

YAMHILL CARLTON SCHOOL DISTRICT 1

Adopted Budget

2026 - 2027

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

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

VALUES

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

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

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

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



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YAMHILL CARLTON SCHOOL DISTRICT 1 2026-2027 ADOPTED BUDGET

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Yamhill-Carlton School District 2026-2027 Budget Calendar

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

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

April 11, 2026

Dear Budget Committee, Administration, Staff, and Community:

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

PROGRAMS INCLUDE:

Administrative Services

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

Special Education Program

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

Student Attendance

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

Employee Contracts

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

Basic School Support Fund Estimates

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

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

PRIMARY CHANGES INCLUDE:

- **Fund 100 (General Fund):** Projected increase in State School Fund revenue based on updated ADMr. The 2025–26 ADMr of 1,048 compared to a projected 1,070 for 2026–27 reflects current enrollment trends as reported in the April 2026 board packet. Estimates are based on the March 2, 2026 State School Fund projection and the 49/51 biennium split.
- **Fund 239 (Measure 99):** Funding for Outdoor School reduced by approximately 50%.
- **Fund 253 (Early Literacy Grant):** Elimination of \$90,173 in funding, which previously supported 0.91 FTE.
- **Fund 262 (Textbook Reserve):** Includes allocation for newly mandated interim assessment software.
- **Fund 267 (PERS Side Account):** Continued investment to offset the District's future employer contribution rate, currently estimated at 33% of payroll.
- **Fund 299 (Food Services):** Decrease of \$10,000 due in part to reduced local revenue under the Community Eligibility Provision (CEP).

CONCLUSION:

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

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

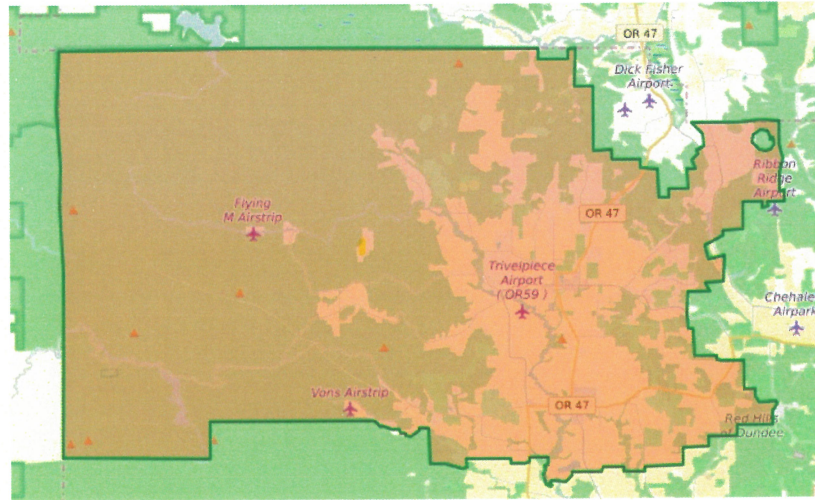
Respectfully Submitted By:

Clint Raever, Superintendent
Melanie Neece, Director of Fiscal Services

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Yamhill Carlton School District 1

Board/Budget Committee



Oregon Zone

1

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

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

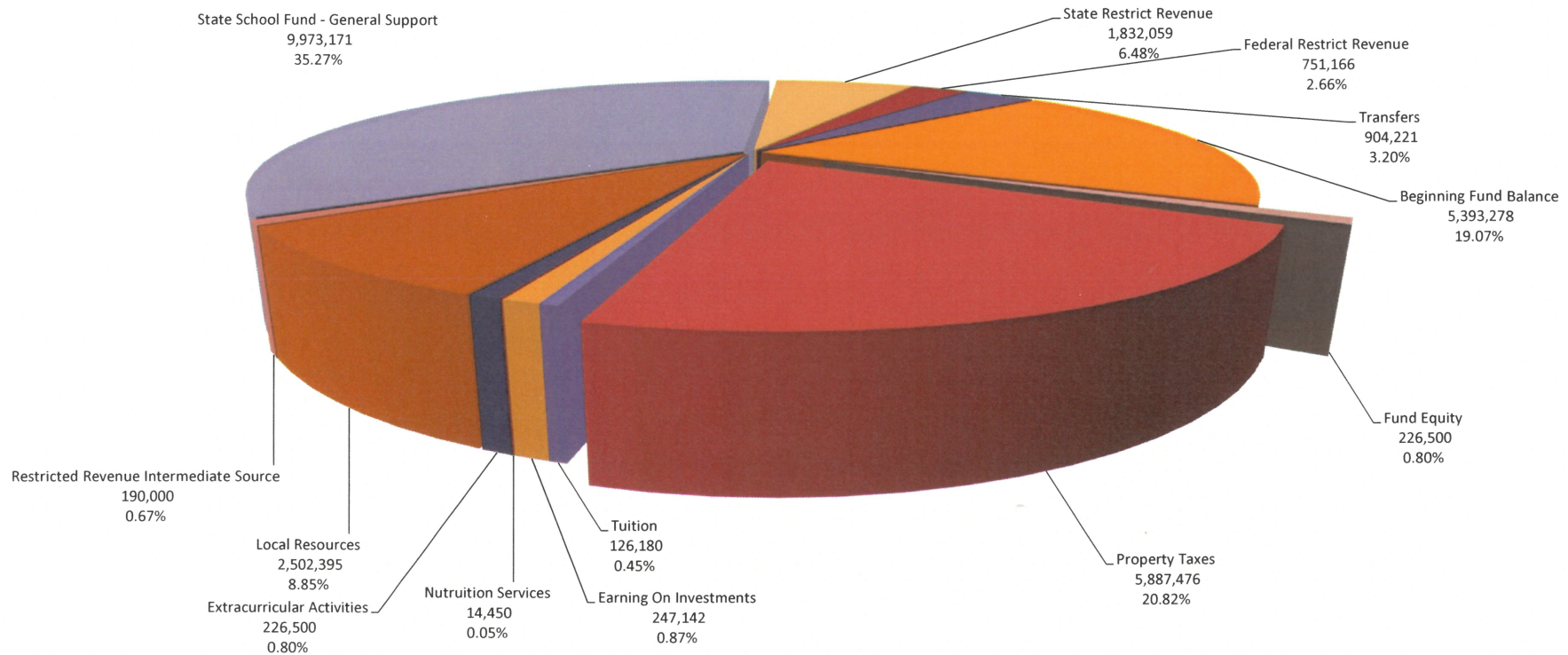
Board members are elected to **four-year** terms. Budget Committee members are appointed by the Board and serve **three-year** terms. Senate Bill 174, effective September 9, 1995, established that board member terms and elections occur in odd-numbered years.

