



WOODBURN SCHOOL DISTRICT

2026 – 2027 BUDGET COMMITTEE MEETING

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



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Dear Woodburn School District Budget Committee Members, Board Members and Patrons:

In accordance with ORS 294.391, Superintendent Juan Larios will present the 2026-27 Budget Message for the Woodburn School District at the Budget Committee meeting on May 5, 2026 at 5:45 PM.

The Budget Message will be recorded in the 2026-27 Approved Budget document, which will be presented at the Budget Hearing.



Woodburn School District is the 27th largest of 197 districts in Oregon. The District is projected to serve approximately 5,116 students in the 2026 – 27 school year. Woodburn School District is comprised of two high schools, including one alternative high school, two middle schools and four elementary schools.

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

BUDGET PRESENTATION

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

The District's goal is to present the budget data in a manner that provides a clear, accurate account of the District's education programs and services for the 2026-27 fiscal year. The information contained in this budget document has been developed, in part, from a combination of District staff and community feedback.

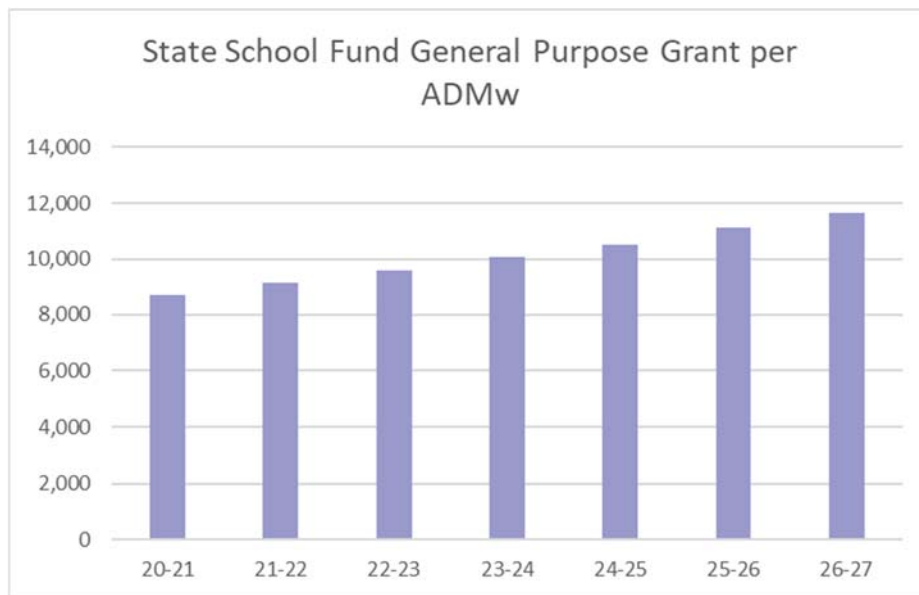
We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report.



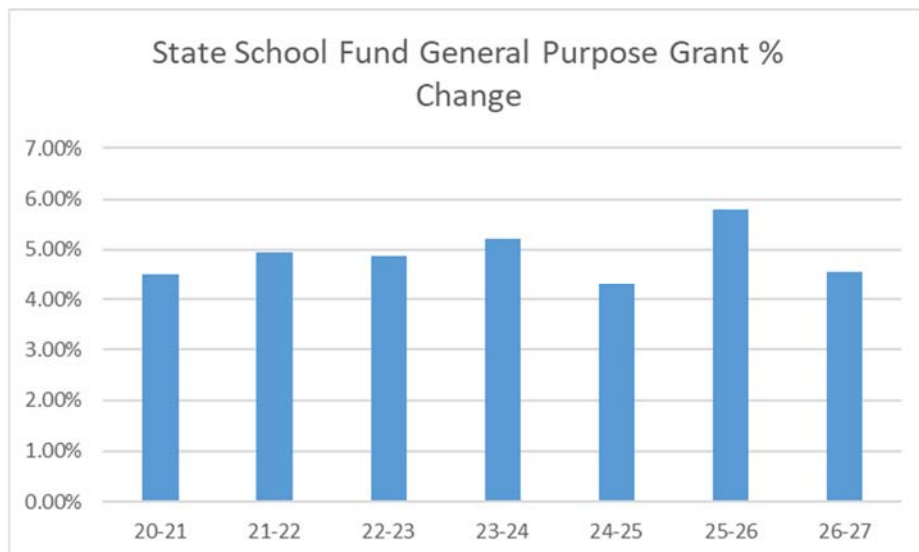
STATE FUNDING OF K-12 EDUCATION

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

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

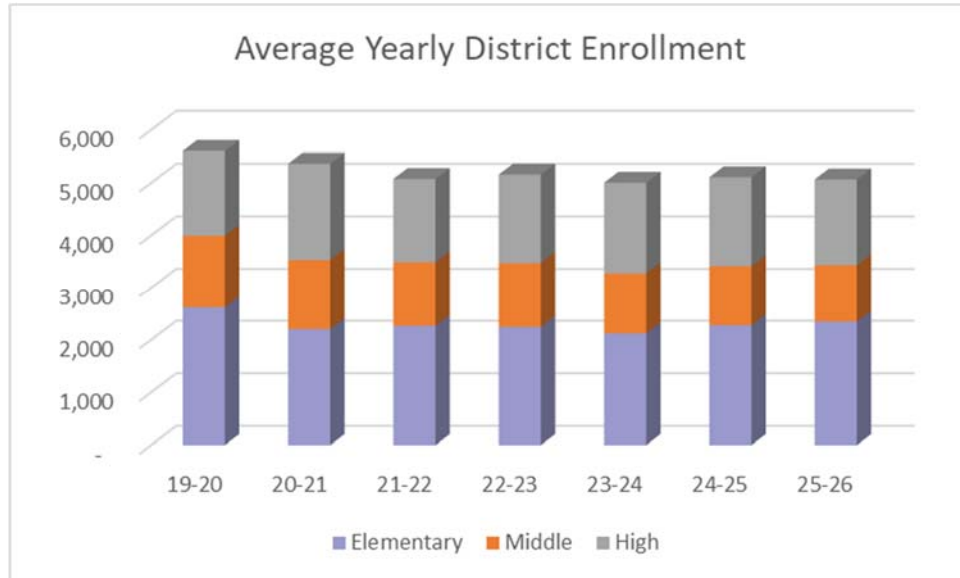


This chart details the percentage change in the per pupil State School Fund allocation over the past seven years.



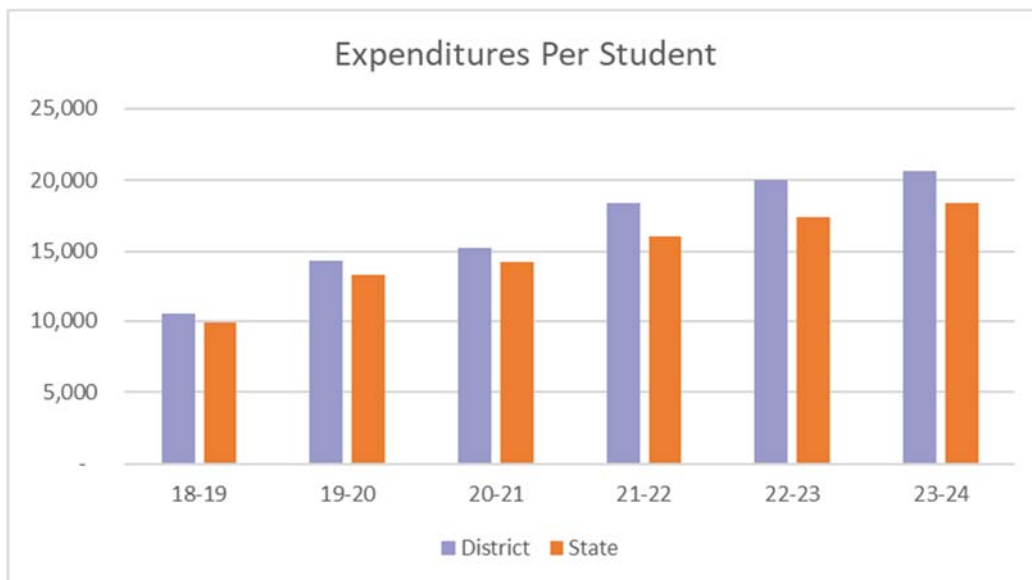
ENROLLMENT CHANGES

Since the 2015 – 2016 school year, student enrollment in the Woodburn School District has decreased by 546 students. The District is projecting a student population of 5,116 for October 1, 2026, compared with 5,662 students in the 2015 - 2016 school year.



EXPENDITURES PER STUDENT

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





2026 – 2027 BUDGET AT A GLANCE

- The 2026-27 school year is the second year of the 2025 - 2027 biennium.
- The General Fund expenses are anticipated to increase by \$3,859,657 or 3.80%.
- Employee insurance cap increases and cost of living changes are currently being negotiated with the Certified Association.
- Woodburn School District's PERS rate will be 28.02 percent for Tier One and Tier Two employees and 24.84 percent for OPSRP.

Historic PERS Rates

	2013 - 2015	2015 - 2017	2017 - 2019	2019 - 2021	2021 - 2023	2023 - 2025	2025 - 2027
Tier I/ Tier II	22.29%	22.33%	27.20%	32.03%	26.83%	27.87%	28.02%
OPSRP	20.29%	17.64%	21.87%	26.58%	23.72%	25.03%	24.84%

ORGANIZATION OVERVIEW

BOARD OF DIRECTORS

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

SUPERINTENDENT

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

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

DIRECTOR OF BUSINESS & HUMAN RESOURCES

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





STRATEGIC PLAN

OUR MISSION

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

OUR VISION

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

OUR VALUES

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

GOALS AND OBJECTIVES

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

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

Foster our culture of engagement and partnerships

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

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

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

BOARD OF DIRECTORS

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

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

Board Vice - Chair, Position 1

Term Ends June 2027

Michael Vasquez



Board Chair, Position 2

Term ends June 2029

Debbie Ballweber



Board Member, Position 3

Term ends June 2029

Anabel Hernandez-Mejia



Board Member, Position 4

Term Ends 2027

Rosie Burkoff



Board Member, Position 5

Term Ends 2029

Ryan Beyer



BUDGET COMMITTEE

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

Budget Committee Membership:

Name	Expiration
Michael Vasquez	June 30, 2027
Debbie Ballweber	June 30, 2029
Anabel Hernandez-Mejia	June 30, 2029
Rosie Burkoff	June 30, 2027
Ryan Beyer	June 30, 2029
Devon Freeland	June 30, 2027
Natalya Feoktistov	June 30, 2027
Scott Trevor	June 30, 2026
Janeece Price	June 30, 2026
Rick Puente	June 30, 2026



ADOPTED BUDGET CALENDAR

1. Appoint Budget Officer	July 22, 2025
2. Appoint Budget Committee	July 22, 2025
3. Prepared Proposed Budget	January through May
4. Publish 1 st Notice of Budget Committee Meeting	April 2026
5. Publish 2 nd Notice of Budget Committee Meeting	April 2026
6. Budget Work Session	March 3, 2026
7. Budget Committee Meeting	May 5, 2026
8. Subsequent Budget Committee Meeting (if needed)	June 2, 2026
9. Publish Notice of Budget Hearing	June 2026
10. Hold Budget Hearing	June 23, 2026
11. Enact Resolutions to Adopt	June 23, 2026
12. Submit Tax Certification Documents	By July 15*
13. Send Copy of all Budget Documents to County Clerk	By September 30*

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





GENERAL FUND REVENUES

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

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

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





CURRENT YEAR'S TAXES

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

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

Current Year Taxes

2023 - 24 Actuals	2024 - 25 Actuals	2025 - 26 Proposed	2026 - 27 Proposed
10,132,306	11,836,331	11,853,625	13,163,102

INTEREST ON INVESTMENTS

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

Interest on Investments

2023 - 24 Actuals	2024 - 25 Actuals	2025 - 26 Proposed	2026 - 27 Proposed
1,069,146	1,330,330	855,000	900,000

COUNTY SCHOOL FUND

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

County School Fund

2023 - 24 Actuals	2024 - 25 Actuals	2025 - 26 Proposed	2026 - 27 Proposed
38,989	61,507	70,000	70,000

STATE SOURCES

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

State Sources

2023 - 24 Actuals	2024 - 25 Actuals	2025 - 26 Proposed	2026 - 27 Proposed
63,810,255	70,097,890	71,686,637	74,130,851

BEGINNING FUND BALANCE

The Beginning Fund Balance is rolled over from the Ending Fund balance of the prior year and is used to provide revenue until tax revenues are received in November. The 26-27 Beginning Fund Balance of \$11,958,891 is 11.76 percent of the total revenues.

Beginning Fund Balance

2023 - 24 Actuals	2024 - 25 Actuals	2025 - 26 Proposed	2026 - 27 Proposed
21,017,739	15,095,909	12,028,925	11,958,891

TOTAL REVENUES

Total Revenues

2023 - 24 Actuals	2024 - 25 Actuals	2025 - 26 Proposed	2026 - 27 Proposed
97,876,709	100,191,380	97,799,187	101,658,844

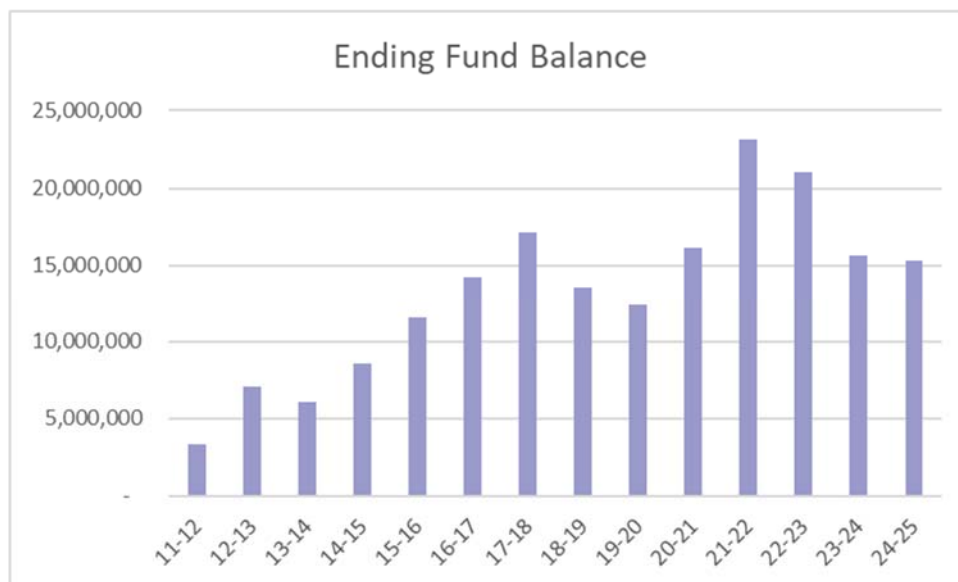




BEGINNING FUND BALANCE AND FINANCIAL STABILITY

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

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



GENERAL FUND REVENUE SUMMARY

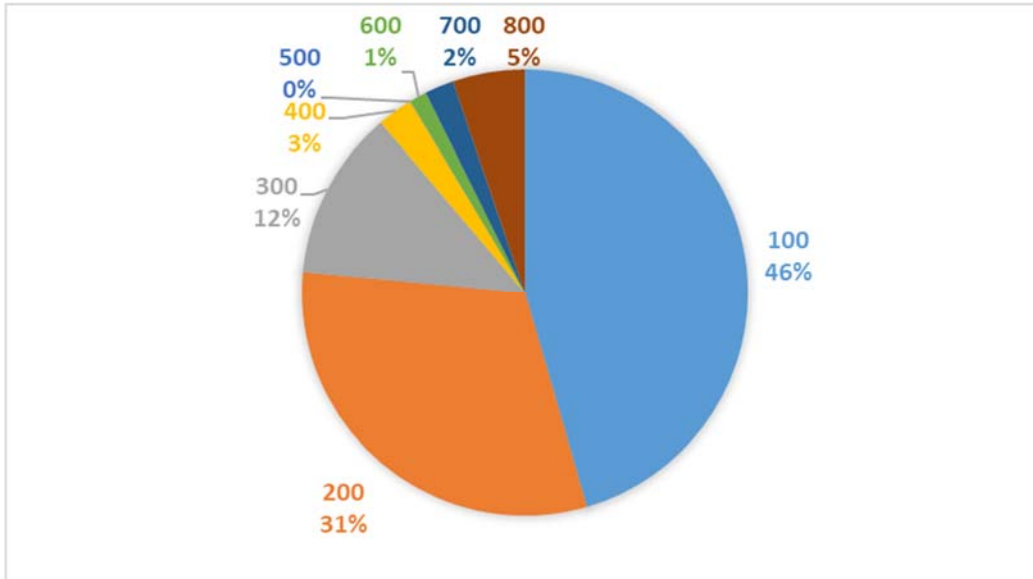
Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
100.0000.1111	Current Year's Taxes	10,132,306	11,836,331	11,853,625	13,163,102
100.0000.1112	Prior Year's Taxes	139,800	143,411	100,000	115,000
100.0000.1324	Tuition for Community Services	19,102	34,350	-	45,000
100.0000.1510	Interest on Investments	1,069,146	1,330,330	855,000	900,000
100.0000.1910	Rentals	24,895	28,153	25,000	25,000
100.0000.1920	Contributions and Donations	-	150	-	-
100.0000.1960	Recovery of Prior Years' Expenditure	-	42,772	-	-
100.0000.1980	Fees Charged to Grants	433,528	440,312	420,000	440,000
100.0000.1990	Miscellaneous	377,221	427,683	250,000	300,000
TOTAL LOCAL REVENUE		12,195,998	14,283,492	13,503,625	14,988,102
100.0000.2101	County School Funds	38,990	61,507	70,000	70,000
100.0000.2102	Education Service District Apportionment	797,367	627,465	500,000	500,000
100.0000.2199	Other Intermediate Sources	16,360	15,676	10,000	10,000
TOTAL INTERMEDIATE REVENUE		852,716	704,648	580,000	580,000
100.0000.3101	State School Fund - General Support	63,103,170	69,366,076	70,933,404	73,398,697
100.0000.3103	Common School Fund	707,085	731,814	753,233	732,154
TOTAL STATE SOURCES		63,810,255	70,097,890	71,686,637	74,130,851
100.0000.4500	Restricted Rev From Fed Gov't Through State	-	9,442	-	1,000
TOTAL FEDERAL SOURCES		-	9,442	-	1,000
100.0000.5300	Sale of or Compensation of Fixed Assets	-	-	-	-
100.0000.5400	Resources - Beginning Fund Balance	21,017,739	15,095,910	12,028,925	11,958,891
TOTAL OTHER SOURCES		21,017,739	15,095,910	12,028,925	11,958,891
TOTAL REVENUE		97,876,709	100,191,381	97,799,187	101,658,844







GENERAL FUND EXPENDITURE BY OBJECT SUMMARY

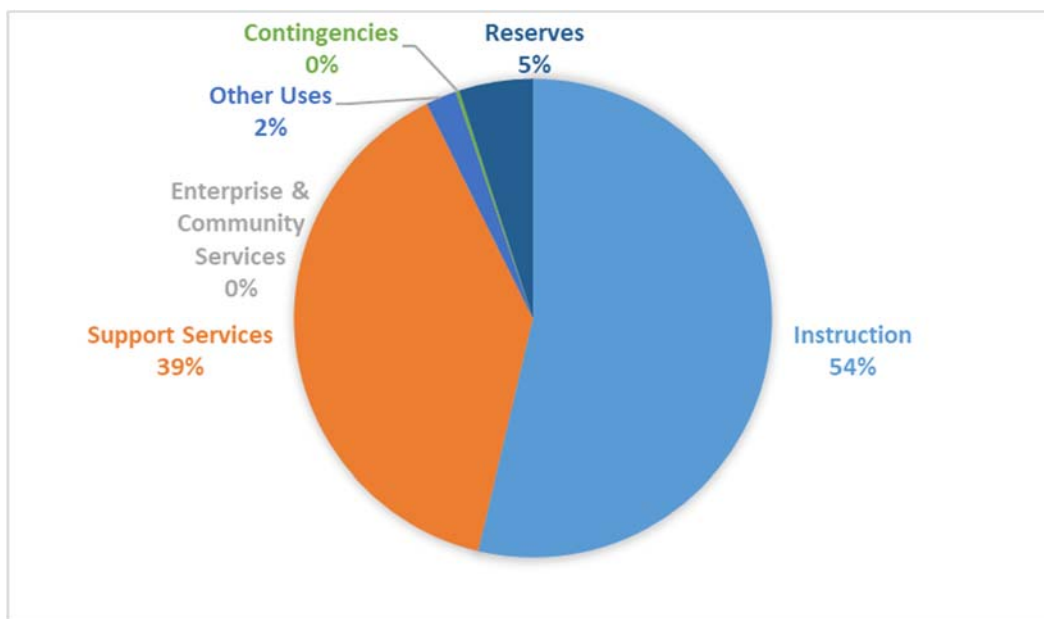


Object	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627	Change from Prior Year
100 - Salaries	All salaries including negotiated increases	40,728,681	41,983,048	44,257,203	46,264,991	4.34%
200 - Benefits	Associated payroll costs, PERS, health insurance caps	26,977,743	28,067,720	31,465,739	31,499,065	0.11%
300 - Purchased Services	Utilities, printing, contracted services	9,204,054	10,519,598	10,472,224	12,512,708	16.31%
400 - Supplies and Materials	Supplies, textbooks, computer hardware	2,958,164	2,105,692	2,768,947	2,628,393	-5.35%
500 - Capital Expenditures	New and replacement equipment	31,972	90,442	53,500	25,700	-108.17%
600 - Other Expenditures	Dues and fees, property insurance	1,093,728	1,001,979	1,142,395	1,268,745	9.96%
700 - Transfers	Transfers to other funds	1,786,000	1,335,800	1,887,600	2,126,300	11.23%
800 - Contingencies and EFB	Contingency and Reserve for next year	-	-	5,751,578	5,332,942	-7.85%
		82,780,340	85,104,279	97,799,187	101,658,844	3.80%



GENERAL FUND EXPENDITURE BY FUNCTION SUMMARY

Function	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627	Change from Prior Year
1000 - Instruction	Direct Classroom Support	48,162,294	48,993,664	53,419,196	54,581,622	2.13%
2000 - Support Services	Counselors, media, assessment, central administration, facilities, transportation	32,829,774	34,774,685	36,732,813	39,613,478	7.27%
3000 - Enterprise & Community Services	Activities not directly related to education, such as the care of children, community welfare	2,772	130	8,000	4,502	-77.70%
5000-Other Uses	Debt Service, Transfers	1,786,000	1,335,800	1,887,600	2,126,300	11.23%
Contingencies	Unexpected expenditures		-	250,000	250,000	0.00%
Reserves	Next year's reserve	-	-	5,501,578	5,082,942	-8.24%
		82,780,840	85,104,279	97,799,187	101,658,844	3.80%





GENERAL FUND - Function Summary

Function	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
1111	Elementary, K-5	5,833,650.32	6,303,488.15	6,971,351	55.50	7,477,371	59.50	
1114	IB Elementary	4,800.00	-	-	-	-	-	
1121	Middle School Programs	7,171,966.14	6,823,925.74	7,485,604	50.75	7,601,444	50.25	
1122	Middle School Extra-Curricular	255,443.72	267,371.38	327,353	-	365,969	-	
1131	High School Programs	9,197,162.18	10,280,488.48	10,349,906	65.20	10,735,507	67.20	
1132	High School Extra-Curricular	945,294.20	945,247.88	938,735	-	951,350	-	
1133	IB & Adv Placement	146,648.77	31,222.37	38,000	-	38,824	-	
1140	Pre-Kindergarten	218,442.36	223,638.87	275,187	3.00	259,841	2.50	
1210	Talented & Gifted	191,727.18	153,282.58	154,170	1.00	162,016	1.00	
1220	Restr Program Students with Disabilities	1,465,774.09	1,554,225.30	1,824,420	21.00	2,039,400	21.00	
1223	Bridges Program	343,637.48	569,946.10	671,055	7.00	707,861	7.00	
1224	Life Skills Program	1,390,497.57	1,193,075.24	1,351,389	13.00	2,063,064	19.50	
1250	Resource Room	5,136,848.24	4,701,227.72	5,712,202	57.50	5,277,053	50.00	
1260	Early Intervention	153.14	-	1,000	-	-	-	
1280	Alternative Education	885,608.63	847,425.57	896,706	6.00	912,103	6.00	
1281	Public Alternative Programs	67,803.00	57,960.00	-	-	-	-	
1288	Charter Schools	1,334,602.07	1,778,639.99	1,750,000	-	1,805,456	-	
1291	ESL	13,572,235.40	13,262,498.85	14,672,117	116.25	14,184,363	107.65	
2112	Attendance Services	675,980.24	679,488.99	869,566	9.00	780,869	8.00	
2114	Student Accounting Services	461,996.49	407,432.83	412,657	2.00	472,090	2.00	
2115	Student Safety	542,096.79	591,273.64	718,976	8.00	804,525	9.00	
2122	Counseling	2,132,065.22	1,987,484.64	2,084,170	13.50	2,295,052	15.00	
2126	Placement Services	404,829.47	470,507.63	462,900	3.50	417,706	3.00	
2134	Nurse Services	460,521.65	550,313.29	602,307	4.00	627,328	4.00	
2135	MAC Monies	137,094.00	1,747.10	135,400	-	140,000	-	
2142	Psychological Testing Services	809,199.38	834,719.57	954,588	7.00	407,545	3.00	
2143	Psychological Counseling Services	72,006.29	95,658.66	97,907	0.50	120,818	0.50	
2150	Speech Pathology and Audiology Services	1,580,897.23	1,629,518.60	1,713,748	11.00	2,007,394	12.00	
2160	Other Student Treatment Services	30,827.50	-	12,000	-	-	-	
2190	Service Direction, Student Support Servic	1,324,559.96	583,237.47	808,559	3.90	766,329	3.75	
2210	Improvement of Instruction Services	177,505.19	160,103.81	93,206	0.50	108,267	0.50	
2211	Service Area Direction	579,032.26	647,172.63	725,901	3.50	641,650	2.50	
2219	Other Improvement of Instruction Service	55,527.12	25,096.92	70,621	-	72,246	-	
2222	Library/Media Center	966,387.62	852,855.76	896,235	5.83	936,225	5.83	
2223	Multimedia Services	-	-	2,000	-	2,000	-	
2230	Assessment and Testing	61,543.82	5,318.24	32,848	-	32,848	-	
2240	Instructional Staff Development	216,345.83	193,333.95	229,941	-	240,190	-	
2311	Board of Ed.	262,861.88	340,910.98	407,500	-	437,800	-	
2314	Election Services	8,983.11	-	9,000	-	-	-	
2315	Legal Services	42,786.92	43,589.10	55,000	-	60,000	-	



