

YAMHILL CARLTON SCHOOL DISTRICT 1

Proposed Budget

2026 - 2027

Vision: Our vision is that all students are prepared to positively contribute to their community and the world.

Mission: Our mission is to champion the growth of the whole student with highly effective learning practices.

VALUES

COMMITMENT: We educate passionately and with excellence, having high expectations for all students, inspiring curiosity and enthusiasm for life-long learning

INTEGRITY: We build relationships based on trust, respect, accountability, and transparency.

COMPASSION: We lead by serving others with friendly, empathetic, and thoughtful hearts and minds.

RESILIENCY: We are resourceful and innovative in navigating change and overcoming challenges.



Table of Contents

YAMHILL CARLTON SCHOOL DISTRICT 1 2026-2027 PROPOSED BUDGET

	Page Number
INTRODUCTION	
Budget Calendar	1
Budget Message	2-3
Budget Committee Maps Page	5
All Funds Resources Graph	7
All Funds Appropriations Graph	9
GENERAL FUND	
General Fund Assumptions	11
General Fund Resources - Revenues Graph	13
General Fund Requirements - Expenditures Graph	15
General Fund Resources - Revenues Totals	16
General Fund Requirements – Expenditures Totals	17
Yamhill Elementary School	19-24
Yamhill Intermediate School	26-34
Yamhill High School	35-43
Yamhill District Programs	45-50
Special Education	45
Alliance Academy	45
Board of Directors	47
Executive Administration Services	48
Fiscal Services	48
Operations and Maintenance of Plant Services	48
Student Transportation Services	49

Table of Contents

Transfers	49
Operating Contingency	50
Unappropriated Ending Fund Balance	50
Total General Fund Requirements by Major Function and Object	51
Total General Fund Requirements by Object	53-55
SPECIAL REVENUE FUND	
Special Revenue Assumptions	57
Special Revenue Resources - Revenues Graph	59
Special Revenue Requirements – Expenditures Graph	61
200 Budget Authority – Resources	62
200 Budget Authority – Expenditures	63
201 Title 1A	64-65
202 Title IV	66-67
204 Title IIA	68-69
206 IDEA Part B, 611	70-71
207 IDEA Part B, 619	72-73
208 Carl Perkins Grant	74-75
213 ESSER III Funds	76-77
215 MAC Program	78-79
229 HB 3499 EL Grant	80-81
230 Miscellaneous Mini Grants	82-83
235 CTE Revitalization Grant	84-85
238 Career Pathways	86-87
239 Measure 99 – Outdoor School	88-89
251 Student Investment Account (SIA)	90-91
252 High School Success: Measure 98 (M98)	92-93
253 Early Literacy Grant	94-95

Table of Contents

254 Special Education Stipends SB5701	96-97
255 Safe School Culture Grant	98-99
258 Early Indicator and Intervention Systems (EIIS)	100-101
261 Technical Assistance Program (TAP)	102-103
262 Text Book Reserves	104-105
265 Unemployment/Retiree Reserves	106-107
266 Tuition Reimbursement	108-109
267 Public Employees Retirement System (PERS) Side Account	110-111
280 Student Body Funds – District Use	112-113
281 YCES Student Body ASB Accounts	114-115
282 YCIS Student Body ASB Accounts	116-117
283 YCHS Student Body ASB Accounts	118-119
285 YCHS Alliance Academy Student Body ASB Accounts	120-121
299 Nutrition Services	122-123
Total Special Revenue Fund Resources – Revenue	125
Total Special Revenue Fund Requirements – Expenditures by Object	126-127
DEBT SERVICE FUND	
Debt Services Assumptions	129
Debt Service Fund Resources Graph - Revenues	131
Debt Service Fund Appropriations Graph – Expenditures	133
301 Other Debt Services Fund – QZAB	134-135
302 Debt Service PERS UAL	136-137
304 JCI Project	138-139
Total Debt Fund Resources	140
Total Debt Fund Requirements by Object	141

Table of Contents

CAPITAL PROJECTS FUND	
Capital Projects Assumptions	143
Capital Projects Fund Resources Graph - Revenues	145
Capital Projects Fund Appropriations Graph – Expenditures	147
400 Capital Projects - CET	148-159
475 Capital Construction Fund	150-151
400 CAPITAL PROJECTS FUNDS CET BY OBJECT	153
475 CAPITAL CONSTRUCTION FUND BY FUNCTION AND OBJECT	155
TRUST AND AGENCY – SCHOLARSHIP FUND	
Trust & Agency Revenue Assumptions	157
Trust & Agency Fund Resources Graph - Revenues	159
Trust & Agency Fund Requirements Graph – Expenditures	161
784 Derby Days	162-163
785 Laughlin Scholarship Funds	164-165
786 Jernsted Scholarship Funds	166-167
Total Requirements by Major Function and Object	168-170
GLOSSARY OF TERMS	
State School Fund - State School Estimates	172-174
Glossary of Terms and Acronyms	175-179
Citations	180
Notice of Budget Hearing	
ED-1	
Affidavit of Publications	
Resolution Adopting the Budget and Making Appropriations	
Resolution Imposing the Tax Rate	



Yamhill-Carlton School District 2026-2027 Budget Calendar

Time: All meetings begin at 6:00 PM
 Location: Yamhill Carlton School District Office
 120 N Larch Place, Yamhill OR 97148
 Website URL: www.ycsd.k12.or.us
 Zoom Link: Will be published prior to all budget meetings

April 17, 2026 (Friday) <i>due to paper by April 14, 2026</i>	Publish First Notice of Budget Committee Meeting Where: YCSD website & McMinnville News Register Requirement: <i>Must be published twice, 5 to 30 days before first meeting.</i>
April 24, 2026 (Friday) <i>due to paper by April 21, 2026</i>	Publish Second Notice of First Budget Committee Meeting Where: YCSD website & McMinnville News Register Requirement: <i>Must be published 5 to 30 days before first meeting. (Both publications must meet ORS 294.453 notice timing requirements)</i>
May 4, 2026 (Monday)	First Meeting of Budget Committee Elect Committee Chair Present Budget Message, Present Proposed Budget, and Public Comment Potential Budget Approval (<i>if ready</i>).
May 18, 2026 (Monday)	Second Meeting of Budget Committee - Tentative <i>Held only if needed to review proposed changes and/or additional information requested by the committee.</i>
May 29, 2026 (Friday) <i>due to paper by May 26, 2026</i>	Publish Notice of Budget Hearing (ORS 294.438) Where: YCSD website & McMinnville News Register Requirement: <i>Must be published once, 5 to 30 days before Budget Hearing.</i>
June 16, 2026 (Tuesday)	REGULAR BOARD MEETING - Budget Hearing & Adoption Conduct Public Meeting on 2026-27 Budget (ORS 294.453) Board Adopts the 2026-27 Budget Enact Resolutions: Adopting 2026-27 Budget Making Appropriations Declaring the Permanent Tax Rate Categorizing Taxes
July 15, 2026	Deadline: Submit Notice of Property Tax and intent to impose a taxes to County Assessors for FY 2026-27 Provide the Adopted Budget to the State of Oregon

April 11, 2026

Dear Budget Committee, Administration, Staff, and Community:

The Yamhill Carlton School District's vision is to be a responsive and transparent organization that supports every student's success. We value relationships built on trust, openness, honesty, and accountability. The District serves approximately 1,074 students in Yamhill County, Oregon, and is a municipal corporation organized under the laws of the State of Oregon. Our commitment remains centered on transparency and ensuring that every student has the opportunity to achieve success.

PROGRAMS INCLUDE:

Administrative Services

Facilities, Grounds, Business Services, Human Resources, and the Office of the Superintendent/Principal are essential to the district's day-to-day operations and overall effectiveness.

Special Education Program

The District is responsible for identifying and reporting students eligible for Special Education services. While state funding is capped at approximately 11% of total enrollment, the District currently serves about 18% of students through Special Education programs.

Student Attendance

Attendance is reported to the Oregon Department of Education and directly impacts funding through the State School Fund. Revenue associated with this is reflected in General Fund code 3101.

Employee Contracts

Salary and benefit structures for licensed, classified, administrative, confidential, and supervisory staff are established through negotiations between the Board of Directors and employee groups. This budget reflects year two of a three-year agreement, including step and column movement and negotiated cost-of-living adjustments.

Basic School Support Fund Estimates

The Oregon Department of Education, in coordination with state partners, provides periodic State School Fund estimates based on economic conditions and formula calculations. These estimates inform funding projections for the current, prior, and upcoming budget years and may fluctuate over time.

Approximately 56% of the District's budget is supported through state and federal sources within the General Fund (100) and Special Revenue Fund (200). These projections are based on current information from the Oregon Department of Education. At this time, no significant changes to grant funding or ESD contracts have been communicated; however, adjustments may occur as updated information becomes available.

PRIMARY CHANGES INCLUDE:

- **Fund 100 (General Fund):** Projected increase in State School Fund revenue based on updated ADMr. The 2025–26 ADMr of 1,048 compared to a projected 1,070 for 2026–27 reflects current enrollment trends as reported in the April 2026 board packet. Estimates are based on the March 2, 2026 State School Fund projection and the 49/51 biennium split.
- **Fund 239 (Measure 98):** Funding reduced by approximately 50%.
- **Fund 253 (Early Literacy Grant):** Elimination of \$90,173 in funding, which previously supported 0.91 FTE.
- **Fund 262 (Textbook Reserve):** Includes allocation for newly mandated interim assessment software.
- **Fund 267 (PERS Side Account):** Continued investment to offset the District's future employer contribution rate, currently estimated at 33% of payroll.
- **Fund 299 (Food Services):** Decrease of \$10,000 due in part to reduced local revenue under the Community Eligibility Provision (CEP).

CONCLUSION:

The District has made every effort to develop a balanced budget that maintains current programs and staffing levels while meeting the educational needs of all K–12 students. The Administrative Team will continue to work closely with the Board of Directors to make adjustments as needed, particularly as grant awards and funding levels are finalized, with the goal of minimizing impacts to student programs.

Thank you to the Board of Directors, Budget Committee, staff, and community members for your continued support and contributions to a successful year. We look forward to the 2026–27 school year.

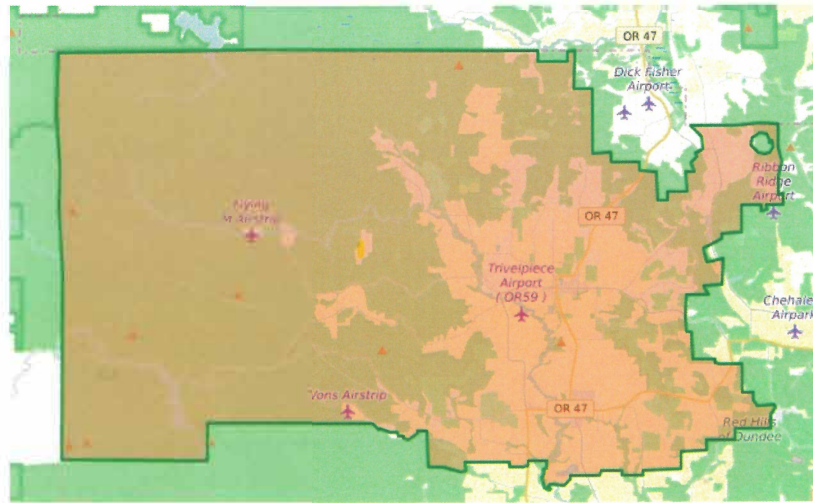
Respectfully Submitted By:

Clint Raever, Superintendent
Melanie Neece, Director of Fiscal Services

This page is intentionally blank.

Yamhill Carlton School District 1

Board/Budget Committee



Oregon Zone

1

Board of Directors		
Position	Member	Term Expires
1	Chris Zook	6/30/2029
2	Erin Galyean - <i>Vice Chair</i>	6/30/2027
3	Dr. Susan FitzGerald - <i>Board Chair</i>	6/30/2027
4	JaJetta Dumdi	6/30/2029
5	Buzz Ready	6/30/2019

Budget Committee		
Position	Member	Term Expires
1	Gordon Dromgoole	6/30/2029
2	Megan O'Brien	6/30/2029
3	Bekki Jansen	6/30/2029
4	Kelsey Freese	6/30/2028
5	Roy Durfee	6/30/2028

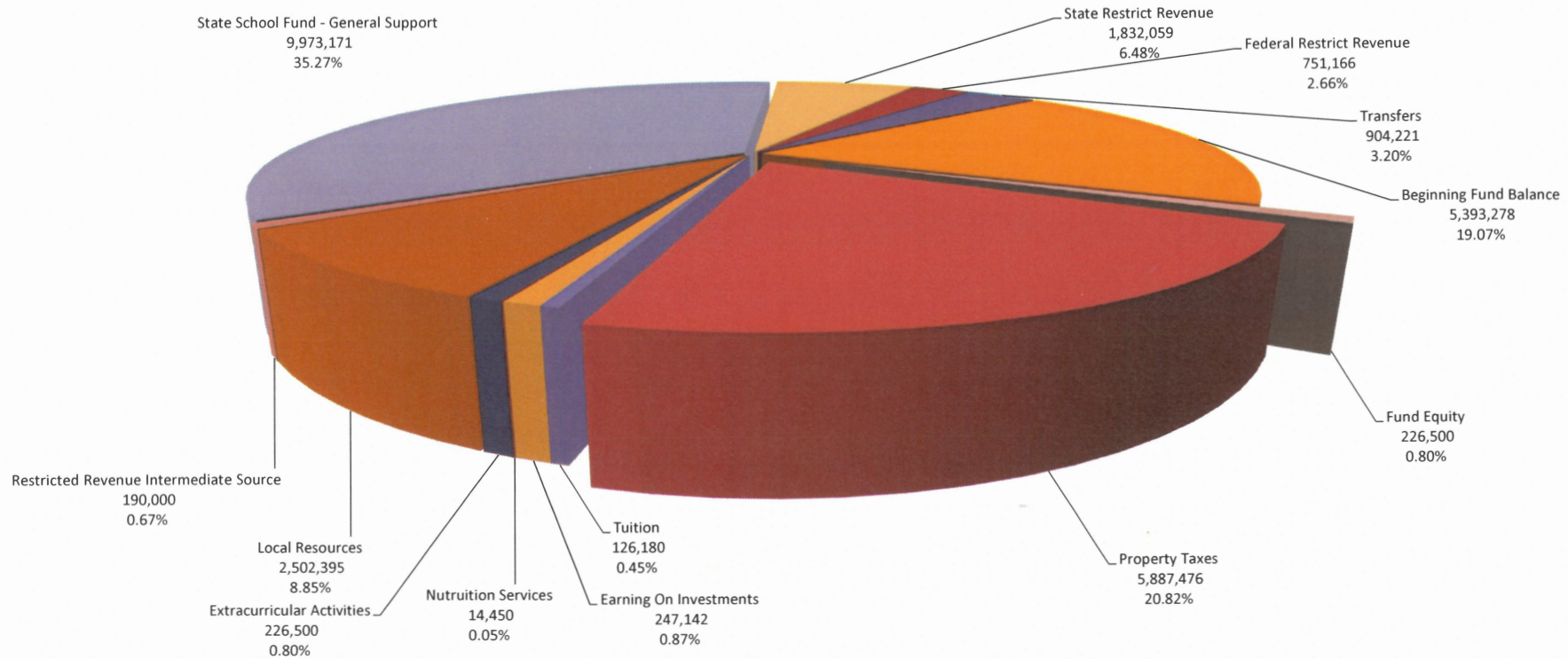
Board members are elected to **four-year** terms. Budget Committee members are appointed by the Board and serve **three-year** terms. Senate Bill 174, effective September 9, 1995, established that board member terms and elections occur in odd-numbered years.

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund All	DISTRICT PROGRAMS						
	1100 TAXES	5,416,990.90	5,739,701.04	5,705,950.00	0.00	5,887,476.00	0.00
	1300 TUITION	163,707.00	240,590.00	244,180.00	0.00	126,180.00	0.00
	1400 TRANSPORTATION FEES	1,898.46	9,540.15	0.00	0.00	0.00	0.00
	1500 EARNINGS ON INVESTMENTS	335,323.49	402,023.87	102,400.00	0.00	247,142.00	0.00
	1600 FOOD SERVICE	104,906.50	23,192.21	12,500.00	0.00	14,450.00	0.00
	1700 EXTRACURRICULAR ACTIVITIES	80,530.93	51,041.48	249,500.00	0.00	226,500.00	0.00
	1900 OTH REVENUE LOCAL SOURCES	1,775,243.33	1,521,672.04	1,773,652.00	0.00	2,502,395.00	0.00
	1000 REVENUE LOCAL SOURCES	7,878,600.61	7,987,760.79	8,088,182.00	0.00	9,004,143.00	0.00
	2100 INTERMEDIATE UNRESTRICTED REV	332,024.03	204,258.68	190,000.00	0.00	190,000.00	0.00
	2000 REVENUE INTERMEDIATE SOURCES	332,024.03	204,258.68	190,000.00	0.00	190,000.00	0.00
	3100 STATE UNRESTRICTED GRANTS-IN-AID	8,928,195.42	8,901,199.97	9,429,877.00	0.00	9,973,171.00	0.00
	3200 RESTRICTED GRANTS-IN-AID	1,216,717.81	1,955,150.60	1,924,095.00	0.00	1,832,059.00	0.00
	3000 REVENUE STATE SOURCES	10,144,913.23	10,856,350.57	11,353,972.00	0.00	11,805,230.00	0.00
	4500 RESTRICTED REVENUE FROM FED C	894,796.96	795,467.69	694,409.00	0.00	721,166.00	0.00
	4900 REVENUE FOR/ON BEHALF OF THE I	24,805.42	23,268.33	30,000.00	0.00	30,000.00	0.00
	4000 REVENUE FEDERAL SOURCES	919,602.38	818,736.02	724,409.00	0.00	751,166.00	0.00
	5100 LONG-TERM DEBT FINANCING SOUR	69,814.94	0.00	0.00	0.00	0.00	0.00
	5200 INTERFUND TRANSFERS	835,393.00	911,557.00	385,526.00	0.00	904,221.00	0.00
	5300 SALE OF/COMPENSATION FOR LOSS	0.00	30,250.00	0.00	0.00	0.00	0.00
	5400 RESOURCES - BEGINNING FUND BAL	5,075,839.91	6,043,729.82	6,491,366.00	0.00	5,393,278.00	0.00
	5000 OTH SOURCES	5,981,047.85	6,985,536.82	6,876,892.00	0.00	6,297,499.00	0.00
	9700 FUND EQUITY	(5,075,839.91)	(6,043,729.82)	0.00	0.00	226,500.00	0.00
	9000 OTH UNRESERVED FUND BALANCE	(5,075,839.91)	(6,043,729.82)	0.00	0.00	226,500.00	0.00
Total Fund 000	DISTRICT PROGRAMS	20,180,348.19	20,808,913.06	27,233,455.00	0.00	28,274,538.00	0.00

Yamhill Carlton School District 1
All Funds - Budget Resources Graph
For The Fiscal Year Ending June 30, 2027



Description:

Local - Unrestricted revenue including property taxes, interest on investments, indirect charges and miscellaneous sources.

Intermediate - Unrestricted revenue received as grants by the district which can be used for any legal purpose desired by the district without restrictions.

State - Unrestricted and Restricted Grants-In-Aid. Including State School Fund-Basic School Support, Common School Fund, Drivers Education and Transportation Equipment.

Federal - Unrestricted and Restricted Grants-In-Aid. Revenues received from federal sources, if restricted funds they must be used for a categorical or specific purpose; if not completely used by the district, they **MUST BE RETURNED TO THE GOVERNMENT UNIT.**

Transfers - Resources transferred from another fund.

Beginning Fund Balances - The difference between fund assets and fund liabilities of governmental and similar trust funds from the prior years activities.

TOTAL RESOURCES - All Funds

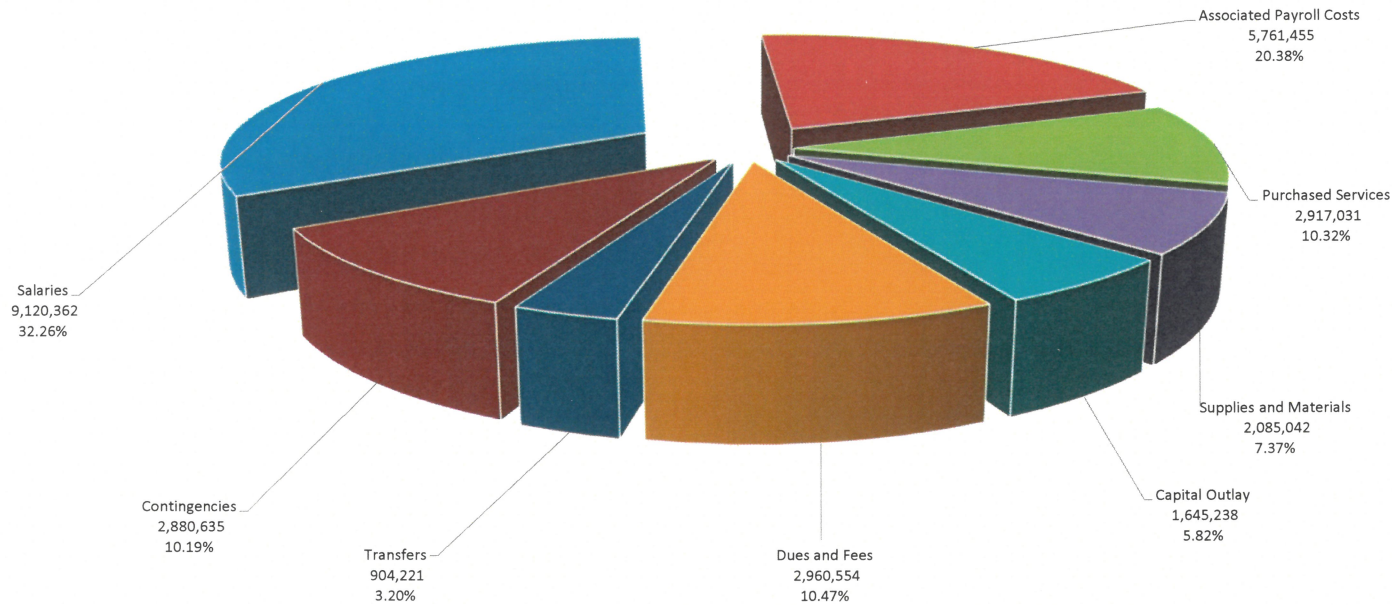
28,274,538

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund	All	DISTRICT PROGRAMS					
Function	0000	DISTRICT PROGRAMS					
100	SALARIES	7,321,650	7,860,958	9,064,393	137.94	9,120,362	131.49
200	ASSOCIATED PAYROLL COSTS	3,949,073	3,900,876	4,942,182	0.00	5,761,455	0.00
300	PURCHASED SRVS	2,519,774	2,829,137	3,061,893	0.00	2,917,031	0.00
400	SUPPLIES & MATERIALS	1,092,795	1,192,511	1,623,404	0.00	2,085,042	0.00
500	CAPITAL OUTLAY	370,048	223,282	2,089,790	0.00	1,645,238	0.00
600	OTH OBJECTS	2,930,818	2,873,701	2,930,225	0.00	2,960,554	0.00
700	TRANSFERS	835,393	911,557	585,033	0.00	904,221	0.00
800	OTH USES OF FUNDS	0	0	2,936,535	0.00	2,880,635	0.00
Total Fund	000	DISTRICT PROGRAMS					
		19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49

Yamhill Carlton School District 1
All Funds Expenditures - Budgeted Requirements Graph
For The Fiscal Year Ending June 30, 2027



Description:

Salaries: Includes licensed, classified, management personnel and substitutes as well as temporary employees.

Payroll Taxes and Benefits: Includes all payroll taxes, retirement benefits and health insurance premiums.

Purchased Services: Services which by their nature can be performed by persons with specialized skills and knowledge.

Supplies and Materials: Expendable material items including software and computer hardware valued below the level to be classified as a capital outlay.

Capital Outlay: Acquisitions of fixed assets, including land, buildings, improvements and depreciable equipment. Examples include new and replacement equipment, furniture, fixtures or machines that have a life of more than one year, is of significant value, retains its original shape or identity with use, typically more feasible to repair than to replace.

Dues and Fees: Includes dues and fees licenses and property insurance premiums.

Transfers: Funds are withdrawn from one fund to another for the purpose of being expended in another fund.

Apportionment of Funds: Funds are paid to school districts or contracted agencies.

Contingencies: Funds that can be transferred by Board resolution in the event of unforeseen circumstances.

TOTAL REQUIREMENTS - ALL FUND EXPENDITURES

28,274,538

This page is intentionally blank.

GENERAL FUND BUDGET 2026-27

REVENUE ASSUMPTIONS

State School Fund Formula:

The State School Fund Grant (SSFG) provides 66% of the General fund resources to the Yamhill Carlton School District. The revenue received during the 2025-26 fiscal year on target as projected with a slight increase to our budgeted level amount. A portion of the increase was related to an increase in ADM, the balance was due to the additional ADMr and the school districts ADMr rate.

The balance of the State School Fund formula consists of local property taxes. We are projecting the collections will be at 90% of the amount levied which includes the early payment discount after of 2%. We are estimating a 2.25% increase in 2026-27 from 2025-26. The collection rate is slightly lower than the average of Yamhill County. We are not anticipating any receipt of federal forest tax revenue.

Other General Fund Revenues:

We are anticipating an increase in interest income compared to previous years due to higher interest rates and more money to invest. The primary source of interest earned is from the Local Government Investment Pool (LGIP). Our budgeted revenue in 2026-27 is \$244,642 compared to \$100,000 in 2025-26.