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 000	ALL DISTRICT PROGRAMS									
	1100 TAXES	5,416,991	5,739,701	5,705,950	0.00	5,887,476	0.00	5,887,476	5,887,476	0.00
	1300 TUITION	163,707	240,590	244,180	0.00	126,180	0.00	126,180	126,180	0.00
	1400 TRANSPORTATION FEES	1,898	9,540	0	0.00	0	0.00	0	0	0.00
	1500 EARNINGS ON INVESTMENTS	335,323	402,024	102,400	0.00	247,142	0.00	247,142	247,142	0.00
	1600 FOOD SERVICE	104,907	23,192	12,500	0.00	14,450	0.00	14,450	14,450	0.00
	1700 EXTRACURRICULAR ACTIVITIES	80,531	51,041	249,500	0.00	226,500	0.00	226,500	226,500	0.00
	1900 OTHER REVENUE FROM LOCAL SOURCES	1,775,243	1,521,672	1,773,652	0.00	2,502,395	0.00	2,502,395	2,502,395	0.00
	1000 REVENUE FROM LOCAL SOURCES	7,878,601	7,987,761	8,088,182	0.00	9,004,143	0.00	9,004,143	9,004,143	0.00
	2100 INTERMEDIATE UNRESTRICTED REVENUE	332,024	204,259	190,000	0.00	190,000	0.00	190,000	190,000	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	332,024	204,259	190,000	0.00	190,000	0.00	190,000	190,000	0.00
	3100 UNRESTRICTED GRANTS-IN-AID	8,928,195	8,901,200	9,429,877	0.00	9,973,171	0.00	9,973,171	9,973,171	0.00
	3200 RESTRICTED GRANTS-IN-AID	1,216,718	1,955,151	1,924,095	0.00	1,832,059	0.00	1,832,059	1,832,059	0.00
	3000 REVENUE FROM STATE SOURCES	10,144,913	10,856,351	11,353,972	0.00	11,805,230	0.00	11,805,230	11,805,230	0.00
	4500 RESTRICTED REVENUE FROM FEDERAL C	894,797	795,468	694,409	0.00	721,166	0.00	721,166	721,166	0.00
	4900 REVENUE FOR/ON BEHALF OF THE LOCAL GOVT	24,805	23,268	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	919,602	818,736	724,409	0.00	751,166	0.00	751,166	751,166	0.00
	5100 LONG-TERM DEBT FINANCING SOURCES	69,815	0	0	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	835,393	911,557	385,526	0.00	904,221	0.00	904,221	904,221	0.00
	5300 SALE OF/COMPENSATION FOR LOSS	0	30,250	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BALANCE	5,075,840	6,043,730	6,491,366	0.00	5,393,278	0.00	5,393,278	5,393,278	0.00
	5000 OTHER SOURCES	5,981,048	6,985,537	6,876,892	0.00	6,297,499	0.00	6,297,499	6,297,499	0.00
	9700 FUND EQUITY	(5,075,840)	(6,043,730)	0	0.00	226,500	0.00	226,500	226,500	0.00
	9000 OTHER UNRESERVED FUND BALANCE	(5,075,840)	(6,043,730)	0	0.00	226,500	0.00	226,500	226,500	0.00
Total Fund 000	ALL DISTRICT PROGRAMS	20,180,348	20,808,913	27,233,455	0.00	28,274,538	0.00	28,274,538	28,274,538	0.00

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



Description:

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

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

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

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

Transfers - Resources transferred from another fund.

