

**Lebanon Community School
District**

**Budget Meeting May 21,
2026**

21 May 2026, 17:00 - 18:00, (PDT)

55 Academy St, Lebanon, OR 97355-2867, United States

Agenda

17:00 - 17:01	1	WELCOME	
		 2026-27 Proposed Budget Book.pdf	1
17:01 - 17:31	1.1	Call to Order	
17:31 - 17:36	2	PUBLIC COMMENTS	
17:36 - 18:06	3	PROPOSED BUDGET QUESTIONS	
18:06 - 18:36	4	2026-27 BUDGET APPROVAL	
18:36 - 19:06	5	THANK COMMITTEE	
19:06 - 19:36	6	ADJOURNMENT	
		 Upcoming Meeting Dates.pdf	172

**LEBANON COMMUNITY
SCHOOL DISTRICT**

485 South 5th Street
Lebanon, OR 97355
(541) 451-8511
www.lebanon.k12.or.us

**Pursuing excellence for
every student, every day**



**2026-2027
PROPOSED
BUDGET**





This Page Intentionally Blank

Table of Contents

GENERAL INFORMATION

Budget Committee Members	1
Role of the Budget Committee	2
Budget Calendar	3
Lebanon Community Schools	4
Administrators and Directors	5
Organizational Chart	6

BUDGET HIGHLIGHTS

Budget Message	7
The Budget at a Glance	10
State School Fund Grant	15
ADMw for Funding Calculations	16
Enrollment by School and Grade	17

GENERAL FUND FINANCIAL SECTION

General Fund	19
General Fund: Revenues	20
General Fund Revenue Graph	21
General Fund Expense Summary	22

GENERAL FUND EXPENDITURES BY FUNCTION

1111 - Elementary, K-5 or K-6	24
1113 - Elementary Extra-Curricular	25
1121 - Middle/Junior High Programs	26
1122 - Middle/Junior High School Extra-Curricular	27
1131 - High School Programs	28
1132 - High School Extra-Curricular	29
1140 - Pre-Kindergarten Programs	29
1210 - Programs for the Talented and Gifted	30
1220 - Restrictive Programs for Students With Disabilities	31
1250 - Less Restrictive Programs for Students With Disabilities	32
1272 - Title I	33
1280 - Alternative Education	34
1288 - Charter Schools	35
1291 - English Second Language Programs	35
1300 - Adult/Continuing Education Programs	36
1400 - Summer School Programs	36

Table of Contents

2110 - Attendance and Social Work Services	37
2114 - Student Accounting Services	38
2115 - Student Safety	39
2120 - Guidance Services	40
2130 - Health Services	41
2135 - Health Room	42
2140 - Psychological Services	42
2150 - Speech Pathology and Audiology Services	43
2190 - Service Direction, Student Support Services	44
2210 - Improvement of Instruction Services	45
2220 - Educational Media Services	46
2230 - Assessment and Testing	47
2240 - Instructional Staff Development	47
2310 - Board of Education Services	48
2321 - Office of the Superintendent Services	49
2410 - Office of the Principal Services	50
2520 - Fiscal Services	51
2540 - Operation and Maintenance of Plant Services	52
2542 - Care and Upkeep of Buildings Services	53
2543 - Care and Upkeep of Grounds Services	54
2544 - Maintenance	55
2548 - Land Lab	56
2550 - Student Transportation Services	57
2573 - Warehousing and Distributing Services	58
2630 - Information Services	58
2640 - Staff Services	59
2642 - Recruitment and Placement Services	60
2645 - Staff Wellness	60
2660 - Technology Services	61
2680 - Interpretation & Translation Services	62
2700 - Supplemental Retirement Program	62
3100 - Food Services	62
3102 - Summer Food Service	63
3300 - Community Services	63
5200 - Transfers of Funds	64
6110 - Operating Contingency	64
7000 - Unappropriated Ending Fund Balance	64
 General Fund Expense Summary by Object	 65
General Fund Expense by Object	66

Table of Contents

<u>SPECIAL REVENUE FUNDS</u>	69
201 - ESSER III	70
202 - Vision Screening	71
203 - School Violence Prevention Program (COPS Grant)	71
205 - SB1149	72
206 - Native American Education Program	73
208 - Preschool Fund	74
209 - Innovation Fund	74
210 - Appropriation Fund	75
211 - Arp - HCY II	75
212 - Academic Achievement Support	76
213 - RC-Sway	76
216 - ORRTI (Response to Intervention)	77
219 - Local Food for Schools	77
221 - Title I-A	78
222 - Title II-A - Teacher Quality	81
223 - Title III - ELL Consortium	83
224 - Title IV	84
227 - IDEA Part B §619	84
228 - Title I - A (HISTORY)	85
229 - IDEA Part B §611	87
230 - Bus Replacement Fund	89
232 - Classroom Furniture Fund	90
233 - OEA Choice Wellness Grant	91
235 - Nutrition Services Gardening	92
236 - OEA Foundation Grant for Welcome Center (HISTORY)	92
240 - Textbook Adoption Fund	93
243 - Mini Grants (HISTORY)	94
248 - Pre - Ets (Formerly YTP)	96
250 - Special Revenue Funds - Non-Fed	97
251 - Student Investment Account (SIA)	98
252 - High School Success (M98)	102
253 - Early Literacy Success	104
257 - IDEA Part B §619 (HISTORY)	106
258 - Early Indicator & Intervention Systems (EIS)	106
259 - IDEA Part B §611 (HISTORY)	107
260 - Tap - Long Range Facility	109
261 - Tap - Facility Assessment	109
262 - Tap - Seismic Assessment	109
264 - Tap - Asbestos Assessment	110
265 - Menstrual Dignity Act	110

Table of Contents

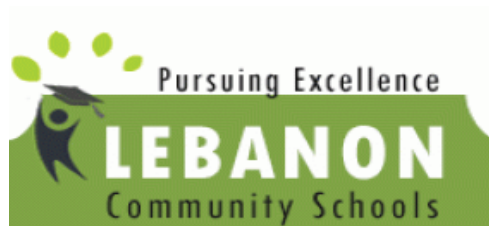
266 - Preschool Promise	111
267 - Cybersecurity CY22-121	112
268 - Cybersecurity CY22-122	112
269 - PERS Reserve	113
270 - Summer Learning	114
271 - Title II-A - Teacher Quality (HISTORY)	115
272 - Facility Improvement Fund	116
273 - Outdoor School	117
274 - Technology Infrastructural	119
275 - Instructional Technology	119
276 - Climb Grant	120
277 - Sok Seismic Project	120
278 - Title III - ELL Consortium (HISTORY)	121
279 - Student Activity Fund	122
280 - Mentorship Program	124
283 - Miscellaneous Mini Grants	125
284 - Welcome Center / Kids In Need	126
285 - SPED Stipend 24-25	127
286 - Athletics - HS & MS	127
287 - DHS Integration Project	129
288 - Aabss Grant	129
290 - CTE Revitalization	130
292 - Breakfast After the Bell	130
293 - Perkins Grant	131
294 - HB 2444-OR FFA Summer Teacher Contracts	132
295 - Band - Music Replacement (HISTORY)	133
296 - Farm to CNP Education	133
297 - Fresh Fruits & Vegetables	134
298 - Farm to CNP Base	134
299 - Nutrition Services	135
902 - ESSER II (HISTORY)	138
903 - ESSER III (HISTORY)	140
907 - ARP-HCY II (HISTORY)	143
951 - Early Indicator and Intervention Systems (HISTORY)	143
953 - Welcome Center / Kids In Need (HISTORY)	144
954 - Siletz Tribe Grant (HISTORY)	145
955 - Menstrual Dignity Act (HISTORY)	145
999 - PERS Reserve (HISTORY)	146

Table of Contents

<u>DEBT SERVICE FUNDS</u>	147
300 - Debt Service Funds	148
311 - QSCB	149
<u>ENTERPRISE FUNDS</u>	151
530 - Vocational House	152
<u>INTERNAL SERVICE FUNDS</u>	153
601 - Insurance Fund	154
<u>TRUST AND AGENCY FUNDS</u>	155
701 - District Office Hospitality Fund	156
<u>BUDGET RECAP</u>	157
Total Budget Revenues	158
Total Budget Expenditures	160
<u>APPENDIX</u>	
Notice of Budget Meeting #1	163



This Page Intentionally Blank



Superintendent, Jennifer Meckley
 Director of Financial Services, Steven Prososki

2026-2027 Budget Committee

Zone	School Board Member	Role	Board Term Expires
1	Melissa Baurer	Vice Chair	6/30/2027
2	Lorlee Engler		6/30/2028
3	Mike Martin		6/30/2028
4	Clyde Rood		6/30/2027
5	Nichole Piland	School Board Chair	6/30/2028

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

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

Role of the Budget Committee

Budget Committee Members

The budget committee serves as a local government's fiscal planning advisory committee. Under ORS 294.414, each local government must establish a budget committee composed of:

- The governing body, and
- An equal number of appointed electors from the community.

Duties of the Budget Committee

The committee's responsibilities include:

- Meeting publicly to review the proposed budget.
- Receiving the proposed budget and budget message.
- Holding at least one public meeting where citizens may ask questions and provide comments on the budget.
- Reviewing and revising the proposed budget, if a majority believes changes are necessary.
- Approving the budget.
- Approving the amount or rate of ad valorem property tax to be certified to the assessor.

Once the committee approves the budget, it has fulfilled its duties under Oregon's Local Budget Law.

Budget Committee Meetings

At its first meeting, the committee must:

- Elect a presiding officer (ORS 294.414(9)).
- Hear the budget message.
- Hear and consider any testimony presented by the public about the budget

Additional meeting requirements:

- Meetings must be public.
- Members may not deliberate outside of public meetings.
- The committee may ask questions of staff or the executive officer and request any information necessary to make informed decisions (ORS 294.428).
- Any action requires an affirmative vote of a majority of the total committee membership (OAR 150-294.336-(B)).

Approving Property Taxes

If property taxes are part of the budget, the committee must:

- Set and approve the **tax amount** or approve the **rate per \$1,000 of assessed value**

This approved amount or rate will be certified to the county assessor.



2026-2027 BUDGET CALENDAR

December 4, 2025	<i>School Board Meeting</i> Approval of the 2026-27 Budget Calendar
January 02 – May 21, 2026	<i>Preparation of Proposed Budget</i> Budget Officer
March 12, 2026	<i>Special Board/Budget Meeting</i> Budget Committee Training, and Set Budget Parameter
April 23, 2026	<i>Publish public notice of Budget Committee meeting (ORS 294.401(5))</i> (5-30 days prior to meeting) (*Publish on the website) (Publish both meeting dates)
May 7, 2026	<i>Early Release of Budget Document for Review</i> (7 days prior to Budget Meeting).
May 14, 2026	<i>Budget Committee Meeting #1</i> Continued budget discussion
May 21, 2026	<i>Budget Committee Meeting #2 (If Requested)</i>
May 28, 2026	<i>Publish Budget Summary (ORS 294.421(2))</i> (not more than 30 days nor less than 5 days prior to the hearing).
June 11, 2026	<i>Public Hearing on Budget</i> Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30, 2026)
Prior to July 15, 2026	Submit Notice of Property Taxes to County Assessor

Lebanon Community School District #9

Directory of Schools

ELEMENTARY



Cascades Elementary School

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



Green Acres Elementary School

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



Pioneer School

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



Riverview School

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

K-8



Hamilton Creek School

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



Lacomb School

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

SECONDARY



Seven Oak Middle School

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

HIGH SCHOOL



Lebanon High School

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

ALTERNATIVE EDUCATION



Ralston Academy

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

CHARTER SCHOOL



Evergreen Online Charter School

<https://evergreenvirtual.org>



Sand Ridge Charter School

Lebanon & Sodaville Campuses
(541) 258-550 & (541) 258-2416

Lebanon Community School District #9 Lebanon, OR

2026-2027 Administrators, Directors and Supervisors

Direct Leadership

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

Teaching and Learning

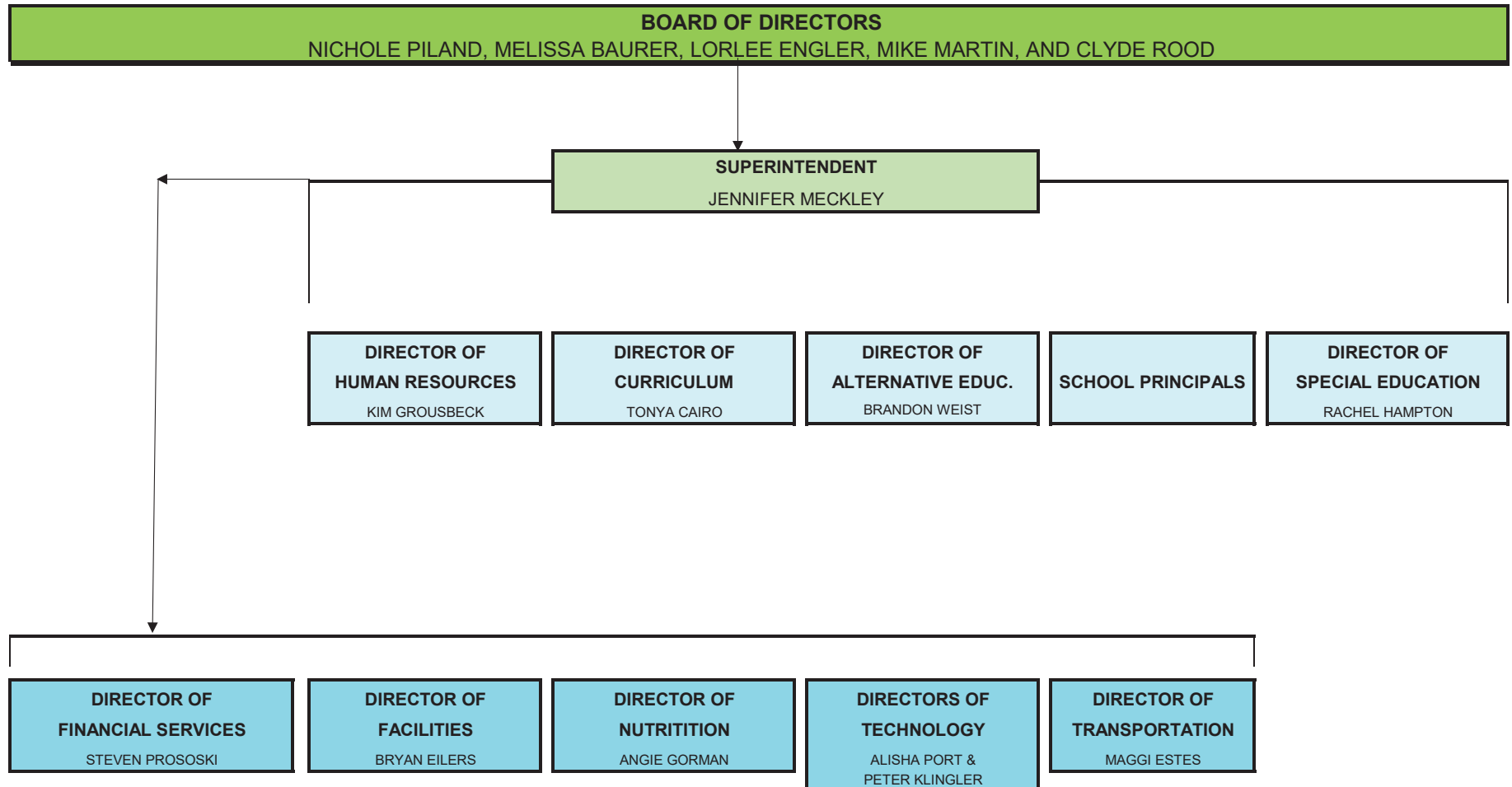
Alternative Education	Brandon Weist, Director of Alternative Education
Special Education	Rachel Hampton, Director of Special Education
Curriculum.....	Tonya Cairo, Director of Curriculum/School Improvements

School Leadership

Cascades Elementary	Ryan Christner, Principal
Green Acres School.....	Amanda Bouchor, Principal
Hamilton Creek School	Emily Canfield, Principal
Lacombe School.....	Tim Geoghegan, Principal
Pioneer School	Roxanne Savedra, Principal
Riverview School.....	Kevin Headings, Principal
Riverview School.....	Ryan Luebke, Assistant Principal
Seven Oak Middle School.....	Colin McHill, Principal
Seven Oak Middle School.....	Lana Abbott, Assistant Principal
Lebanon High School.....	Craig Swanson, Principal
Lebanon High School.....	Kraig Hoene, Associate Principal
Lebanon High School.....	Chrissy Shanks, Associate Principal
Lebanon High School.....	Ryan King, Associate Principal



2026-2027 ORGANIZATIONAL CHART DISTRICT LEADERSHIP





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

It is my honor to present the proposed 2026-2027 budget for the Lebanon Community School District. This \$99.4 million budget reflects our commitment to student success and well-being, while balancing the financial realities of our district. This budget represents a \$2 million reduction in areas like personnel, which accounts for approximately 80 percent of our budget, as well as departments and programs, due to a three-year decrease in student enrollment.

These reductions were not made lightly. Over the past several months, district leaders engaged in a thorough review of our budget, carefully weighing the impact of every decision. While declining enrollment continues to affect school funding across Oregon, our five **Focus Areas** have led the decision-making process. We remain committed to **Academic Achievement** by supporting every student with high-quality instruction; fostering **Safety and Belonging** so all students, staff, and families feel valued and secure; maintaining **Financial Integrity** through responsible planning and transparent use of resources; ensuring **Effective Facilities** that provide safe and inspiring learning environments; and strengthening **Community Connections** by building strong partnerships with families and local organizations.

Still, while this budget reflects a reduction in funds, we have several bright spots to celebrate from the last year. Our district continues to see student growth in early literacy, reflecting the deep commitment of LCSD staff and the strength of our instructional programs. I am particularly proud of our high school students, as the Class of 2025 earned a graduation rate just under 90 percent, following a strong 91 percent graduation rate for the Class of 2024. Additionally, close to 80 percent of high school students participate in a Career and Technical Education (CTE) program, ensuring these young adults are provided with work-ready skills, paving the path for their future careers.

For our youngest students, we have also expanded our preschool offerings over the last year, helping ensure they begin their educational journey with a strong foundation.

LCSD continues to actively leverage grant funding to expand opportunities for students while maintaining strong financial stewardship of the general fund. Key investments include the Student Investment Account (SIA), Early Literacy Grant, Preschool Promise, and High School Success grant, which support priorities such as early reading proficiency, CTE education, mental and behavioral health, and on-time graduation.

Rising costs

LCSD has experienced several cost increases that have affected our budget. Our unemployment liability has risen sharply – from \$39,641 three years ago to a projected \$250,000 in 2026-27. This is due in part to state legislative changes (SB 489, 2023), with the district bearing the full cost of claims. Insurance premiums have also nearly doubled over four years, increasing from \$463,838 to an estimated \$891,393. And lastly, our PERS liability has grown by \$2.65 million since 2023, reaching an estimated \$11 million for 2026-27. These rising costs continue to put pressure on the district's overall budget.

Ending Fund Balance

Maintaining an Ending Fund Balance (EFB) within the recommended range of 5-8 percent of General Fund revenue is a critical component of sound financial stewardship. For the 2026-27 proposed budget, our EFB is projected at \$4.88 million or 7.49 percent. An adequate EFB provides a necessary cushion to manage cash flow throughout the year, particularly during periods when revenue is received unevenly. It also ensures the district can respond to unexpected expenses, economic fluctuations, or enrollment changes without immediate disruption to student programs and staffing. In addition, a healthy EFB supports the district's long-term financial stability, strengthens its credibility with auditors and the community, and reduces the likelihood of more drastic budget reductions in future years. Maintaining this range helps ensure responsible operations while protecting the continuity and quality of educational services.

Reductions in Force

To address the \$2 million budget gap, on April 9, 2026, the School Board authorized a potential Reduction in Force (RIF) in alignment with the district's Collective Bargaining Agreement with the Lebanon Education Association. The district has minimized the impact on staff and students by focusing on attrition. Planned staffing adjustments include 4.25 certified positions (with the potential for a fifth) and 12 classified positions, all of which are being reduced through attrition. In addition, two District Office administrative positions – Chief Operations Officer and Director of Communications – will be eliminated from the budget.

Beyond staffing, the district is also reducing transfers and department budgets, including adjustments to Nutrition Services, Capital Projects, Athletics, and Transportation. These combined efforts reflect a continued focus on limiting impacts to students and staff while responsibly addressing the district's financial challenges.

Future Outlook

Looking a year ahead, the 2027-28 budget will again present challenges as the district continues to experience declining enrollment and rising costs as outlined above. This will likely require further budget reductions next fiscal year, and may include another round of Reductions in Force as we continue working to right-size staffing and resources to align with funding.

Because state funding is closely tied to student enrollment, fewer students result in reduced revenue, even as many of the district's fixed and operational costs continue to rise. This structural imbalance will require the district to make difficult decisions in order to maintain financial stability. District leadership will continue to closely monitor enrollment trends, legislative changes, and economic factors that impact school funding. We remain committed to transparent communication throughout this process and to making thoughtful, student-centered decisions that uphold our focus areas while ensuring the long-term financial health of the district.

In closing, I want to acknowledge the impact these reductions have on our staff, students, and community. We are committed to navigating these challenges with transparency, care, and supporting the success and well-being of every student we serve.

I appreciate the dedication and professionalism of our staff, the partnership of our families, and the guidance of our School Board and Budget Committee throughout this process. While the financial outlook presents ongoing challenges, we will continue working together to make thoughtful decisions that position our district for long-term stability and success.

Respectfully,

Superintendent Jennifer Meckley
Lebanon Community School District

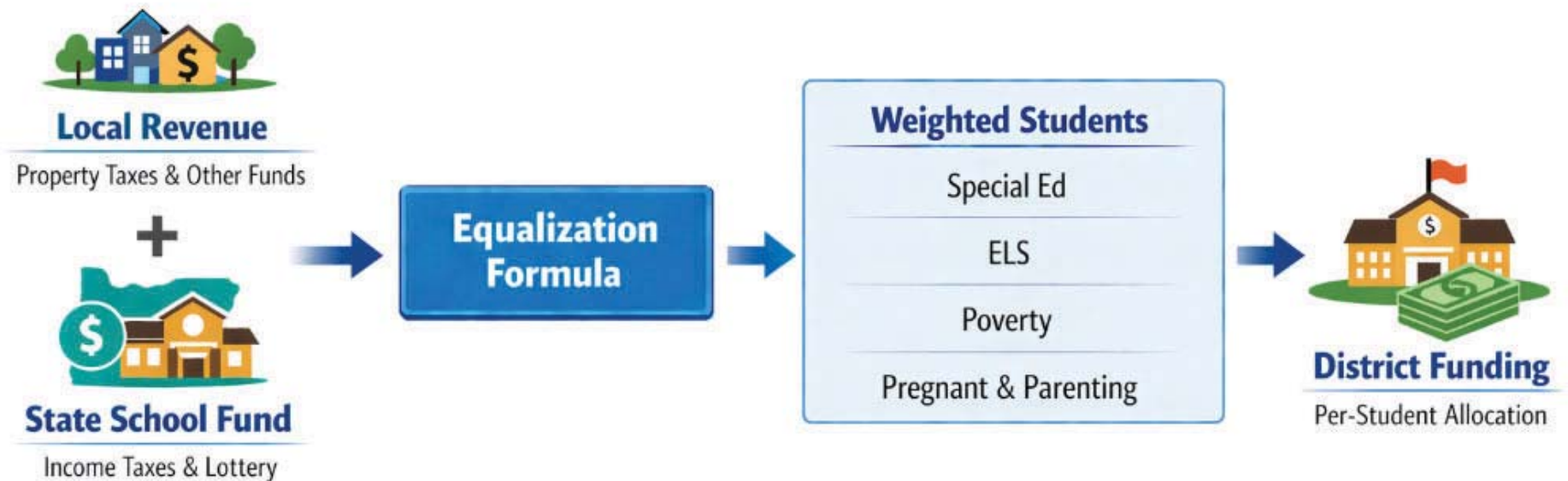
The Budget at A Glance

Program Budgeting and Accounting Manual Overview

The budget is prepared following the “Program Budgeting and Accounting Manual (PBAM) for School District and Education Service Districts in Oregon” published by the Oregon Department of Education. The minimum requirement is adopted as Administrative Rule by the State Board of Education. It is a financial plan for one fiscal year.

- The PBAM is published by the Oregon Department of Education
- Provides a standard structure for budgeting and accounting
- Ensures consistent financial reporting
- Supports planning and resource management
- Allows districts to add additional account codes if needed
- Fund Accounting Structure: Government accounting operates on a fund basis.
- Major Governmental Funds: Each Fund acts like a separate business unit within the district.
- Revenue Classification: Revenues are classified by Fund and Source

Oregon’s School Funding Formula



Our numbers are twenty digits long. They are required to be in this order:
Fund → Function → Object → Operational Unit → Area → Sub-Area

Here is just a small sample of our codes.

Fund (Where the money comes from)

Fund	Fund Type
100	General Fund
200's	Special Revenue Funds
300's	Debt Service Funds
400's	Capital Projects Funds
500's	Enterprise Fund

Function (Activity/department)

Source Code	Description
1000	Local Sources (1113 High School)
2000	Intermediate Sources (2544 Maintenance)
3000	State Sources (3102 Summer Food Services)
4000	Federal Sources (4120 Site Acquisition)
5000	Other Sources (5400 Debt Services)

Expenditure Classification (Expenditures use multiple coding levels)

Object Codes (What was purchased)

Code	Description
0100's	Salaries
0200's	Benefits
0300's	Purchased Services
0400's	Supplies & Materials
0500's	Capital Outlay
0600's	Other Objects
0700's	Transfers
0800's	Other Uses (Reserves)

Area / Center / Operational Unit (school)

Code	Description
000	District
107	Cascades
149	Green Acres
158	Hamilton Creek
176	Lacomb
225	Pioneer
242	Riverview
249	Seven Oak
616	LHS
636	Ralston Academy

Sub-Area (District-defined)

Code	Description
018	Heath Stadium Fund
030	Band
034	Basketball Boys
055	Classroom
100	FFA
101	Football
110	School Budget
114	Golf Girls

An Example of a Code

100.1131.0410.616.120.110 science supplies for Lebanon High

Code	Description
100 (Fund)	General Fund
1131 (Function)	High School Programs
0410 (Object)	Supplies
616 (Center)	Lebanon High School
120 (Area)	Science
110 (Sub Area)	School Budget

BUDGET OVERVIEW / FUNDS

where the money comes from
(the first three numbers in the account code)

Daily Operations

Funded by:

- Property Taxes
- State School Fund

Unemployment Fund

- In Lebanon, benefits are funded by the district, paying dollar-for-dollar

Enterprise Fund

- In Lebanon, this is used for our student home construction program

Fund 100 General

Fund 200's Special Revenue

Fund 600's Unemployment

Fund 300's Debt Service

Fund 500's Enterprise

Fund 400's Capital Project

- Federal & State
- Nutrition
- Athletics
- Student Body

Bond Payments

- 2000 GO Bond

Funded by Property Taxes

Buildings & Facilities

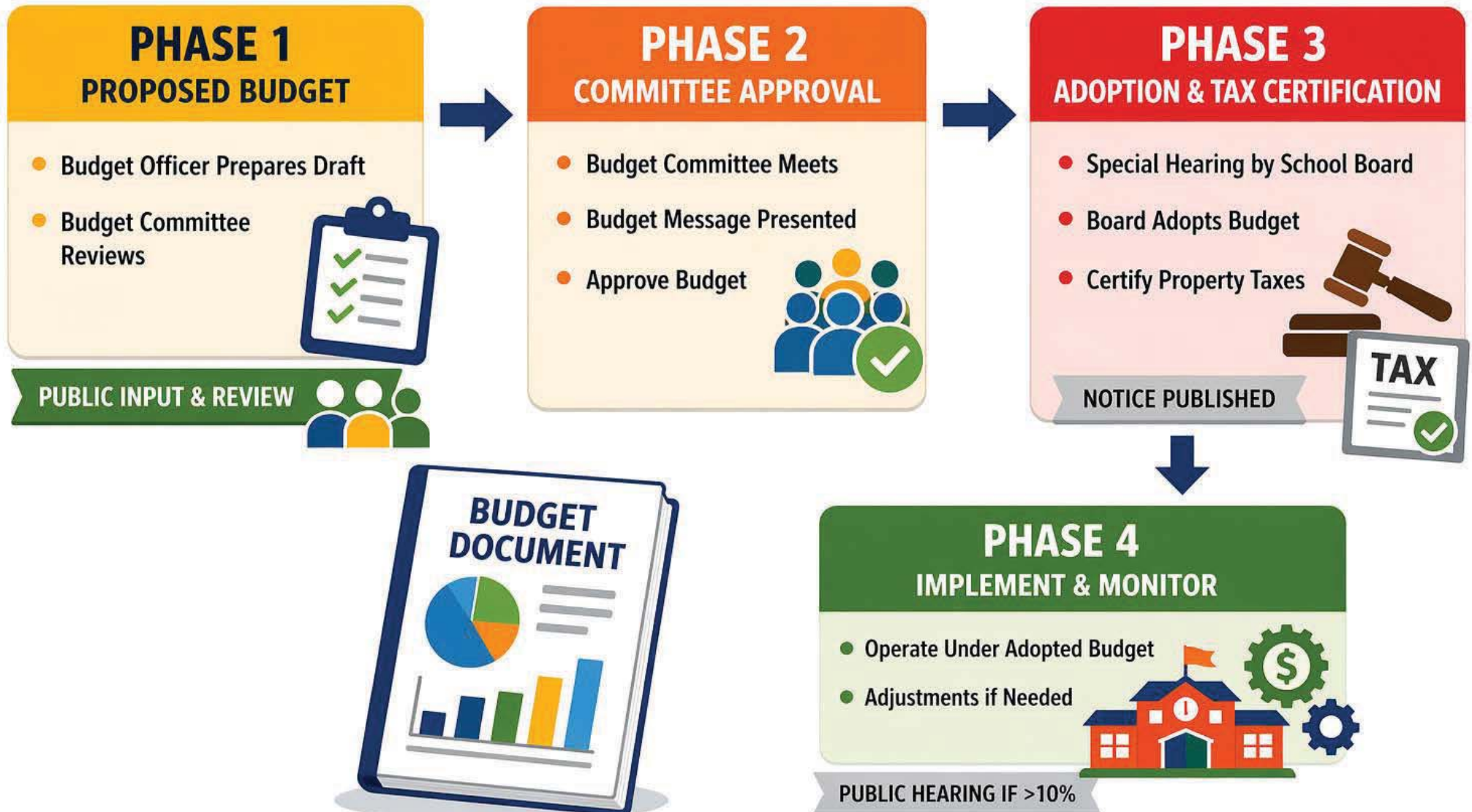
- Land Acquisition
- Major Improvements

Inactive



OREGON SCHOOL DISTRICT BUDGET PROCESS

4 PHASES OF THE BUDGET CYCLE



Understanding Our School District Budget



General Fund



Our budget relies mainly on **state funding**.

We “**pick up**” the 6% PERS retirement contribution for **employees**.

Costs for salaries, benefits, and basic operations **continue to rise**.

Contingency Funds



Savings set aside for emergencies or unexpected costs to keep our schools running smoothly.

Other Programs



Federal and State grants support programs like **Title I**, **Title II**, **Title IV**, **IDEA**, **SIA**, and **High School Success**.

Student & Debt Funds



Funds raised by students for activities and clubs.

Taxes used to pay off school bonds.

Our goal is to manage funds wisely to support **all students** and maintain a **stable, thriving school district**.