Beginning Fund Balance:

The district is budgeting a \$2,676,256 beginning fund balance representing the reserved resources from 2025-26 carried over into the 2026-27 fiscal year. The carryover has decreased due to planned resources that are necessary to maintain programs within the district. The budgeted beginning fund balance is necessary to fund programs from July through October until the November property taxes are paid; as well as, the districts need to have a minimum \$1,000,000 general fund ending balance, to satisfy the obligation of the Bond Issuance, to maintain the A+ rating.

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

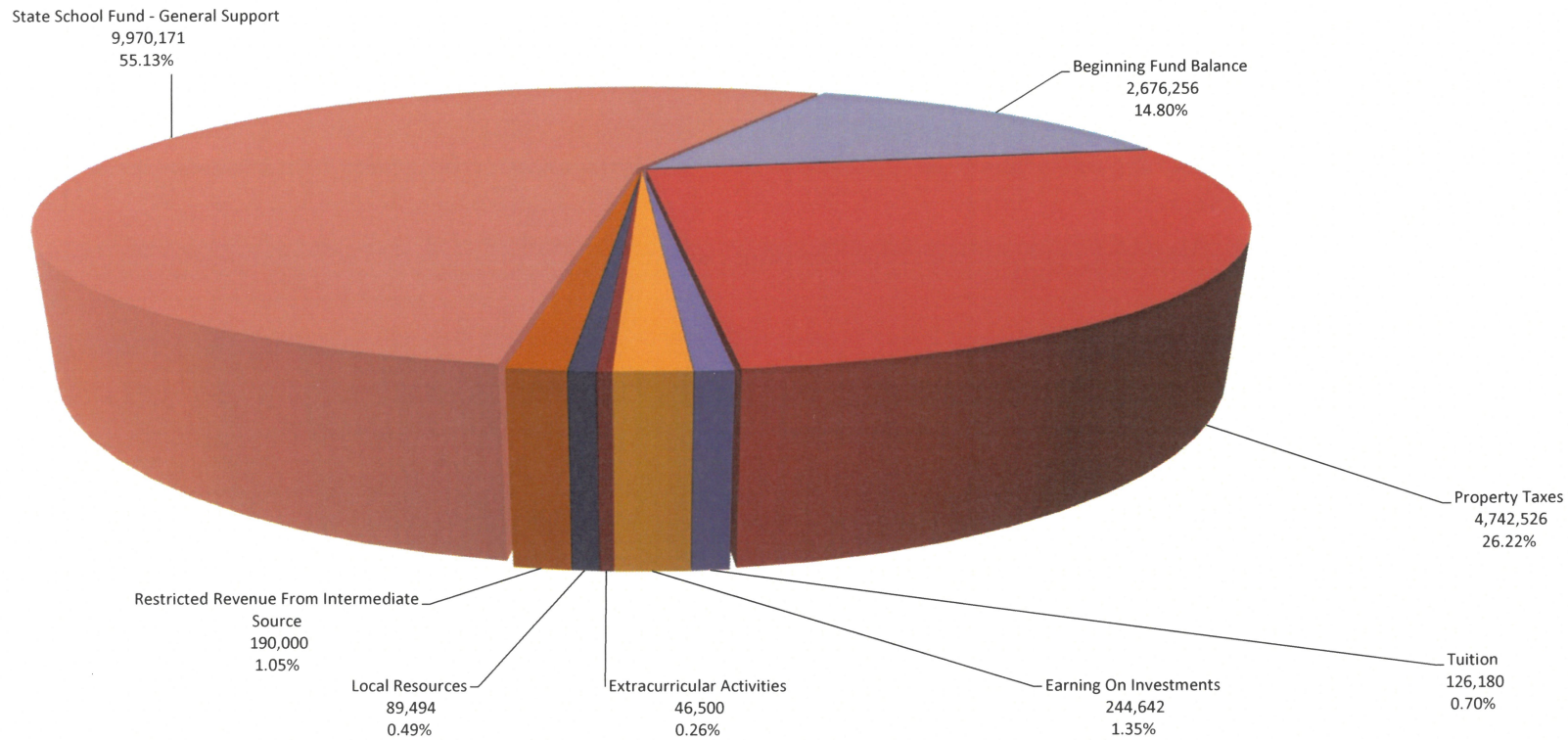
2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Fund 100 DISTRICT PROGRAMS

1100 TAXES	4,233,470	4,508,012	4,590,000	0.00	4,742,526	0.00
1300 TUITION	163,707	240,590	244,180	0.00	126,180	0.00
1400 TRANSPORTATION FEES	1,898	9,540	0	0.00	0	0.00
1500 EARNINGS ON INVESTMENTS	328,383	394,114	100,000	0.00	244,642	0.00
1700 EXTRACURRICULAR ACTIVITIES	80,531	51,041	46,500	0.00	46,500	0.00
1900 OTH REVENUE LOCAL SOURCES	172,559	110,358	85,194	0.00	89,494	0.00
2100 INTERMEDIATE UNRESTRICTED REV	323,831	203,756	190,000	0.00	190,000	0.00
3100 STATE UNRESTRICTED GRANTS-IN-AID	8,925,902	8,898,950	9,426,877	0.00	9,970,171	0.00
3200 RESTRICTED GRANTS-IN-AID	0	56,941	0	0.00	0	0.00
5100 LONG-TERM DEBT FINANCING SOURCE	69,815	0	0	0.00	0	0.00
5300 SALE OF/COMPENSATION FOR LOSS OF ASSETS	0	30,250	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BALANCE	2,979,668	3,518,892	3,430,946	0.00	2,676,256	0.00
9700 FUND EQUITY	(2,979,668)	(3,518,892)	0	0.00	0	0.00

Total Fund 100 DISTRICT PROGRAMS	14,300,096	14,503,552	18,113,697	0.00	18,085,769	0.00
---	-------------------	-------------------	-------------------	-------------	-------------------	-------------

Yamhill Carlton School District 1
General Fund - Budget Resources Graph
For The Fiscal Year Ending June 30, 2027



Description:

Local - Unrestricted revenue including property taxes, interest on investments, indirect charges and miscellaneous sources.

Intermediate - Unrestricted revenue received as grants by the district which can be used for any legal purpose desired by the district without restrictions.

State - Unrestricted and Restricted Grants-In-Aid. Including State School Fund-Basic School Support, Common School Fund, Drivers Education and Transportation Equipment.

Federal - Unrestricted and Restricted Grants-In-Aid. Revenues received from federal sources, if restricted funds they must be used for a categorical or specific purpose; if not completely used by the district, they **MUST BE RETURNED TO THE GOVERNMENT UNIT.**

Transfers - Resources transferred from another fund.

Beginning Fund Balances - The difference between fund assets and fund liabilities of governmental and similar trust funds from the prior years activities.

TOTAL RESOURCES - GENERAL FUND

18,085,769

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

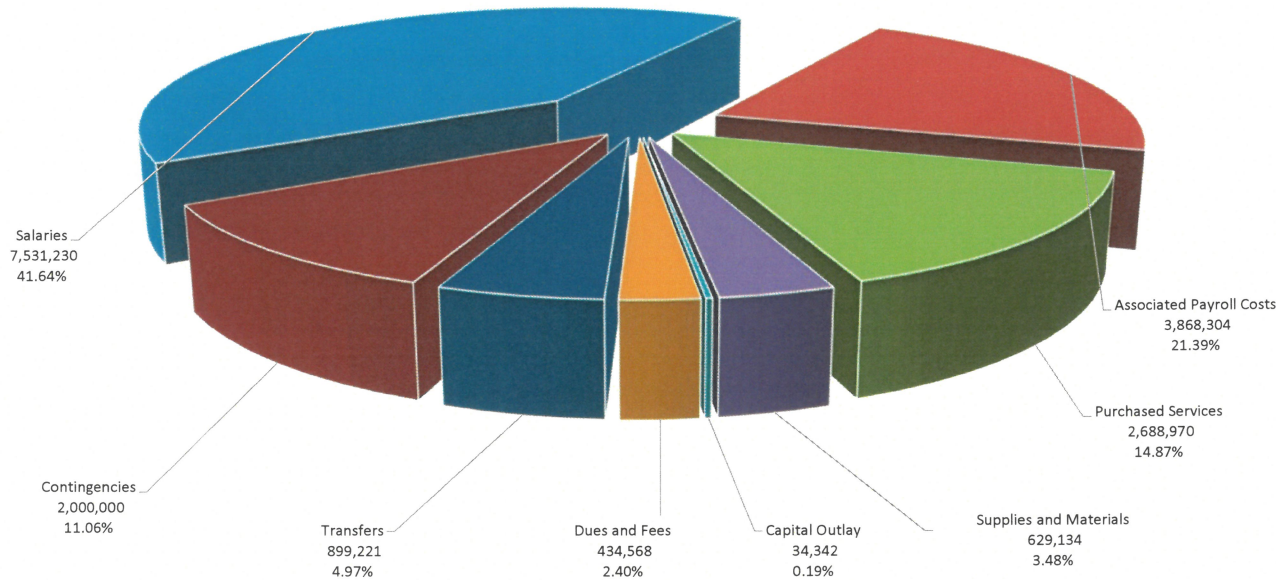
Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
----------------------	----------------------	----------------------	--------------------------	-----------------------	---------------------------

Fund 100 GENERAL FUND

Function	0000	DISTRICT PROGRAMS					
100	SALARIES	6,260,107	6,564,617	7,641,319	115.20	7,531,230	109.02
200	ASSOCIATED PAYROLL COSTS	3,334,636	3,242,161	4,049,306	0.00	3,868,304	0.00
300	PURCHASED SRVS	2,353,396	2,549,267	2,766,532	0.00	2,688,970	0.00
400	SUPPLIES & MATERIALS	462,288	494,429	517,696	0.00	629,134	0.00
500	CAPITAL OUTLAY	124,905	18,749	148,722	0.00	34,342	0.00
600	OTH OBJECTS	390,148	382,085	405,089	0.00	434,568	0.00
700	TRANSFERS	835,393	911,557	585,033	0.00	899,221	0.00
800	OTH USES OF FUNDS	0	0	2,000,000	0.00	2,000,000	0.00
Total Fund 100 GENERAL FUND		13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02

Yamhill Carlton School District 1
General Fund Expenditures - Budgeted Requirements Graph
For The Fiscal Year Ending June 30, 2027



Description:

Salaries: Includes licensed, classified, management personnel and substitutes as well as temporary employees.

Payroll Taxes and Benefits: Includes all payroll taxes, retirement benefits and health insurance premiums.

Purchased Services: Services which by their nature can be performed by persons with specialized skills and knowledge.

Supplies and Materials: Expendable material items including software and computer hardware valued below the level to be classified as a capital outlay.

Capital Outlay: Acquisitions of fixed assets, including land, buildings, improvements and depreciable equipment. Examples include new and replacement equipment, furniture, fixtures or machines that have a life of more than one year, is of significant value, retains its original shape or identity with use, typically more feasible to repair than to replace.

Dues and Fees: Includes dues and fees licenses and property insurance premiums.

Transfers: Funds are withdrawn from one fund to another for the purpose of being expended in another fund.

Apportionment of Funds: Funds are paid to school districts or contracted agencies.

Contingencies: Funds that can be transferred by Board resolution in the event of unforeseen circumstances.

TOTAL REQUIREMENTS - GENERAL FUND EXPENDITURES

\$18,085,769

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 100 GENERAL FUND						
1100 TAXES	4,233,470	4,508,012	4,590,000	0.00	4,742,526	0.00
1300 TUITION	163,707	240,590	244,180	0.00	126,180	0.00
1400 TRANSPORTATION FEES	1,898	9,540	0	0.00	0	0.00
1500 EARNINGS ON INVESTMENTS	328,383	394,114	100,000	0.00	244,642	0.00
1700 EXTRACURRICULAR ACTIVITIES	80,531	51,041	46,500	0.00	46,500	0.00
1900 OTH REVENUE LOCAL SOURCES	172,559	110,358	85,194	0.00	89,494	0.00
2100 INTERMEDIATE UNRESTRICTED REV	323,831	203,756	190,000	0.00	190,000	0.00
3100 STATE UNRESTRICTED GRANTS-IN-AID	8,925,902	8,898,950	9,426,877	0.00	9,970,171	0.00
3200 RESTRICTED GRANTS-IN-AID	0	56,941	0	0.00	0	0.00
5100 LONG-TERM DEBT FINANCING SOUR	69,815	0	0	0.00	0	0.00
5300 SALE OF/COMPENSATION FOR LOSS	0	30,250	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	2,979,668	3,518,892	3,430,946	0.00	2,676,256	0.00
9700 FUND EQUITY	(2,979,668)	(3,518,892)	0	0.00	0	0.00
Total Fund 100 GENERAL FUND	14,300,096	14,503,552	18,113,697	0.00	18,085,769	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 000 DISTRICT PROGRAMS							
Fund 100 GENERAL FUND							
Function 0000 DISTRICT PROGRAMS							
Area 000 DISTRICT PROGRAMS							
100 SALARIES		6,260,106.79	6,564,617.34	7,641,319.00	115.20	7,531,230.00	109.02
200 ASSOCIATED PAYROLL COSTS		3,334,635.81	3,242,161.09	4,049,306.00	0.00	3,868,304.00	0.00
300 PURCHASED SRVS		2,353,396.08	2,549,266.85	2,766,532.00	0.00	2,688,970.00	0.00
400 SUPPLIES & MATERIALS		462,288.05	494,429.17	517,696.00	0.00	629,134.00	0.00
500 CAPITAL OUTLAY		124,904.63	18,749.00	148,722.00	0.00	34,342.00	0.00
600 OTH OBJECTS		390,148.05	382,084.71	405,089.00	0.00	434,568.00	0.00
700 TRANSFERS		835,393.00	911,557.00	585,033.00	0.00	899,221.00	0.00
800 OTH USES OF FUNDS		0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
Total Fund 100 GENERAL FUND		13,760,872.41	14,162,865.16	18,113,697.00	115.20	18,085,769.00	109.02
Total Center 000 DISTRICT PROGRAMS		13,760,872.41	14,162,865.16	18,113,697.00	115.20	18,085,769.00	109.02
Grand Totals:		13,760,872.41	14,162,865.16	18,113,697.00	115.20	18,085,769.00	109.02

This page is intentionally blank.

Yamhill Carlton Elementary School



Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3							
Fund 100	GENERAL FUND						
Function 1111	ELEMENTARY PROGRAMS						
Area 000	DISTRICT PROGRAMS						
100	SALARIES	818,421	678,227	823,415	12.50	880,792	12.49
200	ASSOCIATED PAYROLL COSTS	420,263	327,714	403,468	0.00	434,975	0.00
300	PURCHASED SRVS	71,416	104,548	83,050	0.00	86,350	0.00
400	SUPPLIES & MATERIALS	52,874	10,632	14,400	0.00	10,700	0.00
600	OTH OBJECTS	4,995	4,826	10,000	0.00	5,000	0.00
Total Function 1111	ELEMENTARY PROGRAMS	1,367,970	1,125,947	1,334,333	12.50	1,417,817	12.49
Function 1113	ELEMENTARY EXTRACURRICULAR						
Area 000	DISTRICT PROGRAMS						
100	SALARIES	0	2,484	4,138	0.00	2,793	0.00
200	ASSOCIATED PAYROLL COSTS	0	752	1,398	0.00	1,041	0.00
400	SUPPLIES & MATERIALS	181	454	475	0.00	475	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR	181	3,690	6,011	0.00	4,309	0.00
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
Area 320	SPECIAL EDUCATION						
100	SALARIES	214,830	271,849	338,167	8.75	292,777	7.34
200	ASSOCIATED PAYROLL COSTS	115,504	161,060	235,241	0.00	157,813	0.00
300	PURCHASED SRVS	18,797	18,834	15,000	0.00	0	0.00
400	SUPPLIES & MATERIALS	409	470	1,000	0.00	4,000	0.00
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	349,540	452,212	589,408	8.75	454,590	7.34
Function 1250	RESOURCE ROOMS						
Area 320	SPECIAL EDUCATION						
100	SALARIES	43,300	45,123	48,769	0.50	48,159	0.50
200	ASSOCIATED PAYROLL COSTS	14,609	13,808	16,462	0.00	17,933	0.00
300	PURCHASED SRVS	2,204	1,773	2,800	0.00	0	0.00
400	SUPPLIES & MATERIALS	169	747	400	0.00	600	0.00
Total Function 1250	RESOURCE ROOMS	60,283	61,450	68,431	0.50	66,692	0.50

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 811 YC ELEMENTARY SCHOOL K-3

Fund 100 GENERAL FUND

Function 1272 TITLE I

Area 000 DISTRICT PROGRAMS

100 SALARIES	0	0	0	0.00	58,882	1.81
200 ASSOCIATED PAYROLL COSTS	0	0	0	0.00	40,714	0.00
300 PURCHASED SRVS	0	0	0	0.00	800	0.00

Total Function 1272 TITLE I	0	0	0	0.00	100,396	1.81
------------------------------------	----------	----------	----------	-------------	----------------	-------------

Function 1291 ENGLISH SECOND LANGUAGE

Area 280 English Language Learner Programs

100 SALARIES	15,171	39,529	33,502	0.56	32,133	0.29
200 ASSOCIATED PAYROLL COSTS	11,680	10,536	10,654	0.00	11,968	0.00
300 PURCHASED SRVS	262	210	0	0.00	150	0.00
400 SUPPLIES & MATERIALS	2,560	0	0	0.00	0	0.00

Total Function 1291 ENGLISH SECOND LANGUAGE	29,673	50,275	44,156	0.56	44,251	0.29
--	---------------	---------------	---------------	-------------	---------------	-------------

Function 1410 ELEMENTARY SUMMER PROGRAM

Area 000 DISTRICT PROGRAMS

100 SALARIES	447	1,105	1,500	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	37	335	508	0.00	0	0.00
400 SUPPLIES & MATERIALS	0	202	200	0.00	12,300	0.00

Total Function 1410 ELEMENTARY SUMMER PROGRAM	484	1,642	2,208	0.00	12,300	0.00
--	------------	--------------	--------------	-------------	---------------	-------------

Function 2110 ATTENDANCE & SOCIAL WORK SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES	37,604	39,094	40,374	1.00	42,045	1.00
200 ASSOCIATED PAYROLL COSTS	30,902	30,448	32,852	0.00	34,465	0.00
300 PURCHASED SRVS	0	0	0	0.00	700	0.00

Total Function 2110 ATTENDANCE & SOCIAL WORK SERVICES	68,506	69,541	73,226	1.00	77,210	1.00
--	---------------	---------------	---------------	-------------	---------------	-------------

Function 2120 GUIDANCE SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES	1,959	24,831	26,418	0.50	28,679	0.50
200 ASSOCIATED PAYROLL COSTS	1,422	16,808	18,532	0.00	20,326	0.00
300 PURCHASED SRVS	35,204	36,288	31,900	0.00	35,000	0.00

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 811 YC ELEMENTARY SCHOOL K-3

Total Function	2120	GUIDANCE SERVICES	38,585	77,927	76,850	0.50	84,005	0.50
----------------	------	-------------------	--------	--------	--------	------	--------	------

Function 2130 HEALTH SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS		15,696	15,080	16,500	0.00	17,000	0.00
400 SUPPLIES & MATERIALS		186	341	500	0.00	500	0.00

Total Function	2130	HEALTH SERVICES	15,882	15,421	17,000	0.00	17,500	0.00
----------------	------	-----------------	--------	--------	--------	------	--------	------

Function 2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES

Area 320 SPECIAL EDUCATION

100 SALARIES		0	0	19,020	0.40	0	0.00
200 ASSOCIATED PAYROLL COSTS		0	134	16,032	0.00	0	0.00
400 SUPPLIES & MATERIALS		94	0	300	0.00	0	0.00

Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	94	134	35,352	0.40	0	0.00
----------------	------	---------------------------------------	----	-----	--------	------	---	------

Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS		0	116	0	0.00	0	0.00
--------------------	--	---	-----	---	------	---	------

Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	0	116	0	0.00	0	0.00
----------------	------	---	---	-----	---	------	---	------

Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS		0	0	500	0.00	0	0.00
400 SUPPLIES & MATERIALS		0	0	50	0.00	0	0.00

Total Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES	0	0	550	0.00	0	0.00
----------------	------	-------------------------------------	---	---	-----	------	---	------

Function 2220 EDUCATIONAL MEDIA SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES		32,613	37,297	38,346	0.91	40,307	0.91
200 ASSOCIATED PAYROLL COSTS		10,888	11,317	11,204	0.00	15,025	0.00
300 PURCHASED SRVS		491	1,252	1,000	0.00	500	0.00
400 SUPPLIES & MATERIALS		1,834	1,849	1,850	0.00	1,775	0.00

Total Function	2220	EDUCATIONAL MEDIA SERVICES	45,827	51,715	52,400	0.91	57,607	0.91
----------------	------	----------------------------	--------	--------	--------	------	--------	------

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 811 YC ELEMENTARY SCHOOL K-3

Fund 100 GENERAL FUND

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	0	375	0	0.00	500	0.00
--------------------	---	-----	---	------	-----	------

Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	375	0	0.00	500	0.00
--	----------	------------	----------	-------------	------------	-------------

Function 2410 OFFICE OF THE PRINCIPAL

Area 000 DISTRICT PROGRAMS

100 SALARIES	173,533	111,400	181,100	2.00	192,774	2.00
200 ASSOCIATED PAYROLL COSTS	76,617	43,525	78,460	0.00	87,697	0.00
300 PURCHASED SRVS	1,310	1,847	3,925	0.00	2,700	0.00
400 SUPPLIES & MATERIALS	3,404	3,178	3,100	0.00	5,500	0.00
600 OTH OBJECTS	645	695	750	0.00	750	0.00

Total Function 2410 OFFICE OF THE PRINCIPAL	255,509	160,645	267,335	2.00	289,421	2.00
--	----------------	----------------	----------------	-------------	----------------	-------------

Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES	85,558	83,252	123,973	2.58	118,312	2.00
200 ASSOCIATED PAYROLL COSTS	45,931	40,766	67,405	0.00	26,444	0.00
300 PURCHASED SRVS	164,889	144,329	154,172	0.00	180,014	0.00
400 SUPPLIES & MATERIALS	19,935	15,850	21,000	0.00	24,947	0.00
500 CAPITAL OUTLAY	35,750	0	0	0.00	0	0.00
600 OTH OBJECTS	197	0	0	0.00	0	0.00

Total Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES	352,259	284,198	366,550	2.58	349,717	2.00
---	----------------	----------------	----------------	-------------	----------------	-------------

Function 2550 STUDENT TRANSPORTATION SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	1,908	3,289	2,500	0.00	6,300	0.00
--------------------	-------	-------	-------	------	-------	------

Total Function 2550 STUDENT TRANSPORTATION SERVICES	1,908	3,289	2,500	0.00	6,300	0.00
--	--------------	--------------	--------------	-------------	--------------	-------------

Function 2660 TECHNOLOGY SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	4,928	0	0	0.00	0	0.00
400 SUPPLIES & MATERIALS	1,692	2,828	0	0.00	0	0.00
500 CAPITAL OUTLAY	0	0	25,000	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3								
Total Function	2660	TECHNOLOGY SERVICES	6,620	2,828	25,000	0.00	0	0.00
Total Fund	100	GENERAL FUND	2,593,320	2,361,404	2,961,310	29.69	2,982,615	28.85
Total Center	811	YC ELEMENTARY SCHOOL K-3	2,593,320	2,361,404	2,961,310	29.69	2,982,615	28.85
Grand Totals:			2,593,320	2,361,404	2,961,310	29.69	2,982,615	28.85

This page is intentionally blank.