General Fund Expenditures

Function	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
2317	Audit Services	65,500.00	84,000.00	70,000	-	85,000		
2320	Executive Administration Services	518,774.14	549,462.48	644,780	2.50	594,982	2.00	
2329	Other Executive Administration Services	17,673.25	18,511.29	20,000	-	25,000		
2410	Office of the Principal Services	5,983,289.14	6,413,922.66	6,782,071	41.00	6,937,624	41.00	
2520	Fiscal Services	964,710.18	1,000,481.90	1,116,748	4.95	1,033,145	4.50	
2528	Risk Management Services	335,240.80	344,506.74	401,763	1.45	466,160	1.90	
2529	Other Fiscal Services	146,023.39	281,467.37	154,000	-	289,500	-	
2541	Service Area Direction	287,430.97	499,523.82	426,648	2.00	433,382	2.00	
2542	Care and Upkeep of Buildings Services	4,931,057.47	5,063,680.07	6,057,758	30.00	6,366,819	30.00	
2543	Care and Upkeep of Grounds Services	633,391.09	748,243.45	824,976	6.00	861,932	6.00	
2544	Maintenance	1,389,288.03	1,487,913.98	1,342,890	3.00	1,635,291	3.00	
2545	Purchase/Repair of Maintenance Vehicles	26,769.51	31,879.73	32,400	-	38,500	-	
2546	Security Services	4,312.80	4,312.80	6,000	-	6,000	-	
2552	Vehicle Operation Services	2,537,531.18	3,560,703.15	2,805,761	0.10	4,209,677	0.10	
2554	Student Transportation Repair & Maintena	17,742.75	5,882.73	17,900	-	29,000	-	
2558	Special Education Transportation Services	850,465.72	1,383,976.44	1,015,245	0.50	1,566,401	0.50	
2572	Purchasing Services	21,239.87	74,722.59	72,150	-	23,300	-	
2630	Information Services	5,763.42	2,069.00	14,600	-	14,600	-	
2633	Public Information Services	116,643.03	126,984.14	183,186	1.00	191,029	1.00	
2640	Staff Services	759,517.07	806,776.54	864,150	4.00	792,086	3.50	
2645	Staff Health Services	22,768.45	26,917.84	17,500	-	25,000	-	
2646	Safety	207.25	256.10	5,000	-	5,000	-	
2649	Other Staff Services	55,265.78	58,146.61	59,415	0.35	61,450	0.35	
2660	Technology Services	2,116,715.80	2,100,579.69	2,402,844	8.00	2,551,718	8.00	
2669	Other Technology Services	19,405.27	-	-	-	-	-	
3300	Community Services	2,271.51	130.03	8,000	-	4,502	-	
5200	Transfers of Funds	1,786,000.00	1,335,800.00	1,887,600	-	2,126,300	-	
6110	Operating Contingency	-	-	250,000	-	250,000	-	
7000	Unappropriated Ending Fund Balance	-	-	5,501,578	-	5,082,942	-	
TOTAL		82,780,340.33	85,104,279.18	97,799,187	573.28	101,658,844	564.53	



GENERAL FUND - Object Summary

Object	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE		Proposed FTE
					2526	Proposed 2627	2627
111	Licensed Salaries	24,775,320.83	25,531,526.51	27,069,190	308.35	28,271,111	301.75
112	Classified Salaries	9,828,459.26	10,266,269.24	11,668,905	237.53	12,333,950	236.28
113	Administrator Salaries	3,875,953.08	3,739,389.26	3,900,891	25.40	4,005,095	24.50
114	Managerial Salaries	305,300.37	611,314.12	234,161	2.00	250,553	2.00
123	Temporary - Licensed	589,323.82	470,419.37	-	-	-	-
124	Temporary - Classified	49,838.57	10,718.74	-	-	-	-
125	In-District Subs (Licensed)	23,289.39	87,777.82	40,500	-	40,500	-
130	Ext Hrs - Licensed/Other	287,832.48	275,111.66	353,863	-	297,360	-
131	Ext Hrs - Classified	206,388.43	172,838.36	142,444	-	131,000	-
133	Ext Hrs - Translations	16,628.21	1,016.98	23,750	-	11,450	-
134	Ext Hrs - Sports/Act Supv	635,876.36	654,332.77	675,798	-	740,352	-
142	Cell Phone Stipend	25,094.17	23,384.17	30,699	-	22,120	-
160	Ext Hrs - Custodians	49,791.52	58,022.03	75,000	-	75,000	-
161	Ext Hrs - Facility Use (Out)	4,119.83	6,067.67	-	-	-	-
162	Ext Hrs - Grounds/Maintenance	29,501.87	45,190.85	42,000	-	66,000	-
163	Ext Hrs - Sonitrol/Security	22,672.87	28,310.64	-	-	20,500	-
164	Ext Hrs - Facility Use (P&R)	3,289.56	1,357.90	-	-	-	-
210	PERS	(5,015.42)	(4,265.66)	-	-	-	-
211	PERS - Employer Contribution	10,316,697.96	10,777,581.86	12,099,391	-	11,908,905	-
212	PERS Pick-Up - Employee Contribution	2,385,737.16	2,472,826.52	2,876,826	-	2,762,952	-
220	FICA (SS & Medicare)	3,165,618.87	3,227,222.22	3,382,302	-	3,522,760	-
231	Worker's Compensation	165,646.86	374,851.03	808,607	-	805,863	-
232	Unemployment Compensation	61,775.61	211,699.66	-	-	200,000	-
241	Deferred Compensation	6,000.00	6,000.00	-	-	6,000	-
242	OEBB Licensed Insurance	5,945,111.81	5,915,081.04	6,043,441	-	5,949,019	-
243	OEBB Admin Insurance	940,172.81	929,272.16	902,735	-	882,565	-
245	Supt Mileage Stipend	3,000.00	3,000.00	3,240	-	3,000	-
248	OEBB Classified Insurance	3,424,453.12	3,563,151.02	4,537,078	-	4,490,686	-
253	Paid Leave Oregon	390,732.62	416,908.21	652,120	-	779,815	-
291	Tuition Reimbursement - Classified	2,500.00	3,111.06	-	-	2,500	-
292	Tuition Reimbursement - Admin	23,522.40	14,124.00	-	-	15,000	-
293	Tuition Reimbursement - Licensed	123,256.50	134,241.40	120,000	-	130,000	-
295	Tuition Reimb - Lic \$600	28,532.61	22,915.82	40,000	-	40,000	-
316	Data Processing Services	71,138.46	74,695.39	75,000	-	80,000	-
322	Repair & Maintenance	908,174.56	881,789.97	1,030,725	-	1,128,125	-
324	Rentals	250,582.06	163,374.34	229,158	-	179,658	-
325	Electricity	799,208.70	813,584.15	978,250	-	985,000	-
326	Fuel	194,950.27	196,847.84	307,454	-	330,454	-
327	Water and Sewage	176,597.74	173,839.93	208,084	-	210,000	-
328	Garbage	223,743.11	227,682.39	293,300	-	291,500	-
331	Reimbursable Student Transportation	3,221,056.36	4,721,533.57	3,653,966	-	5,561,836	-
332	Non-Reimbursable Student Transportatic	97,373.76	145,850.61	82,500	-	127,225	-
340	Travel	-	200.00	200	-	200	-
341	Travel - Local in District	4,424.32	2,682.12	14,653	-	5,848	-
342	Travel - Out of District	118,389.67	84,907.21	181,415	-	164,515	-



General Fund Expenditures

Object	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE		Proposed FTE
					2526	Proposed 2627	2627
343	Travel - Student Out of District	1,814.60	2,816.00	22,000	-	22,000	-
350	Communication	-	-	70,000	-	70,000	-
351	Telephone	15,247.69	59,192.20	56,300	-	56,300	-
353	Postage	56,528.73	56,010.54	68,050	-	68,426	-
354	Advertising	1,144.40	1,228.60	3,300	-	3,500	-
355	Printing & Binding	160,249.79	325,711.82	346,475	-	335,425	-
359	Other Communication Services	127,369.70	64,257.07	150,000	-	150,000	-
360	Charter School Payments	1,334,602.07	1,778,639.99	1,750,000	-	1,805,456	-
371	Tuition - OR Districts	184,608.49	151,770.50	125,000	-	125,000	-
374	Other Tuition	-	20.00	-	-	-	-
381	Audit Services	65,500.00	84,000.00	70,000	-	85,000	-
382	Legal Services	48,939.17	43,589.10	67,000	-	65,500	-
383	Architect/Engineer Services	-	-	20,000	-	20,000	-
384	Negotiation Services	214.50	25,168.75	50,000	-	50,000	-
388	Election Services	8,983.11	-	9,000	-	-	-
390	Other Purchased Services	1,133,212.24	440,206.23	610,395	-	591,740	-
410	Consumable Supplies	1,276,584.36	1,223,215.08	1,569,736	-	1,391,697	-
411	Gasoline	24,793.36	22,064.71	31,000	-	32,500	-
412	Tire Repair	1,640.73	2,560.59	7,200	-	10,000	-
420	Textbooks	330,149.41	125,698.82	269,850	-	160,250	-
430	Library Books	24,517.66	13,950.29	29,530	-	26,107	-
440	Periodicals	1,207.96	2,713.57	5,720	-	4,220	-
460	Non-Consumable Supplies	90,151.25	111,375.66	136,810	-	119,410	-
470	Computer Software	642,341.88	422,142.41	471,751	-	600,209	-
480	Computer Hardware	566,777.12	181,970.63	247,350	-	284,000	-
520	Buildings Acquisition	-	-	35,000	-	-	-
541	Initial and Additional Equipment Purchas	31,971.65	90,441.75	18,500	-	25,700	-
640	Dues and Fees	397,718.20	243,250.63	349,595	-	351,245	-
651	Liability Insurance	205,000.00	248,764.87	260,000	-	240,000	-
653	Property Insurance Premiums	490,346.53	507,343.00	531,000	-	675,000	-
670	Taxes and Licenses	663.19	2,620.42	1,800	-	2,500	-
710	Fund Modifications	1,786,000.00	1,335,800.00	1,887,600	-	2,126,300	-
810	Contingency	-	-	250,000	-	250,000	-
820	Reserved for Next Year	-	-	5,501,578	-	5,082,942	-
TOTAL		82,780,340	85,104,279	97,799,187	573.28	101,658,844	564.53



SPECIAL REVENUE FUNDS

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

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

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

TITLE I-A

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

TITLE II-A

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

IDEA PART B

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

HIGH SCHOOL SUCCESS (MEASURE 98)

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

TITLE I-C

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

TITLE III

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

21ST CENTURY COMMUNITY LEARNING CENTERS

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

STUDENT INVESTMENT ACCOUNT

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

CHILD NUTRITION PROGRAM

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





DEBT SERVICE FUND

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

The District collects property tax revenues for the outstanding bond issue. The District has debt outstanding at June 30, 2026, which is comprised of bonded debt and a full faith and credit obligation.





CAPITAL CONSTRUCTION FUNDS

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

CONSTRUCTION EXCISE TAX FUND

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

	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
Construction Excise Tax Revenue	848,873	1,150,423	1,000,000	750,000

ATHLETICS RESERVE

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





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

1114 – Elementary IB

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

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

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

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

1133 – IB & Advanced Placement

1134 – Other High School Programs

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

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

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

1223 – Community Transition Centers.

1224 - Life Skills with Nursing.

1225 - Out of District Programs.

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



subject areas or other remedial activities.

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

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

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

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

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

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

1299 – Other Programs.

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

2210 – Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students’ problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2212 – Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

2213 – Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student’s school problem(s).

2214 – Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

2215 – Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.



2222 – Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

2226 – Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

2234 – Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2235 – MAC Monies for Medicaid Administrative Claims contracted through Multnomah ESD

2239 – Other Health Services. Other health services not classified above.

2242 – Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2243 - Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

2250 – Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2260 – Other Student Treatment Services. Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2290 – Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs.

2220 – Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.

2221 – Service Area Direction. Activities associated with directing and managing the improvement of instruction services.

2223 – Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2229 – Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

2545 – Purchase/Repair of Maint. Vehicles

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

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

2554 – Student Transp Repair & Maint of Vehicles

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

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

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

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

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

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

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

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

2644 – Para-Professional Testing.



2645 –Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

2649 – Other Staff Services. Staff services which cannot be classified under the preceding functions.

2660 –Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2669 – Other Technology Services.

2700 – Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3300 – Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

4150 – Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

5200 – Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse.

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

7000 – Unappropriated Ending Fund Balance.

GENERAL FUND

Resources					
Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
100.0000.1111	Current Year's Taxes	10,132,306.24	11,836,331.27	11,853,625	13,163,102
100.0000.1112	Prior Year's Taxes	139,800.78	143,410.69	100,000	115,000
100.0000.1324	Tuition for Community Services	19,102.00	34,349.50	-	45,000
100.0000.1510	Interest on Investments	1,069,146.00	1,330,330.07	855,000	900,000
100.0000.1910	Rentals	24,895.00	28,153.00	25,000	25,000
100.0000.1920	Contributions and Donations From Private Sources	-	150.00	-	-
100.0000.1960	Recovery of Prior Years' Expenditure	-	42,772.45	-	-
100.0000.1980	Fees Charged to Grants	433,528.30	440,311.86	420,000	440,000
100.0000.1990	Miscellaneous	377,220.58	427,683.10	250,000	300,000
100.0000.2101	County School Funds	38,989.84	61,506.74	70,000	70,000
100.0000.2102	Education Service District Apportionment	797,366.52	627,465.31	500,000	500,000
100.0000.2199	Other Intermediate Sources	16,359.96	15,675.57	10,000	10,000
100.0000.3101	State School Fund - General Support	63,103,170.43	69,366,075.98	70,933,404	73,398,697
100.0000.3103	Common School Fund	707,085.04	731,813.88	753,233	732,154
100.0000.4500	Restricted Rev From Fed Gov't Through State	-	9,441.60	-	1,000
100.0000.5400	Resources - Beginning Fund Balance	21,017,739.17	15,095,909.64	12,028,925	11,958,891
TOTAL		97,876,709.86	100,191,380.66	97,799,187	101,658,844

Requirements

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
100.1111.0111	Licensed Salaries	2,666,887.16	2,944,872.66	3,106,729	38.00	3,499,158	40.00
100.1111.0112	Classified Salaries	502,078.21	511,307.31	600,249	17.50	715,668	19.50
100.1111.0123	Temporary - Licensed	123,906.89	133,541.04	-	-	-	-
100.1111.0124	Temporary - Classified	30,784.74	6,798.00	-	-	-	-
100.1111.0125	In-District Subs (Licensed)	12,152.73	52,243.78	9,750	-	11,750	-
100.1111.0130	Ext Hrs - Licensed/Other	41,560.54	69,062.88	37,869	-	16,500	-
100.1111.0131	Ext Hrs - Classified	6,938.34	13,941.05	22,544	-	18,000	-
100.1111.0133	Ext Hrs - Translations	832.50	-	2,000	-	2,000	-
100.1111.0211	PERS - Employer Contribution	846,429.15	980,752.74	1,025,340	-	1,099,021	-
100.1111.0212	PERS Pick-Up - Employee Contribution	190,508.64	214,537.76	242,603	-	255,785	-
100.1111.0220	FICA (SS & Medicare)	261,150.50	288,078.18	289,273	-	326,125	-
100.1111.0231	Worker's Compensation	10,555.85	10,498.23	66,174	-	74,604	-
100.1111.0242	OEBB Licensed Insurance	611,924.45	657,408.71	731,834	-	789,600	-
100.1111.0248	OEBB Classified Insurance	233,282.02	251,223.32	356,976	-	385,632	-
100.1111.0253	Paid Leave Oregon	33,164.26	37,246.73	56,404	-	67,472	-
100.1111.0322	Repair & Maintenance	3,133.04	2,656.68	9,200	-	8,000	-
100.1111.0324	Rentals	42,760.75	2,286.88	7,000	-	5,000	-
100.1111.0342	Travel - Out of District	38.74	-	900	-	-	-
100.1111.0353	Postage	12,150.35	9,344.09	15,000	-	16,776	-
100.1111.0355	Printing & Binding	98,193.10	6,558.75	36,500	-	33,500	-
100.1111.0390	Other Purchased Services	4,487.06	1,178.71	4,000	-	3,000	-
100.1111.0410	Consumable Supplies	77,558.36	90,676.05	338,556	-	87,330	-
100.1111.0420	Textbooks	1,018.29	-	1,000	-	50,000	-
100.1111.0460	Non-Consumable Supplies	7,796.40	11,990.01	2,700	-	4,000	-
100.1111.0470	Computer Software	6,424.85	1,422.46	6,100	-	6,300	-
100.1111.0480	Computer Hardware	2,259.90	5,782.63	2,500	-	2,000	-
100.1111.0640	Dues and Fees	5,673.50	79.50	150	-	150	-
FUNCTION: Elementary, K-5		5,833,650.32	6,303,488.15	6,971,351	55.50	7,477,371	59.50
100.1114.0640	Dues and Fees	4,800.00	-	-	-	-	-
FUNCTION: Elementary Extra Curricular		4,800.00	-	-	-	-	-
100.1121.0111	Licensed Salaries	3,602,361.94	3,621,168.70	4,050,773	45.75	4,286,958	45.25
100.1121.0112	Classified Salaries	136,706.63	125,153.97	160,054	5.00	171,258	5.00
100.1121.0113	Administrator Salaries	-	-	1,900	-	-	-
100.1121.0123	Temporary - Licensed	339,027.95	284,628.63	-	-	-	-
100.1121.0125	In-District Subs (Licensed)	2,438.97	26,770.69	25,000	-	23,000	-
100.1121.0130	Ext Hrs - Licensed/Other	40,642.39	22,021.01	36,187	-	15,500	-
100.1121.0131	Ext Hrs - Classified	23,874.44	21,825.29	17,200	-	17,200	-
100.1121.0133	Ext Hrs - Translations	84.66	42.04	2,800	-	800	-
100.1121.0211	PERS - Employer Contribution	1,065,214.65	1,045,276.29	1,263,248	-	1,163,894	-
100.1121.0212	PERS Pick-Up - Employee Contribution	242,891.74	238,748.29	252,650	-	270,883	-
100.1121.0220	FICA (SS & Medicare)	321,736.68	315,436.01	322,128	-	345,376	-
100.1121.0231	Worker's Compensation	12,762.75	11,344.43	86,685	-	79,008	-
100.1121.0242	OEBB Licensed Insurance	1,010,217.19	893,383.32	882,060	-	893,235	-
100.1121.0248	OEBB Classified Insurance	44,259.28	41,602.33	96,480	-	98,880	-
100.1121.0253	Paid Leave Oregon	40,754.72	40,867.02	42,689	-	56,750	-
100.1121.0322	Repair & Maintenance	2,227.77	-	500	-	500	-
100.1121.0324	Rentals	35,638.74	902.13	4,000	-	4,000	-
100.1121.0341	Travel - Local in District	-	80.43	-	-	-	-
100.1121.0342	Travel - Out of District	725.51	30.80	2,500	-	2,500	-
100.1121.0353	Postage	9,948.72	12,183.21	16,000	-	16,000	-
100.1121.0355	Printing & Binding	5,386.00	6,775.00	4,000	-	4,000	-
100.1121.0390	Other Purchased Services	1,819.62	1,250.00	500	-	500	-
100.1121.0410	Consumable Supplies	101,656.98	98,945.52	66,600	-	78,352	-
100.1121.0420	Textbooks	14,488.50	-	126,100	-	50,000	-
100.1121.0440	Periodicals	384.62	2,337.94	2,850	-	2,150	-
100.1121.0460	Non-Consumable Supplies	3,130.34	2,290.86	10,100	-	8,100	-
100.1121.0470	Computer Software	1,503.00	10,771.98	8,400	-	8,400	-
100.1121.0480	Computer Hardware	109,482.35	89.85	4,000	-	4,000	-
100.1121.0640	Dues and Fees	2,600.00	-	200	-	200	-
FUNCTION: Middle School Programs		7,171,966.14	6,823,925.74	7,485,604	50.75	7,601,444	50.25

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.1122.0130	Ext Hrs - Licensed/Other	-	737.23	500	-	3,000	-	
100.1122.0131	Ext Hrs - Classified	4,409.59	4,233.50	7,700	-	8,500	-	
100.1122.0134	Ext Hrs - Sports/Act Supv	139,532.83	143,012.44	181,510	-	193,756	-	
100.1122.0211	PERS - Employer Contribution	30,065.61	30,629.91	45,294	-	52,915	-	
100.1122.0212	PERS Pick-Up - Employee Contribution	7,103.79	6,855.66	10,857	-	12,315	-	
100.1122.0220	FICA (SS & Medicare)	10,895.15	11,295.65	13,844	-	15,702	-	
100.1122.0231	Worker's Compensation	448.70	417.06	4,523	-	3,592	-	
100.1122.0242	OEBB Licensed Insurance	-	1,304.88	-	-	-	-	
100.1122.0248	OEBB Classified Insurance	5.58	588.69	-	-	-	-	
100.1122.0253	Paid Leave Oregon	1,415.53	1,467.82	924	-	3,489	-	
100.1122.0342	Travel - Out of District	237.73	-	1,000	-	1,000	-	
100.1122.0390	Other Purchased Services	14,190.01	12,235.13	11,500	-	22,000	-	
100.1122.0410	Consumable Supplies	24,471.83	23,244.55	23,000	-	23,000	-	
100.1122.0460	Non-Consumable Supplies	1,038.00	1,650.00	5,500	-	5,500	-	
100.1122.0470	Computer Software	-	-	200	-	200	-	
100.1122.0541	Initial and Additional Equipment Purchase	10,615.74	8,960.00	8,500	-	8,500	-	
100.1122.0640	Dues and Fees	11,013.63	20,738.86	12,500	-	12,500	-	
FUNCTION: Middle School Extra-Curricular		255,443.72	267,371.38	327,353	-	365,969	-	
100.1131.0111	Licensed Salaries	5,251,271.84	5,894,661.32	5,665,987	64.20	6,251,472	66.20	
100.1131.0112	Classified Salaries	35,076.53	37,257.83	39,069	1.00	41,804	1.00	
100.1131.0125	In-District Subs (Licensed)	7,608.00	6,844.46	-	-	-	-	
100.1131.0130	Ext Hrs - Licensed/Other	36,016.18	63,957.87	46,071	-	44,300	-	
100.1131.0131	Ext Hrs - Classified	22,630.60	48,158.08	10,000	-	10,000	-	
100.1131.0133	Ext Hrs - Translations	183.46	331.54	2,000	-	-	-	
100.1131.0134	Ext Hrs - Sports/Act Supv	242.20	483.41	-	-	-	-	
100.1131.0211	PERS - Employer Contribution	1,374,062.37	1,559,486.96	1,690,106	-	1,636,405	-	
100.1131.0212	PERS Pick-Up - Employee Contribution	318,579.58	361,371.48	410,919	-	380,855	-	
100.1131.0220	FICA (SS & Medicare)	414,420.75	466,299.41	481,207	-	485,590	-	
100.1131.0231	Worker's Compensation	16,348.84	16,728.67	110,080	-	111,083	-	
100.1131.0242	OEBB Licensed Insurance	1,144,068.80	1,287,158.77	1,340,412	-	1,306,788	-	
100.1131.0248	OEBB Classified Insurance	18,958.89	20,739.88	-	-	19,776	-	
100.1131.0253	Paid Leave Oregon	53,357.43	60,405.20	93,704	-	102,909	-	
100.1131.0322	Repair & Maintenance	2,967.00	1,636.04	500	-	500	-	
100.1131.0324	Rentals	9,792.22	188.20	17,000	-	17,000	-	
100.1131.0342	Travel - Out of District	3,420.65	22,609.37	-	-	-	-	
100.1131.0343	Travel - Student Out of District	1,802.60	-	500	-	500	-	
100.1131.0353	Postage	3,620.32	20,253.63	-	-	-	-	
100.1131.0355	Printing & Binding	-	735.31	-	-	-	-	
100.1131.0390	Other Purchased Services	14,082.05	11,439.98	2,400	-	2,400	-	
100.1131.0410	Consumable Supplies	132,190.52	217,527.63	298,650	-	262,325	-	
100.1131.0420	Textbooks	215,952.98	124,367.36	129,500	-	50,000	-	
100.1131.0460	Non-Consumable Supplies	1,401.77	10,165.29	1,800	-	1,800	-	
100.1131.0470	Computer Software	4,824.00	922.41	1,000	-	1,000	-	
100.1131.0480	Computer Hardware	107,978.45	7,954.10	8,000	-	8,000	-	
100.1131.0541	Initial and Additional Equipment Purchase	-	33,736.30	-	-	-	-	
100.1131.0640	Dues and Fees	6,304.15	5,067.98	1,000	-	1,000	-	
FUNCTION: High School Programs		9,197,162.18	10,280,488.48	10,349,906	65.20	10,735,507	67.20	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
100.1132.0125	In-District Subs (Licensed)	-	61.67	-	-	-	-
100.1132.0130	Ext Hrs - Licensed/Other	8,531.59	12,980.00	14,366	-	7,082	-
100.1132.0131	Ext Hrs - Classified	9,792.51	8,991.92	-	-	-	-
100.1132.0134	Ext Hrs - Sports/Act Supv	496,061.33	510,836.92	494,288	-	546,596	-
100.1132.0211	PERS - Employer Contribution	89,120.06	104,240.98	127,322	-	132,993	-
100.1132.0212	PERS Pick-Up - Employee Contribution	20,035.82	21,907.40	30,094	-	33,221	-
100.1132.0220	FICA (SS & Medicare)	39,459.43	40,877.67	38,370	-	42,356	-
100.1132.0231	Worker's Compensation	1,906.15	1,624.61	8,778	-	9,689	-
100.1132.0242	OEBB Licensed Insurance	345.77	1,265.63	-	-	-	-
100.1132.0248	OEBB Classified Insurance	2,011.66	376.90	-	-	-	-
100.1132.0253	Paid Leave Oregon	5,124.39	5,311.71	5,517	-	9,413	-
100.1132.0322	Repair & Maintenance	2,705.13	5,270.54	-	-	-	-
100.1132.0324	Rentals	80,011.78	28,024.68	50,000	-	-	-
100.1132.0342	Travel - Out of District	2,553.06	2,620.91	-	-	-	-
100.1132.0343	Travel - Student Out of District	-	2,400.00	20,000	-	20,000	-
100.1132.0355	Printing & Binding	2,994.68	2,802.59	-	-	-	-
100.1132.0390	Other Purchased Services	1,911.92	24,136.25	50,000	-	50,000	-
100.1132.0410	Consumable Supplies	82,706.49	74,533.95	40,000	-	40,000	-
100.1132.0460	Non-Consumable Supplies	12,956.77	6,067.60	20,000	-	20,000	-
100.1132.0470	Computer Software	13,006.63	13,000.00	20,000	-	20,000	-
100.1132.0640	Dues and Fees	74,059.03	77,915.95	20,000	-	20,000	-
FUNCTION: High School Extra-Curricular		945,294.20	945,247.88	938,735	-	951,350	-
100.1133.0111	Licensed Salaries	67,533.30	880.00	-	-	-	-
100.1133.0130	Ext Hrs - Licensed/Other	816.74	1,311.11	2,000	-	2,000	-
100.1133.0131	Ext Hrs - Classified	650.98	-	-	-	-	-
100.1133.0211	PERS - Employer Contribution	19,209.77	575.34	-	-	516	-
100.1133.0212	PERS Pick-Up - Employee Contribution	4,140.30	131.92	-	-	120	-
100.1133.0220	FICA (SS & Medicare)	5,309.10	166.02	-	-	153	-
100.1133.0231	Worker's Compensation	208.12	5.97	-	-	35	-
100.1133.0242	OEBB Licensed Insurance	15,113.02	-	-	-	-	-
100.1133.0253	Paid Leave Oregon	689.93	21.56	-	-	-	-
100.1133.0355	Printing & Binding	-	719.00	-	-	-	-
100.1133.0390	Other Purchased Services	-	10.00	6,000	-	6,000	-
100.1133.0410	Consumable Supplies	3,729.82	2,943.32	-	-	-	-
100.1133.0420	Textbooks	8,780.69	1,040.57	10,000	-	10,000	-
100.1133.0460	Non-Consumable Supplies	-	8,278.20	-	-	-	-
100.1133.0480	Computer Hardware	6,801.00	69.98	-	-	-	-
100.1133.0640	Dues and Fees	13,666.00	15,069.38	20,000	-	20,000	-
FUNCTION: IB & Adv Placement		146,648.77	31,222.37	38,000	-	38,824	-
100.1140.0112	Classified Salaries	110,637.24	117,077.91	156,100	3.00	139,189	2.50
100.1140.0130	Ext Hrs - Licensed/Other	-	-	300	-	-	-
100.1140.0131	Ext Hrs - Classified	2,032.47	497.80	1,000	-	1,000	-
100.1140.0211	PERS - Employer Contribution	28,813.38	29,621.94	28,138	-	36,141	-
100.1140.0212	PERS Pick-Up - Employee Contribution	6,718.68	7,100.75	6,366	-	8,411	-
100.1140.0220	FICA (SS & Medicare)	8,799.70	8,998.73	8,117	-	10,724	-
100.1140.0231	Worker's Compensation	361.13	341.78	1,857	-	2,453	-
100.1140.0248	OEBB Classified Insurance	51,917.64	55,195.20	57,888	-	49,440	-
100.1140.0253	Paid Leave Oregon	1,104.82	1,169.31	1,591	-	2,383	-
100.1140.0322	Repair & Maintenance	-	-	500	-	500	-
100.1140.0324	Rentals	79.00	-	-	-	-	-
100.1140.0332	Non-Reimbursable Student Transportation	-	-	1,000	-	600	-
100.1140.0342	Travel - Out of District	-	-	1,000	-	1,000	-
100.1140.0390	Other Purchased Services	285.00	-	-	-	100	-
100.1140.0410	Consumable Supplies	644.26	337.45	4,000	-	2,000	-
100.1140.0430	Library Books	-	-	1,830	-	500	-
100.1140.0460	Non-Consumable Supplies	799.00	-	4,000	-	1,500	-
100.1140.0470	Computer Software	6,250.04	2,848.00	500	-	2,900	-
100.1140.0640	Dues and Fees	-	450.00	1,000	-	1,000	-
FUNCTION: Pre-Kindergarten		218,442.36	223,638.87	275,187	3.00	259,841	2.50