STATE SCHOOL FUND GRANT

2026-2027

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

Linn County, Lebanon Community SD 9 - 2101**2026-2027 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$13,764,846.00
Common School Fund	=	\$560,668.79
County School Fund	=	\$35,000.00
State Managed Timber	=	\$110,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$14,470,514.79

2026-2027 Experience Adjustment

District Average Teacher Experience	=	11.73
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.84

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,686,004.00
Transportation per ADMr Rank		20%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,880,202.80		

2026-2027 Extended ADMw**2026-2027 ADMw** 4,534.15**2025-2026 ADMw** 4,487.33**Extended ADMw** 4,534.15**2026-2027 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -0.84 by \$25 then add \$4500 to the result = \$4,479.00
 Then multiply \$4,479.00 by the Extended ADMw 4534.1515 and then by the funding ratio 2.5922539943 = \$52,644,698.40

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$52,644,698.40 to the Transportation Grant \$1,880,202.80 = \$54,524,901.20

2026-2027 State School Fund Grant

Subtract the Local Revenue \$14,470,514.79 from the Total Formula Revenue \$54,524,901.20 = \$40,054,386.41

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,611

Total Formula Revenue per Extended ADMw = \$12,025

Charter Schools Rate(ORS 338.155) = \$11,611

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Linn County, Lebanon Community SD 9

District ID: 2101

2026-2027 Extended ADMw

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

	2026-2027		2025-2026	
ADMr: 3,828.90 X 1.00	3,828.90		3,418.86 X 1.00	3,418.86
Students in EL programs: 109.00 X 0.50	54.50		115.38 X 0.50	57.69
Students in Pregnant and Parenting Programs: 2.00 X 1.00	2.00		0.00 X 1.00	0.00
682 IEP Students capped at 11% of District ADMr: 421.18 X 1.00	421.18		416.37 X 1.00	416.37
Students on IEP Above 11% of ADMr: 87.10 X 1.00	87.10		87.10 X 1.00	87.10
Students in Poverty: 505.29 X 0.25	126.32		450.26 X 0.25	112.57
Students in Foster Care and Neglected/Delinquent: 21.00 X 0.25	5.25		21.00 X 0.25	5.25
Remote Elementary School Correction: 8.90 X 1.00	8.90		8.90 X 1.00	8.90
Small High School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2026-2027 ADMw	4,534.15	2025-2026 ADMw	4,106.73
Lebanon Community SD 9 Extended ADMw				4,534.15

Sand Ridge Charter School: Charter ADMw for information only

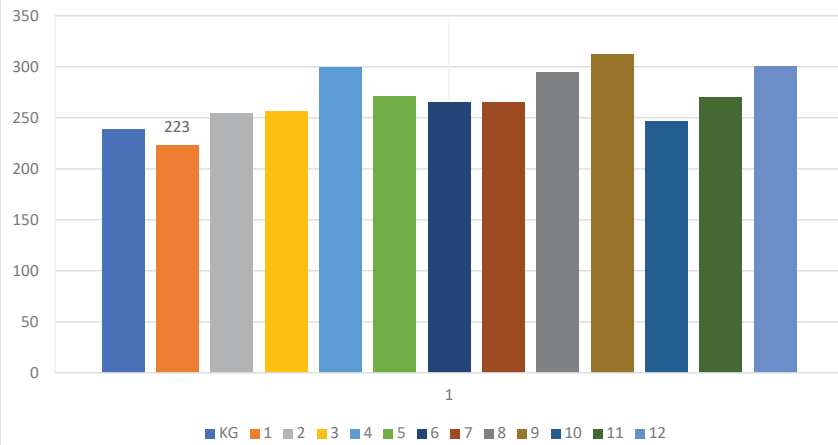
	2026-2027		2025-2026	
ADMr: 0.00 X 1.00	0.00		366.28 X 1.00	366.28
Students in EL programs: 0.00 X 0.50	0.00		4.00 X 0.50	2.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students in Poverty: 0.00 X 0.25	0.00		49.26 X 0.25	12.32
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25	0.00		0.00 X 0.25	0.00
Remote Elementary School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2026-2027 ADMw	0.00	2025-2026 ADMw	380.60

Lebanon Community SD 9 Extended ADMw 4,534.15

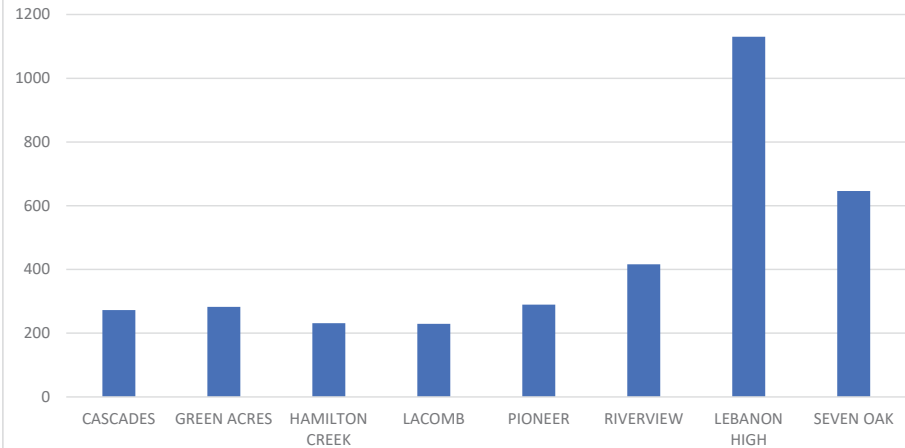
Lebanon Community School District #9

10/1/2025	Enrollment by school and grade as of October 1, 2025													
School Grade	KG	1	2	3	4	5	6	7	8	9	10	11	12	K-12 Total by School
CASCADES	49	42	41	44	50	47								273
GREEN ACRES	45	52	45	49	47	45								283
HAMILTON CREEK	18	20	18	25	36	27	28	34	25					231
LACOMB	19	13	22	23	31	29	32	33	27					229
PIONEER	50	33	62	46	49	50								290
RIVERVIEW	58	63	66	69	87	73								416
LEBANON HIGH										312	247	270	301	1130
SEVEN OAK							205	198	243					646
Total by Grade (no SRC)	239	223	254	256	300	271	265	265	295	312	247	270	301	3498
SAND RIDGE CHARTER	49	51	39	40	42	39	41	40	33	0	0	0	0	374
Total by Grade (with SRC)	288	274	293	296	342	310	306	305	328	312	247	270	301	3872

Enrollment by Grade (no Sand Ridge)



Enrollment by School (no Sand Ridge)





This Page Intentionally Blank

General Fund

The main fund for the District is the General Fund. With an estimated amount of \$65,203,232, the General Fund makes up 65.6% of the total budget for Fiscal Year 2026/27.

General Fund: Revenues

Lebanon Community School District

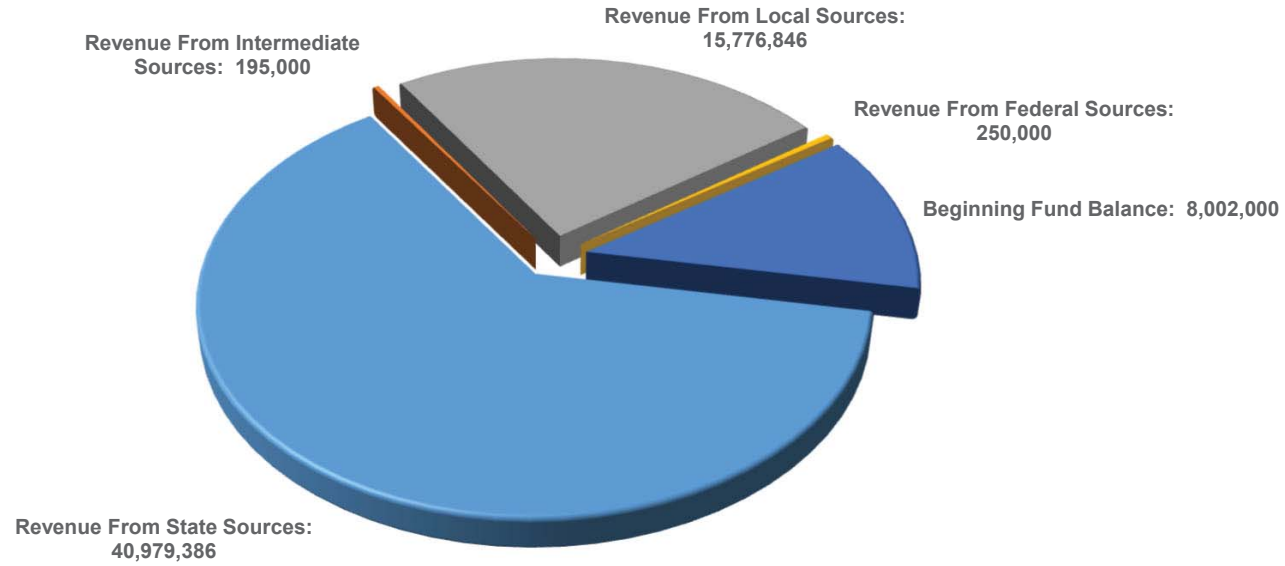
Total: \$65,203,232

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Revenue	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
12,601,799	12,909,584	13,349,416	1000 - Revenue From Local Sources			
191,555	182,760	201,478	1111 - Current Year's Taxes	13,577,123		
1,268	42,870	1,000	1112 - Prior Year's Taxes	187,723		
-	20,000	-	1190 - Penalties and Interest On Taxes	1,000		
8,920	5,678	10,000	1312 - Tuition From Other Districts Within the State	-		
1,007,729	1,264,177	800,000	1411 - Transportation Fees From Individuals	10,000		
1,823	2,275	1,000	1510 - Interest On Investments	800,000		
386,074	374,500	325,000	1910 - Rentals	1,000		
27,579	72,525	50,000	1980 - Fees Charged to Grants	425,000		
109,701	105,755	100,000	1990 - Miscellaneous	75,000		
348,036	1,060,333	500,000	1991 - Student Transportation - Reimbursed	100,000		
14,684,485	16,040,456	15,337,894	1995 - Miscellaneous Revenue - Mac Study	600,000		
			Total 1000:	15,776,846		
			2000 - Revenue From Intermediate Sources			
30,502	36,720	20,000	2101 - County School Funds	20,000		
1,250	2,100	-	2200 - Restricted Revenue	-		
290,588	189,730	175,000	2210 - TMR Reimbursement	175,000		
322,340	228,550	195,000	Total 2000:	195,000		
			3000 - Revenue From State Sources			
35,615,581	36,834,753	38,732,367	3101 - State School Fund - General Support	40,054,386		
546,735	557,895	500,000	3103 - Common School Fund	500,000		
97,119	109,299	150,000	3104 - State Managed County Timber	150,000		
286,855	189,089	275,000	3199 - Other Unrestricted Grants-In-Aid	275,000		
36,546,291	37,691,036	39,657,367	Total 3000:	40,979,386		
			4000 - Revenue From Federal Sources			
-	105,127	-	4202 - Medicaid Reimbursement	50,000		
80,809	83,340	70,000	4300 - Restricted Revenue Direct From the Federal Governm	70,000		
143,058	33,717	130,000	4801 - Federal Forest Fees	130,000		
223,868	222,184	200,000	Total 4000:	250,000		
			5000 - Other Sources			
2,000	-	2,000	5300 - Sale of or Compensation for Loss of Fixed Assets	2,000		
6,147,584	9,287,166	8,500,000	5400 - Resources - Beginning Fund Balance	8,000,000		
6,149,584	9,287,166	8,502,000	Total 5000:	8,002,000		
57,926,566	63,469,391	63,892,261	Total Objects General Fund Revenue:	65,203,232		

General Fund Revenue Graph

Lebanon Community School District

Total: \$65,203,232



2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Revenue		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
14,684,485	16,040,456	15,337,894	1000 - Revenue From Local Sources		15,776,846		
322,340	228,550	195,000	2000 - Revenue From Intermediate Sources		195,000		
36,546,291	37,691,036	39,657,367	3000 - Revenue From State Sources		40,979,386		
223,868	222,184	200,000	4000 - Revenue From Federal Sources		250,000		
6,149,584	9,287,166	8,502,000	5000 - Beginning Fund Balance		8,002,000		
57,926,566	63,469,391	63,892,261	Total:		65,203,232		

General Fund Expense Summary

Lebanon Community School District

Total: \$65,203,232

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense Summary		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			1000 - Instruction				
9,159,586	9,561,671	10,585,076	97.28	1111 - Elementary, K-5 or K-6	10,291,213	89.13	
13,946	42,365	5,616		1113 - Elementary Extra-Curricular	21,129		
3,439,789	4,169,990	4,597,566	40.17	1121 - Middle/Junior High Programs	4,672,262	37.72	
40,648	55,510	39,022		1122 - Middle/Junior High School Extra-Curricular	39,042		
5,343,606	5,889,729	6,178,293	47.00	1131 - High School Programs	6,193,241	45.76	
125,301	113,451	86,068		1132 - High School Extra-Curricular	86,112		
111,649	70	-		1140 - Pre-Kindergarten Programs	51,515	0.91	
16,578	28,545	61,705		1210 - Programs for the Talented and Gifted	69,781		
2,539,719	2,842,738	3,342,824	49.10	1220 - Restrictive Programs for Students With Disabilities	3,712,575	51.82	
3,437,378	3,793,628	4,301,573	54.58	1250 - Less Restrictive Programs for Students With Disabilities	4,059,782	49.63	
83,436	102,481	143,968	2.64	1272 - Title I	170,665	1.14	
780,273	810,270	1,481,326	16.26	1280 - Alternative Education	1,387,147	12.74	
2,789,944	3,229,842	3,608,458		1288 - Charter Schools	4,320,918		
384,809	421,233	466,190	3.33	1291 - English Second Language Programs	528,230	4.00	
24,456	-	-		1300 - Adult/Continuing Education Programs	-		
23,830	18,455	24,460		1400 - Summer School Programs	57,849		
28,314,949	31,079,980	34,922,145	310.36	Total 1000:	35,661,461	292.84	
			2000 - Support Services				
144,827	111,417	270,969	1.85	2110 - Attendance and Social Work Services	289,320	1.81	
256,378	268,103	281,217	3.00	2114 - Student Accounting Services	177,848	2.00	
300,156	310,410	518,602	7.56	2115 - Student Safety	604,651	9.41	
1,230,545	1,208,154	1,501,591	13.00	2120 - Guidance Services	1,622,380	13.00	
244,302	475,161	547,223	5.13	2130 - Health Services	565,973	4.95	
103,594	131,786	132,020	1.91	2135 - Health Room	136,068	1.91	
-	-	250		2140 - Psychological Services	-		
601,602	412,137	492,611	2.90	2150 - Speech Pathology and Audiology Services	589,616	3.81	
593,283	475,317	553,622	4.25	2190 - Service Direction, Student Support Services	586,002	4.75	
316,516	318,858	448,164	1.25	2210 - Improvement of Instruction Services	434,189	1.25	
431,591	463,707	507,531	7.34	2220 - Educational Media Services	556,496	7.41	
48,492	7,228	55,000		2230 - Assessment and Testing	68,307		
68,748	69,244	93,915		2240 - Instructional Staff Development	84,323		
163,040	120,354	151,070		2310 - Board of Education Services	151,070		
729,087	785,753	842,693	3.00	2321 - Office of the Superintendent Services	586,251	2.00	
3,681,414	3,934,551	4,251,489	33.50	2410 - Office of the Principal Services	4,685,240	33.50	
826,847	930,793	952,118	5.75	2520 - Fiscal Services	949,013	5.30	
397,164	489,440	538,174		2540 - Operation and Maintenance of Plant Services	788,660		
2,723,877	3,110,449	3,271,363	21.97	2542 - Care and Upkeep of Buildings Services	3,566,361	22.47	
183,549	211,147	183,068	2.00	2543 - Care and Upkeep of Grounds Services	231,305	2.00	
1,548,609	1,938,602	1,780,223	8.00	2544 - Maintenance	1,769,306	7.00	
19,432	7,878	8,499		2548 - Land Lab	1,954		
2,143,709	2,566,022	2,492,366	20.12	2550 - Student Transportation Services	2,731,599	21.43	

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense Summary		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
25,253	27,955	28,550 0.37	2573 - Warehousing and Distributing Services		29,451 0.37		
245,770	235,089	241,805 1.00	2630 - Information Services		36,202		
226	792,024	775,424 4.00	2640 - Staff Services		799,134 4.00		
644,336	-	-	2642 - Recruitment and Placement Services		-		
7,878	46	-	2645 - Staff Wellness		-		
580,659	869,856	893,861 3.50	2660 - Technology Services		1,088,823 5.00		
4,170	4,174	6,316	2680 - Interpretation & Translation Services		6,319		
4,071	44	500	2700 - Supplemental Retirement Program		500		
18,269,125	20,275,697	21,820,234 151.39	Total 2000:		23,136,361 153.36		
			<u>3000 - Enterprise and Community Services.</u>				
7,219	8,901	40,691	3100 - Food Services		10,773		
11,200	-	-	3102 - Summer Food Service		-		
-	182	-	3300 - Community Services		-		
18,418	9,083	40,691	Total 3000:		10,773		
			<u>5000 - Other Uses</u>				
2,036,908	2,280,000	2,179,000	5200 - Transfers of Funds		1,514,000		
2,036,908	2,280,000	2,179,000	Total 5000:		1,514,000		
			<u>6000 - Contingencies</u>				
-	-	930,191	6110 - Operating Contingency		1,620,475		
-	-	930,191	Total 6000:		1,620,475		
			<u>7000 - Unappropriated Ending Fund Balance</u>				
-	-	4,000,000	7000 - Unappropriated Ending Fund Balance		3,260,162		
-	-	4,000,000	Total 7000:		3,260,162		
48,639,401	53,644,760	63,892,261 461.75	Total Functions General Fund Expense Summary:		65,203,232 446.20		

General Fund Expenditures by Function

Lebanon Community School District

Total: \$65,203,232

1111 - Elementary, K-5 or K-6

Total: \$10,291,213

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
4,803,998	5,098,614	5,467,557 76.60	111 - Licensed Salaries		5,497,649 73.60		
470,649	496,025	648,644 20.68	112 - Classified Salaries		519,752 15.53		
-	398	398	124 - Temporary - Classified (At-Will Contract)		-		
18,544	15,817	9,517	131 - Extra Duty - Licensed		9,517		
1,942	1,190	1,839	132 - Comp Time		1,839		
800	1,597	1,060	133 - Extra Duty - Classified		1,060		
-	655	-	151 - Stipend - Club Advisor/Activities		-		
66,875	1,000	-	155 - Stipend - Licensed		-		
-	22,750	54,750	161 - Licensed Retention / Longevity Stipend		45,000		
-	2,500	50,000	162 - Classified Retention / Longevity Stipend		30,420		
1,653,448	1,709,237	1,961,432	210 - PERS		1,909,518		
396,443	418,524	476,890	220 - Social Security Administration		467,049		
14,280	15,868	26,869	231 - Worker's Compensation		26,168		
20,638	21,883	24,937	235 - or Paid Leave		28,696		
1,068,757	1,164,560	1,222,769	242 - Licensed Insurance		1,212,412		
216,024	186,618	282,555	243 - Classified Insurance		240,708		
82	821	-	311 - Instruction Services		-		
7,937	6,984	9,750	322 - Repairs and Maintenance Services		500		
14,524	15,153	18,600	324 - Rentals		15,500		
4	369	800	340 - Travel		400		
-	218	1,550	355 - Printing and Binding		6,300		
22,077	21,425	21,000	395 - Classified Subs		21,000		
196,911	230,327	150,000	399 - Licensed Subs		150,000		
49,305	69,570	137,834	410 - Consumable Supplies & Materials		91,400		
23,256	8,043	-	420 - Textbooks		-		
12,321	12,347	-	440 - Periodicals		-		
90,644	28,602	4,000	470 - Computer Software		4,000		
-	-	1,750	480 - Computer Hardware		1,750		
10,125	10,575	10,575	640 - Dues and Fees		10,575		
9,159,586	9,561,671	10,585,076 97.28	Total 1111:		10,291,213 89.13		

Continued on Next Page...

1113 - Elementary Extra-Curricular

Total: \$21,129

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
10,000	15,700	4,000	151 - Stipend - Club Advisor/Activities	15,049		
3,117	4,899	1,264	210 - PERS	4,751		
765	1,201	307	220 - Social Security Administration	1,151		
24	40	29	231 - Worker's Compensation	108		
40	63	16	235 - or Paid Leave	70		
-	20,462	-	540 - Depreciable Equipment	-		
13,946	42,365	5,616	Total 1113:	21,129		



Cascades 2nd Grader

1121 - Middle/Junior High Programs

Total: \$4,672,262

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
1,825,081	2,240,409	2,472,030 36.00	111 - Licensed Salaries		2,598,237 34.00		
119,286	127,227	140,777 4.17	112 - Classified Salaries		126,416 3.72		
10,447	4,926	8,027	131 - Extra Duty - Licensed		8,027		
1,295	3,307	4,105	132 - Comp Time		4,105		
890	2,420	1,011	133 - Extra Duty - Classified		1,011		
-	250	250	145 - Stipend - Staff Travel		260		
-	1,210	-	151 - Stipend - Club Advisor/Activities		-		
23,500	2,100	-	155 - Stipend - Licensed		-		
-	6,500	-	161 - Licensed Retention / Longevity Stipend		9,250		
611,564	727,409	823,465	210 - PERS		859,083		
147,510	177,970	200,904	220 - Social Security Administration		210,172		
5,263	6,628	9,271	231 - Worker's Compensation		11,297		
7,708	9,306	10,505	235 - or Paid Leave		12,915		
464,466	592,175	574,669	242 - Licensed Insurance		560,083		
52,138	58,066	62,680	243 - Classified Insurance		57,657		
-	1,880	2,500	311 - Instruction Services		2,500		
6,293	8,749	15,550	322 - Repairs and Maintenance Services		8,500		
9,408	28,011	29,400	324 - Rentals		28,500		
705	-	1,500	340 - Travel		1,500		
-	-	-	355 - Printing and Binding		5,150		
836	1,479	4,500	395 - Classified Subs		4,500		
59,505	102,360	60,954	399 - Licensed Subs		60,954		
32,525	41,056	161,234	410 - Consumable Supplies & Materials		87,411		
-	-	5,550	460 - Non-Consumable Items		5,550		
56,214	21,122	3,500	470 - Computer Software		4,000		
5,156	5,432	5,184	640 - Dues and Fees		5,184		
3,439,789	4,169,990	4,597,566 40.17	Total 1121:		4,672,262 37.72		

1122 - Middle/Junior High School Extra-Curricular

Total: \$39,042

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
22,273	19,878	21,804	151 - Stipend - Club Advisor/Activities	21,804		
6,600	6,996	6,000	155 - Stipend - Licensed	6,000		
9,378	8,500	8,779	210 - PERS	8,779		
2,203	2,033	2,128	220 - Social Security Administration	2,128		
80	74	200	231 - Worker's Compensation	200		
115	106	111	235 - or Paid Leave	131		
-	17,923	-	540 - Depreciable Equipment	-		
40,648	55,510	39,022	Total 1122:	39,042		



Seven Oak 6th-8th Graders collaboration

1131 - High School Programs

Total: \$6,193,241

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
3,086,194	3,335,349	3,502,171 47.00	111 - Licensed Salaries	3,539,224 45.00		
-	-	-	112 - Classified Salaries	25,459 0.76		
22,528	2,050	11,406	131 - Extra Duty - Licensed	11,406		
53	27,128	11,333	132 - Comp Time	11,333		
-	-	1,400	145 - Stipend - Staff Travel	2,450		
61,200	19,520	27,500	155 - Stipend - Licensed	27,500		
-	14,250	45,000	161 - Licensed Retention / Longevity Stipend	38,750		
998,452	1,054,642	1,149,978	210 - PERS	1,168,921		
237,771	255,708	275,313	220 - Social Security Administration	281,011		
8,210	9,293	13,135	231 - Worker's Compensation	14,577		
12,274	13,370	14,392	235 - or Paid Leave	17,264		
-	1,487	-	241 - Administrator Insurance	-		
620,357	700,567	750,264	242 - Licensed Insurance	741,288		
-	-	-	243 - Classified Insurance	11,783		
10,839	9,798	14,900	322 - Repairs and Maintenance Services	6,900		
18,437	21,459	16,000	324 - Rentals	16,000		
470	3,103	1,750	340 - Travel	1,750		
-	-	-	355 - Printing and Binding	6,000		
10,318	9,606	1,000	374 - Other Tuition	1,000		
-	1,564	500	395 - Classified Subs	500		
123,879	124,769	145,000	399 - Licensed Subs	145,000		
49,380	69,076	173,917	410 - Consumable Supplies & Materials	101,791		
11,706	2,857	5,800	420 - Textbooks	5,800		
24	10,500	2,000	460 - Non-Consumable Items	2,000		
64,810	55,177	5,000	470 - Computer Software	5,000		
-	140,562	450	480 - Computer Hardware	450		
6,704	7,894	10,084	640 - Dues and Fees	10,084		
5,343,606	5,889,729	6,178,293 47.00	Total 1131:	6,193,241 45.76		

1132 - High School Extra-Curricular

Total: \$86,112

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	4,500	-	150 - Stipend - Coaching/Athletics	-		
65,249	76,377	61,323	151 - Stipend - Club Advisor/Activities	61,323		
19,126	25,516	19,361	210 - PERS	19,361		
4,854	6,065	4,693	220 - Social Security Administration	4,693		
172	224	445	231 - Worker's Compensation	445		
214	317	246	235 - or Paid Leave	290		
1	453	-	242 - Licensed Insurance	-		
35,685	-	-	410 - Consumable Supplies & Materials	-		
125,301	113,451	86,068	Total 1132:	86,112		

1140 - Pre-Kindergarten Programs

Total: \$51,515

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
50,228	-	-	111 - Licensed Salaries	-		
-	-	-	112 - Classified Salaries	26,627 0.91		
512	-	-	131 - Extra Duty - Licensed	-		
76	65	-	133 - Extra Duty - Classified	-		
750	-	-	155 - Stipend - Licensed	-		
15,977	-	-	210 - PERS	8,212		
3,873	5	-	220 - Social Security Administration	2,037		
137	0	-	231 - Worker's Compensation	96		
200	0	-	235 - or Paid Leave	125		
15,650	-	-	242 - Licensed Insurance	-		
-	-	-	243 - Classified Insurance	14,051		
18,599	-	-	311 - Instruction Services	-		
808	-	-	395 - Classified Subs	-		
-	-	-	410 - Consumable Supplies & Materials	367		
4,839	-	-	420 - Textbooks	-		
111,649	70	-	Total 1140:	51,515 0.91		

Continued on Next Page...

1210 - Programs for the Talented and Gifted

Total: \$69,781

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
5,000	6,475	5,000	151 - Stipend - Club Advisor/Activities	7,896		
1,508	11,150	24,000	155 - Stipend - Licensed	34,253		
1,877	5,509	9,158	210 - PERS	13,305		
463	1,348	2,217	220 - Social Security Administration	3,223		
14	45	211	231 - Worker's Compensation	305		
24	71	119	235 - or Paid Leave	199		
149	255	1,000	340 - Travel	250		
86	-	-	395 - Classified Subs	-		
2,022	399	2,000	399 - Licensed Subs	3,350		
1,257	1,057	4,000	410 - Consumable Supplies & Materials	1,000		
1,508	1,751	2,000	430 - Library Books	1,750		
1,780	-	11,000	470 - Computer Software	3,500		
889	485	1,000	640 - Dues and Fees	750		
16,578	28,545	61,705	Total 1210:	69,781		



Seven Oak 6th Grader

1220 - Restrictive Programs for Students With Disabilities

Total: \$3,712,575

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
382,426	407,180	431,051 6.50	111 - Licensed Salaries		482,274 6.50		
966,135	1,135,206	1,337,625 42.60	112 - Classified Salaries		1,496,470 45.32		
3,012	5,681	3,000	131 - Extra Duty - Licensed		4,000		
417	2,258	1,225	132 - Comp Time		1,225		
6,204	2,675	7,000	133 - Extra Duty - Classified		4,000		
16,525	14,000	12,000	155 - Stipend - Licensed		12,000		
1,500	-	1,500	156 - Stipend - Classified		1,500		
-	-	-	161 - Licensed Retention / Longevity Stipend		750		
-	3,750	-	162 - Classified Retention / Longevity Stipend		-		
371,520	447,842	559,690	210 - PERS		592,144		
100,895	116,780	137,195	220 - Social Security Administration		153,173		
3,897	4,610	13,646	231 - Worker's Compensation		15,058		
5,262	6,106	7,180	235 - or Paid Leave		9,407		
98,417	96,099	103,760	242 - Licensed Insurance		107,075		
465,246	523,575	639,952	243 - Classified Insurance		688,499		
-	-	500	340 - Travel		-		
-	-	5,000	389 - Other Non-Instructional Professional and Technical		-		
61,428	31,377	35,000	395 - Classified Subs		45,000		
31,385	35,478	30,000	399 - Licensed Subs		30,000		
4,812	7,237	5,000	410 - Consumable Supplies & Materials		65,000		
-	-	2,500	460 - Non-Consumable Items		-		
7,405	2,525	8,000	470 - Computer Software		5,000		
13,234	360	2,000	480 - Computer Hardware		-		
2,539,719	2,842,738	3,342,824 49.10	Total 1220:		3,712,575 51.82		

1250 - Less Restrictive Programs for Students With Disabilities

Total: \$4,059,782

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
856,705	1,026,184	1,180,523 16.13	111 - Licensed Salaries		1,128,562 13.88		
939,718	996,114	1,122,560 38.46	112 - Classified Salaries		1,082,892 35.75		
-	10,740	4,294	123 - Temporary-Licensed (At-Will Contract)		-		
11,560	12,466	12,000	131 - Extra Duty - Licensed		10,000		
210	4,464	5,000	132 - Comp Time		2,500		
3,157	2,090	2,500	133 - Extra Duty - Classified		3,000		
-	2,675	-	138 - One-Time SPED Stipend		-		
31,500	27,350	26,000	155 - Stipend - Licensed		26,000		
-	-	1,050	156 - Stipend - Classified		1,050		
-	4,000	-	161 - Licensed Retention / Longevity Stipend		6,750		
-	1,250	-	162 - Classified Retention / Longevity Stipend		-		
550,999	651,857	739,928	210 - PERS		705,590		
134,891	160,125	180,144	220 - Social Security Administration		172,946		
5,147	6,461	9,586	231 - Worker's Compensation		8,308		
7,047	8,372	9,422	235 - or Paid Leave		10,629		
190,582	239,547	257,405	242 - Licensed Insurance		228,565		
535,443	539,700	563,661	243 - Classified Insurance		532,490		
-	-	2,500	311 - Instruction Services		-		
-	4	500	340 - Travel		-		
6,963	-	-	382 - Legal Services		-		
61,467	1,995	75,000	389 - Other Non-Instructional Professional and Technical		25,000		
40,135	49,360	45,000	395 - Classified Subs		55,000		
48,843	30,921	45,000	399 - Licensed Subs		45,000		
4,083	9,688	7,000	410 - Consumable Supplies & Materials		7,000		
3,975	8,265	10,000	470 - Computer Software		7,500		
4,954	-	2,500	480 - Computer Hardware		1,000		
3,437,378	3,793,628	4,301,573 54.58	Total 1250:		4,059,782 49.63		

1272 - Title I

Total: \$170,665

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
20,147	47,932	-	111 - Licensed Salaries		103,432	1.14	
21,324	-	74,896 2.64	112 - Classified Salaries		-		
-	184	-	131 - Extra Duty - Licensed		-		
5	422	-	133 - Extra Duty - Classified		-		
-	3,250	-	161 - Licensed Retention / Longevity Stipend		5,000		
12,870	17,141	23,098	210 - PERS		34,239		
3,086	3,736	5,730	220 - Social Security Administration		8,297		
117	141	270	231 - Worker's Compensation		408		
161	195	300	235 - or Paid Leave		510		
4	13,745	-	242 - Licensed Insurance		18,779		
7,311	-	39,674	243 - Classified Insurance		-		
11,650	6,434	-	395 - Classified Subs		-		
6,761	9,301	-	399 - Licensed Subs		-		
83,436	102,481	143,968 2.64	Total 1272:		170,665 1.14		