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

TOTAL RESOURCES - All Funds

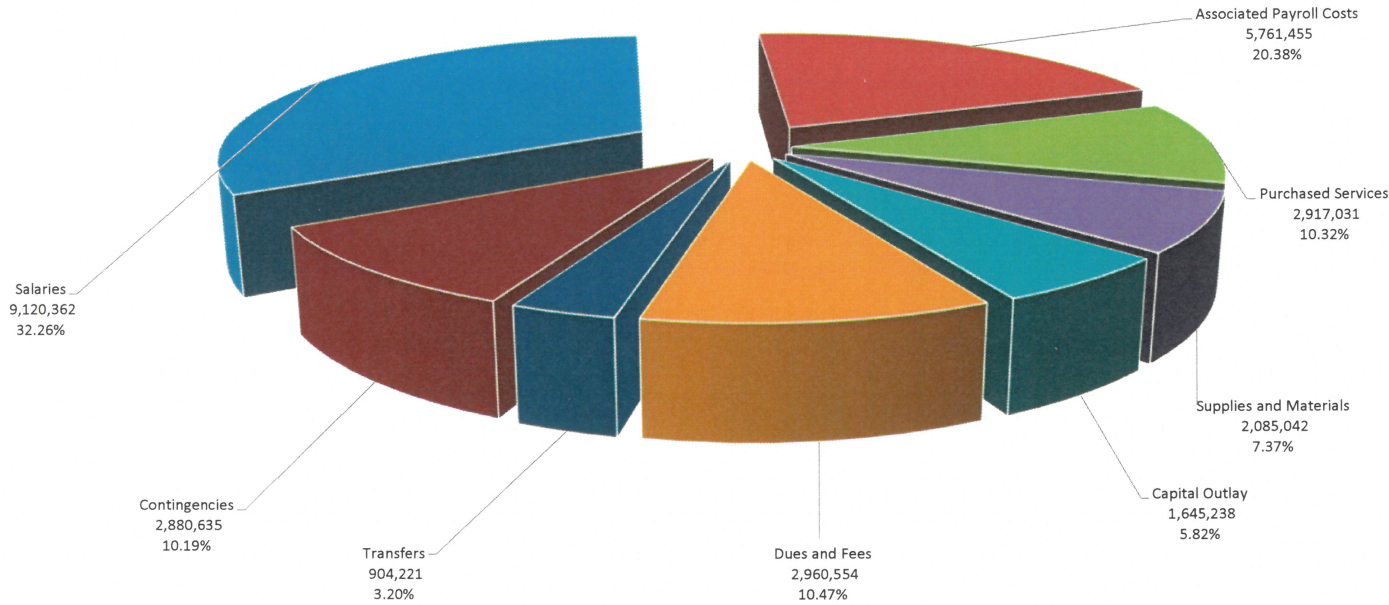
28,274,538

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 000	ALL DISTRICT PROGRAMS									
Function 0000	DISTRICT PROGRAMS									
100	SALARIES	7,321,650	7,860,958	9,064,393	137.94	9,120,362	131.49	9,120,362	9,120,362	131.49
200	ASSOCIATED PAYROLL COSTS	3,949,073	3,900,876	4,942,182	0.00	5,761,455	0.00	5,761,455	5,761,455	0.00
300	PURCHASED SRVS	2,519,774	2,829,137	3,061,893	0.00	2,917,031	0.00	2,917,031	2,917,031	0.00
400	SUPPLIES & MATERIALS	1,092,795	1,192,511	1,623,404	0.00	2,085,042	0.00	2,085,042	2,085,042	0.00
500	CAPITAL OUTLAY	370,048	223,282	2,089,790	0.00	1,645,238	0.00	1,645,238	1,645,238	0.00
600	OTH OBJECTS	2,930,818	2,873,701	2,930,225	0.00	2,960,554	0.00	2,960,554	2,960,554	0.00
700	TRANSFERS	835,393	911,557	585,033	0.00	904,221	0.00	904,221	904,221	0.00
800	OTHER USES OF FUNDS	0	0	2,936,535	0.00	2,880,635	0.00	2,880,635	2,880,635	0.00
Total Fund 000	ALL DISTRICT PROGRAMS	19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49	28,274,538	28,274,538	131.49

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



Description:

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

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

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

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

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

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

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

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

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

TOTAL REQUIREMENTS - ALL FUND EXPENDITURES

28,274,538

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GENERAL FUND BUDGET 2026-27

REVENUE ASSUMPTIONS

State School Fund Formula:

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

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

Other General Fund Revenues:

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

Beginning Fund Balance:

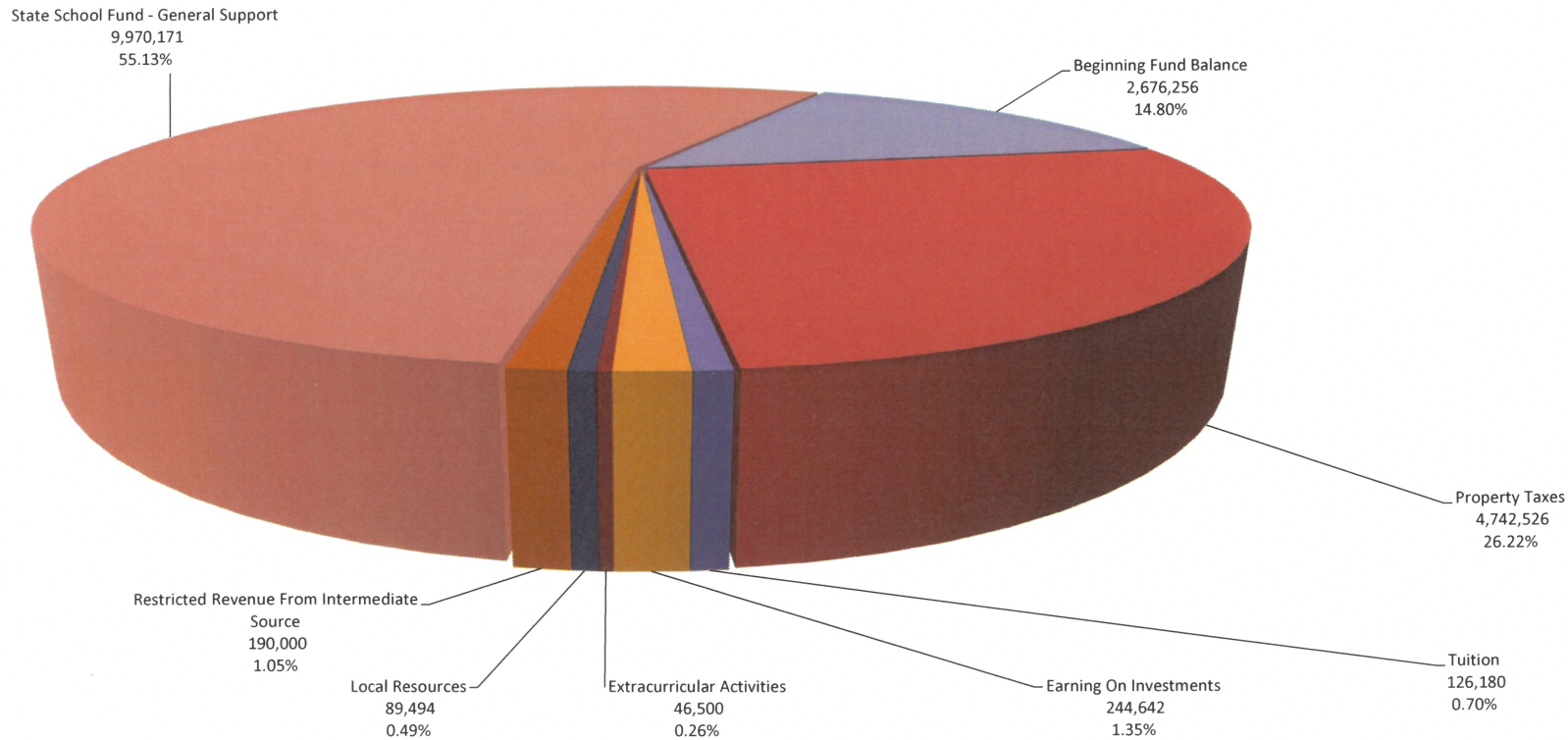
The district is budgeting a \$2,676,256 beginning fund balance representing the reserved resources from 2025-26 carried over into the 2026-27 fiscal year. The carryover has decreased due to planned resources that are necessary to maintain programs within the district. The increase in the beginning fund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