Yamhill Carlton Intermediate School



Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 820 YC INTERMEDIATE SCHOOL 4-8

Fund 100 GENERAL FUND

Function	1111	ELEMENTARY PROGRAMS					
Area	000	DISTRICT PROGRAMS					
100	SALARIES		142,238	177,703	210,421	3.33	192,633
200	ASSOCIATED PAYROLL COSTS		86,688	83,919	106,225	0.00	90,497
300	PURCHASED SRVS		21,498	3,893	25,000	0.00	0
400	SUPPLIES & MATERIALS		12,183	0	0	0.00	0
Total Area	000	DISTRICT PROGRAMS	262,607	265,515	341,646	3.33	283,130
Total Function	1111	ELEMENTARY PROGRAMS	262,607	265,515	341,646	3.33	283,130
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS					
Area	050	GENERAL CLASSROOM INSTRUCTION					
100	SALARIES		384,438	484,684	532,420	7.79	554,071
200	ASSOCIATED PAYROLL COSTS		154,745	205,001	250,159	0.00	257,950
300	PURCHASED SRVS		33,313	90,029	82,400	0.00	0
400	SUPPLIES & MATERIALS		28,835	32,250	33,000	0.00	0
600	OTH OBJECTS		4,673	4,580	5,000	0.00	0
Total Area	050	GENERAL CLASSROOM INSTRUCTION	606,003	816,542	902,979	7.79	812,021
Area	100	ENGLISH					
100	SALARIES		76,246	62,398	92,862	1.50	103,116
200	ASSOCIATED PAYROLL COSTS		37,784	37,209	50,570	0.00	57,753
Total Area	100	ENGLISH	114,031	99,607	143,432	1.50	160,869
Area	110	SOCIAL STUDIES					
100	SALARIES		57,331	66,728	72,901	1.00	78,191
200	ASSOCIATED PAYROLL COSTS		19,283	20,175	24,602	0.00	29,099
Total Area	110	SOCIAL STUDIES	76,614	86,903	97,503	1.00	107,290
Area	120	SCIENCE					
100	SALARIES		57,070	66,466	72,901	1.00	78,191
200	ASSOCIATED PAYROLL COSTS		19,287	20,103	24,602	0.00	29,082
400	SUPPLIES & MATERIALS		543	0	0	0.00	0
Total Area	120	SCIENCE	76,900	86,570	97,503	1.00	107,273

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 820 YC INTERMEDIATE SCHOOL 4-8

Fund 100 GENERAL FUND

Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS

Area 130 THE ARTS

100 SALARIES	71,501	76,188	83,323	1.00	30,028	0.33
200 ASSOCIATED PAYROLL COSTS	42,149	41,477	47,357	0.00	17,567	0.00

Total Area	130	THE ARTS	113,650	117,666	130,680	1.00	47,595	0.33
-------------------	------------	-----------------	----------------	----------------	----------------	-------------	---------------	-------------

Area 131 THE ARTS

400 SUPPLIES & MATERIALS	140	0	0	0.00	0	0.00
--------------------------	-----	---	---	------	---	------

Total Area	131	THE ARTS	140	0	0	0.00	0	0.00
-------------------	------------	-----------------	------------	----------	----------	-------------	----------	-------------

Area 132 MUSIC

100 SALARIES	4,179	35,949	39,595	0.66	58,551	0.67
200 ASSOCIATED PAYROLL COSTS	1,401	23,192	26,055	0.00	21,806	0.00
300 PURCHASED SRVS	0	230	1,000	0.00	0	0.00
400 SUPPLIES & MATERIALS	0	0	700	0.00	0	0.00

Total Area	132	MUSIC	5,580	59,372	67,350	0.66	80,357	0.67
-------------------	------------	--------------	--------------	---------------	---------------	-------------	---------------	-------------

Area 134 DRAMA

400 SUPPLIES & MATERIALS	0	152	200	0.00	0	0.00
--------------------------	---	-----	-----	------	---	------

Total Area	134	DRAMA	0	152	200	0.00	0	0.00
-------------------	------------	--------------	----------	------------	------------	-------------	----------	-------------

Area 180 MATHEMATICS

100 SALARIES	46,661	62,334	75,636	1.33	87,146	1.20
200 ASSOCIATED PAYROLL COSTS	33,502	43,851	53,503	0.00	55,643	0.00
400 SUPPLIES & MATERIALS	38,917	0	0	0.00	0	0.00

Total Area	180	MATHEMATICS	119,080	106,185	129,139	1.33	142,789	1.20
-------------------	------------	--------------------	----------------	----------------	----------------	-------------	----------------	-------------

Area 200 PHYSICAL EDUCATION

100 SALARIES	45,460	50,327	68,794	0.83	55,022	0.83
200 ASSOCIATED PAYROLL COSTS	27,485	30,659	39,184	0.00	19,118	0.00

Total Area	200	PHYSICAL EDUCATION	72,945	80,986	107,978	0.83	74,140	0.83
-------------------	------------	---------------------------	---------------	---------------	----------------	-------------	---------------	-------------

Area 210 SECOND LANGUAGE

100 SALARIES	0	477	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	0	35	0	0.00	0	0.00

Total Area	210	SECOND LANGUAGE	0	512	0	0.00	0	0.00
-------------------	------------	------------------------	----------	------------	----------	-------------	----------	-------------

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8								
Fund 100	GENERAL FUND							
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS							
Area 290	OTHER PROGRAMS							
100 SALARIES			27,880	22,229	34,518	0.50	14,537	0.17
200 ASSOCIATED PAYROLL COSTS			21,696	15,786	21,268	0.00	8,655	0.00
Total Area 290	OTHER PROGRAMS		49,576	38,015	55,786	0.50	23,192	0.17
Area 291	VO AG							
100 SALARIES			11,632	12,646	13,845	0.17	14,856	0.17
200 ASSOCIATED PAYROLL COSTS			6,994	6,967	7,943	0.00	8,776	0.00
Total Area 291	VO AG		18,626	19,612	21,788	0.17	23,632	0.17
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS		1,253,146	1,512,122	1,754,338	15.78	1,579,158	14.78
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR							
Area 000	DISTRICT PROGRAMS							
100 SALARIES			885	5,888	12,462	0.00	7,913	0.00
200 ASSOCIATED PAYROLL COSTS			298	1,781	4,212	0.00	2,946	0.00
400 SUPPLIES & MATERIALS			2,783	901	950	0.00	0	0.00
Total Area 000	DISTRICT PROGRAMS		3,966	8,570	17,624	0.00	10,859	0.00
Area 230	ATHLETICS							
100 SALARIES			0	21,620	39,163	0.00	41,120	0.00
200 ASSOCIATED PAYROLL COSTS			0	3,823	13,233	0.00	9,485	0.00
300 PURCHASED SRVS			0	6,862	9,080	0.00	0	0.00
400 SUPPLIES & MATERIALS			0	5,483	15,120	0.00	0	0.00
Total Area 230	ATHLETICS		0	37,788	76,596	0.00	50,605	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR		3,966	46,357	94,220	0.00	61,464	0.00
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS							
Area 320	SPECIAL EDUCATION							
100 SALARIES			405,653	349,124	462,065	12.38	451,226	11.06
200 ASSOCIATED PAYROLL COSTS			307,111	245,587	330,894	0.00	295,007	0.00
300 PURCHASED SRVS			7,034	45,468	(19,000)	0.00	0	0.00
400 SUPPLIES & MATERIALS			1,317	1,526	1,500	0.00	4,500	0.00
Total Area 320	SPECIAL EDUCATION		721,116	641,705	775,459	12.38	750,733	11.06

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 820 YC INTERMEDIATE SCHOOL 4-8

Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	721,116	641,705	775,459	12.38	750,733	11.06
----------------	------	---	---------	---------	---------	-------	---------	-------

Function 1250 RESOURCE ROOMS

Area 320 SPECIAL EDUCATION

100 SALARIES		129,157	154,898	169,823	3.72	120,415	2.81
200 ASSOCIATED PAYROLL COSTS		95,146	103,313	113,076	0.00	101,706	0.00
300 PURCHASED SRVS		1,703	3,256	2,650	0.00	0	0.00
400 SUPPLIES & MATERIALS		348	357	800	0.00	1,400	0.00

Total Area	320	SPECIAL EDUCATION	226,355	261,823	286,349	3.72	223,521	2.81
------------	-----	-------------------	---------	---------	---------	------	---------	------

Total Function	1250	RESOURCE ROOMS	226,355	261,823	286,349	3.72	223,521	2.81
----------------	------	----------------	---------	---------	---------	------	---------	------

Function 1291 ENGLISH SECOND LANGUAGE

Area 280 English Language Learner Programs

100 SALARIES		17,677	28,268	33,884	0.55	26,319	0.29
200 ASSOCIATED PAYROLL COSTS		12,672	7,651	10,801	0.00	9,803	0.00
400 SUPPLIES & MATERIALS		1,261	813	0	0.00	0	0.00

Total Area	280	English Language Learner Programs	31,610	36,732	44,685	0.55	36,122	0.29
------------	-----	-----------------------------------	--------	--------	--------	------	--------	------

Total Function	1291	ENGLISH SECOND LANGUAGE	31,610	36,732	44,685	0.55	36,122	0.29
----------------	------	-------------------------	--------	--------	--------	------	--------	------

Function 2120 GUIDANCE SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES		0	413	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS		0	125	0	0.00	0	0.00
300 PURCHASED SRVS		33,024	35,895	36,700	0.00	0	0.00
400 SUPPLIES & MATERIALS		78	249	300	0.00	0	0.00

Total Area	000	DISTRICT PROGRAMS	33,102	36,682	37,000	0.00	0	0.00
------------	-----	-------------------	--------	--------	--------	------	---	------

Total Function	2120	GUIDANCE SERVICES	33,102	36,682	37,000	0.00	0	0.00
----------------	------	-------------------	--------	--------	--------	------	---	------

Function 2130 HEALTH SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS		14,454	14,636	6,500	0.00	0	0.00
400 SUPPLIES & MATERIALS		543	638	500	0.00	600	0.00

Total Area	000	DISTRICT PROGRAMS	14,997	15,275	7,000	0.00	600	0.00
------------	-----	-------------------	--------	--------	-------	------	-----	------

Total Function	2130	HEALTH SERVICES	14,997	15,275	7,000	0.00	600	0.00
----------------	------	-----------------	--------	--------	-------	------	-----	------

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8								
Fund 100	GENERAL FUND							
Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES							
Area 320	SPECIAL EDUCATION							
100 SALARIES			0	0	19,020	0.40	0	0.00
200 ASSOCIATED PAYROLL COSTS			0	0	16,032	0.00	0	0.00
Total Area 320	SPECIAL EDUCATION		0	0	35,052	0.40	0	0.00
Total Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES		0	0	35,052	0.40	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES							
Area 000	DISTRICT PROGRAMS							
300 PURCHASED SRVS			207	1,295	1,000	0.00	0	0.00
Total Area 000	DISTRICT PROGRAMS		207	1,295	1,000	0.00	0	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES		207	1,295	1,000	0.00	0	0.00
Function 2220	EDUCATIONAL MEDIA SERVICES							
Area 000	DISTRICT PROGRAMS							
100 SALARIES			32,985	33,022	38,886	0.91	40,307	0.91
200 ASSOCIATED PAYROLL COSTS			11,157	10,003	11,206	0.00	15,025	0.00
300 PURCHASED SRVS			264	898	1,000	0.00	0	0.00
400 SUPPLIES & MATERIALS			1,000	2,332	2,600	0.00	0	0.00
Total Area 000	DISTRICT PROGRAMS		45,406	46,255	53,692	0.91	55,332	0.91
Total Function 2220	EDUCATIONAL MEDIA SERVICES		45,406	46,255	53,692	0.91	55,332	0.91
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT							
Area 000	DISTRICT PROGRAMS							
300 PURCHASED SRVS			0	835	0	0.00	0	0.00
Total Area 000	DISTRICT PROGRAMS		0	835	0	0.00	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT		0	835	0	0.00	0	0.00
Function 2410	OFFICE OF THE PRINCIPAL							
Area 000	DISTRICT PROGRAMS							

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	----------------------	----------------------	--------------------------	-----------------------	---------------------------

Center 820 YC INTERMEDIATE SCHOOL 4-8

Fund 100 GENERAL FUND

Function 2410 OFFICE OF THE PRINCIPAL

Area 000 DISTRICT PROGRAMS

100 SALARIES	212,898	238,004	234,552	3.00	286,210	3.50
200 ASSOCIATED PAYROLL COSTS	108,071	118,599	115,729	0.00	140,346	0.00
300 PURCHASED SRVS	4,631	3,039	4,000	0.00	0	0.00
400 SUPPLIES & MATERIALS	3,518	7,391	17,100	0.00	0	0.00
600 OTH OBJECTS	1,290	695	1,800	0.00	0	0.00

Total Area	000	DISTRICT PROGRAMS	330,408	367,729	373,181	3.00	426,556	3.50
-------------------	------------	--------------------------	----------------	----------------	----------------	-------------	----------------	-------------

Total Function	2410	OFFICE OF THE PRINCIPAL	330,408	367,729	373,181	3.00	426,556	3.50
-----------------------	-------------	--------------------------------	----------------	----------------	----------------	-------------	----------------	-------------

Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES	81,689	58,927	71,962	1.33	51,541	1.00
200 ASSOCIATED PAYROLL COSTS	41,086	43,695	51,014	0.00	35,528	0.00
300 PURCHASED SRVS	233,595	258,398	285,689	0.00	350,082	0.00
400 SUPPLIES & MATERIALS	15,311	18,930	21,000	0.00	15,000	0.00
500 CAPITAL OUTLAY	9,999	0	0	0.00	0	0.00
600 OTH OBJECTS	0	90	0	0.00	600	0.00

Total Area	000	DISTRICT PROGRAMS	381,681	380,039	429,665	1.33	452,751	1.00
-------------------	------------	--------------------------	----------------	----------------	----------------	-------------	----------------	-------------

Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	381,681	380,039	429,665	1.33	452,751	1.00
-----------------------	-------------	---	----------------	----------------	----------------	-------------	----------------	-------------

Function 2550 STUDENT TRANSPORTATION SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	2,669	9,649	7,500	0.00	10,300	0.00
--------------------	-------	-------	-------	------	--------	------

Total Area	000	DISTRICT PROGRAMS	2,669	9,649	7,500	0.00	10,300	0.00
-------------------	------------	--------------------------	--------------	--------------	--------------	-------------	---------------	-------------

Total Function	2550	STUDENT TRANSPORTATION SERVICES	2,669	9,649	7,500	0.00	10,300	0.00
-----------------------	-------------	--	--------------	--------------	--------------	-------------	---------------	-------------

Function 2660 TECHNOLOGY SERVICES

Area 000 DISTRICT PROGRAMS

400 SUPPLIES & MATERIALS	4,737	5,386	0	0.00	0	0.00
--------------------------	-------	-------	---	------	---	------

Total Area	000	DISTRICT PROGRAMS	4,737	5,386	0	0.00	0	0.00
-------------------	------------	--------------------------	--------------	--------------	----------	-------------	----------	-------------

Total Function	2660	TECHNOLOGY SERVICES	4,737	5,386	0	0.00	0	0.00
-----------------------	-------------	----------------------------	--------------	--------------	----------	-------------	----------	-------------

Requirements Report

2023-2024 Actuals 2024-2025 Actuals 2025-2026 Adopted 2025-2026 Adopted FTE 2026-2027 Proposed 2026-2027 Proposed FTE

Center 820 YC INTERMEDIATE SCHOOL 4-8

Total Fund	100	GENERAL FUND	3,312,006	3,627,399	4,240,787	41.40	3,879,667	37.52
Total Center	820	YC INTERMEDIATE SCHOOL 4-8	3,312,006	3,627,399	4,240,787	41.40	3,879,667	37.52
Grand Totals:			3,312,006	3,627,399	4,240,787	41.40	3,879,667	37.52

This page is intentionally blank.

Yamhill Carlton High School



Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 830 YC HIGH SCHOOL 9-12							
Fund 100	GENERAL FUND						
Function 1131	HIGH SCHOOL PROGRAMS						
Area 050	GENERAL CLASSROOM INSTRUCTION						
100	SALARIES	20,573	8,886	12,240	0.00	11,256	0.00
200	ASSOCIATED PAYROLL COSTS	5,253	2,257	4,135	0.00	3,475	0.00
300	PURCHASED SRVS	80,409	56,386	81,757	0.00	81,000	0.00
400	SUPPLIES & MATERIALS	5,982	5,490	32,093	0.00	33,000	0.00
600	OTH OBJECTS	7,108	7,358	7,200	0.00	7,200	0.00
Total Area	050 GENERAL CLASSROOM INSTRUCTION	119,326	80,377	137,425	0.00	135,931	0.00
Area 100	ENGLISH						
100	SALARIES	177,177	204,944	223,608	3.00	236,928	3.00
200	ASSOCIATED PAYROLL COSTS	106,277	91,949	113,935	0.00	126,209	0.00
400	SUPPLIES & MATERIALS	6,707	694	500	0.00	0	0.00
600	OTH OBJECTS	0	0	0	0.00	500	0.00
Total Area	100 ENGLISH	290,162	297,586	338,043	3.00	363,637	3.00
Area 110	SOCIAL STUDIES						
100	SALARIES	105,663	131,294	143,612	2.00	146,624	2.00
200	ASSOCIATED PAYROLL COSTS	34,890	39,999	44,552	0.00	70,265	0.00
400	SUPPLIES & MATERIALS	424	212	0	0.00	0	0.00
Total Area	110 SOCIAL STUDIES	140,978	171,505	188,164	2.00	216,889	2.00
Area 120	SCIENCE						
100	SALARIES	107,942	135,962	148,583	2.00	159,770	2.00
200	ASSOCIATED PAYROLL COSTS	67,850	78,142	88,615	0.00	97,838	0.00
400	SUPPLIES & MATERIALS	3,157	7,251	4,200	0.00	3,000	0.00
Total Area	120 SCIENCE	178,949	221,356	241,398	2.00	260,608	2.00
Area 130	THE ARTS						
100	SALARIES	73,437	77,840	85,261	1.00	60,090	1.00
200	ASSOCIATED PAYROLL COSTS	42,897	42,088	48,014	0.00	35,349	0.00
Total Area	130 THE ARTS	116,334	119,928	133,275	1.00	95,439	1.00
Area 131	THE ARTS						
400	SUPPLIES & MATERIALS	4,079	2,971	4,500	0.00	5,000	0.00

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 830 YC HIGH SCHOOL 9-12

Total Area	131	THE ARTS	4,079	2,971	4,500	0.00	5,000	0.00
Area	132	MUSIC						
100		SALARIES	2,058	18,763	20,397	0.34	28,839	0.33
200		ASSOCIATED PAYROLL COSTS	690	12,017	13,422	0.00	18,720	0.00
400		SUPPLIES & MATERIALS	0	382	0	0.00	0	0.00
600		OTH OBJECTS	0	105	0	0.00	0	0.00
Total Area	132	MUSIC	2,748	31,266	33,819	0.34	47,559	0.33
Area	180	MATHEMATICS						
100		SALARIES	96,765	93,677	114,254	1.67	88,788	1.17
200		ASSOCIATED PAYROLL COSTS	63,067	59,455	70,681	0.00	55,601	0.00
400		SUPPLIES & MATERIALS	2,441	674	1,000	0.00	250	0.00
Total Area	180	MATHEMATICS	162,272	153,806	185,935	1.67	144,639	1.17
Area	190	HEALTH EDUCATION						
100		SALARIES	37,326	39,225	42,616	0.50	44,856	0.50
200		ASSOCIATED PAYROLL COSTS	21,659	21,044	24,002	0.00	26,333	0.00
400		SUPPLIES & MATERIALS	642	112	650	0.00	650	0.00
600		OTH OBJECTS	50	0	0	0.00	0	0.00
Total Area	190	HEALTH EDUCATION	59,676	60,381	67,268	0.50	71,839	0.50
Area	200	PHYSICAL EDUCATION						
100		SALARIES	88,535	92,780	101,563	1.17	106,349	1.17
200		ASSOCIATED PAYROLL COSTS	51,102	49,518	56,784	0.00	62,117	0.00
400		SUPPLIES & MATERIALS	748	0	800	0.00	800	0.00
Total Area	200	PHYSICAL EDUCATION	140,386	142,298	159,147	1.17	169,266	1.17
Area	210	SECOND LANGUAGE						
100		SALARIES	77,067	82,735	89,481	1.00	93,912	1.00
200		ASSOCIATED PAYROLL COSTS	43,298	43,066	49,438	0.00	54,237	0.00
400		SUPPLIES & MATERIALS	356	217	500	0.00	300	0.00
Total Area	210	SECOND LANGUAGE	120,722	126,018	139,419	1.00	148,449	1.00
Area	290	OTHER PROGRAMS						
100		SALARIES	68,010	77,398	95,161	1.33	102,415	1.33
200		ASSOCIATED PAYROLL COSTS	47,023	48,048	57,697	0.00	63,509	0.00
400		SUPPLIES & MATERIALS	9	0	0	0.00	3,200	0.00
Total Area	290	OTHER PROGRAMS	115,042	125,447	152,858	1.33	169,124	1.33
Area	291	VO AG						
100		SALARIES	57,624	40,026	59,663	0.66	63,885	0.66

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 830 YC HIGH SCHOOL 9-12								
Fund 100	GENERAL FUND							
Function 1131	HIGH SCHOOL PROGRAMS							
Area 291	VO AG							
200	ASSOCIATED PAYROLL COSTS		31,343	19,208	32,836	0.00	36,359	0.00
300	PURCHASED SRVS		241	658	0	0.00	0	0.00
400	SUPPLIES & MATERIALS		413	0	0	0.00	1,100	0.00
Total Area 291	VO AG		89,622	59,893	92,499	0.66	101,344	0.66
Area 293	VO INDUSTRIAL ARTS - Metals							
400	SUPPLIES & MATERIALS		1,031	0	0	0.00	3,000	0.00
Total Area 293	VO INDUSTRIAL ARTS - Metals		1,031	0	0	0.00	3,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS		1,541,327	1,592,832	1,873,750	14.67	1,932,724	14.16
Function 1132	HIGH SCHOOL-EXTRACURRICULAR							
Area 000	DISTRICT PROGRAMS							
100	SALARIES		38,292	25,932	37,732	0.00	25,804	0.00
200	ASSOCIATED PAYROLL COSTS		12,121	7,600	12,758	0.00	9,022	0.00
Total Area 000	DISTRICT PROGRAMS		50,413	33,532	50,490	0.00	34,826	0.00
Area 050	GENERAL CLASSROOM INSTRUCTION							
300	PURCHASED SRVS		175	300	0	0.00	0	0.00
400	SUPPLIES & MATERIALS		300	300	1,900	0.00	500	0.00
Total Area 050	GENERAL CLASSROOM INSTRUCTION		475	600	1,900	0.00	500	0.00
Area 230	ATHLETICS							
100	SALARIES		153,221	154,045	176,691	0.00	161,540	0.00
200	ASSOCIATED PAYROLL COSTS		29,304	27,201	59,720	0.00	31,561	0.00
300	PURCHASED SRVS		58,545	56,233	66,600	0.00	70,714	0.00
400	SUPPLIES & MATERIALS		17,493	8,984	19,878	0.00	31,850	0.00
500	CAPITAL OUTLAY		6,000	0	0	0.00	0	0.00
600	OTH OBJECTS		14,255	17,297	13,200	0.00	16,100	0.00
Total Area 230	ATHLETICS		278,818	263,760	336,089	0.00	311,765	0.00
Total Function 1132	HIGH SCHOOL-EXTRACURRICULAR		329,706	297,892	388,479	0.00	347,091	0.00
Function 1210	TALENTED & GIFTED							

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function	1210	TALENTED & GIFTED					
Area	000	DISTRICT PROGRAMS					
400	SUPPLIES & MATERIALS	0	0	0	0.00	20,000	0.00
Total Area	000	DISTRICT PROGRAMS	0	0	0	0.00	20,000
Total Function	1210	TALENTED & GIFTED	0	0	0	0.00	20,000
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS					
Area	320	SPECIAL EDUCATION					
100	SALARIES	107,997	123,390	186,085	4.63	113,084	1.91
200	ASSOCIATED PAYROLL COSTS	83,163	78,394	158,928	0.00	61,174	0.00
300	PURCHASED SRVS	701	2,981	15,000	0.00	0	0.00
400	SUPPLIES & MATERIALS	0	0	400	0.00	0	0.00
Total Area	320	SPECIAL EDUCATION	191,861	204,765	360,413	4.63	174,258
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	191,861	204,765	360,413	4.63	174,258
Function	1250	RESOURCE ROOMS					
Area	320	SPECIAL EDUCATION					
100	SALARIES	78,437	83,583	95,350	2.21	131,984	3.12
200	ASSOCIATED PAYROLL COSTS	48,319	45,336	48,867	0.00	92,692	0.00
300	PURCHASED SRVS	363	277	2,500	0.00	0	0.00
400	SUPPLIES & MATERIALS	0	0	600	0.00	200	0.00
Total Area	320	SPECIAL EDUCATION	127,119	129,196	147,317	2.21	224,876
Total Function	1250	RESOURCE ROOMS	127,119	129,196	147,317	2.21	224,876
Function	1280	ALTERNATIVE EDUCATION					
Area	000	DISTRICT PROGRAMS					
100	SALARIES	30,363	30,239	35,936	0.97	14,504	0.44
200	ASSOCIATED PAYROLL COSTS	10,221	9,118	10,207	0.00	5,406	0.00
300	PURCHASED SRVS	0	(34)	2,000	0.00	2,000	0.00
Total Area	000	DISTRICT PROGRAMS	40,584	39,323	48,143	0.97	21,910
Area	290	OTHER PROGRAMS					
300	PURCHASED SRVS	3,944	4,755	10,000	0.00	10,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 830 YC HIGH SCHOOL 9-12								
Total Area	290	OTHER PROGRAMS	3,944	4,755	10,000	0.00	10,000	0.00
Area	320	SPECIAL EDUCATION						
100 SALARIES			605	1,133	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS			204	343	0	0.00	0	0.00
Total Area	320	SPECIAL EDUCATION	809	1,476	0	0.00	0	0.00
Total Function	1280	ALTERNATIVE EDUCATION	45,337	45,554	58,143	0.97	31,910	0.44
Function	1281	PUBLIC ALTERNATIVE PROGRAMS						
Area	050	GENERAL CLASSROOM INSTRUCTION						
400 SUPPLIES & MATERIALS			10,525	30,128	16,000	0.00	0	0.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	10,525	30,128	16,000	0.00	0	0.00
Total Function	1281	PUBLIC ALTERNATIVE PROGRAMS	10,525	30,128	16,000	0.00	0	0.00
Function	1291	ENGLISH SECOND LANGUAGE						
Area	280	English Language Learner Programs						
100 SALARIES			14,779	27,797	33,206	0.55	27,117	0.30
200 ASSOCIATED PAYROLL COSTS			11,512	7,553	10,574	0.00	10,099	0.00
Total Area	280	English Language Learner Programs	26,291	35,350	43,780	0.55	37,216	0.30
Total Function	1291	ENGLISH SECOND LANGUAGE	26,291	35,350	43,780	0.55	37,216	0.30
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES						
Area	000	DISTRICT PROGRAMS						
400 SUPPLIES & MATERIALS			14	0	0	0.00	0	0.00
Total Area	000	DISTRICT PROGRAMS	14	0	0	0.00	0	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	14	0	0	0.00	0	0.00
Function	2120	GUIDANCE SERVICES						
Area	000	DISTRICT PROGRAMS						
100 SALARIES			102,398	104,806	114,332	2.00	58,589	1.48
200 ASSOCIATED PAYROLL COSTS			51,969	43,905	55,904	0.00	22,277	0.00
300 PURCHASED SRVS			26,867	28,458	34,600	0.00	34,600	0.00