Cascades 1st Grader

1280 - Alternative Education

Total: \$1,387,147

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
348,750	373,951	375,317 5.00	111 - Licensed Salaries		426,633 5.00		
22,104	2,100	322,288 10.86	112 - Classified Salaries		229,362 7.34		
50,954	54,052	56,754 0.40	113 - Administrators		59,626 0.40		
-	1,760	545	123 - Temporary-Licensed (At-Will Contract)		3,192		
1,636	941	-	124 - Temporary - Classified (At-Will Contract)		-		
2,308	1,436	1,676	131 - Extra Duty - Licensed		1,676		
-	2,527	-	133 - Extra Duty - Classified		-		
-	2,071	-	135 - Vacation Payoff		-		
1,200	1,560	1,560	145 - Stipend - Staff Travel		1,800		
9,275	2,000	4,000	155 - Stipend - Licensed		4,000		
-	-	-	161 - Licensed Retention / Longevity Stipend		2,000		
-	1,250	-	162 - Classified Retention / Longevity Stipend		-		
134,674	139,186	238,597	210 - PERS		227,199		
32,415	33,132	58,304	220 - Social Security Administration		55,712		
1,150	1,224	2,670	231 - Worker's Compensation		2,648		
1,610	1,732	3,051	235 - or Paid Leave		3,423		
3,968	6,902	6,761	241 - Administrator Insurance		6,977		
69,088	74,149	79,815	242 - Licensed Insurance		82,365		
15,114	-	163,110	243 - Classified Insurance		113,863		
58,664	77,271	120,000	311 - Instruction Services		120,000		
-	220	10,000	324 - Rentals		11,000		
-	475	450	340 - Travel		450		
235	444	-	353 - Postage		-		
-	-	1,000	355 - Printing and Binding		1,000		
417	180	1,000	395 - Classified Subs		1,000		
11,668	10,630	9,000	399 - Licensed Subs		9,000		
12,529	20,052	23,078	410 - Consumable Supplies & Materials		22,121		
551	130	500	420 - Textbooks		250		
1,211	800	1,250	470 - Computer Software		1,250		
755	97	600	640 - Dues and Fees		600		
780,273	810,270	1,481,326 16.26	Total 1280:		1,387,147 12.74		

1288 - Charter Schools

Total: \$4,320,918

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
2,789,944	3,229,842	3,608,458	360 - Charter School Payments	4,320,918		

1291 - English Second Language Programs

Total: \$528,230

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
213,958	235,375	265,459 3.33	111 - Licensed Salaries	263,640 3.00		
-	-	-	112 - Classified Salaries	42,945 1.00		
-	999	999	124 - Temporary - Classified (At-Will Contract)	-		
861	-	100	131 - Extra Duty - Licensed	750		
648	-	1,250	133 - Extra Duty - Classified	-		
-	1,350	1,350	145 - Stipend - Staff Travel	1,300		
7,750	5,500	5,500	155 - Stipend - Licensed	-		
-	1,250	-	161 - Licensed Retention / Longevity Stipend	2,000		
69,269	75,550	84,753	210 - PERS	95,821		
16,874	18,540	21,011	220 - Social Security Administration	23,763		
580	667	1,015	231 - Worker's Compensation	1,128		
880	969	1,097	235 - or Paid Leave	1,460		
35,146	60,623	53,156	242 - Licensed Insurance	49,419		
-	-	-	243 - Classified Insurance	15,504		
1,364	1,130	1,500	340 - Travel	500		
2,907	2,477	2,500	351 - Telephone	2,500		
8,275	1,450	-	389 - Other Non-Instructional Professional and Technical	1,500		
3,221	9,997	5,000	399 - Licensed Subs	5,000		
5,160	1,204	4,500	410 - Consumable Supplies & Materials	2,000		
3,511	2,881	2,000	420 - Textbooks	3,000		
14,405	1,270	15,000	470 - Computer Software	16,000		
384,809	421,233	466,190 3.33	Total 1291:	528,230 4.00		

1300 - Adult/Continuing Education Programs

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
24,456	-	-	312 - Instructional Programs Improvement Services	-		

1400 - Summer School Programs

Total: \$57,849

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
918	-	-	124 - Temporary - Classified (At-Will Contract)	-		
8,890	3,312	17,500	131 - Extra Duty - Licensed	25,000		
7,256	9,916	-	133 - Extra Duty - Classified	11,700		
-	-	-	152 - Stipend - Summer School	4,500		
69	-	-	155 - Stipend - Licensed	-		
5,343	4,104	5,446	210 - PERS	13,006		
1,305	1,012	1,320	220 - Social Security Administration	3,152		
49	40	125	231 - Worker's Compensation	298		
-	53	69	235 - or Paid Leave	193		
-	19	-	340 - Travel	-		
23,830	18,455	24,460	Total 1400:	57,849		

2110 - Attendance and Social Work Services

Total: \$289,320

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
36,466	-	76,278 1.85	112 - Classified Salaries		79,313 1.81		
2,828	2,113	943	124 - Temporary - Classified (At-Will Contract)		-		
-	481	1,185	133 - Extra Duty - Classified		1,185		
12,811	749	25,513	210 - PERS		26,221		
2,898	197	5,999	220 - Social Security Administration		6,159		
109	7	287	231 - Worker's Compensation		294		
148	10	314	235 - or Paid Leave		379		
11,549	-	27,719	243 - Classified Insurance		20,853		
569	162	500	340 - Travel		500		
-	180	500	351 - Telephone		500		
76,371	107,499	123,731	389 - Other Non-Instructional Professional and Technical		145,916		
1,080	-	7,500	410 - Consumable Supplies & Materials		7,500		
-	18	-	470 - Computer Software		-		
-	-	500	640 - Dues and Fees		500		
144,827	111,417	270,969 1.85	Total 2110:		289,320 1.81		

2114 - Student Accounting Services

Total: \$177,848

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

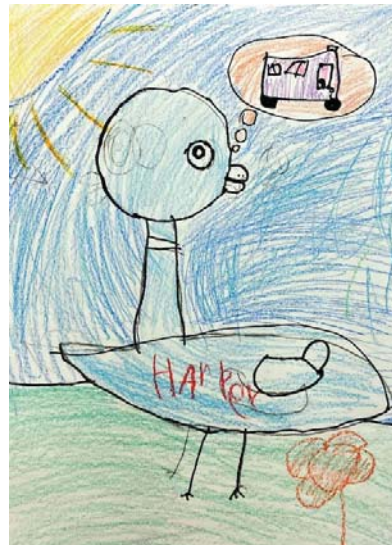
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
147,361	156,924	166,481 3.00	112 - Classified Salaries		103,642 2.00		
-	389	-	132 - Comp Time		-		
85	150	200	133 - Extra Duty - Classified		-		
-	1,250	-	162 - Classified Retention / Longevity Stipend		-		
47,502	50,990	52,986	210 - PERS		31,964		
11,031	11,936	12,614	220 - Social Security Administration		7,928		
408	455	1,705	231 - Worker's Compensation		1,569		
509	624	659	235 - or Paid Leave		487		
41,961	44,107	45,072	243 - Classified Insurance		31,008		
5,523	-	-	353 - Postage		-		
805	733	1,000	355 - Printing and Binding		750		
1,193	406	500	410 - Consumable Supplies & Materials		500		
-	138	-	470 - Computer Software		-		
256,378	268,103	281,217 3.00	Total 2114:		177,848 2.00		

2115 - Student Safety

Total: \$604,651

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
182,825	182,489	214,342 7.56	112 - Classified Salaries		275,949 9.41		
-	1,154	-	132 - Comp Time		-		
2,090	1,374	2,135	133 - Extra Duty - Classified		2,135		
-	5,000	-	155 - Stipend - Licensed		-		
51,746	50,423	66,801	210 - PERS		82,819		
13,942	14,266	16,561	220 - Social Security Administration		21,272		
2,807	3,256	5,211	231 - Worker's Compensation		7,341		
729	746	866	235 - or Paid Leave		1,309		
27	-	-	242 - Licensed Insurance		-		
32,611	37,838	35,686	243 - Classified Insurance		36,826		
13,300	13,274	10,000	395 - Classified Subs		10,000		
79	-	-	399 - Licensed Subs		-		
-	589	-	410 - Consumable Supplies & Materials		-		
-	-	167,000	692 - Grant Matching		167,000		
300,156	310,410	518,602 7.56	Total 2115:		604,651 9.41		



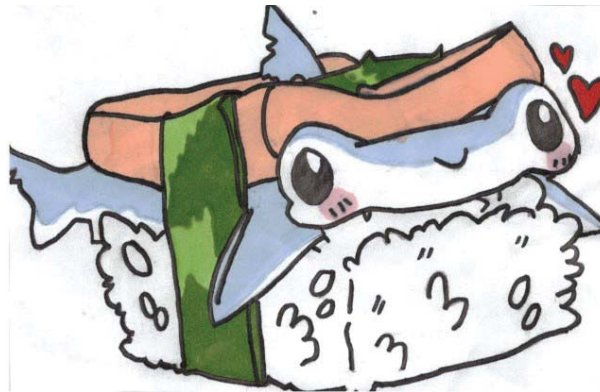
Cascades KG

2120 - Guidance Services

Total: \$1,622,380

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
754,068	745,071	915,616 13.00	111 - Licensed Salaries		995,648 13.00		
363	1,101	538	131 - Extra Duty - Licensed		538		
-	1,887	613	132 - Comp Time		613		
9,900	5,315	3,500	155 - Stipend - Licensed		3,500		
-	-	1,500	156 - Stipend - Classified		1,500		
-	1,500	-	161 - Licensed Retention / Longevity Stipend		-		
226,735	236,289	287,162	210 - PERS		313,859		
57,072	56,512	70,515	220 - Social Security Administration		76,638		
2,007	2,069	3,341	231 - Worker's Compensation		3,628		
2,979	2,955	3,687	235 - or Paid Leave		4,707		
170,036	154,265	207,519	242 - Licensed Insurance		214,149		
15	42	1,500	340 - Travel		1,500		
5,915	-	5,000	389 - Other Non-Instructional Professional and Technical		5,000		
1,455	1,005	1,100	410 - Consumable Supplies & Materials		1,100		
-	144	-	470 - Computer Software		-		
1,230,545	1,208,154	1,501,591 13.00	Total 2120:		1,622,380 13.00		



by Ralston Student

2130 - Health Services

Total: \$565,973

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
150,268	199,787	274,837 4.00	111 - Licensed Salaries		244,681 3.00		
-	69,594	47,552 1.13	112 - Classified Salaries		91,504 1.95		
2,122	-	-	123 - Temporary-Licensed (At-Will Contract)		-		
1,119	5,111	738	131 - Extra Duty - Licensed		738		
-	256	-	132 - Comp Time		-		
-	11	-	133 - Extra Duty - Classified		-		
-	1,260	1,260	145 - Stipend - Staff Travel		1,260		
750	-	-	155 - Stipend - Licensed		-		
-	-	-	161 - Licensed Retention / Longevity Stipend		750		
29,141	85,385	100,046	210 - PERS		104,536		
11,655	20,401	24,816	220 - Social Security Administration		25,928		
416	699	1,172	231 - Worker's Compensation		1,332		
-	198	-	234 - Wa Worker's Compensation		-		
609	955	1,298	235 - or Paid Leave		1,592		
44,158	54,616	63,852	242 - Licensed Insurance		49,419		
10	30,800	16,902	243 - Classified Insurance		30,233		
1,103	792	1,000	340 - Travel		500		
477	848	500	351 - Telephone		500		
-	-	5,000	389 - Other Non-Instructional Professional and Technical		5,000		
2,297	4,169	7,250	410 - Consumable Supplies & Materials		7,000		
179	279	1,000	640 - Dues and Fees		1,000		
244,302	475,161	547,223 5.13	Total 2130:		565,973 4.95		



Seven Oak 8th Grader

2135 - Health Room

Total: \$136,068

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
54,448	65,470	73,157 1.91	112 - Classified Salaries	75,346 1.91		
-	-	78	131 - Extra Duty - Licensed	78		
-	183	-	132 - Comp Time	-		
346	271	247	133 - Extra Duty - Classified	247		
-	1,250	-	162 - Classified Retention / Longevity Stipend	-		
14,820	21,604	23,718	210 - PERS	24,425		
3,499	4,664	5,621	220 - Social Security Administration	5,789		
156	196	265	231 - Worker's Compensation	273		
175	244	294	235 - or Paid Leave	355		
29,954	37,128	28,640	243 - Classified Insurance	29,555		
194	776	-	395 - Classified Subs	-		
103,594	131,786	132,020 1.91	Total 2135:	136,068 1.91		

2140 - Psychological Services

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	-	250	410 - Consumable Supplies & Materials	-		

2150 - Speech Pathology and Audiology Services

Total: \$589,616

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
262,471	231,667	242,439 2.90	111 - Licensed Salaries		251,472 2.90		
-	-	-	112 - Classified Salaries		36,710 0.91		
1,341	2,260	2,250	131 - Extra Duty - Licensed		2,250		
480	-	600	132 - Comp Time		-		
-	-	-	145 - Stipend - Staff Travel		2,000		
17,925	16,000	18,000	155 - Stipend - Licensed		18,000		
-	1,000	-	161 - Licensed Retention / Longevity Stipend		-		
87,753	80,512	84,311	210 - PERS		84,463		
21,112	18,893	20,140	220 - Social Security Administration		23,748		
735	680	1,025	231 - Worker's Compensation		1,191		
1,101	988	1,053	235 - or Paid Leave		1,459		
56,693	53,315	46,293	242 - Licensed Insurance		47,772		
-	-	-	243 - Classified Insurance		14,051		
77,460	-	50,000	311 - Instruction Services		-		
-	395	500	322 - Repairs and Maintenance Services		-		
1,784	1,010	2,000	340 - Travel		1,000		
59,753	637	5,000	389 - Other Non-Instructional Professional and Technical		93,000		
100	977	2,500	410 - Consumable Supplies & Materials		1,000		
2,370	-	2,000	460 - Non-Consumable Items		1,000		
8,620	3,018	10,000	470 - Computer Software		7,500		
-	-	2,000	480 - Computer Hardware		1,000		
1,906	786	2,500	640 - Dues and Fees		2,000		
601,602	412,137	492,611 2.90	Total 2150:		589,616 3.81		

2190 - Service Direction, Student Support Services

Total: \$586,002

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
81,529	-	-	111 - Licensed Salaries		-		
122,574	132,094	155,456 3.50	112 - Classified Salaries		180,358 4.00		
118,253	110,484	115,186 0.75	113 - Administrators		114,033 0.75		
-	38,902	20,882	124 - Temporary - Classified (At-Will Contract)		16,027		
175	-	-	131 - Extra Duty - Licensed		-		
589	86	600	132 - Comp Time		500		
124	6,436	-	133 - Extra Duty - Classified		-		
-	5,858	-	135 - Vacation Payoff		-		
4,500	4,500	4,500	145 - Stipend - Staff Travel		2,250		
2,000	-	2,000	155 - Stipend - Licensed		2,000		
-	450	-	156 - Stipend - Classified		-		
98,884	84,915	98,746	210 - PERS		98,750		
24,136	21,657	22,844	220 - Social Security Administration		24,110		
871	822	953	231 - Worker's Compensation		1,145		
1,162	1,132	1,194	235 - or Paid Leave		1,481		
13,311	13,987	12,677	241 - Administrator Insurance		13,082		
16,991	864	-	242 - Licensed Insurance		-		
30,296	17,531	52,584	243 - Classified Insurance		62,016		
6,132	4,181	5,000	322 - Repairs and Maintenance Services		5,000		
1,950	1,950	2,500	324 - Rentals		2,500		
3,949	4,123	2,500	340 - Travel		1,000		
3	-	-	353 - Postage		-		
-	-	-	355 - Printing and Binding		3,500		
58,527	18,626	40,000	382 - Legal Services		40,000		
-	-	-	389 - Other Non-Instructional Professional and Technical		10,000		
6,889	6,482	6,500	410 - Consumable Supplies & Materials		7,250		
-	-	2,000	460 - Non-Consumable Items		1,000		
150	240	7,500	470 - Computer Software		-		
290	-	-	480 - Computer Hardware		-		
593,283	475,317	553,622 4.25	Total 2190:		586,002 4.75		

2210 - Improvement of Instruction Services

Total: \$434,189

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
27,456	25,695	31,297 0.50	112 - Classified Salaries		32,238 0.50		
140,642	112,433	115,186 0.75	113 - Administrators		118,641 0.75		
5,100	4,848	7,500	131 - Extra Duty - Licensed		5,000		
-	350	-	132 - Comp Time		-		
749	796	1,000	133 - Extra Duty - Classified		-		
-	4,947	-	135 - Vacation Payoff		-		
-	-	-	145 - Stipend - Staff Travel		3,000		
9,000	9,000	9,000	154 - Stipend - Admin		9,000		
13,500	27,150	19,500	155 - Stipend - Licensed		16,000		
66,005	59,060	63,250	210 - PERS		61,821		
14,804	13,957	14,457	220 - Social Security Administration		14,068		
503	496	835	231 - Worker's Compensation		771		
658	730	756	235 - or Paid Leave		866		
10,074	10,560	12,677	241 - Administrator Insurance		13,082		
8,645	9,101	7,512	243 - Classified Insurance		7,752		
28	-	-	311 - Instruction Services		2,700		
-	1,560	-	324 - Rentals		-		
(802)	712	1,000	340 - Travel		750		
2	-	-	353 - Postage		-		
512	-	7,394	399 - Licensed Subs		-		
5,847	6,883	31,800	410 - Consumable Supplies & Materials		8,500		
-	30,305	50,000	420 - Textbooks		40,000		
-	-	15,000	440 - Periodicals		-		
10,374	-	-	460 - Non-Consumable Items		-		
3,418	276	60,000	470 - Computer Software		100,000		
316,516	318,858	448,164 1.25	Total 2210:		434,189 1.25		

2220 - Educational Media Services

Total: \$556,496

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
208,737	223,064	239,262 7.34	112 - Classified Salaries		252,904 7.41		
68	-	-	132 - Comp Time		-		
1,139	308	2,000	133 - Extra Duty - Classified		1,250		
64,237	68,369	75,416	210 - PERS		79,409		
15,432	16,509	18,456	220 - Social Security Administration		19,445		
610	668	2,097	231 - Worker's Compensation		2,213		
807	863	966	235 - or Paid Leave		1,195		
108,944	117,424	110,336	243 - Classified Insurance		114,830		
129	86	100	322 - Repairs and Maintenance Services		-		
749	749	750	324 - Rentals		750		
3,623	3,916	2,200	395 - Classified Subs		3,400		
2,714	3,303	6,298	410 - Consumable Supplies & Materials		35,600		
7,545	11,170	19,350	430 - Library Books		18,100		
16,857	17,277	27,700	470 - Computer Software		25,400		
-	-	900	480 - Computer Hardware		900		
-	-	1,700	640 - Dues and Fees		1,100		
431,591	463,707	507,531 7.34	Total 2220:		556,496 7.41		



Green Acres 3rd Grader

2230 - Assessment and Testing

Total: \$68,307

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	830	-	131 - Extra Duty - Licensed	-		
-	1,935	-	133 - Extra Duty - Classified	2,000		
-	763	-	210 - PERS	631		
-	209	-	220 - Social Security Administration	153		
-	9	-	231 - Worker's Compensation	14		
-	11	-	235 - or Paid Leave	9		
8,316	4,109	15,000	319 - Other Instructional, Professional & Tech Services	18,500		
1,052	-	-	324 - Rentals	-		
2,451	-	-	399 - Licensed Subs	-		
36,674	(636)	40,000	470 - Computer Software	47,000		
48,492	7,228	55,000	Total 2230:	68,307		

2240 - Instructional Staff Development

Total: \$84,323

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
4,151	4,848	4,000	131 - Extra Duty - Licensed	-		
6,979	15,241	25,000	133 - Extra Duty - Classified	15,000		
2,701	5,104	13,816	210 - PERS	4,736		
823	1,527	3,349	220 - Social Security Administration	1,148		
36	60	315	231 - Worker's Compensation	108		
43	80	175	235 - or Paid Leave	71		
-	13,501	25,000	248 - Staff Tuition Reimbursement	36,500		
-	-	500	312 - Instructional Programs Improvement Services	-		
4,317	28,161	20,760	340 - Travel	26,760		
49,273	-	-	348 - Staff Tuition	-		
240	-	-	355 - Printing and Binding	-		
54	368	1,000	410 - Consumable Supplies & Materials	-		
130	354	-	640 - Dues and Fees	-		
68,748	69,244	93,915	Total 2240:	84,323		

Continued on Next Page...

2310 - Board of Education Services

Total: \$151,070

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
3,222	6,574	10,000	340 - Travel	10,000		
-	120	150	353 - Postage	150		
2,185	1,831	2,000	354 - Advertising	2,000		
-	-	100	355 - Printing and Binding	100		
83,150	46,200	50,820	381 - Audit Services	50,820		
31,446	52,560	50,000	382 - Legal Services	50,000		
-	11,799	15,000	388 - Election Services	15,000		
1,683	1,271	3,000	410 - Consumable Supplies & Materials	3,000		
7,353	-	10,000	640 - Dues and Fees	10,000		
34,000	-	10,000	655 - Judgments and Settlements Against the District	10,000		
163,040	120,354	151,070	Total 2310:	151,070		



Hamilton Creek 6th Grader

2321 - Office of the Superintendent Services

Total: \$586,251

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
325,331	335,581	355,261 2.00	113 - Administrators		192,589 1.00		
65,747	64,971	73,231 1.00	119 - Salaries Confidential-General		75,429 1.00		
-	561	-	124 - Temporary - Classified (At-Will Contract)		-		
232	-	735	132 - Comp Time		735		
-	-	300	133 - Extra Duty - Classified		300		
-	19,445	25,000	135 - Vacation Payoff		25,000		
13,200	13,200	13,200	145 - Stipend - Staff Travel		7,800		
154,440	164,359	154,954	210 - PERS		99,654		
29,325	31,414	33,099	220 - Social Security Administration		20,660		
1,030	1,109	1,751	231 - Worker's Compensation		1,181		
1,332	1,625	1,856	235 - or Paid Leave		1,419		
35,691	37,321	33,804	241 - Administrator Insurance		17,442		
12,468	9,339	16,902	244 - Confidential Employee Insurance		17,442		
57,000	57,000	57,000	247 - TSA		57,000		
51	143	100	322 - Repairs and Maintenance Services		100		
749	749	750	324 - Rentals		750		
6,156	10,937	10,000	340 - Travel		5,000		
1,471	39	50	353 - Postage		50		
10	-	1,000	354 - Advertising		1,000		
570	293	1,000	355 - Printing and Binding		1,000		
2,905	-	15,000	389 - Other Non-Instructional Professional and Technical		15,000		
5,775	8,203	10,000	410 - Consumable Supplies & Materials		10,000		
-	749	1,000	430 - Library Books		-		
-	-	1,200	460 - Non-Consumable Items		1,200		
-	2,420	2,500	470 - Computer Software		2,500		
-	-	3,000	480 - Computer Hardware		3,000		
15,605	26,295	30,000	640 - Dues and Fees		30,000		
729,087	785,753	842,693 3.00	Total 2321:		586,251 2.00		

2410 - Office of the Principal Services

Total: \$4,685,240

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
774,911	807,605	909,994	21.50	112 - Classified Salaries	935,537	20.50	
1,404,539	1,474,026	1,551,562	12.00	113 - Administrators	1,706,944	13.00	
-	-	-		124 - Temporary - Classified (At-Will Contract)	1,116		
1,038	560	-		131 - Extra Duty - Licensed	-		
746	3,697	3,983		132 - Comp Time	3,983		
3,556	1,873	2,760		133 - Extra Duty - Classified	2,760		
8,250	5,729	8,479		145 - Stipend - Staff Travel	2,750		
-	-	2,000		155 - Stipend - Licensed	2,000		
-	1,500	-		156 - Stipend - Classified	-		
-	3,000	6,000		161 - Licensed Retention / Longevity Stipend	3,500		
-	1,250	35,225		162 - Classified Retention / Longevity Stipend	28,000		
698,124	723,765	804,337		210 - PERS	853,700		
164,176	172,309	192,780		220 - Social Security Administration	205,524		
5,827	6,380	10,567		231 - Worker's Compensation	10,057		
7,460	8,971	10,081		235 - or Paid Leave	12,629		
169,164	184,131	202,824		241 - Administrator Insurance	226,746		
-	(1,441)	-		242 - Licensed Insurance	-		
291,419	310,283	323,016		243 - Classified Insurance	317,832		
-	2,570	227		311 - Instruction Services	1,500		
9,084	8,499	14,700		322 - Repairs and Maintenance Services	900		
12,156	12,471	14,100		324 - Rentals	11,900		
3,570	6,520	10,500		340 - Travel	7,200		
6,635	11,516	12,050		353 - Postage	12,250		
(64)	813	2,800		355 - Printing and Binding	8,300		
1,000	2,575	1,000		389 - Other Non-Instructional Professional and Technical	1,000		
4,539	4,935	1,650		395 - Classified Subs	1,650		
292	-	-		399 - Licensed Subs	-		
112,778	139,137	107,464		410 - Consumable Supplies & Materials	304,733		
-	-	2,000		420 - Textbooks	2,000		
-	2,000	10,000		460 - Non-Consumable Items	10,500		
457	1,466	3,490		470 - Computer Software	2,654		
-	12,557	4,500		480 - Computer Hardware	5,000		
-	22,781	-		542 - Replacement Equipment Purchase	-		
1,760	3,072	3,400		640 - Dues and Fees	2,575		
3,681,414	3,934,551	4,251,489	33.50	Total 2410:	4,685,240	33.50	

2520 - Fiscal Services

Total: \$949,013

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
130,291	83,933	115,863 1.75	112 - Classified Salaries		89,690 1.30		
110,475	132,480	139,104 1.00	113 - Administrators		146,142 1.00		
208,642	246,165	223,327 3.00	119 - Salaries Confidential-General		231,780 3.00		
4,880	-	21,443	132 - Comp Time		-		
-	12,572	30,000	135 - Vacation Payoff		10,000		
134,148	141,731	163,745	210 - PERS		147,370		
34,221	35,789	40,524	220 - Social Security Administration		36,537		
1,211	1,234	2,093	231 - Worker's Compensation		1,826		
-	229	-	234 - Wa Worker's Compensation		-		
1,538	1,797	2,119	235 - or Paid Leave		2,245		
-	0	-	236 - Wa Paid Leave		-		
8,269	9,533	33,804	241 - Administrator Insurance		34,884		
4,332	1,223	-	242 - Licensed Insurance		-		
34,599	26,095	26,292	243 - Classified Insurance		20,155		
35,271	41,496	33,804	244 - Confidential Employee Insurance		34,884		
1,354	1,873	2,000	322 - Repairs and Maintenance Services		2,000		
3,816	3,705	5,000	324 - Rentals		5,000		
5,174	4,999	10,000	340 - Travel		10,000		
4,982	10,492	17,000	353 - Postage		17,000		
-	224	-	354 - Advertising		-		
800	1,030	-	355 - Printing and Binding		1,000		
-	11,906	-	385 - Management Services		25,000		
6,222	51,850	10,000	389 - Other Non-Instructional Professional and Technical		10,000		
13,335	10,873	10,000	410 - Consumable Supplies & Materials		10,000		
-	-	2,000	460 - Non-Consumable Items		2,000		
4,372	4,405	7,500	470 - Computer Software		30,000		
5,767	-	5,000	480 - Computer Hardware		5,000		
4,986	-	-	630 - Unrecoverable Bad Debt Write-Off		-		
66,650	89,458	50,000	640 - Dues and Fees		75,000		
-	5,000	-	650 - Insurance & Judgments		-		
-	700	-	652 - Fidelity Bond Premiums		-		
1,513	-	1,500	670 - Taxes and Licenses		1,500		
826,847	930,793	952,118 5.75	Total 2520:		949,013 5.30		

2540 - Operation and Maintenance of Plant Services

Total: \$788,660

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	165	-	410 - Consumable Supplies & Materials	-		
397,164	489,275	538,174	650 - Insurance & Judgments	788,660		
397,164	489,440	538,174	Total 2540:	788,660		



Pioneer 1st Grader

2542 - Care and Upkeep of Buildings Services

Total: \$3,566,361

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE		\$	\$
764,282	787,745	966,070 20.97	112 - Classified Salaries		1,065,842 21.47			
76,821	81,384	83,931 1.00	114 - Managerial-Classified		86,752 1.00			
12,249	1,756	1,756	124 - Temporary - Classified (At-Will Contract)		-			
-	4,579	-	127 - Student Helper Salaries		2,047			
229	6,262	3,000	132 - Comp Time		1,000			
963	1,135	6,500	133 - Extra Duty - Classified		4,800			
97	12,395	5,000	135 - Vacation Payoff		2,500			
16,348	6,239	11,019	153 - Summer Labor		11,019			
-	1,250	-	162 - Classified Retention / Longevity Stipend		-			
252,020	253,646	337,099	210 - PERS		356,965			
65,232	67,470	82,797	220 - Social Security Administration		89,806			
16,015	17,630	28,573	231 - Worker's Compensation		32,918			
2,787	3,545	4,331	235 - or Paid Leave		5,523			
6,285	12,370	16,902	241 - Administrator Insurance		17,442			
235,847	268,309	300,480	243 - Classified Insurance		325,584			
-	50,684	2,500	322 - Repairs and Maintenance Services		3,000			
-	-	2,500	324 - Rentals		2,000			
515,855	579,264	567,440	325 - Electricity		637,190			
244,316	289,886	268,745	326 - Fuel		318,874			
173,667	179,257	191,034	327 - Water and Sewage		197,181			
126,988	133,920	139,686	328 - Garbage		147,918			
40,958	41,452	50,000	351 - Telephone		50,000			
964	-	-	389 - Other Non-Instructional Professional and Technical		500			
-	-	500	391 - Physical Exams, Drivers		500			
16,835	12,627	17,500	395 - Classified Subs		45,000			
200	-	-	406 - Gas, Oil, Lube, Propane		-			
151,193	252,812	145,000	410 - Consumable Supplies & Materials		130,000			
-	3,446	10,000	460 - Non-Consumable Items		10,000			
-	80	5,500	470 - Computer Software		500			
-	12,281	10,000	541 - Initial and Additional Equipment Purchase		8,000			
-	25,899	10,000	542 - Replacement Equipment Purchase		10,000			
3,423	3,128	3,500	640 - Dues and Fees		3,500			
302	-	-	650 - Insurance & Judgments		-			
2,723,877	3,110,449	3,271,363 21.97	Total 2542:		3,566,361 22.47			

2543 - Care and Upkeep of Grounds Services

Total: \$231,305

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
1,512	87,394	99,119 2.00	112 - Classified Salaries		105,963 2.00		
19,935	20,918	-	124 - Temporary - Classified (At-Will Contract)		-		
-	615	-	132 - Comp Time		-		
-	1,500	-	153 - Summer Labor		-		
4,990	26,406	30,568	210 - PERS		32,679		
1,641	8,447	7,583	220 - Social Security Administration		8,106		
397	2,156	2,854	231 - Worker's Compensation		3,051		
74	442	396	235 - or Paid Leave		498		
-	29,723	30,048	243 - Classified Insurance		31,008		
-	565	-	322 - Repairs and Maintenance Services		10,000		
155,000	-	-	389 - Other Non-Instructional Professional and Technical		-		
-	16,572	12,500	410 - Consumable Supplies & Materials		25,000		
-	1,506	-	480 - Computer Hardware		-		
-	14,903	-	542 - Replacement Equipment Purchase		15,000		
183,549	211,147	183,068 2.00	Total 2543:		231,305 2.00		