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100	GENERAL FUND									
	1100 TAXES	4,233,470	4,508,012	4,590,000	0.00	4,742,526	0.00	4,742,526	4,742,526	0.00
	1300 TUITION	163,707	240,590	244,180	0.00	126,180	0.00	126,180	126,180	0.00
	1400 TRANSPORTATION FEES	1,898	9,540	0	0.00	0	0.00	0	0	0.00
	1500 EARNINGS ON INVESTMENTS	328,383	394,114	100,000	0.00	244,642	0.00	244,642	244,642	0.00
	1700 EXTRACURRICULAR ACTIVITIES	80,531	51,041	46,500	0.00	46,500	0.00	46,500	46,500	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	172,559	110,358	85,194	0.00	89,494	0.00	89,494	89,494	0.00
	1000 REVENUE FROM LOCAL SOURCES	4,980,548	5,313,655	5,065,874	0.00	5,249,342	0.00	5,249,342	5,249,342	0.00
	2100 INTERMEDIATE UNRESTRICTED REV	323,831	203,756	190,000	0.00	190,000	0.00	190,000	190,000	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	323,831	203,756	190,000	0.00	190,000	0.00	190,000	190,000	0.00
	3100 UNRESTRICTED GRANTS-IN-AID	8,925,902	8,898,950	9,426,877	0.00	9,970,171	0.00	9,970,171	9,970,171	0.00
	3200 RESTRICTED GRANTS-IN-AID	0	56,941	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	8,925,902	8,955,891	9,426,877	0.00	9,970,171	0.00	9,970,171	9,970,171	0.00
	5100 LONG-TERM DEBT FINANCING SOUR	69,815	0	0	0.00	0	0.00	0	0	0.00
	5300 SALE OF/COMPENSATION FOR LOSS	0	30,250	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	2,979,668	3,518,892	3,430,946	0.00	2,676,256	0.00	2,676,256	2,676,256	0.00
	5000 OTHER SOURCES	3,049,483	3,549,142	3,430,946	0.00	2,676,256	0.00	2,676,256	2,676,256	0.00
	9700 FUND EQUITY	(2,979,668)	(3,518,892)	0	0.00	0	0.00	0	0	0.00
	9000 OTHER UNRESERVED FUND BALANCE	(2,979,668)	(3,518,892)	0	0.00	0	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	14,300,096	14,503,552	18,113,697	0.00	18,085,769	0.00	18,085,769	18,085,769	0.00

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



Description:

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

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

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

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

Transfers - Resources transferred from another fund.