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed
					FTE 2526	FTE 2627	
100.1210.0111	Licensed Salaries	111,730.69	85,590.49	89,204	1.00	95,448	1.00
100.1210.0211	PERS - Employer Contribution	31,139.35	23,853.96	24,242	-	24,606	-
100.1210.0212	PERS Pick-Up - Employee Contribution	6,703.81	5,135.46	7,430	-	5,727	-
100.1210.0220	FICA (SS & Medicare)	8,488.01	6,478.21	6,824	-	7,302	-
100.1210.0231	Worker's Compensation	340.84	237.27	1,561	-	1,670	-
100.1210.0242	OEBB Licensed Insurance	30,920.59	24,410.39	19,259	-	19,740	-
100.1210.0253	Paid Leave Oregon	1,041.53	842.00	1,300	-	1,623	-
100.1210.0343	Travel - Student Out of District	-	-	1,000	-	1,000	-
100.1210.0390	Other Purchased Services	35.00	-	-	-	-	-
100.1210.0410	Consumable Supplies	1,327.36	6,734.80	2,550	-	3,300	-
100.1210.0460	Non-Consumable Supplies	-	-	700	-	1,500	-
100.1210.0640	Dues and Fees	-	-	100	-	100	-
FUNCTION: Talented & Gifted		191,727.18	153,282.58	154,170	1.00	162,016	1.00
100.1220.0111	Licensed Salaries	318,675.05	418,528.69	431,297	5.00	461,488	5.00
100.1220.0112	Classified Salaries	492,294.29	476,740.82	629,616	16.00	673,689	16.00
100.1220.0130	Ext Hrs - Licensed/Other	1,862.52	-	1,000	-	-	-
100.1220.0131	Ext Hrs - Classified	3,013.72	-	1,500	-	-	-
100.1220.0133	Ext Hrs - Translations	218.82	-	1,000	-	-	-
100.1220.0211	PERS - Employer Contribution	198,656.83	223,525.90	220,365	-	292,649	-
100.1220.0212	PERS Pick-Up - Employee Contribution	47,371.94	53,341.04	37,777	-	68,111	-
100.1220.0220	FICA (SS & Medicare)	62,266.37	68,559.94	48,166	-	86,841	-
100.1220.0231	Worker's Compensation	2,599.65	2,573.49	21,716	-	19,866	-
100.1220.0242	OEBB Licensed Insurance	66,735.08	85,850.86	96,294	-	98,700	-
100.1220.0248	OEBB Classified Insurance	236,893.21	216,196.03	305,600	-	311,416	-
100.1220.0253	Paid Leave Oregon	8,090.84	8,908.53	18,490	-	19,298	-
100.1220.0342	Travel - Out of District	-	-	1,600	-	-	-
100.1220.0390	Other Purchased Services	1,197.00	-	-	-	-	-
100.1220.0410	Consumable Supplies	16,299.64	-	6,000	-	6,675	-
100.1220.0470	Computer Software	9,599.13	-	4,000	-	667	-
FUNCTION: Restr Program Students with Disabilities		1,465,774.09	1,554,225.30	1,824,420	21.00	2,039,400	21.00
100.1223.0111	Licensed Salaries	33,737.94	111,378.83	109,917	1.00	117,611	1.00
100.1223.0112	Classified Salaries	140,604.68	195,374.88	255,459	6.00	273,341	6.00
100.1223.0130	Ext Hrs - Licensed/Other	592.62	-	1,000	-	-	-
100.1223.0131	Ext Hrs - Classified	6,593.94	-	1,000	-	-	-
100.1223.0133	Ext Hrs - Translations	133.63	-	500	-	-	-
100.1223.0142	Cell Phone Stipend	45.00	180.00	180	-	-	-
100.1223.0211	PERS - Employer Contribution	43,559.02	78,548.75	96,814	-	100,787	-
100.1223.0212	PERS Pick-Up - Employee Contribution	10,191.97	18,562.42	23,539	-	23,457	-
100.1223.0220	FICA (SS & Medicare)	14,531.88	24,227.08	27,965	-	29,908	-
100.1223.0231	Worker's Compensation	584.81	882.91	6,397	-	6,842	-
100.1223.0242	OEBB Licensed Insurance	6,426.42	33,131.29	19,259	-	19,738	-
100.1223.0248	OEBB Classified Insurance	77,731.92	104,589.99	115,776	-	118,656	-
100.1223.0253	Paid Leave Oregon	1,743.19	3,069.95	5,450	-	6,646	-
100.1223.0342	Travel - Out of District	30.95	-	2,000	-	-	-
100.1223.0355	Printing & Binding	-	-	200	-	-	-
100.1223.0410	Consumable Supplies	5,389.51	-	5,000	-	6,675	-
100.1223.0470	Computer Software	240.00	-	600	-	3,700	-
100.1223.0640	Dues and Fees	1,500.00	-	-	-	500	-
FUNCTION: Bridges Program		343,637.48	569,946.10	671,055	7.00	707,861	7.00

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.1224.0111	Licensed Salaries	366,576.83	376,468.86	393,276	4.00	526,007	5.00	
100.1224.0112	Classified Salaries	395,266.00	313,058.24	361,897	9.00	623,871	14.50	
100.1224.0130	Ext Hrs - Licensed/Other	5,219.68	-	1,000	-	-	-	
100.1224.0131	Ext Hrs - Classified	4,857.44	-	1,500	-	-	-	
100.1224.0133	Ext Hrs - Translations	2.28	-	1,000	-	-	-	
100.1224.0211	PERS - Employer Contribution	195,972.68	177,256.54	196,878	-	296,439	-	
100.1224.0212	PERS Pick-Up - Employee Contribution	46,023.32	41,572.27	52,057	-	68,993	-	
100.1224.0220	FICA (SS & Medicare)	58,281.52	52,023.21	57,771	-	87,966	-	
100.1224.0231	Worker's Compensation	2,420.23	1,948.71	13,216	-	20,123	-	
100.1224.0242	OEBB Licensed Insurance	87,857.02	87,613.12	77,036	-	98,690	-	
100.1224.0248	OEBB Classified Insurance	188,366.57	136,374.62	173,664	-	286,752	-	
100.1224.0253	Paid Leave Oregon	7,444.36	6,759.67	11,193	-	19,548	-	
100.1224.0341	Travel - Local in District	34.82	-	700	-	-	-	
100.1224.0342	Travel - Out of District	-	-	1,200	-	-	-	
100.1224.0390	Other Purchased Services	1,197.00	-	-	-	-	-	
100.1224.0410	Consumable Supplies	13,098.69	-	4,000	-	7,175	-	
100.1224.0470	Computer Software	9,599.13	-	3,000	-	25,000	-	
100.1224.0480	Computer Hardware	8,280.00	-	2,000	-	2,500	-	
FUNCTION: Life Skills Program		1,390,497.57	1,193,075.24	1,351,389	13.00	2,063,064	19.50	
100.1250.0111	Licensed Salaries	1,487,704.68	1,437,471.43	1,648,184	18.50	1,572,902	16.50	
100.1250.0112	Classified Salaries	1,203,938.37	1,291,452.50	1,531,638	39.00	1,407,732	33.50	
100.1250.0125	In-District Subs (Licensed)	159.12	642.39	-	-	-	-	
100.1250.0130	Ext Hrs - Licensed/Other	28,891.46	1,327.33	2,400	-	7,000	-	
100.1250.0131	Ext Hrs - Classified	9,828.66	-	3,200	-	3,500	-	
100.1250.0133	Ext Hrs - Translations	7,786.36	156.54	3,600	-	-	-	
100.1250.0211	PERS - Employer Contribution	678,942.14	698,663.23	834,416	-	768,407	-	
100.1250.0212	PERS Pick-Up - Employee Contribution	159,479.51	164,243.00	214,876	-	178,838	-	
100.1250.0220	FICA (SS & Medicare)	210,681.97	209,762.83	243,256	-	228,019	-	
100.1250.0231	Worker's Compensation	8,662.29	7,802.14	55,647	-	52,161	-	
100.1250.0242	OEBB Licensed Insurance	313,912.15	337,613.46	356,292	-	325,677	-	
100.1250.0248	OEBB Classified Insurance	534,316.47	524,987.51	752,544	-	662,496	-	
100.1250.0253	Paid Leave Oregon	26,919.15	27,105.36	47,200	-	50,671	-	
100.1250.0341	Travel - Local in District	59.50	-	300	-	-	-	
100.1250.0342	Travel - Out of District	1,090.06	-	-	-	-	-	
100.1250.0355	Printing & Binding	-	-	300	-	-	-	
100.1250.0390	Other Purchased Services	357,832.88	-	-	-	-	-	
100.1250.0410	Consumable Supplies	16,336.61	-	7,750	-	13,750	-	
100.1250.0420	Textbooks	88,954.94	-	150	-	150	-	
100.1250.0460	Non-Consumable Supplies	-	-	750	-	750	-	
100.1250.0470	Computer Software	1,351.92	-	4,700	-	5,000	-	
100.1250.0480	Computer Hardware	-	-	5,000	-	-	-	
FUNCTION: Resource Room		5,136,848.24	4,701,227.72	5,712,202	57.50	5,277,053	50.00	
100.1260.0410	Consumable Supplies	153.14	-	1,000	-	-	-	
FUNCTION: Early Intervention		153.14	-	1,000	-	-	-	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed 2627	Proposed FTE 2627
					FTE 2526			
100.1280.0111	Licensed Salaries	408,280.70	390,330.21	406,377	5.00		434,823	5.00
100.1280.0112	Classified Salaries	28,128.47	30,532.43	32,549	1.00		34,828	1.00
100.1280.0125	In-District Subs (Licensed)	31.75	634.70	-	-		-	
100.1280.0130	Ext Hrs - Licensed/Other	7,110.51	-	2,000	-		-	
100.1280.0131	Ext Hrs - Classified	1,582.92	467.76	1,000	-		-	
100.1280.0211	PERS - Employer Contribution	119,712.74	111,565.81	121,187	-		121,076	
100.1280.0212	PERS Pick-Up - Employee Contribution	26,749.13	25,398.28	26,998	-		28,179	
100.1280.0220	FICA (SS & Medicare)	35,740.66	32,929.31	33,578	-		35,928	
100.1280.0231	Worker's Compensation	1,366.80	1,175.33	7,681	-		8,219	
100.1280.0242	OEBB Licensed Insurance	92,708.89	90,319.12	96,295	-		96,290	-
100.1280.0248	OEBB Classified Insurance	19,722.12	20,554.32	19,296	-		19,776	
100.1280.0253	Paid Leave Oregon	4,356.62	4,190.93	6,571	-		7,984	
100.1280.0322	Repair & Maintenance	-	-	500	-		-	
100.1280.0324	Rentals	719.40	719.40	1,000	-		-	
100.1280.0342	Travel - Out of District	439.68	101.98	500	-		-	
100.1280.0343	Travel - Student Out of District	12.00	266.00	-	-		-	
100.1280.0353	Postage	381.67	1,182.29	400	-		-	
100.1280.0355	Printing & Binding	992.96	718.87	300	-		-	
100.1280.0371	Tuition - OR Districts	116,805.49	93,810.50	125,000	-		125,000	
100.1280.0390	Other Purchased Services	1,255.50	495.50	525	-		-	
100.1280.0410	Consumable Supplies	9,261.01	19,600.28	10,800	-		-	
100.1280.0420	Textbooks	482.97	79.45	-	-		-	
100.1280.0440	Periodicals	659.34	-	-	-		-	
100.1280.0460	Non-Consumable Supplies	1,907.31	294.37	2,200	-		-	
100.1280.0470	Computer Software	-	10,748.00	-	-		-	
100.1280.0480	Computer Hardware	2,799.99	443.48	1,950	-		-	
100.1280.0541	Initial and Additional Equipment Purchase	-	10,867.25	-	-		-	
100.1280.0640	Dues and Fees	4,400.00	-	-	-		-	
FUNCTION: Alternative Education		885,608.63	847,425.57	896,706	6.00		912,103	6.00
100.1281.0371	Tuition - OR Districts	67,803.00	57,960.00	-	-		-	
FUNCTION: Public Alternative Programs		67,803.00	57,960.00	-	-		-	-
100.1288.0360	Charter School Payments	1,334,602.07	1,778,639.99	1,750,000	-		1,805,456	
FUNCTION: Charter Schools		1,334,602.07	1,778,639.99	1,750,000	-		1,805,456	-
100.1291.0111	Licensed Salaries	7,208,217.55	6,985,120.37	7,391,022	85.22		7,203,116	77.62
100.1291.0112	Classified Salaries	848,505.56	887,009.14	1,130,991	31.03		1,171,036	30.03
100.1291.0124	Temporary - Classified	-	3,289.74	-	-		-	
100.1291.0125	In-District Subs (Licensed)	126.02	373.91	750	-		750	
100.1291.0130	Ext Hrs - Licensed/Other	5,400.62	6,640.41	11,616	-		11,500	
100.1291.0131	Ext Hrs - Classified	1,383.48	1,209.55	4,500	-		4,500	
100.1291.0133	Ext Hrs - Translations	300.22	-	-	-		-	
100.1291.0211	PERS - Employer Contribution	2,074,845.54	2,031,368.47	2,259,105	-		2,158,856	
100.1291.0212	PERS Pick-Up - Employee Contribution	479,296.61	469,580.77	587,250	-		502,449	
100.1291.0220	FICA (SS & Medicare)	616,927.17	604,053.59	651,943	-		640,623	
100.1291.0231	Worker's Compensation	24,829.23	21,954.85	149,137	-		146,548	
100.1291.0242	OEBB Licensed Insurance	1,680,589.23	1,583,929.16	1,641,252	-		1,494,651	-
100.1291.0243	OEBB Admin Insurance	1,845.35	-	-	-		-	
100.1291.0248	OEBB Classified Insurance	454,741.57	515,979.21	598,819	-		593,873	
100.1291.0253	Paid Leave Oregon	79,141.30	78,158.05	126,333	-		142,361	
100.1291.0322	Repair & Maintenance	-	-	5,000	-		5,000	
100.1291.0324	Rentals	20,207.90	2,244.16	5,000	-		2,000	
100.1291.0353	Postage	1,578.27	1,500.00	5,500	-		6,500	
100.1291.0390	Other Purchased Services	3,221.01	1,379.71	2,000	-		4,000	
100.1291.0410	Consumable Supplies	54,566.95	67,747.25	89,600	-		87,600	
100.1291.0420	Textbooks	-	52.88	3,000	-		-	
100.1291.0460	Non-Consumable Supplies	6,882.82	763.63	3,300	-		3,000	
100.1291.0470	Computer Software	5,050.60	144.00	6,000	-		6,000	
100.1291.0480	Computer Hardware	4,578.40	-	-	-		-	
FUNCTION: ESL		13,572,235.40	13,262,498.85	14,672,117	116.25		14,184,363	107.65