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	----------------------	----------------------	--------------------------	-----------------------	---------------------------

Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function 2120		GUIDANCE SERVICES						
Area	000	DISTRICT PROGRAMS						
400	SUPPLIES & MATERIALS	1,524	2,099	2,500	0.00	2,500	0.00	
Total Area	000	DISTRICT PROGRAMS	182,758	179,267	207,336	2.00	117,966	1.48
Total Function	2120	GUIDANCE SERVICES	182,758	179,267	207,336	2.00	117,966	1.48
Function 2130		HEALTH SERVICES						
Area	000	DISTRICT PROGRAMS						
300	PURCHASED SRVS	14,850	14,636	16,500	0.00	13,000	0.00	
400	SUPPLIES & MATERIALS	167	0	700	0.00	600	0.00	
Total Area	000	DISTRICT PROGRAMS	15,017	14,636	17,200	0.00	13,600	0.00
Total Function	2130	HEALTH SERVICES	15,017	14,636	17,200	0.00	13,600	0.00
Function 2210		IMPROVEMENT OF INSTRUCTION SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES	0	0	0	0.00	5,670	0.00	
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	2,112	0.00	
300	PURCHASED SRVS	0	190	0	0.00	0	0.00	
Total Area	000	DISTRICT PROGRAMS	0	190	0	0.00	7,782	0.00
Total Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES	0	190	0	0.00	7,782	0.00
Function 2220		EDUCATIONAL MEDIA SERVICES						
Area	000	DISTRICT PROGRAMS						
400	SUPPLIES & MATERIALS	495	525	600	0.00	500	0.00	
Total Area	000	DISTRICT PROGRAMS	495	525	600	0.00	500	0.00
Total Function	2220	EDUCATIONAL MEDIA SERVICES	495	525	600	0.00	500	0.00
Function 2410		OFFICE OF THE PRINCIPAL						
Area	000	DISTRICT PROGRAMS						
100	SALARIES	323,108	335,697	349,643	3.50	388,286	3.88	
200	ASSOCIATED PAYROLL COSTS	162,688	157,558	174,785	0.00	162,896	0.00	

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function	2410	OFFICE OF THE PRINCIPAL						
Area	000	DISTRICT PROGRAMS						
300	PURCHASED SRVS		4,254	6,335	10,500	0.00	9,800	0.00
400	SUPPLIES & MATERIALS		3,305	2,196	5,000	0.00	9,500	0.00
600	OTH OBJECTS		1,290	1,390	1,500	0.00	1,500	0.00
Total Area	000	DISTRICT PROGRAMS	494,645	503,176	541,428	3.50	571,982	3.88
Total Function	2410	OFFICE OF THE PRINCIPAL	494,645	503,176	541,428	3.50	571,982	3.88
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES		130,467	141,872	185,429	3.34	162,788	3.00
200	ASSOCIATED PAYROLL COSTS		63,255	61,592	87,301	0.00	78,353	0.00
300	PURCHASED SRVS		205,947	236,281	310,929	0.00	314,600	0.00
400	SUPPLIES & MATERIALS		23,428	38,913	31,000	0.00	29,000	0.00
500	CAPITAL OUTLAY		0	999	0	0.00	0	0.00
600	OTH OBJECTS		2,947	898	11,000	0.00	14,800	0.00
Total Area	000	DISTRICT PROGRAMS	426,044	480,554	625,659	3.34	599,541	3.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	426,044	480,554	625,659	3.34	599,541	3.00
Function	2550	STUDENT TRANSPORTATION SERVICES						
Area	000	DISTRICT PROGRAMS						
300	PURCHASED SRVS		49,098	43,052	45,000	0.00	35,000	0.00
Total Area	000	DISTRICT PROGRAMS	49,098	43,052	45,000	0.00	35,000	0.00
Total Function	2550	STUDENT TRANSPORTATION SERVICES	49,098	43,052	45,000	0.00	35,000	0.00
Function	2660	TECHNOLOGY SERVICES						
Area	000	DISTRICT PROGRAMS						
400	SUPPLIES & MATERIALS		2,445	25	0	0.00	0	0.00
500	CAPITAL OUTLAY		0	0	25,000	0.00	0	0.00
Total Area	000	DISTRICT PROGRAMS	2,445	25	25,000	0.00	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	2,445	25	25,000	0.00	0	0.00

Requirements Report

2023-2024 Actuals 2024-2025 Actuals 2025-2026 Adopted 2025-2026 Adopted FTE 2026-2027 Proposed 2026-2027 Proposed FTE

Center 830 YC HIGH SCHOOL 9-12

Total Fund	100	GENERAL FUND	3,442,684	3,557,142	4,350,105	31.86	4,114,446	28.28
------------	-----	--------------	-----------	-----------	-----------	-------	-----------	-------

Total Center	830	YC HIGH SCHOOL 9-12	3,442,684	3,557,142	4,350,105	31.86	4,114,446	28.28
--------------	-----	---------------------	-----------	-----------	-----------	-------	-----------	-------

Grand Totals:			3,442,684	3,557,142	4,350,105	31.86	4,114,446	28.28
---------------	--	--	-----------	-----------	-----------	-------	-----------	-------

This page is intentionally blank.

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 850 YCSD

Fund 100 GENERAL FUND

Function 1210 TALENTED & GIFTED

Area 000 DISTRICT PROGRAMS

400 SUPPLIES & MATERIALS	1,275	337	2,000	0.00	0	0.00
--------------------------	-------	-----	-------	------	---	------

Total Area 000 DISTRICT PROGRAMS	1,275	337	2,000	0.00	0	0.00
---	--------------	------------	--------------	-------------	----------	-------------

Total Function 1210 TALENTED & GIFTED	1,275	337	2,000	0.00	0	0.00
--	--------------	------------	--------------	-------------	----------	-------------

Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS

Area 320 SPECIAL EDUCATION

300 PURCHASED SRVS	58,994	93,241	25,000	0.00	105,000	0.00
--------------------	--------	--------	--------	------	---------	------

Total Area 320 SPECIAL EDUCATION	58,994	93,241	25,000	0.00	105,000	0.00
---	---------------	---------------	---------------	-------------	----------------	-------------

Total Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	58,994	93,241	25,000	0.00	105,000	0.00
--	---------------	---------------	---------------	-------------	----------------	-------------

Function 1250 RESOURCE ROOMS

Area 320 SPECIAL EDUCATION

100 SALARIES	0	0	0	0.00	4,138	0.00
--------------	---	---	---	------	-------	------

200 ASSOCIATED PAYROLL COSTS	0	0	0	0.00	1,520	0.00
------------------------------	---	---	---	------	-------	------

300 PURCHASED SRVS	26,000	13,000	22,000	0.00	25,300	0.00
--------------------	--------	--------	--------	------	--------	------

400 SUPPLIES & MATERIALS	1,751	873	0	0.00	0	0.00
--------------------------	-------	-----	---	------	---	------

Total Area 320 SPECIAL EDUCATION	27,751	13,873	22,000	0.00	30,958	0.00
---	---------------	---------------	---------------	-------------	---------------	-------------

Total Function 1250 RESOURCE ROOMS	27,751	13,873	22,000	0.00	30,958	0.00
---	---------------	---------------	---------------	-------------	---------------	-------------

Function 1285 DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY

Area 000 DISTRICT PROGRAMS

100 SALARIES	349,517	331,968	349,900	3.50	248,862	3.38
--------------	---------	---------	---------	------	---------	------

200 ASSOCIATED PAYROLL COSTS	190,244	156,185	175,828	0.00	120,144	0.00
------------------------------	---------	---------	---------	------	---------	------

300 PURCHASED SRVS	138,950	150,393	205,500	0.00	168,400	0.00
--------------------	---------	---------	---------	------	---------	------

400 SUPPLIES & MATERIALS	49,464	48,450	99,930	0.00	106,500	0.00
--------------------------	--------	--------	--------	------	---------	------

Total Area 000 DISTRICT PROGRAMS	728,175	686,996	831,158	3.50	643,906	3.38
---	----------------	----------------	----------------	-------------	----------------	-------------

Total Function 1285 DISTRICT ALTERNATIVE	728,175	686,996	831,158	3.50	643,906	3.38
---	----------------	----------------	----------------	-------------	----------------	-------------

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
-------------------	-------------------	-------------------	-----------------------	--------------------	------------------------

Center 850 YCSD

PROGRAMS- ALLIANCE ACADEMY

Function 1291 ENGLISH SECOND LANGUAGE

Area 280 English Language Learner Programs

100 SALARIES	4,172	241	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	828	69	0	0.00	0	0.00
300 PURCHASED SRVS	0	0	2,500	0.00	0	0.00

Total Area	280	English Language Learner Programs	5,001	310	2,500	0.00	0	0.00
-------------------	------------	--	--------------	------------	--------------	-------------	----------	-------------

Total Function	1291	ENGLISH SECOND LANGUAGE	5,001	310	2,500	0.00	0	0.00
-----------------------	-------------	--------------------------------	--------------	------------	--------------	-------------	----------	-------------

Function 1400 SUMMER SCHOOL PROGRAMS

Area 000 DISTRICT PROGRAMS

100 SALARIES	1,720	1,844	19,500	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	538	559	6,590	0.00	0	0.00

Total Area	000	DISTRICT PROGRAMS	2,258	2,404	26,090	0.00	0	0.00
-------------------	------------	--------------------------	--------------	--------------	---------------	-------------	----------	-------------

Total Function	1400	SUMMER SCHOOL PROGRAMS	2,258	2,404	26,090	0.00	0	0.00
-----------------------	-------------	-------------------------------	--------------	--------------	---------------	-------------	----------	-------------

Function 2115 STUDENT SAFETY

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	12,600	12,500	13,000	0.00	0	0.00
400 SUPPLIES & MATERIALS	0	0	4,000	0.00	0	0.00

Total Area	000	DISTRICT PROGRAMS	12,600	12,500	17,000	0.00	0	0.00
-------------------	------------	--------------------------	---------------	---------------	---------------	-------------	----------	-------------

Total Function	2115	STUDENT SAFETY	12,600	12,500	17,000	0.00	0	0.00
-----------------------	-------------	-----------------------	---------------	---------------	---------------	-------------	----------	-------------

Function 2120 GUIDANCE SERVICES

Area 000 DISTRICT PROGRAMS

400 SUPPLIES & MATERIALS	0	1,426	0	0.00	0	0.00
--------------------------	---	-------	---	------	---	------

Total Area	000	DISTRICT PROGRAMS	0	1,426	0	0.00	0	0.00
-------------------	------------	--------------------------	----------	--------------	----------	-------------	----------	-------------

Total Function	2120	GUIDANCE SERVICES	0	1,426	0	0.00	0	0.00
-----------------------	-------------	--------------------------	----------	--------------	----------	-------------	----------	-------------

Function 2130 HEALTH SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	0	0	0	0.00	19,200	0.00
--------------------	---	---	---	------	--------	------

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 850 YCSD								
Total Area	000	DISTRICT PROGRAMS	0	0	0	0.00	19,200	0.00
Total Function	2130	HEALTH SERVICES	0	0	0	0.00	19,200	0.00
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES						
Area	320	SPECIAL EDUCATION						
100		SALARIES	32,765	35,771	0	0.00	39,797	1.00
200		ASSOCIATED PAYROLL COSTS	29,258	29,431	0	0.00	33,619	0.00
300		PURCHASED SRVS	0	1,651	0	0.00	0	0.00
Total Area	320	SPECIAL EDUCATION	62,023	66,853	0	0.00	73,416	1.00
Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	62,023	66,853	0	0.00	73,416	1.00
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES						
Area	320	SPECIAL EDUCATION						
100		SALARIES	73,042	83,601	83,781	0.50	86,467	0.50
200		ASSOCIATED PAYROLL COSTS	33,670	35,350	37,906	0.00	40,022	0.00
300		PURCHASED SRVS	394	419	500	0.00	0	0.00
Total Area	320	SPECIAL EDUCATION	107,107	119,369	122,187	0.50	126,489	0.50
Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	107,107	119,369	122,187	0.50	126,489	0.50
Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES						
Area	000	DISTRICT PROGRAMS						
300		PURCHASED SRVS	795	(337)	25,000	0.00	0	0.00
Total Area	000	DISTRICT PROGRAMS	795	(337)	25,000	0.00	0	0.00
Total Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES	795	(337)	25,000	0.00	0	0.00
Function	2310	BOARD OF EDUCATION SERVICES						
Area	000	DISTRICT PROGRAMS						
300		PURCHASED SRVS	47,973	23,808	61,000	0.00	80,000	0.00
400		SUPPLIES & MATERIALS	3,281	4,617	3,500	0.00	2,500	0.00
600		OTH OBJECTS	49,351	61,104	73,809	0.00	72,009	0.00
Total Area	000	DISTRICT PROGRAMS	100,604	89,530	138,309	0.00	154,509	0.00
Total Function	2310	BOARD OF EDUCATION SERVICES	100,604	89,530	138,309	0.00	154,509	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 850 YCSD								
Function	2320	EXECUTIVE ADMINISTRATION SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES		228,269	242,938	267,487	2.50	274,906	2.50
200	ASSOCIATED PAYROLL COSTS		118,716	121,116	156,727	0.00	162,487	0.00
300	PURCHASED SRVS		3,905	2,155	6,500	0.00	5,500	0.00
400	SUPPLIES & MATERIALS		7,862	4,468	4,700	0.00	2,000	0.00
600	OTH OBJECTS		2,339	2,279	900	0.00	2,700	0.00
Total Area	000	DISTRICT PROGRAMS	361,091	372,957	436,314	2.50	447,593	2.50
Total Function	2320	EXECUTIVE ADMINISTRATION SERVICES	361,091	372,957	436,314	2.50	447,593	2.50
Function	2520	FISCAL SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES		152,503	157,478	167,291	1.75	189,635	2.00
200	ASSOCIATED PAYROLL COSTS		71,205	68,656	68,997	0.00	106,578	0.00
300	PURCHASED SRVS		14,579	27,638	34,000	0.00	30,000	0.00
400	SUPPLIES & MATERIALS		27,598	34,281	62,000	0.00	65,000	0.00
500	CAPITAL OUTLAY		27,540	0	0	0.00	0	0.00
600	OTH OBJECTS		83,488	36,839	8,300	0.00	9,200	0.00
Total Area	000	DISTRICT PROGRAMS	376,913	324,891	340,588	1.75	400,413	2.00
Total Function	2520	FISCAL SERVICES	376,913	324,891	340,588	1.75	400,413	2.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES		146,222	164,220	144,462	2.00	222,363	3.00
200	ASSOCIATED PAYROLL COSTS		86,683	95,537	68,275	0.00	132,787	0.00
300	PURCHASED SRVS		56,505	39,901	68,380	0.00	65,560	0.00
400	SUPPLIES & MATERIALS		42,969	31,467	31,000	0.00	39,000	0.00
500	CAPITAL OUTLAY		32,135	17,750	73,722	0.00	20,000	0.00
600	OTH OBJECTS		213,467	237,797	265,030	0.00	304,059	0.00
Total Area	000	DISTRICT PROGRAMS	577,982	586,672	650,869	2.00	783,769	3.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	577,982	586,672	650,869	2.00	783,769	3.00
Function	2550	STUDENT TRANSPORTATION SERVICES						
Area	000	DISTRICT PROGRAMS						
300	PURCHASED SRVS		696,240	678,462	730,000	0.00	730,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 850 YCSD								
Total Area	000	DISTRICT PROGRAMS	696,240	678,462	730,000	0.00	730,000	0.00
Area	320	SPECIAL EDUCATION						
300	PURCHASED SRVS		79,438	128,941	90,000	0.00	90,000	0.00
Total Area	320	SPECIAL EDUCATION	79,438	128,941	90,000	0.00	90,000	0.00
Total Function	2550	STUDENT TRANSPORTATION SERVICES	775,679	807,403	820,000	0.00	820,000	0.00
Function	2640	STAFF SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES		105,577	104,637	120,058	1.00	124,894	1.00
200	ASSOCIATED PAYROLL COSTS		48,966	49,387	76,769	0.00	62,188	0.00
300	PURCHASED SRVS		23,841	31,025	20,000	0.00	0	0.00
400	SUPPLIES & MATERIALS		0	18,024	10,700	0.00	0	0.00
600	OTH OBJECTS		2,650	4,692	3,600	0.00	0	0.00
Total Area	000	DISTRICT PROGRAMS	181,034	207,766	231,127	1.00	187,082	1.00
Total Function	2640	STAFF SERVICES	181,034	207,766	231,127	1.00	187,082	1.00
Function	2660	TECHNOLOGY SERVICES						
Area	000	DISTRICT PROGRAMS						
100	SALARIES		45,458	67,409	80,242	1.00	78,044	1.00
200	ASSOCIATED PAYROLL COSTS		12,010	20,329	25,178	0.00	29,162	0.00
300	PURCHASED SRVS		78,291	93,641	112,900	0.00	108,900	0.00
400	SUPPLIES & MATERIALS		47,548	136,354	40,000	0.00	186,887	0.00
500	CAPITAL OUTLAY		13,481	0	25,000	0.00	14,342	0.00
600	OTH OBJECTS		1,402	1,439	3,000	0.00	150	0.00
Total Area	000	DISTRICT PROGRAMS	198,189	319,171	286,320	1.00	417,485	1.00
Total Function	2660	TECHNOLOGY SERVICES	198,189	319,171	286,320	1.00	417,485	1.00
Function	5200	TRANSFER OF FUNDS						
Area	000	DISTRICT PROGRAMS						
700	TRANSFERS		835,393	911,557	585,033	0.00	899,221	0.00
Total Area	000	DISTRICT PROGRAMS	835,393	911,557	585,033	0.00	899,221	0.00
Total Function	5200	TRANSFER OF FUNDS	835,393	911,557	585,033	0.00	899,221	0.00
Function	6110	OPERATING CONTINGENCY						

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 850 YCSD								
Fund 100	GENERAL FUND							
Function 6110	OPERATING CONTINGENCY							
Area 000	DISTRICT PROGRAMS							
800	OTH USES OF FUNDS		0	0	2,000,000	0.00	1,000,000	0.00
Total Area	000	DISTRICT PROGRAMS	0	0	2,000,000	0.00	1,000,000	0.00
Total Function 6110	OPERATING CONTINGENCY		0	0	2,000,000	0.00	1,000,000	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE							
Area 000	DISTRICT PROGRAMS							
800	OTH USES OF FUNDS		0	0	0	0.00	1,000,000	0.00
Total Area	000	DISTRICT PROGRAMS	0	0	0	0.00	1,000,000	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0.00	1,000,000	0.00
Total Fund 100	GENERAL FUND		4,412,863	4,616,919	6,561,495	12.25	7,109,041	14.38
Total Center 850	YCSD		4,412,863	4,616,919	6,561,495	12.25	7,109,041	14.38
Grand Totals:			4,412,863	4,616,919	6,561,495	12.25	7,109,041	14.38

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 000	DISTRICT PROGRAMS						
Function 1000	INSTRUCTION						
100	SALARIES	4,261,458	4,499,947	5,334,943	84.59	5,099,616	77.85
200	ASSOCIATED PAYROLL COSTS	2,330,143	2,243,881	2,878,998	0.00	2,660,967	0.00
300	PURCHASED SRVS	524,549	653,292	634,837	0.00	549,714	0.00
400	SUPPLIES & MATERIALS	249,318	161,061	253,696	0.00	243,325	0.00
500	CAPITAL OUTLAY	6,000	0	0	0.00	0	0.00
600	OTH OBJECTS	31,081	34,166	35,400	0.00	28,800	0.00
Total Function 1000	INSTRUCTION	7,402,550	7,592,347	9,137,874	84.59	8,582,422	77.85
Function 2000	SUPPORT SERVICES						
100	SALARIES	1,998,648	2,064,670	2,306,376	30.61	2,431,614	31.18
200	ASSOCIATED PAYROLL COSTS	1,004,493	998,280	1,170,308	0.00	1,207,337	0.00
300	PURCHASED SRVS	1,828,847	1,895,975	2,131,695	0.00	2,139,256	0.00
400	SUPPLIES & MATERIALS	212,970	333,368	264,000	0.00	385,809	0.00
500	CAPITAL OUTLAY	118,905	18,749	148,722	0.00	34,342	0.00
600	OTH OBJECTS	359,067	347,918	369,689	0.00	405,768	0.00
Total Function 2000	SUPPORT SERVICES	5,522,929	5,658,961	6,390,790	30.61	6,604,126	31.18
Function 5000	OTHER USES						
700	TRANSFERS	835,393	911,557	585,033	0.00	899,221	0.00
Total Function 5000	OTHER USES	835,393	911,557	585,033	0.00	899,221	0.00
Function 6000	CONTINGENCIES						
800	OTH USES OF FUNDS	0	0	2,000,000	0.00	1,000,000	0.00
Total Function 6000	CONTINGENCIES	0	0	2,000,000	0.00	1,000,000	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE						
800	OTH USES OF FUNDS	0	0	0	0.00	1,000,000	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0.00	1,000,000	0.00

This page is intentionally blank.

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 100 GENERAL FUND							
Function 0000	DISTRICT PROGRAMS						
111	LICENSED SALARIES	3,108,310	3,358,305	3,855,632	56.48	3,838,886	53.95
112	CLASSIFIED SALARIES	1,450,524	1,554,031	1,867,237	49.72	1,861,932	46.07
113	ADMINISTRATORS	806,077	735,173	908,420	6.00	955,157	6.00
114	MANAGERIAL-CLASSIFIED- CONF	298,727	262,833	278,001	3.00	295,819	3.00
121	SUBSTITUTES - LICENSED	25,282	17,082	0	0.00	0	0.00
122	SUBSTITUTES - CLASSIFIED	246	0	0	0.00	0	0.00
130	ADDITIONAL SALARY	208,192	200,544	285,104	0.00	238,136	0.00
131	EXTRA DUTY LICENSED	61,002	62,254	90,260	0.00	64,284	0.00
132	EXTRA DUTY CLASSIFIED	22,218	27,010	1,500	0.00	0	0.00
134	IMPUTED INCOME	1,030	0	0	0.00	9,473	0.00
136	INS OPT OUT INCENTIVE	193,720	218,543	226,157	0.00	250,795	0.00
140	ADDITIONAL SALARY	84,780	128,843	129,008	0.00	16,748	0.00
211	PERS	2	90	0	0.00	252,422	0.00
212	PERS, PICK-UP 6%	335,375	364,226	438,696	0.00	394,151	0.00
213	PERS UAL CONTRIBUTION	1,091,445	973,545	1,428,130	0.00	1,303,728	0.00
220	FICA/MEDICARE	470,871	492,706	574,361	0.00	553,476	0.00
231	WORKERS' COMPENSATION	21,865	25,516	26,729	0.00	28,717	0.00
233	PAID FAMILY MED LEAVE INS	23,656	25,779	29,644	0.00	28,942	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	2	0	0.00	0	0.00
241	EMPLOYEES INSURANCE	1,356,804	1,319,118	1,516,966	0.00	1,264,604	0.00
242	HSA EMPLR PD INS	34,618	41,179	17,780	0.00	42,264	0.00
248	ADMIN TUITION REIMB	0	0	17,000	0.00	0	0.00
310	INSTR, PROF & TECH SRVS	489,661	562,663	577,830	0.00	516,914	0.00
311	SUBSTITUTE SRVS	217,914	316,406	300,000	0.00	209,650	0.00
318	PROF & IMPROVE NON-INSTRUCTIONAL STAFF	4,270	495	5,300	0.00	1,850	0.00
319	OTH INSTR, PROF & TECH SRVS	0	0	0	0.00	19,200	0.00
322	REPAIRS & MAINTENANCE SRVS	164,033	128,245	108,000	0.00	121,660	0.00
324	RENTALS	11,950	7,503	12,750	0.00	21,250	0.00
325	ELECTRICITY	188,514	216,131	235,600	0.00	295,198	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 100 GENERAL FUND								
Function	0000	DISTRICT PROGRAMS						
326	FUEL		128,266	108,794	180,508	0.00	129,455	0.00
327	WATER AND SEWAGE		124,604	155,417	211,364	0.00	281,159	0.00
328	GARBAGE		16,077	18,603	17,304	0.00	23,438	0.00
331	REIMB STUDENT TRNSP		782,727	816,201	830,000	0.00	833,600	0.00
332	NON-REIMB STUDENT TRNSP		46,204	47,193	45,000	0.00	38,000	0.00
340	TRAVEL		207	1,295	5,500	0.00	0	0.00
341	TRAVEL, IN/DISTRICT		0	1,200	212	0.00	100	0.00
342	TRAVEL, OUT/DISTRICT		18,614	28,322	31,652	0.00	30,550	0.00
351	TELEPHONE		11,832	12,506	13,112	0.00	14,788	0.00
353	POSTAGE		5,880	4,495	10,100	0.00	8,600	0.00
354	ADVERTISING		2,533	1,193	4,000	0.00	2,000	0.00
355	PRINTING & BINDING		22,142	23,677	28,900	0.00	23,200	0.00
359	OTH COMMUNICATION SRVS		39,111	37,585	41,400	0.00	41,400	0.00
381	AUDIT SRVS		35,400	22,930	40,000	0.00	45,000	0.00
382	LEGAL SRVS		8,413	78	4,000	0.00	5,000	0.00
388	ELECTION SRVS		0	0	5,000	0.00	0	0.00
389	OTH NON-INSTR PROF & TECH SRVS		27,258	31,993	49,000	0.00	26,958	0.00
390	OTH GEN PROF & TECHNICAL SRVS		7,785	6,342	10,000	0.00	0	0.00
410	SUPPLIES & MATERIALS		163,035	177,218	202,491	0.00	216,022	0.00
411	MEETING/FOOD COSTS		0	0	0	0.00	500	0.00
420	TEXTBOOKS		146,100	38,151	88,500	0.00	75,000	0.00
430	LIBRARY BOOKS		2,459	2,112	3,100	0.00	1,000	0.00
440	PERIODICALS		643	0	1,000	0.00	0	0.00
460	NON-CON SUPPLES		38,963	44,905	76,400	0.00	54,830	0.00
470	COMPUTER SOFTWARE		88,849	132,248	145,505	0.00	150,682	0.00
480	COMPUTER HARDWARE		22,241	99,797	700	0.00	131,100	0.00
520	BUILDINGS ACQUISITION		0	0	28,722	0.00	0	0.00
530	IMPROVEMENTS OTH THAN BLDGS		9,999	999	0	0.00	0	0.00
541	INITIAL & ADD EQUIPMENT		41,750	17,750	15,000	0.00	20,000	0.00
542	REPLACE EQUIPMENT		25,610	0	30,000	0.00	0	0.00
550	TECHNOLOGY		47,546	0	75,000	0.00	14,342	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 100 GENERAL FUND								
Function	0000	DISTRICT PROGRAMS						
610		REDEMPTION OF PRINCIPAL DEBT	43,604	56,522	31,000	0.00	23,200	0.00
620		INTEREST	798	2,018	5,300	0.00	4,300	0.00
630		UNRECOVERABLE BAD DEBT	57,327	7,555	0	0.00	0	0.00
640		DUES AND FEES	31,988	36,643	39,250	0.00	38,000	0.00
651		LIABILITY INSURANCE	44,262	56,015	66,009	0.00	66,009	0.00
653		PROPERTY INSURANCE PREMIUMS	212,170	223,331	263,530	0.00	303,059	0.00
710		FUND MODIFICATIONS	0	293,707	293,707	0.00	0	0.00
790		OTH TRANSFERS	121,043	400,000	0	0.00	0	0.00
791		TRANSFER TO BUILDING FUND 304	562,350	117,600	124,700	0.00	129,000	0.00
793		TRANSFER TO TEXTBOOK FUND	0	0	0	0.00	291,200	0.00
794		TRANSFER TO CAFETERIA FUND 299	75,000	0	66,376	0.00	66,376	0.00
795		TRNS TO EMP BENEFIT FUND 265	77,000	100,250	100,250	0.00	412,645	0.00
810		PLANNED RESERVE	0	0	2,000,000	0.00	1,000,000	0.00
820		RESERVED FOR NEXT YEAR	0	0	0	0.00	1,000,000	0.00
Total Function 0000 DISTRICT PROGRAMS			13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02
Total Fund 100 GENERAL FUND			13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02

This page is intentionally blank.