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

TOTAL RESOURCES - GENERAL FUND

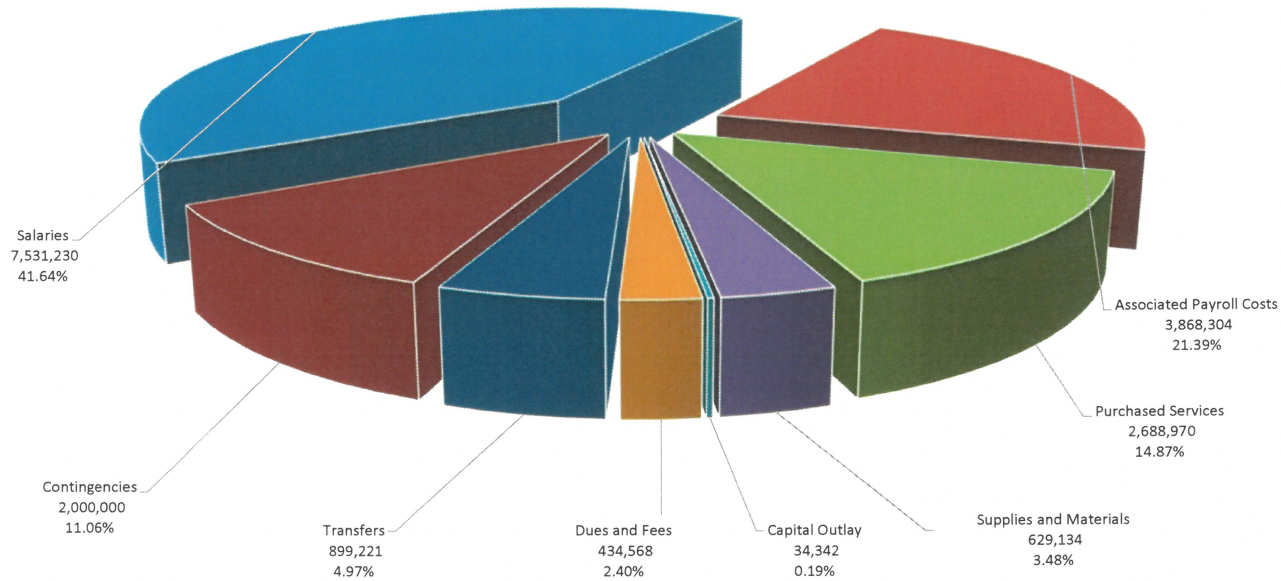
18,085,769

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100 GENERAL FUND										
Function	0000 DISTRICT PROGRAMS									
100	SALARIES	6,260,107	6,564,617	7,641,319	115.20	7,531,230	109.02	7,531,230	7,531,230	109.02
200	ASSOCIATED PAYROLL COSTS	3,334,636	3,242,161	4,049,306	0.00	3,868,304	0.00	3,868,304	3,868,304	0.00
300	PURCHASED SRVS	2,353,396	2,549,267	2,766,532	0.00	2,688,970	0.00	2,688,970	2,688,970	0.00
400	SUPPLIES & MATERIALS	462,288	494,429	517,696	0.00	629,134	0.00	629,134	629,134	0.00
500	CAPITAL OUTLAY	124,905	18,749	148,722	0.00	34,342	0.00	34,342	34,342	0.00
600	OTH OBJECTS	390,148	382,085	405,089	0.00	434,568	0.00	434,568	434,568	0.00
700	TRANSFERS	835,393	911,557	585,033	0.00	899,221	0.00	899,221	899,221	0.00
800	OTHER USES OF FUNDS	0	0	2,000,000	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
Total Fund 100	GENERAL FUND	13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02	18,085,769	18,085,769	109.02

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



Description:

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

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

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

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

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

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

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

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

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

TOTAL REQUIREMENTS - GENERAL FUND EXPENDITURES

\$18,085,769

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100	GENERAL FUND									
1100	TAXES	4,233,470	4,508,012	4,590,000	0.00	4,742,526	0.00	4,742,526	4,742,526	0.00
1300	TUITION	163,707	240,590	244,180	0.00	126,180	0.00	126,180	126,180	0.00
1400	TRANSPORTATION FEES	1,898	9,540	0	0.00	0	0.00	0	0	0.00
1500	EARNINGS ON INVESTMENTS	328,383	394,114	100,000	0.00	244,642	0.00	244,642	244,642	0.00
1700	EXTRACURRICULAR ACTIVITIES	80,531	51,041	46,500	0.00	46,500	0.00	46,500	46,500	0.00
1900	OTHER REVENUE FROM LOCAL SOU	172,559	110,358	85,194	0.00	89,494	0.00	89,494	89,494	0.00
2100	INTERMEDIATE UNRESTRICTED REV	323,831	203,756	190,000	0.00	190,000	0.00	190,000	190,000	0.00
3100	UNRESTRICTED GRANTS-IN-AID	8,925,902	8,898,950	9,426,877	0.00	9,970,171	0.00	9,970,171	9,970,171	0.00
3200	RESTRICTED GRANTS-IN-AID	0	56,941	0	0.00	0	0.00	0	0	0.00
5100	LONG-TERM DEBT FINANCING SOUR	69,815	0	0	0.00	0	0.00	0	0	0.00
5300	SALE OF/COMPENSATION FOR LOSS	0	30,250	0	0.00	0	0.00	0	0	0.00
5400	RESOURCES - BEGINNING FUND BAL	2,979,668	3,518,892	3,430,946	0.00	2,676,256	0.00	2,676,256	2,676,256	0.00
9700	FUND EQUITY	(2,979,668)	(3,518,892)	0	0.00	0	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	14,300,096	14,503,552	18,113,697	0.00	18,085,769	0.00	18,085,769	18,085,769	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100 GENERAL FUND										
Function	0000 DISTRICT PROGRAMS									
100	SALARIES	6,260,107	6,564,617	7,641,319	115.20	7,531,230	109.02	7,531,230	7,531,230	109.02
200	ASSOCIATED PAYROLL COSTS	3,334,636	3,242,161	4,049,306	0.00	3,868,304	0.00	3,868,304	3,868,304	0.00
300	PURCHASED SRVS	2,353,396	2,549,267	2,766,532	0.00	2,688,970	0.00	2,688,970	2,688,970	0.00
400	SUPPLIES & MATERIALS	462,288	494,429	517,696	0.00	629,134	0.00	629,134	629,134	0.00
500	CAPITAL OUTLAY	124,905	18,749	148,722	0.00	34,342	0.00	34,342	34,342	0.00
600	OTH OBJECTS	390,148	382,085	405,089	0.00	434,568	0.00	434,568	434,568	0.00
700	TRANSFERS	835,393	911,557	585,033	0.00	899,221	0.00	899,221	899,221	0.00
800	OTHER USES OF FUNDS	0	0	2,000,000	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
Total Fund 100	GENERAL FUND	13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02	18,085,769	18,085,769	109.02

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Yamhill Carlton Elementary School