Seven Oak Student

2544 - Maintenance

Total: \$1,769,306

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
359,743	390,740	437,940 7.00	112 - Classified Salaries		395,264 6.00		
99,616	103,601	110,957 1.00	114 - Managerial-Classified		114,286 1.00		
605	7,211	5,000	132 - Comp Time		5,000		
-	3,969	5,000	135 - Vacation Payoff		5,000		
2,000	1,000	2,000	154 - Stipend - Admin		2,000		
-	1,250	-	162 - Classified Retention / Longevity Stipend		-		
145,790	154,849	175,060	210 - PERS		162,985		
34,803	38,081	42,907	220 - Social Security Administration		39,900		
7,555	8,788	14,319	231 - Worker's Compensation		13,137		
1,516	1,990	2,245	235 - or Paid Leave		2,450		
17,603	18,505	16,902	241 - Administrator Insurance		17,442		
79,719	93,213	105,168	243 - Classified Insurance		93,024		
400,377	489,606	375,000	322 - Repairs and Maintenance Services		400,000		
-	-	2,500	323 - Radio Service		-		
7,216	15,127	10,000	324 - Rentals		10,000		
6,551	10,767	7,206	326 - Fuel		11,844		
1,017	-	1,119	328 - Garbage		1,231		
-	200	-	329 - Other Property Services		-		
486	1,322	2,500	340 - Travel		1,500		
11,859	11,487	12,500	351 - Telephone		12,500		
1	-	-	353 - Postage		-		
-	264	-	354 - Advertising		-		
-	9,178	-	382 - Legal Services		-		
-	12,244	-	385 - Management Services		-		
20,076	27,378	20,000	389 - Other Non-Instructional Professional and Technical		30,000		
32,934	37,832	40,000	406 - Gas, Oil, Lube, Propane		40,000		
208,149	233,767	200,000	410 - Consumable Supplies & Materials		215,000		
-	1,262	-	413 - Vehicle Repair Parts		-		
6,120	14,174	15,000	460 - Non-Consumable Items		7,500		
23,809	12,887	15,000	470 - Computer Software		20,000		
38,537	180,790	125,000	541 - Initial and Additional Equipment Purchase		125,000		
28,409	37,142	25,000	542 - Replacement Equipment Purchase		25,000		
6,059	9,536	2,000	640 - Dues and Fees		7,500		
8,060	10,307	9,900	650 - Insurance & Judgments		11,743		
-	132	-	670 - Taxes and Licenses		-		
1,548,609	1,938,602	1,780,223 8.00	Total 2544:		1,769,306 7.00		

2548 - Land Lab

Total: \$1,954

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
7,597	-	-	112 - Classified Salaries	-		
8,558	7,414	5,761	127 - Student Helper Salaries	1,542		
-	-	1,959	210 - PERS	92		
789	153	440	220 - Social Security Administration	118		
300	148	166	231 - Worker's Compensation	45		
56	30	23	235 - or Paid Leave	7		
1,804	-	-	243 - Classified Insurance	-		
204	-	-	413 - Vehicle Repair Parts	-		
124	133	150	670 - Taxes and Licenses	150		
19,432	7,878	8,499	Total 2548:	1,954		



by Ralston Student

2550 - Student Transportation Services

Total: \$2,731,599

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
594,973	664,238	758,873	19.12	112 - Classified Salaries	852,960	20.43	
82,423	97,711	102,506	1.00	114 - Managerial-Classified	105,581	1.00	
-	9,910	-		122 - Substitutes-Classified	-		
91	-	-		131 - Extra Duty - Licensed	-		
130	7,654	7,500		132 - Comp Time	1,000		
194,643	181,900	200,000		133 - Extra Duty - Classified	100,000		
-	3,005	-		135 - Vacation Payoff	2,500		
2,478	2,190	1,158		142 - Taxable Meal Reimbursement	4,500		
500	-	5,000		156 - Stipend - Classified	5,000		
243,955	285,204	358,418		210 - PERS	322,516		
65,463	72,065	87,980		220 - Social Security Administration	81,973		
20,201	25,872	35,016		231 - Worker's Compensation	35,907		
3,219	3,768	4,603		235 - or Paid Leave	5,036		
17,549	18,499	16,902		241 - Administrator Insurance	17,442		
239,853	272,403	274,036		243 - Classified Insurance	316,706		
1,141	-	-		311 - Instruction Services	-		
121,346	231,472	200,000		322 - Repairs and Maintenance Services	250,000		
19,766	19,122	17,000		323 - Radio Service	19,000		
2,219	2,219	2,500		324 - Rentals	2,500		
128,091	69,587	64,166		331 - Reimbursable Student Transportation	103,488		
243	161	200		332 - Non-Reimbursable Student Transportation	200		
6,346	6,956	7,500		340 - Travel	7,500		
341	135	-		346 - Meals/Transportation	-		
10	-	-		353 - Postage	-		
120	-	200		355 - Printing and Binding	200		
4,068	2,905	4,000		391 - Physical Exams, Drivers	3,000		
773	1,753	1,500		392 - Drug Test	1,000		
140	-	-		395 - Classified Subs	-		
183,993	170,794	200,000		406 - Gas, Oil, Lube, Propane	200,000		
2,513	5,156	40,000		410 - Consumable Supplies & Materials	30,000		
63,105	23,574	-		413 - Vehicle Repair Parts	-		
49,847	20,751	-		414 - Bus Garage Operation	-		
53	748	-		460 - Non-Consumable Items	-		
28,020	27,125	30,000		470 - Computer Software	40,000		
8,876	3,867	5,000		480 - Computer Hardware	4,000		
-	263,082	-		542 - Replacement Equipment Purchase	-		
-	10,000	-		564 - Bus and Capital Bus Improvements	130,000		
1,469	1,907	2,000		640 - Dues and Fees	2,000		
55,649	60,189	66,208		650 - Insurance & Judgments	87,490		
100	100	100		652 - Fidelity Bond Premiums	100		
2,143,709	2,566,022	2,492,366	20.12	Total 2550:	2,731,599	21.43	

2573 - Warehousing and Distributing Services

Total: \$29,451

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
14,488	15,640	16,616 0.37	112 - Classified Salaries		17,202 0.37		
377	1,142	171	133 - Extra Duty - Classified		171		
4,606	5,202	5,178	210 - PERS		5,359		
1,136	1,283	1,284	220 - Social Security Administration		1,329		
412	534	732	231 - Worker's Compensation		758		
56	67	67	235 - or Paid Leave		82		
1,787	1,834	1,502	243 - Classified Insurance		1,550		
2,390	2,253	3,000	406 - Gas, Oil, Lube, Propane		3,000		
25,253	27,955	28,550 0.37	Total 2573:		29,451 0.37		

2630 - Information Services

Total: \$36,202

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
126,766	129,059	135,512 1.00	113 - Administrators		-		
-	3,956	-	135 - Vacation Payoff		-		
4,750	-	-	145 - Stipend - Staff Travel		-		
500	500	500	151 - Stipend - Club Advisor/Activities		500		
40,965	40,202	41,950	210 - PERS		158		
9,677	9,679	10,405	220 - Social Security Administration		38		
337	347	492	231 - Worker's Compensation		4		
424	506	544	235 - or Paid Leave		2		
19,153	18,601	16,902	241 - Administrator Insurance		-		
975	725	1,500	340 - Travel		1,500		
1,716	-	1,500	355 - Printing and Binding		1,500		
64	165	2,500	410 - Consumable Supplies & Materials		2,500		
39,863	30,986	29,500	470 - Computer Software		29,500		
45	-	-	480 - Computer Hardware		-		
537	362	500	640 - Dues and Fees		500		
245,770	235,089	241,805 1.00	Total 2630:		36,202		

2640 - Staff Services

Total: \$799,134

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	143,399	150,569 1.00	114 - Managerial-Classified		158,188 1.00		
-	201,273	216,880 3.00	119 - Salaries Confidential-General		224,926 3.00		
-	1,320	-	124 - Temporary - Classified (At-Will Contract)		-		
-	38	500	132 - Comp Time		-		
-	524	500	133 - Extra Duty - Classified		500		
-	54,025	4,500	135 - Vacation Payoff		4,500		
-	5,000	5,750	151 - Stipend - Club Advisor/Activities		5,750		
163	22,200	23,200	156 - Stipend - Classified		23,200		
51	123,066	132,256	210 - PERS		138,702		
12	31,748	30,420	220 - Social Security Administration		31,904		
0	1,329	1,540	231 - Worker's Compensation		1,625		
-	1,660	1,591	235 - or Paid Leave		1,961		
-	18,656	16,902	241 - Administrator Insurance		17,442		
-	55,252	50,706	244 - Confidential Employee Insurance		52,326		
-	21,382	30,000	248 - Staff Tuition Reimbursement		30,000		
-	6,494	9,000	340 - Travel		9,000		
-	501	360	351 - Telephone		360		
-	-	750	354 - Advertising		750		
-	4,956	4,000	391 - Physical Exams, Drivers		3,000		
-	553	500	395 - Classified Subs		500		
-	4,181	4,000	396 - Criminal History Checks		4,000		
-	7,958	7,500	398 - Fingerprinting		7,500		
-	6,564	-	399 - Licensed Subs		3,000		
-	12,450	15,000	410 - Consumable Supplies & Materials		12,000		
-	58,668	60,000	470 - Computer Software		60,000		
-	923	1,000	480 - Computer Hardware		1,000		
-	7,905	8,000	640 - Dues and Fees		7,000		
226	792,024	775,424 4.00	Total 2640:		799,134 4.00		

2642 - Recruitment and Placement Services

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
137,884	-	-	114 - Managerial-Classified	-		
203,695	-	-	119 - Salaries Confidential-General	-		
58	-	-	131 - Extra Duty - Licensed	-		
670	-	-	133 - Extra Duty - Classified	-		
112,082	-	-	210 - PERS	-		
25,149	-	-	220 - Social Security Administration	-		
907	-	-	231 - Worker's Compensation	-		
1,098	-	-	235 - or Paid Leave	-		
17,729	-	-	241 - Administrator Insurance	-		
52,507	-	-	244 - Confidential Employee Insurance	-		
7,449	-	-	340 - Travel	-		
271	-	-	351 - Telephone	-		
307	-	-	353 - Postage	-		
700	-	-	354 - Advertising	-		
717	-	-	395 - Classified Subs	-		
3,355	-	-	396 - Criminal History Checks	-		
1,656	-	-	398 - Fingerprinting	-		
1,677	-	-	399 - Licensed Subs	-		
12,274	-	-	410 - Consumable Supplies & Materials	-		
52,106	-	-	470 - Computer Software	-		
1,708	-	-	480 - Computer Hardware	-		
10,336	-	-	640 - Dues and Fees	-		
644,336	-	-	Total 2642:	-		

2645 - Staff Wellness

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
1,004	-	-	124 - Temporary - Classified (At-Will Contract)	-		
77	-	-	220 - Social Security Administration	-		
3	-	-	231 - Worker's Compensation	-		
4	-	-	235 - or Paid Leave	-		
3,317	-	-	391 - Physical Exams, Drivers	-		
2,865	46	-	410 - Consumable Supplies & Materials	-		
608	-	-	640 - Dues and Fees	-		
7,878	46	-	Total 2645:	-		

2660 - Technology Services

Total: \$1,088,823

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
49,005	27,432	81,514 1.50	112 - Classified Salaries		202,309 3.00		
207,284	215,576	226,354 2.00	114 - Managerial-Classified		237,808 2.00		
3,024	1,208	-	124 - Temporary - Classified (At-Will Contract)		-		
472	904	904	127 - Student Helper Salaries		2,437		
-	-	2,500	133 - Extra Duty - Classified		-		
-	4,499	5,000	135 - Vacation Payoff		4,499		
450	450	450	143 - Stipend - Cell Phone		450		
-	-	2,119	153 - Summer Labor		2,119		
79,666	75,545	96,798	210 - PERS		138,106		
19,795	19,057	23,367	220 - Social Security Administration		34,395		
687	674	793	231 - Worker's Compensation		1,642		
864	996	1,222	235 - or Paid Leave		2,112		
35,080	36,442	33,804	241 - Administrator Insurance		34,884		
8,661	6,074	22,536	243 - Classified Insurance		46,512		
6,916	-	-	316 - Data Processing Services		-		
8,023	163	5,000	318 - Professional and Improvement Costs for Non-Instruc		2,500		
954	4,517	2,000	319 - Other Instructional, Professional & Tech Services		2,000		
1,720	1,809	3,000	322 - Repairs and Maintenance Services		2,000		
1,545	-	2,500	324 - Rentals		-		
2,003	6,914	2,500	340 - Travel		2,500		
4,740	4,879	-	351 - Telephone		1,000		
24	66	-	353 - Postage		50		
35,663	38,668	50,000	386 - Data Processing Services		40,000		
12,766	19,941	25,000	389 - Other Non-Instructional Professional and Technical		20,000		
822	575	1,500	406 - Gas, Oil, Lube, Propane		1,500		
21,010	52,161	60,000	410 - Consumable Supplies & Materials		60,000		
3,269	-	-	413 - Vehicle Repair Parts		-		
15,211	12,251	15,000	460 - Non-Consumable Items		10,000		
41,355	119,389	150,000	470 - Computer Software		140,000		
19,648	219,664	80,000	480 - Computer Hardware		100,000		
2	-	-	640 - Dues and Fees		-		
580,659	869,856	893,861 3.50	Total 2660:		1,088,823 5.00		

2680 - Interpretation & Translation Services

Total: \$6,319

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
3,000	3,000	4,500	156 - Stipend - Classified	4,500		
931	931	1,421	210 - PERS	1,421		
220	223	344	220 - Social Security Administration	344		
8	9	33	231 - Worker's Compensation	33		
11	12	18	235 - or Paid Leave	21		
4,170	4,174	6,316	Total 2680:	6,319		

2700 - Supplemental Retirement Program

Total: \$500

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
4,071	44	500	245 - Retiree Insurance	500		

3100 - Food Services

Total: \$10,773

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
7,073	1,698	577	127 - Student Helper Salaries	208		
-	5,000	28,400	162 - Classified Retention / Longevity Stipend	7,500		
-	1,694	9,162	210 - PERS	2,380		
-	383	2,217	220 - Social Security Administration	590		
117	100	219	231 - Worker's Compensation	59		
28	27	116	235 - or Paid Leave	36		
7,219	8,901	40,691	Total 3100:	10,773		

3102 - Summer Food Service

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
8,013	-	-	133 - Extra Duty - Classified	-		
2,439	-	-	210 - PERS	-		
608	-	-	220 - Social Security Administration	-		
132	-	-	231 - Worker's Compensation	-		
8	-	-	235 - or Paid Leave	-		
11,200	-	-	Total 3102:	-		

3300 - Community Services

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.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	131	-	133 - Extra Duty - Classified	-		
-	41	-	210 - PERS	-		
-	10	-	220 - Social Security Administration	-		
-	0	-	231 - Worker's Compensation	-		
-	1	-	235 - or Paid Leave	-		
-	182	-	Total 3300:	-		



Pioneer 5th Grader

5200 - Transfers of Funds

Total: \$1,514,000

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
100,000	100,000	100,000	710 - Transfer to Technology Fund	100,000		
60,000	60,000	60,000	711 - Transfer to Classroom Furniture Fund	64,000		
350,000	350,000	350,000	712 - Transfer to Textbook Fund	-		
200,000	450,000	450,000	713 - Transfer to Capital Project Fund	400,000		
550,000	600,000	675,000	715 - Transfer to Athletic Fund	650,000		
225,000	225,000	225,000	716 - Transfer to Bus Replacement	-		
-	160,000	-	717 - Transfer to Unemployment Fund	150,000		
154,000	60,000	-	718 - Trans to PERS Reserve Fund	-		
200,000	200,000	200,000	719 - Transfer to Food Services Fund	150,000		
(2,092)	-	-	720 - Transits	-		
200,000	75,000	119,000	730 - Transfer to Debt Service	-		
2,036,908	2,280,000	2,179,000	Total 5200:	1,514,000		

6110 - Operating Contingency

Total: \$1,620,475

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	-	930,191	810 - Planned Reserve	1,620,475		

7000 - Unappropriated Ending Fund Balance

Total: \$3,260,162

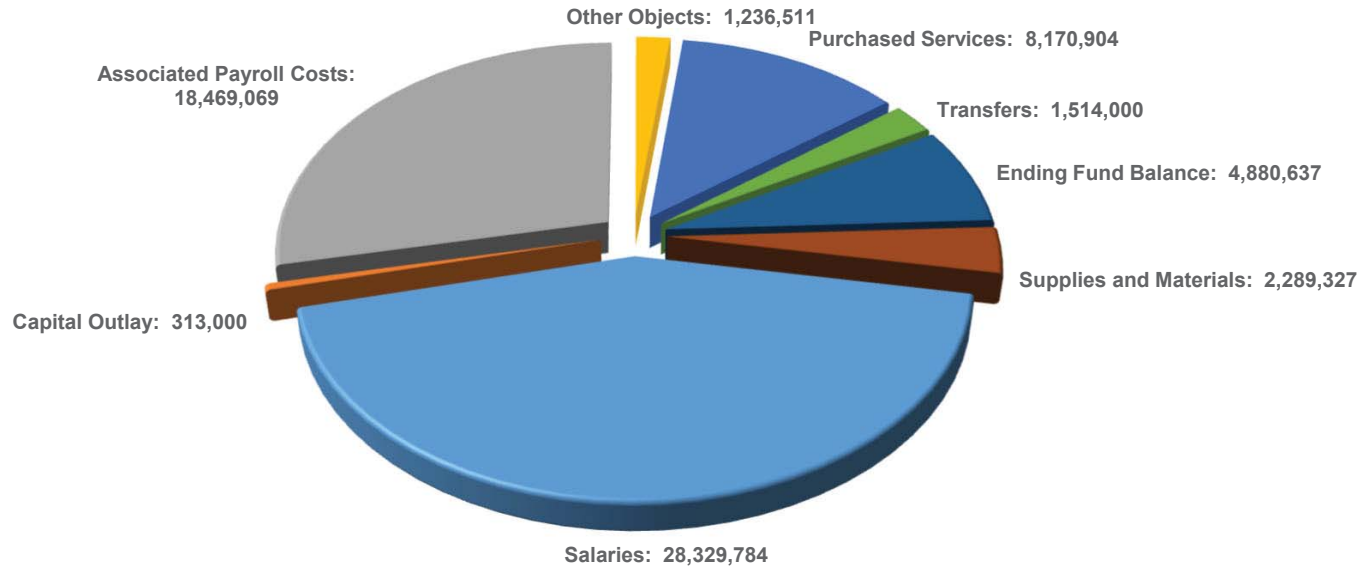
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	-	4,000,000	820 - Reserved for Next Year	3,260,162		

48,639,401	53,644,760	63,892,261	461.75	Total Functions General Fund Expenditures by Function:	65,203,232	446.20		
------------	------------	------------	--------	--	------------	--------	--	--

General Fund Expense Summary by Object

Lebanon Community School District

Total: \$65,203,232



2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense Summary by Object		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
23,053,423	24,951,211	27,896,855 461.75	100 - Salaries		28,329,784 446.20		
14,753,548	16,095,590	18,426,475	200 - Associated Payroll Costs		18,469,069		
6,352,210	6,857,901	7,143,500	300 - Purchased Services		8,170,904		
1,734,822	2,121,395	2,210,665	400 - Supplies and Materials		2,289,327		
66,946	605,264	170,000	500 - Capital Outlay		313,000		
641,543	733,400	935,575	600 - Other Objects		1,236,511		
2,036,908	2,280,000	2,179,000	700 - Transfers		1,514,000		
-	-	4,930,191	800 - Ending Fund Balance		4,880,637		
48,639,401	53,644,760	63,892,261 461.75	Total:		65,203,232 446.20		

General Fund Expense by Object

Lebanon Community School District

Total: \$65,203,232

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense by Object		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			0100 - Salaries				
12,835,822	13,941,518	15,127,000 210.46	111 - Licensed Salaries		15,531,452 201.02		
6,015,885	6,476,728	8,036,604 220.39	112 - Classified Salaries		8,342,654 215.28		
2,276,960	2,348,114	2,468,565 17.90	113 - Administrators		2,337,975 16.90		
604,028	641,671	674,317 6.00	114 - Managerial-Classified		702,615 6.00		
478,084	512,409	513,438 7.00	119 - Salaries Confidential-General		532,135 7.00		
-	9,910	-	122 - Substitutes-Classified		-		
2,122	12,500	4,839	123 - Temporary-Licensed (At-Will Contract)		3,192		
41,593	69,116	24,978	124 - Temporary - Classified (At-Will Contract)		17,143		
16,103	14,595	7,242	127 - Student Helper Salaries		6,234		
92,096	65,427	78,330	131 - Extra Duty - Licensed		78,980		
11,875	68,129	67,476	132 - Comp Time		33,833		
238,769	235,420	257,319	133 - Extra Duty - Classified		151,119		
97	126,743	74,500	135 - Vacation Payoff		53,999		
-	2,675	-	138 - One-Time SPED Stipend		-		
2,478	2,190	1,158	142 - Taxable Meal Reimbursement		4,500		
450	450	450	143 - Stipend - Cell Phone		450		
31,900	27,849	31,999	145 - Stipend - Staff Travel		24,870		
-	4,500	-	150 - Stipend - Coaching/Athletics		-		
103,022	125,795	98,377	151 - Stipend - Club Advisor/Activities		112,322		
-	-	-	152 - Stipend - Summer School		4,500		
16,348	7,739	13,138	153 - Summer Labor		13,138		
11,000	10,000	11,000	154 - Stipend - Admin		11,000		
269,627	143,081	150,000	155 - Stipend - Licensed		151,253		
5,163	27,150	36,750	156 - Stipend - Classified		36,750		
-	57,500	105,750	161 - Licensed Retention / Longevity Stipend		113,750		
-	20,000	113,625	162 - Classified Retention / Longevity Stipend		65,920		
23,053,423	24,951,211	27,896,855 461.75	Total 0100:		28,329,784 446.20		
			0200 - Associated Payroll Costs				
7,034,153	7,612,198	8,829,619	210 - PERS		8,835,650		
1,712,078	1,865,015	2,137,675	220 - Social Security Administration		2,166,117		
102,918	121,043	193,826	231 - Worker's Compensation		203,166		
-	427	-	234 - Wa Worker's Compensation		-		
85,569	97,319	111,919	235 - or Paid Leave		133,243		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense by Object	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	0	-	236 - Wa Paid Leave	-		
353,875	386,993	420,861	241 - Administrator Insurance	416,865		
2,854,703	3,204,759	3,359,502	242 - Licensed Insurance	3,311,326		
2,448,937	2,609,822	3,159,161	243 - Classified Insurance	3,174,050		
100,246	106,088	101,412	244 - Confidential Employee Insurance	104,652		
4,071	44	500	245 - Retiree Insurance	500		
57,000	57,000	57,000	247 - TSA	57,000		
-	34,883	55,000	248 - Staff Tuition Reimbursement	66,500		
14,753,548	16,095,590	18,426,475	Total 0200:	18,469,069		
			0300 - Purchased Services			
155,974	82,542	175,227	311 - Instruction Services	126,700		
24,456	-	500	312 - Instructional Programs Improvement Services	-		
6,916	-	-	316 - Data Processing Services	-		
8,023	163	5,000	318 - Professional and Improvement Costs for Non-Instruc	2,500		
9,270	8,626	17,000	319 - Other Instructional, Professional & Tech Services	20,500		
565,262	814,843	643,100	322 - Repairs and Maintenance Services	688,900		
19,766	19,122	19,500	323 - Radio Service	19,000		
73,820	103,372	114,600	324 - Rentals	106,400		
515,855	579,264	567,440	325 - Electricity	637,190		
250,867	300,653	275,951	326 - Fuel	330,718		
173,667	179,257	191,034	327 - Water and Sewage	197,181		
128,005	133,920	140,805	328 - Garbage	149,149		
-	200	-	329 - Other Property Services	-		
128,091	69,587	64,166	331 - Reimbursable Student Transportation	103,488		
243	161	200	332 - Non-Reimbursable Student Transportation	200		
49,008	91,797	100,760	340 - Travel	91,060		
341	135	-	346 - Meals/Transportation	-		
49,273	-	-	348 - Staff Tuition	-		
61,213	61,824	66,360	351 - Telephone	67,360		
19,192	22,677	29,250	353 - Postage	29,500		
2,895	2,318	3,750	354 - Advertising	3,750		
4,186	3,086	9,150	355 - Printing and Binding	34,800		
2,789,944	3,229,842	3,608,458	360 - Charter School Payments	4,320,918		
10,318	9,606	1,000	374 - Other Tuition	1,000		
83,150	46,200	50,820	381 - Audit Services	50,820		
96,936	80,363	90,000	382 - Legal Services	90,000		
-	24,151	-	385 - Management Services	25,000		
35,663	38,668	50,000	386 - Data Processing Services	40,000		
-	11,799	15,000	388 - Election Services	15,000		
410,714	213,326	289,731	389 - Other Non-Instructional Professional and Technical	361,916		
7,385	7,861	8,500	391 - Physical Exams, Drivers	6,500		
773	1,753	1,500	392 - Drug Test	1,000		
176,786	147,900	138,850	395 - Classified Subs	187,550		
3,355	4,181	4,000	396 - Criminal History Checks	4,000		
1,656	7,958	7,500	398 - Fingerprinting	7,500		
489,206	560,745	454,348	399 - Licensed Subs	451,304		
6,352,210	6,857,901	7,143,500	Total 0300:	8,170,904		

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense by Object	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			0400 - Supplies and Materials			
220,340	211,454	244,500	406 - Gas, Oil, Lube, Propane	244,500		
748,005	975,901	1,186,725	410 - Consumable Supplies & Materials	1,248,773		
66,578	24,836	-	413 - Vehicle Repair Parts	-		
49,847	20,751	-	414 - Bus Garage Operation	-		
43,863	44,215	60,300	420 - Textbooks	51,050		
9,053	13,670	22,350	430 - Library Books	19,850		
12,321	12,347	15,000	440 - Periodicals	-		
34,152	43,119	67,250	460 - Non-Consumable Items	50,750		
496,142	395,662	506,440	470 - Computer Software	551,304		
54,521	379,439	108,100	480 - Computer Hardware	123,100		
1,734,822	2,121,395	2,210,665	Total 0400:	2,289,327		
			0500 - Capital Outlay			
-	38,385	-	540 - Depreciable Equipment	-		
38,537	193,071	135,000	541 - Initial and Additional Equipment Purchase	133,000		
28,409	363,808	35,000	542 - Replacement Equipment Purchase	50,000		
-	10,000	-	564 - Bus and Capital Bus Improvements	130,000		
66,946	605,264	170,000	Total 0500:	313,000		
			0600 - Other Objects			
4,986	-	-	630 - Unrecoverable Bad Debt Write-Off	-		
139,645	167,564	142,543	640 - Dues and Fees	169,868		
461,175	564,771	614,282	650 - Insurance & Judgments	887,893		
100	800	100	652 - Fidelity Bond Premiums	100		
34,000	-	10,000	655 - Judgments and Settlements Against the District	10,000		
1,637	265	1,650	670 - Taxes and Licenses	1,650		
-	-	167,000	692 - Grant Matching	167,000		
641,543	733,400	935,575	Total 0600:	1,236,511		
			0700 - Transfers			
100,000	100,000	100,000	710 - Transfer to Technology Fund	100,000		
60,000	60,000	60,000	711 - Transfer to Classroom Furniture Fund	64,000		
350,000	350,000	350,000	712 - Transfer to Textbook Fund	-		
200,000	450,000	450,000	713 - Transfer to Capital Project Fund	400,000		
550,000	600,000	675,000	715 - Transfer to Athletic Fund	650,000		
225,000	225,000	225,000	716 - Transfer to Bus Replacement	-		
-	160,000	-	717 - Transfer to Unemployment Fund	150,000		
154,000	60,000	-	718 - Trans to PERS Reserve Fund	-		
200,000	200,000	200,000	719 - Transfer to Food Services Fund	150,000		
(2,092)	-	-	720 - Transits	-		
200,000	75,000	119,000	730 - Transfer to Debt Service	-		
2,036,908	2,280,000	2,179,000	Total 0700:	1,514,000		
			0800 - Other Uses of Funds			
-	-	930,191	810 - Planned Reserve	1,620,475		
-	-	4,000,000	820 - Reserved for Next Year	3,260,162		
-	-	4,930,191	Total 0800:	4,880,637		
48,639,401	53,644,760	63,892,261	461.75	Total Objects General Fund Expense by Object:	65,203,232	446.20

Special Revenue Funds

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

Special Revenue Funds

Lebanon Community School District

Total: \$27,707,567

201 - ESSER III

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	437,976	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	2,376	-	0420 - Textbooks	-		
-	51,502	-	0470 - Computer Software	-		
-	82,380	-	0480 - Computer Hardware	-		
-	136,258	-	Total 1111:	-		
			<u>1121 - Middle/Junior High Programs</u>			
-	30,206	-	0480 - Computer Hardware	-		
			<u>1131 - High School Programs</u>			
-	39,224	-	0470 - Computer Software	-		
-	46,682	-	0480 - Computer Hardware	-		
-	85,906	-	Total 1131:	-		
			<u>1280 - Alternative Education</u>			
-	2,042	-	0480 - Computer Hardware	-		
			<u>1400 - Summer School Programs</u>			
-	10,632	-	0131 - Extra Duty - Licensed	-		
-	1,566	-	0133 - Extra Duty - Classified	-		
-	2,250	-	0152 - Stipend - Summer School	-		
-	4,595	-	0210 - PERS	-		
-	1,102	-	0220 - Social Security Administration	-		
-	41	-	0231 - Worker's Compensation	-		
-	58	-	0235 - or Paid Leave	-		
-	20,243	-	Total 1400:	-		
			<u>3100 - Food Services</u>			
-	48,167	-	0460 - Non-Consumable Items	-		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	115,154	-	0520 - Buildings Acquisition	-		
-	437,976	-	Total Requirements:	-		
-	-	-	Total 201:	-		

202 - Vision Screening

Total: \$5,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
4,172	-	4,211	3299 - Other Restricted Grants-In-Aid	5,000		
			Requirements			
			<u>2130 - Health Services</u>			
4,172	-	3,000	0111 - Licensed Salaries	-		
-	-	947	0210 - PERS	-		
-	-	230	0220 - Social Security Administration	-		
-	-	22	0231 - Worker's Compensation	-		
-	-	12	0235 - or Paid Leave	-		
-	-	-	0389 - Other Non-Instructional Professional and Technical	5,000		
4,172	-	4,211	Total 2130:	5,000		
4,172	-	4,211	Total Requirements:	5,000		
-	-	-	Total 202:	-		

203 - School Violence Prevention Program (COPS Grant)

Total: \$500,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	183,714	375,000	4500 - Restricted Revenue From the Federal Government TH	500,000		
-	(31,618)	-	5400 - Resources - Beginning Fund Balance	-		
-	152,096	375,000	Total 0000:	500,000		
-	152,096	375,000	Total Resources:	500,000		
			Requirements			
			<u>2660 - Technology Services</u>			
-	-	(167,000)	0692 - Grant Matching	(167,000)		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
31,618	213,334	542,000	0520 - Buildings Acquisition	667,000		
31,618	213,334	375,000	Total Requirements:	500,000		
31,618	61,238	-	Total 203:	-		

205 - SB1149

Total: \$740,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
112,210	127,047	140,000	1990 - Miscellaneous	140,000		
264,979	377,190	510,000	5400 - Resources - Beginning Fund Balance	600,000		
377,190	504,236	650,000	Total 0000:	740,000		
377,190	504,236	650,000	Total Resources:	740,000		
			Requirements			
			<u>2544 - Maintenance</u>			
-	-	650,000	0542 - Replacement Equipment Purchase	-		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	38,350	-	0520 - Buildings Acquisition	740,000		
-	38,350	650,000	Total Requirements:	740,000		
(377,190)	(465,886)	-	Total 205:	-		



by Ralston Student

206 - Native American Education Program

Total: \$35,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	18,325	-	1920 - Contributions and Donations From Private Sources	25,000		
-	1,580	-	2200 - Restricted Revenue	-		
10,000	-	-	5200 - Interfund Transfers	-		
-	6,937	-	5400 - Resources - Beginning Fund Balance	10,000		
10,000	26,842	-	Total 0000:	35,000		
10,000	26,842	-	Total Resources:	35,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
221	-	-	0133 - Extra Duty - Classified	-		
788	1,575	-	0156 - Stipend - Classified	-		
313	489	-	0210 - PERS	-		
77	120	-	0220 - Social Security Administration	-		
3	4	-	0231 - Worker's Compensation	-		
4	6	-	0235 - or Paid Leave	-		
-	2,405	-	0324 - Rentals	-		
1,658	4,299	-	0410 - Consumable Supplies & Materials	5,000		
3,063	8,898	-	Total 1111:	5,000		
			<u>2550 - Student Transportation Services</u>			
-	-	-	0331 - Reimbursable Student Transportation	500		
			<u>3300 - Community Services</u>			
-	-	-	0324 - Rentals	4,500		
-	3,800	-	0389 - Other Non-Instructional Professional and Technical	5,000		
-	2,928	-	0410 - Consumable Supplies & Materials	20,000		
-	6,728	-	Total 3300:	29,500		
3,063	15,626	-	Total Requirements:	35,000		
(6,937)	(11,216)	-	Total 206:	-		