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2112.0112	Classified Salaries	365,085.40	379,043.37	449,393	9.00	427,423	8.00	
100.2112.0131	Ext Hrs - Classified	2,722.08	2,077.44	5,500	-	5,500		
100.2112.0142	Cell Phone Stipend	1,275.00	1,290.00	1,320	-	-		
100.2112.0211	PERS - Employer Contribution	97,064.62	96,840.47	145,625	-	111,608		
100.2112.0212	PERS Pick-Up - Employee Contribution	22,275.15	22,091.47	32,121	-	25,975		
100.2112.0220	FICA (SS & Medicare)	28,445.44	29,062.37	40,600	-	33,119		
100.2112.0231	Worker's Compensation	1,163.38	1,090.22	9,287	-	7,576		
100.2112.0248	OEBB Classified Insurance	149,012.47	141,912.89	173,664	-	158,208		
100.2112.0253	Paid Leave Oregon	3,616.73	3,776.53	7,955	-	7,360		
100.2112.0341	Travel - Local in District	-	-	100	-	100		
100.2112.0355	Printing & Binding	2,587.00	749.00	500	-	500		
100.2112.0410	Consumable Supplies	2,732.97	1,555.23	3,500	-	3,500		
FUNCTION: Attendance Services		675,980.24	679,488.99	869,566	9.00	780,869	8.00	
100.2114.0112	Classified Salaries	179,868.65	175,066.09	165,000	2.00	176,550	2.00	
100.2114.0131	Ext Hrs - Classified	1,175.92	172.89	-	-	-		
100.2114.0142	Cell Phone Stipend	180.00	180.00	180	-	180		
100.2114.0211	PERS - Employer Contribution	47,029.29	47,057.32	49,500	-	49,505		
100.2114.0212	PERS Pick-Up - Employee Contribution	10,717.87	6,121.37	9,900	-	10,593		
100.2114.0220	FICA (SS & Medicare)	13,777.40	13,380.08	12,623	-	13,506		
100.2114.0231	Worker's Compensation	563.12	503.92	4,608	-	3,090		
100.2114.0243	OEBB Admin Insurance	223.18	-	-	-	-		
100.2114.0248	OEBB Classified Insurance	36,521.58	44,273.55	38,592	-	39,552		
100.2114.0253	Paid Leave Oregon	1,528.51	1,738.61	3,949	-	30,014		
100.2114.0341	Travel - Local in District	-	334.87	-	-	-		
100.2114.0342	Travel - Out of District	7,344.12	313.36	22,000	-	22,000		
100.2114.0390	Other Purchased Services	-	-	1,600	-	1,600		
100.2114.0470	Computer Software	163,066.85	118,290.77	104,706	-	125,500		
FUNCTION: Student Accounting Services		461,996.49	407,432.83	412,657	2.00	472,090	2.00	
100.2115.0112	Classified Salaries	249,432.85	286,784.78	286,473	8.00	344,841	9.00	
100.2115.0131	Ext Hrs - Classified	383.18	-	-	-	-		
100.2115.0142	Cell Phone Stipend	540.00	540.00	540	-	540		
100.2115.0211	PERS - Employer Contribution	57,387.26	65,076.18	93,339	-	96,693		
100.2115.0212	PERS Pick-Up - Employee Contribution	13,203.57	15,309.28	20,934	-	20,690		
100.2115.0220	FICA (SS & Medicare)	19,211.89	22,058.32	26,546	-	26,380		
100.2115.0231	Worker's Compensation	1,542.89	844.07	6,073	-	6,035		
100.2115.0248	OEBB Classified Insurance	86,001.09	104,967.43	154,368	-	177,984		
100.2115.0253	Paid Leave Oregon	2,496.50	2,866.21	5,203	-	5,862		
100.2115.0390	Other Purchased Services	109,627.00	81,640.77	115,000	-	115,000		
100.2115.0410	Consumable Supplies	284.72	7,836.60	2,000	-	2,000		
100.2115.0460	Non-Consumable Supplies	1,948.34	2,850.00	7,500	-	7,500		
100.2115.0640	Dues and Fees	37.50	500.00	1,000	-	1,000		
FUNCTION: Student Safety		542,096.79	591,273.64	718,976	8.00	804,525	9.00	
100.2122.0111	Licensed Salaries	1,158,468.58	1,144,504.62	1,251,157	13.50	1,390,175	15.00	
100.2122.0123	Temporary - Licensed	76,380.23	52,249.70	-	-	-		
100.2122.0130	Ext Hrs - Licensed/Other	3,925.63	4,981.97	2,584	-	2,500		
100.2122.0142	Cell Phone Stipend	165.00	135.00	180	-	180		
100.2122.0211	PERS - Employer Contribution	322,696.86	310,460.83	331,836	-	358,387		
100.2122.0212	PERS Pick-Up - Employee Contribution	89,844.42	72,241.90	84,509	-	83,411		
100.2122.0220	FICA (SS & Medicare)	122,957.40	91,734.80	95,734	-	106,348		
100.2122.0231	Worker's Compensation	4,878.14	3,302.12	21,900	-	24,328		
100.2122.0242	OEBB Licensed Insurance	333,103.14	286,245.36	259,994	-	296,640	-	
100.2122.0253	Paid Leave Oregon	15,895.54	11,920.00	18,576	-	23,633		
100.2122.0341	Travel - Local in District	-	-	500	-	-		
100.2122.0342	Travel - Out of District	345.00	-	2,000	-	1,500		
100.2122.0355	Printing & Binding	500.00	769.00	1,700	-	1,450		
100.2122.0410	Consumable Supplies	6,542.78	6,089.89	8,900	-	5,400		
100.2122.0420	Textbooks	-	104.95	100	-	100		
100.2122.0470	Computer Software	(3,722.50)	2,744.50	3,500	-	-		
100.2122.0640	Dues and Fees	85.00	-	1,000	-	1,000		
FUNCTION: Counseling		2,132,065.22	1,987,484.64	2,084,170	13.50	2,295,052	15.00	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2126.0112	Classified Salaries	166,100.67	204,190.15	220,067	3.50	201,833	3.00	
100.2126.0124	Temporary - Classified	17,383.66	-	-	-	-	-	
100.2126.0130	Ext Hrs - Licensed/Other	2,211.75	611.19	3,500	-	1,000	-	
100.2126.0131	Ext Hrs - Classified	21,464.56	15,589.80	10,000	-	10,000	-	
100.2126.0133	Ext Hrs - Translations	-	86.25	300	-	300	-	
100.2126.0142	Cell Phone Stipend	690.00	690.00	780	-	780	-	
100.2126.0211	PERS - Employer Contribution	48,156.34	57,668.90	66,020	-	56,594	-	
100.2126.0212	PERS Pick-Up - Employee Contribution	11,465.15	13,103.57	13,204	-	12,110	-	
100.2126.0220	FICA (SS & Medicare)	15,800.17	16,853.36	16,835	-	15,440	-	
100.2126.0231	Worker's Compensation	645.19	629.10	6,086	-	3,532	-	
100.2126.0248	OEBB Classified Insurance	38,803.90	53,636.93	67,536	-	59,328	-	
100.2126.0253	Paid Leave Oregon	1,776.04	2,189.89	5,214	-	3,431	-	
100.2126.0322	Repair & Maintenance	-	-	1,000	-	1,000	-	
100.2126.0324	Rentals	12,538.87	19,448.09	7,358	-	7,358	-	
100.2126.0341	Travel - Local in District	7.57	-	500	-	500	-	
100.2126.0342	Travel - Out of District	401.68	50.00	500	-	500	-	
100.2126.0343	Travel - Student Out of District	-	150.00	500	-	500	-	
100.2126.0351	Telephone	79.50	-	500	-	500	-	
100.2126.0353	Postage	-	226.18	800	-	800	-	
100.2126.0355	Printing & Binding	13,982.07	39.00	4,000	-	4,000	-	
100.2126.0390	Other Purchased Services	5,681.22	55,651.12	4,000	-	4,000	-	
100.2126.0410	Consumable Supplies	23,222.36	14,898.96	15,000	-	15,000	-	
100.2126.0440	Periodicals	-	-	200	-	200	-	
100.2126.0460	Non-Consumable Supplies	1,164.44	4,992.00	5,000	-	5,000	-	
100.2126.0470	Computer Software	15,554.19	9,058.14	10,000	-	10,000	-	
100.2126.0480	Computer Hardware	6,715.57	-	3,000	-	3,000	-	
100.2126.0640	Dues and Fees	984.57	745.00	1,000	-	1,000	-	
FUNCTION: Placement Services		404,829.47	470,507.63	462,900	3.50	417,706	3.00	
100.2134.0111	Licensed Salaries	-	-	356,061	4.00	380,985	4.00	
100.2134.0114	Managerial Salaries	151,853.77	339,346.12	-	-	-	-	
100.2134.0123	Temporary - Licensed	50,008.75	-	-	-	-	-	
100.2134.0130	Ext Hrs - Licensed/Other	1,062.10	1,376.87	1,000	-	-	-	
100.2134.0131	Ext Hrs - Classified	133.65	-	-	-	-	-	
100.2134.0133	Ext Hrs - Translations	42.33	-	-	-	-	-	
100.2134.0142	Cell Phone Stipend	330.00	705.00	360	-	360	-	
100.2134.0211	PERS - Employer Contribution	33,673.92	85,577.09	94,449	-	98,218	-	
100.2134.0212	PERS Pick-Up - Employee Contribution	8,072.07	20,604.10	21,454	-	22,859	-	
100.2134.0220	FICA (SS & Medicare)	15,612.61	26,081.53	27,266	-	29,145	-	
100.2134.0231	Worker's Compensation	621.44	943.26	6,237	-	6,667	-	
100.2134.0242	OEBB Licensed Insurance	43,225.51	59,765.60	77,035	-	77,032	-	
100.2134.0253	Paid Leave Oregon	2,022.35	3,388.96	5,345	-	6,477	-	
100.2134.0324	Rentals	188.50	123.73	500	-	500	-	
100.2134.0341	Travel - Local in District	662.47	1,316.41	3,500	-	-	-	
100.2134.0342	Travel - Out of District	738.88	2,008.39	2,000	-	-	-	
100.2134.0390	Other Purchased Services	142,750.65	-	-	-	-	-	
100.2134.0410	Consumable Supplies	8,964.65	7,801.93	5,900	-	4,885	-	
100.2134.0460	Non-Consumable Supplies	-	716.30	200	-	200	-	
100.2134.0640	Dues and Fees	558.00	558.00	1,000	-	-	-	
FUNCTION: Nurse Services		460,521.65	550,313.29	602,307	4.00	627,328	4.00	
100.2135.0130	Ext Hrs - Licensed/Other	-	1,002.17	200	-	-	-	
100.2135.0131	Ext Hrs - Classified	-	245.14	200	-	-	-	
100.2135.0211	PERS - Employer Contribution	-	314.12	-	-	-	-	
100.2135.0212	PERS Pick-Up - Employee Contribution	-	75.26	-	-	-	-	
100.2135.0220	FICA (SS & Medicare)	-	94.75	-	-	-	-	
100.2135.0231	Worker's Compensation	-	3.36	-	-	-	-	
100.2135.0253	Paid Leave Oregon	-	12.30	-	-	-	-	
100.2135.0390	Other Purchased Services	40.00	-	-	-	-	-	
100.2135.0640	Dues and Fees	137,054.00	-	135,000	-	140,000	-	
FUNCTION: MAC Monies		137,094.00	1,747.10	135,400	-	140,000	-	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
100.2142.0111	Licensed Salaries	385,726.83	502,177.33	528,212	6.00	188,395	2.00
100.2142.0112	Classified Salaries	29,561.40	33,635.40	36,481	1.00	39,035	1.00
100.2142.0130	Ext Hrs - Licensed/Other	1,259.65	-	-	-	-	-
100.2142.0133	Ext Hrs - Translations	491.84	-	-	-	-	-
100.2142.0211	PERS - Employer Contribution	104,970.90	119,026.21	142,774	-	58,631	-
100.2142.0212	PERS Pick-Up - Employee Contribution	25,160.51	28,532.06	40,357	-	13,646	-
100.2142.0220	FICA (SS & Medicare)	31,489.56	41,221.65	43,199	-	17,398	-
100.2142.0231	Worker's Compensation	1,276.42	1,503.57	9,882	-	3,980	-
100.2142.0242	OEBB Licensed Insurance	84,275.32	91,583.39	115,553	-	38,518	-
100.2142.0248	OEBB Classified Insurance	11,455.44	11,683.62	19,296	-	19,776	-
100.2142.0253	Paid Leave Oregon	4,091.75	5,356.34	8,334	-	3,866	-
100.2142.0341	Travel - Local in District	562.00	-	3,000	-	-	-
100.2142.0342	Travel - Out of District	550.00	-	-	-	-	-
100.2142.0390	Other Purchased Services	99,372.00	-	-	-	-	-
100.2142.0410	Consumable Supplies	28,256.76	-	5,000	-	15,000	-
100.2142.0470	Computer Software	-	-	1,500	-	5,800	-
100.2142.0480	Computer Hardware	-	-	-	-	2,000	-
100.2142.0640	Dues and Fees	699.00	-	1,000	-	1,500	-
FUNCTION: Psychological Testing Services		809,199.38	834,719.57	954,588	7.00	407,545	3.00
100.2143.0111	Licensed Salaries	34,347.65	48,407.44	50,326	0.50	53,849	0.50
100.2143.0130	Ext Hrs - Licensed/Other	1,142.91	2,773.80	3,000	-	-	-
100.2143.0211	PERS - Employer Contribution	9,890.06	14,579.83	14,947	-	13,882	-
100.2143.0212	PERS Pick-Up - Employee Contribution	2,129.53	3,141.74	3,020	-	3,231	-
100.2143.0220	FICA (SS & Medicare)	2,730.68	4,025.50	3,850	-	4,119	-
100.2143.0231	Worker's Compensation	106.92	144.01	881	-	942	-
100.2143.0242	OEBB Licensed Insurance	11,845.11	16,638.19	9,629	-	9,630	-
100.2143.0253	Paid Leave Oregon	354.80	523.07	755	-	915	-
100.2143.0341	Travel - Local in District	668.03	175.08	500	-	-	-
100.2143.0342	Travel - Out of District	29.61	-	5,000	-	-	-
100.2143.0410	Consumable Supplies	1,315.99	-	1,000	-	2,000	-
100.2143.0470	Computer Software	7,445.00	5,250.00	5,000	-	32,250	-
FUNCTION: Psychological Counseling Services		72,006.29	95,658.66	97,907	0.50	120,818	0.50
100.2150.0111	Licensed Salaries	874,769.87	941,654.91	997,266	10.00	1,173,783	11.00
100.2150.0112	Classified Salaries	66,640.21	40,748.60	45,059	1.00	48,213	1.00
100.2150.0130	Ext Hrs - Licensed/Other	1,462.89	-	-	-	-	-
100.2150.0131	Ext Hrs - Classified	276.78	-	500	-	-	-
100.2150.0133	Ext Hrs - Translations	68.25	-	-	-	-	-
100.2150.0142	Cell Phone Stipend	180.00	120.00	180	-	180	-
100.2150.0211	PERS - Employer Contribution	233,600.42	251,351.63	260,215	-	315,031	-
100.2150.0212	PERS Pick-Up - Employee Contribution	55,996.83	60,252.27	77,627	-	73,320	-
100.2150.0220	FICA (SS & Medicare)	72,375.46	75,886.85	79,752	-	93,483	-
100.2150.0231	Worker's Compensation	2,878.38	2,741.29	18,244	-	21,385	-
100.2150.0242	OEBB Licensed Insurance	221,032.98	226,369.43	192,588	-	211,849	-
100.2150.0248	OEBB Classified Insurance	20,429.52	20,532.94	19,296	-	19,776	-
100.2150.0253	Paid Leave Oregon	9,331.56	9,860.68	15,321	-	20,774	-
100.2150.0322	Repair & Maintenance	-	-	400	-	1,100	-
100.2150.0341	Travel - Local in District	175.30	-	-	-	-	-
100.2150.0390	Other Purchased Services	6,402.50	-	-	-	6,000	-
100.2150.0410	Consumable Supplies	13,994.28	-	4,000	-	5,800	-
100.2150.0470	Computer Software	-	-	600	-	6,000	-
100.2150.0480	Computer Hardware	-	-	1,400	-	2,500	-
100.2150.0541	Initial and Additional Equipment Purchase	-	-	-	-	6,200	-
100.2150.0640	Dues and Fees	1,282.00	-	1,300	-	2,000	-
FUNCTION: Speech Pathology and Audiology Services		1,580,897.23	1,629,518.60	1,713,748	11.00	2,007,394	12.00
100.2160.0390	Other Purchased Services	30,827.50	-	12,000	-	-	-
FUNCTION: Other Student Treatment Services		30,827.50	-	12,000	-	-	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
100.2190.0111	Licensed Salaries	108,018.36	1,847.06	-	-	-	-
100.2190.0112	Classified Salaries	152,170.00	115,754.07	153,498	2.50	147,818	2.25
100.2190.0113	Administrator Salaries	429,909.23	229,231.96	242,528	1.40	278,041	1.50
100.2190.0130	Ext Hrs - Licensed/Other	551.10	-	1,157	-	-	-
100.2190.0131	Ext Hrs - Classified	10,947.20	4,264.81	3,500	-	1,500	-
100.2190.0133	Ext Hrs - Translations	782.00	-	200	-	200	-
100.2190.0142	Cell Phone Stipend	300.00	660.00	600	-	600	-
100.2190.0211	PERS - Employer Contribution	183,637.12	90,848.46	124,311	-	109,786	-
100.2190.0212	PERS Pick-Up - Employee Contribution	41,264.89	21,303.67	30,302	-	25,552	-
100.2190.0220	FICA (SS & Medicare)	53,595.61	27,047.35	35,824	-	32,578	-
100.2190.0231	Worker's Compensation	2,142.04	985.49	8,195	-	7,453	-
100.2190.0242	OEBB Licensed Insurance	25,079.76	946.56	-	-	43,333	-
100.2190.0243	OEBB Admin Insurance	70,567.57	32,558.73	38,920	-	29,664	-
100.2190.0248	OEBB Classified Insurance	42,418.97	26,137.23	48,240	-	29,664	-
100.2190.0253	Paid Leave Oregon	5,971.46	3,514.47	6,984	-	7,240	-
100.2190.0340	Travel	-	200.00	200	-	200	-
100.2190.0341	Travel - Local in District	822.25	5.97	700	-	100	-
100.2190.0342	Travel - Out of District	22,147.75	152.65	2,400	-	400	-
100.2190.0355	Printing & Binding	18,131.00	18,593.25	36,000	-	18,000	-
100.2190.0382	Legal Services	6,152.25	-	7,000	-	5,000	-
100.2190.0390	Other Purchased Services	37,956.14	977.32	30,500	-	11,000	-
100.2190.0410	Consumable Supplies	45,647.23	1,345.47	10,000	-	7,500	-
100.2190.0460	Non-Consumable Supplies	663.16	-	1,500	-	-	-
100.2190.0470	Computer Software	47,724.71	-	25,000	-	8,300	-
100.2190.0480	Computer Hardware	-	6,862.95	-	-	-	-
100.2190.0640	Dues and Fees	17,960.16	-	1,000	-	2,400	-
FUNCTION: Service Direction, Student Support Services		1,324,559.96	583,237.47	808,559	3.90	766,329	3.75
100.2210.0111	Licensed Salaries	88,662.88	87,178.70	54,539	0.50	58,357	0.50
100.2210.0130	Ext Hrs - Licensed/Other	939.61	214.69	-	-	-	-
100.2210.0131	Ext Hrs - Classified	-	-	5,000	-	-	-
100.2210.0142	Cell Phone Stipend	180.00	180.00	360	-	-	-
100.2210.0211	PERS - Employer Contribution	22,610.00	22,051.59	13,630	-	15,044	-
100.2210.0212	PERS Pick-Up - Employee Contribution	5,419.03	5,285.55	4,100	-	3,501	-
100.2210.0220	FICA (SS & Medicare)	6,863.92	6,687.66	4,186	-	4,464	-
100.2210.0231	Worker's Compensation	271.35	240.11	958	-	1,021	-
100.2210.0242	OEBB Licensed Insurance	26,605.58	23,272.58	9,629	-	9,888	-
100.2210.0243	OEBB Admin Insurance	34.99	-	-	-	-	-
100.2210.0253	Paid Leave Oregon	891.95	868.93	804	-	992	-
100.2210.0292	Tuition Reimbursement - Admin	23,522.40	14,124.00	-	-	15,000	-
100.2210.0480	Computer Hardware	1,503.48	-	-	-	-	-
FUNCTION: Improvement of Instruction Services		177,505.19	160,103.81	93,206	0.50	108,267	0.50

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2211.0112	Classified Salaries	62,200.00	90,966.64	102,447	1.50	36,540	0.50	
100.2211.0113	Administrator Salaries	295,854.00	310,646.53	319,951	2.00	342,347	2.00	
100.2211.0130	Ext Hrs - Licensed/Other	604.64	755.65	59	-	-	-	
100.2211.0131	Ext Hrs - Classified	580.77	23.21	-	-	-	-	
100.2211.0142	Cell Phone Stipend	-	-	180	-	-	-	
100.2211.0211	PERS - Employer Contribution	92,107.29	103,115.64	114,248	-	97,677	-	
100.2211.0212	PERS Pick-Up - Employee Contribution	21,652.08	24,273.48	25,404	-	22,733	-	
100.2211.0220	FICA (SS & Medicare)	27,511.20	30,810.59	32,332	-	28,985	-	
100.2211.0231	Worker's Compensation	1,090.23	1,118.15	7,396	-	6,631	-	
100.2211.0243	OEBB Admin Insurance	43,078.76	44,524.29	55,600	-	56,860	-	
100.2211.0248	OEBB Classified Insurance	14,144.08	23,391.40	28,944	-	9,888	-	
100.2211.0253	Paid Leave Oregon	2,983.40	4,005.71	6,339	-	6,441	-	
100.2211.0341	Travel - Local in District	-	-	503	-	548	-	
100.2211.0342	Travel - Out of District	7,171.94	3,690.02	14,000	-	14,000	-	
100.2211.0353	Postage	-	-	1,000	-	1,000	-	
100.2211.0355	Printing & Binding	-	-	1,000	-	1,000	-	
100.2211.0390	Other Purchased Services	238.33	539.71	-	-	500	-	
100.2211.0410	Consumable Supplies	5,130.94	5,125.03	4,000	-	4,000	-	
100.2211.0440	Periodicals	59.00	79.00	1,000	-	1,000	-	
100.2211.0460	Non-Consumable Supplies	399.90	-	2,500	-	2,500	-	
100.2211.0470	Computer Software	2,328.89	2,687.58	1,000	-	1,000	-	
100.2211.0480	Computer Hardware	570.49	-	5,000	-	5,000	-	
100.2211.0640	Dues and Fees	1,326.32	1,420.00	3,000	-	3,000	-	
FUNCTION: Service Area Direction - Improvement of Instruction		579,032.26	647,172.63	725,901	3.50	641,650	2.50	
100.2219.0130	Ext Hrs - Licensed/Other	33,125.53	16,412.19	60,871	-	62,496	-	
100.2219.0211	PERS - Employer Contribution	5,992.32	2,929.06	-	-	-	-	
100.2219.0212	PERS Pick-Up - Employee Contribution	1,418.40	677.43	-	-	-	-	
100.2219.0220	FICA (SS & Medicare)	2,536.69	1,259.26	-	-	-	-	
100.2219.0231	Worker's Compensation	103.03	47.78	-	-	-	-	
100.2219.0253	Paid Leave Oregon	98.46	163.70	-	-	-	-	
100.2219.0390	Other Purchased Services	7,200.00	3,600.00	8,000	-	8,000	-	
100.2219.0410	Consumable Supplies	5,052.69	7.50	1,750	-	1,750	-	
FUNCTION: Other Improvement of Instruction Services		55,527.12	25,096.92	70,621	-	72,246	-	
100.2222.0111	Licensed Salaries	568,543.96	503,531.00	503,635	5.83	538,890	5.83	
100.2222.0130	Ext Hrs - Licensed/Other	-	-	1,600	-	1,600	-	
100.2222.0211	PERS - Employer Contribution	148,155.44	131,956.49	137,296	-	139,446	-	
100.2222.0212	PERS Pick-Up - Employee Contribution	34,249.59	30,323.96	31,880	-	32,429	-	
100.2222.0220	FICA (SS & Medicare)	43,535.14	38,691.05	38,528	-	41,347	-	
100.2222.0231	Worker's Compensation	1,733.50	1,386.27	8,814	-	9,459	-	
100.2222.0242	OEBB Licensed Insurance	130,950.33	115,157.53	112,279	-	112,280	-	
100.2222.0253	Paid Leave Oregon	5,572.39	5,027.65	7,524	-	9,188	-	
100.2222.0322	Repair & Maintenance	-	-	2,725	-	2,725	-	
100.2222.0355	Printing & Binding	-	-	2,725	-	2,725	-	
100.2222.0390	Other Purchased Services	-	85.00	-	-	4,000	-	
100.2222.0410	Consumable Supplies	5,667.64	9,413.39	14,000	-	11,000	-	
100.2222.0420	Textbooks	471.04	-	-	-	-	-	
100.2222.0430	Library Books	24,517.66	13,950.29	27,700	-	25,607	-	
100.2222.0460	Non-Consumable Supplies	663.93	3,078.13	1,000	-	-	-	
100.2222.0470	Computer Software	-	-	2,700	-	1,700	-	
100.2222.0480	Computer Hardware	2,327.00	-	1,000	-	1,000	-	
100.2222.0640	Dues and Fees	-	255.00	2,829	-	2,829	-	
FUNCTION: Library/Media Center		966,387.62	852,855.76	896,235	5.83	936,225	5.83	
100.2223.0460	Non-Consumable Supplies	-	-	2,000	-	2,000	-	
FUNCTION: Multimedia Services		-	-	2,000	-	2,000	-	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
100.2230.0130	Ext Hrs - Licensed/Other	-	-	6,348	-	6,348	-
100.2230.0131	Ext Hrs - Classified	81.64	-	-	-	-	-
100.2230.0211	PERS - Employer Contribution	22.75	-	-	-	-	-
100.2230.0212	PERS Pick-Up - Employee Contribution	4.90	-	-	-	-	-
100.2230.0220	FICA (SS & Medicare)	6.18	-	-	-	-	-
100.2230.0231	Worker's Compensation	0.25	-	-	-	-	-
100.2230.0253	Paid Leave Oregon	0.80	-	-	-	-	-
100.2230.0390	Other Purchased Services	-	-	1,500	-	1,500	-
100.2230.0410	Consumable Supplies	1,010.01	357.44	-	-	-	-
100.2230.0470	Computer Software	60,417.29	4,960.80	25,000	-	25,000	-
FUNCTION: Assessment and Testing		61,543.82	5,318.24	32,848	-	32,848	-
100.2240.0130	Ext Hrs - Licensed/Other	8,499.21	10,402.83	46,234	-	42,484	-
100.2240.0131	Ext Hrs - Classified	44.01	410.57	300	-	300	-
100.2240.0211	PERS - Employer Contribution	2,051.19	2,743.32	-	-	-	-
100.2240.0212	PERS Pick-Up - Employee Contribution	485.90	652.42	-	-	-	-
100.2240.0220	FICA (SS & Medicare)	649.31	826.90	-	-	-	-
100.2240.0231	Worker's Compensation	8.98	10.12	-	-	-	-
100.2240.0242	OEBB Licensed Insurance	1,205.82	12.69	-	-	-	-
100.2240.0253	Paid Leave Oregon	80.79	107.45	-	-	-	-
100.2240.0291	Tuition Reimbursement - Classified	2,500.00	3,111.06	-	-	2,500	-
100.2240.0293	Tuition Reimbursement - Licensed	123,256.50	134,241.40	120,000	-	130,000	-
100.2240.0295	Tuition Reimb - Lic \$600	28,532.61	22,915.82	40,000	-	40,000	-
100.2240.0341	Travel - Local in District	-	-	2,000	-	2,000	-
100.2240.0342	Travel - Out of District	24,450.67	15,519.38	9,300	-	9,300	-
100.2240.0374	Other Tuition	-	20.00	-	-	-	-
100.2240.0390	Other Purchased Services	23,694.43	1,574.80	9,640	-	9,640	-
100.2240.0410	Consumable Supplies	886.41	376.17	2,400	-	3,900	-
100.2240.0460	Non-Consumable Supplies	-	409.02	-	-	-	-
100.2240.0640	Dues and Fees	-	-	66	-	66	-
FUNCTION: Instructional Staff Development		216,345.83	193,333.95	229,941	-	240,190	-
100.2311.0124	Temporary - Classified	-	168.00	-	-	-	-
100.2311.0131	Ext Hrs - Classified	6,356.46	7,285.71	5,000	-	6,000	-
100.2311.0133	Ext Hrs - Translations	5,087.50	-	4,000	-	3,000	-
100.2311.0211	PERS - Employer Contribution	1,600.21	1,855.55	-	-	-	-
100.2311.0212	PERS Pick-Up - Employee Contribution	383.60	439.76	-	-	-	-
100.2311.0220	FICA (SS & Medicare)	485.30	568.23	-	-	-	-
100.2311.0231	Worker's Compensation	18.81	23.32	-	-	-	-
100.2311.0253	Paid Leave Oregon	61.38	73.85	-	-	-	-
100.2311.0342	Travel - Out of District	10,548.36	11,408.91	20,000	-	20,000	-
100.2311.0354	Advertising	984.40	628.60	800	-	800	-
100.2311.0355	Printing & Binding	763.00	10.00	1,000	-	5,000	-
100.2311.0384	Negotiation Services	214.50	25,168.75	50,000	-	50,000	-
100.2311.0390	Other Purchased Services	8,356.59	14,041.65	25,000	-	75,000	-
100.2311.0410	Consumable Supplies	12,544.52	10,469.35	15,000	-	18,000	-
100.2311.0440	Periodicals	-	-	200	-	-	-
100.2311.0460	Non-Consumable Supplies	199.00	-	500	-	500	-
100.2311.0470	Computer Software	-	-	3,000	-	3,000	-
100.2311.0480	Computer Hardware	-	-	3,000	-	1,500	-
100.2311.0640	Dues and Fees	10,258.25	20,004.43	20,000	-	15,000	-
100.2311.0651	Liability Insurance	205,000.00	248,764.87	260,000	-	240,000	-
FUNCTION: Board of Ed.		262,861.88	340,910.98	407,500	-	437,800	-
100.2314.0388	Election Services	8,983.11	-	9,000	-	-	-
FUNCTION: Election Services		8,983.11	-	9,000	-	-	-
100.2315.0382	Legal Services	42,786.92	43,589.10	55,000	-	60,000	-
FUNCTION: Legal Services		42,786.92	43,589.10	55,000	-	60,000	-
100.2317.0381	Audit Services	65,500.00	84,000.00	70,000	-	85,000	-
FUNCTION: Audit Services		65,500.00	84,000.00	70,000	-	85,000	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2320.0112	Classified Salaries	126,370.42	133,652.88	174,873	1.50	124,742	1.00	
100.2320.0113	Administrator Salaries	181,500.00	190,250.00	196,280	1.00	210,019	1.00	
100.2320.0130	Ext Hrs - Licensed/Other	1,041.29	359.72	-	-	300	-	
100.2320.0131	Ext Hrs - Classified	1,370.94	-	800	-	500	-	
100.2320.0133	Ext Hrs - Translations	-	22.23	-	-	-	-	
100.2320.0142	Cell Phone Stipend	2,625.00	3,000.00	3,039	-	3,000	-	
100.2320.0211	PERS - Employer Contribution	83,726.48	87,609.59	103,190	-	93,867	-	
100.2320.0212	PERS Pick-Up - Employee Contribution	18,754.88	19,669.00	24,609	-	20,086	-	
100.2320.0220	FICA (SS & Medicare)	23,243.80	23,818.19	28,626	-	25,609	-	
100.2320.0231	Worker's Compensation	944.04	900.55	6,548	-	5,858	-	
100.2320.0241	Deferred Compensation	6,000.00	6,000.00	-	-	6,000	-	
100.2320.0243	OEBB Admin Insurance	49,002.76	51,766.78	27,800	-	28,430	-	
100.2320.0248	OEBB Classified Insurance	5,338.72	5,524.66	28,944	-	28,430	-	
100.2320.0253	Paid Leave Oregon	2,592.94	3,069.16	5,573	-	5,691	-	
100.2320.0324	Rentals	-	230.00	1,000	-	1,000	-	
100.2320.0342	Travel - Out of District	4,124.38	1,460.39	8,000	-	5,000	-	
100.2320.0353	Postage	60.65	-	100	-	100	-	
100.2320.0354	Advertising	-	600.00	400	-	600	-	
100.2320.0355	Printing & Binding	386.00	195.00	500	-	250	-	
100.2320.0390	Other Purchased Services	218.99	5,236.50	10,000	-	8,000	-	
100.2320.0410	Consumable Supplies	5,619.56	10,057.84	15,000	-	17,500	-	
100.2320.0440	Periodicals	105.00	182.00	500	-	500	-	
100.2320.0460	Non-Consumable Supplies	50.99	-	1,500	-	1,000	-	
100.2320.0470	Computer Software	-	-	500	-	500	-	
100.2320.0480	Computer Hardware	-	-	2,000	-	-	-	
100.2320.0640	Dues and Fees	5,697.30	5,857.99	5,000	-	8,000	-	
FUNCTION: Executive Administration Services		518,774.14	549,462.48	644,780	2.50	594,982	2.00	
100.2329.0130	Ext Hrs - Licensed/Other	4,000.00	4,833.33	-	-	4,000	-	
100.2329.0131	Ext Hrs - Classified	6,000.00	6,940.13	-	-	6,000	-	
100.2329.0211	PERS - Employer Contribution	2,571.77	3,027.26	-	-	-	-	
100.2329.0212	PERS Pick-Up - Employee Contribution	602.86	649.65	-	-	-	-	
100.2329.0220	FICA (SS & Medicare)	761.46	897.36	-	-	-	-	
100.2329.0231	Worker's Compensation	30.65	46.88	-	-	-	-	
100.2329.0253	Paid Leave Oregon	98.88	116.48	-	-	-	-	
100.2329.0342	Travel - Out of District	-	29.87	-	-	-	-	
100.2329.0410	Consumable Supplies	3,607.63	1,970.33	20,000	-	15,000	-	
FUNCTION: Staff Wellness Activities		17,673.25	18,511.29	20,000	-	25,000	-	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed
					FTE 2526	Proposed 2627	FTE 2627
100.2410.0112	Classified Salaries	1,091,839.11	1,145,170.97	1,158,135	23.00	1,239,204	23.00
100.2410.0113	Administrator Salaries	2,327,953.85	2,504,543.77	2,620,531	18.00	2,803,968	18.00
100.2410.0124	Temporary - Classified	1,670.17	-	-	-	-	-
100.2410.0125	In-District Subs (Licensed)	772.80	206.22	5,000	-	5,000	-
100.2410.0130	Ext Hrs - Licensed/Other	48,059.58	50,441.15	62,500	-	61,000	-
100.2410.0131	Ext Hrs - Classified	30,524.39	17,860.84	14,000	-	13,000	-
100.2410.0133	Ext Hrs - Translations	81.52	144.72	-	-	-	-
100.2410.0134	Ext Hrs - Sports/Act Supv	40.00	-	-	-	-	-
100.2410.0142	Cell Phone Stipend	5,601.24	5,756.64	6,060	-	6,000	-
100.2410.0211	PERS - Employer Contribution	901,468.80	985,325.55	1,099,938	-	1,066,406	-
100.2410.0212	PERS Pick-Up - Employee Contribution	200,926.05	226,628.33	240,598	-	247,330	-
100.2410.0220	FICA (SS & Medicare)	273,570.83	288,738.21	304,881	-	315,346	-
100.2410.0231	Worker's Compensation	10,717.53	10,501.29	69,744	-	72,138	-
100.2410.0242	OEBB Licensed Insurance	-	4,624.78	-	-	-	-
100.2410.0243	OEBB Admin Insurance	442,461.94	460,798.91	500,400	-	511,740	-
100.2410.0248	OEBB Classified Insurance	439,254.69	502,002.34	471,546	-	355,968	-
100.2410.0253	Paid Leave Oregon	30,881.73	37,518.66	59,752	-	70,077	-
100.2410.0322	Repair & Maintenance	1,106.80	1,694.40	4,000	-	2,000	-
100.2410.0324	Rentals	21,579.28	10,447.62	16,000	-	15,000	-
100.2410.0341	Travel - Local in District	885.00	-	-	-	-	-
100.2410.0342	Travel - Out of District	10,436.29	6,848.90	26,555	-	25,815	-
100.2410.0353	Postage	20,032.57	6,895.26	17,500	-	15,500	-
100.2410.0355	Printing & Binding	2,200.74	2,205.11	6,250	-	6,250	-
100.2410.0390	Other Purchased Services	3,999.22	4,052.24	1,700	-	1,500	-
100.2410.0410	Consumable Supplies	78,150.17	99,125.53	45,380	-	57,280	-
100.2410.0420	Textbooks	-	53.61	-	-	-	-
100.2410.0440	Periodicals	-	-	250	-	250	-
100.2410.0460	Non-Consumable Supplies	7,893.31	7,508.18	12,560	-	10,060	-
100.2410.0470	Computer Software	4,255.50	6,193.14	2,992	-	2,992	-
100.2410.0480	Computer Hardware	5,116.03	802.30	10,500	-	9,500	-
100.2410.0640	Dues and Fees	21,810.00	27,833.99	25,300	-	24,300	-
FUNCTION: Office of the Principal Services		5,983,289.14	6,413,922.66	6,782,071	41.00	6,937,624	41.00
100.2520.0112	Classified Salaries	367,246.90	371,905.68	383,101	4.00	409,919	4.00
100.2520.0113	Administrator Salaries	152,174.72	159,783.31	164,572	0.95	83,412	0.50
100.2520.0131	Ext Hrs - Classified	5,589.91	1,425.60	3,500	-	3,500	-
100.2520.0142	Cell Phone Stipend	735.00	720.00	1,080	-	1,080	-
100.2520.0211	PERS - Employer Contribution	132,172.63	136,991.85	151,365	-	139,311	-
100.2520.0212	PERS Pick-Up - Employee Contribution	32,756.82	32,189.83	33,175	-	29,810	-
100.2520.0220	FICA (SS & Medicare)	40,041.01	40,718.39	41,980	-	38,008	-
100.2520.0231	Worker's Compensation	1,629.97	1,496.60	9,603	-	8,695	-
100.2520.0243	OEBB Admin Insurance	112,384.58	117,709.23	139,045	-	126,514	-
100.2520.0253	Paid Leave Oregon	4,376.70	5,290.90	8,226	-	8,446	-
100.2520.0316	Data Processing Services	71,138.46	74,695.39	75,000	-	80,000	-
100.2520.0341	Travel - Local in District	-	-	-	-	100	-
100.2520.0342	Travel - Out of District	2,076.20	1,818.63	15,000	-	15,000	-
100.2520.0353	Postage	43.92	32.00	100	-	100	-
100.2520.0355	Printing & Binding	-	-	1,500	-	750	-
100.2520.0390	Other Purchased Services	1,118.44	14,360.07	20,000	-	20,000	-
100.2520.0410	Consumable Supplies	4,885.48	4,935.40	6,500	-	6,500	-
100.2520.0460	Non-Consumable Supplies	179.60	-	7,500	-	6,500	-
100.2520.0470	Computer Software	8,616.86	9,176.96	15,000	-	15,000	-
100.2520.0480	Computer Hardware	1,904.76	-	5,000	-	5,000	-
100.2520.0640	Dues and Fees	25,256.15	26,842.68	35,000	-	35,000	-
100.2520.0670	Taxes and Licenses	382.07	389.38	500	-	500	-
FUNCTION: Fiscal Services		964,710.18	1,000,481.90	1,116,748	4.95	1,033,145	4.50