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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Fund 000	ALL DISTRICT PROGRAMS									
Function 1111	ELEMENTARY PROGRAMS									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	818,421	678,227	823,415	12.50	880,792	12.49	880,792	880,792	12.49
200	ASSOCIATED PAYROLL COSTS	420,263	327,714	403,468	0.00	434,975	0.00	434,975	434,975	0.00
300	PURCHASED SRVS	71,416	104,548	83,050	0.00	86,350	0.00	86,350	86,350	0.00
400	SUPPLIES & MATERIALS	52,874	10,632	14,400	0.00	10,700	0.00	10,700	10,700	0.00
600	OTH OBJECTS	4,995	4,826	10,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1111	ELEMENTARY PROGRAMS	1,367,970	1,125,947	1,334,333	12.50	1,417,817	12.49	1,417,817	1,417,817	12.49
Function 1113	ELEMENTARY EXTRACURRICULAR									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	0	2,484	4,138	0.00	2,793	0.00	2,793	2,793	0.00
200	ASSOCIATED PAYROLL COSTS	0	752	1,398	0.00	1,041	0.00	1,041	1,041	0.00
400	SUPPLIES & MATERIALS	181	454	475	0.00	475	0.00	475	475	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR	181	3,690	6,011	0.00	4,309	0.00	4,309	4,309	0.00
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
Area 320	SPECIAL EDUCATION									
100	SALARIES	214,830	271,849	338,167	8.75	292,777	7.34	292,777	292,777	7.34
200	ASSOCIATED PAYROLL COSTS	115,504	161,060	235,241	0.00	157,813	0.00	157,813	157,813	0.00
300	PURCHASED SRVS	18,797	18,834	15,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	409	470	1,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	349,540	452,212	589,408	8.75	454,590	7.34	454,590	454,590	7.34
Function 1250	RESOURCE ROOMS									
Area 320	SPECIAL EDUCATION									
100	SALARIES	43,300	45,123	48,769	0.50	48,159	0.50	48,159	48,159	0.50
200	ASSOCIATED PAYROLL COSTS	14,609	13,808	16,462	0.00	17,933	0.00	17,933	17,933	0.00
300	PURCHASED SRVS	2,204	1,773	2,800	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	169	747	400	0.00	600	0.00	600	600	0.00
Total Function 1250	RESOURCE ROOMS	60,283	61,450	68,431	0.50	66,692	0.50	66,692	66,692	0.50

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Fund 000 ALL DISTRICT PROGRAMS										
Function 1272	TITLE I									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	0	0	0	0.00	58,882	1.81	58,882	58,882	1.81
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	40,714	0.00	40,714	40,714	0.00
300	PURCHASED SRVS	0	0	0	0.00	800	0.00	800	800	0.00
Total Function 1272	TITLE I	0	0	0	0.00	100,396	1.81	100,396	100,396	1.81
Function 1291	ENGLISH SECOND LANGUAGE									
Area 280	English Language Learner Programs									
100	SALARIES	15,171	39,529	33,502	0.56	32,133	0.29	32,133	32,133	0.29
200	ASSOCIATED PAYROLL COSTS	11,680	10,536	10,654	0.00	11,968	0.00	11,968	11,968	0.00
300	PURCHASED SRVS	262	210	0	0.00	150	0.00	150	150	0.00
400	SUPPLIES & MATERIALS	2,560	0	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ENGLISH SECOND LANGUAGE	29,673	50,275	44,156	0.56	44,251	0.29	44,251	44,251	0.29
Function 1410	ELEMENTARY SUMMER PROGRAM									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	447	1,105	1,500	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	37	335	508	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	202	200	0.00	12,300	0.00	12,300	12,300	0.00
Total Function 1410	ELEMENTARY SUMMER PROGRAM	484	1,642	2,208	0.00	12,300	0.00	12,300	12,300	0.00
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	37,604	39,094	40,374	1.00	42,045	1.00	42,045	42,045	1.00
200	ASSOCIATED PAYROLL COSTS	30,902	30,448	32,852	0.00	34,465	0.00	34,465	34,465	0.00
300	PURCHASED SRVS	0	0	0	0.00	700	0.00	700	700	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	68,506	69,541	73,226	1.00	77,210	1.00	77,210	77,210	1.00
Function 2120	GUIDANCE SERVICES									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	1,959	24,831	26,418	0.50	28,679	0.50	28,679	28,679	0.50
200	ASSOCIATED PAYROLL COSTS	1,422	16,808	18,532	0.00	20,326	0.00	20,326	20,326	0.00
300	PURCHASED SRVS	35,204	36,288	31,900	0.00	35,000	0.00	35,000	35,000	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Fund 000 ALL DISTRICT PROGRAMS										
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
Area 000 DISTRICT PROGRAMS										
	300 PURCHASED SRVS	0	375	0	0.00	500	0.00	500	500	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	375	0	0.00	500	0.00	500	500	0.00
Function 2410 OFFICE OF THE PRINCIPAL										
Area 000 DISTRICT PROGRAMS										
	100 SALARIES	173,533	111,400	181,100	2.00	192,774	2.00	192,774	192,774	2.00
	200 ASSOCIATED PAYROLL COSTS	76,617	43,526	78,460	0.00	87,697	0.00	87,697	87,697	0.00
	300 PURCHASED SRVS	1,310	1,847	3,925	0.00	2,700	0.00	2,700	2,700	0.00
	400 SUPPLIES & MATERIALS	3,404	3,178	3,100	0.00	5,500	0.00	5,500	5,500	0.00
	600 OTH OBJECTS	645	695	750	0.00	750	0.00	750	750	0.00
Total Function	2410 OFFICE OF THE PRINCIPAL	255,509	160,645	267,335	2.00	289,421	2.00	289,421	289,421	2.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area 000 DISTRICT PROGRAMS										
	100 SALARIES	85,558	83,252	123,973	2.58	118,312	2.00	118,312	118,312	2.00
	200 ASSOCIATED PAYROLL COSTS	45,931	40,766	67,405	0.00	26,444	0.00	26,444	26,444	0.00
	300 PURCHASED SRVS	164,889	144,329	154,172	0.00	180,014	0.00	180,014	180,014	0.00
	400 SUPPLIES & MATERIALS	19,935	15,850	21,000	0.00	24,947	0.00	24,947	24,947	0.00
	500 CAPITAL OUTLAY	35,750	0	0	0.00	0	0.00	0	0	0.00
	600 OTH OBJECTS	197	0	0	0.00	0	0.00	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	352,259	284,198	366,550	2.58	349,717	2.00	349,717	349,717	2.00
Function 2550 STUDENT TRANSPORTATION SERVICES										
Area 000 DISTRICT PROGRAMS										
	300 PURCHASED SRVS	1,908	3,289	2,500	0.00	6,300	0.00	6,300	6,300	0.00
Total Function	2550 STUDENT TRANSPORTATION SERVICES	1,908	3,289	2,500	0.00	6,300	0.00	6,300	6,300	0.00
Function 2660 TECHNOLOGY SERVICES										
Area 000 DISTRICT PROGRAMS										
	300 PURCHASED SRVS	4,928	0	0	0.00	0	0.00	0	0	0.00
	400 SUPPLIES & MATERIALS	1,692	2,828	0	0.00	0	0.00	0	0	0.00
	500 CAPITAL OUTLAY	0	0	25,000	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Total Function	2660 TECHNOLOGY SERVICES	6,620	2,828	25,000	0.00	0	0.00	0	0	0.00
Total Fund	000 ALL DISTRICT PROGRAMS	2,593,320	2,361,404	2,961,310	29.69	2,982,615	28.85	2,982,615	2,982,615	28.85
Total Center	811 YC ELEMENTARY SCHOOL K-3	2,593,320	2,361,404	2,961,310	29.69	2,982,615	28.85	2,982,615	2,982,615	28.85
Grand Totals:		2,593,320	2,361,404	2,961,310	29.69	2,982,615	28.85	2,982,615	2,982,615	28.85