SPECIAL RESOURCES FUND

Revenue Assumptions

Account for the proceeds of specific revenue sources (other than expendable 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; restricted tax levies. 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.

The district has remained flat in the anticipated Title IA, Title IIA, & Title IV funds based on 2025-26 fiscal year awards.

IDEA Federal funds are budgeted at **\$219,133** for 2026–27, consistent with the 2025–26 adopted budget; the apparent decrease from prior-year actuals reflects higher spending in 2024–25 rather than reduced funding.

HB 3499 EL Grant funding is projected for a two-year period to allow districts to strategically invest in staffing, professional development, and instructional supports that build long-term capacity to serve English Learner students.

Measure 99 Outdoor School funding has been **decreased in half** due to reduced statewide allocations, which may require adjustments to program delivery or additional local support.

Student Investment Account and High School Success M98 remains **funded at the current service level**, allowing the district to continue existing programs and supports.

Early Literacy Grant is no longer funded due to the conclusion of one-time or limited-duration state funding.

Textbook Reserve includes a placeholder of **\$150,000** to support costs associated with **the state-required interim assessments** under new accountability requirements.

The district is planning for increased employer contribution rates due to rising unfunded pension liabilities. With the PERS bond scheduled to sunset in June 2027, the district will need to absorb both the employer rate increases and the 6% employee pick-up on wages. Total PERS-related costs are projected to reach approximately **33% of payroll** over the next biennium. A side account is being considered to stabilize future rate impacts and prepare for anticipated increases. In practice, districts often talk about a “**practical minimum**”, districts typically target a contribution of approximately **\$250,000 or more** to generate a meaningful rate impact.

Student Body funds that are controlled by school district have been budgeted as flat remaining the same as last year.

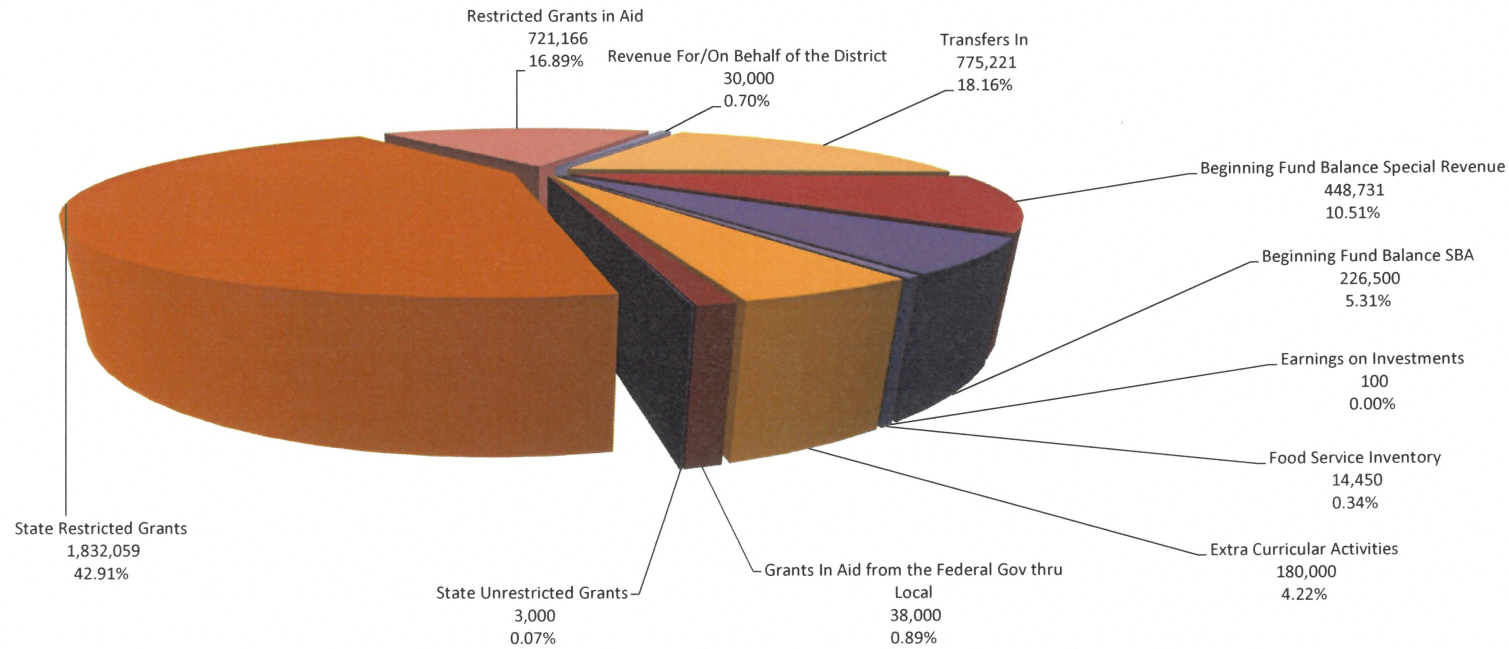
The Food Services Program has been budgeted with a slight decrease of approximately **\$10,000** compared to the 2025–26 adopted budget, based on revised estimates of local revenue from daily sales as the district operates under the Community Eligibility Provision (CEP).

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 200	SPECIAL REVENUE FUNDS						
	1500 EARNINGS ON INVESTMENTS	1	826	0	0.00	100	0.00
	1600 FOOD SERVICE	104,907	23,192	12,500	0.00	14,450	0.00
	1700 EXTRACURRICULAR ACTIVITIES	0	0	203,000	0.00	180,000	0.00
	1900 OTH REVENUE LOCAL SOURCES	264,158	222,276	122,500	0.00	38,000	0.00
	2100 INTERMEDIATE UNRESTRICTED REV	8,193	503	0	0.00	0	0.00
	3100 STATE UNRESTRICTED GRANTS-IN-AID	2,294	2,250	3,000	0.00	3,000	0.00
	3200 RESTRICTED GRANTS-IN-AID	1,216,718	1,898,209	1,924,095	0.00	1,832,059	0.00
	4500 RESTRICTED REVENUE FROM FED C	894,797	795,468	694,409	0.00	721,166	0.00
	4900 REVENUE FOR/ON BEHALF OF THE I	24,805	23,268	30,000	0.00	30,000	0.00
	5200 INTERFUND TRANSFERS	152,000	393,957	260,826	0.00	775,221	0.00
	5400 RESOURCES - BEGINNING FUND BAL	503,407	285,641	507,715	0.00	448,731	0.00
	9700 FUND EQUITY	(503,407)	(285,641)	0	0.00	226,500	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	2,667,872	3,359,949	3,758,045	0.00	4,269,227	0.00

Yamhill Carlton School District 1
Special Revenue - Budget Resources Graph
For The Fiscal Year Ending June 30, 2027



Description:

Local - Unrestricted revenue including property taxes, interest on investments, indirect charges and miscellaneous sources.

Intermediate - Unrestricted revenue received as grants by the district which can be used for any legal purpose desired by the district without restrictions.

State - Unrestricted and Restricted Grants-In-Aid. Including State School Fund-Basic School Support, Common School Fund, Drivers Education and Transportation Equipment.

Federal - Unrestricted and Restricted Grants-In-Aid. Revenues received from federal sources, if restricted funds they must be used for a categorical or specific purpose; if not completely used by the district, they **MUST BE RETURNED TO THE GOVERNMENT UNIT.**

Transfers - Resources transferred from another fund.

Beginning Fund Balances - The difference between fund assets and fund liabilities of governmental and similar trust funds from the prior years activities.

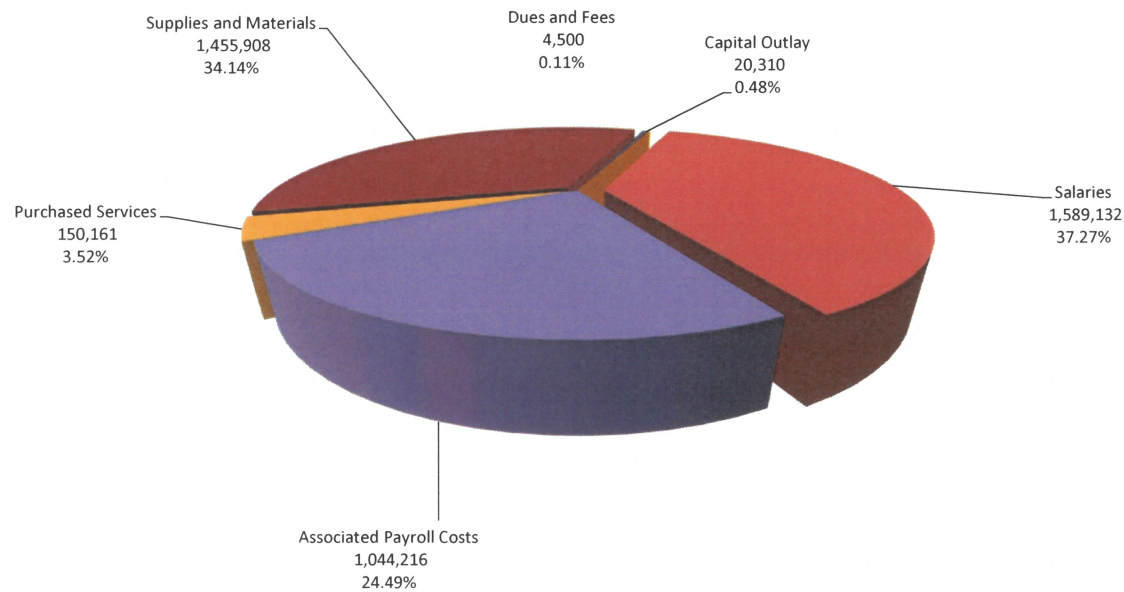
TOTAL RESOURCES - SPECIAL REVENUE FUNDS

4,269,227

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund	200 SPECIAL REVENUE FUNDS						
Function	0000 DISTRICT PROGRAMS						
	100 SALARIES	1,061,543	1,296,341	1,423,074	22.74	1,589,132	22.47
	200 ASSOCIATED PAYROLL COSTS	614,438	658,715	892,876	0.00	1,044,216	0.00
	300 PURCHASED SRVS	156,938	275,977	287,361	0.00	150,161	0.00
	400 SUPPLIES & MATERIALS	630,507	698,082	1,105,708	0.00	1,455,908	0.00
	500 CAPITAL OUTLAY	107,990	179,533	42,076	0.00	20,310	0.00
	600 OTH OBJECTS	67,059	73,096	6,950	0.00	4,500	0.00
	700 TRANSFERS	0	0	0	0.00	5,000	0.00
Total Fund	200 SPECIAL REVENUE FUNDS	2,638,474	3,181,743	3,758,045	22.74	4,269,227	22.47

Yamhill Carlton School District, No. 1
Special Revenue Fund Expenditures - Budgeted Requirements Graph
For The Fiscal Year Ending June 30, 2027



Description:

Salaries: Includes licensed, classified, management personnel and substitutes as well as temporary employees.

Payroll Taxes and Benefits: Includes all payroll taxes, retirement benefits and health insurance premiums.

Purchased Services: Services which by their nature can be performed by persons with specialized skills and knowledge.

Supplies and Materials: Expendable material items including software and computer hardware valued below the level to be classified as a capital outlay.

Capital Outlay: Acquisitions of fixed assets, including land, buildings, improvements and depreciable equipment. Examples include new and replacement equipment, furniture, fixtures or machines that have a life of more than one year, is of significant value, retains its original shape or identity with use, typically more feasible to repair than to replace.

Dues and Fees: Includes dues and fees licenses and property insurance premiums.

Transfers: Funds are withdrawn from one fund to another for the purpose of being expended in another fund.

Apportionment of Funds: Funds are paid to school districts or contracted agencies.

Contingencies: Funds that can be transferred by Board resolution in the event of unforeseen circumstances.

TOTAL REQUIREMENTS - SPECIAL REVENUE FUND EXPENDITURES \$4,269,227

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 200	SPECIAL REVENUE FUNDS						
	1900 OTH REVENUE LOCAL SOURCES	0	0	0	0.00	21,000	0.00
	3200 RESTRICTED GRANTS-IN-AID	0	0	56,703	0.00	37,000	0.00
	4500 RESTRICTED REVENUE FROM FED C	0	0	6,191	0.00	37,000	0.00
	5200 INTERFUND TRANSFERS	0	0	0	0.00	5,000	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	0	0	62,894	0.00	100,000	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 200	SPECIAL REVENUE FUNDS							
Function 1000	INSTRUCTION							
100	SALARIES		0	0	7,233	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	0	4,441	0.00	0	0.00
300	PURCHASED SRVS		0	0	2,000	0.00	0	0.00
400	SUPPLIES & MATERIALS		0	0	4,380	0.00	45,000	0.00
Total Function 1000 INSTRUCTION			0	0	18,054	0.00	45,000	0.00
Function 2000	SUPPORT SERVICES							
300	PURCHASED SRVS		0	0	41,934	0.00	0	0.00
400	SUPPLIES & MATERIALS		0	0	2,906	0.00	45,000	0.00
Total Function 2000 SUPPORT SERVICES			0	0	44,840	0.00	45,000	0.00
Function 3000	ENTERPRISE AND COMMUNITY SERVICES							
400	SUPPLIES & MATERIALS		0	0	0	0.00	5,000	0.00
Total Function 3000 ENTERPRISE AND COMMUNITY SERVICES			0	0	0	0.00	5,000	0.00
Function 5000	OTHER USES							
700	TRANSFERS		0	0	0	0.00	5,000	0.00
Total Function 5000 OTHER USES			0	0	0	0.00	5,000	0.00
Total Fund 200	SPECIAL REVENUE FUNDS		0	0	62,894	0.00	100,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 201	TITLE IA						
	4500 RESTRICTED REVENUE FROM FED C	187,701	209,909	201,432	0.00	205,873	0.00
Total Fund 201	TITLE IA	187,701	209,909	201,432	0.00	205,873	0.00

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
<hr/>							
Fund 201	TITLE IA						
<hr/>							
Function 1000	INSTRUCTION						
100	SALARIES	108,845	122,733	142,782	2.81	128,531	2.88
200	ASSOCIATED PAYROLL COSTS	76,148	56,473	58,150	0.00	56,574	0.00
300	PURCHASED SRVS	1,426	20,416	0	0.00	19,768	0.00
600	OTH OBJECTS	0	10,337	0	0.00	0	0.00
<hr/>							
Total Function 1000	INSTRUCTION	186,419	209,960	200,932	2.81	204,873	2.88
<hr/>							
Function 2000	SUPPORT SERVICES						
300	PURCHASED SRVS	1,182	0	0	0.00	0	0.00
<hr/>							
Total Function 2000	SUPPORT SERVICES	1,182	0	0	0.00	0	0.00
<hr/>							
Function 3000	ENTERPRISE AND COMMUNITY SERVICES						
400	SUPPLIES & MATERIALS	100	0	500	0.00	1,000	0.00
<hr/>							
Total Function 3000	ENTERPRISE AND COMMUNITY SERVICES	100	0	500	0.00	1,000	0.00
<hr/>							
Total Fund 201	TITLE IA	187,701	209,960	201,432	2.81	205,873	2.88

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 202	TITLE IV						
	4500 RESTRICTED REVENUE FROM FED C	10,000	0	0	0.00	16,386	0.00
Total Fund 202	TITLE IV	10,000	0	0	0.00	16,386	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund	202	TITLE IV						
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	0	0	0	0.00	16,386	0.00
Total Function	1000	INSTRUCTION	0	0	0	0.00	16,386	0.00
Function	2000	SUPPORT SERVICES						
	300	PURCHASED SRVS	10,000	0	0	0.00	0	0.00
Total Function	2000	SUPPORT SERVICES	10,000	0	0	0.00	0	0.00
Total Fund	202	TITLE IV	10,000	0	0	0.00	16,386	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 204	TITLE IIA						
	4500 RESTRICTED REVENUE FROM FED C	7,174	14,248	20,078	0.00	21,199	0.00
Total Fund 204	TITLE IIA	7,174	14,248	20,078	0.00	21,199	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 204 TITLE IIA								
Function	1000	INSTRUCTION						
100	SALARIES		3,538	0	5,075	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		1,194	0	1,003	0.00	0	0.00
300	PURCHASED SRVS		0	0	8,228	0.00	21,199	0.00
Total Function 1000 INSTRUCTION			4,732	0	14,306	0.00	21,199	0.00
Function	2000	SUPPORT SERVICES						
100	SALARIES		0	2,158	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	646	0	0.00	0	0.00
300	PURCHASED SRVS		2,442	10,186	5,772	0.00	0	0.00
400	SUPPLIES & MATERIALS		0	1,258	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			2,442	14,248	5,772	0.00	0	0.00
Total Fund 204 TITLE IIA			7,174	14,248	20,078	0.00	21,199	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 206	IDEA PART B SECTION 611						
	4500 RESTRICTED REVENUE FROM FED C	217,686	302,157	219,133	0.00	219,133	0.00
Total Fund 206	IDEA PART B SECTION 611	217,686	302,157	219,133	0.00	219,133	0.00

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 206 IDEA PART B SECTION 611							
Function	1000 INSTRUCTION						
100	SALARIES	133,418	192,344	142,966	2.46	139,901	2.01
200	ASSOCIATED PAYROLL COSTS	53,507	82,833	76,167	0.00	76,028	0.00
300	PURCHASED SRVS	672	0	0	0.00	3,204	0.00
400	SUPPLIES & MATERIALS	30,089	196	0	0.00	0	0.00
Total Function 1000 INSTRUCTION		217,686	275,373	219,133	2.46	219,133	2.01
Total Fund 206 IDEA PART B SECTION 611		217,686	275,373	219,133	2.46	219,133	2.01

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 207	IDEA PART B SECTION 619						
	4500 RESTRICTED REVENUE FROM FED C	1,091	0	2,575	0.00	2,575	0.00
Total Fund 207	IDEA PART B SECTION 619	1,091	0	2,575	0.00	2,575	0.00

Requirements Report

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
----------------------	----------------------	----------------------	--------------------------	-----------------------	---------------------------

Fund 207 IDEA PART B SECTION 619

Function	1000	INSTRUCTION						
	300	PURCHASED SRVS	1,091	0	2,575	0.00	2,575	0.00
Total Function	1000	INSTRUCTION	1,091	0	2,575	0.00	2,575	0.00
Total Fund	207	IDEA PART B SECTION 619	1,091	0	2,575	0.00	2,575	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 208	CARL PERKINS GRANT						
	4500 RESTRICTED REVENUE FROM FED C	0	0	0	0.00	3,000	0.00
Total Fund 208	CARL PERKINS GRANT	0	0	0	0.00	3,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 208 CARL PERKINS GRANT								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	0	0	0	0.00	3,000	0.00
Total Function 1000 INSTRUCTION			0	0	0	0.00	3,000	0.00
Total Fund 208 CARL PERKINS GRANT			0	0	0	0.00	3,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 213	ESSER III FUNDS						
	4500 RESTRICTED REVENUE FROM FED C	322,331	7,392	0	0.00	0	0.00
Total Fund 213	ESSER III FUNDS	322,331	7,392	0	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 213 ESSER III FUNDS								
Function	1000	INSTRUCTION						
	100	SALARIES	38,282	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	15,815	0	0	0.00	0	0.00
	400	SUPPLIES & MATERIALS	8,253	1,038	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			62,349	1,038	0	0.00	0	0.00
Function	2000	SUPPORT SERVICES						
	100	SALARIES	16,211	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	10,797	0	0	0.00	0	0.00
	300	PURCHASED SRVS	8,586	6,355	0	0.00	0	0.00
	400	SUPPLIES & MATERIALS	133,712	0	0	0.00	0	0.00
	500	CAPITAL OUTLAY	81,575	0	0	0.00	0	0.00
	600	OTH OBJECTS	9,100	0	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			259,982	6,355	0	0.00	0	0.00
Total Fund 213 ESSER III FUNDS			322,331	7,392	0	0.00	0	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 215	MAC PROGRAM						
	1900 OTH REVENUE LOCAL SOURCES	2,207	1,506	0	0.00	0	0.00
Total Fund 215	MAC PROGRAM	2,207	1,506	0	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 215 MAC PROGRAM								
Function	2000	SUPPORT SERVICES						
	300	PURCHASED SRVS	2,207	1,506	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			2,207	1,506	0	0.00	0	0.00
Total Fund 215 MAC PROGRAM			2,207	1,506	0	0.00	0	0.00

Resources Report

2023-2024 Actuals 2024-2025 Actuals 2025-2026 Adopted 2025-2026 Adopted FTE 2026-2027 Proposed 2026-2027 Proposed FTE

Fund 229 HB 3499 EL GRANT

3200 RESTRICTED GRANTS-IN-AID 0 0 250,000 0.00 250,000 0.00

Total Fund 229 HB 3499 EL GRANT 0 0 250,000 0.00 250,000 0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 229 HB 3499 EL GRANT								
Function	1000	INSTRUCTION						
100	SALARIES		0	0	146,191	1.03	98,215	1.25
200	ASSOCIATED PAYROLL COSTS		0	0	17,097	0.00	19,479	0.00
300	PURCHASED SRVS		0	0	21,000	0.00	0	0.00
400	SUPPLIES & MATERIALS		0	0	65,712	0.00	132,306	0.00
Total Function 1000 INSTRUCTION			0	0	250,000	1.03	250,000	1.25
Total Fund 229 HB 3499 EL GRANT			0	0	250,000	1.03	250,000	1.25

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 230	MISC GRANTS						
	1900 OTH REVENUE LOCAL SOURCES	31,665	7,712	107,500	0.00	500	0.00
	2100 INTERMEDIATE UNRESTRICTED REV	8,193	503	0	0.00	0	0.00
	3200 RESTRICTED GRANTS-IN-AID	5,735	9,852	10,951	0.00	40,950	0.00
	5400 RESOURCES - BEGINNING FUND BAL	14,911	26,958	19,118	0.00	25,201	0.00
	9700 FUND EQUITY	(14,911)	(26,958)	0	0.00	0	0.00
Total Fund 230	MISC GRANTS	45,592	18,066	137,569	0.00	66,651	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 230 MISC GRANTS								
Function	1000	INSTRUCTION						
	100	SALARIES	191	311	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	64	89	0	0.00	0	0.00
	300	PURCHASED SRVS	11,646	4,132	5,000	0.00	1,450	0.00
	400	SUPPLIES & MATERIALS	7,402	3,746	71,488	0.00	48,986	0.00
Total Function 1000 INSTRUCTION			19,303	8,278	76,488	0.00	50,436	0.00
Function	2000	SUPPORT SERVICES						
	100	SALARIES	2,053	1,349	1,845	0.05	0	0.00
	200	ASSOCIATED PAYROLL COSTS	447	410	527	0.00	0	0.00
	300	PURCHASED SRVS	8,193	5,000	50,000	0.00	1,009	0.00
	400	SUPPLIES & MATERIALS	3,550	7,695	8,709	0.00	15,206	0.00
Total Function 2000 SUPPORT SERVICES			14,242	14,455	61,081	0.05	16,215	0.00
Total Fund 230 MISC GRANTS			33,546	22,733	137,569	0.05	66,651	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 235	CTE REVITALIZATION GRANT						
	5400 RESOURCES - BEGINNING FUND BAL	29,597	29,597	29,597	0.00	0	0.00
	9700 FUND EQUITY	(29,597)	(29,597)	0	0.00	0	0.00
Total Fund 235	CTE REVITALIZATION GRANT	0	0	29,597	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 235 CTE REVITALIZATION GRANT								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	0	0	29,597	0.00	0	0.00
	500	CAPITAL OUTLAY	0	23,230	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			0	23,230	29,597	0.00	0	0.00
Total Fund 235 CTE REVITALIZATION GRANT			0	23,230	29,597	0.00	0	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 238	CAREER PATHWAYS						
	3200 RESTRICTED GRANTS-IN-AID	4,000	4,000	4,000	0.00	4,000	0.00
Total Fund 238	CAREER PATHWAYS	4,000	4,000	4,000	0.00	4,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 238 CAREER PATHWAYS								
Function	1000	INSTRUCTION						
	100	SALARIES	1,497	1,537	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	503	463	0	0.00	0	0.00
	400	SUPPLIES & MATERIALS	2,000	2,000	4,000	0.00	4,000	0.00
Total Function 1000 INSTRUCTION			4,000	4,000	4,000	0.00	4,000	0.00
Total Fund 238 CAREER PATHWAYS			4,000	4,000	4,000	0.00	4,000	0.00