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2528.0112	Classified Salaries	27,583.94	30,386.64	31,026	0.45	70,084	0.95	
100.2528.0113	Administrator Salaries	160,180.25	168,193.00	173,234	1.00	185,360	0.95	
100.2528.0130	Ext Hrs - Licensed/Other	126.99	155.58	1,000	-	1,000	-	
100.2528.0131	Ext Hrs - Classified	-	-	1,000	-	1,000	-	
100.2528.0133	Ext Hrs - Translations	-	-	-	-	-	-	
100.2528.0142	Cell Phone Stipend	315.00	300.00	960	-	300	-	
100.2528.0211	PERS - Employer Contribution	52,559.64	55,519.88	70,793	-	72,187	-	
100.2528.0212	PERS Pick-Up - Employee Contribution	11,487.52	12,141.34	15,856	-	15,447	-	
100.2528.0220	FICA (SS & Medicare)	14,598.63	15,448.94	19,081	-	19,694	-	
100.2528.0231	Worker's Compensation	577.42	556.40	4,365	-	4,505	-	
100.2528.0243	OEBB Admin Insurance	25,386.78	27,341.08	27,800	-	28,430	-	
100.2528.0245	Supt Mileage Stipend	3,000.00	3,000.00	3,240	-	3,000	-	
100.2528.0248	OEBB Classified Insurance	4,804.70	4,972.12	8,683	-	19,776	-	
100.2528.0253	Paid Leave Oregon	1,581.25	2,007.37	3,725	-	4,377	-	
100.2528.0342	Travel - Out of District	3,965.32	4,153.99	4,000	-	4,000	-	
100.2528.0390	Other Purchased Services	25,390.00	17,729.00	30,000	-	30,000	-	
100.2528.0410	Consumable Supplies	2,813.56	1,906.40	3,500	-	3,500	-	
100.2528.0480	Computer Hardware	-	-	1,500	-	1,500	-	
100.2528.0640	Dues and Fees	869.80	695.00	2,000	-	2,000	-	
FUNCTION: Risk Management Services		335,240.80	344,506.74	401,763	1.45	466,160	1.90	
100.2529.0210	PERS	(5,015.42)	(4,265.66)	-	-	-	-	
100.2529.0232	Unemployment Compensation	61,775.61	211,699.66	-	-	200,000	-	
100.2529.0390	Other Purchased Services	41,959.00	36,714.00	110,000	-	40,000	-	
100.2529.0470	Computer Software	6,336.04	7,594.35	2,500	-	8,000	-	
100.2529.0480	Computer Hardware	6,340.68	-	2,500	-	2,500	-	
100.2529.0640	Dues and Fees	34,627.48	29,725.02	39,000	-	39,000	-	
FUNCTION: Other Fiscal Services		146,023.39	281,467.37	154,000	-	289,500	-	
100.2541.0112	Classified Salaries	61,027.20	56,566.76	68,558	1.00	73,357	1.00	
100.2541.0113	Administrator Salaries	3.75	-	-	-	-	-	
100.2541.0114	Managerial Salaries	100,406.03	103,913.00	107,037	1.00	114,530	1.00	
100.2541.0131	Ext Hrs - Classified	1,364.32	1,653.67	1,500	-	1,500	-	
100.2541.0142	Cell Phone Stipend	600.00	(3,883.16)	780	-	780	-	
100.2541.0162	Ext Hrs - Grounds/Maintenance	-	205.38	-	-	-	-	
100.2541.0211	PERS - Employer Contribution	43,929.43	42,751.67	52,679	-	48,824	-	
100.2541.0212	PERS Pick-Up - Employee Contribution	3,818.28	3,279.47	10,536	-	11,363	-	
100.2541.0220	FICA (SS & Medicare)	12,403.66	12,968.63	13,433	-	14,488	-	
100.2541.0231	Worker's Compensation	516.64	217,986.92	3,087	-	3,314	-	
100.2541.0243	OEBB Admin Insurance	21,680.54	23,005.72	28,090	-	28,430	-	
100.2541.0248	OEBB Classified Insurance	19,985.38	20,594.94	19,296	-	19,776	-	
100.2541.0253	Paid Leave Oregon	1,347.84	1,562.15	2,643	-	3,220	-	
100.2541.0322	Repair & Maintenance	-	-	100,000	-	100,000	-	
100.2541.0328	Garbage	1,195.00	-	1,500	-	1,500	-	
100.2541.0341	Travel - Local in District	-	111.44	-	-	-	-	
100.2541.0342	Travel - Out of District	360.00	555.00	460	-	1,200	-	
100.2541.0354	Advertising	-	-	500	-	500	-	
100.2541.0355	Printing & Binding	65.00	1,041.00	500	-	500	-	
100.2541.0382	Legal Services	-	-	5,000	-	500	-	
100.2541.0390	Other Purchased Services	-	-	1,500	-	1,500	-	
100.2541.0410	Consumable Supplies	1,159.75	2,423.16	3,000	-	3,000	-	
100.2541.0460	Non-Consumable Supplies	-	-	2,500	-	2,500	-	
100.2541.0470	Computer Software	15,167.75	14,438.07	1,750	-	-	-	
100.2541.0480	Computer Hardware	2,105.40	-	2,000	-	2,000	-	
100.2541.0640	Dues and Fees	295.00	350.00	300	-	600	-	
FUNCTION: Service Area Direction - Facilities		287,430.97	499,523.82	426,648	2.00	433,382	2.00	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2542.0112	Classified Salaries	1,577,598.11	1,644,636.44	1,820,958	30.00	1,948,425	30.00	
100.2542.0142	Cell Phone Stipend	3,560.00	3,895.00	5,100	-	4,000	-	
100.2542.0160	Ext Hrs - Custodians	49,791.52	57,314.75	75,000	-	75,000	-	
100.2542.0161	Ext Hrs - Facility Use (Out)	3,709.59	5,971.85	-	-	-	-	
100.2542.0163	Ext Hrs - Sonitrol/Security	426.66	798.39	-	-	-	-	
100.2542.0164	Ext Hrs - Facility Use (P&R)	3,289.56	1,357.90	-	-	-	-	
100.2542.0211	PERS - Employer Contribution	396,012.52	437,188.73	546,287	-	522,670	-	
100.2542.0212	PERS Pick-Up - Employee Contribution	93,512.43	103,354.20	130,458	-	121,646	-	
100.2542.0220	FICA (SS & Medicare)	127,723.83	131,810.81	139,303	-	155,098	-	
100.2542.0231	Worker's Compensation	35,203.05	33,941.12	37,723	-	35,480	-	
100.2542.0248	OEBB Classified Insurance	435,576.24	448,539.51	578,880	-	593,280	-	
100.2542.0253	Paid Leave Oregon	13,699.38	17,032.32	32,311	-	34,466	-	
100.2542.0322	Repair & Maintenance	3,957.52	135.85	40,000	-	40,000	-	
100.2542.0324	Rentals	9,951.60	12,308.40	25,000	-	25,000	-	
100.2542.0325	Electricity	799,208.70	813,584.15	978,250	-	985,000	-	
100.2542.0326	Fuel	194,950.27	196,847.84	307,454	-	330,454	-	
100.2542.0327	Water and Sewage	176,597.74	173,839.93	208,084	-	210,000	-	
100.2542.0328	Garbage	222,548.11	227,682.39	291,800	-	290,000	-	
100.2542.0341	Travel - Local in District	547.38	657.92	350	-	500	-	
100.2542.0351	Telephone	-	-	5,800	-	5,800	-	
100.2542.0390	Other Purchased Services	111,380.71	54,816.30	70,000	-	70,000	-	
100.2542.0410	Consumable Supplies	217,466.02	207,636.02	270,000	-	270,000	-	
100.2542.0460	Non-Consumable Supplies	-	2,400.25	-	-	-	-	
100.2542.0653	Property Insurance Premiums	454,346.53	487,930.00	495,000	-	650,000	-	
FUNCTION: Care and Upkeep of Buildings Services		4,931,057.47	5,063,680.07	6,057,758	30.00	6,366,819	30.00	
100.2543.0112	Classified Salaries	298,468.51	357,944.36	385,773	6.00	412,777	6.00	
100.2543.0133	Ext Hrs - Translations	-	-	350	-	350	-	
100.2543.0142	Cell Phone Stipend	2,550.00	2,850.00	3,000	-	3,000	-	
100.2543.0160	Ext Hrs - Custodians	-	707.28	-	-	-	-	
100.2543.0162	Ext Hrs - Grounds/Maintenance	5,696.25	9,817.43	-	-	6,000	-	
100.2543.0163	Ext Hrs - Sonitrol/Security	3,145.03	3,934.82	-	-	-	-	
100.2543.0211	PERS - Employer Contribution	78,887.89	89,530.99	104,698	-	106,504	-	
100.2543.0212	PERS Pick-Up - Employee Contribution	18,477.09	21,003.92	23,914	-	24,788	-	
100.2543.0220	FICA (SS & Medicare)	24,615.78	28,668.63	29,741	-	31,604	-	
100.2543.0231	Worker's Compensation	5,727.20	7,372.11	6,804	-	7,230	-	
100.2543.0248	OEBB Classified Insurance	102,188.01	112,827.58	115,776	-	118,656	-	
100.2543.0253	Paid Leave Oregon	2,489.15	3,725.18	5,820	-	7,023	-	
100.2543.0322	Repair & Maintenance	44,409.68	68,589.28	85,000	-	80,000	-	
100.2543.0342	Travel - Out of District	820.00	897.00	1,200	-	1,000	-	
100.2543.0410	Consumable Supplies	23,011.70	26,051.54	50,000	-	45,000	-	
100.2543.0412	Tire Repair	448.89	659.88	2,400	-	5,000	-	
100.2543.0541	Initial and Additional Equipment Purchase	21,355.91	13,563.45	10,000	-	11,000	-	
100.2543.0640	Dues and Fees	1,100.00	100.00	500	-	2,000	-	
FUNCTION: Care and Upkeep of Grounds Services		633,391.09	748,243.45	824,976	6.00	861,932	6.00	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2544.0112	Classified Salaries	183,872.20	206,069.98	219,742	3.00	235,124	3.00	
100.2544.0142	Cell Phone Stipend	1,700.00	1,800.00	1,800	-	-	-	
100.2544.0161	Ext Hrs - Facility Use (Out)	410.24	95.82	-	-	-	-	
100.2544.0162	Ext Hrs - Grounds/Maintenance	23,805.62	35,168.04	42,000	-	60,000	-	
100.2544.0163	Ext Hrs - Sonitrol/Security	19,101.18	23,577.43	-	-	20,500	-	
100.2544.0211	PERS - Employer Contribution	57,571.42	66,681.87	58,384	-	81,368	-	
100.2544.0212	PERS Pick-Up - Employee Contribution	13,800.60	15,976.80	13,635	-	18,937	-	
100.2544.0220	FICA (SS & Medicare)	17,455.24	20,367.90	16,948	-	24,145	-	
100.2544.0231	Worker's Compensation	3,634.24	4,997.93	3,877	-	5,523	-	
100.2544.0248	OEBB Classified Insurance	66,127.24	69,337.34	57,888	-	59,328	-	
100.2544.0253	Paid Leave Oregon	1,867.83	2,646.66	3,316	-	5,366	-	
100.2544.0322	Repair & Maintenance	743,024.52	720,955.28	685,000	-	775,000	-	
100.2544.0324	Rentals	11,362.56	41,477.32	20,000	-	70,000	-	
100.2544.0383	Architect/Engineer Services	-	-	20,000	-	20,000	-	
100.2544.0390	Other Purchased Services	6,675.00	21,112.89	5,000	-	12,000	-	
100.2544.0410	Consumable Supplies	200,011.48	188,273.72	122,000	-	220,000	-	
100.2544.0411	Gasoline	-	76.32	-	-	-	-	
100.2544.0460	Non-Consumable Supplies	-	21,237.37	-	-	-	-	
100.2544.0520	Buildings Acquisition	-	-	35,000	-	-	-	
100.2544.0541	Initial and Additional Equipment Purchase	-	23,314.75	-	-	-	-	
100.2544.0640	Dues and Fees	2,587.54	3,102.52	1,000	-	1,000	-	
100.2544.0653	Property Insurance Premiums	36,000.00	19,413.00	36,000	-	25,000	-	
100.2544.0670	Taxes and Licenses	281.12	2,231.04	1,300	-	2,000	-	
FUNCTION: Maintenance		1,389,288.03	1,487,913.98	1,342,890	3.00	1,635,291	3.00	
100.2545.0322	Repair & Maintenance	5,904.44	9,755.99	9,000	-	15,000	-	
100.2545.0410	Consumable Supplies	1,519.84	2,370.66	-	-	-	-	
100.2545.0411	Gasoline	19,345.23	18,080.33	21,000	-	21,500	-	
100.2545.0412	Tire Repair	-	1,672.75	2,400	-	2,000	-	
FUNCTION: Purchase/Repair of Maintenance Vehicles		26,769.51	31,879.73	32,400	-	38,500	-	
100.2546.0390	Other Purchased Services	4,312.80	4,312.80	6,000	-	6,000	-	
FUNCTION: Security Services		4,312.80	4,312.80	6,000	-	6,000	-	
100.2552.0112	Classified Salaries	3,064.80	3,376.32	3,447	0.05	3,689	0.05	
100.2552.0113	Administrator Salaries	8,009.28	8,409.69	8,662	0.05	9,268	0.05	
100.2552.0142	Cell Phone Stipend	-	-	180	-	-	-	
100.2552.0211	PERS - Employer Contribution	2,786.40	2,968.33	3,633	-	3,633	-	
100.2552.0212	PERS Pick-Up - Employee Contribution	667.95	711.53	727	-	777	-	
100.2552.0220	FICA (SS & Medicare)	846.95	902.90	926	-	991	-	
100.2552.0231	Worker's Compensation	33.82	32.70	215	-	227	-	
100.2552.0243	OEBB Admin Insurance	1,358.80	1,418.25	1,390	-	1,422	-	
100.2552.0248	OEBB Classified Insurance	533.76	552.30	966	-	989	-	
100.2552.0253	Paid Leave Oregon	91.82	117.36	150	-	220	-	
100.2552.0331	Reimbursable Student Transportation	2,423,141.44	3,396,363.16	2,703,966	-	4,061,836	-	
100.2552.0332	Non-Reimbursable Student Transportation	96,996.16	145,850.61	81,500	-	126,625	-	
FUNCTION: Vehicle Operation Services		2,537,531.18	3,560,703.15	2,805,761	0.10	4,209,677	0.10	
100.2554.0322	Repair & Maintenance	11,020.78	1,743.71	5,000	-	15,000	-	
100.2554.0410	Consumable Supplies	82.00	3.00	500	-	-	-	
100.2554.0411	Gasoline	5,448.13	3,908.06	10,000	-	11,000	-	
100.2554.0412	Tire Repair	1,191.84	227.96	2,400	-	3,000	-	
FUNCTION: Student Transportation Repair & Maintenance of Vel		17,742.75	5,882.73	17,900	-	29,000	-	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2558.0112	Classified Salaries	32,406.90	35,625.56	36,004	0.50	38,524	0.50	
100.2558.0131	Ext Hrs - Classified	-	611.21	500	-	-	-	
100.2558.0142	Cell Phone Stipend	300.00	300.00	600	-	600	-	
100.2558.0211	PERS - Employer Contribution	7,424.34	9,218.43	9,344	-	10,802	-	
100.2558.0212	PERS Pick-Up - Employee Contribution	1,779.74	2,209.72	2,240	-	2,311	-	
100.2558.0220	FICA (SS & Medicare)	2,492.79	2,790.02	2,856	-	2,947	-	
100.2558.0231	Worker's Compensation	103.80	104.80	654	-	674	-	
100.2558.0248	OEBB Classified Insurance	7,394.78	7,583.76	9,648	-	9,888	-	
100.2558.0253	Paid Leave Oregon	270.85	362.53	400	-	655	-	
100.2558.0331	Reimbursable Student Transportation	797,914.92	1,325,170.41	950,000	-	1,500,000	-	
100.2558.0332	Non-Reimbursable Student Transportation	377.60	-	-	-	-	-	
100.2558.0410	Consumable Supplies	-	-	3,000	-	-	-	
FUNCTION: Special Education Transportation Services		850,465.72	1,383,976.44	1,015,245	0.50	1,566,401	0.50	
100.2572.0322	Repair & Maintenance	506.69	426.70	1,800	-	1,800	-	
100.2572.0324	Rentals	3,767.32	67,975.10	50,000	-	7,500	-	
100.2572.0353	Postage	7,238.86	4,393.88	8,000	-	8,000	-	
100.2572.0355	Printing & Binding	9,727.00	488.00	4,000	-	2,000	-	
100.2572.0410	Consumable Supplies	-	32.91	2,000	-	1,000	-	
100.2572.0440	Periodicals	-	-	600	-	-	-	
100.2572.0460	Non-Consumable Supplies	-	1,406.00	4,000	-	3,000	-	
100.2572.0640	Dues and Fees	-	-	1,750	-	-	-	
FUNCTION: Purchasing Services		21,239.87	74,722.59	72,150	-	23,300	-	
100.2630.0130	Ext Hrs - Licensed/Other	-	-	1,000	-	1,000	-	
100.2630.0131	Ext Hrs - Classified	-	-	2,500	-	2,500	-	
100.2630.0353	Postage	1,455.75	-	3,500	-	3,500	-	
100.2630.0354	Advertising	160.00	-	600	-	600	-	
100.2630.0355	Printing & Binding	3,886.00	1,952.00	5,000	-	5,000	-	
100.2630.0390	Other Purchased Services	-	75.00	1,000	-	1,000	-	
100.2630.0410	Consumable Supplies	261.67	42.00	1,000	-	1,000	-	
FUNCTION: Information Services		5,763.42	2,069.00	14,600	-	14,600	-	
100.2633.0112	Classified Salaries	-	73,685.27	78,508	1.00	84,003	1.00	
100.2633.0114	Managerial Salaries	53,040.57	-	-	-	-	-	
100.2633.0133	Ext Hrs - Translations	417.38	66.28	5,000	-	4,000	-	
100.2633.0211	PERS - Employer Contribution	13,038.87	18,572.25	20,820	-	21,732	-	
100.2633.0212	PERS Pick-Up - Employee Contribution	3,123.60	4,451.55	4,710	-	5,040	-	
100.2633.0220	FICA (SS & Medicare)	4,075.35	5,657.88	6,006	-	6,426	-	
100.2633.0231	Worker's Compensation	168.66	213.40	1,374	-	1,470	-	
100.2633.0243	OEBB Admin Insurance	15,887.46	13,148.22	28,090	-	28,430	-	
100.2633.0253	Paid Leave Oregon	507.32	735.22	1,178	-	1,428	-	
100.2633.0342	Travel - Out of District	-	1,914.63	5,000	-	7,000	-	
100.2633.0390	Other Purchased Services	13,495.99	-	17,500	-	17,500	-	
100.2633.0410	Consumable Supplies	3,694.40	5,757.96	4,000	-	3,500	-	
100.2633.0460	Non-Consumable Supplies	3,093.14	1,475.00	1,500	-	1,500	-	
100.2633.0470	Computer Software	337.29	548.49	2,500	-	2,000	-	
100.2633.0480	Computer Hardware	-	-	2,000	-	2,000	-	
100.2633.0640	Dues and Fees	5,763.00	757.99	5,000	-	5,000	-	
FUNCTION: Public Information Services		116,643.03	126,984.14	183,186	1.00	191,029	1.00	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2640.0112	Classified Salaries	260,095.99	281,996.50	291,499	3.00	311,904	3.00	
100.2640.0113	Administrator Salaries	160,184.00	168,193.00	173,234	1.00	92,680	0.50	
100.2640.0130	Ext Hrs - Licensed/Other	-	-	-	-	750	-	
100.2640.0131	Ext Hrs - Classified	16,375.90	6,347.49	10,000	-	10,000	-	
100.2640.0133	Ext Hrs - Translations	-	-	500	-	500	-	
100.2640.0142	Cell Phone Stipend	522.93	537.98	540	-	540	-	
100.2640.0211	PERS - Employer Contribution	116,949.78	122,214.18	126,348	-	116,600	-	
100.2640.0212	PERS Pick-Up - Employee Contribution	26,293.22	27,501.79	28,024	-	24,950	-	
100.2640.0220	FICA (SS & Medicare)	33,429.77	34,971.04	35,593	-	31,811	-	
100.2640.0231	Worker's Compensation	1,325.65	1,273.81	8,142	-	7,277	-	
100.2640.0243	OEBB Admin Insurance	80,537.20	83,647.70	27,800	-	14,215	-	
100.2640.0248	OEBB Classified Insurance	-	-	57,888	-	85,290	-	
100.2640.0253	Paid Leave Oregon	3,627.51	4,534.19	6,977	-	7,069	-	
100.2640.0322	Repair & Maintenance	-	-	600	-	-	-	
100.2640.0342	Travel - Out of District	7,171.31	5,733.51	20,000	-	20,000	-	
100.2640.0354	Advertising	-	-	1,000	-	1,000	-	
100.2640.0355	Printing & Binding	-	196.00	500	-	500	-	
100.2640.0390	Other Purchased Services	22,134.18	29,394.53	30,000	-	30,000	-	
100.2640.0410	Consumable Supplies	6,396.03	2,047.06	4,500	-	4,500	-	
100.2640.0460	Non-Consumable Supplies	-	-	6,000	-	1,000	-	
100.2640.0470	Computer Software	19,685.94	34,550.76	25,003	-	24,000	-	
100.2640.0640	Dues and Fees	4,787.66	3,637.00	10,000	-	7,500	-	
FUNCTION: Staff Services		759,517.07	806,776.54	864,150	4.00	792,086	3.50	
100.2645.0130	Ext Hrs - Licensed/Other	3,174.75	2,705.76	5,500	-	5,500	-	
100.2645.0131	Ext Hrs - Classified	3,006.54	6,202.72	4,500	-	4,500	-	
100.2645.0211	PERS - Employer Contribution	1,523.56	2,248.57	-	-	-	-	
100.2645.0212	PERS Pick-Up - Employee Contribution	354.99	526.96	-	-	-	-	
100.2645.0220	FICA (SS & Medicare)	464.82	675.70	-	-	-	-	
100.2645.0231	Worker's Compensation	22.55	55.31	-	-	-	-	
100.2645.0253	Paid Leave Oregon	61.24	87.82	-	-	-	-	
100.2645.0390	Other Purchased Services	14,160.00	14,415.00	7,500	-	15,000	-	
FUNCTION: Staff Health Services		22,768.45	26,917.84	17,500	-	25,000	-	
100.2646.0131	Ext Hrs - Classified	145.81	179.83	-	-	-	-	
100.2646.0211	PERS - Employer Contribution	39.56	49.25	-	-	-	-	
100.2646.0212	PERS Pick-Up - Employee Contribution	8.77	10.82	-	-	-	-	
100.2646.0220	FICA (SS & Medicare)	11.23	13.87	-	-	-	-	
100.2646.0231	Worker's Compensation	0.44	0.53	-	-	-	-	
100.2646.0253	Paid Leave Oregon	1.44	1.80	-	-	-	-	
100.2646.0410	Consumable Supplies	-	-	5,000	-	5,000	-	
FUNCTION: Safety		207.25	256.10	5,000	-	5,000	-	
100.2649.0111	Licensed Salaries	33,805.02	35,753.89	35,228	0.35	37,694	0.35	
100.2649.0211	PERS - Employer Contribution	9,421.45	9,964.67	10,463	-	10,569	-	
100.2649.0212	PERS Pick-Up - Employee Contribution	2,028.32	2,145.24	2,114	-	2,262	-	
100.2649.0220	FICA (SS & Medicare)	2,601.60	2,751.52	2,695	-	2,884	-	
100.2649.0231	Worker's Compensation	101.67	97.55	616	-	660	-	
100.2649.0242	OEBB Licensed Insurance	6,969.65	7,076.22	6,741	-	6,740	-	
100.2649.0253	Paid Leave Oregon	338.07	357.52	528	-	641	-	
100.2649.0390	Other Purchased Services	-	-	1,030	-	-	-	
FUNCTION: Other Staff Services		55,265.78	58,146.61	59,415	0.35	61,450	0.35	