Yamhill Carlton Intermediate School



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

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8									
Fund 000 ALL DISTRICT PROGRAMS									
Function 1111 ELEMENTARY PROGRAMS									
Area 000 DISTRICT PROGRAMS									
100 SALARIES	142,238	177,703	210,421	3.33	192,633	3.17	192,633	192,633	3.17
200 ASSOCIATED PAYROLL COSTS	86,688	83,919	106,225	0.00	90,497	0.00	90,497	90,497	0.00
300 PURCHASED SRVS	21,498	3,893	25,000	0.00	0	0.00	0	0	0.00
400 SUPPLIES & MATERIALS	12,183	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS	262,607	265,515	341,646	3.33	283,130	3.17	283,130	283,130	3.17
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS									
Area 050 GENERAL CLASSROOM INSTRUCTION									
100 SALARIES	384,438	484,684	532,420	7.79	554,071	7.91	554,071	554,071	7.91
200 ASSOCIATED PAYROLL COSTS	154,745	205,001	250,159	0.00	257,950	0.00	257,950	257,950	0.00
300 PURCHASED SRVS	33,313	90,029	82,400	0.00	0	0.00	0	0	0.00
400 SUPPLIES & MATERIALS	28,835	32,250	33,000	0.00	0	0.00	0	0	0.00
600 OTH OBJECTS	4,673	4,580	5,000	0.00	0	0.00	0	0	0.00
Area 100 ENGLISH									
100 SALARIES	76,246	62,398	92,862	1.50	103,116	1.50	103,116	103,116	1.50
200 ASSOCIATED PAYROLL COSTS	37,784	37,209	50,570	0.00	57,753	0.00	57,753	57,753	0.00
Area 110 SOCIAL STUDIES									
100 SALARIES	57,331	66,728	72,901	1.00	78,191	1.00	78,191	78,191	1.00
200 ASSOCIATED PAYROLL COSTS	19,283	20,175	24,602	0.00	29,099	0.00	29,099	29,099	0.00
Area 120 SCIENCE									
100 SALARIES	57,070	66,466	72,901	1.00	78,191	1.00	78,191	78,191	1.00
200 ASSOCIATED PAYROLL COSTS	19,287	20,103	24,602	0.00	29,082	0.00	29,082	29,082	0.00
400 SUPPLIES & MATERIALS	543	0	0	0.00	0	0.00	0	0	0.00
Area 130 THE ARTS									
100 SALARIES	71,501	76,188	83,323	1.00	30,028	0.33	30,028	30,028	0.33
200 ASSOCIATED PAYROLL COSTS	42,149	41,477	47,357	0.00	17,567	0.00	17,567	17,567	0.00
Area 131 THE ARTS									
400 SUPPLIES & MATERIALS	140	0	0	0.00	0	0.00	0	0	0.00
Area 132 MUSIC									
100 SALARIES	4,179	35,949	39,595	0.66	58,551	0.67	58,551	58,551	0.67
200 ASSOCIATED PAYROLL COSTS	1,401	23,192	26,055	0.00	21,806	0.00	21,806	21,806	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
Fund 000 ALL DISTRICT PROGRAMS										
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
Area 132	MUSIC									
300	PURCHASED SRVS	0	230	1,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	700	0.00	0	0.00	0	0	0.00
Area 134	DRAMA									
400	SUPPLIES & MATERIALS	0	152	200	0.00	0	0.00	0	0	0.00
Area 180	MATHEMATICS									
100	SALARIES	46,661	62,334	75,636	1.33	87,146	1.20	87,146	87,146	1.20
200	ASSOCIATED PAYROLL COSTS	33,502	43,851	53,503	0.00	55,643	0.00	55,643	55,643	0.00
400	SUPPLIES & MATERIALS	38,917	0	0	0.00	0	0.00	0	0	0.00
Area 200	PHYSICAL EDUCATION									
100	SALARIES	45,460	50,327	68,794	0.83	55,022	0.83	55,022	55,022	0.83
200	ASSOCIATED PAYROLL COSTS	27,485	30,659	39,184	0.00	19,118	0.00	19,118	19,118	0.00
Area 210	SECOND LANGUAGE									
100	SALARIES	0	477	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	35	0	0.00	0	0.00	0	0	0.00
Area 290	OTHER PROGRAMS									
100	SALARIES	27,880	22,229	34,518	0.50	14,537	0.17	14,537	14,537	0.17
200	ASSOCIATED PAYROLL COSTS	21,696	15,786	21,268	0.00	8,655	0.00	8,655	8,655	0.00
Area 291	VO AG									
100	SALARIES	11,632	12,646	13,845	0.17	14,856	0.17	14,856	14,856	0.17
200	ASSOCIATED PAYROLL COSTS	6,994	6,967	7,943	0.00	8,776	0.00	8,776	8,776	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	1,253,146	1,512,122	1,754,338	15.78	1,579,158	14.78	1,579,158	1,579,158	14.78
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	885	5,888	12,462	0.00	7,913	0.00	7,913	7,913	0.00
200	ASSOCIATED PAYROLL COSTS	298	1,781	4,212	0.00	2,946	0.00	2,946	2,946	0.00