Hamilton Creek collaboration

208 - Preschool Fund

Total: \$150,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
150,000	150,000	150,000	Resources			
			<u>0000 - District Office</u>			
			5400 - Resources - Beginning Fund Balance	150,000		
			Requirements			
			<u>1140 - Pre-Kindergarten Programs</u>			
-	-	60,000	0311 - Instruction Services	60,000		
-	-	90,000	0410 - Consumable Supplies & Materials	90,000		
-	-	150,000	Total 1140:	150,000		
-	-	150,000	Total Requirements:	150,000		
(150,000)	(150,000)	-	Total 208:	-		

209 - Innovation Fund

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
1,305	-	-	Resources			
			<u>0000 - District Office</u>			
			5400 - Resources - Beginning Fund Balance	-		
			Requirements			
			<u>2320 - Executive Administration Services</u>			
1,305	-	-	0410 - Consumable Supplies & Materials	-		
-	-	-	Total 209:	-		



Green Acres 2nd Grader

210 - Appropriation Fund

Total: \$1,000,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	-	1,000,000	4500 - Restricted Revenue From the Federal Government TH	1,000,000		
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
			<u>2520 - Fiscal Services</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
			<u>3300 - Community Services</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
-	-	400,000	4150 - Building Acquisition, Construction, and Improvem	400,000		
-	-	1,000,000	0410 - Consumable Supplies & Materials	400,000		
			Total Requirements:	1,000,000		
-	-	-	Total 210:	-		

211 - Arp - HCY II

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	9,063	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	6,801	-	0410 - Consumable Supplies & Materials	-		
-	2,262	-	0480 - Computer Hardware	-		
-	9,063	-	Total 2110:	-		
-	9,063	-	Total Requirements:	-		
-	-	-	Total 211:	-		

212 - Academic Achievement Support

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
18,650	-	-	5400 - Resources - Beginning Fund Balance	-		
			Requirements			
			<u>1210 - Programs for the Talented and Gifted</u>			
13,112	-	-	0155 - Stipend - Licensed	-		
4,401	-	-	0210 - PERS	-		
1,050	-	-	0220 - Social Security Administration	-		
35	-	-	0231 - Worker's Compensation	-		
52	-	-	0235 - or Paid Leave	-		
18,650	-	-	Total 1210:	-		
18,650	-	-	Total Requirements:	-		
-	-	-	Total 212:	-		

213 - RC-Sway

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	20,519	-	4700 - Grants-In-Aid From the Federal Government Through	-		
			Requirements			
			<u>1280 - Alternative Education</u>			
-	62	-	0389 - Other Non-Instructional Professional and Technical	-		
-	19,688	-	0410 - Consumable Supplies & Materials	-		
-	19,750	-	Total 1280:	-		
			<u>2520 - Fiscal Services</u>			
-	768	-	0690 - Grant Indirect Charges	-		
-	20,519	-	Total Requirements:	-		
-	-	-	Total 213:	-		

216 - ORRTI (Response to Intervention)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	4,236	-	Resources <u>0000 - District Office</u> 5400 - Resources - Beginning Fund Balance	-		
-	4,236	-	Requirements <u>2240 - Instructional Staff Development</u> 0340 - Travel	-		
-	-	-	Total 216:	-		

219 - Local Food for Schools

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
26,456	-	-	Resources <u>0000 - District Office</u> 4500 - Restricted Revenue From the Federal Government TH	-		
26,456	-	-	Requirements <u>3100 - Food Services</u> 0450 - Food	-		
-	-	-	Total 219:	-		



Hamilton Creek 1st Grade Class

221 - Title I-A

Total: \$1,727,272

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
-	1,436,998	1,492,624	4500 - Restricted Revenue From the Federal Government TH		1,627,272		
-	-	-	5400 - Resources - Beginning Fund Balance		100,000		
-	1,436,998	1,492,624	Total 0000:		1,727,272		
-	1,436,998	1,492,624	Total Resources:		1,727,272		
			Requirements				
			<u>1111 - Elementary, K-5 or K-6</u>				
-	542	-	0395 - Classified Subs		-		
-	2,500	-	0470 - Computer Software		-		
-	3,042	-	Total 1111:		-		
			<u>1140 - Pre-Kindergarten Programs</u>				
-	-	-	0112 - Classified Salaries		75,245	2.72	
-	-	-	0210 - PERS		23,206		
-	-	-	0220 - Social Security Administration		5,755		
-	-	-	0231 - Worker's Compensation		270		
-	-	-	0235 - or Paid Leave		353		
-	-	-	0243 - Classified Insurance		42,153		
-	-	-	Total 1140:		146,982	2.72	
			<u>1272 - Title I</u>				
-	367,457	409,332	0111 - Licensed Salaries		364,900	3.99	
-	370,422	335,182	0112 - Classified Salaries		427,636	13.35	
-	46	-	0131 - Extra Duty - Licensed		-		
-	96	-	0133 - Extra Duty - Classified		-		
-	235,034	238,106	0210 - PERS		250,423		
-	55,346	56,955	0220 - Social Security Administration		60,631		
-	2,123	2,681	0231 - Worker's Compensation		4,232		
-	2,894	2,979	0235 - or Paid Leave		3,724		
-	71,877	75,823	0242 - Licensed Insurance		65,645		
-	148,574	151,513	0243 - Classified Insurance		192,447		
-	1,289	10,170	0395 - Classified Subs		10,170		
-	15,700	-	0410 - Consumable Supplies & Materials		18,226		
-	5,356	-	0440 - Periodicals		-		
-	16,818	-	0470 - Computer Software		-		
-	1,293,033	1,282,741	Total 1272:		1,398,034	17.34	

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	5,595	6,101	0.16	<u>2110 - Attendance and Social Work Services</u>	6,511	0.16	
-	42	-		0112 - Classified Salaries	-		
-	1,749	1,881		0133 - Extra Duty - Classified	2,008		
-	431	467		0210 - PERS	498		
-	17	22		0220 - Social Security Administration	23		
-	23	24		0231 - Worker's Compensation	31		
-	14	2,329		0235 - or Paid Leave	2,403		
-	7,870	10,824	0.16	0243 - Classified Insurance	11,474	0.16	
				Total 2110:			
-	-	38,395	0.25	<u>2190 - Service Direction, Student Support Services</u>	39,547	0.25	
-	31,200	-		0113 - Administrators	-		
-	8,695	13,062		0125 - Temporary - Administration (At-Will Contract)	13,454		
-	2,387	2,937		0210 - PERS	3,025		
-	84	138		0220 - Social Security Administration	142		
-	125	154		0231 - Worker's Compensation	186		
-	-	4,226		0235 - or Paid Leave	4,361		
-	42,491	58,912	0.25	0241 - Administrator Insurance	60,715	0.25	
				Total 2190:			
-	210	-		<u>2210 - Improvement of Instruction Services</u>	-		
-	71	-		0131 - Extra Duty - Licensed	-		
-	15	-		0210 - PERS	-		
-	1	-		0220 - Social Security Administration	-		
-	1	-		0231 - Worker's Compensation	-		
-	4,652	-		0235 - or Paid Leave	-		
-	4,949	-		0340 - Travel	-		
				Total 2210:	-		
-	7,059	-		<u>2230 - Assessment and Testing</u>	-		
				0399 - Licensed Subs	-		
-	236	-		<u>2240 - Instructional Staff Development</u>	-		
-	73	-		0131 - Extra Duty - Licensed	-		
-	18	-		0210 - PERS	-		
-	1	-		0220 - Social Security Administration	-		
-	1	-		0231 - Worker's Compensation	-		
-	9,814	22,987		0235 - or Paid Leave	-		
-	168	-		0340 - Travel	26,132		
-	10,311	22,987		0410 - Consumable Supplies & Materials	-		
				Total 2240:	26,132		
-	50,603	58,063		<u>2520 - Fiscal Services</u>	56,935		
				0690 - Grant Indirect Charges			

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	258	-	<u>3300 - Community Services</u>	-		
-	80	-	0133 - Extra Duty - Classified	-		
-	20	-	0210 - PERS	-		
-	1	-	0220 - Social Security Administration	-		
-	1	-	0231 - Worker's Compensation	-		
-	1	-	0235 - or Paid Leave	-		
-	308	-	0340 - Travel	-		
-	510	-	0395 - Classified Subs	-		
-	2,654	-	0399 - Licensed Subs	-		
-	9,188	59,097	0410 - Consumable Supplies & Materials	27,000		
-	4,620	-	0470 - Computer Software	-		
-	17,639	59,097	Total 3300:	27,000		
-	1,436,998	1,492,624 16.18	Total Requirements:	1,727,272 20.46		
-	-	- 16.18	Total 221:	- 20.46		



by Ralston Student

222 - Title II-A - Teacher Quality

Total: \$246,282

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
-	147,709	191,755	4500 - Restricted Revenue From the Federal Government TH		181,282		
-	-	-	5400 - Resources - Beginning Fund Balance		65,000		
-	147,709	191,755	Total 0000:		246,282		
-	147,709	191,755	Total Resources:		246,282		
			Requirements				
			<u>1121 - Middle/Junior High Programs</u>				
-	1,060	-	0111 - Licensed Salaries		-		
-	167	-	0210 - PERS		-		
-	81	-	0220 - Social Security Administration		-		
-	3	-	0231 - Worker's Compensation		-		
-	4	-	0235 - or Paid Leave		-		
-	1,315	-	Total 1121:		-		
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>				
-	36,480	42,679	0111 - Licensed Salaries		-		
-	11,320	13,162	0210 - PERS		-		
-	2,788	3,265	0220 - Social Security Administration		-		
-	99	154	0231 - Worker's Compensation		-		
-	146	171	0235 - or Paid Leave		-		
-	8,344	7,982	0242 - Licensed Insurance		-		
-	59,177	67,413	Total 1250:		-		
			<u>2210 - Improvement of Instruction Services</u>				
-	-	-	0111 - Licensed Salaries		48,280	0.50	
-	735	88	0131 - Extra Duty - Licensed		88		
-	-	33	0133 - Extra Duty - Classified		33		
-	5,950	27,978	0155 - Stipend - Licensed		27,978		
-	2,099	8,872	0210 - PERS		23,762		
-	511	2,150	0220 - Social Security Administration		5,843		
-	17	202	0231 - Worker's Compensation		376		
-	27	112	0235 - or Paid Leave		358		
-	-	-	0242 - Licensed Insurance		8,237		
-	13,091	17,536	0312 - Instructional Programs Improvement Services		15,000		
-	-	1,104	0340 - Travel		1,104		
-	-	5,000	0399 - Licensed Subs		5,000		
-	-	10,000	0410 - Consumable Supplies & Materials		10,000		
-	-	7,334	0470 - Computer Software		7,334		
-	22,431	80,409	Total 2210:		153,393	0.50	

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	10,413	6,558	<u>2240 - Instructional Staff Development</u>			
-	2,341	2,070	0131 - Extra Duty - Licensed	6,558		
-	784	503	0210 - PERS	2,070		
-	31	47	0220 - Social Security Administration	503		
-	41	26	0231 - Worker's Compensation	47		
-	-	-	0235 - or Paid Leave	32		
-	41,302	12,929	0310 - Instructional, Professional and Tech. Svcs.	7,500		
-	-	5,000	0340 - Travel	36,990		
-	2,245	10,000	0399 - Licensed Subs	5,000		
-	57,157	37,133	0410 - Consumable Supplies & Materials	10,000		
			Total 2240:	68,700		
			<u>2520 - Fiscal Services</u>			
-	7,459	6,800	0690 - Grant Indirect Charges	6,689		
			<u>3300 - Community Services</u>			
-	123	-	0131 - Extra Duty - Licensed	-		
-	38	-	0210 - PERS	-		
-	9	-	0220 - Social Security Administration	-		
-	0	-	0231 - Worker's Compensation	-		
-	0	-	0235 - or Paid Leave	-		
-	-	-	0340 - Travel	17,500		
-	171	-	Total 3300:	17,500		
-	147,709	191,755 0.50	Total Requirements:	246,282 0.50		
-	-	- 0.50	Total 222:	- 0.50		



by Ralston student

223 - Title III - ELL Consortium

Total: \$14,548

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	22,504	14,664	4500 - Restricted Revenue From the Federal Government TH	14,548		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	4,800	-	0470 - Computer Software	-		
			<u>2110 - Attendance and Social Work Services</u>			
-	1,032	-	0410 - Consumable Supplies & Materials	-		
			<u>2210 - Improvement of Instruction Services</u>			
-	35	168	0131 - Extra Duty - Licensed	-		
-	859	885	0133 - Extra Duty - Classified	-		
-	297	332	0210 - PERS	-		
-	67	81	0220 - Social Security Administration	-		
-	3	9	0231 - Worker's Compensation	-		
-	3	4	0235 - or Paid Leave	-		
-	924	7,555	0410 - Consumable Supplies & Materials	2,500		
-	(2,198)	-	0470 - Computer Software	-		
-	2,125	-	0480 - Computer Hardware	-		
-	2,114	9,034	Total 2210:	2,500		
			<u>2240 - Instructional Staff Development</u>			
-	263	-	0131 - Extra Duty - Licensed	-		
-	-	61	0133 - Extra Duty - Classified	-		
-	81	19	0210 - PERS	-		
-	20	5	0220 - Social Security Administration	-		
-	1	-	0231 - Worker's Compensation	-		
-	1	-	0235 - or Paid Leave	-		
-	6,277	-	0340 - Travel	3,500		
-	5,280	-	0389 - Other Non-Instructional Professional and Technical	2,991		
-	11,922	85	Total 2240:	6,491		
			<u>2520 - Fiscal Services</u>			
-	570	545	0690 - Grant Indirect Charges	557		
			<u>3300 - Community Services</u>			
-	2,065	5,000	0410 - Consumable Supplies & Materials	5,000		
-	22,504	14,664	Total Requirements:	14,548		
-	-	-	Total 223:	-		

224 - Title IV

Total: \$127,019

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	104,880	104,880	Resources				
			<u>0000 - District Office</u>				
			4500 - Restricted Revenue From the Federal Government TH		127,019		
			Requirements				
			<u>1121 - Middle/Junior High Programs</u>				
-	49,746	54,017 1.00	0111 - Licensed Salaries		58,614 1.00		
-	121	-	0131 - Extra Duty - Licensed		-		
-	(251)	-	0132 - Comp Time		-		
-	7,756	16,659	0210 - PERS		18,077		
-	3,814	4,132	0220 - Social Security Administration		4,484		
-	142	194	0231 - Worker's Compensation		211		
-	199	216	0235 - or Paid Leave		275		
-	46	15,963	0242 - Licensed Insurance		16,473		
-	61,574	91,181 1.00	Total 1121:		98,134 1.00		
			<u>2520 - Fiscal Services</u>				
-	4,079	-	0690 - Grant Indirect Charges		4,864		
			<u>2660 - Technology Services</u>				
-	28,562	3,907	0480 - Computer Hardware		14,000		
			<u>3300 - Community Services</u>				
-	10,665	9,792	0480 - Computer Hardware		10,021		
-	104,880	104,880 1.00	Total Requirements:		127,019 1.00		
-	-	- 1.00	Total 224:		- 1.00		

227 - IDEA Part B §619

Total: \$5,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	6,838	6,837	Resources				
			<u>0000 - District Office</u>				
			4500 - Restricted Revenue From the Federal Government TH		5,000		
			Requirements				
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>				
-	6,838	-	0111 - Licensed Salaries		-		
			<u>2190 - Service Direction, Student Support Services</u>				
-	-	6,837	0389 - Other Non-Instructional Professional and Technical		5,000		
-	6,838	6,837	Total Requirements:		5,000		
-	-	-	Total 227:		-		

228 - Title I - A (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
1,389,751	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>1272 - Title I</u>			
394,559	-	-	0111 - Licensed Salaries	-		
340,208	-	-	0112 - Classified Salaries	-		
1,838	-	-	0133 - Extra Duty - Classified	-		
5,500	-	-	0155 - Stipend - Licensed	-		
231,965	-	-	0210 - PERS	-		
54,983	-	-	0220 - Social Security Administration	-		
2,040	-	-	0231 - Worker's Compensation	-		
2,875	-	-	0235 - or Paid Leave	-		
82,344	-	-	0242 - Licensed Insurance	-		
154,849	-	-	0243 - Classified Insurance	-		
484	-	-	0340 - Travel	-		
561	-	-	0395 - Classified Subs	-		
14,156	-	-	0410 - Consumable Supplies & Materials	-		
3,735	-	-	0470 - Computer Software	-		
1,290,096	-	-	Total 1272:	-		
			<u>2110 - Attendance and Social Work Services</u>			
5,193	-	-	0112 - Classified Salaries	-		
1,611	-	-	0210 - PERS	-		
397	-	-	0220 - Social Security Administration	-		
15	-	-	0231 - Worker's Compensation	-		
19	-	-	0235 - or Paid Leave	-		
10	-	-	0243 - Classified Insurance	-		
7,246	-	-	Total 2110:	-		
			<u>2210 - Improvement of Instruction Services</u>			
2,000	-	-	0131 - Extra Duty - Licensed	-		
123	-	-	0133 - Extra Duty - Classified	-		
689	-	-	0210 - PERS	-		
158	-	-	0220 - Social Security Administration	-		
6	-	-	0231 - Worker's Compensation	-		
8	-	-	0235 - or Paid Leave	-		
1,023	-	-	0399 - Licensed Subs	-		
4,007	-	-	Total 2210:	-		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
150	-	-	<u>2240 - Instructional Staff Development</u>			
51	-	-	0131 - Extra Duty - Licensed	-		
11	-	-	0210 - PERS	-		
0	-	-	0220 - Social Security Administration	-		
1	-	-	0231 - Worker's Compensation	-		
6,439	-	-	0235 - or Paid Leave	-		
6,652	-	-	0340 - Travel	-		
			Total 2240:	-		
			<u>2520 - Fiscal Services</u>			
52,806	-	-	0690 - Grant Indirect Charges	-		
			<u>3300 - Community Services</u>			
160	-	-	0131 - Extra Duty - Licensed	-		
121	-	-	0133 - Extra Duty - Classified	-		
91	-	-	0210 - PERS	-		
21	-	-	0220 - Social Security Administration	-		
1	-	-	0231 - Worker's Compensation	-		
1	-	-	0235 - or Paid Leave	-		
5,969	-	-	0399 - Licensed Subs	-		
7,083	-	-	0410 - Consumable Supplies & Materials	-		
15,497	-	-	0470 - Computer Software	-		
28,944	-	-	Total 3300:	-		
1,389,751	-	-	Total Requirements:	-		
-	-	-	Total 228:	-		



Cascades Pre-K

229 - IDEA Part B §611

Total: \$945,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
-	995,804	1,020,864	4500 - Restricted Revenue From the Federal Government TH		945,000		
			Requirements				
			<u>1220 - Restrictive Programs for Students With Disabilities</u>				
-	31,560	33,138	0.91	0112 - Classified Salaries	34,129	0.91	
-	10,689	11,273		0210 - PERS	11,611		
-	2,338	2,535		0220 - Social Security Administration	2,611		
-	93	119		0231 - Worker's Compensation	123		
-	122	133		0235 - or Paid Leave	160		
-	17,665	13,616		0243 - Classified Insurance	14,051		
-	62,467	60,814	0.91	Total 1220:	62,685	0.91	
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>				
-	166,528	148,928	2.00	0111 - Licensed Salaries	157,727	2.00	
-	105,023	119,013	4.09	0112 - Classified Salaries	148,185	5.00	
-	766	2,469		0131 - Extra Duty - Licensed	2,469		
-	228	-		0132 - Comp Time	-		
-	2,310	-		0133 - Extra Duty - Classified	-		
-	2,000	-		0155 - Stipend - Licensed	-		
-	80,792	77,626		0210 - PERS	92,255		
-	20,564	20,687		0220 - Social Security Administration	23,591		
-	792	982		0231 - Worker's Compensation	1,119		
-	1,075	1,082		0235 - or Paid Leave	1,450		
-	43,996	31,926		0242 - Licensed Insurance	32,946		
-	44,243	54,464		0243 - Classified Insurance	70,253		
-	4,774	20,967		0395 - Classified Subs	3,392		
-	24,715	20,000		0399 - Licensed Subs	14,000		
-	497,804	498,144	6.09	Total 1250:	547,387	7.00	
			<u>2150 - Speech Pathology and Audiology Services</u>				
-	141,666	152,495	2.10	0111 - Licensed Salaries	80,384	1.10	
-	35	-		0131 - Extra Duty - Licensed	-		
-	35	-		0132 - Comp Time	-		
-	43,981	47,030		0210 - PERS	23,180		
-	10,814	11,666		0220 - Social Security Administration	6,149		
-	389	548		0231 - Worker's Compensation	289		
-	566	610		0235 - or Paid Leave	377		
-	28,631	33,522		0242 - Licensed Insurance	18,120		
-	226,117	245,871	2.10	Total 2150:	128,499	1.10	

Continued on Next Page...

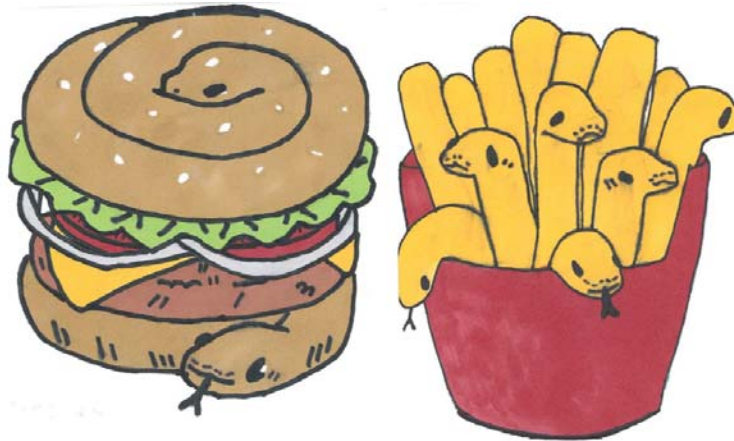
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	38,672	42,235 1.00	<u>2190 - Service Direction, Student Support Services</u>		54,348 1.00		
-	36,828	38,395 0.25	0112 - Classified Salaries		38,011 0.25		
-	3,142	-	0113 - Administrators		-		
-	1,670	-	0133 - Extra Duty - Classified		-		
-	1,500	1,500	0135 - Vacation Payoff		750		
-	19,155	26,598	0145 - Stipend - Staff Travel		28,715		
-	5,866	6,283	0210 - PERS		7,123		
-	225	296	0220 - Social Security Administration		336		
-	307	329	0231 - Worker's Compensation		437		
-	4,662	4,226	0235 - or Paid Leave		4,361		
-	18,204	15,024	0241 - Administrator Insurance		15,504		
-	130,230	134,886 1.25	0243 - Classified Insurance		149,585 1.25		
			Total 2190:				
-	39,711	39,149	<u>2520 - Fiscal Services</u>		36,194		
			0690 - Grant Indirect Charges				
-	-	42,000	<u>3300 - Community Services</u>		-		
-	39,475	-	0311 - Instruction Services		20,650		
-	39,475	42,000	0395 - Classified Subs		20,650		
-	995,804	1,020,864 10.35	Total 3300:		945,000 10.26		
			Total Requirements:				
-	-	- 10.35	Total 229:		- 10.26		



Riverview 2nd Grader

230 - Bus Replacement Fund

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
7,238	1,241	5,000	1990 - Miscellaneous	-		
-	10,603	-	4201 - Transportation Fees for Foster Children	-		
762,584	-	-	5100 - Long Term Debt Financing Sources	-		
225,000	225,000	225,000	5200 - Interfund Transfers	-		
82,607	46,501	127,000	5400 - Resources - Beginning Fund Balance	-		
1,077,429	283,345	357,000	Total 0000:	-		
1,077,429	283,345	357,000	Total Resources:	-		
			Requirements			
			<u>2550 - Student Transportation Services</u>			
1,030,928	146,604	200,000	0564 - Bus and Capital Bus Improvements	-		
			<u>6110 - Operating Contingency</u>			
-	-	157,000	0810 - Planned Reserve	-		
1,030,928	146,604	357,000	Total Requirements:	-		
(46,501)	(136,741)	-	Total 230:	-		



by Ralston Student

232 - Classroom Furniture Fund

Total: \$239,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
60,000	60,000	64,000	5200 - Interfund Transfers	64,000		
80,626	140,626	150,000	5400 - Resources - Beginning Fund Balance	175,000		
140,626	200,626	214,000	Total 0000:	239,000		
140,626	200,626	214,000	Total Resources:	239,000		
			Requirements			
			<u>2544 - Maintenance</u>			
-	2,781	-	0542 - Replacement Equipment Purchase	-		
			<u>2572 - Purchasing Services</u>			
-	32,553	64,000	0410 - Consumable Supplies & Materials	64,000		
-	2,149	120,000	0460 - Non-Consumable Items	145,000		
-	34,701	184,000	Total 2572:	209,000		
			<u>6110 - Operating Contingency</u>			
-	-	30,000	0810 - Planned Reserve	30,000		
-	37,483	214,000	Total Requirements:	239,000		
(140,626)	(163,143)	-	Total 232:	-		



Green Acres 5th Grader

233 - OEA Choice Wellness Grant

Total: \$10,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
10,000	10,000	10,000	1920 - Contributions and Donations From Private Sources	10,000		
-	6,334	-	5400 - Resources - Beginning Fund Balance	-		
10,000	16,334	10,000	Total 0000:	10,000		
10,000	16,334	10,000	Total Resources:	10,000		
			Requirements			
			<u>2640 - Staff Services</u>			
-	-	1,769	0133 - Extra Duty - Classified	1,769		
-	-	558	0210 - PERS	558		
-	-	135	0220 - Social Security Administration	135		
-	-	13	0231 - Worker's Compensation	13		
-	-	7	0235 - or Paid Leave	8		
-	-	3,759	0410 - Consumable Supplies & Materials	3,760		
-	-	3,759	0450 - Food	3,759		
-	-	10,000	Total 2640:	10,002		
			<u>2645 - Staff Wellness</u>			
3,100	481	-	0133 - Extra Duty - Classified	-		
31	154	-	0210 - PERS	-		
8	35	-	0220 - Social Security Administration	-		
0	1	-	0231 - Worker's Compensation	-		
0	2	-	0235 - or Paid Leave	-		
263	325	-	0389 - Other Non-Instructional Professional and Technical	-		
264	3,814	-	0410 - Consumable Supplies & Materials	-		
-	3,958	-	0450 - Food	-		
3,666	8,770	-	Total 2645:	-		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	(2)		
3,666	8,770	10,000	Total Requirements:	10,000		
(6,334)	(7,564)	-	Total 233:	-		

235 - Nutrition Services Gardening

Total: \$4,550

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
158	210	150	1990 - Miscellaneous	150		
4,745	4,304	4,400	5400 - Resources - Beginning Fund Balance	4,400		
4,903	4,514	4,550		4,550		
4,903	4,514	4,550	Total 0000:	4,550		
			Total Resources:	4,550		
			Requirements			
			<u>3100 - Food Services</u>			
31	-	-	0340 - Travel	-		
53	-	100	0406 - Gas, Oil, Lube, Propane	100		
330	117	4,450	0410 - Consumable Supplies & Materials	4,450		
185	-	-	0640 - Dues and Fees	-		
599	117	4,550		4,550		
599	117	4,550	Total 3100:	4,550		
			Total Requirements:	4,550		
(4,304)	(4,397)	-	Total 235:	-		

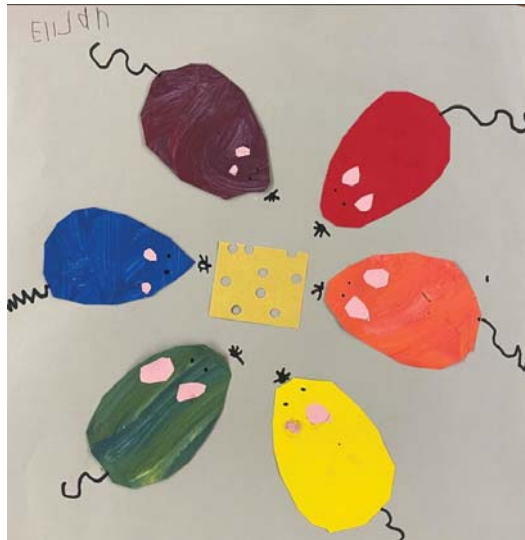
236 - OEA Foundation Grant for Welcome Center (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
5,699	-	-	1920 - Contributions and Donations From Private Sources	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
5,699	-	-	0410 - Consumable Supplies & Materials	-		
-	-	-	Total 236:	-		

240 - Textbook Adoption Fund

Total: \$846,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
350,000	350,000	350,000	5200 - Interfund Transfers	-		
241,006	246,275	363,000	5400 - Resources - Beginning Fund Balance	846,000		
591,006	596,275	713,000	Total 0000:	846,000		
591,006	596,275	713,000	Total Resources:	846,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
344,731	-	-	0420 - Textbooks	315,000		
			<u>1121 - Middle/Junior High Programs</u>			
-	-	-	0420 - Textbooks	125,000		
			<u>1131 - High School Programs</u>			
-	22,158	450,000	0420 - Textbooks	110,000		
			<u>6110 - Operating Contingency</u>			
-	-	263,000	0810 - Planned Reserve	296,000		
344,731	22,158	713,000	Total Requirements:	846,000		
(246,275)	(574,116)	-	Total 240:	-		



Hamilton Creek KG

243 - Mini Grants (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
41,043	-	-	1920 - Contributions and Donations From Private Sources	-		
400	-	-	2200 - Restricted Revenue	-		
36,369	-	-	5400 - Resources - Beginning Fund Balance	-		
77,813	-	-	Total 0000:	-		
77,813	-	-	Total Resources:	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
12,349	-	-	0410 - Consumable Supplies & Materials	-		
235	-	-	0430 - Library Books	-		
12,584	-	-	Total 1111:	-		
			<u>1113 - Elementary Extra-Curricular</u>			
7,319	-	-	0410 - Consumable Supplies & Materials	-		
			<u>1121 - Middle/Junior High Programs</u>			
1,397	-	-	0410 - Consumable Supplies & Materials	-		
			<u>1131 - High School Programs</u>			
913	-	-	0410 - Consumable Supplies & Materials	-		
			<u>1220 - Restrictive Programs for Students With Disabilities</u>			
1,692	-	-	0410 - Consumable Supplies & Materials	-		
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>			
300	-	-	0410 - Consumable Supplies & Materials	-		
			<u>1280 - Alternative Education</u>			
199	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2110 - Attendance and Social Work Services</u>			
(981)	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2120 - Guidance Services</u>			
1,096	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2130 - Health Services</u>			
5,000	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2140 - Psychological Services</u>			
629	-	-	0340 - Travel	-		
3,876	-	-	0410 - Consumable Supplies & Materials	-		
4,505	-	-	Total 2140:	-		
			<u>2240 - Instructional Staff Development</u>			
2,000	-	-	0340 - Travel	-		
			<u>2410 - Office of the Principal Services</u>			
1,000	-	-	0410 - Consumable Supplies & Materials	-		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
2,860	-	-	<u>2544 - Maintenance</u>			
			0410 - Consumable Supplies & Materials	-		
750	-	-	<u>3300 - Community Services</u>			
40,632	-	-	0324 - Rentals	-		
			Total Requirements:	-		
(37,180)	-	-	Total 243:	-		



Pioneer 4th Grader

248 - Pre - Ets (Formerly YTP)