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted		Proposed	
					FTE 2526	Proposed 2627	FTE 2627	
100.2660.0112	Classified Salaries	634,590.02	614,097.75	661,242	7.00	707,529	7.00	
100.2660.0113	Administrator Salaries	160,184.00	138.00	-	-	-	-	
100.2660.0114	Managerial Salaries	-	168,055.00	127,124	1.00	136,023	1.00	
100.2660.0124	Temporary - Classified	-	463.00	-	-	-	-	
100.2660.0131	Ext Hrs - Classified	55.01	2,222.35	1,000	-	1,000	-	
100.2660.0133	Ext Hrs - Translations	115.46	167.38	500	-	300	-	
100.2660.0142	Cell Phone Stipend	2,700.00	3,427.71	2,700	-	-	-	
100.2660.0211	PERS - Employer Contribution	210,200.87	208,887.47	220,805	-	208,665	-	
100.2660.0212	PERS Pick-Up - Employee Contribution	47,800.13	47,457.75	48,003	-	50,691	-	
100.2660.0220	FICA (SS & Medicare)	60,993.99	60,542.53	60,517	-	64,631	-	
100.2660.0231	Worker's Compensation	2,469.40	2,221.39	13,844	-	14,785	-	
100.2660.0243	OEBB Admin Insurance	75,722.90	73,353.25	27,800	-	28,430	-	
100.2660.0248	OEBB Classified Insurance	82,255.62	76,272.48	160,584	-	138,432	-	
100.2660.0253	Paid Leave Oregon	5,774.21	6,824.23	11,855	-	14,362	-	
100.2660.0322	Repair & Maintenance	87,211.19	68,925.50	80,000	-	80,000	-	
100.2660.0324	Rentals	1,984.14	(23,001.37)	25,000	-	25,000	-	
100.2660.0341	Travel - Local in District	-	-	2,000	-	2,000	-	
100.2660.0342	Travel - Out of District	7,171.78	2,925.26	13,000	-	13,000	-	
100.2660.0350	Communication	-	-	70,000	-	70,000	-	
100.2660.0351	Telephone	15,168.19	59,192.20	50,000	-	50,000	-	
100.2660.0353	Postage	17.65	-	150	-	150	-	
100.2660.0355	Printing & Binding	455.24	281,164.94	240,000	-	250,000	-	
100.2660.0359	Other Communication Services	127,369.70	64,257.07	150,000	-	150,000	-	
100.2660.0390	Other Purchased Services	3,578.50	27,752.25	15,000	-	15,000	-	
100.2660.0410	Consumable Supplies	25,235.49	3,013.79	20,000	-	20,000	-	
100.2660.0440	Periodicals	-	114.63	120	-	120	-	
100.2660.0460	Non-Consumable Supplies	37,983.03	23,803.45	30,000	-	30,000	-	
100.2660.0470	Computer Software	237,278.77	166,792.00	185,000	-	250,000	-	
100.2660.0480	Computer Hardware	289,737.35	159,965.34	185,000	-	230,000	-	
100.2660.0640	Dues and Fees	663.16	1,544.34	1,600	-	1,600	-	
FUNCTION: Technology Services		2,116,715.80	2,100,579.69	2,402,844	8.00	2,551,718	8.00	
100.2669.0390	Other Purchased Services	11,129.00	-	-	-	-	-	
100.2669.0480	Computer Hardware	8,276.27	-	-	-	-	-	
FUNCTION: Other Technology Services		19,405.27	-	-	-	-	-	
100.3300.0130	Ext Hrs - Licensed/Other	-	46.92	1,000	-	500	-	
100.3300.0131	Ext Hrs - Classified	200.27	-	2,000	-	1,500	-	
100.3300.0211	PERS - Employer Contribution	23.27	11.81	-	-	560	-	
100.3300.0212	PERS Pick-Up - Employee Contribution	5.58	2.83	-	-	120	-	
100.3300.0220	FICA (SS & Medicare)	15.28	3.61	-	-	153	-	
100.3300.0231	Worker's Compensation	0.67	0.13	-	-	35	-	
100.3300.0253	Paid Leave Oregon	1.98	0.47	-	-	34	-	
100.3300.0324	Rentals	-	-	300	-	300	-	
100.3300.0342	Travel - Out of District	-	64.26	300	-	300	-	
100.3300.0410	Consumable Supplies	2,024.46	-	4,400	-	1,000	-	
FUNCTION: Community Services		2,271.51	130.03	8,000	-	4,502	-	
100.5200.0710	Fund Modifications	1,786,000.00	1,335,800.00	1,887,600	-	2,126,300	-	
FUNCTION: Transfers of Funds		1,786,000.00	1,335,800.00	1,887,600	-	2,126,300	-	
100.6110.0810	Contingency	-	-	250,000	-	250,000	-	
FUNCTION: Operating Contingency		-	-	250,000	-	250,000	-	
100.7000.0820	Reserved for Next Year	-	-	5,501,578	-	5,082,942	-	
FUNCTION: Operating Contingency		-	-	5,501,578	-	5,082,942	-	
Grand Total		82,780,340.33	85,104,279.18	97,799,187	573.28	101,658,844	564.53	

SPECIAL REVENUE

		Resources			
Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
200.0000.1630	Special Functions	13,561.00	3,400.00	25,000	25,000
200.0000.1700	Extra-Curricular Activities	208,529.17	244,209.38	450,000	450,000
200.0000.1920	Contributions and Donations From Private Sources	17,660.55	29,297.00	50,000	50,000
200.0000.1960	Recovery of Prior Years' Expenditure	112.37	13.00	-	-
200.0000.1990	Miscellaneous	545,005.25	319,600.17	500,000	500,000
200.0000.2200	Restricted Revenue	8,000.00	-	25,000	25,000
200.0000.3299	Other Restricted Grants-In-Aid	8,032,696.17	8,691,750.11	11,000,000	13,000,000
200.0000.4500	Restricted Rev From Fed Gov't Through State	19,667,552.74	14,932,070.87	10,395,045	11,125,416
200.0000.5200	Interfund Transfers	9,100.00	-	-	-
200.0000.5400	Resources - Beginning Fund Balance	(12,057,778.00)	(5,004,279.74)	-	-
TOTAL		16,444,439.25	19,216,060.79	22,445,045	25,175,416

Requirements

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1111.0111	Licensed Salaries	188,914.14	204,955.96	178,648	2.00	191,154	2.00
200.1111.0112	Classified Salaries	293,047.01	364,775.47	445,550	11.00	476,739	11.00
200.1111.0124	Temporary - Classified	10,432.55	-	-	-	-	-
200.1111.0125	In-District Subs (Licensed)	1,908.12	-	-	-	-	-
200.1111.0130	Ext Hrs - Licensed/Other	97,535.07	78,777.74	15,606	-	-	-
200.1111.0131	Ext Hrs - Classified	56,816.63	42,731.69	-	-	-	-
200.1111.0133	Ext Hrs - Translations	24,508.76	8,546.46	-	-	-	-
200.1111.0211	PERS - Employer Contribution	163,651.15	175,379.53	167,005	-	178,695	-
200.1111.0212	PERS Pick-Up - Employee Contribution	38,172.11	41,173.21	42,910	-	45,914	-
200.1111.0220	FICA (SS & Medicare)	50,167.89	52,079.08	48,945	-	52,371	-
200.1111.0231	Worker's Compensation	2,116.78	1,980.61	11,197	-	11,980	-
200.1111.0242	OEBB Licensed Insurance	39,975.36	31,837.36	38,518	-	41,214	-
200.1111.0248	OEBB Classified Insurance	182,030.33	204,703.40	212,256	-	227,114	-
200.1111.0253	Paid Leave Oregon	6,498.98	6,767.04	9,504	-	10,170	-
200.1111.0342	Travel - Out of District	77.05	112.28	-	-	-	-
200.1111.0355	Printing & Binding	408.00	-	-	-	-	-
200.1111.0390	Other Purchased Services	81,990.66	12,310.82	275,000	-	275,000	-
200.1111.0410	Consumable Supplies	132,683.18	90,858.53	250,000	-	250,000	-
200.1111.0420	Textbooks	499,870.20	731,793.18	600,000	-	600,000	-
200.1111.0460	Non-Consumable Supplies	-	153.98	1,100,000	-	1,100,000	-
200.1111.0470	Computer Software	12,746.00	19,403.33	350,000	-	350,000	-
200.1111.0480	Computer Hardware	-	-	400,000	-	400,000	-
FUNCTION: Elementary, K-5		1,883,549.97	2,068,339.67	4,145,140	13.00	4,210,351	13.00
200.1113.0343	Travel - Student Out of District	1,168.00	-	-	-	-	-
200.1113.0390	Other Purchased Services	-	2,742.28	-	-	-	-
200.1113.0410	Consumable Supplies	69,080.86	71,445.50	50,000	-	50,000	-
200.1113.0430	Library Books	99.62	-	-	-	-	-
200.1113.0640	Dues and Fees	6,914.50	10,142.77	-	-	-	-
FUNCTION: Elementary Extra-Curricular		77,262.98	84,330.55	50,000	-	50,000	-
200.1121.0111	Licensed Salaries	46,924.68	363,603.54	17,017	0.25	18,209	0.25
200.1121.0112	Classified Salaries	7,066.38	12,511.46	-	-	-	-
200.1121.0123	Temporary - Licensed	-	25,649.76	-	-	-	-
200.1121.0124	Temporary - Classified	7,833.89	2,219.07	-	-	-	-
200.1121.0125	In-District Subs (Licensed)	20,270.52	792.70	-	-	-	-
200.1121.0130	Ext Hrs - Licensed/Other	22,791.32	20,837.72	7,344	-	25,000	-
200.1121.0131	Ext Hrs - Classified	3,261.17	9,861.20	-	-	10,000	-
200.1121.0133	Ext Hrs - Translations	1,777.86	-	-	-	-	-
200.1121.0211	PERS - Employer Contribution	21,003.76	105,980.03	4,954	-	5,300	-
200.1121.0212	PERS Pick-Up - Employee Contribution	4,831.49	24,544.89	2,964	-	3,171	-
200.1121.0220	FICA (SS & Medicare)	7,157.75	32,753.08	1,864	-	1,994	-
200.1121.0231	Worker's Compensation	291.20	1,234.20	426	-	456	-
200.1121.0242	OEBB Licensed Insurance	11,020.74	78,066.76	4,815	-	5,152	-
200.1121.0248	OEBB Classified Insurance	33.34	3,782.03	-	-	-	-
200.1121.0253	Paid Leave Oregon	829.99	4,250.11	336	-	360	-
200.1121.0324	Rentals	-	-	-	-	-	-
200.1121.0342	Travel - Out of District	28.56	-	-	-	-	-
200.1121.0390	Other Purchased Services	53,437.16	42,666.35	-	-	-	-
200.1121.0410	Consumable Supplies	108,780.97	20,341.58	250,000	-	250,000	-
200.1121.0420	Textbooks	253,868.24	533,266.55	-	-	-	-
200.1121.0440	Periodicals	-	1,420.00	-	-	-	-
200.1121.0460	Non-Consumable Supplies	1,250.00	-	-	-	-	-
200.1121.0470	Computer Software	53,510.83	19,223.76	-	-	-	-
200.1121.0640	Dues and Fees	33,119.00	49,331.75	-	-	-	-
FUNCTION: Middle School Programs		659,088.85	1,352,336.54	289,719	0.25	319,642	0.25
200.1122.0355	Printing & Binding	-	-	-	-	-	-
200.1122.0410	Consumable Supplies	3,860.53	11,854.45	50,000	-	50,000	-
200.1122.0640	Dues and Fees	-	2,731.90	-	-	-	-
FUNCTION: Middle School Extra-Curricular		3,860.53	14,586.35	50,000	-	50,000	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1131.0111	Licensed Salaries	108,224.24	220,006.81	199,114	2.00	213,052	3.00
200.1131.0112	Classified Salaries	53,555.48	72,977.79	62,057	1.00	66,401	1.00
200.1131.0123	Temporary - Licensed	143,496.52	-	-	-	-	-
200.1131.0124	Temporary - Classified	1,141.80	709.29	-	-	-	-
200.1131.0125	In-District Subs (Licensed)	2,199.82	54.20	-	-	-	-
200.1131.0130	Ext Hrs - Licensed/Other	37,734.10	4,614.31	34,494	-	35,000	-
200.1131.0131	Ext Hrs - Classified	226.50	1,716.65	-	-	-	-
200.1131.0144	Retention Incentive	-	-	-	-	-	-
200.1131.0211	PERS - Employer Contribution	87,631.96	67,387.34	69,393	-	83,836	-
200.1131.0212	PERS Pick-Up - Employee Contribution	20,916.81	14,685.65	26,491	-	16,767	-
200.1131.0220	FICA (SS & Medicare)	26,436.37	22,091.38	22,618	-	21,378	-
200.1131.0231	Worker's Compensation	1,060.05	815.82	5,174	-	8,384	-
200.1131.0242	OEBB Licensed Insurance	56,051.42	19,786.14	38,518	-	41,214	-
200.1131.0248	OEBB Classified Insurance	28,157.50	30,443.78	19,296	-	20,647	-
200.1131.0253	Paid Leave Oregon	3,389.28	2,870.54	4,259	-	4,557	-
200.1131.0342	Travel - Out of District	-	3,280.99	-	-	-	-
200.1131.0371	Tuition - OR Districts	611,699.20	585,681.18	-	-	-	-
200.1131.0390	Other Purchased Services	46,016.44	13,178.45	-	-	-	-
200.1131.0410	Consumable Supplies	89,902.93	236,664.97	500,000	-	500,000	-
200.1131.0420	Textbooks	100,430.13	51,975.00	-	-	-	-
200.1131.0440	Periodicals	-	710.00	-	-	-	-
200.1131.0460	Non-Consumable Supplies	-	1,878.77	500,000	-	500,000	-
200.1131.0470	Computer Software	201,334.75	21,220.99	-	-	-	-
200.1131.0480	Computer Hardware	29,370.00	22,534.00	-	-	-	-
200.1131.0640	Dues and Fees	-	4,599.00	530,000	-	530,000	-
FUNCTION: High School Programs		1,648,975.30	1,399,883.05	2,011,415	3.00	2,041,236	4.00
200.1132.0130	Ext Hrs - Licensed/Other	5,460.58	-	-	-	-	-
200.1132.0211	PERS - Employer Contribution	1,387.50	-	-	-	-	-
200.1132.0212	PERS Pick-Up - Employee Contribution	329.47	-	-	-	-	-
200.1132.0220	FICA (SS & Medicare)	419.27	-	-	-	-	-
200.1132.0231	Worker's Compensation	16.90	-	-	-	-	-
200.1132.0253	Paid Leave Oregon	54.49	-	-	-	-	-
200.1132.0322	Repair & Maintenance	140.95	-	-	-	-	-
200.1132.0342	Travel - Out of District	4,344.44	4,032.10	-	-	-	-
200.1132.0343	Travel - Student Out of District	18,049.96	555.54	-	-	-	-
200.1132.0355	Printing & Binding	-	160.00	-	-	-	-
200.1132.0374	Other Tuition	-	3,500.00	-	-	-	-
200.1132.0390	Other Purchased Services	2,145.00	12,486.00	-	-	-	-
200.1132.0410	Consumable Supplies	70,240.71	149,579.67	175,000	-	175,000	-
200.1132.0430	Library Books	37.00	-	-	-	-	-
200.1132.0460	Non-Consumable Supplies	3,074.01	4,646.50	-	-	-	-
200.1132.0542	Replacement Equipment Purchase	-	9,984.50	-	-	-	-
200.1132.0640	Dues and Fees	17,752.99	88,963.81	-	-	-	-
FUNCTION: High School Programs		123,453.27	273,908.12	175,000	-	175,000	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1140.0111	Licensed Salaries	76,362.67	78,831.96	80,521	0.80	86,158	0.80
200.1140.0112	Classified Salaries	518,048.72	616,789.38	873,767	18.73	934,930	16.50
200.1140.0122	Substitutes - Classified	105,953.30	10,318.60	-	-	-	-
200.1140.0130	Ext Hrs - Licensed/Other	3,926.13	2,605.10	-	-	-	-
200.1140.0131	Ext Hrs - Classified	101,662.93	78,233.33	-	-	-	-
200.1140.0211	PERS - Employer Contribution	194,441.19	196,320.37	258,944	-	277,070	-
200.1140.0212	PERS Pick-Up - Employee Contribution	46,415.53	46,383.13	57,267	-	61,276	-
200.1140.0220	FICA (SS & Medicare)	63,647.76	61,003.05	73,003	-	78,113	-
200.1140.0231	Worker's Compensation	2,616.47	2,267.41	16,700	-	17,869	-
200.1140.0242	OEBB Licensed Insurance	15,520.39	15,783.09	15,407	-	16,486	-
200.1140.0248	OEBB Classified Insurance	313,679.03	309,720.16	361,478	-	359,721	-
200.1140.0253	Paid Leave Oregon	7,932.08	7,803.35	14,314	-	15,316	-
200.1140.0324	Rentals	87,413.58	80,735.65	95,000	-	95,000	-
200.1140.0332	Non-Reimbursable Student Transportation	595.02	-	15,000	-	15,000	-
200.1140.0341	Travel - Local in District	-	900.00	-	-	-	-
200.1140.0342	Travel - Out of District	12,332.30	8,441.92	-	-	-	-
200.1140.0343	Travel - Student Out of District	253.13	1,440.90	-	-	-	-
200.1140.0350	Communication	399.00	-	-	-	-	-
200.1140.0353	Postage	2,173.73	1,119.25	-	-	-	-
200.1140.0355	Printing & Binding	6,779.92	903.00	6,250	-	6,250	-
200.1140.0374	Other Tuition	-	-	3,750	-	3,750	-
200.1140.0390	Other Purchased Services	91,082.09	54,754.79	50,000	-	50,000	-
200.1140.0410	Consumable Supplies	105,183.99	49,110.72	75,000	-	75,000	-
200.1140.0430	Library Books	13.82	-	-	-	-	-
200.1140.0460	Non-Consumable Supplies	58,197.78	42,014.29	50,000	-	50,000	-
200.1140.0470	Computer Software	85.86	4,500.00	37,500	-	37,500	-
200.1140.0480	Computer Hardware	3,009.53	2,811.92	112,500	-	112,500	-
200.1140.0640	Dues and Fees	2,870.60	11,935.88	11,250	-	11,250	-
200.1140.0670	Taxes and Licenses	-	-	2,500	-	2,500	-
FUNCTION: Pre-Kindergarten		1,820,596.55	1,684,727.25	2,210,152	19.53	2,305,689	17.30
200.1220.0112	Classified Salaries	-	-	-	-	89,837	2.00
200.1220.0130	Ext Hrs - Licensed/Other	211.65	2,032.81	-	-	-	-
200.1220.0131	Ext Hrs - Classified	-	1,648.43	-	-	-	-
200.1220.0133	Ext Hrs - Translations	-	111.20	-	-	-	-
200.1220.0211	PERS - Employer Contribution	53.29	50.77	-	-	35,935	-
200.1220.0212	PERS Pick-Up - Employee Contribution	12.78	12.17	-	-	5,390	-
200.1220.0220	FICA (SS & Medicare)	15.98	15.15	-	-	6,873	-
200.1220.0231	Worker's Compensation	0.62	0.58	-	-	2,695	-
200.1220.0248	OEBB Classified Insurance	-	-	-	-	39,360	-
200.1220.0253	Paid Leave Oregon	2.08	1.98	-	-	1,515	-
200.1220.0390	Other Purchased Services	303.27	2,774.95	-	-	-	-
200.1220.0410	Consumable Supplies	-	4,008.62	-	-	-	-
FUNCTION: Restr Program Students with Disabilities		599.67	10,656.66	-	-	181,605	2.00
200.1223.0111	Licensed Salaries	-	-	-	-	97,041	1.00
200.1223.0130	Ext Hrs - Licensed/Other	-	1,778.00	-	-	-	-
200.1223.0131	Ext Hrs - Classified	-	1,198.42	-	-	-	-
200.1223.0211	PERS - Employer Contribution	-	89.55	-	-	24,345	-
200.1223.0212	PERS Pick-Up - Employee Contribution	-	21.46	-	-	7,112	-
200.1223.0220	FICA (SS & Medicare)	-	27.38	-	-	7,424	-
200.1223.0231	Worker's Compensation	-	0.95	-	-	1,698	-
200.1223.0242	OEBB Licensed Insurance	-	-	-	-	20,607	-
200.1223.0253	Paid Leave Oregon	-	3.55	-	-	1,429	-
200.1223.0342	Travel - Out of District	-	2,255.54	-	-	-	-
200.1223.0390	Other Purchased Services	-	2,212.46	-	-	-	-
200.1223.0410	Consumable Supplies	-	5,695.42	-	-	-	-
FUNCTION: Bridges Program		-	13,282.73	-	-	159,656	1.00

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1224.0111	Licensed Salaries	-	36,941.40	-	-	-	-
200.1224.0121	Substitutes - Licensed	-	288.93	-	-	-	-
200.1224.0130	Ext Hrs - Licensed/Other	126.99	1,901.29	-	-	-	-
200.1224.0131	Ext Hrs - Classified	-	7,320.95	-	-	-	-
200.1224.0133	Ext Hrs - Translations	-	78.12	-	-	-	-
200.1224.0211	PERS - Employer Contribution	31.96	11,936.37	-	-	-	-
200.1224.0212	PERS Pick-Up - Employee Contribution	7.65	2,772.99	-	-	-	-
200.1224.0220	FICA (SS & Medicare)	9.63	3,497.80	-	-	-	-
200.1224.0231	Worker's Compensation	0.37	128.88	-	-	-	-
200.1224.0242	OEBB Licensed Insurance	-	1,563.95	-	-	-	-
200.1224.0253	Paid Leave Oregon	1.26	454.47	-	-	-	-
200.1224.0341	Travel - Local in District	-	139.20	-	-	-	-
200.1224.0390	Other Purchased Services	-	38,843.75	-	-	-	-
200.1224.0410	Consumable Supplies	-	7,226.78	-	-	-	-
200.1224.0470	Computer Software	-	610.17	-	-	-	-
FUNCTION: Life Skills Program		177.86	113,705.05	-	-	-	-
200.1250.0111	Licensed Salaries	68,803.70	314,840.52	190,011	2.50	203,311	2.50
200.1250.0125	In-District Subs (Licensed)	-	1,078.99	-	-	-	-
200.1250.0130	Ext Hrs - Licensed/Other	-	14,215.57	-	-	15,000	-
200.1250.0131	Ext Hrs - Classified	-	4,768.39	-	-	5,000	-
200.1250.0133	Ext Hrs - Translations	-	2,022.22	-	-	5,000	-
200.1250.0145	Special Education Staff stipends	-	49,936.32	-	-	-	-
200.1250.0211	PERS - Employer Contribution	17,340.55	82,180.05	49,091	-	52,528	-
200.1250.0212	PERS Pick-Up - Employee Contribution	4,156.70	19,595.65	12,606	-	13,488	-
200.1250.0220	FICA (SS & Medicare)	5,273.26	25,686.85	14,536	-	15,553	-
200.1250.0231	Worker's Compensation	211.58	929.54	3,325	-	3,558	-
200.1250.0242	OEBB Licensed Insurance	14,549.94	37,489.90	48,147	-	51,517	-
200.1250.0253	Paid Leave Oregon	685.19	3,337.62	2,825	-	3,023	-
200.1250.0342	Travel - Out of District	-	29.48	25,000	-	25,000	-
200.1250.0390	Other Purchased Services	-	4,023.45	80,000	-	80,000	-
200.1250.0410	Consumable Supplies	-	8,461.19	75,000	-	75,000	-
200.1250.0460	Non-Consumable Supplies	-	-	15,000	-	15,000	-
200.1250.0470	Computer Software	-	8,194.88	5,000	-	5,000	-
200.1250.0480	Computer Hardware	-	-	15,000	-	15,000	-
FUNCTION: Resource Room		111,020.92	576,790.62	535,540	2.50	582,978	2.50
200.1260.0410	Consumable Supplies	-	225.86	-	-	-	-
FUNCTION: Early Intervention		-	225.86	-	-	-	-
200.1271.0111	Licensed Salaries	174,691.81	202,759.76	206,338	2.00	220,782	2.00
200.1271.0112	Classified Salaries	26,942.72	48,238.96	-	-	89,837	2.00
200.1271.0125	In-District Subs (Licensed)	206.44	-	-	-	-	-
200.1271.0130	Ext Hrs - Licensed/Other	9,045.81	4,695.48	-	-	-	-
200.1271.0131	Ext Hrs - Classified	5,650.79	90.20	-	-	-	-
200.1271.0211	PERS - Employer Contribution	57,931.58	71,874.70	55,180	-	124,248	-
200.1271.0212	PERS Pick-Up - Employee Contribution	12,966.77	16,102.09	16,319	-	18,637	-
200.1271.0220	FICA (SS & Medicare)	16,572.74	20,495.83	15,785	-	23,762	-
200.1271.0231	Worker's Compensation	660.82	720.66	3,611	-	9,319	-
200.1271.0242	OEBB Licensed Insurance	48,119.79	49,728.82	38,518	-	41,214	-
200.1271.0248	OEBB Classified Insurance	15,105.30	28,319.04	-	-	20,607	-
200.1271.0253	Paid Leave Oregon	2,150.18	2,663.21	3,019	-	3,230	-
200.1271.0341	Travel - Local in District	-	379.76	-	-	-	-
200.1271.0342	Travel - Out of District	-	85.16	-	-	-	-
200.1271.0374	Other Tuition	-	24,400.00	-	-	25,000	-
200.1271.0390	Other Purchased Services	21.22	47.00	-	-	-	-
200.1271.0410	Consumable Supplies	3,760.88	16,562.42	-	-	-	-
200.1271.0420	Textbooks	4,190.16	-	-	-	-	-
200.1271.0470	Computer Software	103,712.00	58,295.00	105,000	-	105,000	-
FUNCTION: Remediation		481,729.01	545,458.09	443,770	2.00	681,636	4.00