Resources Report

2023-2024 Actuals 2024-2025 Actuals 2025-2026 Adopted 2025-2026 Adopted FTE 2026-2027 Proposed 2026-2027 Proposed FTE

Fund 239 MEASURE 99 - OUTDOOR SCHOOL

3200 RESTRICTED GRANTS-IN-AID 38,708 35,155 68,000 0.00 30,000 0.00

Total Fund 239 MEASURE 99 - OUTDOOR SCHOOL 38,708 35,155 68,000 0.00 30,000 0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 239 MEASURE 99 - OUTDOOR SCHOOL								
Function	1000	INSTRUCTION						
	100	SALARIES	7,740	4,830	0	0.00	3,620	0.00
	200	ASSOCIATED PAYROLL COSTS	2,612	1,461	0	0.00	1,348	0.00
	300	PURCHASED SRVS	27,560	28,392	67,965	0.00	25,032	0.00
	600	OTH OBJECTS	500	0	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			38,413	34,683	67,965	0.00	30,000	0.00
Function	2000	SUPPORT SERVICES						
	300	PURCHASED SRVS	296	472	35	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			296	472	35	0.00	0	0.00
Total Fund 239 MEASURE 99 - OUTDOOR SCHOOL			38,708	35,155	68,000	0.00	30,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 251	STUDENT INVESTMENT ACCOUNT						
	3200 RESTRICTED GRANTS-IN-AID	779,857	1,297,517	1,027,319	0.00	1,069,250	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	779,857	1,297,517	1,027,319	0.00	1,069,250	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 251 STUDENT INVESTMENT ACCOUNT								
Function	1000	INSTRUCTION						
	100	SALARIES	275,971	373,317	323,205	6.19	416,175	6.82
	200	ASSOCIATED PAYROLL COSTS	137,472	194,469	210,357	0.00	225,211	0.00
	300	PURCHASED SRVS	393	19,907	0	0.00	0	0.00
	400	SUPPLIES & MATERIALS	0	5,690	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			413,837	593,382	533,562	6.19	641,386	6.82
Function	2000	SUPPORT SERVICES						
	100	SALARIES	192,495	220,093	282,825	2.50	238,755	2.50
	200	ASSOCIATED PAYROLL COSTS	106,558	112,029	121,850	0.00	132,896	0.00
	300	PURCHASED SRVS	5,180	152,065	26,789	0.00	20,000	0.00
	400	SUPPLIES & MATERIALS	5,831	19,431	20,217	0.00	15,903	0.00
	500	CAPITAL OUTLAY	25,963	156,303	42,076	0.00	20,310	0.00
	600	OTH OBJECTS	29,994	44,213	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			366,020	704,135	493,757	2.50	427,864	2.50
Total Fund 251 STUDENT INVESTMENT ACCOUNT			779,857	1,297,517	1,027,319	8.69	1,069,250	9.32

Resources Report

2023-2024 Actuals 2024-2025 Actuals 2025-2026 Adopted 2025-2026 Adopted FTE 2026-2027 Proposed 2026-2027 Proposed FTE

Fund 252 HIGH SCHOOL SUCCESS: MEASURE 98

3200	RESTRICTED GRANTS-IN-AID	239,471	244,743	233,449	0.00	242,976	0.00
Total Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98	239,471	244,743	233,449	0.00	242,976	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 252 HIGH SCHOOL SUCCESS: MEASURE 98								
Function	1000	INSTRUCTION						
100	SALARIES		47,888	58,797	63,555	1.00	44,002	0.68
200	ASSOCIATED PAYROLL COSTS		23,398	27,251	26,803	0.00	25,926	0.00
300	PURCHASED SRVS		38	0	0	0.00	0	0.00
400	SUPPLIES & MATERIALS		21,483	29,422	0	0.00	10,992	0.00
600	OTH OBJECTS		13,960	10,000	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			106,766	125,470	90,358	1.00	80,920	0.68
Function	2000	SUPPORT SERVICES						
100	SALARIES		84,757	88,448	100,676	1.45	124,697	2.02
200	ASSOCIATED PAYROLL COSTS		45,529	28,680	42,415	0.00	37,359	0.00
300	PURCHASED SRVS		2,419	2,153	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			132,705	119,281	143,091	1.45	162,056	2.02
Total Fund 252 HIGH SCHOOL SUCCESS: MEASURE 98			239,471	244,751	233,449	2.45	242,976	2.70

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 253	EARLY LITERACY GRANT						
	3200 RESTRICTED GRANTS-IN-AID	74,148	113,093	90,173	0.00	0	0.00
Total Fund 253	EARLY LITERACY GRANT	74,148	113,093	90,173	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 253 EARLY LITERACY GRANT								
Function	1000	INSTRUCTION						
	100	SALARIES	22,404	63,876	48,732	0.91	0	0.00
	200	ASSOCIATED PAYROLL COSTS	18,499	16,705	14,529	0.00	0	0.00
	300	PURCHASED SRVS	6,464	5,401	10,563	0.00	0	0.00
	400	SUPPLIES & MATERIALS	15,207	24,475	12,899	0.00	0	0.00
	600	OTH OBJECTS	2,742	0	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			65,316	110,457	86,723	0.91	0	0.00
Function	2000	SUPPORT SERVICES						
	300	PURCHASED SRVS	5,981	2,000	0	0.00	0	0.00
	400	SUPPLIES & MATERIALS	0	636	0	0.00	0	0.00
	600	OTH OBJECTS	2,851	0	3,450	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			8,832	2,636	3,450	0.00	0	0.00
Total Fund 253 EARLY LITERACY GRANT			74,148	113,093	90,173	0.91	0	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 254	SPED STIPENDS SB5701						
	3200 RESTRICTED GRANTS-IN-AID	0	15,605	0	0.00	0	0.00
Total Fund 254	SPED STIPENDS SB5701	0	15,605	0	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 254 SPED STIPENDS SB5701								
Function	1000	INSTRUCTION						
	100	SALARIES	0	15,159	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			0	15,159	0	0.00	0	0.00
Function	2000	SUPPORT SERVICES						
	100	SALARIES	0	446	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			0	446	0	0.00	0	0.00
Total Fund 254 SPED STIPENDS SB5701			0	15,605	0	0.00	0	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 255	SAFE SCHOOL CULTURE GRANT						
	3200 RESTRICTED GRANTS-IN-AID	4,190	3,722	0	0.00	0	0.00
Total Fund 255	SAFE SCHOOL CULTURE GRANT	4,190	3,722	0	0.00	0	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 255 SAFE SCHOOL CULTURE GRANT								
Function	1000	INSTRUCTION						
	100	SALARIES	0	40	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	0	3	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			0	43	0	0.00	0	0.00
Function	2000	SUPPORT SERVICES						
	100	SALARIES	748	981	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	210	295	0	0.00	0	0.00
	300	PURCHASED SRVS	2,982	1,908	0	0.00	0	0.00
	400	SUPPLIES & MATERIALS	250	496	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			4,190	3,679	0	0.00	0	0.00
Total Fund 255 SAFE SCHOOL CULTURE GRANT			4,190	3,722	0	0.00	0	0.00

This page is intentionally blank.

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 258 EIS Grant								
Function	2000	SUPPORT SERVICES						
	200	ASSOCIATED PAYROLL COSTS	0	6,462	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			0	6,462	0	0.00	0	0.00
Total Fund 258 EIS Grant			0	6,462	0	0.00	0	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 261	TAP GRANT ODE						
	3200 RESTRICTED GRANTS-IN-AID	46,500	0	30,000	0.00	30,000	0.00
Total Fund 261	TAP GRANT ODE	46,500	0	30,000	0.00	30,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 261 TAP GRANT ODE								
Function	2000	SUPPORT SERVICES						
	300	PURCHASED SRVS	46,500	0	30,000	0.00	30,000	0.00
Total Function 2000 SUPPORT SERVICES			46,500	0	30,000	0.00	30,000	0.00
Total Fund 261 TAP GRANT ODE			46,500	0	30,000	0.00	30,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 262	TEXTBOOK RESERVE						
	5200 INTERFUND TRANSFERS	0	0	94,200	0.00	291,200	0.00
	5400 RESOURCES - BEGINNING FUND BAL	0	0	47,000	0.00	171,714	0.00
Total Fund 262	TEXTBOOK RESERVE	0	0	141,200	0.00	462,914	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 262 TEXTBOOK RESERVE								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	0	0	141,200	0.00	462,914	0.00
Total Function 1000 INSTRUCTION			0	0	141,200	0.00	462,914	0.00
Total Fund 262 TEXTBOOK RESERVE			0	0	141,200	0.00	462,914	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 265	UNEMPL/RETIREE RESERVE						
	5200 INTERFUND TRANSFERS	52,000	368,957	75,250	0.00	75,250	0.00
	5400 RESOURCES - BEGINNING FUND BAL	73,575	114,000	68,000	0.00	148,316	0.00
	9700 FUND EQUITY	(73,575)	(114,000)	0	0.00	0	0.00
Total Fund 265	UNEMPL/RETIREE RESERVE	52,000	368,957	143,250	0.00	223,566	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 265 UNEMPL/RETIREE RESERVE								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	0	120,776	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			0	120,776	0	0.00	0	0.00
Function	2000	SUPPORT SERVICES						
	100	SALARIES	1,000	2,500	0	0.00	223,566	0.00
	200	ASSOCIATED PAYROLL COSTS	10,575	25,469	143,250	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			11,575	27,969	143,250	0.00	223,566	0.00
Total Fund 265 UNEMPL/RETIREE RESERVE			11,575	148,745	143,250	0.00	223,566	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 266	TUITION REIMBURSEMENT						
	1900 OTH REVENUE LOCAL SOURCES	4,195	0	0	0.00	0	0.00
	5200 INTERFUND TRANSFERS	25,000	25,000	25,000	0.00	25,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	34,210	40,065	40,000	0.00	48,500	0.00
	9700 FUND EQUITY	(34,210)	(40,065)	0	0.00	0	0.00
Total Fund 266	TUITION REIMBURSEMENT	29,195	25,000	65,000	0.00	73,500	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 266 TUITION REIMBURSEMENT								
Function	2000	SUPPORT SERVICES						
	200	ASSOCIATED PAYROLL COSTS	23,340	29,745	65,000	0.00	73,500	0.00
Total Function 2000 SUPPORT SERVICES			23,340	29,745	65,000	0.00	73,500	0.00
Total Fund 266 TUITION REIMBURSEMENT			23,340	29,745	65,000	0.00	73,500	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 267	PERS SIDE ACCOUNT						
	5200 INTERFUND TRANSFERS	0	0	0	0.00	312,395	0.00
Total Fund 267	PERS SIDE ACCOUNT	0	0	0	0.00	312,395	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 267 PERS SIDE ACCOUNT								
Function	1000	INSTRUCTION						
	200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	312,395	0.00
Total Function 1000 INSTRUCTION			0	0	0	0.00	312,395	0.00
Total Fund 267 PERS SIDE ACCOUNT			0	0	0	0.00	312,395	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 280	STUDENT BODY FUNDS						
	1900 OTH REVENUE LOCAL SOURCES	0	83	0	0.00	1,000	0.00
Total Fund 280	STUDENT BODY FUNDS	0	83	0	0.00	1,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 280 STUDENT BODY FUNDS								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	0	0	0	0.00	1,000	0.00
Total Function 1000 INSTRUCTION			0	0	0	0.00	1,000	0.00
Total Fund 280 STUDENT BODY FUNDS			0	0	0	0.00	1,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 281	YCES STUDENT BODY						
	1700 EXTRACURRICULAR ACTIVITIES	0	0	31,000	0.00	15,000	0.00
	1900 OTH REVENUE LOCAL SOURCES	47,702	38,560	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	20,327	44,356	20,000	0.00	0	0.00
	9700 FUND EQUITY	(20,327)	(44,356)	0	0.00	20,500	0.00
Total Fund 281	YCES STUDENT BODY	47,702	38,560	51,000	0.00	35,500	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 281 YCES STUDENT BODY								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	23,672	52,595	51,000	0.00	35,500	0.00
Total Function 1000 INSTRUCTION			23,672	52,595	51,000	0.00	35,500	0.00
Total Fund 281 YCES STUDENT BODY			23,672	52,595	51,000	0.00	35,500	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 282	YCIS STUDENT BODY						
	1700 EXTRACURRICULAR ACTIVITIES	0	0	72,000	0.00	25,000	0.00
	1900 OTH REVENUE LOCAL SOURCES	14,927	4,869	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	65,855	0	72,000	0.00	0	0.00
	9700 FUND EQUITY	(65,855)	0	0	0.00	56,000	0.00
Total Fund 282	YCIS STUDENT BODY	14,927	4,869	144,000	0.00	81,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 282 YCIS STUDENT BODY								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	22,016	23,221	144,000	0.00	81,000	0.00
	600	OTH OBJECTS	0	91	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			22,016	23,313	144,000	0.00	81,000	0.00
Total Fund 282 YCIS STUDENT BODY			22,016	23,313	144,000	0.00	81,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 283	YCHS STUDENT BODY						
	1500 EARNINGS ON INVESTMENTS	0	825	0	0.00	0	0.00
	1700 EXTRACURRICULAR ACTIVITIES	0	0	100,000	0.00	140,000	0.00
	1900 OTH REVENUE LOCAL SOURCES	158,190	160,831	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	237,441	0	200,000	0.00	0	0.00
	9700 FUND EQUITY	(237,441)	0	0	0.00	150,000	0.00
Total Fund 283	YCHS STUDENT BODY	158,190	161,656	300,000	0.00	290,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 283 YCHS STUDENT BODY								
Function	1000	INSTRUCTION						
	400	SUPPLIES & MATERIALS	208,219	179,650	300,000	0.00	290,000	0.00
	600	OTH OBJECTS	0	2	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			208,219	179,651	300,000	0.00	290,000	0.00
Total Fund 283 YCHS STUDENT BODY			208,219	179,651	300,000	0.00	290,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 285	ALLIANCE ACADEMY FUNDRAISING						
	1900 OTH REVENUE LOCAL SOURCES	5,272	8,421	15,000	0.00	15,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	1,741	0	0	0.00	0	0.00
	9700 FUND EQUITY	(1,741)	0	0	0.00	0	0.00
Total Fund 285	ALLIANCE ACADEMY FUNDRAISING	5,272	8,421	15,000	0.00	15,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 285 ALLIANCE ACADEMY FUNDRAISING								
Function	1000	INSTRUCTION						
	300	PURCHASED SRVS	5,902	12,303	15,000	0.00	15,000	0.00
	400	SUPPLIES & MATERIALS	126	0	0	0.00	0	0.00
Total Function 1000 INSTRUCTION			6,028	12,303	15,000	0.00	15,000	0.00
Total Fund 285 ALLIANCE ACADEMY FUNDRAISING			6,028	12,303	15,000	0.00	15,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 299	NUTRITION SERVICES						
1500	EARNINGS ON INVESTMENTS	1	1	0	0.00	100	0.00
1600	FOOD SERVICE	104,907	23,192	12,500	0.00	14,450	0.00
1900	OTH REVENUE LOCAL SOURCES	0	295	0	0.00	500	0.00
3100	STATE UNRESTRICTED GRANTS-IN-AID	2,294	2,250	3,000	0.00	3,000	0.00
3200	RESTRICTED GRANTS-IN-AID	24,109	174,523	153,500	0.00	127,883	0.00
4500	RESTRICTED REVENUE FROM FEDERAL C	148,814	261,761	245,000	0.00	216,000	0.00
4900	REVENUE FOR/ON BEHALF OF THE LOCAL	24,805	23,268	30,000	0.00	30,000	0.00
5200	INTERFUND TRANSFERS	75,000	0	66,376	0.00	66,376	0.00
5400	RESOURCES - BEGINNING FUND BALANCE	25,750	30,665	12,000	0.00	55,000	0.00
9700	FUND EQUITY	(25,750)	(30,665)	0	0.00	0	0.00
Total Fund 299	NUTRITION SERVICES	379,930	485,291	522,376	0.00	513,309	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 299 NUTRITION SERVICES								
Function	3000	ENTERPRISE AND COMMUNITY SERVICES						
100	SALARIES		124,505	147,423	157,989	4.34	171,670	4.31
200	ASSOCIATED PAYROLL COSTS		87,770	75,230	111,287	0.00	83,500	0.00
300	PURCHASED SRVS		5,778	3,783	500	0.00	10,924	0.00
400	SUPPLIES & MATERIALS		148,598	225,756	249,100	0.00	242,715	0.00
500	CAPITAL OUTLAY		452	0	0	0.00	0	0.00
600	OTH OBJECTS		7,912	8,452	3,500	0.00	4,500	0.00
Total Function 3000 ENTERPRISE AND COMMUNITY SERVICES			375,014	460,645	522,376	4.34	513,309	4.31
Total Fund 299 NUTRITION SERVICES			375,014	460,645	522,376	4.34	513,309	4.31

This page is intentionally blank.

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 200	SPECIAL REVENUE FUNDS						
1500	EARNINGS ON INVESTMENTS	1	826	0	0.00	100	0.00
1600	FOOD SERVICE	104,907	23,192	12,500	0.00	14,450	0.00
1700	EXTRACURRICULAR ACTIVITIES	0	0	203,000	0.00	180,000	0.00
1900	OTH REVENUE LOCAL SOURCES	264,158	222,276	122,500	0.00	38,000	0.00
2100	INTERMEDIATE UNRESTRICTED REV	8,193	503	0	0.00	0	0.00
3100	STATE UNRESTRICTED GRANTS-IN-/	2,294	2,250	3,000	0.00	3,000	0.00
3200	RESTRICTED GRANTS-IN-AID	1,216,718	1,898,209	1,924,095	0.00	1,832,059	0.00
4500	RESTRICTED REVENUE FROM FED C	894,797	795,468	694,409	0.00	721,166	0.00
4900	REVENUE FOR/ON BEHALF OF THE I	24,805	23,268	30,000	0.00	30,000	0.00
5200	INTERFUND TRANSFERS	152,000	393,957	260,826	0.00	775,221	0.00
5400	RESOURCES - BEGINNING FUND BAL	503,407	285,641	507,715	0.00	448,731	0.00
9700	FUND EQUITY	(503,407)	(285,641)	0	0.00	226,500	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	2,667,872	3,359,949	3,758,045	0.00	4,269,227	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 200	SPECIAL REVENUE FUNDS						
Function 0000	DISTRICT PROGRAMS						
111	LICENSED SALARIES	565,694.69	681,077.90	795,191.00	9.73	756,282.00	10.76
112	CLASSIFIED SALARIES	245,432.16	334,936.62	331,735.00	11.02	310,933.00	9.71
113	ADMINISTRATORS	123,575.50	128,701.00	136,423.00	1.00	145,208.00	1.00
114	MANAGERIAL-CLASSIFIED- CONF	51,805.00	53,359.00	57,975.00	1.00	60,874.00	1.00
116	SUPPLEMENTAL RETIREMENT STIPENDS	1,000.00	2,500.00	0.00	0.00	223,566.00	0.00
121	SUBSTITUTES - LICENSED	1,817.40	0.00	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	474.70	199.60	17,124.00	0.00	0.00	0.00
131	EXTRA DUTY LICENSED	34,322.83	26,089.29	41,839.00	0.00	13,541.00	0.00
132	EXTRA DUTY CLASSIFIED	5,003.09	25,718.63	16,704.00	0.00	58,739.00	0.00
134	IMPUTED INCOME	0.00	(571.61)	0.00	0.00	0.00	0.00
136	INS OPT OUT INCENTIVE	32,417.93	44,330.35	26,083.00	0.00	19,989.00	0.00
211	PERS	134.98	255.89	0.00	0.00	356,214.00	0.00
212	PERS, PICK-UP 6%	60,524.91	60,756.50	66,101.00	0.00	68,637.00	0.00
213	PERS UAL CONTRIBUTION	196,701.74	162,625.29	209,987.00	0.00	223,911.00	0.00
220	FICA/MEDICARE	79,308.47	93,744.46	103,039.00	0.00	95,858.00	0.00
231	WORKERS' COMPENSATION	3,811.44	5,026.39	6,027.00	0.00	6,259.00	0.00
232	UNEMPLOYMENT COMPENSATION	1,398.36	19,468.34	70,000.00	0.00	0.00	0.00
233	PAID FAMILY MED LEAVE INS	4,058.92	4,750.60	5,272.00	0.00	5,013.00	0.00
241	EMPLOYEES INSURANCE	237,093.69	274,119.46	360,290.00	0.00	204,021.00	0.00
242	HSA EMPLR PD INS	8,064.83	8,222.81	7,160.00	0.00	10,803.00	0.00
249	STAFF TUITION REIMBURSEMENT	23,340.17	29,744.84	65,000.00	0.00	73,500.00	0.00
310	INSTR, PROF & TECH SRVS	55,921.29	60,847.45	181,115.00	0.00	70,444.00	0.00
311	SUBSTITUTE SRVS	10,765.84	45,365.62	4,575.00	0.00	28,767.00	0.00
318	PROF & IMPROVE NON-INSTRUCTIONAL STAFF	0.00	150.00	500.00	0.00	500.00	0.00
322	REPAIRS & MAINTENANCE SRVS	5,053.97	3,338.59	0.00	0.00	4,000.00	0.00
331	REIMB STUDENT TRNSP	0.00	471.87	35.00	0.00	0.00	0.00
332	NON-REIMB STUDENT TRNSP	3,561.52	3,069.44	3,413.00	0.00	0.00	0.00
340	TRAVEL	1,478.82	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT/DISTRICT	25,216.06	5,669.51	5,000.00	0.00	1,450.00	0.00

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 200	SPECIAL REVENUE FUNDS						
Function 0000	DISTRICT PROGRAMS						
350	COMMUNICATION	3,260.00	0.00	0.00	0.00	0.00	0.00
374	OTH TUITION	0.00	5,000.00	0.00	0.00	0.00	0.00
383	ARCHITECT/ENGINEER SRVS	0.00	1,224.75	0.00	0.00	0.00	0.00
389	OTH NON-INSTR PROF & TECH SRVS	51,680.00	150,839.96	92,723.00	0.00	45,000.00	0.00
410	SUPPLIES & MATERIALS	311,547.92	303,319.94	633,707.00	0.00	650,737.00	0.00
411	MEETING/FOOD COSTS	16,177.98	23,239.90	28,055.00	0.00	4,000.00	0.00
412	NUTRITION REFUNDS	0.00	157.95	0.00	0.00	0.00	0.00
413	COPY ROOM SUPPLIES	5,721.10	3,955.51	5,000.00	0.00	4,000.00	0.00
418	CAFETERIA SUPPLIES	11,069.85	14,368.14	15,000.00	0.00	14,000.00	0.00
420	TEXTBOOKS	7,489.59	134,374.51	141,200.00	0.00	462,914.00	0.00
450	FOOD	85,681.35	156,463.65	163,200.00	0.00	189,215.00	0.00
459	FOOD COMMODITIES	24,805.42	23,268.33	30,000.00	0.00	30,000.00	0.00
460	NON-CON SUPPLES	18,857.92	18,052.47	42,177.00	0.00	88,409.00	0.00
470	COMPUTER SOFTWARE	14,783.68	20,881.83	47,369.00	0.00	10,633.00	0.00
480	COMPUTER HARDWARE	134,372.52	0.00	0.00	0.00	2,000.00	0.00
520	BUILDINGS ACQUISITION	88,812.84	156,302.90	42,076.00	0.00	20,310.00	0.00
541	INITIAL & ADD EQUIPMENT	18,725.00	23,230.00	0.00	0.00	0.00	0.00
542	REPLACE EQUIPMENT	451.96	0.00	0.00	0.00	0.00	0.00
610	REDEMPTION OF PRINCIPAL DEBT	8,780.44	4,217.04	0.00	0.00	0.00	0.00
620	INTEREST	280.63	94.23	0.00	0.00	0.00	0.00
640	DUES AND FEES	3,600.62	5,260.50	3,500.00	0.00	4,500.00	0.00
650	LUNCH FUND REIMBURSEMENT	0.00	79.40	0.00	0.00	0.00	0.00
690	GRANT INDIRECT CHARGES	54,397.00	63,444.61	3,450.00	0.00	0.00	0.00
790	OTH TRANSFERS	0.00	0.00	0.00	0.00	5,000.00	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	2,638,474.13	3,181,743.46	3,758,045.00	22.74	4,269,227.00	22.47

This page is intentionally blank.

DEBT SERVICES FUND

Revenue Assumptions

The general obligation bonds payments are as scheduled:

GO Series 2016B – Property Tax Revenue

- The **revenue source** is from property taxes dedicated to this bond.