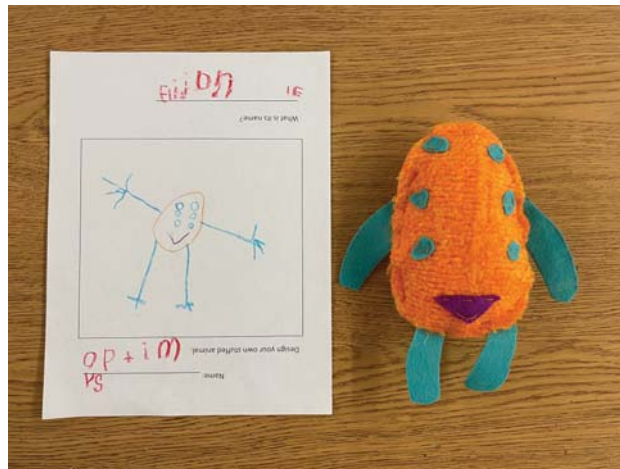
Total: \$107,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
9,434	-	-	2200 - Restricted Revenue		-		
60,143	90,863	90,000	4700 - Grants-In-Aid From the Federal Government Through		90,000		
-	-	-	5400 - Resources - Beginning Fund Balance		17,000		
69,578	90,863	90,000	Total 0000:		107,000		
69,578	90,863	90,000	Total Resources:		107,000		
			Requirements				
			<u>1131 - High School Programs</u>				
			0470 - Computer Software		-		
			<u>1220 - Restrictive Programs for Students With Disabilities</u>				
			0410 - Consumable Supplies & Materials		-		
			<u>2120 - Guidance Services</u>				
			0112 - Classified Salaries		46,172	1.00	
			0127 - Student Helper Salaries		5,412		
			0210 - PERS		14,562		
			0220 - Social Security Administration		3,946		
			0231 - Worker's Compensation		198		
			0235 - or Paid Leave		242		
			0243 - Classified Insurance		15,504		
			0340 - Travel		500		
			0410 - Consumable Supplies & Materials		17,464		
			0470 - Computer Software		3,000		
			Total 2120:		107,000	1.00	
			<u>2126 - Placement Services</u>				
			0112 - Classified Salaries		-		
			0127 - Student Helper Salaries		-		
			0132 - Comp Time		-		
			0143 - Stipend - Cell Phone		-		
			0210 - PERS		-		
			0220 - Social Security Administration		-		
			0231 - Worker's Compensation		-		
			0235 - or Paid Leave		-		
			0243 - Classified Insurance		-		
			0340 - Travel		-		
			0410 - Consumable Supplies & Materials		-		
			0470 - Computer Software		-		
			Total 2126:		-		
			<u>2550 - Student Transportation Services</u>				
			0331 - Reimbursable Student Transportation		-		
			Total Requirements:		107,000	1.00	
-	(20,954)	- 1.00	Total 248:		- 1.00		

250 - Special Revenue Funds - Non-Fed

Total: \$1,000,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	-	1,000,000	Resources			
			<u>0000 - District Office</u>			
			3299 - Other Restricted Grants-In-Aid	1,000,000		
			Requirements			
			<u>1131 - High School Programs</u>			
-	-	300,000	0410 - Consumable Supplies & Materials	300,000		
			<u>2520 - Fiscal Services</u>			
-	-	300,000	0410 - Consumable Supplies & Materials	300,000		
			<u>3300 - Community Services</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	-	200,000	0410 - Consumable Supplies & Materials	200,000		
-	-	1,000,000	Total Requirements:	1,000,000		
-	-	-	Total 250:	-		



Hamilton Creek KG

251 - Student Investment Account (SIA)

Total: \$4,092,297

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$	\$
				Resources				
				0000 - District Office				
3,866,818	4,050,023	4,036,986		3299 - Other Restricted Grants-In-Aid	4,092,297			
-	35,349	-		5400 - Resources - Beginning Fund Balance	-			
3,866,818	4,085,372	4,036,986		Total 0000:	4,092,297			
3,866,818	4,085,372	4,036,986		Total Resources:	4,092,297			
				Requirements				
				1111 - Elementary, K-5 or K-6				
75,536	2,256	-		0111 - Licensed Salaries	96,560	1.00		
630,825	532,455	616,655	21.45	0112 - Classified Salaries	457,893	15.30		
1,970	1,602	990		0133 - Extra Duty - Classified	990			
8,685	-	-		0155 - Stipend - Licensed	-			
213,039	160,834	193,818		0210 - PERS	174,011			
53,143	39,631	47,251		0220 - Social Security Administration	42,489			
2,106	1,635	3,214		0231 - Worker's Compensation	3,832			
2,753	2,072	2,473		0235 - or Paid Leave	2,611			
13,436	-	-		0242 - Licensed Insurance	16,473			
287,818	258,407	322,314		0243 - Classified Insurance	237,161			
41,164	37,154	34,994		0395 - Classified Subs	34,993			
1,330,475	1,036,046	1,221,709	21.45	Total 1111:	1,067,013	16.30		
				1121 - Middle/Junior High Programs				
62,221	48,894	70,071	1.00	0111 - Licensed Salaries	60,880	1.00		
-	28,798	-		0112 - Classified Salaries	-			
335	180	-		0131 - Extra Duty - Licensed	-			
-	38	-		0133 - Extra Duty - Classified	-			
750	-	-		0155 - Stipend - Licensed	-			
19,644	11,297	23,838		0210 - PERS	18,776			
4,842	5,893	5,360		0220 - Social Security Administration	4,657			
167	226	-		0231 - Worker's Compensation	219			
253	308	280		0235 - or Paid Leave	286			
8,511	14,422	15,963		0242 - Licensed Insurance	16,473			
-	15,572	-		0243 - Classified Insurance	-			
-	292	-		0395 - Classified Subs	-			
96,724	125,920	115,512	1.00	Total 1121:	101,291	1.00		

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			<u>1140 - Pre-Kindergarten Programs</u>				
42,683	-	-	0112 - Classified Salaries		-		
50	-	-	0133 - Extra Duty - Classified		-		
6,633	-	-	0210 - PERS		-		
3,097	-	-	0220 - Social Security Administration		-		
128	-	-	0231 - Worker's Compensation		-		
162	-	-	0235 - or Paid Leave		-		
34,582	-	-	0243 - Classified Insurance		-		
45,489	84,086	-	0311 - Instruction Services		72,241		
132,823	84,086	-	Total 1140:		72,241		
			<u>1280 - Alternative Education</u>				
136,817	309,061	80,714	2.41	0112 - Classified Salaries	259,086	7.44	
-	20	-		0132 - Comp Time	-		
18	481	-		0133 - Extra Duty - Classified	-		
5,000	7,500	-		0156 - Stipend - Classified	-		
42,827	80,023	26,055		0210 - PERS	81,148		
10,850	23,743	6,174		0220 - Social Security Administration	19,820		
399	948	291		0231 - Worker's Compensation	932		
567	1,241	323		0235 - or Paid Leave	1,218		
35,776	137,929	36,152		0243 - Classified Insurance	115,314		
142	537	-		0395 - Classified Subs	-		
232,396	561,481	149,709	2.41	Total 1280:	477,518	7.44	
			<u>1288 - Charter Schools</u>				
259,999	287,206	286,281		0360 - Charter School Payments	312,304		
			<u>1291 - English Second Language Programs</u>				
1,551	68,825	75,293	1.00	0111 - Licensed Salaries	86,093	1.00	
76,020	84,098	120,015	4.53	0112 - Classified Salaries	98,875	3.50	
-	3,257	3,257		0124 - Temporary - Classified (At-Will Contract)	-		
-	10	-		0131 - Extra Duty - Licensed	-		
-	29	-		0132 - Comp Time	-		
-	869	-		0133 - Extra Duty - Classified	-		
-	-	917		0147 - Open	-		
750	-	-		0155 - Stipend - Licensed	-		
21,033	41,316	62,330		0210 - PERS	49,001		
5,757	11,939	15,260		0220 - Social Security Administration	14,150		
225	454	626		0231 - Worker's Compensation	667		
301	624	800		0235 - or Paid Leave	869		
-	6,099	15,963		0242 - Licensed Insurance	16,473		
27,961	20,191	68,079		0243 - Classified Insurance	54,265		
-	1,993	-		0399 - Licensed Subs	-		
133,599	239,707	362,540	5.53	Total 1291:	320,393	4.50	

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			<u>2110 - Attendance and Social Work Services</u>				
14,770	-	-	0111 - Licensed Salaries		-		
27,389	93,050	48,763	0112 - Classified Salaries		29,561	0.89	
4	-	-	0131 - Extra Duty - Licensed		-		
-	23	-	0132 - Comp Time		-		
225	-	-	0155 - Stipend - Licensed		-		
13,153	29,977	15,039	0210 - PERS		9,117		
2,252	6,127	3,731	0220 - Social Security Administration		2,261		
118	274	176	0231 - Worker's Compensation		106		
106	320	195	0235 - or Paid Leave		139		
2,537	-	-	0242 - Licensed Insurance		-		
23,230	48,106	20,883	0243 - Classified Insurance		13,799		
83,786	177,877	88,787	1.39	Total 2110:	54,983	0.89	
			<u>2140 - Psychological Services</u>				
1,601	2,296	-	0470 - Computer Software		-		
			<u>2144 - Psychotherapy Services</u>				
41,719	-	89,434	0111 - Licensed Salaries		-		
92,030	96,717	102,506	0113 - Administrators		107,694	1.00	
-	1,125	1,125	0145 - Stipend - Staff Travel		1,125		
41,757	30,360	62,385	0210 - PERS		33,560		
9,724	7,455	14,770	0220 - Social Security Administration		8,325		
360	265	373	0231 - Worker's Compensation		392		
447	390	773	0235 - or Paid Leave		511		
14,652	18,482	16,902	0241 - Administrator Insurance		17,442		
3,699	-	15,963	0242 - Licensed Insurance		-		
102	-	-	0340 - Travel		-		
204,491	154,795	304,231	2.00	Total 2144:	169,049	1.00	
			<u>2150 - Speech Pathology and Audiology Services</u>				
-	23,715	93,256	0111 - Licensed Salaries		96,560	1.00	
-	8,032	31,725	0210 - PERS		32,850		
-	1,684	7,134	0220 - Social Security Administration		7,387		
-	64	336	0231 - Worker's Compensation		348		
-	88	373	0235 - or Paid Leave		454		
-	7,586	15,963	0242 - Licensed Insurance		16,473		
-	41,169	148,787	1.00	Total 2150:	154,072	1.00	
			<u>2190 - Service Direction, Student Support Services</u>				
31,500	-	-	0124 - Temporary - Classified (At-Will Contract)		-		
8,779	-	-	0210 - PERS		-		
2,410	-	-	0220 - Social Security Administration		-		
82	-	-	0231 - Worker's Compensation		-		
126	-	-	0235 - or Paid Leave		-		
42,897	-	-		Total 2190:	-		

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	-	6,000	<u>2230 - Assessment and Testing</u>		-		
-	-	1,348	0155 - Stipend - Licensed		-		
-	-	327	0210 - PERS		-		
-	-	30	0220 - Social Security Administration		-		
-	-	17	0231 - Worker's Compensation		-		
-	-	7,722	0235 - or Paid Leave		-		
			Total 2230:		-		
			<u>2410 - Office of the Principal Services</u>				
555,530	629,784	607,246	0111 - Licensed Salaries		609,417	7.00	
52,459	36,635	49,999	0131 - Extra Duty - Licensed		49,999		
-	849	-	0132 - Comp Time		-		
13,250	6,000	-	0155 - Stipend - Licensed		6,000		
195,269	216,431	211,254	0210 - PERS		214,397		
46,878	50,425	50,281	0220 - Social Security Administration		50,906		
1,604	1,824	2,550	0231 - Worker's Compensation		2,600		
2,451	2,637	2,628	0235 - or Paid Leave		3,127		
127,305	122,852	119,723	0242 - Licensed Insurance		115,311		
994,745	1,067,436	1,043,681	Total 2410:		1,051,757	7.00	
			<u>2520 - Fiscal Services</u>				
180,340	188,140	187,535	0690 - Grant Indirect Charges		188,999		
			<u>2680 - Interpretation & Translation Services</u>				
36,096	38,912	42,420	0112 - Classified Salaries		43,623	1.00	
11,201	12,074	13,082	0210 - PERS		13,453		
2,660	2,900	3,245	0220 - Social Security Administration		3,337		
101	114	153	0231 - Worker's Compensation		157		
127	152	170	0235 - or Paid Leave		205		
17,291	18,204	15,024	0243 - Classified Insurance		15,504		
64,120	-	-	0319 - Other Instructional, Professional & Tech Services		-		
-	11,878	13,609	0389 - Other Non-Instructional Professional and Technical		13,609		
131,596	84,234	87,703	Total 2680:		89,888	1.00	
			<u>3300 - Community Services</u>				
6,000	34,980	32,789	0389 - Other Non-Instructional Professional and Technical		32,789		
3,831,469	4,085,372	4,036,986	Total Requirements:		4,092,297	40.13	
(35,349)	-	-	Total 251:		-	40.13	

252 - High School Success (M98)

Total: \$1,097,805

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
1,065,883	1,094,598	1,090,190	3299 - Other Restricted Grants-In-Aid		1,097,805		
			Requirements				
			<u>1121 - Middle/Junior High Programs</u>				
-	4,331	-	0410 - Consumable Supplies & Materials		-		
			<u>1131 - High School Programs</u>				
178,675	209,571	147,908	2.00	0111 - Licensed Salaries	183,229	2.00	
20,752	21,638	23,757	0.76	0112 - Classified Salaries	-		
-	175	-		0131 - Extra Duty - Licensed	-		
-	580	-		0132 - Comp Time	-		
2,250	-	-		0155 - Stipend - Licensed	-		
62,654	71,799	52,941		0210 - PERS	56,508		
14,558	17,057	13,132		0220 - Social Security Administration	14,017		
537	639	1,577		0231 - Worker's Compensation	659		
761	892	687		0235 - or Paid Leave	861		
49,070	46,128	31,926		0242 - Licensed Insurance	32,946		
14,880	15,018	11,418		0243 - Classified Insurance	-		
1,929	-	-		0370 - Tuition	-		
-	602	-		0395 - Classified Subs	-		
16,067	19,931	-		0399 - Licensed Subs	6,500		
3,322	2,112	60,914		0410 - Consumable Supplies & Materials	31,024		
-	1,445	-		0420 - Textbooks	-		
810	-	-		0460 - Non-Consumable Items	-		
366,266	407,586	344,260	2.76	Total 1131:	325,744	2.00	
			<u>1280 - Alternative Education</u>				
99,812	103,415	93,256	1.00	0111 - Licensed Salaries	96,560	1.00	
76,431	81,077	85,131	0.60	0113 - Administrators	89,440	0.60	
47	24	-		0131 - Extra Duty - Licensed	-		
-	3,106	-		0135 - Vacation Payoff	-		
1,800	1,800	1,800		0145 - Stipend - Staff Travel	1,800		
750	-	-		0155 - Stipend - Licensed	-		
58,350	60,752	58,535		0210 - PERS	60,988		
13,568	14,210	13,784		0220 - Social Security Administration	14,367		
457	500	649		0231 - Worker's Compensation	676		
657	743	721		0235 - or Paid Leave	883		
5,952	10,354	10,141		0241 - Administrator Insurance	10,465		
16,991	18,205	15,963		0242 - Licensed Insurance	16,473		
4,237	4,252	-		0399 - Licensed Subs	2,500		
279,052	298,439	279,980	1.60	Total 1280:	294,152	1.60	

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
108,510	86,708	98,881	3.11	<u>2110 - Attendance and Social Work Services</u>	102,553	3.11	
-	25	-		0112 - Classified Salaries	-		
80	-	-		0132 - Comp Time	-		
33,695	26,906	30,496		0133 - Extra Duty - Classified	-		
8,133	6,546	7,564		0210 - PERS	31,627		
352	260	356		0220 - Social Security Administration	7,846		
389	342	395		0231 - Worker's Compensation	369		
49,673	30,212	46,725		0235 - or Paid Leave	483		
200,832	150,999	184,417	3.11	0243 - Classified Insurance	48,217		
				Total 2110:	191,095	3.11	
				<u>2115 - Student Safety</u>			
-	-	25,954	1.00	0112 - Classified Salaries	-		
-	-	8,004		0210 - PERS	-		
-	-	1,985		0220 - Social Security Administration	-		
-	-	93		0231 - Worker's Compensation	-		
-	-	104		0235 - or Paid Leave	-		
-	-	15,024		0243 - Classified Insurance	-		
-	-	51,164	1.00	Total 2115:	-		
				<u>2120 - Guidance Services</u>			
64,738	69,885	70,196	1.00	0111 - Licensed Salaries	100,583	1.00	
-	510	-		0132 - Comp Time	-		
750	-	-		0155 - Stipend - Licensed	-		
20,321	21,685	21,649		0210 - PERS	31,020		
4,928	5,339	5,370		0220 - Social Security Administration	7,695		
172	193	253		0231 - Worker's Compensation	362		
258	279	281		0235 - or Paid Leave	473		
16,991	18,205	15,963		0242 - Licensed Insurance	16,473		
108,157	116,097	113,712	1.00	Total 2120:	156,606	1.00	
				<u>2210 - Improvement of Instruction Services</u>			
34,496	37,312	40,740	1.00	0112 - Classified Salaries	41,975	1.00	
-	443	-		0132 - Comp Time	-		
1,500	1,500	-		0156 - Stipend - Classified	-		
12,192	13,296	13,859		0210 - PERS	14,280		
2,652	2,922	3,117		0220 - Social Security Administration	3,211		
102	115	147		0231 - Worker's Compensation	151		
127	153	163		0235 - or Paid Leave	197		
17,291	18,204	15,024		0243 - Classified Insurance	15,504		
68,360	73,945	73,050	1.00	Total 2210:	75,318	1.00	
				<u>2520 - Fiscal Services</u>			
43,217	43,201	43,607		0690 - Grant Indirect Charges	54,890		
1,065,883	1,094,598	1,090,190	10.47	Total Requirements:	1,097,805	8.71	
-	-	-	10.47	Total 252:	-	8.71	

253 - Early Literacy Success

Total: \$286,273

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
272,012	290,726	272,007	3299 - Other Restricted Grants-In-Aid		286,273		
			Requirements				
			<u>1111 - Elementary, K-5 or K-6</u>				
20,871	44,601	-	0112 - Classified Salaries		-		
1,055	388	-	0133 - Extra Duty - Classified		-		
5,151	9,384	-	0210 - PERS		-		
1,662	3,437	-	0220 - Social Security Administration		-		
281	634	-	0231 - Worker's Compensation		-		
87	180	-	0235 - or Paid Leave		-		
2,385	4,786	-	0243 - Classified Insurance		-		
13	74	-	0395 - Classified Subs		-		
70	-	-	0410 - Consumable Supplies & Materials		-		
-	82,526	101,394	0420 - Textbooks		105,000		
31,575	146,010	101,394	Total 1111:		105,000		
			<u>1272 - Title I</u>				
-	-	32,431	0111 - Licensed Salaries		-		
-	-	10,703	0210 - PERS		-		
-	-	2,482	0220 - Social Security Administration		-		
-	-	117	0231 - Worker's Compensation		-		
-	-	129	0235 - or Paid Leave		-		
-	-	5,988	0242 - Licensed Insurance		-		
-	-	51,850	Total 1272:		-		
			<u>1291 - English Second Language Programs</u>				
40,001	47,069	50,616	0111 - Licensed Salaries		52,212	0.63	
7	-	-	0131 - Extra Duty - Licensed		-		
12,415	14,605	15,610	0210 - PERS		16,102		
2,997	3,558	3,872	0220 - Social Security Administration		3,994		
104	129	182	0231 - Worker's Compensation		188		
157	186	202	0235 - or Paid Leave		245		
10,485	12,198	10,695	0242 - Licensed Insurance		10,296		
11,749	-	-	0420 - Textbooks		-		
77,916	77,745	81,177	Total 1291:		83,037	0.63	

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
1,540	1,920	-	<u>2210 - Improvement of Instruction Services</u>				
429	535	-	0123 - Temporary-Licensed (At-Will Contract)		-		
118	147	-	0210 - PERS		-		
4	5	-	0220 - Social Security Administration		-		
6	8	-	0231 - Worker's Compensation		-		
9,305	-	-	0235 - or Paid Leave		-		
72,230	-	-	0340 - Travel		-		
28,900	-	-	0420 - Textbooks		-		
112,533	2,615	-	0470 - Computer Software		-		
			Total 2210:		-		
			<u>2230 - Assessment and Testing</u>				
23,220	246	-	0470 - Computer Software		-		
			<u>2240 - Instructional Staff Development</u>				
7,053	35,496	-	0131 - Extra Duty - Licensed		-		
1,944	-	-	0133 - Extra Duty - Classified		-		
2,912	11,221	-	0210 - PERS		-		
683	2,620	-	0220 - Social Security Administration		-		
24	99	-	0231 - Worker's Compensation		-		
36	137	-	0235 - or Paid Leave		-		
-	-	24,000	0311 - Instruction Services		78,923		
516	-	-	0399 - Licensed Subs		5,000		
13,168	49,574	24,000	Total 2240:		83,923		
			<u>2520 - Fiscal Services</u>				
13,600	14,536	13,586	0690 - Grant Indirect Charges		14,313		
272,012	290,726	272,007	Total Requirements:		286,273	0.63	
-	-	-	Total 253:		-	0.63	



Riverview 3rd Grader

257 - IDEA Part B §619 (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
4,978	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>			
3,062	-	-	0111 - Licensed Salaries	-		
950	-	-	0210 - PERS	-		
233	-	-	0220 - Social Security Administration	-		
8	-	-	0231 - Worker's Compensation	-		
12	-	-	0235 - or Paid Leave	-		
713	-	-	0242 - Licensed Insurance	-		
4,978	-	-	Total 1250:	-		
4,978	-	-	Total Requirements:	-		
-	-	-	Total 257:	-		

258 - Early Indicator & Intervention Systems (EIS)

Total: \$13,134

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	12,002	11,012	3299 - Other Restricted Grants-In-Aid	13,134		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	11,012	-	0470 - Computer Software	-		
			<u>1288 - Charter Schools</u>			
-	991	-	0360 - Charter School Payments	-		
			<u>2210 - Improvement of Instruction Services</u>			
-	-	11,012	0470 - Computer Software	-		
			<u>2230 - Assessment and Testing</u>			
-	-	-	0470 - Computer Software	13,134		
-	12,002	11,012	Total Requirements:	13,134		
-	-	-	Total 258:	-		

259 - IDEA Part B §611 (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
1,032,618	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>1220 - Restrictive Programs for Students With Disabilities</u>			
54,631	-	-	0112 - Classified Salaries	-		
15,720	-	-	0210 - PERS	-		
4,090	-	-	0220 - Social Security Administration	-		
212	-	-	0231 - Worker's Compensation	-		
214	-	-	0235 - or Paid Leave	-		
20,367	-	-	0243 - Classified Insurance	-		
1,099	-	-	0480 - Computer Hardware	-		
96,333	-	-	Total 1220:	-		
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>			
227,730	-	-	0111 - Licensed Salaries	-		
168,579	-	-	0112 - Classified Salaries	-		
609	-	-	0131 - Extra Duty - Licensed	-		
1,138	-	-	0132 - Comp Time	-		
10,500	-	-	0155 - Stipend - Licensed	-		
129,266	-	-	0210 - PERS	-		
30,099	-	-	0220 - Social Security Administration	-		
1,121	-	-	0231 - Worker's Compensation	-		
1,574	-	-	0235 - or Paid Leave	-		
50,972	-	-	0242 - Licensed Insurance	-		
80,070	-	-	0243 - Classified Insurance	-		
4,531	-	-	0395 - Classified Subs	-		
8,599	-	-	0399 - Licensed Subs	-		
714,787	-	-	Total 1250:	-		
			<u>2150 - Speech Pathology and Audiology Services</u>			
5,623	-	-	0111 - Licensed Salaries	-		
75	-	-	0155 - Stipend - Licensed	-		
1,768	-	-	0210 - PERS	-		
431	-	-	0220 - Social Security Administration	-		
15	-	-	0231 - Worker's Compensation	-		
23	-	-	0235 - or Paid Leave	-		
1,699	-	-	0242 - Licensed Insurance	-		
9,635	-	-	Total 2150:	-		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			<u>2190 - Service Direction, Student Support Services</u>			
43,134	-	-	0112 - Classified Salaries	-		
39,418	-	-	0113 - Administrators	-		
1,500	-	-	0145 - Stipend - Staff Travel	-		
23,909	-	-	0210 - PERS	-		
6,166	-	-	0220 - Social Security Administration	-		
224	-	-	0231 - Worker's Compensation	-		
287	-	-	0235 - or Paid Leave	-		
4,437	-	-	0241 - Administrator Insurance	-		
21,614	-	-	0243 - Classified Insurance	-		
140,688	-	-	Total 2190:	-		
			<u>2210 - Improvement of Instruction Services</u>			
5,445	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2520 - Fiscal Services</u>			
39,149	-	-	0690 - Grant Indirect Charges	-		
			<u>3300 - Community Services</u>			
12,742	-	-	0311 - Instruction Services	-		
11,505	-	-	0395 - Classified Subs	-		
2,334	-	-	0399 - Licensed Subs	-		
26,581	-	-	Total 3300:	-		
1,032,618	-	-	Total Requirements:	-		
-	-	-	Total 259:	-		



Pioneer 5th Grader

260 - Tap - Long Range Facility

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	-	40,000	Resources <u>0000 - District Office</u> 3299 - Other Restricted Grants-In-Aid	-		
-	-	40,000	Requirements <u>4150 - Building Acquisition, Construction, and Improvem</u> 0383 - Architect/Engineer Services	-		
-	-	-	Total 260:	-		

261 - Tap - Facility Assessment

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	-	40,000	Resources <u>0000 - District Office</u> 3299 - Other Restricted Grants-In-Aid	-		
-	-	40,000	Requirements <u>4150 - Building Acquisition, Construction, and Improvem</u> 0383 - Architect/Engineer Services	-		
-	-	-	Total 261:	-		

262 - Tap - Seismic Assessment

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	25,000	-	Resources <u>0000 - District Office</u> 3299 - Other Restricted Grants-In-Aid	-		
-	25,000	-	Requirements <u>4150 - Building Acquisition, Construction, and Improvem</u> 0383 - Architect/Engineer Services	-		
-	-	-	Total 262:	-		

264 - Tap - Asbestos Assessment

Total: \$25,525

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
13,108	-	-	Resources <u>0000 - District Office</u> 3299 - Other Restricted Grants-In-Aid	25,525		
			Requirements <u>2544 - Maintenance</u> 0389 - Other Non-Instructional Professional and Technical	25,525		
13,108	-	-				
-	-	-	Total 264:	-		

265 - Menstrual Dignity Act

Total: \$15,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	11,968	15,000	Resources <u>0000 - District Office</u> 3299 - Other Restricted Grants-In-Aid	15,000		
			Requirements <u>2542 - Care and Upkeep of Buildings Services</u> 0410 - Consumable Supplies & Materials	15,000		
-	11,968	15,000				
-	-	-	Total 265:	-		

266 - Preschool Promise

Total: \$729,200

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
-	225,000	225,000	3299 - Other Restricted Grants-In-Aid		729,200		
			Requirements				
			<u>1140 - Pre-Kindergarten Programs</u>				
-	57,876	62,552	1.00	0111 - Licensed Salaries	260,560	4.00	
-	48,304	52,744	1.81	0112 - Classified Salaries	118,431	3.63	
-	236	-		0131 - Extra Duty - Licensed	-		
-	105	-		0132 - Comp Time	-		
-	318	-		0133 - Extra Duty - Classified	-		
-	25,781	35,556		0210 - PERS	109,345		
-	8,098	8,820		0220 - Social Security Administration	28,993		
-	310	415		0231 - Worker's Compensation	1,365		
-	423	461		0235 - or Paid Leave	1,781		
-	18,205	15,963		0242 - Licensed Insurance	65,892		
-	27,331	27,232		0243 - Classified Insurance	56,204		
-	797	1,000		0399 - Licensed Subs	1,000		
-	2,436	18,937		0410 - Consumable Supplies & Materials	20,000		
-	190,221	223,680	2.81	Total 1140:	663,571	7.63	
			<u>2240 - Instructional Staff Development</u>				
-	746	1,320		0340 - Travel	1,320		
			<u>2520 - Fiscal Services</u>				
-	25,433	-		0690 - Grant Indirect Charges	39,309		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>				
-	8,600	-		0520 - Buildings Acquisition	25,000		
-	225,000	225,000	2.81	Total Requirements:	729,200	7.63	
-	-	-	2.81	Total 266:	-	7.63	

267 - Cybersecurity CY22-121

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	19,751	-	Resources <u>0000 - District Office</u> 4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements <u>2660 - Technology Services</u> 0410 - Consumable Supplies & Materials 0470 - Computer Software			
-	2,867	-		-		
-	16,884	-		-		
-	19,751	-		-		
-	19,751	-		-		
-	-	-	Total 267:	-		

268 - Cybersecurity CY22-122

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	64,785	-	Resources <u>0000 - District Office</u> 4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements <u>1131 - High School Programs</u> 0470 - Computer Software			
-	64,785	-		-		
-	-	-	Total 268:	-		



Seven Oak 6th Grader

269 - PERS Reserve

Total: \$2,850,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	60,000	-	5200 - Interfund Transfers	-		
-	2,851,494	2,850,000	5400 - Resources - Beginning Fund Balance	2,850,000		
-	2,911,494	2,850,000		2,850,000		
-	2,911,494	2,850,000	Total 0000:	2,850,000		
			Total Resources:	2,850,000		
			Requirements			
			<u>2700 - Supplemental Retirement Program</u>			
-	48,000	-	0116 - Stipend - Supplemental Retirement	-		
-	3,672	-	0220 - Social Security Administration	-		
-	4,958	5,000	0389 - Other Non-Instructional Professional and Technical	5,000		
-	56,630	5,000	Total 2700:	5,000		
			<u>6110 - Operating Contingency</u>			
-	-	2,845,000	0810 - Planned Reserve	2,845,000		
-	56,630	2,850,000	Total Requirements:	2,850,000		
-	(2,854,864)	-	Total 269:	-		

270 - Summer Learning

Total: \$378,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	188	-	3299 - Other Restricted Grants-In-Aid	378,000		
			Requirements			
			<u>1400 - Summer School Programs</u>			
-	-	-	0131 - Extra Duty - Licensed	100,000		
-	-	-	0133 - Extra Duty - Classified	80,000		
-	-	-	0152 - Stipend - Summer School	12,000		
-	-	-	0210 - PERS	60,615		
-	-	-	0220 - Social Security Administration	14,688		
-	-	-	0231 - Worker's Compensation	1,389		
-	-	-	0235 - or Paid Leave	902		
-	-	-	0340 - Travel	10,000		
-	188	-	0410 - Consumable Supplies & Materials	40,606		
-	-	-	0420 - Textbooks	20,000		
-	188	-	Total 1400:	340,200		
			<u>2520 - Fiscal Services</u>			
-	-	-	0690 - Grant Indirect Charges	37,800		
-	188	-	Total Requirements:	378,000		
-	-	-	Total 270:	-		



Pioneer KG

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
163,554	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>2190 - Service Direction, Student Support Services</u>			
31,200	-	-	0125 - Temporary - Administration (At-Will Contract)	-		
8,695	-	-	0210 - PERS	-		
2,387	-	-	0220 - Social Security Administration	-		
80	-	-	0231 - Worker's Compensation	-		
104	-	-	0235 - or Paid Leave	-		
42,466	-	-	Total 2190:	-		
			<u>2210 - Improvement of Instruction Services</u>			
4,191	-	-	0131 - Extra Duty - Licensed	-		
8,750	-	-	0155 - Stipend - Licensed	-		
4,055	-	-	0210 - PERS	-		
979	-	-	0220 - Social Security Administration	-		
32	-	-	0231 - Worker's Compensation	-		
51	-	-	0235 - or Paid Leave	-		
62,230	-	-	0312 - Instructional Programs Improvement Services	-		
2,438	-	-	0340 - Travel	-		
190	-	-	0410 - Consumable Supplies & Materials	-		
82,916	-	-	Total 2210:	-		
			<u>2240 - Instructional Staff Development</u>			
9,781	-	-	0131 - Extra Duty - Licensed	-		
24	-	-	0133 - Extra Duty - Classified	-		
2,484	-	-	0210 - PERS	-		
719	-	-	0220 - Social Security Administration	-		
28	-	-	0231 - Worker's Compensation	-		
38	-	-	0235 - or Paid Leave	-		
4,746	-	-	0312 - Instructional Programs Improvement Services	-		
8,009	-	-	0340 - Travel	-		
5,000	-	-	0389 - Other Non-Instructional Professional and Technical	-		
385	-	-	0399 - Licensed Subs	-		
31,213	-	-	Total 2240:	-		
			<u>2520 - Fiscal Services</u>			
6,958	-	-	0690 - Grant Indirect Charges	-		
163,554	-	-	Total Requirements:	-		
-	-	-	Total 271:	-		