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1272.0111	Licensed Salaries	247,393.42	203,571.77	217,737	2.00	232,979	2.00
200.1272.0112	Classified Salaries	46,351.20	28,816.99	83,959	2.00	131,816	2.50
200.1272.0130	Ext Hrs - Licensed/Other	51,389.73	78,310.47	-	-	-	-
200.1272.0131	Ext Hrs - Classified	23,680.76	38,483.24	-	-	-	-
200.1272.0211	PERS - Employer Contribution	95,726.94	93,621.57	78,129	-	145,918	-
200.1272.0212	PERS Pick-Up - Employee Contribution	21,562.62	21,206.68	24,534	-	21,888	-
200.1272.0220	FICA (SS & Medicare)	28,210.28	27,594.23	23,080	-	27,907	-
200.1272.0231	Worker's Compensation	1,129.70	994.49	5,280	-	10,944	-
200.1272.0242	OEBB Licensed Insurance	44,099.11	51,237.29	38,518	-	41,214	-
200.1272.0248	OEBB Classified Insurance	31,082.22	20,939.52	38,592	-	48,240	-
200.1272.0253	Paid Leave Oregon	3,523.05	3,585.73	4,404	-	4,712	-
200.1272.0332	Non-Reimbursable Student Transportation	199.36	-	-	-	-	-
200.1272.0341	Travel - Local in District	352.09	-	-	-	-	-
200.1272.0342	Travel - Out of District	99.30	60.37	-	-	-	-
200.1272.0343	Travel - Student Out of District	3,875.10	1,680.00	-	-	-	-
200.1272.0374	Other Tuition	11,445.00	-	-	-	-	-
200.1272.0390	Other Purchased Services	11,458.78	12,308.22	-	-	-	-
200.1272.0410	Consumable Supplies	51,082.82	107,323.10	75,000	-	75,000	-
200.1272.0470	Computer Software	16,364.00	42,920.90	17,500	-	17,500	-
200.1272.0480	Computer Hardware	25,730.00	10,722.64	27,000	-	27,000	-
200.1272.0640	Dues and Fees	85.00	-	-	-	-	-
FUNCTION: Title I		714,840.48	743,377.21	633,733	4.00	785,118	4.50
200.1280.0121	Substitutes - Licensed	66.75	-	-	-	-	-
200.1280.0125	In-District Subs (Licensed)	100.38	-	-	-	-	-
200.1280.0131	Ext Hrs - Classified	-	59.87	-	-	-	-
200.1280.0211	PERS - Employer Contribution	44.78	15.08	-	-	-	-
200.1280.0212	PERS Pick-Up - Employee Contribution	4.03	3.61	-	-	-	-
200.1280.0220	FICA (SS & Medicare)	12.85	4.60	-	-	-	-
200.1280.0231	Worker's Compensation	0.52	0.19	-	-	-	-
200.1280.0253	Paid Leave Oregon	1.67	0.60	-	-	-	-
200.1280.0410	Consumable Supplies	3,539.91	5,755.59	-	-	-	-
FUNCTION: Alternative Education		3,770.89	5,839.54	-	-	-	-
200.1281.0371	Tuition - OR Districts	24,019.00	47,054.00	25,000	-	25,000	-
FUNCTION: Public Alternative Programs		24,019.00	47,054.00	25,000	-	25,000	-
200.1288.0360	Charter School Payments	584,633.68	159,615.55	500,000	-	650,000	-
FUNCTION: Charter Schools		584,633.68	159,615.55	500,000	-	650,000	-
200.1291.0111	Licensed Salaries	-	102,517.29	102,551	1.00	109,730	1.00
200.1291.0112	Classified Salaries	-	42,357.48	66,429	2.00	137,508	3.00
200.1291.0124	Temporary - Classified	5,435.24	1,256.13	-	-	-	-
200.1291.0131	Ext Hrs - Classified	255.98	147.29	-	-	-	-
200.1291.0211	PERS - Employer Contribution	885.87	34,710.72	47,624	-	98,895	-
200.1291.0212	PERS Pick-Up - Employee Contribution	212.35	7,622.66	10,500	-	14,834	-
200.1291.0220	FICA (SS & Medicare)	437.95	11,257.44	12,927	-	18,914	-
200.1291.0231	Worker's Compensation	18.24	411.59	2,957	-	7,417	-
200.1291.0242	OEBB Licensed Insurance	-	17,555.47	19,259	-	20,607	-
200.1291.0248	OEBB Classified Insurance	-	25,436.12	38,592	-	60,733	-
200.1291.0253	Paid Leave Oregon	56.91	1,462.84	2,527	-	2,704	-
200.1291.0390	Other Purchased Services	5,000.00	75,246.38	-	-	-	-
200.1291.0410	Consumable Supplies	32,201.76	42,602.74	-	-	-	-
200.1291.0470	Computer Software	33,068.00	26,025.00	-	-	-	-
FUNCTION: ESL		77,572.30	388,609.15	303,367	3.00	471,342	4.00

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1293.0111	Licensed Salaries	70,090.83	107,497.58	96,229	1.20	102,965	1.20
200.1293.0112	Classified Salaries	66,379.14	144,832.53	200,499	2.30	475,707	5.10
200.1293.0124	Temporary - Classified	14,358.06	20,683.83	-	-	-	-
200.1293.0130	Ext Hrs - Licensed/Other	232,945.34	3,363.25	-	-	-	-
200.1293.0131	Ext Hrs - Classified	107,341.26	59,443.51	-	-	-	-
200.1293.0211	PERS - Employer Contribution	112,569.49	80,119.90	81,060	-	192,323	-
200.1293.0212	PERS Pick-Up - Employee Contribution	24,934.25	17,433.94	19,050	-	45,199	-
200.1293.0220	FICA (SS & Medicare)	78,504.86	23,532.69	22,700	-	53,858	-
200.1293.0231	Worker's Compensation	1,164.76	910.08	5,193	-	12,320	-
200.1293.0242	OEBB Licensed Insurance	(17,210.71)	25,282.75	23,111	-	24,728	-
200.1293.0248	OEBB Classified Insurance	11,205.56	57,465.52	44,381	-	100,368	-
200.1293.0253	Paid Leave Oregon	1,629.58	3,130.03	4,428	-	10,506	-
200.1293.0324	Rentals	40,855.15	42,176.47	-	-	-	-
200.1293.0330	Student Transportation Services	90.00	-	-	-	-	-
200.1293.0332	Non-Reimbursable Student Transportation	216.44	-	-	-	-	-
200.1293.0341	Travel - Local in District	215.99	64.57	-	-	-	-
200.1293.0342	Travel - Out of District	32,057.22	19,014.13	-	-	-	-
200.1293.0343	Travel - Student Out of District	101,559.20	66,374.89	125,000	-	125,000	-
200.1293.0353	Postage	157.19	-	-	-	-	-
200.1293.0374	Other Tuition	22,190.00	56,400.00	27,500	-	27,500	-
200.1293.0390	Other Purchased Services	8,262.53	20,096.30	-	-	-	-
200.1293.0410	Consumable Supplies	25,730.77	42,953.16	35,000	-	35,000	-
200.1293.0480	Computer Hardware	1,498.92	156.40	-	-	-	-
200.1293.0640	Dues and Fees	270.00	10.00	25,000	-	-	-
FUNCTION: Migrant Education		937,015.83	790,941.53	709,150	3.50	1,205,474	6.30
200.1299.0112	Classified Salaries	102,470.91	145,909.85	153,940	3.50	164,716	3.50
200.1299.0113	Administrator Salaries	130,156.00	96.00	-	-	-	-
200.1299.0114	Managerial Salaries	-	103,245.58	105,585	1.50	112,976	1.50
200.1299.0124	Temporary - Classified	178,498.85	190,978.22	-	-	-	-
200.1299.0130	Ext Hrs - Licensed/Other	1,729.77	-	-	-	-	-
200.1299.0131	Ext Hrs - Classified	23,942.39	18,792.50	-	-	-	-
200.1299.0142	Cell Phone Stipend	2,400.00	2,400.00	2,592	-	-	-
200.1299.0211	PERS - Employer Contribution	85,047.82	87,566.67	68,982	-	73,810	-
200.1299.0212	PERS Pick-Up - Employee Contribution	16,760.84	16,901.72	16,220	-	17,356	-
200.1299.0220	FICA (SS & Medicare)	32,715.22	32,658.58	20,052	-	21,456	-
200.1299.0231	Worker's Compensation	1,487.66	1,407.55	4,587	-	4,908	-
200.1299.0242	OEBB Licensed Insurance	-	-	41,700	-	44,619	-
200.1299.0243	OEBB Admin Insurance	42,877.98	45,239.58	-	-	-	-
200.1299.0248	OEBB Classified Insurance	33,781.87	30,078.60	71,788	-	76,813	-
200.1299.0253	Paid Leave Oregon	4,173.11	4,590.56	3,921	-	4,196	-
200.1299.0332	Non-Reimbursable Student Transportation	489.61	-	-	-	-	-
200.1299.0342	Travel - Out of District	8.00	-	-	-	-	-
200.1299.0343	Travel - Student Out of District	1,587.22	1,620.29	-	-	-	-
200.1299.0374	Other Tuition	31,590.00	14,200.00	35,000	-	35,000	-
200.1299.0390	Other Purchased Services	1,713.50	2,359.82	-	-	-	-
200.1299.0410	Consumable Supplies	54,407.42	34,210.34	75,000	-	75,000	-
FUNCTION: Other Programs		745,838.17	732,255.86	599,368	5.00	630,850	5.00
200.1400.0130	Ext Hrs - Licensed/Other	(59,839.32)	5,969.54	1,000,000	-	1,000,000	-
200.1400.0131	Ext Hrs - Classified	81,467.18	10,488.38	-	-	-	-
200.1400.0211	PERS - Employer Contribution	18,627.89	4,390.58	300,000	-	321,000	-
200.1400.0212	PERS Pick-Up - Employee Contribution	4,326.91	778.02	60,000	-	64,200	-
200.1400.0220	FICA (SS & Medicare)	6,507.79	1,258.12	76,500	-	81,855	-
200.1400.0231	Worker's Compensation	1,308.17	42.40	20,000	-	21,400	-
200.1400.0253	Paid Leave Oregon	34.53	163.45	-	-	-	-
200.1400.0332	Non-Reimbursable Student Transportation	-	2,162.52	-	-	-	-
200.1400.0374	Other Tuition	63,519.32	-	-	-	-	-
200.1400.0390	Other Purchased Services	1,297.10	933.48	-	-	-	-
200.1400.0410	Consumable Supplies	4,845.96	12,255.29	500,000	-	500,000	-
FUNCTION: Summer School Programs		122,095.53	38,441.78	1,956,500	-	1,988,455	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.1410.0124	Temporary - Classified	63,464.50	70,707.23	-	-	-	-
200.1410.0130	Ext Hrs - Licensed/Other	165,940.78	286,775.67	-	-	-	-
200.1410.0131	Ext Hrs - Classified	93,100.21	56,382.92	-	-	-	-
200.1410.0211	PERS - Employer Contribution	70,384.50	91,153.09	-	-	-	-
200.1410.0212	PERS Pick-Up - Employee Contribution	15,722.91	20,215.31	-	-	-	-
200.1410.0220	FICA (SS & Medicare)	23,799.12	31,252.93	-	-	-	-
200.1410.0231	Worker's Compensation	1,004.88	1,240.63	-	-	-	-
200.1410.0253	Paid Leave Oregon	116.57	4,133.88	-	-	-	-
200.1410.0332	Non-Reimbursable Student Transportation	-	867.24	-	-	-	-
200.1410.0341	Travel - Local in District	-	84.29	-	-	-	-
200.1410.0342	Travel - Out of District	-	455.87	-	-	-	-
200.1410.0343	Travel - Student Out of District	8,238.92	-	-	-	-	-
200.1410.0390	Other Purchased Services	7,455.07	3,634.90	-	-	-	-
200.1410.0410	Consumable Supplies	64,593.42	114,855.51	-	-	-	-
FUNCTION: Summer School - Intermediate		513,820.88	681,759.47	-	-	-	-
200.1420.0124	Temporary - Classified	514.69	-	-	-	-	-
200.1420.0130	Ext Hrs - Licensed/Other	70,290.00	134,389.34	-	-	-	-
200.1420.0131	Ext Hrs - Classified	69,338.65	160,453.70	-	-	-	-
200.1420.0211	PERS - Employer Contribution	35,517.59	65,438.98	-	-	-	-
200.1420.0212	PERS Pick-Up - Employee Contribution	8,271.15	15,506.06	-	-	-	-
200.1420.0220	FICA (SS & Medicare)	10,719.73	22,688.44	-	-	-	-
200.1420.0231	Worker's Compensation	433.35	897.14	-	-	-	-
200.1420.0253	Paid Leave Oregon	19.93	2,948.19	-	-	-	-
200.1420.0341	Travel - Local in District	-	87.70	-	-	-	-
200.1420.0342	Travel - Out of District	-	141.67	-	-	-	-
200.1420.0343	Travel - Student Out of District	7,582.92	-	-	-	-	-
200.1420.0410	Consumable Supplies	15,987.91	45,389.50	-	-	-	-
FUNCTION: Middle School Summer School Programs		218,675.92	447,940.72	-	-	-	-
200.1430.0130	Ext Hrs - Licensed/Other	36,461.23	-	-	-	-	-
200.1430.0131	Ext Hrs - Classified	17,756.46	-	-	-	-	-
200.1430.0211	PERS - Employer Contribution	13,322.19	-	-	-	-	-
200.1430.0212	PERS Pick-Up - Employee Contribution	3,155.43	-	-	-	-	-
200.1430.0220	FICA (SS & Medicare)	4,147.77	-	-	-	-	-
200.1430.0231	Worker's Compensation	168.96	-	-	-	-	-
200.1430.0253	Paid Leave Oregon	41.63	-	-	-	-	-
FUNCTION: High School Summer School Programs		75,053.67	-	-	-	-	-
200.2110.0410	Consumable Supplies	50.72	-	-	-	-	-
FUNCTION: Service Area Direction		50.72	-	-	-	-	-
200.2112.0112	Classified Salaries	131,033.93	90,474.01	101,475	2.00	158,578	2.50
200.2112.0124	Temporary - Classified	784.69	-	-	-	-	-
200.2112.0130	Ext Hrs - Licensed/Other	24,703.46	177.80	-	-	-	-
200.2112.0131	Ext Hrs - Classified	58,751.52	-	-	-	-	-
200.2112.0133	Ext Hrs - Translations	480.89	99.82	-	-	-	-
200.2112.0142	Cell Phone Stipend	270.00	180.00	1,166	-	-	-
200.2112.0211	PERS - Employer Contribution	50,871.50	22,901.53	26,981	-	63,431	-
200.2112.0212	PERS Pick-Up - Employee Contribution	12,223.95	5,488.36	6,414	-	9,515	-
200.2112.0220	FICA (SS & Medicare)	16,540.51	6,943.11	7,852	-	12,131	-
200.2112.0231	Worker's Compensation	729.40	256.48	1,796	-	4,757	-
200.2112.0248	OEBB Classified Insurance	52,845.78	22,224.79	38,592	-	49,200	-
200.2112.0253	Paid Leave Oregon	2,145.48	902.19	1,535	-	1,642	-
200.2112.0341	Travel - Local in District	573.96	609.71	-	-	-	-
200.2112.0342	Travel - Out of District	465.02	2,482.02	-	-	-	-
200.2112.0343	Travel - Student Out of District	598.00	-	-	-	-	-
200.2112.0355	Printing & Binding	19,014.86	689.00	-	-	-	-
200.2112.0390	Other Purchased Services	-	1,497.00	-	-	-	-
200.2112.0410	Consumable Supplies	43,720.48	8,714.70	50,000	-	-	-
FUNCTION: Attendance Services		415,753.43	163,640.52	235,811	2.00	299,254	2.50

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.2113.0111	Licensed Salaries	80,732.18	85,801.90	90,693	1.00	97,041	1.00
200.2113.0131	Ext Hrs - Classified	2,616.47	1,196.92	-	-	-	-
200.2113.0211	PERS - Employer Contribution	21,053.62	19,893.43	22,752	-	24,345	-
200.2113.0212	PERS Pick-Up - Employee Contribution	5,030.09	4,761.94	6,647	-	7,112	-
200.2113.0220	FICA (SS & Medicare)	6,411.66	6,070.54	6,938	-	7,424	-
200.2113.0231	Worker's Compensation	254.36	219.58	1,587	-	1,698	-
200.2113.0242	OEBB Licensed Insurance	9,903.56	12,734.30	19,259	-	20,607	-
200.2113.0253	Paid Leave Oregon	833.11	788.78	1,335	-	1,429	-
200.2113.0341	Travel - Local in District	3.47	37.92	-	-	-	-
FUNCTION: Social Work Services		126,838.52	131,505.31	149,211	1.00	159,656	1.00
200.2114.0131	Ext Hrs - Classified	640.04	-	-	-	-	-
200.2114.0211	PERS - Employer Contribution	178.38	-	-	-	-	-
200.2114.0212	PERS Pick-Up - Employee Contribution	38.40	-	-	-	-	-
200.2114.0220	FICA (SS & Medicare)	48.06	-	-	-	-	-
200.2114.0231	Worker's Compensation	1.97	-	-	-	-	-
200.2114.0253	Paid Leave Oregon	6.23	-	-	-	-	-
200.2114.0470	Computer Software	26,125.67	14,949.21	30,000	-	30,000	-
FUNCTION: Student Accounting Services		27,038.75	14,949.21	30,000	-	30,000	-
200.2115.0142	Cell Phone Stipend	180.00	-	-	-	-	-
200.2115.0211	PERS - Employer Contribution	37.88	-	-	-	-	-
200.2115.0212	PERS Pick-Up - Employee Contribution	9.12	-	-	-	-	-
200.2115.0220	FICA (SS & Medicare)	11.35	-	-	-	-	-
200.2115.0231	Worker's Compensation	0.48	-	-	-	-	-
200.2115.0248	OEBB Classified Insurance	1.49	-	-	-	-	-
200.2115.0253	Paid Leave Oregon	1.48	-	-	-	-	-
FUNCTION: Student Safety		241.80	-	-	-	-	-
200.2117.0111	Licensed Salaries	39,767.59	1,805.44	46,433	1.00	-	-
200.2117.0112	Classified Salaries	89,359.17	49,018.15	142,041	1.00	201,983	1.50
200.2117.0131	Ext Hrs - Classified	4,932.51	2,663.69	-	-	-	-
200.2117.0142	Cell Phone Stipend	90.00	90.00	194	-	-	-
200.2117.0211	PERS - Employer Contribution	29,097.16	19,522.39	54,512	-	80,793	-
200.2117.0212	PERS Pick-Up - Employee Contribution	6,509.04	4,214.62	11,363	-	12,119	-
200.2117.0220	FICA (SS & Medicare)	14,991.17	5,317.19	14,433	-	15,452	-
200.2117.0231	Worker's Compensation	232.43	200.92	3,302	-	6,059	-
200.2117.0242	OEBB Licensed Insurance	-	434.58	19,296	-	-	-
200.2117.0248	OEBB Classified Insurance	23,374.46	12,338.50	19,296	-	29,520	-
200.2117.0253	Paid Leave Oregon	936.93	690.83	2,829	-	3,027	-
200.2117.0341	Travel - Local in District	-	303.37	-	-	-	-
200.2117.0342	Travel - Out of District	-	7,514.08	-	-	-	-
200.2117.0355	Printing & Binding	159.00	363.00	-	-	-	-
200.2117.0410	Consumable Supplies	108.91	-	50,000	-	50,000	-
FUNCTION: Identification and Recruitment of Migrant Children		209,558.37	104,476.76	363,698	2.00	398,953	1.50
200.2120.0112	Classified Salaries	30,364.64	43,185.98	48,507	1.00	51,903	1.00
200.2120.0142	Cell Phone Stipend	135.00	180.00	194	-	-	-
200.2120.0211	PERS - Employer Contribution	7,708.28	11,068.68	12,876	-	13,777	-
200.2120.0212	PERS Pick-Up - Employee Contribution	1,847.79	2,653.33	2,959	-	3,166	-
200.2120.0220	FICA (SS & Medicare)	25,372.20	3,165.93	3,726	-	3,986	-
200.2120.0231	Worker's Compensation	-	124.67	852	-	912	-
200.2120.0248	OEBB Classified Insurance	-	28,813.20	19,296	-	20,647	-
200.2120.0253	Paid Leave Oregon	270.08	411.37	730	-	781	-
FUNCTION: Guidance Services		65,697.99	89,603.16	89,140	1.00	95,172	1.00

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.2122.0111	Licensed Salaries	439,072.29	540,705.81	569,123	6.50	583,961	6.00
200.2122.0130	Ext Hrs - Licensed/Other	-	177.80	-	-	-	-
200.2122.0211	PERS - Employer Contribution	84,829.21	138,330.58	154,047	-	164,830	-
200.2122.0212	PERS Pick-Up - Employee Contribution	-	32,577.03	34,147	-	36,538	-
200.2122.0220	FICA (SS & Medicare)	-	41,439.95	43,538	-	46,586	-
200.2122.0231	Worker's Compensation	-	1,493.83	9,960	-	10,657	-
200.2122.0242	OEBB Licensed Insurance	-	133,445.30	125,182	-	118,080	-
200.2122.0253	Paid Leave Oregon	-	5,384.56	8,537	-	9,134	-
200.2122.0342	Travel - Out of District	13,979.36	-	-	-	-	-
200.2122.0390	Other Purchased Services	2,600.00	48,399.38	5,000	-	5,000	-
200.2122.0410	Consumable Supplies	4,325.56	782.66	10,000	-	10,000	-
200.2122.0460	Non-Consumable Supplies	-	976.00	-	-	-	-
FUNCTION: Counseling		544,806.42	943,712.90	959,533	6.50	984,786	6.00
200.2130.0342	Travel - Out of District	-	48.02	-	-	-	-
200.2130.0410	Consumable Supplies	4,469.70	-	-	-	-	-
FUNCTION: Health Services		4,469.70	48.02	-	-	-	-
200.2134.0112	Classified Salaries	89,697.32	95,106.11	101,936	2.00	109,071	2.00
200.2134.0142	Cell Phone Stipend	360.00	360.00	389	-	-	-
200.2134.0211	PERS - Employer Contribution	22,671.96	24,033.80	27,057	-	28,951	-
200.2134.0212	PERS Pick-Up - Employee Contribution	5,434.76	5,761.24	6,213	-	6,648	-
200.2134.0220	FICA (SS & Medicare)	6,688.90	7,102.82	7,828	-	8,376	-
200.2134.0231	Worker's Compensation	290.12	277.42	1,791	-	1,916	-
200.2134.0248	OEBB Classified Insurance	51,453.36	53,142.48	38,592	-	41,293	-
200.2134.0253	Paid Leave Oregon	869.22	922.93	1,533	-	1,641	-
FUNCTION: Nurse Services		177,465.64	186,706.80	185,338	2.00	197,896	2.00
200.2135.0640	Dues and Fees	-	2,814.94	-	-	-	-
FUNCTION: MAC Monies		-	2,814.94	-	-	-	-
200.2139.0390	Other Purchased Services	37,904.00	(28,428.00)	40,000	-	40,000	-
FUNCTION: Other Health Services		37,904.00	(28,428.00)	40,000	-	40,000	-
200.2142.0130	Ext Hrs - Licensed/Other	4,233.01	6,938.87	-	-	-	-
200.2142.0131	Ext Hrs - Classified	-	158.60	-	-	-	-
200.2142.0133	Ext Hrs - Translations	-	72.53	-	-	-	-
200.2142.0211	PERS - Employer Contribution	996.86	85.42	-	-	-	-
200.2142.0212	PERS Pick-Up - Employee Contribution	238.98	20.47	-	-	-	-
200.2142.0220	FICA (SS & Medicare)	300.07	25.66	-	-	-	-
200.2142.0231	Worker's Compensation	12.73	0.98	-	-	-	-
200.2142.0253	Paid Leave Oregon	30.78	3.34	-	-	-	-
200.2142.0341	Travel - Local in District	-	724.15	-	-	-	-
200.2142.0342	Travel - Out of District	-	1,565.00	-	-	-	-
200.2142.0390	Other Purchased Services	9,562.84	15,000.00	-	-	15,000	-
200.2142.0410	Consumable Supplies	3,121.98	17,352.27	-	-	-	-
200.2142.0640	Dues and Fees	-	1,250.00	-	-	-	-
FUNCTION: Psychological Testing Services		18,497.25	43,197.29	-	-	15,000	-
200.2143.0111	Licensed Salaries	460,817.18	461,794.71	519,722	5.50	661,464	7.00
200.2143.0130	Ext Hrs - Licensed/Other	2,793.79	1,476.04	-	-	-	-
200.2143.0142	Cell Phone Stipend	360.00	285.00	389	-	-	-
200.2143.0211	PERS - Employer Contribution	125,417.79	125,297.80	146,851	-	264,586	-
200.2143.0212	PERS Pick-Up - Employee Contribution	27,889.58	27,789.87	32,538	-	39,687	-
200.2143.0220	FICA (SS & Medicare)	35,441.02	35,344.53	39,788	-	50,602	-
200.2143.0231	Worker's Compensation	1,409.83	1,267.44	9,102	-	19,844	-
200.2143.0242	OEBB Licensed Insurance	116,569.37	128,991.94	105,923	-	137,760	-
200.2143.0253	Paid Leave Oregon	4,519.05	4,592.67	7,777	-	8,866	-
200.2143.0341	Travel - Local in District	-	290.32	-	-	-	-
200.2143.0342	Travel - Out of District	-	675.76	-	-	-	-
200.2143.0410	Consumable Supplies	113.84	-	-	-	-	-
FUNCTION: Psychological Counseling Services		775,331.45	787,806.08	862,091	5.50	1,182,809	7.00