2016 Series (B): Issuance 12/15/2016, Amount \$14,200,000, Maturity 06/15/2036

2003 PERS Bond Series B – Debt Service

The 2003 Series B PERS Bond provides funding for the district's Public Employees Retirement System obligations. Debt service payments are financed through dedicated property tax levies and are projected based on current amortization schedules. These funds are restricted to PERS-related debt service and are not available for operational or capital expenditures.

2003 Series (B): Issuance 04/21/2003, Amount \$9,421,889, Maturity 06/21/2027

2019 GO Bond B – Facilities & Energy Projects (SB1149/JCI)

2019 Series (B): Issuance 08/01/2020, Amount \$3,030,000, Maturity 08/01/2044

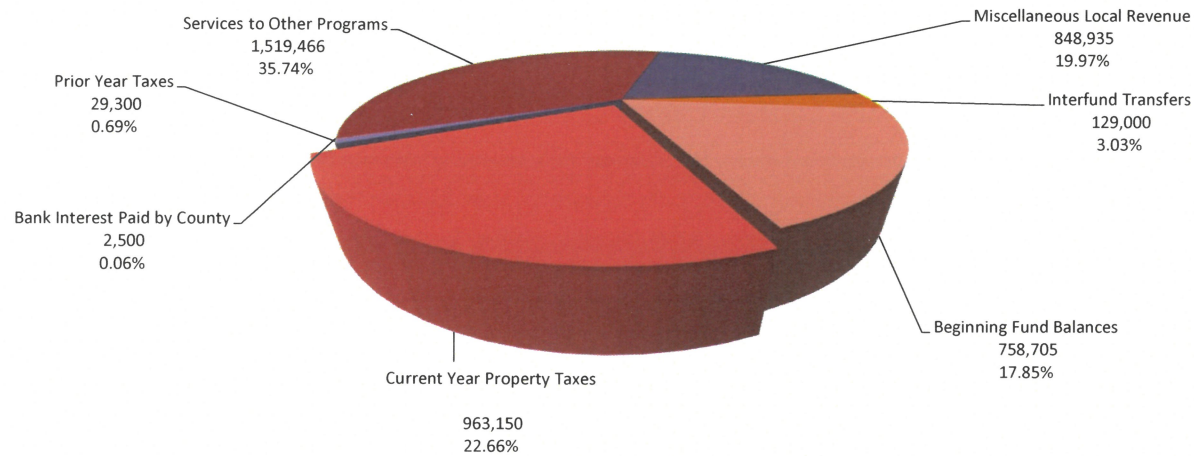
The 2019 General Obligation Bond, Series B, will continue to provide funding for district facility projects, including energy efficiency upgrades as required under Oregon SB 1149. This includes projects contracted through Johnson Controls, Inc. (JCI) and associated miscellaneous equipment or improvements. Expenditures are projected based on approved project schedules and grant allocations. Bond proceeds are restricted for capital improvements and cannot be used for operational expenses.

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 300 DEBT SERVICE FUNDS						
1111 CURRENT YEAR TAXES	968,755.47	998,290.42	948,450.00	0.00	963,150.00	0.00
1112 PRIOR YEAR TAXES	19,094.85	20,115.87	15,000.00	0.00	29,300.00	0.00
1113 COUNTY TAX SALES FOR BACK TAXI	185.02	0.00	0.00	0.00	0.00	0.00
1190 PENALTIES & INTEREST ON TAXES	3,801.79	3,207.79	2,500.00	0.00	2,500.00	0.00
1510 INTEREST ON INVESTMENTS	6,771.20	7,012.59	0.00	0.00	0.00	0.00
1970 SERVICES PROVIDED OTH FUNDS	1,288,304.44	1,140,676.91	1,519,466.00	0.00	1,519,466.00	0.00
1990 MISCELLANEOUS	26,267.30	29,449.50	20,000.00	0.00	848,935.00	0.00
1000 REVENUE LOCAL SOURCES	2,313,180.07	2,198,753.08	2,505,416.00	0.00	3,363,351.00	0.00
5200 INTERFUND TRANSFERS	233,393.00	117,600.00	124,700.00	0.00	129,000.00	0.00
5400 RESOURCES - BEGINNING FUND BAL	848,361.55	928,991.03	758,705.00	0.00	758,705.00	0.00
5000 OTH SOURCES	1,081,754.55	1,046,591.03	883,405.00	0.00	887,705.00	0.00
9770 UNRESERVED FUND BALANCE	(848,361.55)	(928,991.03)	0.00	0.00	0.00	0.00
9000 OTH UNRESERVED FUND BALANCE	(848,361.55)	(928,991.03)	0.00	0.00	0.00	0.00
Total Fund 300 DEBT SERVICE FUNDS	2,546,573.07	2,316,353.08	3,388,821.00	0.00	4,251,056.00	0.00

Yamhill Carlton School District 1
Debt Services Fund - Budget Resources Graph
For The Fiscal Year Ending June 30, 2027



Description:

Local - Unrestricted revenue including property taxes, interest on investments, indirect charges and miscellaneous sources.

Intermediate - Unrestricted revenue received as grants by the district which can be used for any legal purpose desired by the district without restrictions.

State - Unrestricted and Restricted Grants-In-Aid. Including State School Fund-Basic School Support, Common School Fund, Drivers Education and Transportation Equipment.

Federal - Unrestricted and Restricted Grants-In-Aid. Revenues received from federal sources, if restricted funds they must be used for a categorical or specific purpose; if not completely used by the district, they **MUST BE RETURNED TO THE GOVERNMENT UNIT.**

Transfers - Resources transferred from another fund.

Beginning Fund Balances - The difference between fund assets and fund liabilities of governmental and similar trust funds from the prior years activities.

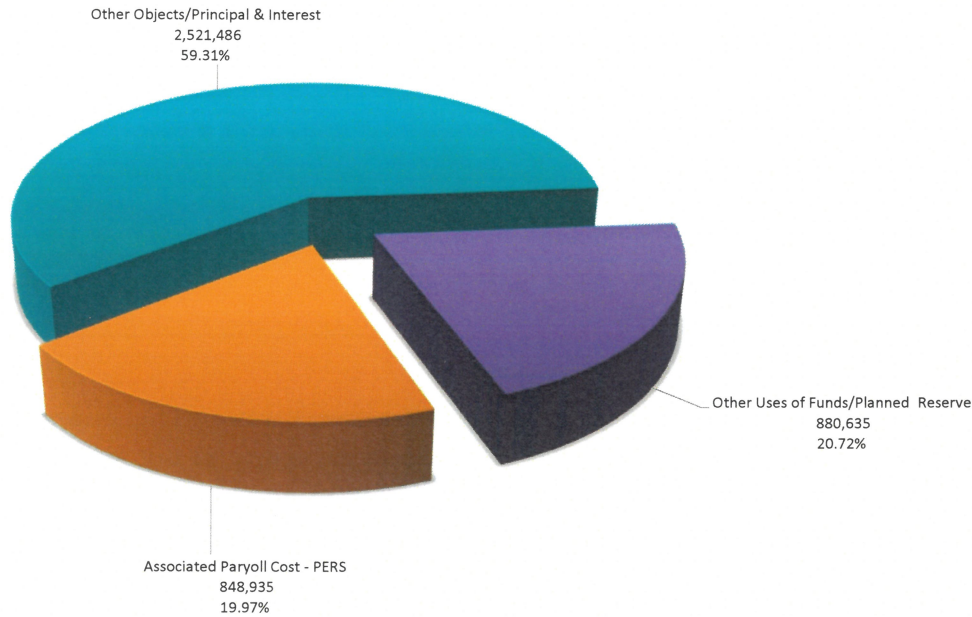
TOTAL RESOURCES - DEBT SERVICE FUNDS

4,251,056

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 300 DEBT SERVICE FUNDS								
Function	0000	DISTRICT PROGRAMS						
	200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	848,935	0.00
	600	OTH OBJECTS	2,465,944	2,410,006	2,508,186	0.00	2,521,486	0.00
	800	OTH USES OF FUNDS	0	0	880,635	0.00	880,635	0.00
Total Fund 300 DEBT SERVICE FUNDS			2,465,944	2,410,006	3,388,821	0.00	4,251,056	0.00

Yamhill Carlton School District 1
Debt Services Fund - Budget Requirements Graph
For The Fiscal Year Ending June 30, 2027



Description:

Salaries: Includes licensed, classified, management personnel and substitutes as well as temporary employees.

Payroll Taxes and Benefits: Includes all payroll taxes, retirement benefits and health insurance premiums.

Purchased Services: Services which by their nature can be performed by persons with specialized skills and knowledge.

Supplies and Materials: Expendable material items including software and computer hardware valued below the level to be classified as a capital outlay.

Capital Outlay: Acquisitions of fixed assets, including land, buildings, improvements and depreciable equipment. Examples include new and replacement equipment, furniture, fixtures or machines that have a life of more than one year, is of significant value, retains its original shape or identity with use, typically more feasible to repair than to replace.

Dues and Fees: Includes dues and fees licenses and property insurance premiums.

Transfers: Funds are withdrawn from one fund to another for the purpose of being expended in another fund.

Apportionment of Funds: Funds are paid to school districts or contracted agencies.

Contingencies: Funds that can be transferred by Board resolution in the event of unforeseen circumstances.

TOTAL REQUIREMENTS - DEBT FUND EXPENDITURES

4,251,056

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 301	OTHER DEBT SERVICE FUND - QZAB						
	1900 OTH REVENUE LOCAL SOURCES	21,429	0	0	0.00	0	0.00
	5200 INTERFUND TRANSFERS	121,043	0	0	0.00	0	0.00
Total Fund 301	OTHER DEBT SERVICE FUND - QZAB	142,472	0	0	0.00	0	0.00

Requirements Report

2023-2024
Actuals

2024-2025
Actuals

2025-2026
Adopted

2025-2026
Adopted FTE

2026-2027
Proposed

2026-2027
Proposed FTE

Fund	301	OTHER DEBT SERVICE FUND - QZAB						
Function	5000	OTHER USES						
	600	OTH OBJECTS	142,472	0	0	0.00	0	0.00
Total Function 5000 OTHER USES			142,472	0	0	0.00	0	0.00
Total Fund	301	OTHER DEBT SERVICE FUND - QZAB	142,472	0	0	0.00	0	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 302	DEBT SERVICE PERS UAL						
1500	EARNINGS ON INVESTMENTS	6,035	7,009	0	0.00	0	0.00
1900	OTH REVENUE LOCAL SOURCES	1,288,304	1,140,677	1,519,466	0.00	2,368,401	0.00
5400	RESOURCES - BEGINNING FUND BAL	712,525	805,493	677,705	0.00	677,705	0.00
9700	FUND EQUITY	(712,525)	(805,493)	0	0.00	0	0.00
Total Fund 302	DEBT SERVICE PERS UAL	1,294,340	1,147,686	2,197,171	0.00	3,046,106	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 302 DEBT SERVICE PERS UAL								
Function	5000	OTHER USES						
	200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	848,935	0.00
	600	OTH OBJECTS	1,201,372	1,254,756	1,316,536	0.00	1,316,536	0.00
Total Function 5000 OTHER USES			1,201,372	1,254,756	1,316,536	0.00	2,165,471	0.00
Function	6000	CONTINGENCIES						
	800	OTH USES OF FUNDS	0	0	880,635	0.00	880,635	0.00
Total Function 6000 CONTINGENCIES			0	0	880,635	0.00	880,635	0.00
Total Fund 302 DEBT SERVICE PERS UAL			1,201,372	1,254,756	2,197,171	0.00	3,046,106	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 304	JCI PROJECT						
	1900 OTH REVENUE LOCAL SOURCES	4,839	28,312	20,000	0.00	0	0.00
	5200 INTERFUND TRANSFERS	112,350	117,600	124,700	0.00	129,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	17,995	4,233	0	0.00	0	0.00
	9700 FUND EQUITY	(17,995)	(4,233)	0	0.00	0	0.00
Total Fund 304	JCI PROJECT	117,189	145,912	144,700	0.00	129,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 304 JCI PROJECT								
Function	5000	OTHER USES						
	600	OTH OBJECTS	130,950	135,500	144,700	0.00	129,000	0.00
Total Function 5000 OTHER USES			130,950	135,500	144,700	0.00	129,000	0.00
Total Fund 304 JCI PROJECT			130,950	135,500	144,700	0.00	129,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 300	DEBT SERVICE FUNDS						
	1100 TAXES	991,837	1,021,614	965,950	0.00	994,950	0.00
	1500 EARNINGS ON INVESTMENTS	736	3	0	0.00	0	0.00
	1900 OTH REVENUE LOCAL SOURCES	0	1,138	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	117,842	119,265	81,000	0.00	81,000	0.00
	9700 FUND EQUITY	(117,842)	(119,265)	0	0.00	0	0.00
Total Fund 300	DEBT SERVICE FUNDS	992,573	1,022,755	1,046,950	0.00	1,075,950	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 300 DEBT SERVICE FUNDS								
Function	5000	OTHER USES						
	600	OTH OBJECTS	991,150	1,019,750	1,046,950	0.00	1,075,950	0.00
Total Function 5000 OTHER USES			991,150	1,019,750	1,046,950	0.00	1,075,950	0.00
Total Fund 300 DEBT SERVICE FUNDS			991,150	1,019,750	1,046,950	0.00	1,075,950	0.00

This page is intentionally blank.

CAPITAL PROJECTS FUND BUDGET 2026–27

REVENUE ASSUMPTIONS

Transfers from General Fund

The District is budgeting a transfer of \$150,000 from the General Fund to support planned capital improvement projects during the 2026–27 fiscal year. These funds will be used to address facility needs, deferred maintenance, and other identified capital priorities.

Bond Proceeds and Local Option Levies:

The primary source of revenue for the Capital Projects Fund continues to be previously authorized bond proceeds and/or local option capital levies. For the 2026–27 fiscal year, the District does not anticipate issuing new debt and will rely on remaining balances to complete ongoing projects.

State and Local Grants

The District will continue to pursue grant opportunities to support capital improvements; however, due to the uncertainty of these funding sources, no significant new grant revenue has been included unless already awarded.

Interest Earnings

Interest revenue is expected to remain stable, supported by funds held in the Local Government Investment Pool (LGIP) and other approved investment vehicles. Earnings will fluctuate based on cash flow and project expenditures throughout the year.

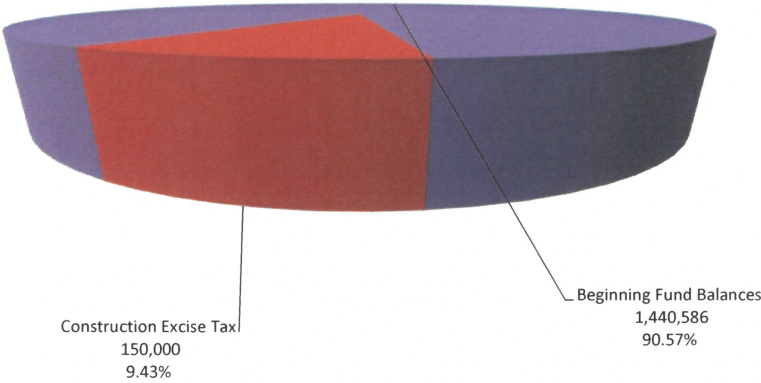
Beginning Fund Balance

The District is budgeting a beginning fund balance of \$1,440,586 for the 2026–27 fiscal year. These resources represent funds carried over from prior years and are committed to ongoing and future capital projects. The fund balance will be used in conjunction with current year revenues to support the District's capital improvement plan.

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 400	CAPITAL PROJECT FUNDS - CET						
1100	TAXES	191,684	210,075	150,000	0.00	150,000	0.00
1500	EARNINGS ON INVESTMENTS	169	71	0	0.00	0	0.00
1900	OTH REVENUE LOCAL SOURCES	20,850	18,912	19,992	0.00	0	0.00
5200	INTERFUND TRANSFERS	450,000	400,000	0	0.00	0	0.00
5400	RESOURCES - BEGINNING FUND BAL	744,403	1,254,844	1,739,000	0.00	1,440,586	0.00
9700	FUND EQUITY	(744,403)	(1,254,844)	0	0.00	0	0.00
Total Fund 400	CAPITAL PROJECT FUNDS - CET	662,702	629,058	1,908,992	0.00	1,590,586	0.00

Yamhill Carlton School District 1
Capital Projects Fund - Budget Resources Graph
For The Fiscal Year Ending June 30, 2027



Description:

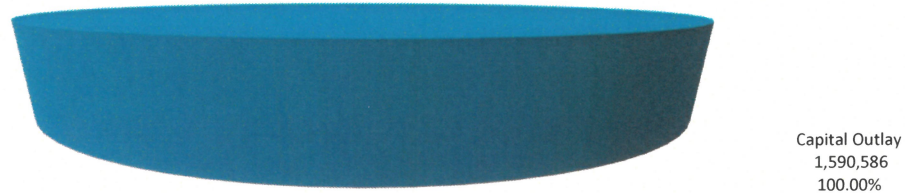
- Local** - Unrestricted revenue including property taxes, interest on investments, indirect charges and miscellaneous sources.
- Intermediate** - Unrestricted revenue received as grants by the district which can be used for any legal purpose desired by the district without restrictions.
- State** - Unrestricted and Restricted Grants-In-Aid. Including State School Fund-Basic School Support, Common School Fund, Drivers Education and Transportation Equipment.
- Federal** - Unrestricted and Restricted Grants-In-Aid. Revenues received from federal sources, if restricted funds they must be used for a categorical or specific purpose; if not completely used by the district, they **MUST BE RETURNED TO THE GOVERNMENT UNIT**.
- Transfers** - Resources transferred from another fund.
- Beginning Fund Balances** - The difference between fund assets and fund liabilities of governmental and similar trust funds from the prior years activities.

TOTAL RESOURCES - CAPITAL PROJECTS FUND	\$	1,590,586
---	----	-----------

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 400 CAPITAL PROJECT FUNDS - CET								
Function	0000	DISTRICT PROGRAMS						
	300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00
	500	CAPITAL OUTLAY	137,153	25,000	1,898,992	0.00	1,590,586	0.00
	600	OTH OBJECTS	7,667	8,515	10,000	0.00	0	0.00
Total Fund 400 CAPITAL PROJECT FUNDS - CET			152,260	35,407	1,908,992	0.00	1,590,586	0.00

Yamhill Carlton School District 1
Capital Projects Fund Expenditures - Budgeted Requirements Graph
For The Fiscal Year Ending June 30, 2027



Description:

Salaries: Includes licensed, classified, management personnel and substitutes as well as temporary employees.

Payroll Taxes and Benefits: Includes all payroll taxes, retirement benefits and health insurance premiums.

Purchased Services: Services which by their nature can be performed by persons with specialized skills and knowledge.

Supplies and Materials: Expendable material items including software and computer hardware valued below the level to be classified as a capital outlay.

Capital Outlay: Acquisitions of fixed assets, including land, buildings, improvements and depreciable equipment. Examples include new and replacement equipment, furniture, fixtures or machines that have a life of more than one year, is of significant value, retains its original shape or identity with use, typically more feasible to repair than to replace.

Dues and Fees: Includes dues and fees licenses and property insurance premiums.

Transfers: Funds are withdrawn from one fund to another for the purpose of being expended in another fund.

Apportionment of Funds: Funds are paid to school districts or contracted agencies.

Contingencies: Funds that can be transferred by Board resolution in the event of unforeseen circumstances.

TOTAL REQUIREMENTS - CAPITAL PROJECTS FUND EXPENDITURE 1,590,586

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 400	CAPITAL PROJECT FUNDS - CET						
	1100 TAXES	191,684	210,075	150,000	0.00	150,000	0.00
	5200 INTERFUND TRANSFERS	0	400,000	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	255,396	302,259	774,000	0.00	1,040,586	0.00
	9700 FUND EQUITY	(255,396)	(302,259)	0	0.00	0	0.00
Total Fund 400	CAPITAL PROJECT FUNDS - CET	191,684	610,075	924,000	0.00	1,190,586	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 400 CAPITAL PROJECT FUNDS - CET								
Function	2000	SUPPORT SERVICES						
	500	CAPITAL OUTLAY	83,420	25,000	414,000	0.00	740,586	0.00
	600	OTH OBJECTS	0	1,651	0	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			83,420	26,651	414,000	0.00	740,586	0.00
Function	4000	FACILITIES ACQUISITION AND CONSTRUCTION						
	500	CAPITAL OUTLAY	53,733	0	500,000	0.00	450,000	0.00
	600	OTH OBJECTS	7,667	6,863	10,000	0.00	0	0.00
Total Function 4000 FACILITIES ACQUISITION AND CONSTRUCTION			61,400	6,863	510,000	0.00	450,000	0.00
Total Fund 400 CAPITAL PROJECT FUNDS - CET			144,820	33,515	924,000	0.00	1,190,586	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 475	CAPITAL CONSTRUCTION FUND						
1500	EARNINGS ON INVESTMENTS	169	71	0	0.00	0	0.00
1900	OTH REVENUE LOCAL SOURCES	20,850	18,912	19,992	0.00	0	0.00
5200	INTERFUND TRANSFERS	450,000	0	0	0.00	0	0.00
5400	RESOURCES - BEGINNING FUND BAL	489,007	952,585	965,000	0.00	400,000	0.00
9700	FUND EQUITY	(489,007)	(952,585)	0	0.00	0	0.00
Total Fund 475	CAPITAL CONSTRUCTION FUND	471,018	18,983	984,992	0.00	400,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 475 CAPITAL CONSTRUCTION FUND								
Function	2000	SUPPORT SERVICES						
	500	CAPITAL OUTLAY	0	0	500,000	0.00	0	0.00
Total Function 2000 SUPPORT SERVICES			0	0	500,000	0.00	0	0.00
Function	4000	FACILITIES ACQUISITION AND CONSTRUCTION						
	300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00
	500	CAPITAL OUTLAY	0	0	484,992	0.00	400,000	0.00
Total Function 4000 FACILITIES ACQUISITION AND CONSTRUCTION			7,440	1,893	484,992	0.00	400,000	0.00
Total Fund 475 CAPITAL CONSTRUCTION FUND			7,440	1,893	984,992	0.00	400,000	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 400	CAPITAL PROJECT FUNDS - CET						
	1100 TAXES	191,684	210,075	150,000	0.00	150,000	0.00
	1500 EARNINGS ON INVESTMENTS	169	71	0	0.00	0	0.00
	1900 OTH REVENUE LOCAL SOURCES	20,850	18,912	19,992	0.00	0	0.00
	5200 INTERFUND TRANSFERS	450,000	400,000	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	744,403	1,254,844	1,739,000	0.00	1,440,586	0.00
	9700 FUND EQUITY	(744,403)	(1,254,844)	0	0.00	0	0.00
Total Fund 400	CAPITAL PROJECT FUNDS - CET	662,702	629,058	1,908,992	0.00	1,590,586	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund	400 CAPITAL PROJECT FUNDS - CET						
Function	0000 DISTRICT PROGRAMS						
383	ARCHITECT/ENGINEER SRVS	7,440	1,893	0	0.00	0	0.00
520	BUILDINGS ACQUISITION	83,420	25,000	1,398,992	0.00	1,090,586	0.00
530	IMPROVEMENTS OTH THAN BLDGS	0	0	500,000	0.00	400,000	0.00
541	INITIAL & ADD EQUIPMENT	53,733	0	0	0.00	0	0.00
542	REPLACE EQUIPMENT	0	0	0	0.00	100,000	0.00
640	DUES AND FEES	7,667	8,515	10,000	0.00	0	0.00
Total Fund	400 CAPITAL PROJECT FUNDS - CET	152,260	35,407	1,908,992	0.00	1,590,586	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 475	CAPITAL CONSTRUCTION FUND						
1500	EARNINGS ON INVESTMENTS	169	71	0	0.00	0	0.00
1900	OTH REVENUE LOCAL SOURCES	20,850	18,912	19,992	0.00	0	0.00
5200	INTERFUND TRANSFERS	450,000	0	0	0.00	0	0.00
5400	RESOURCES - BEGINNING FUND BAL	489,007	952,585	965,000	0.00	400,000	0.00
9700	FUND EQUITY	(489,007)	(952,585)	0	0.00	0	0.00
Total Fund 475	CAPITAL CONSTRUCTION FUND	471,018	18,983	984,992	0.00	400,000	0.00

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 475	CAPITAL CONSTRUCTION FUND						
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES						
500	CAPITAL OUTLAY	0	0	500,000	0.00	0	0.00
Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT						
300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00
500	CAPITAL OUTLAY	0	0	484,992	0.00	400,000	0.00
Total Fund 475	CAPITAL CONSTRUCTION FUND	7,440	1,893	984,992	0.00	400,000	0.00

This page is intentionally blank.

FUND 700: TRUST & AGENCY (SCHOLARSHIPS) 2026-27

REVENUE ASSUMPTIONS

Revenue recorded in Fund 700 represents fiduciary resources held by the District in a custodial capacity for the benefit of student scholarships.

Scholarship revenues are anticipated to be received from community-based sources within Yamhill County, including proceeds from the annual Yamhill Derby Days, as well as contributions associated with the Laughlin and Jernsted Memorial scholarship funds. The Derby Days event, coordinated by the Yamhill Community Club, generates funding through donations, auctions, and community activities that support local initiatives, including scholarships.

Additional scholarship funding is expected through private donations and memorial contributions designated specifically for student awards. These revenues are variable in nature and dependent on annual fundraising outcomes and donor participation.