272 - Facility Improvement Fund

Total: \$1,245,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
338,040	87,613	200,000	1130 - Cet- Construction Excise TAX	125,000		
2,694	82,807	-	1990 - Miscellaneous	-		
200,000	450,000	450,000	5200 - Interfund Transfers	400,000		
1,372,068	1,205,089	350,000	5400 - Resources - Beginning Fund Balance	720,000		
1,912,801	1,825,508	1,000,000	Total 0000:	1,245,000		
1,912,801	1,825,508	1,000,000	Total Resources:	1,245,000		
			Requirements			
			<u>2520 - Fiscal Services</u>			
13,522	2,914	10,000	0670 - Taxes and Licenses	10,000		
			<u>2544 - Maintenance</u>			
53,151	29,228	-	0383 - Architect/Engineer Services	-		
7,198	-	-	0541 - Initial and Additional Equipment Purchase	-		
60,349	29,228	-	Total 2544:	-		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
611,620	1,410,062	890,000	0520 - Buildings Acquisition	1,150,000		
22,222	-	-	0541 - Initial and Additional Equipment Purchase	-		
633,842	1,410,062	890,000	Total 4150:	1,150,000		
			<u>6110 - Operating Contingency</u>			
-	-	100,000	0810 - Planned Reserve	85,000		
707,712	1,442,204	1,000,000	Total Requirements:	1,245,000		
(1,205,089)	(383,304)	-	Total 272:	-		

273 - Outdoor School

Total: \$210,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
215,274	186,112	200,000	3299 - Other Restricted Grants-In-Aid	210,000		
1	-	-	5400 - Resources - Beginning Fund Balance	-		
215,274	186,112	200,000	Total 0000:	210,000		
215,274	186,112	200,000	Total Resources:	210,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
11,693	-	-	0311 - Instruction Services	-		
			<u>1121 - Middle/Junior High Programs</u>			
-	1,452	-	0121 - Substitutes - Licensed	-		
142	-	-	0122 - Substitutes-Classified	-		
-	3,483	-	0131 - Extra Duty - Licensed	-		
158	-	-	0132 - Comp Time	-		
-	168	-	0133 - Extra Duty - Classified	-		
22,110	21,780	50,000	0151 - Stipend - Club Advisor/Activities	50,000		
6,975	8,523	15,785	0210 - PERS	15,785		
1,691	2,028	3,825	0220 - Social Security Administration	3,825		
55	88	362	0231 - Worker's Compensation	362		
88	106	200	0235 - or Paid Leave	235		
155,873	125,006	123,828	0311 - Instruction Services	124,728		
-	300	-	0340 - Travel	-		
4,117	8,504	-	0399 - Licensed Subs	9,065		
1,077	2,500	4,000	0410 - Consumable Supplies & Materials	4,000		
1,042	-	-	0690 - Grant Indirect Charges	-		
193,327	173,937	198,000	Total 1121:	208,000		
			<u>1220 - Restrictive Programs for Students With Disabilities</u>			
-	813	-	0395 - Classified Subs	-		
			<u>1288 - Charter Schools</u>			
9,366	10,330	-	0360 - Charter School Payments	-		
			<u>2520 - Fiscal Services</u>			
250	-	-	0340 - Travel	-		
			<u>2550 - Student Transportation Services</u>			
639	966	2,000	0331 - Reimbursable Student Transportation	2,000		

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	47	-	<u>3100 - Food Services</u>			
-	15	-	0133 - Extra Duty - Classified	-		
-	4	-	0210 - PERS	-		
-	1	-	0220 - Social Security Administration	-		
-	0	-	0231 - Worker's Compensation	-		
-	67	-	0235 - or Paid Leave	-		
215,274	186,112	200,000	Total 3100:	-		
			Total Requirements:	210,000		
-	-	-	Total 273:	-		



Riverview 2nd Grader

274 - Technology Infrastructural

Total: \$425,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	100	-	1920 - Contributions and Donations From Private Sources	-		
986	326	-	1990 - Miscellaneous	-		
185,876	39,031	450,000	1994 - E-Rate Reimbursement	200,000		
90,000	90,000	100,000	5200 - Interfund Transfers	100,000		
192,802	374,119	171,500	5400 - Resources - Beginning Fund Balance	125,000		
469,664	503,575	721,500	Total 0000:	425,000		
469,664	503,575	721,500	Total Resources:	425,000		
			Requirements			
			<u>2660 - Technology Services</u>			
-	2,960	1,500	0389 - Other Non-Instructional Professional and Technical	5,000		
-	15,003	-	0410 - Consumable Supplies & Materials	-		
54,140	32,497	150,000	0470 - Computer Software	150,000		
7,700	252,329	570,000	0480 - Computer Hardware	270,000		
33,705	33,215	-	0550 - Depreciable Technology	-		
95,545	336,004	721,500	Total 2660:	425,000		
95,545	336,004	721,500	Total Requirements:	425,000		
(374,119)	(167,571)	-	Total 274:	-		

275 - Instructional Technology

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
10,000	10,000	-	5200 - Interfund Transfers	-		
-	10,000	20,000	5400 - Resources - Beginning Fund Balance	-		
10,000	20,000	20,000	Total 0000:	-		
10,000	20,000	20,000	Total Resources:	-		
			Requirements			
			<u>2660 - Technology Services</u>			
-	-	20,000	0480 - Computer Hardware	-		
(10,000)	(20,000)	-	Total 275:	-		

276 - Climb Grant

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
-	27,400	18,000	3299 - Other Restricted Grants-In-Aid		-		
-	-	11,769	5400 - Resources - Beginning Fund Balance		-		
-	27,400	29,769	Total 0000:		-		
-	27,400	29,769	Total Resources:		-		
			Requirements				
			<u>1280 - Alternative Education</u>				
-	13,160	15,593 0.52	0112 - Classified Salaries		-		
-	4,083	4,809	0210 - PERS		-		
-	1,007	1,193	0220 - Social Security Administration		-		
-	39	56	0231 - Worker's Compensation		-		
-	53	62	0235 - or Paid Leave		-		
-	314	7,794	0243 - Classified Insurance		-		
-	50	262	0410 - Consumable Supplies & Materials		-		
-	18,705	29,769 0.52	Total 1280:		-		
-	18,705	29,769 0.52	Total Requirements:		-		
-	(8,695)	- 0.52	Total 276:		-		

277 - Sok Seismic Project

Total: \$2,493,400

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			Resources				
			<u>0000 - District Office</u>				
-	-	-	3299 - Other Restricted Grants-In-Aid		2,493,400		
			Requirements				
			<u>4150 - Building Acquisition, Construction, and Improvem</u>				
-	-	-	0520 - Buildings Acquisition		1,493,400		
			<u>6110 - Operating Contingency</u>				
-	-	-	0810 - Planned Reserve		1,000,000		
-	-	-	Total Requirements:		2,493,400		
-	-	-	Total 277:		-		

278 - Title III - ELL Consortium (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
8,034	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
2,873	-	-	0410 - Consumable Supplies & Materials	-		
			<u>2210 - Improvement of Instruction Services</u>			
499	-	-	0133 - Extra Duty - Classified	-		
165	-	-	0210 - PERS	-		
37	-	-	0220 - Social Security Administration	-		
1	-	-	0231 - Worker's Compensation	-		
2	-	-	0235 - or Paid Leave	-		
1,765	-	-	0410 - Consumable Supplies & Materials	-		
2,469	-	-	Total 2210:	-		
			<u>2240 - Instructional Staff Development</u>			
1,723	-	-	0340 - Travel	-		
			<u>2520 - Fiscal Services</u>			
572	-	-	0690 - Grant Indirect Charges	-		
			<u>3300 - Community Services</u>			
279	-	-	0133 - Extra Duty - Classified	-		
95	-	-	0210 - PERS	-		
21	-	-	0220 - Social Security Administration	-		
1	-	-	0231 - Worker's Compensation	-		
1	-	-	0235 - or Paid Leave	-		
396	-	-	Total 3300:	-		
8,034	-	-	Total Requirements:	-		
-	-	-	Total 278:	-		

279 - Student Activity Fund

Total: \$1,400,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
2,424	-	-	1510 - Interest On Investments	-		
655,684	830,003	700,000	1760 - Club Fund Raising	700,000		
17,570	621	-	1920 - Contributions and Donations From Private Sources	-		
103	-	-	1990 - Miscellaneous	-		
607,801	635,396	600,000	5400 - Resources - Beginning Fund Balance	700,000		
1,283,581	1,466,019	1,300,000	Total 0000:	1,400,000		
1,283,581	1,466,019	1,300,000	Total Resources:	1,400,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
5,304	5,523	-	0410 - Consumable Supplies & Materials	-		
			<u>1113 - Elementary Extra-Curricular</u>			
5,688	3,207	5,000	0340 - Travel	5,000		
-	1,775	-	0389 - Other Non-Instructional Professional and Technical	-		
55,207	41,489	55,000	0410 - Consumable Supplies & Materials	80,000		
4,158	1,620	1,000	0430 - Library Books	1,000		
-	-	5,000	0460 - Non-Consumable Items	5,000		
-	-	-	0530 - Improvements Other Than Buildings	50,000		
19,178	-	-	0541 - Initial and Additional Equipment Purchase	-		
-	25	1,000	0640 - Dues and Fees	1,000		
84,231	48,115	67,000	Total 1113:	142,000		
			<u>1121 - Middle/Junior High Programs</u>			
338	-	-	0340 - Travel	-		
667	-	-	0410 - Consumable Supplies & Materials	-		
1,005	-	-	Total 1121:	-		
			<u>1122 - Middle/Junior High School Extra-Curricular</u>			
1,757	100	5,000	0340 - Travel	5,000		
23,667	18,299	30,000	0410 - Consumable Supplies & Materials	70,000		
-	-	2,500	0460 - Non-Consumable Items	2,500		
250	-	2,500	0640 - Dues and Fees	2,500		
25,673	18,399	40,000	Total 1122:	80,000		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	478	750	<u>1132 - High School Extra-Curricular</u>			
508	155	5,000	0321 - Cleaning Services	750		
2,605	9,624	15,000	0322 - Repairs and Maintenance Services	5,000		
152,603	179,034	310,500	0324 - Rentals	15,000		
84	6	250	0340 - Travel	310,500		
-	-	250	0353 - Postage	-		
-	-	250	0354 - Advertising	-		
1,500	6,500	15,000	0355 - Printing and Binding	250		
9,339	10,249	40,000	0374 - Other Tuition	15,000		
315,099	345,969	350,000	0389 - Other Non-Instructional Professional and Technical	40,000		
-	-	15,000	0410 - Consumable Supplies & Materials	350,000		
-	1,900	1,500	0460 - Non-Consumable Items	15,000		
-	799	-	0470 - Computer Software	1,500		
33,473	43,260	40,000	0480 - Computer Hardware	-		
515,211	597,974	793,500	0640 - Dues and Fees	40,000		
			Total 1132:	793,000		
-	2,029	-	<u>2220 - Educational Media Services</u>			
			0430 - Library Books	-		
-	222	-	<u>2410 - Office of the Principal Services</u>			
1,080	1,051	-	0340 - Travel	-		
1,080	1,273	-	0410 - Consumable Supplies & Materials	-		
			Total 2410:	-		
8,050	6,184	-	<u>2550 - Student Transportation Services</u>			
7,632	10,841	9,500	0331 - Reimbursable Student Transportation	-		
15,682	17,025	9,500	0332 - Non-Reimbursable Student Transportation	9,500		
			Total 2550:	9,500		
-	-	390,000	<u>6110 - Operating Contingency</u>			
648,185	690,339	1,300,000	0810 - Planned Reserve	375,500		
			Total Requirements:	1,400,000		
(635,396)	(775,680)	-	Total 279:	-		

280 - Mentorship Program

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	159,000	-	2200 - Restricted Revenue	-		
			Requirements			
			<u>1121 - Middle/Junior High Programs</u>			
-	53	-	0131 - Extra Duty - Licensed	-		
-	16	-	0210 - PERS	-		
-	4	-	0220 - Social Security Administration	-		
-	0	-	0231 - Worker's Compensation	-		
-	0	-	0235 - or Paid Leave	-		
-	73	-	Total 1121:	-		
			<u>2640 - Staff Services</u>			
-	96,364	-	0131 - Extra Duty - Licensed	-		
-	30,474	-	0210 - PERS	-		
-	7,336	-	0220 - Social Security Administration	-		
-	250	-	0231 - Worker's Compensation	-		
-	384	-	0235 - or Paid Leave	-		
-	10,000	-	0340 - Travel	-		
-	3,672	-	0410 - Consumable Supplies & Materials	-		
-	148,480	-	Total 2640:	-		
			<u>2660 - Technology Services</u>			
-	10,447	-	0480 - Computer Hardware	-		
-	159,000	-	Total Requirements:	-		
-	-	-	Total 280:	-		

283 - Miscellaneous Mini Grants

Total: \$75,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	45,720	35,000	1920 - Contributions and Donations From Private Sources	35,000		
-	400	-	2200 - Restricted Revenue	-		
-	32,944	40,000	5400 - Resources - Beginning Fund Balance	40,000		
-	79,064	75,000	Total 0000:	75,000		
-	79,064	75,000	Total Resources:	75,000		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
-	10,027	50,000	0410 - Consumable Supplies & Materials	50,000		
-	4,902	-	0430 - Library Books	-		
-	14,929	50,000	Total 1111:	50,000		
			<u>1113 - Elementary Extra-Curricular</u>			
-	579	-	0410 - Consumable Supplies & Materials	-		
			<u>1121 - Middle/Junior High Programs</u>			
-	3,144	-	0410 - Consumable Supplies & Materials	-		
-	33	-	0430 - Library Books	-		
-	3,177	-	Total 1121:	-		
			<u>1131 - High School Programs</u>			
-	2,266	-	0410 - Consumable Supplies & Materials	-		
			<u>1140 - Pre-Kindergarten Programs</u>			
-	495	-	0410 - Consumable Supplies & Materials	-		
			<u>1220 - Restrictive Programs for Students With Disabilities</u>			
-	8,823	-	0410 - Consumable Supplies & Materials	-		
			<u>2110 - Attendance and Social Work Services</u>			
-	970	-	0324 - Rentals	-		
-	334	25,000	0410 - Consumable Supplies & Materials	25,000		
-	1,304	25,000	Total 2110:	25,000		
			<u>2140 - Psychological Services</u>			
-	240	-	0324 - Rentals	-		
-	1,600	-	0389 - Other Non-Instructional Professional and Technical	-		
-	4,624	-	0410 - Consumable Supplies & Materials	-		
-	6,464	-	Total 2140:	-		
			<u>2544 - Maintenance</u>			
-	852	-	0410 - Consumable Supplies & Materials	-		
-	38,889	75,000	Total Requirements:	75,000		
-	(40,175)	-	Total 283:	-		

284 - Welcome Center / Kids In Need

Total: \$26,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	3,770	3,000	1920 - Contributions and Donations From Private Sources	5,000		
-	-	-	2200 - Restricted Revenue	1,000		
-	34,048	28,706	5400 - Resources - Beginning Fund Balance	20,000		
-	37,817	31,706	Total 0000:	26,000		
-	37,817	31,706	Total Resources:	26,000		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
-	510	-	0340 - Travel	1,000		
-	386	-	0351 - Telephone	-		
-	104	-	0406 - Gas, Oil, Lube, Propane	-		
-	15,426	10,000	0410 - Consumable Supplies & Materials	2,500		
-	16,426	10,000	Total 2110:	3,500		
			<u>3300 - Community Services</u>			
-	-	500	0324 - Rentals	-		
-	-	500	0351 - Telephone	-		
-	-	500	0406 - Gas, Oil, Lube, Propane	500		
-	(75)	19,956	0410 - Consumable Supplies & Materials	22,500		
-	300	250	0640 - Dues and Fees	250		
-	225	21,706	Total 3300:	23,250		
			<u>6110 - Operating Contingency</u>			
-	-	-	0810 - Planned Reserve	(750)		
-	16,651	31,706	Total Requirements:	26,000		
-	(21,166)	-	Total 284:	-		

285 - SPED Stipend 24-25

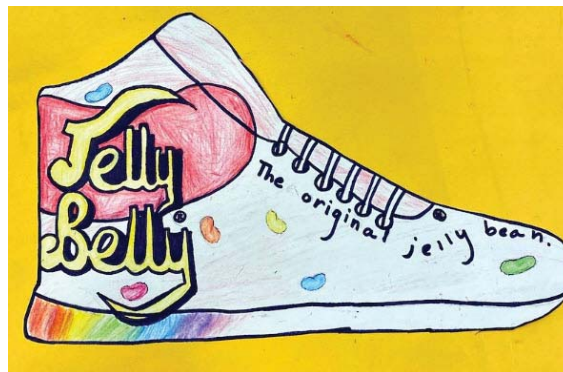
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	70,000	-	3299 - Other Restricted Grants-In-Aid	-		
			Requirements			
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>			
-	70,000	-	0138 - One-Time SPED Stipend	-		
-	-	-	Total 285:	-		

286 - Athletics - HS & MS

Total: \$790,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
40,784	37,234	40,000	1710 - Admissions	40,000		
68,319	72,730	65,000	1743 - Fees Particip LHS	90,000		
3,090	-	-	1920 - Contributions and Donations From Private Sources	-		
550,000	600,000	675,000	5200 - Interfund Transfers	650,000		
22,673	4,751	10,000	5400 - Resources - Beginning Fund Balance	10,000		
684,865	714,715	790,000	Total 0000:	790,000		
684,865	714,715	790,000	Total Resources:	790,000		
			Requirements			
			<u>1122 - Middle/Junior High School Extra-Curricular</u>			
3,000	-	3,000	0133 - Extra Duty - Classified	5,000		
464	500	500	0139 - Game & Misc.	500		
62,291	73,810	81,316	0150 - Stipend - Coaching/Athletics	57,581		
13,445	14,192	9,061	0210 - PERS	14,792		
4,981	5,652	6,494	0220 - Social Security Administration	4,821		
208	220	116	0231 - Worker's Compensation	249		
260	295	352	0235 - or Paid Leave	291		
-	772	-	0243 - Classified Insurance	-		
-	-	2,000	0322 - Repairs and Maintenance Services	-		
-	599	600	0340 - Travel	600		
17,289	22,643	25,000	0389 - Other Non-Instructional Professional and Technical	17,500		
6,256	10,947	14,282	0410 - Consumable Supplies & Materials	7,500		
-	-	2,500	0460 - Non-Consumable Items	2,500		
-	216	-	0470 - Computer Software	-		
831	878	1,000	0640 - Dues and Fees	1,000		
109,025	130,725	146,221	Total 1122:	112,334		
			<u>1131 - High School Programs</u>			
189	-	-	0640 - Dues and Fees	-		

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
21,542	23,302	24,467 0.50	<u>1132 - High School Extra-Curricular</u>		24,053 0.50		
-	113	-	0112 - Classified Salaries		-		
-	-	-	0132 - Comp Time		20,000		
6,075	5,695	6,620	0133 - Extra Duty - Classified		6,620		
229,483	245,048	243,319	0139 - Game & Misc.		254,987		
65,849	68,192	82,400	0150 - Stipend - Coaching/Athletics		81,856		
19,349	20,747	20,994	0210 - PERS		23,377		
720	788	1,106	0220 - Social Security Administration		1,430		
981	1,085	1,105	0231 - Worker's Compensation		1,449		
1	2	-	0235 - or Paid Leave		-		
7,058	8,934	7,512	0242 - Licensed Insurance		7,752		
3,937	3,037	4,000	0243 - Classified Insurance		4,000		
3,455	3,478	10,000	0322 - Repairs and Maintenance Services		10,000		
7,680	8,785	6,500	0324 - Rentals		6,500		
76	10	100	0340 - Travel		100		
86,114	92,145	98,156	0353 - Postage		105,042		
23,615	21,842	30,000	0389 - Other Non-Instructional Professional and Technical		25,000		
-	-	2,500	0410 - Consumable Supplies & Materials		-		
-	135	-	0460 - Non-Consumable Items		3,000		
10,407	12,945	15,000	0470 - Computer Software		15,000		
486,342	516,283	553,779 0.50	0640 - Dues and Fees		590,166 0.50		
			Total 1132:				
			<u>2550 - Student Transportation Services</u>				
84,558	83,649	90,000	0332 - Non-Reimbursable Student Transportation		87,500		
680,114	730,656	790,000 0.50	Total Requirements:		790,000 0.50		
(4,751)	15,941	- 0.50	Total 286:		- 0.50		



Pioneer 5th Grader

287 - DHS Integration Project

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
45,054	45,054	-	5400 - Resources - Beginning Fund Balance	-		
			Requirements			
			<u>1121 - Middle/Junior High Programs</u>			
-	19,430	-	0470 - Computer Software	-		
			<u>1131 - High School Programs</u>			
-	14,572	-	0470 - Computer Software	-		
			<u>2120 - Guidance Services</u>			
-	4,299	-	0410 - Consumable Supplies & Materials	-		
			<u>2130 - Health Services</u>			
-	3,624	-	0410 - Consumable Supplies & Materials	-		
-	5,779	-	0460 - Non-Consumable Items	-		
-	9,404	-	Total 2130:	-		
			<u>2140 - Psychological Services</u>			
-	(9,958)	-	0470 - Computer Software	-		
-	37,747	-	Total Requirements:	-		
(45,054)	(7,307)	-	Total 287:	-		

288 - Aabss Grant

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	25,000	-	2200 - Restricted Revenue	-		
			Requirements			
			<u>2210 - Improvement of Instruction Services</u>			
-	13,700	-	0123 - Temporary-Licensed (At-Will Contract)	-		
-	1,715	-	0210 - PERS	-		
-	1,048	-	0220 - Social Security Administration	-		
-	36	-	0231 - Worker's Compensation	-		
-	55	-	0235 - or Paid Leave	-		
-	5,250	-	0311 - Instruction Services	-		
-	104	-	0410 - Consumable Supplies & Materials	-		
-	21,907	-	Total 2210:	-		
-	21,907	-	Total Requirements:	-		
-	(3,093)	-	Total 288:	-		

290 - CTE Revitalization

Total: \$40,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
25,172	63,071	50,000	3299 - Other Restricted Grants-In-Aid	40,000		
			Requirements			
			<u>1131 - High School Programs</u>			
2,097	2,399	-	0340 - Travel	-		
-	532	-	0399 - Licensed Subs	-		
23,075	37,093	50,000	0410 - Consumable Supplies & Materials	40,000		
-	11,640	-	0420 - Textbooks	-		
-	1,407	-	0480 - Computer Hardware	-		
-	10,000	-	0542 - Replacement Equipment Purchase	-		
25,172	63,071	50,000	Total 1131:	40,000		
25,172	63,071	50,000	Total Requirements:	40,000		
-	-	-	Total 290:	-		

292 - Breakfast After the Bell

Total: \$16,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
12,632	787	14,000	3299 - Other Restricted Grants-In-Aid	16,000		
			Requirements			
			<u>3100 - Food Services</u>			
9,767	787	14,000	0410 - Consumable Supplies & Materials	16,000		
2,865	-	-	0541 - Initial and Additional Equipment Purchase	-		
12,632	787	14,000	Total 3100:	16,000		
12,632	787	14,000	Total Requirements:	16,000		
-	-	-	Total 292:	-		

293 - Perkins Grant

Total: \$90,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
72,738	105,516	90,000	4700 - Grants-In-Aid From the Federal Government Through	90,000		
			Requirements			
			<u>1131 - High School Programs</u>			
5,222	-	50,000	0410 - Consumable Supplies & Materials	50,000		
6,155	-	-	0460 - Non-Consumable Items	-		
724	-	-	0480 - Computer Hardware	-		
26,026	-	-	0541 - Initial and Additional Equipment Purchase	-		
38,126	-	50,000	Total 1131:	50,000		
			<u>2210 - Improvement of Instruction Services</u>			
-	6,271	-	0410 - Consumable Supplies & Materials	-		
-	12,652	-	0460 - Non-Consumable Items	-		
-	24,700	-	0480 - Computer Hardware	-		
-	17,000	-	0541 - Initial and Additional Equipment Purchase	-		
-	60,622	-	Total 2210:	-		
			<u>2240 - Instructional Staff Development</u>			
34,612	44,894	40,000	0340 - Travel	40,000		
72,738	105,516	90,000	Total Requirements:	90,000		
-	-	-	Total 293:	-		

294 - HB 2444-OR FFA Summer Teacher Contracts

Total: \$29,488

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
10,257	27,245	29,473	3299 - Other Restricted Grants-In-Aid	29,488		
			Requirements			
			<u>1132 - High School Extra-Curricular</u>			
-	20	-	0210 - PERS	-		
			<u>1400 - Summer School Programs</u>			
7,364	16,830	21,000	0155 - Stipend - Licensed	21,000		
2,306	5,389	6,630	0210 - PERS	6,630		
539	1,256	1,607	0220 - Social Security Administration	1,607		
19	46	152	0231 - Worker's Compensation	152		
28	66	84	0235 - or Paid Leave	99		
-	3,639	-	0242 - Licensed Insurance	-		
10,257	27,225	29,473	Total 1400:	29,488		
10,257	27,245	29,473	Total Requirements:	29,488		
-	-	-	Total 294:	-		



Hamilton Creek 8th Grader

295 - Band - Music Replacement (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
(12,092)	-	-	5200 - Interfund Transfers	-		
35,571	-	-	5400 - Resources - Beginning Fund Balance	-		
23,479	-	-	Total 0000:	-		
23,479	-	-	Total Resources:	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
952	-	-	0322 - Repairs and Maintenance Services	-		
5,910	-	-	0410 - Consumable Supplies & Materials	-		
6,862	-	-	Total 1111:	-		
			<u>1121 - Middle/Junior High Programs</u>			
3,700	-	-	0322 - Repairs and Maintenance Services	-		
2,634	-	-	0410 - Consumable Supplies & Materials	-		
6,334	-	-	Total 1121:	-		
			<u>1131 - High School Programs</u>			
555	-	-	0322 - Repairs and Maintenance Services	-		
9,728	-	-	0410 - Consumable Supplies & Materials	-		
10,283	-	-	Total 1131:	-		
23,479	-	-	Total Requirements:	-		
-	-	-	Total 295:	-		

296 - Farm to CNP Education

Total: \$50,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
-	45,962	50,000	3299 - Other Restricted Grants-In-Aid	50,000		
			Requirements			
			<u>3100 - Food Services</u>			
-	17,532	25,000	0389 - Other Non-Instructional Professional and Technical	25,000		
-	28,429	25,000	0410 - Consumable Supplies & Materials	25,000		
-	45,962	50,000	Total 3100:	50,000		
-	45,962	50,000	Total Requirements:	50,000		
-	-	-	Total 296:	-		

297 - Fresh Fruits & Vegetables

Total: \$25,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
38,976	43,119	45,000	4503 - Restricted Rev From Fed Govt-Fresh Fruits & Vegeta	25,000		
676	-	-	5400 - Resources - Beginning Fund Balance	-		
39,652	43,119	45,000	Total 0000:	25,000		
39,652	43,119	45,000	Total Resources:	25,000		
			Requirements			
			<u>3100 - Food Services</u>			
2,954	3,493	5,000	0112 - Classified Salaries	3,000		
1,586	1,873	-	0114 - Managerial-Classified	1,000		
1,517	1,766	1,579	0210 - PERS	1,263		
347	410	383	0220 - Social Security Administration	306		
66	78	36	0231 - Worker's Compensation	29		
-	-	20	0235 - or Paid Leave	19		
-	79	-	0410 - Consumable Supplies & Materials	-		
33,182	35,421	37,982	0450 - Food	19,383		
39,652	43,119	45,000	Total 3100:	25,000		
39,652	43,119	45,000	Total Requirements:	25,000		
-	-	-	Total 297:	-		

298 - Farm to CNP Base

Total: \$35,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
34,664	1,957	50,000	3299 - Other Restricted Grants-In-Aid	35,000		
			Requirements			
			<u>3100 - Food Services</u>			
34,664	1,957	50,000	0450 - Food	35,000		
-	-	-	Total 298:	-		

299 - Nutrition Services

Total: \$3,568,774

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
67,034	54,244	50,000	1510 - Interest On Investments	50,000		
10,778	9,844	9,165	1612 - Lunch	9,165		
15,871	2,074	2,200	1990 - Miscellaneous	2,200		
3,290	3,874	3,000	1992 - Nutrition Catering	3,000		
63,518	43,127	21,100	3297 - SSA Breakfast	50,677		
141,427	107,143	52,899	3298 - SSA Lunch	120,295		
-	12,749	-	3299 - Other Restricted Grants-In-Aid	-		
38,105	91,577	-	4500 - Restricted Revenue From the Federal Government TH	-		
70,797	172,160	150,000	4504 - Summer Lunch Program	200,000		
1,239,426	1,307,981	1,327,567	4505 - School Nutrition (NSL)	1,346,726		
569,942	579,553	586,555	4506 - Breakfast - Federal School Lunch Program	622,478		
710	1,068	2,500	4507 - Supper - Federal School Lunch Program	1,500		
49	72	98	4508 - Cash In Lieu - Federal School Lunch Program	50		
7,675	10,845	11,250	4509 - After School Care Snack/School Lunch Claim	8,500		
160,367	192,039	154,827	4901 - Donated Commodities	170,071		
200,000	200,000	200,000	5200 - Interfund Transfers	150,000		
1,609,908	1,572,845	925,000	5400 - Resources - Beginning Fund Balance	834,112		
4,198,898	4,361,196	3,496,161	Total 0000:	3,568,774		
4,198,898	4,361,196	3,496,161	Total Resources:	3,568,774		
			Requirements			
			<u>2544 - Maintenance</u>			
-	860	-	0322 - Repairs and Maintenance Services	-		
			<u>2550 - Student Transportation Services</u>			
-	-	600	0332 - Non-Reimbursable Student Transportation	-		

Continued on Next Page...