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.2150.0130	Ext Hrs - Licensed/Other	4,719.80	11,076.87	-	-	-	-
200.2150.0211	PERS - Employer Contribution	1,187.21	-	-	-	-	-
200.2150.0212	PERS Pick-Up - Employee Contribution	284.61	-	-	-	-	-
200.2150.0220	FICA (SS & Medicare)	362.36	-	-	-	-	-
200.2150.0231	Worker's Compensation	14.99	-	-	-	-	-
200.2150.0253	Paid Leave Oregon	38.91	-	-	-	-	-
200.2150.0322	Repair & Maintenance	800.00	1,115.00	-	-	-	-
200.2150.0341	Travel - Local in District	-	339.69	-	-	-	-
200.2150.0390	Other Purchased Services	-	120,847.50	-	-	-	-
200.2150.0410	Consumable Supplies	715.11	5,500.34	-	-	-	-
200.2150.0640	Dues and Fees	225.00	778.00	-	-	-	-
FUNCTION: Speech Pathology and Audiology Services		8,347.99	139,657.40	-	-	-	-
200.2160.0390	Other Purchased Services	8,404.20	22,269.52	-	-	-	-
FUNCTION: Other Student Treatment Services		8,404.20	22,269.52	-	-	-	-
200.2190.0111	Licensed Salaries	181,496.86	86,096.21	105,034	1.00	56,194	0.50
200.2190.0113	Administrator Salaries	96,649.83	100,915.91	103,940	0.60	111,216	1.00
200.2190.0130	Ext Hrs - Licensed/Other	1,735.53	1,742.37	-	-	-	-
200.2190.0131	Ext Hrs - Classified	1,281.39	7,383.77	-	-	-	-
200.2190.0133	Ext Hrs - Translations	-	133.35	-	-	-	-
200.2190.0142	Cell Phone Stipend	180.00	720.00	389	-	-	-
200.2190.0211	PERS - Employer Contribution	77,269.73	51,765.87	57,889	-	61,942	-
200.2190.0212	PERS Pick-Up - Employee Contribution	17,408.04	11,716.82	13,541	-	14,489	-
200.2190.0220	FICA (SS & Medicare)	21,510.35	14,829.68	16,016	-	17,137	-
200.2190.0231	Worker's Compensation	847.85	532.66	3,664	-	3,920	-
200.2190.0242	OEBB Licensed Insurance	47,971.84	23,254.39	35,939	-	38,455	-
200.2190.0243	OEBB Admin Insurance	15,154.20	15,693.05	-	-	-	-
200.2190.0253	Paid Leave Oregon	2,634.45	1,926.93	3,122	-	3,341	-
200.2190.0324	Rentals	50,211.06	11,271.33	-	-	-	-
200.2190.0341	Travel - Local in District	-	480.06	-	-	-	-
200.2190.0342	Travel - Out of District	9,048.31	34,931.82	-	-	-	-
200.2190.0355	Printing & Binding	-	2,401.00	-	-	-	-
200.2190.0382	Legal Services	-	2,753.70	-	-	-	-
200.2190.0390	Other Purchased Services	-	28,669.00	-	-	-	-
200.2190.0410	Consumable Supplies	3,541.85	32,798.80	-	-	-	-
200.2190.0470	Computer Software	-	24,108.61	-	-	-	-
200.2190.0640	Dues and Fees	16,190.00	1,770.00	-	-	-	-
FUNCTION: Service Direction, Student Support Services		543,131.29	455,895.33	339,535	1.60	306,694	1.50
200.2210.0111	Licensed Salaries	204,761.42	220,235.98	252,664	2.00	270,350	2.00
200.2210.0130	Ext Hrs - Licensed/Other	1,206.41	-	-	-	-	-
200.2210.0131	Ext Hrs - Classified	886.68	-	-	-	-	-
200.2210.0211	PERS - Employer Contribution	55,543.34	58,385.97	62,355	-	66,719	-
200.2210.0212	PERS Pick-Up - Employee Contribution	12,694.25	13,254.04	23,344	-	24,978	-
200.2210.0220	FICA (SS & Medicare)	15,862.17	16,911.07	19,329	-	20,682	-
200.2210.0231	Worker's Compensation	623.47	600.52	4,422	-	4,731	-
200.2210.0242	OEBB Licensed Insurance	20,743.53	8,987.02	38,518	-	41,214	-
200.2210.0253	Paid Leave Oregon	2,052.32	2,197.40	3,634	-	3,888	-
200.2210.0341	Travel - Local in District	12,042.50	318.22	-	-	-	-
200.2210.0342	Travel - Out of District	254.94	279.40	-	-	-	-
200.2210.0390	Other Purchased Services	1,657.83	-	-	-	-	-
200.2210.0410	Consumable Supplies	30,111.08	-	-	-	-	-
200.2210.0640	Dues and Fees	473.56	-	-	-	-	-
FUNCTION: Improvement of Instruction Services		358,913.50	321,169.62	404,264	2.00	432,562	2.00
200.2211.0130	Ext Hrs - Licensed/Other	-	3,595.59	-	-	-	-
200.2211.0211	PERS - Employer Contribution	-	905.75	-	-	-	-
200.2211.0212	PERS Pick-Up - Employee Contribution	-	217.13	-	-	-	-
200.2211.0220	FICA (SS & Medicare)	-	276.83	-	-	-	-
200.2211.0231	Worker's Compensation	-	9.66	-	-	-	-
200.2211.0243	OEBB Admin Insurance	-	401.69	-	-	-	-
200.2211.0253	Paid Leave Oregon	-	35.98	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		-	5,442.63	-	-	-	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.2219.0124	Temporary - Classified	13,923.56	20,494.52	-	-	-	-
200.2219.0130	Ext Hrs - Licensed/Other	423.30	-	-	-	-	-
200.2219.0131	Ext Hrs - Classified	3,769.72	7,678.40	-	-	-	-
200.2219.0211	PERS - Employer Contribution	2,296.59	3,348.62	-	-	-	-
200.2219.0212	PERS Pick-Up - Employee Contribution	406.49	519.81	-	-	-	-
200.2219.0220	FICA (SS & Medicare)	1,251.83	1,797.52	-	-	-	-
200.2219.0231	Worker's Compensation	62.96	89.70	-	-	-	-
200.2219.0248	OEBB Classified Insurance	65.81	33.91	-	-	-	-
200.2219.0253	Paid Leave Oregon	180.98	281.24	-	-	-	-
200.2219.0341	Travel - Local in District	248.10	165.78	-	-	-	-
200.2219.0342	Travel - Out of District	14,043.73	16,338.04	-	-	-	-
200.2219.0353	Postage	-	93.15	-	-	-	-
200.2219.0390	Other Purchased Services	12,526.96	46,521.99	-	-	-	-
200.2219.0410	Consumable Supplies	7,916.17	49,042.67	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		57,116.20	146,405.35	-	-	-	-
200.2222.0430	Library Books	289.86	5,000.00	-	-	-	-
FUNCTION: Library/Media Center		289.86	5,000.00	-	-	-	-
200.2230.0410	Consumable Supplies	6,060.08	-	-	-	-	-
200.2230.0470	Computer Software	23,745.46	21,641.30	56,000	-	56,000	-
FUNCTION: Assessment and Testing		29,805.54	21,641.30	56,000	-	56,000	-
200.2240.0111	Licensed Salaries	590,499.66	326,389.31	343,561	3.00	458,081	4.00
200.2240.0130	Ext Hrs - Licensed/Other	108,751.57	110,754.71	110,000	-	110,000	-
200.2240.0131	Ext Hrs - Classified	13,576.91	9,818.72	15,000	-	15,000	-
200.2240.0133	Ext Hrs - Translations	84.66	3,498.59	-	-	-	-
200.2240.0211	PERS - Employer Contribution	189,027.72	110,760.44	91,183	-	183,233	-
200.2240.0212	PERS Pick-Up - Employee Contribution	42,761.24	26,878.43	27,461	-	27,481	-
200.2240.0220	FICA (SS & Medicare)	54,046.34	34,058.14	26,282	-	34,043	-
200.2240.0231	Worker's Compensation	2,174.13	1,213.11	6,012	-	13,742	-
200.2240.0242	OEBB Licensed Insurance	127,437.27	69,399.26	57,776	-	13,120	-
200.2240.0253	Paid Leave Oregon	6,943.12	4,425.83	5,024	-	5,527	-
200.2240.0293	Tuition Reimbursement - Licensed	-	20,314.00	-	-	-	-
200.2240.0341	Travel - Local in District	171.37	351.94	200	-	200	-
200.2240.0342	Travel - Out of District	76,641.64	77,202.21	80,000	-	80,000	-
200.2240.0374	Other Tuition	2,442.00	10,630.00	2,500	-	2,500	-
200.2240.0390	Other Purchased Services	369,080.62	304,483.42	400,000	-	400,000	-
200.2240.0410	Consumable Supplies	33,518.98	61,824.44	40,000	-	40,000	-
200.2240.0470	Computer Software	-	-	15,000	-	15,000	-
200.2240.0480	Computer Hardware	-	-	15,000	-	15,000	-
200.2240.0640	Dues and Fees	3,052.79	-	4,000	-	4,000	-
FUNCTION: Instructional Staff Development		1,620,210.02	1,172,002.55	1,239,000	3.00	1,416,927	4.00
200.2320.0342	Travel - Out of District	2,857.65	-	-	-	-	-
FUNCTION: Executive Administration Services		2,857.65	-	-	-	-	-
200.2329.0130	Ext Hrs - Licensed/Other	2,049.98	1,365.00	-	-	-	-
200.2329.0211	PERS - Employer Contribution	449.29	354.09	-	-	-	-
200.2329.0212	PERS Pick-Up - Employee Contribution	102.31	82.26	-	-	-	-
200.2329.0220	FICA (SS & Medicare)	156.52	105.05	-	-	-	-
200.2329.0231	Worker's Compensation	8.72	3.79	-	-	-	-
200.2329.0253	Paid Leave Oregon	20.38	13.64	-	-	-	-
200.2329.0390	Other Purchased Services	2,814.00	392.00	-	-	-	-
200.2329.0410	Consumable Supplies	13,553.15	15,566.31	15,000	-	-	-
FUNCTION: Other Executive Administration Services		19,154.35	17,882.14	15,000	-	-	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.2410.0113	Administrator Salaries	10,957.96	-	-	-	-	-
200.2410.0130	Ext Hrs - Licensed/Other	17,024.44	23,405.08	115,000	-	115,000	-
200.2410.0131	Ext Hrs - Classified	3,788.43	907.79	-	-	-	-
200.2410.0142	Cell Phone Stipend	50.00	-	-	-	-	-
200.2410.0211	PERS - Employer Contribution	8,436.22	6,274.30	40,000	-	42,800	-
200.2410.0212	PERS Pick-Up - Employee Contribution	1,903.73	1,451.57	8,140	-	8,710	-
200.2410.0220	FICA (SS & Medicare)	2,437.36	1,853.81	10,379	-	11,106	-
200.2410.0231	Worker's Compensation	98.99	67.38	3,392	-	3,629	-
200.2410.0243	OEBB Admin Insurance	1,386.40	-	-	-	-	-
200.2410.0253	Paid Leave Oregon	206.99	241.14	-	-	-	-
200.2410.0342	Travel - Out of District	1,890.95	-	-	-	-	-
200.2410.0390	Other Purchased Services	6,886.50	10,713.00	-	-	-	-
200.2410.0410	Consumable Supplies	10,388.31	1,125.77	50,000	-	50,000	-
200.2410.0470	Computer Software	19,118.00	4,300.00	50,000	-	50,000	-
FUNCTION: Office of the Principal Services		84,574.28	50,339.84	276,911	-	281,245	-
200.2520.0690	Grant Indirect Charges	433,528.30	440,311.86	475,000	-	475,000	-
FUNCTION: Fiscal Services		433,528.30	440,311.86	475,000	-	475,000	-
200.2544.0322	Repair & Maintenance	2,788,361.76	88,158.35	-	-	-	-
200.2544.0390	Other Purchased Services	7,745.00	-	-	-	-	-
200.2544.0520	Buildings Acquisition	57,633.84	-	-	-	-	-
FUNCTION: Maintenance		2,853,740.60	88,158.35	-	-	-	-
200.2552.0331	Reimbursable Student Transportation	227.76	-	-	-	-	-
200.2552.0332	Non-Reimbursable Student Transportation	5,861.99	25,693.12	-	-	-	-
200.2552.0342	Travel - Out of District	473.15	-	-	-	-	-
FUNCTION: Vehicle Operation Services		6,562.90	25,693.12	-	-	-	-
200.2660.0124	Temporary - Classified	379.00	-	-	-	-	-
200.2660.0142	Cell Phone Stipend	3,600.00	-	-	-	-	-
200.2660.0211	PERS - Employer Contribution	1,075.62	-	-	-	-	-
200.2660.0212	PERS Pick-Up - Employee Contribution	243.12	-	-	-	-	-
200.2660.0220	FICA (SS & Medicare)	309.27	-	-	-	-	-
200.2660.0231	Worker's Compensation	10.99	-	-	-	-	-
200.2660.0253	Paid Leave Oregon	25.74	-	-	-	-	-
200.2660.0324	Rentals	47,578.10	11,271.36	-	-	-	-
200.2660.0359	Other Communication Services	46,338.19	-	-	-	-	-
200.2660.0410	Consumable Supplies	75,089.56	1,856.44	-	-	-	-
200.2660.0470	Computer Software	64,824.60	3,228.00	-	-	-	-
200.2660.0480	Computer Hardware	903,471.20	-	-	-	-	-
FUNCTION: Technology Services		1,142,945.39	16,355.80	-	-	-	-
200.3100.0112	Classified Salaries	31,990.70	31,185.05	-	-	-	-
200.3100.0114	Managerial Salaries	8,804.71	10,028.91	-	-	-	-
200.3100.0410	Consumable Supplies	-	145.08	-	-	-	-
200.3100.0450	Food - Food Service Only	189,379.33	227,075.74	500,000	-	500,000	-
200.3100.0460	Non-Consumable Supplies	334.43	581.46	-	-	-	-
FUNCTION: Food Services		230,509.17	269,016.24	500,000	-	500,000	-

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627
200.3300.0112	Classified Salaries	41,510.47	179,193.61	417,443	3.50	446,664	3.50
200.3300.0124	Temporary - Classified	127.00	465.38	-	-	-	-
200.3300.0130	Ext Hrs - Licensed/Other	2,959.56	33,241.36	-	-	-	-
200.3300.0131	Ext Hrs - Classified	34,748.07	107,775.18	-	-	-	-
200.3300.0133	Ext Hrs - Translations	-	100.05	-	-	-	-
200.3300.0142	Cell Phone Stipend	90.00	1,780.00	583	-	-	-
200.3300.0211	PERS - Employer Contribution	22,897.65	81,956.38	110,741	-	118,493	-
200.3300.0212	PERS Pick-Up - Employee Contribution	5,401.41	19,279.98	25,193	-	26,956	-
200.3300.0220	FICA (SS & Medicare)	8,060.23	24,480.13	31,979	-	34,218	-
200.3300.0231	Worker's Compensation	318.91	959.36	7,315	-	7,828	-
200.3300.0243	OEBB Admin Insurance	47.08	-	-	-	-	-
200.3300.0248	OEBB Classified Insurance	24,372.13	91,522.68	67,535	-	72,264	-
200.3300.0253	Paid Leave Oregon	1,039.98	3,186.17	6,268	-	6,707	-
200.3300.0340	Travel	132.64	-	-	-	-	-
200.3300.0341	Travel - Local in District	130.95	930.82	-	-	-	-
200.3300.0342	Travel - Out of District	9,142.94	29,188.49	17,000	-	-	-
200.3300.0343	Travel - Student Out of District	-	2,315.92	-	-	-	-
200.3300.0349	Other Travel	-	-	15,000	-	-	-
200.3300.0353	Postage	-	379.56	-	-	-	-
200.3300.0355	Printing & Binding	-	-	5,000	-	5,000	-
200.3300.0390	Other Purchased Services	7,322.23	8,582.07	35,000	-	35,000	-
200.3300.0410	Consumable Supplies	42,834.25	124,500.23	200,000	-	500,000	-
200.3300.0470	Computer Software	-	3,600.00	-	-	-	-
200.3300.0640	Dues and Fees	-	632.50	-	-	-	-
FUNCTION: Community Services		201,135.50	714,069.87	939,058	3.50	1,253,130	3.50
200.3301.0130	Ext Hrs - Licensed/Other	21,185.91	26,991.60	-	-	-	-
200.3301.0220	FICA (SS & Medicare)	1,630.43	2,077.25	-	-	-	-
200.3301.0231	Worker's Compensation	64.83	74.82	-	-	-	-
200.3301.0253	Paid Leave Oregon	211.86	269.91	-	-	-	-
200.3301.0390	Other Purchased Services	-	-	75,000	-	75,000	-
200.3301.0410	Consumable Supplies	2,262.30	-	15,000	-	15,000	-
200.3301.0470	Computer Software	-	-	20,000	-	20,000	-
FUNCTION: St. Lukes		25,355.33	29,413.58	110,000	-	110,000	-
200.4180.0410	Consumable Supplies	25,788.52	-	-	-	-	-
FUNCTION: Other Capital Projects		25,788.52	-	-	-	-	-
200.5200.0710	Fund Modifications	536,000.00	535,800.00	537,600	-	426,300	-
FUNCTION: Transfers of Funds		536,000.00	535,800.00	537,600	-	426,300	-
TOTAL		21,419,675.89	19,090,622.84	22,445,045	85.88	25,175,416	95.85

NUTRITION SERVICES

**Fund 205 - Nutrition Services
Resources**

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
205.0000.1620	Daily Sales - Non reimbursable Program	9,636.94	10,714.24	8,500	8,500
205.0000.1630	Special Functions	57,986.04	47,803.85	1,600	32,000
205.0000.1990	Miscellaneous	13,035.69	18,273.30	10,000	17,000
205.0000.3102	State School Fund - School Lunch Match	33,639.48	29,725.02	36,000	36,000
205.0000.3107	SSA Brkfst/Lunch Acct	536,245.52	606,296.20	570,000	615,000
205.0000.3299	CEP Incentive Payment	-	232,838.89	-	75,000
205.0000.4500	Restricted Rev From Fed Gov't Through State	1,196.00	-	2,000	-
205.0000.4505	SNP Lunch Account	1,978,608.43	2,192,908.25	2,300,000	2,400,000
205.0000.4506	SNP Breakfast Account	678,726.09	791,636.18	725,000	730,000
205.0000.4507	NSLP Summer	49,206.30	133,483.79	175,000	150,000
205.0000.4910	Donated Commodities	211,786.37	295,020.09	350,000	300,000
205.0000.5400	Resources - Beginning Fund Balance	3,261,333.00	2,605,588.68	3,000,000	2,300,000
TOTAL RESOURCES		6,831,399.86	6,964,288.49	7,178,100	6,663,500

Account	Description	Requirements			Adopted		Proposed
		Actuals 2324	Actuals 2425	Adopted 2526	FTE 2526	Proposed 2627	FTE 2627
205.3100.0112	Classified Salaries	894,487.62	1,077,477	1,275,520	34.56	1,306,550	34.69
205.3100.0114	Managerial Salaries	84,919.23	82,850	107,037	1.00	111,318	1.00
205.3100.0124	Temporary - Classified Tutors	1,921.22	2,318	-	-	-	-
205.3100.0131	Ext Hrs - Classified	60,655.91	124,002	61,000	-	80,000	-
205.3100.0142	Cell Phone Stipend	1,259.53	1,259	-	-	-	-
205.3100.0211	PERS - Employer Contribution	255,428.85	319,080	370,479	-	385,301	-
205.3100.0212	PERS Pick-Up - Employee Contribution	59,453.91	74,726	82,954	-	89,866	-
205.3100.0220	FICA (SS & Medicare)	82,530.05	100,367	105,765	-	109,996	-
205.3100.0231	Worker's Compensation	17,903.09	21,903	24,195	-	25,163	-
205.3100.0243	OEBB Admin Insurance	30,673.02	32,635	27,800	-	28,745	-
205.3100.0248	OEBB Classified Insurance	547,259.82	659,314	667,014	-	689,692	-
205.3100.0253	Paid Leave Oregon	10,461.25	13,030	20,739	-	21,569	-
205.3100.0319	Other Instructional, Professional and Technical S	6,875.00	-	-	-	8,300	-
205.3100.0322	Repair & Maintenance	83,147.74	47,302	90,000	-	90,000	-
205.3100.0324	Rentals	13,722.21	14,894	40,000	-	18,000	-
205.3100.0325	Electricity	16,059.67	17,228	10,000	-	18,000	-
205.3100.0341	Travel - Local in District	7.51	166	100	-	200	-
205.3100.0342	Travel - Out of District	38,858.05	52,777	40,000	-	40,000	-
205.3100.0353	Postage	-	-	5,000	-	5,000	-
205.3100.0355	Printing & Binding	332.50	120	1,500	-	1,500	-
205.3100.0383	Architect/Engineer Services	-	-	600	-	600	-
205.3100.0390	Other Purchased Services	37,553.42	33,666	60,000	-	75,000	-
205.3100.0410	Consumable Supplies	45,640.26	72,424	60,000	-	60,000	-
205.3100.0411	Gasoline	684.79	825	1,200	-	1,200	-
205.3100.0414	Dish Chemicals	12,147.80	9,651	10,000	-	13,000	-
205.3100.0415	Office Supplies	4,062.53	6,546	7,500	-	7,500	-
205.3100.0416	Catering Expenses	47,418.04	36,508	15,000	-	40,000	-
205.3100.0417	Donated Commodities	211,786.37	295,020	350,000	-	300,000	-
205.3100.0450	Food - Food Service Only	1,530,152.86	1,944,077	2,500,000	-	2,400,000	-
205.3100.0460	Non-Consumable Supplies	322.34	-	5,000	-	5,000	-
205.3100.0461	Non-Consumable - Smallwares	-	60	6,000	-	6,000	-
205.3100.0470	Computer Software	14,691.00	15,170	7,500	-	16,000	-
205.3100.0520	Buildings Acquisition	-	-	75,000	-	50,000	-
205.3100.0541	Initial and Additional Equipment Purchase	-	218,036	60,000	-	60,000	-
205.3100.0542	Replacement Equipment Purchase	93,302.63	-	60,000	-	60,000	-
205.3100.0640	Dues and Fees	22,063.04	39,189	25,000	-	40,000	-
205.3100.0641	Dues & Fees - Other	-	9,045	-	-	-	-
FUNCTION: Food Services		4,225,781.26	5,321,662.91	6,171,903	35.56	6,163,500	35.69
205.4150.0640	Dues and Fees	30.00	-	-	-	-	-
FUNCTION: Building Acquisition, Construction and Improvement		30.00	-	-	-	-	-
205.7000.0820	Reserved for Next Year	-	-	1,006,197	-	500,000	-
FUNCTION: Unappropriated Ending Fund Balance		-	-	1,006,197	-	500,000	-
GRAND TOTAL - NUTRITION SERVICES		4,225,811.26	5,321,662.91	7,178,100	35.56	6,663,500	35.69

DEBT SERVICE FUNDS

Fund 304 - Energy Loans

Resources

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
304.0000.1990	Miscellaneous	179,657.67	202,544.28	180,000	180,000
304.0000.5400	Resources - Beginning Fund Balance	637,087.47	816,745.14	816,000	-
TOTAL RESOURCES		816,745.14	1,019,289.42	996,000	180,000

Requirements

304.5200.0710	Fund Modifications	-	-	996,000	180,000
GRAND TOTAL - ENERGY LOANS		-	-	996,000	180,000

Fund 314 - Bond

Resources

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
314.0000.1111	Current Year's Taxes	5,753,372.20	5,990,335.13	6,059,700	6,209,700
314.0000.1112	Prior Year's Taxes	73,222.56	81,186.48	70,000	85,000
314.0000.5400	Resources - Beginning Fund Balance	(296,215.00)	(19,033.68)	-	-
TOTAL RESOURCES		5,530,379.76	6,052,487.93	6,129,700	6,294,700

Requirements

314.5110.0610	Redemption of Principal	4,625,000.00	4,925,000.00	5,240,000	5,480,000
314.5110.0621	Regular Interest	1,166,635.76	1,039,238.66	889,700	814,700
FUNCTION: Long-Term Debt Service		5,791,635.76	5,964,238.66	6,129,700	6,294,700

Fund 316 - Full Faith & Credit 2019

Resources

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
316.0000.5200	Interfund Transfers	1,072,000.00	1,071,600.00	1,075,200	852,600
TOTAL RESOURCES		1,072,000.00	1,071,600.00	1,075,200	852,600

Requirements

316.5110.0610	Redemption of Principal	635,000.00	660,000.00	690,000	495,000
316.5110.0621	Regular Interest	448,300.00	411,600.00	385,200	357,600
FUNCTION: Long-Term Debt Service		1,083,300.00	1,071,600.00	1,075,200	852,600

CAPITAL PROJECTS FUNDS

Fund 405 - Major Maintenance

Resources

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
405.0000.1510	Interest on Investments	5,227.15	5,445.40	5,000	5,000
405.0000.5200	Interfund Transfers	1,000,000.00	800,000.00	1,996,000	1,500,000
405.0000.5400	Resources - Beginning Fund Balance	-	(53,984.08)	200,000	-
TOTAL RESOURCES		1,005,227.15	751,461.32	2,201,000	1,505,000
405.2544.0322	Repair & Maintenance	675,591.00	1,278,438.70	2,096,000	1,400,000
FUNCTION: Maintenance		675,591.00	1,278,438.70	2,096,000	1,400,000
405.4150.0520	Buildings Acquisition	-	-	105,000	105,000
FUNCTION: Building Acquisition, Construction and Improv		-	-	105,000	105,000
GRAND TOTAL - MAJOR MAINTENANCE		675,591.00	1,278,438.70	2,201,000	1,505,000

Fund 410 - Construction Excise Tax

Resources

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
410.0000.1130	Construction Excise Tax	848,872.65	1,150,423.32	1,000,000	750,000
410.0000.1510	Interest on Investments	39,127.42	40,761.22	35,000	35,000
410.0000.5400	Resources - Beginning Fund Balance	-	-	2,406,000	2,591,000
TOTAL RESOURCES		888,000.07	1,191,184.54	3,441,000	3,376,000

Requirements

410.4150.0322	Repair & Maintenance	-	2,089,688.50	-	-
410.4150.0520	Buildings Acquisition	857,495.20	-	3,441,000	3,376,000
GRAND TOTAL - CONSTRUCTION EXCISE TAX		857,495.20	-	3,441,000	3,376,000

Fund 420 - Athletic Reserve

Resources

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627
420.0000.5200	Interfund Transfers	250,000.00	-	350,000	200,000
420.0000.5400	Resources - Beginning Fund Balance	-	-	565,050	915,050
TOTAL RESOURCES		250,000.00	-	915,050	1,115,050

Requirements

420.1132.0390	Other Purchased Services	-	-	50,000	50,000
FUNCTION: High School Extra-Curricular		-	-	50,000	50,000
420.4150.0520	Buildings Acquisition	-	-	865,050	1,065,050
FUNCTION: Building Acquisition, Construction and Improv		-	-	865,050	1,065,050
GRAND TOTAL - ATHELTIC RESERVE		-	-	915,050	1,115,050