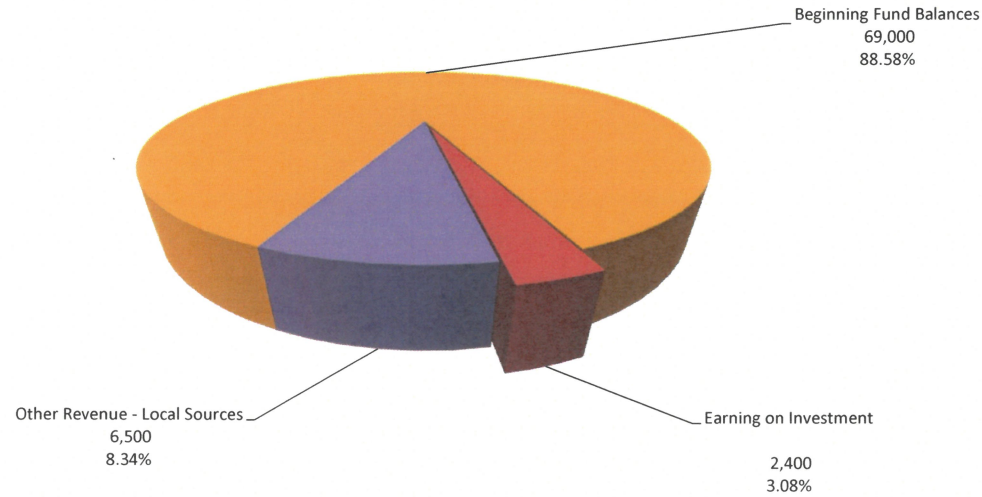
For budgeting purposes, revenues are projected based on historical trends, known commitments, and prior year collections. Due to the fiduciary nature of these funds, any unspent balances are carried forward and remain restricted for their intended scholarship purposes.

These funds are not considered district operating revenue and are recognized when received.

Resources Report

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 700						
1500 EARNINGS ON INVESTMENTS	0	0	2,400	0.00	2,400	0.00
1900 OTH REVENUE LOCAL SOURCES	3,105	0	6,500	0.00	6,500	0.00
5400 RESOURCES - BEGINNING FUND BAL	0	55,362	55,000	0.00	69,000	0.00
9700 FUND EQUITY	0	(55,362)	0	0.00	0	0.00
Total Fund 700	3,105	0	63,900	0.00	77,900	0.00

Yamhill Carlton School District 1
Trust and Agency Fund - Budget Resources Graph
For The Fiscal Year Ending June 30, 2027



Description:

Local - Unrestricted revenue including property taxes, interest on investments, indirect charges and miscellaneous sources.

Intermediate - Unrestricted revenue received as grants by the district which can be used for any legal purpose desired by the district without restrictions.

State - Unrestricted and Restricted Grants-In-Aid. Including State School Fund-Basic School Support, Common School Fund, Drivers Education and Transportation Equipment.

Federal - Unrestricted and Restricted Grants-In-Aid. Revenues received from federal sources, if restricted funds they must be used for a categorical or specific purpose; if not completely used by the district, they **MUST BE RETURNED TO THE GOVERNMENT UNIT.**

Transfers - Resources transferred from another fund.

Beginning Fund Balances - The difference between fund assets and fund liabilities of governmental and similar trust funds from the prior years activities.

TOTAL RESOURCES - DEBT SERVICE FUNDS

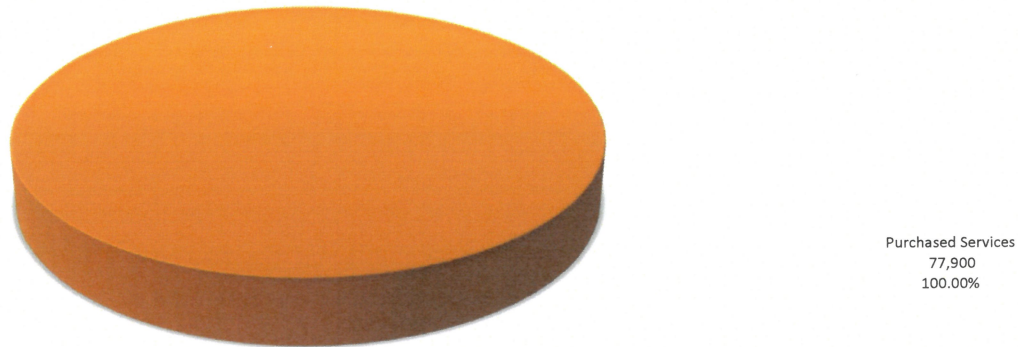
77,900

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 700								
Function	0000	DISTRICT PROGRAMS						
300	PURCHASED SRVS		2,000	2,000	8,000	0.00	77,900	0.00
800	OTH USES OF FUNDS		0	0	55,900	0.00	0	0.00
Total Fund 700			2,000	2,000	63,900	0.00	77,900	0.00

Yamhill Carlton School District 1
Trust and Agency Fund - Budget Requirements Graph
For The Fiscal Year Ending June 30, 2027



Description:

Salaries: Includes licensed, classified, management personnel and substitutes as well as temporary employees.

Payroll Taxes and Benefits: Includes all payroll taxes, retirement benefits and health insurance premiums.

Purchased Services: Services which by their nature can be performed by persons with specialized skills and knowledge.

Supplies and Materials: Expendable material items including software and computer hardware valued below the level to be classified as a capital outlay.

Capital Outlay: Acquisitions of fixed assets, including land, buildings, improvements and depreciable equipment. Examples include new and replacement equipment, furniture, fixtures or machines that have a life of more than one year, is of significant value, retains its original shape or identity with use, typically more feasible to repair than to replace.

Dues and Fees: Includes dues and fees licenses and property insurance premiums.

Transfers: Funds are withdrawn from one fund to another for the purpose of being expended in another fund.

Apportionment of Funds: Funds are paid to school districts or contracted agencies.

Contingencies: Funds that can be transferred by Board resolution in the event of unforeseen circumstances.

TOTAL REQUIREMENTS - DEBT FUND EXPENDITURES

77,900

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 784	DERBY DAYS SCHOLARSHIP						
	1900 OTH REVENUE LOCAL SOURCES	0	0	4,000	0.00	4,000	0.00
Total Fund 784	DERBY DAYS SCHOLARSHIP	0	0	4,000	0.00	4,000	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 784 DERBY DAYS SCHOLARSHIP								
Function	1000	INSTRUCTION						
	300	PURCHASED SRVS	0	0	4,000	0.00	4,000	0.00
Total Function 1000 INSTRUCTION			0	0	4,000	0.00	4,000	0.00
Total Fund 784 DERBY DAYS SCHOLARSHIP			0	0	4,000	0.00	4,000	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 785	LAUGHLIN SCHOLARSHIP FUND						
1500	EARNINGS ON INVESTMENTS	0	0	2,400	0.00	2,400	0.00
1900	OTH REVENUE LOCAL SOURCES	3,105	0	2,500	0.00	2,500	0.00
5400	RESOURCES - BEGINNING FUND BAL	0	55,362	55,000	0.00	51,000	0.00
9700	FUND EQUITY	0	(55,362)	0	0.00	0	0.00
Total Fund 785	LAUGHLIN SCHOLARSHIP FUND	3,105	0	59,900	0.00	55,900	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 785 LAUGHLIN SCHOLARSHIP FUND								
Function	1000	INSTRUCTION						
	300	PURCHASED SRVS	2,000	2,000	4,000	0.00	55,900	0.00
Total Function 1000 INSTRUCTION			2,000	2,000	4,000	0.00	55,900	0.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE						
	800	OTH USES OF FUNDS	0	0	55,900	0.00	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE			0	0	55,900	0.00	0	0.00
Total Fund 785 LAUGHLIN SCHOLARSHIP FUND			2,000	2,000	59,900	0.00	55,900	0.00

Resources Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 786	JERNSTED MEMORIAL						
5400	RESOURCES - BEGINNING FUND BAL	0	0	0	0.00	18,000	0.00
Total Fund 786	JERNSTED MEMORIAL	0	0	0	0.00	18,000	0.00

Requirements Report

			2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Fund 786 JERNSTED MEMORIAL								
Function	1000	INSTRUCTION						
	300	PURCHASED SRVS	0	0	0	0.00	18,000	0.00
Total Function	1000	INSTRUCTION	0	0	0	0.00	18,000	0.00
Total Fund	786	JERNSTED MEMORIAL	0	0	0	0.00	18,000	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 000 DISTRICT PROGRAMS						
Fund 100 GENERAL FUND						
Function 1000 INSTRUCTION						
100 SALARIES	4,261,458	4,499,947	5,334,943	84.59	5,099,616	77.85
200 ASSOCIATED PAYROLL COSTS	2,330,143	2,243,881	2,878,998	0.00	2,660,967	0.00
300 PURCHASED SRVS	524,549	653,292	634,837	0.00	549,714	0.00
400 SUPPLIES & MATERIALS	249,318	161,061	253,696	0.00	243,325	0.00
500 CAPITAL OUTLAY	6,000	0	0	0.00	0	0.00
600 OTH OBJECTS	31,081	34,166	35,400	0.00	28,800	0.00
Function 2000 SUPPORT SERVICES						
100 SALARIES	1,998,648	2,064,670	2,306,376	30.61	2,431,614	31.18
200 ASSOCIATED PAYROLL COSTS	1,004,493	998,280	1,170,308	0.00	1,207,337	0.00
300 PURCHASED SRVS	1,828,847	1,895,975	2,131,695	0.00	2,139,256	0.00
400 SUPPLIES & MATERIALS	212,970	333,368	264,000	0.00	385,809	0.00
500 CAPITAL OUTLAY	118,905	18,749	148,722	0.00	34,342	0.00
600 OTH OBJECTS	359,067	347,918	369,689	0.00	405,768	0.00
Function 5000 OTHER USES						
700 TRANSFERS	835,393	911,557	585,033	0.00	899,221	0.00
Function 6000 CONTINGENCIES						
800 OTH USES OF FUNDS	0	0	2,000,000	0.00	1,000,000	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE						
800 OTH USES OF FUNDS	0	0	0	0.00	1,000,000	0.00
Total Fund 100 GENERAL FUND	13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02
Fund 200 SPECIAL REVENUE FUNDS						
Function 1000 INSTRUCTION						
100 SALARIES	639,774	832,943	879,739	14.40	830,444	13.64
200 ASSOCIATED PAYROLL COSTS	329,212	379,749	408,547	0.00	716,961	0.00
300 PURCHASED SRVS	55,192	90,550	132,331	0.00	88,228	0.00
400 SUPPLIES & MATERIALS	338,467	442,810	824,276	0.00	1,131,084	0.00
500 CAPITAL OUTLAY	0	23,230	0	0.00	0	0.00
600 OTH OBJECTS	17,202	20,430	0	0.00	0	0.00
Function 2000 SUPPORT SERVICES						
100 SALARIES	297,265	315,975	385,346	4.00	587,018	4.52
200 ASSOCIATED PAYROLL COSTS	197,456	203,736	373,042	0.00	243,755	0.00
300 PURCHASED SRVS	95,967	181,644	154,530	0.00	51,009	0.00

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 000 DISTRICT PROGRAMS							
Fund 200	SPECIAL REVENUE FUNDS						
Function 2000	SUPPORT SERVICES						
400	SUPPLIES & MATERIALS	143,343	29,516	31,832	0.00	76,109	0.00
500	CAPITAL OUTLAY	107,538	156,303	42,076	0.00	20,310	0.00
600	OTH OBJECTS	41,945	44,213	3,450	0.00	0	0.00
Function 3000	ENTERPRISE AND COMMUNITY SERVICES						
100	SALARIES	124,505	147,423	157,989	4.34	171,670	4.31
200	ASSOCIATED PAYROLL COSTS	87,770	75,230	111,287	0.00	83,500	0.00
300	PURCHASED SRVS	5,778	3,783	500	0.00	10,924	0.00
400	SUPPLIES & MATERIALS	148,698	225,756	249,600	0.00	248,715	0.00
500	CAPITAL OUTLAY	452	0	0	0.00	0	0.00
600	OTH OBJECTS	7,912	8,452	3,500	0.00	4,500	0.00
Function 5000	OTHER USES						
700	TRANSFERS	0	0	0	0.00	5,000	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	2,638,474	3,181,743	3,758,045	22.74	4,269,227	22.47
Fund 300	DEBT SERVICE FUNDS						
Function 5000	OTHER USES						
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	848,935	0.00
600	OTH OBJECTS	2,465,944	2,410,006	2,508,186	0.00	2,521,486	0.00
Function 6000	CONTINGENCIES						
800	OTH USES OF FUNDS	0	0	880,635	0.00	880,635	0.00
Total Fund 300	DEBT SERVICE FUNDS	2,465,944	2,410,006	3,388,821	0.00	4,251,056	0.00
Fund 400	CAPITAL PROJECT FUNDS - CET						
Function 2000	SUPPORT SERVICES						
500	CAPITAL OUTLAY	83,420	25,000	914,000	0.00	740,586	0.00
600	OTH OBJECTS	0	1,651	0	0.00	0	0.00
Function 4000	FACILITIES ACQUISITION AND CONSTRUCTION						
300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00
500	CAPITAL OUTLAY	53,733	0	984,992	0.00	850,000	0.00
600	OTH OBJECTS	7,667	6,863	10,000	0.00	0	0.00
Total Fund 400	CAPITAL PROJECT FUNDS - CET	152,260	35,407	1,908,992	0.00	1,590,586	0.00

Requirements Report

		2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Adopted FTE	2026-2027 Proposed	2026-2027 Proposed FTE
Center 000 DISTRICT PROGRAMS							
Fund 700							
Function 1000 INSTRUCTION							
300 PURCHASED SRVS		2,000	2,000	8,000	0.00	77,900	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE							
800 OTH USES OF FUNDS		0	0	55,900	0.00	0	0.00
Total Fund 700		2,000	2,000	63,900	0.00	77,900	0.00
Total Center 000 DISTRICT PROGRAMS		19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49
Grand Totals:		19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49

This page is intentionally blank.

Date: 3/2/2026

To: District Business Managers

Re: 2026-27 State School Fund Estimates

	2025-26	2026-27	2025-27 Biennium
	\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2026-27 Budget Appropriation for school districts & ESDs:			\$5,793,294,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(14),(15)		Less TAG, Speech Pathology, and Oregon Digital Learning:	(\$1,050,000)
327.023(1),(3),(4)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)		Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)		Less Small High School Grant:	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds:	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(7),(8),(16)		Less Office of School Facilities:	(\$7,500,000)
327.008(9)		Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19), 327.029		Oregon Youth Challenge program and Recovery Schools:	(\$3,037,810)
327.008(17)		Menstrual Hygiene HB 3294	(\$1,297,500)
Transfers/Deductions			(\$62,894,889)
State Revenue for Formula			\$5,730,399,111
District Local Revenue:			\$2,657,888,631
ESD Local Revenue:			\$181,555,072
Local Rev. for Formula (District + ESD)			\$2,839,443,702
Total Revenue For Formula			\$8,569,842,813
District Share at 95.50%			\$8,184,199,886
ESD Share at 4.50%			\$385,642,927
Other Transfers/Deductions:		327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)		Less share of EAF:	(\$9,484,284)
Districts			(\$64,484,284)
327.008(13)		Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)		Less share of EAF:	(\$9,484,284)
ESDs			(\$9,968,284)
Formula Revenue for Distribution			
School Districts			\$8,119,715,602
ESDs			\$375,674,643

Sources for 2026-27 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2024-25
11% Cap Waiver Basis:	2023-24
Poverty Basis:	December 2025
School District Funding Ratio:	2.592253994
Transportation Grant:	\$376,298,425.10
Estimated ADMr:	530,225
Estimated ADMw:	663,702
District Accrual per ADMr:	\$695
ESD Accrual per ADMw:	\$25
YCEP/JDEP amount per ADMw:	\$11,665

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

2026-2027 State School Fund Grant – Estimate 03/02/2026

STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Yamhill County, Yamhill Carlton SD 1 - 2251

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,670,325.00
Common School Fund	=	\$156,680.93
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,827,005.93

2026-2027 Experience Adjustment

District Average Teacher Experience	=	9.05
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.52

2026-2027 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	=	\$840,000.00
Transportation per ADMr Rank		27%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$588,000.00		

2026-2027 Extended ADMw

2026-2027 ADMw 1,227.89 2025-2026 ADMw 1,204.98 Extended ADMw 1,227.89

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.52 by \$25 then add \$4500 to the result = \$4,412.00
Then multiply \$4,412.00 by the Extended ADMw 1227.89 and then by the funding ratio 2.5922539943 = \$14,043,408.16

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$14,043,408.16 to the Transportation Grant \$588,000.00 = \$14,631,408.16

2026-2027 State School Fund Grant

Subtract the Local Revenue \$4,827,005.93 from the Total Formula Revenue \$14,631,408.16 = \$9,804,402.24

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,437 Total Formula Revenue per Extended ADMw = \$11,916
Charter Schools Rate(ORS 338.155) = \$11,437

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

2026-2027

As of 3/2/2026

Yamhill County, Yamhill Carlton SD 1

District ID: 2251

2026-2027 Extended ADMw

Yamhill Carlton SD 1: District total extended ADMw for funding calculations

	2026-2027		2025-2026	
ADMr: 1,070.00 X 1.00	1,070.00		1,048.66 X 1.00	1,048.66
Students in EL programs:	23.00 X 0.50	11.50	25.35 X 0.50	12.68
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
160 IEP Students capped at 11% of District ADMr:	117.70 X 1.00	117.70	115.35 X 1.00	115.35
Students on IEP Above 11% of ADMr:	8.40 X 1.00	8.40	8.40 X 1.00	8.40
Students in Poverty:	80.16 X 0.25	20.04	78.56 X 0.25	19.64
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
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
2026-2027 ADMw	1,227.89		2025-2026 ADMw	1,204.98
Yamhill Carlton SD 1 Extended ADMw			1,227.89	

Yamhill Carlton SD 1 Extended ADMw 1,227.89

2025-2026 State School Fund Grant Estimate

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2026

Yamhill County, Yamhill Carlton SD 1 - 2251

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,590,000.00
Common School Fund	=	\$165,768.54
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes (non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,755,768.54

2025-2026 Experience Adjustment

District Average Teacher Experience	=	9.05
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.52

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	=	\$820,000.00
Transportation per ADMr Rank	=	29%
Transportation Reimbursement Rate	=	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	=	\$574,000.00

2025-2026 ADMw	1,204.98	2025-2026 Extended ADMw	2024-2025 ADMw	1,211.01	Extended ADMw	1,211.01
-----------------------	-----------------	--------------------------------	-----------------------	-----------------	----------------------	-----------------

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.52 by \$25 then add \$4500 to the result = \$4,412.00
Then multiply \$4,412.00 by the Extended ADMw 1211.0149 and then by the funding ratio 2.483345156086 = \$13,268,507.55

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$13,268,507.55 to the Transportation Grant \$574,000.00 = \$13,842,507.55

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,755,768.54 from the Total Formula Revenue \$13,842,507.55 = \$9,086,739.01

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw	=	\$10,957	Total Formula Revenue per Extended ADMw	=	\$11,431
Charter Schools Rate (ORS 338.155)	=	\$11,011			

Payments

SSF Total Paid To Date	\$6,928,664	SSF Estimated Remaining Balance Due	\$2,158,075.01
Small HS Grant Total Paid To Date		Small HS Grant Estimated Remaining Balance Due	\$0.00
		High Cost Disability Estimated Remaining Balance Due	\$0.00

STATE SCHOOL FUND GRANT

2025-2026

As of 3/3/2026

Yamhill County, Yamhill Carlton SD 1

District ID: 2251

2025-2026 Extended ADMw

Yamhill Carlton SD 1: District total extended ADMw for funding calculations

	2025-2026	2024-2025
ADMr: 1,048.66 X 1.00	1,048.66	1,059.59 X 1.00
Students in EL programs:	25.35 X 0.50	12.68
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00
164 IEP Students capped at 11% of District ADMr:	115.35 X 1.00	115.35
Students on IEP Above 11% of ADMr:	8.40 X 1.00	8.40
Students in Poverty:	78.56 X 0.25	19.64
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25
Remote Elementary School Correction:	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00
2025-2026 ADMw	1,204.98	2024-2025 ADMw
Yamhill Carlton SD 1 Extended ADMw	1,211.01	1,211.01

Yamhill Carlton SD 1 Extended ADMw 1,211.01

Yamhill Carlton School District

Budget Glossary of Terms & Acronyms

Purpose Statement

This glossary is intended to help board members, staff, and the community better understand the terminology used in the district's budget document and Oregon school finance system.

Acronyms & Key Abbreviations

ADMr – Average Daily Membership (weighted) - Student enrollment adjusted with weights for specific student needs (e.g., special education, poverty), used to calculate state funding.

SSF – State School Fund – Basic School Support - The primary source of state funding distributed to school districts based on a funding formula.

ODE – Oregon Department of Education - The state agency responsible for overseeing public education in Oregon.

SIA – Student Investment Account - State funding dedicated to improving student outcomes, especially for historically underserved students.

HSS – High School Success (Measure 98) - State funding focused on improving graduation rates and college/career readiness.

FTE – Full-Time Equivalent - A measure of staffing where 1.0 represents a full-time position.

PERS – Public Employees Retirement System - Oregon's retirement system for public employees.

MOE – Maintenance of Effort - A requirement to maintain a certain level of local funding to continue receiving federal funds.

IDEA – Individuals with Disabilities Education Act - Federal law that provides funding and requirements for special education services.

Title I-IV – Federal Education Programs - Federal funding programs supporting low-income students (Title I), teacher quality (Title II), student support (Title IV), and more.

Community Eligibility Provision (CEP) - A federal program allowing schools to provide free meals to all students based on poverty data.

Revenue Terms

100 General Fund – Primary Operating Fund

The main fund used for daily district operations such as instruction and support services.

200 Special Revenue Funds – Restricted Funds

Funds that must be used for specific purposes, often tied to grants or dedicated revenue sources.

300 Debt Service Fund – Bond Repayment

Funds used to pay principal and interest on voter-approved bonds.

400 Capital Projects Fund – Construction Projects

Funds used for building, renovation, and major maintenance projects.

Property Taxes – Local Revenue Source

Taxes collected from local property owners to support school funding.

Local Option Levy – Voter-Approved Operating Tax

A temporary property tax approved by voters to support operating costs.

GO Bond – General Obligation Bond

Voter-approved borrowing used to fund large capital projects, repaid through property taxes.

Beginning Fund Balance – Prior Year Carryover

Funds remaining at the end of the prior year that are carried into the new budget year.

Restricted vs. Unrestricted Revenue

Restricted funds must be spent on specific programs; unrestricted funds may be used for general operations.

Expenditure Terms

Appropriation – Legal Spending Authority

The maximum amount the district is authorized to spend in a specific category.

Function Codes – Purpose of Spending

Categories that describe why funds are spent.

1000 Instruction – Direct classroom teaching and learning activities

2000 Support Services – Services that support instruction (e.g., administration, counseling)

3000 Enterprise – Activities that are self-supporting (e.g., food services)

4000 Facilities – Maintenance and operation of buildings and grounds

6000 Contingency – Reserved funds for unexpected expenses

7000 UEFB – Unappropriated Ending Fund Balance – Funds set aside and not available for spending

Object Codes – Type of Spending

Categories that describe what funds are spent on.

0100 Wages – Salaries paid to employees

0200 Associated Payroll Cost – Benefits such as retirement, health insurance, and payroll taxes

0300 Purchased Services – Services contracted from outside providers

0400 Supplies – Materials and consumable items

0600 Dues and Fees – Memberships, licenses, and service fees

0700 Transfers – Funds moved between district accounts

0800 Planned Reserve – Funds set aside for future needs or uncertainties

Budget Process

Approved Budget - The budget as reviewed and approved by the Budget Committee.

Adopted Budget - The final budget formally approved by the School Board.

Budget Committee - A group of board members and community members who review and approve the proposed budget.

Budget Message - A written explanation of the budget, priorities, and key assumptions.

Fiscal Year – July 1 to June 30 - The 12-month period used for budgeting and financial reporting.

Local Budget Law (ORS 294) - Oregon laws governing how public entities prepare, approve, and manage budgets.

Oregon Funding Concepts

Weighted Funding Formula - A formula that allocates state funds based on student enrollment and additional student needs.

Extended ADMr - A multi-year average of ADMr used to stabilize funding when enrollment declines.

Transportation Grant - State funding provided to support student transportation costs.

Small School Correction - Additional funding provided to smaller districts to account for higher per-student costs.

Staffing

Classified Staff - Employees in support roles not requiring a teaching license (e.g., aides, custodians).

Licensed Staff - Employees who require a teaching or administrative license (e.g., teachers, principals).

Salary Schedule - A structured pay system based on experience (steps) and education level (columns).

Step & Column Movement - Annual salary increases based on years of service and additional education.

Substitute Costs - Expenses for temporary staff filling in for absent employees.

Programs

At-Risk Students - Students identified as needing additional support due to academic or socioeconomic factors.

Career and Technical Education (CTE) - Programs that provide hands-on learning and career skills.

English Learners (EL) - Programs supporting students learning English as an additional language.

Special Education (SpEd) - Services for students with disabilities as required by federal and state law.

Local Terms

Site-Based Allocation Model - A budgeting approach where funds are distributed to schools based on enrollment and student needs.

General Population Allocation - Base funding provided per student for general education services.

Program Investments - Targeted funding allocated to specific initiatives or priorities to improve student outcomes.

Yamhill Carlton School District 1

Appendix: Citations

Citations used during the development of the proposed budget are the following resources:

Program Budgeting and Accounting Manual for School Districts. Salem, OR.: Oregon Dept. of Education, Office of School District Services, 2012. Print.

Oregon Local Budget Law http://www.oregon.gov/dor/ptd/pages/ptd_localbudpubs.aspx



120 N Larch Place
Yamhill, Oregon 97148
(503) 852-6980
communications@ycschools.org

SMALL SCHOOLS, BIG ACHIEVEMENTS