Seven Oak 8th Grader

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			3100 - Food Services				
732,125	809,337	906,981 27.18	0112 - Classified Salaries		948,076 27.18		
109,353	103,800	110,957 1.00	0114 - Managerial-Classified		118,904 1.00		
-	2,287	-	0122 - Substitutes-Classified		-		
-	1,952	156	0124 - Temporary - Classified (At-Will Contract)		-		
9,947	11,418	12,000	0133 - Extra Duty - Classified		12,000		
261,129	272,539	333,978	0210 - PERS		325,392		
63,451	69,607	78,803	0220 - Social Security Administration		82,540		
11,922	14,696	20,955	0231 - Worker's Compensation		22,211		
3,171	3,661	4,120	0235 - or Paid Leave		5,075		
9,814	10,287	16,902	0241 - Administrator Insurance		17,442		
287,688	333,451	352,806	0243 - Classified Insurance		364,077		
570	2,569	15,000	0322 - Repairs and Maintenance Services		15,000		
-	-	5,000	0329 - Other Property Services		1,000		
729	502	6,500	0340 - Travel		1,500		
306	-	-	0353 - Postage		200		
-	-	500	0355 - Printing and Binding		200		
-	-	2,500	0389 - Other Non-Instructional Professional and Technical		4,000		
-	-	200	0391 - Physical Exams, Drivers		-		
5,141	1,546	10,000	0395 - Classified Subs		8,000		
932	751	1,300	0406 - Gas, Oil, Lube, Propane		1,500		
84,403	71,942	143,511	0410 - Consumable Supplies & Materials		143,000		
160,367	192,039	154,827	0411 - Donated Commodities		170,071		
697,156	788,939	839,340	0450 - Food		887,186		
19,646	-	-	0460 - Non-Consumable Items		2,500		
-	3,675	15,000	0470 - Computer Software		8,000		
-	4,553	8,000	0480 - Computer Hardware		8,000		
43,584	497,677	100,000	0520 - Buildings Acquisition		-		
5,406	-	100,000	0541 - Initial and Additional Equipment Purchase		105,000		
-	17,890	100,000	0542 - Replacement Equipment Purchase		105,000		
10,094	12,618	25,000	0640 - Dues and Fees		8,000		
2,663	3,255	3,500	0650 - Insurance & Judgments		4,200		
2,519,597	3,230,992	3,367,836 28.18	Total 3100:		3,368,074 28.18		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
			<u>3102 - Summer Food Service</u>				
30,051	32,208	33,895 0.98	0112 - Classified Salaries		34,677 0.98		
392	14,791	15,000	0133 - Extra Duty - Classified		35,000		
10,230	15,371	16,134	0210 - PERS		22,718		
2,137	3,465	3,742	0220 - Social Security Administration		5,331		
495	849	1,047	0231 - Worker's Compensation		1,209		
93	181	196	0235 - or Paid Leave		328		
10,443	11,011	13,311	0243 - Classified Insurance		13,737		
1,808	-	-	0322 - Repairs and Maintenance Services		-		
692	620	1,200	0406 - Gas, Oil, Lube, Propane		1,500		
13,480	8,575	1,500	0410 - Consumable Supplies & Materials		2,500		
20,367	38,576	25,000	0450 - Food		50,000		
1,435	-	-	0460 - Non-Consumable Items		1,000		
-	1,755	-	0640 - Dues and Fees		1,000		
91,622	127,403	111,025 0.98	Total 3102:		169,000 0.98		
			<u>3103 - Cacfp Fiscal Accountability</u>				
463	-	-	0112 - Classified Salaries		-		
3	-	-	0395 - Classified Subs		-		
280	54	200	0410 - Consumable Supplies & Materials		200		
-	1,351	1,500	0450 - Food		1,500		
19	-	-	0640 - Dues and Fees		-		
764	1,405	1,700	Total 3103:		1,700		
			<u>3130 - Food Delivery Services</u>				
14,070	17,688	15,000	0450 - Food		30,000		
2,626,053	3,378,348	3,496,161 29.16	Total Requirements:		3,568,774 29.16		
(1,572,845)	(982,848)	- 29.16	Total 299:		- 29.16		

902 - ESSER II (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
1,938,915	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
405,583	-	-	0111 - Licensed Salaries	-		
126,085	-	-	0210 - PERS	-		
29,562	-	-	0220 - Social Security Administration	-		
1,138	-	-	0231 - Worker's Compensation	-		
1,546	-	-	0235 - or Paid Leave	-		
92,311	-	-	0242 - Licensed Insurance	-		
656,225	-	-	Total 1111:	-		
			<u>1121 - Middle/Junior High Programs</u>			
154,644	-	-	0111 - Licensed Salaries	-		
46,476	-	-	0210 - PERS	-		
11,317	-	-	0220 - Social Security Administration	-		
440	-	-	0231 - Worker's Compensation	-		
592	-	-	0235 - or Paid Leave	-		
39,578	-	-	0242 - Licensed Insurance	-		
253,046	-	-	Total 1121:	-		
			<u>1131 - High School Programs</u>			
251,793	-	-	0111 - Licensed Salaries	-		
76,004	-	-	0210 - PERS	-		
18,687	-	-	0220 - Social Security Administration	-		
700	-	-	0231 - Worker's Compensation	-		
977	-	-	0235 - or Paid Leave	-		
50,815	-	-	0242 - Licensed Insurance	-		
398,976	-	-	Total 1131:	-		
			<u>1140 - Pre-Kindergarten Programs</u>			
4,071	-	-	0111 - Licensed Salaries	-		
1,263	-	-	0210 - PERS	-		
300	-	-	0220 - Social Security Administration	-		
12	-	-	0231 - Worker's Compensation	-		
16	-	-	0235 - or Paid Leave	-		
1,341	-	-	0242 - Licensed Insurance	-		
7,002	-	-	Total 1140:	-		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
29,039	-	-	<u>1280 - Alternative Education</u>			
9,171	-	-	0111 - Licensed Salaries	-		
2,130	-	-	0210 - PERS	-		
81	-	-	0220 - Social Security Administration	-		
111	-	-	0231 - Worker's Compensation	-		
5,940	-	-	0235 - or Paid Leave	-		
46,473	-	-	0242 - Licensed Insurance	-		
			Total 1280:	-		
			<u>1291 - English Second Language Programs</u>			
13,569	-	-	0111 - Licensed Salaries	-		
4,211	-	-	0210 - PERS	-		
1,013	-	-	0220 - Social Security Administration	-		
37	-	-	0231 - Worker's Compensation	-		
53	-	-	0235 - or Paid Leave	-		
2,682	-	-	0242 - Licensed Insurance	-		
21,565	-	-	Total 1291:	-		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
555,627	-	-	0520 - Buildings Acquisition	-		
1,938,915	-	-	Total Requirements:	-		
-	-	-	Total 902:	-		



Cascades 2nd Grader

903 - ESSER III (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
5,001,739	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>1111 - Elementary, K-5 or K-6</u>			
250	-	-	0112 - Classified Salaries	-		
224	-	-	0133 - Extra Duty - Classified	-		
147	-	-	0210 - PERS	-		
34	-	-	0220 - Social Security Administration	-		
1	-	-	0231 - Worker's Compensation	-		
2	-	-	0235 - or Paid Leave	-		
658	-	-	Total 1111:	-		
			<u>1121 - Middle/Junior High Programs</u>			
17,068	-	-	0324 - Rentals	-		
140	-	-	0395 - Classified Subs	-		
17,208	-	-	Total 1121:	-		
			<u>1131 - High School Programs</u>			
21,236	-	-	0123 - Temporary-Licensed (At-Will Contract)	-		
2,456	-	-	0131 - Extra Duty - Licensed	-		
6,099	-	-	0210 - PERS	-		
1,810	-	-	0220 - Social Security Administration	-		
66	-	-	0231 - Worker's Compensation	-		
90	-	-	0235 - or Paid Leave	-		
31,756	-	-	Total 1131:	-		
			<u>1250 - Less Restrictive Programs for Students With Disabilities</u>			
490	-	-	0131 - Extra Duty - Licensed	-		
152	-	-	0210 - PERS	-		
35	-	-	0220 - Social Security Administration	-		
1	-	-	0231 - Worker's Compensation	-		
2	-	-	0235 - or Paid Leave	-		
680	-	-	Total 1250:	-		
			<u>1280 - Alternative Education</u>			
68,422	-	-	0112 - Classified Salaries	-		
203	-	-	0133 - Extra Duty - Classified	-		
2,500	-	-	0156 - Stipend - Classified	-		
18,504	-	-	0210 - PERS	-		
5,414	-	-	0220 - Social Security Administration	-		
218	-	-	0231 - Worker's Compensation	-		
283	-	-	0235 - or Paid Leave	-		
18,439	-	-	0243 - Classified Insurance	-		
113,982	-	-	Total 1280:	-		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
32,501	-	-	<u>1288 - Charter Schools</u>			
			0360 - Charter School Payments	-		
15,348	-	-	<u>1291 - English Second Language Programs</u>			
4,762	-	-	0112 - Classified Salaries	-		
1,074	-	-	0210 - PERS	-		
48	-	-	0220 - Social Security Administration	-		
56	-	-	0231 - Worker's Compensation	-		
6,396	-	-	0235 - or Paid Leave	-		
27,684	-	-	0243 - Classified Insurance	-		
			Total 1291:	-		
22,174	-	-	<u>2110 - Attendance and Social Work Services</u>			
7,233	-	-	0112 - Classified Salaries	-		
1,593	-	-	0210 - PERS	-		
65	-	-	0220 - Social Security Administration	-		
63	-	-	0231 - Worker's Compensation	-		
10,896	-	-	0235 - or Paid Leave	-		
42,023	-	-	0243 - Classified Insurance	-		
			Total 2110:	-		
84,002	-	-	<u>2150 - Speech Pathology and Audiology Services</u>			
28,452	-	-	0111 - Licensed Salaries	-		
6,328	-	-	0210 - PERS	-		
216	-	-	0220 - Social Security Administration	-		
331	-	-	0231 - Worker's Compensation	-		
16,991	-	-	0235 - or Paid Leave	-		
120,338	-	-	0242 - Licensed Insurance	-		
256,657	-	-	0389 - Other Non-Instructional Professional and Technical	-		
			Total 2150:	-		
54,000	-	-	<u>2210 - Improvement of Instruction Services</u>			
27,500	-	-	0123 - Temporary-Licensed (At-Will Contract)	-		
22,271	-	-	0155 - Stipend - Licensed	-		
6,235	-	-	0210 - PERS	-		
203	-	-	0220 - Social Security Administration	-		
110	-	-	0231 - Worker's Compensation	-		
14,019	-	-	0235 - or Paid Leave	-		
124,338	-	-	0312 - Instructional Programs Improvement Services	-		
			Total 2210:	-		
48,390	-	-	<u>2520 - Fiscal Services</u>			
			0690 - Grant Indirect Charges	-		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
49,879	-	-	<u>2640 - Staff Services</u>			
73,803	-	-	0132 - Comp Time	-		
3,100	-	-	0135 - Vacation Payoff	-		
20,538	-	-	0151 - Stipend - Club Advisor/Activities	-		
28,750	-	-	0156 - Stipend - Classified	-		
36,172	-	-	0161 - Licensed Retention / Longevity Stipend	-		
13,714	-	-	0210 - PERS	-		
1,010	-	-	0220 - Social Security Administration	-		
717	-	-	0231 - Worker's Compensation	-		
227,682	-	-	0235 - or Paid Leave	-		
			Total 2640:	-		
			<u>2660 - Technology Services</u>			
13,877	-	-	0470 - Computer Software	-		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
4,064,303	-	-	0520 - Buildings Acquisition	-		
5,001,739	-	-	Total Requirements:	-		
-	-	-	Total 903:	-		



Riverview 2nd Grader

907 - ARP-HCY II (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
40,093	-	-	4500 - Restricted Revenue From the Federal Government TH	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
35	-	-	0406 - Gas, Oil, Lube, Propane	-		
18,913	-	-	0410 - Consumable Supplies & Materials	-		
21,145	-	-	0540 - Depreciable Equipment	-		
40,093	-	-	Total 2110:	-		
40,093	-	-	Total Requirements:	-		
-	-	-	Total 907:	-		

951 - Early Indicator and Intervention Systems (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
11,110	-	-	3299 - Other Restricted Grants-In-Aid	-		
			Requirements			
			<u>2230 - Assessment and Testing</u>			
11,110	-	-	0470 - Computer Software	-		
-	-	-	Total 951:	-		

953 - Welcome Center / Kids In Need (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
3,526	-	-	1920 - Contributions and Donations From Private Sources	-		
30,451	-	-	5400 - Resources - Beginning Fund Balance	-		
33,977	-	-	Total 0000:	-		
33,977	-	-	Total Resources:	-		
			Requirements			
			<u>2110 - Attendance and Social Work Services</u>			
5,479	-	-	0410 - Consumable Supplies & Materials	-		
			<u>3300 - Community Services</u>			
450	-	-	0324 - Rentals	-		
5,929	-	-	Total Requirements:	-		
(28,048)	-	-	Total 953:	-		

954 - Siletz Tribe Grant (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
6,000	-	-	Resources <u>0000 - District Office</u> 1920 - Contributions and Donations From Private Sources	-		

955 - Menstrual Dignity Act (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
18,702	-	-	Resources <u>0000 - District Office</u> 3299 - Other Restricted Grants-In-Aid	-		
			Requirements			
1,457	-	-	<u>1288 - Charter Schools</u> 0360 - Charter School Payments	-		
17,244	-	-	<u>2542 - Care and Upkeep of Buildings Services</u> 0410 - Consumable Supplies & Materials	-		
18,702	-	-	Total Requirements:	-		
-	-	-	Total 955:	-		

999 - PERS Reserve (HISTORY)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Special Revenue Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>0000 - District Office</u>			
154,000	-	-	5200 - Interfund Transfers	-		
2,813,756	-	-	5400 - Resources - Beginning Fund Balance	-		
2,967,756	-	-	Total 0000:	-		
2,967,756	-	-	Total Resources:	-		
			Requirements			
			<u>2700 - Supplemental Retirement Program</u>			
108,000	-	-	0116 - Stipend - Supplemental Retirement	-		
8,262	-	-	0220 - Social Security Administration	-		
116,262	-	-	Total 2700:	-		
116,262	-	-	Total Requirements:	-		
(2,851,494)	-	-	Total 999:	-		
(7,739,872)	(6,721,540)	- 116.81	Total Funds Special Revenue Funds:	- 119.96		

Debt Service Funds

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

Debt Service Funds

Lebanon Community School District

Total: \$4,855,000

300 - Debt Service Funds

Total: \$4,855,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Debt Service Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - District Office</u>			
4,164,289	4,292,494	4,350,000	1111 - Current Year's Taxes	4,430,000		
65,737	61,467	50,000	1112 - Prior Year's Taxes	50,000		
-	13,702	-	1190 - Penalties and Interest On Taxes	-		
11,865	-	-	1510 - Interest On Investments	-		
(71,818)	(47,214)	-	1990 - Miscellaneous	-		
1	15	-	5100 - Long Term Debt Financing Sources	-		
411,530	431,280	500,000	5400 - Resources - Beginning Fund Balance	375,000		
4,581,605	4,751,744	4,900,000	Total 000:	4,855,000		
4,581,605	4,751,744	4,900,000	Total Resources:	4,855,000		
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
3,150,000	3,320,000	3,510,000	610 - Redemption of Principal	3,760,000		
1,000,325	933,519	852,786	621 - Regular Interest	720,505		
4,150,325	4,253,519	4,362,786	Total 5110:	4,480,505		
			<u>6110 - Operating Contingency</u>			
-	-	537,214	810 - Planned Reserve	374,495		
4,150,325	4,253,519	4,900,000	Total Requirements:	4,855,000		
(431,280)	(498,225)	-	Total 300:	-		

311 - QSCB

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Debt Service Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - District Office</u>			
92,167	138,353	92,000	5100 - Long Term Debt Financing Sources	-		
200,000	75,000	119,000	5200 - Interfund Transfers	-		
-	68,620	12,548	5400 - Resources - Beginning Fund Balance	-		
292,167	281,973	223,548	Total 000:	-		
292,167	281,973	223,548	Total Resources:	-		
			Requirements			
			<u>5110 - Long-Term Debt Service</u>			
126,334	126,334	126,334	610 - Redemption of Principal	-		
97,214	97,214	97,214	621 - Regular Interest	-		
223,548	223,548	223,548	Total 5110:	-		
223,548	223,548	223,548	Total Requirements:	-		
(68,620)	(58,426)	-	Total 311:	-		
(499,900)	(556,651)	-	Total Funds Debt Service Funds:	-		

This Page Intentionally Blank

Enterprise Funds

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

.

Vocational House Fund

Lebanon Community School District

Total: \$1,350,000

530 - Vocational House

Total: \$1,350,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Vocational House Fund	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - District Office</u>			
-	193	-	1990 - Miscellaneous	-		
-	886,843	450,000	5300 - Sale of or Compensation for Loss of Fixed Assets	450,000		
1,157,191	1,157,191	1,000,000	5400 - Resources - Beginning Fund Balance	900,000		
1,157,191	2,044,227	1,450,000	Total 000:	1,350,000		
1,157,191	2,044,227	1,450,000	Total Resources:	1,350,000		
			Requirements			
			<u>2540 - Operation and Maintenance of Plant Services</u>			
-	-	33,000	131 - Extra Duty - Licensed	33,000		
-	-	5,000	133 - Extra Duty - Classified	5,000		
-	-	11,997	210 - PERS	11,997		
-	-	2,907	220 - Social Security Administration	2,907		
-	-	275	231 - Worker's Compensation	275		
-	-	152	235 - or Paid Leave	179		
-	-	53,331	Total 2540:	53,358		
			<u>4150 - Building Acquisition, Construction, and Improvem</u>			
-	1,102,963	800,000	520 - Buildings Acquisition	1,000,000		
			<u>6110 - Operating Contingency</u>			
-	-	596,669	810 - Planned Reserve	296,642		
-	1,102,963	1,450,000	Total Requirements:	1,350,000		
(1,157,191)	(941,264)	-	Total 530:	-		
(1,157,191)	(941,264)	-	Total Funds Vocational House Fund:	-		



Picture of house built by our students in 2025-26

Internal Service Funds

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

Internal Service Funds

Lebanon Community School District

Total: \$290,000

601 - Insurance Fund

Total: \$290,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Internal Service Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - District Office</u>			
-	160,000	-	5200 - Interfund Transfers	150,000		
232,512	192,871	250,000	5400 - Resources - Beginning Fund Balance	140,000		
232,512	352,871	250,000	Total 000:	290,000		
232,512	352,871	250,000	Total Resources:	290,000		
			Requirements			
			<u>2329 - Other Executive Administration Services</u>			
39,641	83,307	125,000	397 - Claims Administration	250,000		
-	-	125,000	<u>6110 - Operating Contingency</u>			
39,641	83,307	250,000	810 - Planned Reserve	40,000		
			Total Requirements:	290,000		
(192,871)	(269,564)	-	Total 601:	-		
(192,871)	(269,564)	-	Total Funds Internal Service Funds:	-		

Trust and Agency Funds

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

Trust & Agency Funds

Lebanon Community School District

701 - District Office Hospitality Fund

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Trust & Agency Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
			Resources			
			<u>000 - District Office</u>			
62	-	-	1990 - Miscellaneous	-		
3,108	2,200	-	5400 - Resources - Beginning Fund Balance	-		
3,169	2,200	-	Total 000:	-		
3,169	2,200	-	Total Resources:	-		
			Requirements			
			<u>2520 - Fiscal Services</u>			
969	2,200	-	410 - Consumable Supplies & Materials	-		
(2,200)	-	-	Total 701:	-		
(2,200)	-	-	Total Funds Trust & Agency Funds:	-		

Budget Recap

The budget recap includes a summary of all revenue funds and a summary of all expenditure funds for the Fiscal Year 2026-2027 Budget.

Total Budget Revenues

Lebanon Community School District

Total: \$99,405,799

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Total Budget Revenues	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
57,926,566	63,469,391	63,892,261	100 - General Fund	65,203,232		
-	437,976	-	201 - ESSER III	-		
4,172	-	4,211	202 - Vision Screening	5,000		
-	152,096	375,000	203 - School Violence Prevention Program (COPS Grant)	500,000		
377,190	504,236	650,000	205 - SB1149	740,000		
10,000	26,842	-	206 - Native American Education Program	35,000		
150,000	150,000	150,000	208 - Preschool Fund	150,000		
1,305	-	-	209 - Innovation Fund	-		
-	-	1,000,000	210 - Appropriation Fund	1,000,000		
-	9,063	-	211 - Arp - HCY II	-		
18,650	-	-	212 - Academic Achievement Support	-		
-	20,519	-	213 - RC-Sway	-		
-	4,236	-	216 - ORRTI (Response to Intervention)	-		
26,456	-	-	219 - Local Food for Schools	-		
-	1,436,998	1,492,624	221 - Title I-A	1,727,272		
-	147,709	191,755	222 - Title II-A - Teacher Quality	246,282		
-	22,504	14,664	223 - Title III - ELL Consortium	14,548		
-	104,880	104,880	224 - Title IV	127,019		
-	6,838	6,837	227 - IDEA Part B §619	5,000		
1,389,751	-	-	228 - Title I - A (HISTORY)	-		
-	995,804	1,020,864	229 - IDEA Part B §611	945,000		
1,077,429	283,345	357,000	230 - Bus Replacement Fund	-		
140,626	200,626	214,000	232 - Classroom Furniture Fund	239,000		
10,000	16,334	10,000	233 - OEA Choice Wellness Grant	10,000		
4,903	4,514	4,550	235 - Nutrition Services Gardening	4,550		
5,699	-	-	236 - OEA Foundation Grant for Welcome Center (HISTORY)	-		
591,006	596,275	713,000	240 - Textbook Adoption Fund	846,000		
77,813	-	-	243 - Mini Grants (HISTORY)	-		
69,578	90,863	90,000	248 - Pre - Ets (Formerly YTP)	107,000		
-	-	1,000,000	250 - Special Revenue Funds - Non-Fed	1,000,000		
3,866,818	4,085,372	4,036,986	251 - Student Investment Account (SIA)	4,092,297		
1,065,883	1,094,598	1,090,190	252 - High School Success (M98)	1,097,805		
272,012	290,726	272,007	253 - Early Literacy Success	286,273		
4,978	-	-	257 - IDEA Part B §619 (HISTORY)	-		
-	12,002	11,012	258 - Early Indicator & Intervention Systems (EIS)	13,134		
1,032,618	-	-	259 - IDEA Part B §611 (HISTORY)	-		
-	-	40,000	260 - Tap - Long Range Facility	-		
-	-	40,000	261 - Tap - Facility Assessment	-		
-	25,000	-	262 - Tap - Seismic Assessment	-		
13,108	-	-	264 - Tap - Asbestos Assessment	25,525		
-	11,968	15,000	265 - Menstrual Dignity Act	15,000		
-	225,000	225,000	266 - Preschool Promise	729,200		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Total Budget Revenues	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
-	19,751	-	267 - Cybersecurity CY22-121	-		
-	64,785	-	268 - Cybersecurity CY22-122	-		
-	2,911,494	2,850,000	269 - PERS Reserve	2,850,000		
-	188	-	270 - Summer Learning	378,000		
163,554	-	-	271 - Title II-A - Teacher Quality (HISTORY)	-		
1,912,801	1,825,508	1,000,000	272 - Facility Improvement Fund	1,245,000		
215,274	186,112	200,000	273 - Outdoor School	210,000		
469,664	503,575	721,500	274 - Technology Infrastructural	425,000		
10,000	20,000	20,000	275 - Instructional Technology	-		
-	27,400	29,769	276 - Climb Grant	-		
-	-	-	277 - Sok Seismic Project	2,493,400		
8,034	-	-	278 - Title III - ELL Consortium (HISTORY)	-		
1,283,581	1,466,019	1,300,000	279 - Student Activity Fund	1,400,000		
-	159,000	-	280 - Mentorship Program	-		
-	79,064	75,000	283 - Miscellaneous Mini Grants	75,000		
-	37,817	31,706	284 - Welcome Center / Kids In Need	26,000		
-	70,000	-	285 - SPED Stipend 24-25	-		
684,865	714,715	790,000	286 - Athletics - HS & MS	790,000		
45,054	45,054	-	287 - DHS Integration Project	-		
-	25,000	-	288 - Aabss Grant	-		
25,172	63,071	50,000	290 - CTE Revitalization	40,000		
12,632	787	14,000	292 - Breakfast After the Bell	16,000		
72,738	105,516	90,000	293 - Perkins Grant	90,000		
10,257	27,245	29,473	294 - HB 2444-OR FFA Summer Teacher Contracts	29,488		
23,479	-	-	295 - Band - Music Replacement (HISTORY)	-		
-	45,962	50,000	296 - Farm to CNP Education	50,000		
39,652	43,119	45,000	297 - Fresh Fruits & Vegetables	25,000		
34,664	1,957	50,000	298 - Farm to CNP Base	35,000		
4,198,898	4,361,196	3,496,161	299 - Nutrition Services	3,568,774		
4,581,605	4,751,744	4,900,000	300 - Debt Service Funds	4,855,000		
292,167	281,973	223,548	311 - QSCB	-		
1,157,191	2,044,227	1,450,000	530 - Vocational House	1,350,000		
232,512	352,871	250,000	601 - Insurance Fund	290,000		
3,169	2,200	-	701 - District Office Hospitality Fund	-		
1,938,915	-	-	902 - ESSER II (HISTORY)	-		
5,001,739	-	-	903 - ESSER III (HISTORY)	-		
40,093	-	-	907 - ARP-HCY II (HISTORY)	-		
11,110	-	-	951 - Early Indicator and Intervention Systems (HISTORY)	-		
33,977	-	-	953 - Welcome Center / Kids In Need (HISTORY)	-		
6,000	-	-	954 - Siletz Tribe Grant (HISTORY)	-		
18,702	-	-	955 - Menstrual Dignity Act (HISTORY)	-		
2,967,756	-	-	999 - PERS Reserve (HISTORY)	-		
93,631,815	94,663,065	94,687,998	Total:	99,405,799		

Total Budget Expenditures

Lebanon Community School District

Total: \$99,405,799

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Total Budget Expenditures		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
48,639,401	53,644,760	63,892,261 461.75	100 - General Fund		65,203,232 446.20		
-	437,976	-	201 - ESSER III		-		
4,172	-	4,211	202 - Vision Screening		5,000		
31,618	213,334	375,000	203 - School Violence Prevention Program (COPS Grant)		500,000		
-	38,350	650,000	205 - SB1149		740,000		
3,063	15,626	-	206 - Native American Education Program		35,000		
-	-	150,000	208 - Preschool Fund		150,000		
1,305	-	-	209 - Innovation Fund		-		
-	-	1,000,000	210 - Appropriation Fund		1,000,000		
-	9,063	-	211 - Arp - HCY II		-		
18,650	-	-	212 - Academic Achievement Support		-		
-	20,519	-	213 - RC-Sway		-		
-	4,236	-	216 - ORRTI (Response to Intervention)		-		
26,456	-	-	219 - Local Food for Schools		-		
-	1,436,998	1,492,624 16.18	221 - Title I-A		1,727,272 20.46		
-	147,709	191,755 0.50	222 - Title II-A - Teacher Quality		246,282 0.50		
-	22,504	14,664	223 - Title III - ELL Consortium		14,548		
-	104,880	104,880 1.00	224 - Title IV		127,019 1.00		
-	6,838	6,837	227 - IDEA Part B §619		5,000		
1,389,751	-	-	228 - Title I - A (HISTORY)		-		
-	995,804	1,020,864 10.35	229 - IDEA Part B §611		945,000 10.26		
1,030,928	146,604	357,000	230 - Bus Replacement Fund		-		
-	37,483	214,000	232 - Classroom Furniture Fund		239,000		
3,666	8,770	10,000	233 - OEA Choice Wellness Grant		10,000		
599	117	4,550	235 - Nutrition Services Gardening		4,550		
5,699	-	-	236 - OEA Foundation Grant for Welcome Center (HISTORY)		-		
344,731	22,158	713,000	240 - Textbook Adoption Fund		846,000		
40,632	-	-	243 - Mini Grants (HISTORY)		-		
69,578	69,909	90,000 1.00	248 - Pre - Ets (Formerly YTP)		107,000 1.00		
-	-	1,000,000	250 - Special Revenue Funds - Non-Fed		1,000,000		
3,831,469	4,085,372	4,036,986 43.28	251 - Student Investment Account (SIA)		4,092,297 40.13		
1,065,883	1,094,598	1,090,190 10.47	252 - High School Success (M98)		1,097,805 8.71		
272,012	290,726	272,007 1.05	253 - Early Literacy Success		286,273 0.63		
4,978	-	-	257 - IDEA Part B §619 (HISTORY)		-		
-	12,002	11,012	258 - Early Indicator & Intervention Systems (EIS)		13,134		
1,032,618	-	-	259 - IDEA Part B §611 (HISTORY)		-		
-	-	40,000	260 - Tap - Long Range Facility		-		
-	-	40,000	261 - Tap - Facility Assessment		-		
-	25,000	-	262 - Tap - Seismic Assessment		-		
13,108	-	-	264 - Tap - Asbestos Assessment		25,525		
-	11,968	15,000	265 - Menstrual Dignity Act		15,000		
-	225,000	225,000 2.81	266 - Preschool Promise		729,200 7.63		

Continued on Next Page...

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Total Budget Expenditures		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$	\$
-	19,751	-	267 - Cybersecurity CY22-121		-		
-	64,785	-	268 - Cybersecurity CY22-122		-		
-	56,630	2,850,000	269 - PERS Reserve		2,850,000		
-	188	-	270 - Summer Learning		378,000		
163,554	-	-	271 - Title II-A - Teacher Quality (HISTORY)		-		
707,712	1,442,204	1,000,000	272 - Facility Improvement Fund		1,245,000		
215,274	186,112	200,000	273 - Outdoor School		210,000		
95,545	336,004	721,500	274 - Technology Infrastructural		425,000		
-	-	20,000	275 - Instructional Technology		-		
-	18,705	29,769	276 - Climb Grant		-		
-	-	-	277 - Sok Seismic Project		2,493,400		
8,034	-	-	278 - Title III - ELL Consortium (HISTORY)		-		
648,185	690,339	1,300,000	279 - Student Activity Fund		1,400,000		
-	159,000	-	280 - Mentorship Program		-		
-	38,889	75,000	283 - Miscellaneous Mini Grants		75,000		
-	16,651	31,706	284 - Welcome Center / Kids In Need		26,000		
-	70,000	-	285 - SPED Stipend 24-25		-		
680,114	730,656	790,000	286 - Athletics - HS & MS		790,000	0.50	
-	37,747	-	287 - DHS Integration Project		-		
-	21,907	-	288 - Aabss Grant		-		
25,172	63,071	50,000	290 - CTE Revitalization		40,000		
12,632	787	14,000	292 - Breakfast After the Bell		16,000		
72,738	105,516	90,000	293 - Perkins Grant		90,000		
10,257	27,245	29,473	294 - HB 2444-OR FFA Summer Teacher Contracts		29,488		
23,479	-	-	295 - Band - Music Replacement (HISTORY)		-		
-	45,962	50,000	296 - Farm to CNP Education		50,000		
39,652	43,119	45,000	297 - Fresh Fruits & Vegetables		25,000		
34,664	1,957	50,000	298 - Farm to CNP Base		35,000		
2,626,053	3,378,348	3,496,161	299 - Nutrition Services		3,568,774	29.16	
4,150,325	4,253,519	4,900,000	300 - Debt Service Funds		4,855,000		
223,548	223,548	223,548	311 - QSCB		-		
-	1,102,963	1,450,000	530 - Vocational House		1,350,000		
39,641	83,307	250,000	601 - Insurance Fund		290,000		
969	2,200	-	701 - District Office Hospitality Fund		-		
1,938,915	-	-	902 - ESSER II (HISTORY)		-		
5,001,739	-	-	903 - ESSER III (HISTORY)		-		
40,093	-	-	907 - ARP-HCY II (HISTORY)		-		
11,110	-	-	951 - Early Indicator and Intervention Systems (HISTORY)		-		
5,929	-	-	953 - Welcome Center / Kids In Need (HISTORY)		-		
18,702	-	-	955 - Menstrual Dignity Act (HISTORY)		-		
116,262	-	-	999 - PERS Reserve (HISTORY)		-		
74,740,615	76,349,416	94,687,998	578.56	Total:	99,405,799	566.16	



This Page Intentionally Blank

NOTICE OF BUDGET COMMITTEE MEETING #1

April 23, 2026

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will take place on May 14, 2026, at 5:00 PM. The meeting will be held at the Lebanon Public Library, 55 Academy Street, Lebanon, Oregon. The meeting will also be available on YouTube via a link on our website, www.lebanon.k12.or.us.

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

A copy of the Proposed Budget document may be inspected or obtained beginning May 15, 2026, at the Lebanon School District Office, 485 S. Fifth Street, Lebanon, Oregon, between 8:00 AM and 4:30 PM, Monday through Friday.

Future Budget Committee meetings will be held:

- May 21, 2026, at 5:00 PM for the Second Budget Meeting, **if requested**
- June 11, 2026, at 6:00 PM for a Public Budget Hearing & Special Board Meeting as approved by the Budget Committee.

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

Upcoming Meeting Dates:

DATE	TIME	MEETING TYPE
June 11, 2026	6:00 PM	Board Meeting and Budget Hearing