400	SUPPLIES & MATERIALS	2,783	901	950	0.00	0	0.00	0	0	0.00
Area 230	ATHLETICS									
100	SALARIES	0	21,620	39,163	0.00	41,120	0.00	41,120	41,120	0.00
200	ASSOCIATED PAYROLL COSTS	0	3,823	13,233	0.00	9,485	0.00	9,485	9,485	0.00
300	PURCHASED SRVS	0	6,862	9,080	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	5,483	15,120	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8											
Total Function	1122	MIDDLE/JUNIOR HIGH SCHOOL-EXTRACURRICULAR	3,966	46,357	94,220	0.00	61,464	0.00	61,464	61,464	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
Area	320	SPECIAL EDUCATION									
100	SALARIES		405,653	349,124	462,065	12.38	451,226	11.06	451,226	451,226	11.06
200	ASSOCIATED PAYROLL COSTS		307,111	245,587	330,894	0.00	295,007	0.00	295,007	295,007	0.00
300	PURCHASED SRVS		7,034	45,468	(19,000)	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		1,317	1,526	1,500	0.00	4,500	0.00	4,500	4,500	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	721,116	641,705	775,459	12.38	750,733	11.06	750,733	750,733	11.06
Function	1250	RESOURCE ROOMS									
Area	320	SPECIAL EDUCATION									
100	SALARIES		129,157	154,898	169,823	3.72	120,415	2.81	120,415	120,415	2.81
200	ASSOCIATED PAYROLL COSTS		95,146	103,313	113,076	0.00	101,706	0.00	101,706	101,706	0.00
300	PURCHASED SRVS		1,703	3,256	2,650	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		348	357	800	0.00	1,400	0.00	1,400	1,400	0.00
Total Function	1250	RESOURCE ROOMS	226,355	261,823	286,349	3.72	223,521	2.81	223,521	223,521	2.81
Function	1291	ENGLISH SECOND LANGUAGE									
Area	280	English Language Learner Programs									
100	SALARIES		17,677	28,268	33,884	0.55	26,319	0.29	26,319	26,319	0.29
200	ASSOCIATED PAYROLL COSTS		12,672	7,651	10,801	0.00	9,803	0.00	9,803	9,803	0.00
400	SUPPLIES & MATERIALS		1,261	813	0	0.00	0	0.00	0	0	0.00
Total Function	1291	ENGLISH SECOND LANGUAGE	31,610	36,732	44,685	0.55	36,122	0.29	36,122	36,122	0.29
Function	2120	GUIDANCE SERVICES									
Area	000	DISTRICT PROGRAMS									
100	SALARIES		0	413	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	125	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		33,024	35,895	36,700	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		78	249	300	0.00	0	0.00	0	0	0.00
Total Function	2120	GUIDANCE SERVICES	33,102	36,682	37,000	0.00	0	0.00	0	0	0.00
Function	2130	HEALTH SERVICES									
Area	000	DISTRICT PROGRAMS									
300	PURCHASED SRVS		14,454	14,636	6,500	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		543	638	500	0.00	600	0.00	600	600	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
Total Function	2130 HEALTH SERVICES	14,997	15,275	7,000	0.00	600	0.00	600	600	0.00
Function	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
Area	320 SPECIAL EDUCATION									
100	SALARIES	0	0	19,020	0.40	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	16,032	0.00	0	0.00	0	0	0.00
Total Function	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES	0	0	35,052	0.40	0	0.00	0	0	0.00
Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES									
Area	000 DISTRICT PROGRAMS									
300	PURCHASED SRVS	207	1,295	1,000	0.00	0	0.00	0	0	0.00
Total Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES	207	1,295	1,000	0.00	0	0.00	0	0	0.00
Function	2220 EDUCATIONAL MEDIA SERVICES									
Area	000 DISTRICT PROGRAMS									
100	SALARIES	32,985	33,022	38,886	0.91	40,307	0.91	40,307	40,307	0.91
200	ASSOCIATED PAYROLL COSTS	11,157	10,003	11,206	0.00	15,025	0.00	15,025	15,025	0.00
300	PURCHASED SRVS	264	898	1,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	1,000	2,332	2,600	0.00	0	0.00	0	0	0.00
Total Function	2220 EDUCATIONAL MEDIA SERVICES	45,406	46,255	53,692	0.91	55,332	0.91	55,332	55,332	0.91
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT									
Area	000 DISTRICT PROGRAMS									
300	PURCHASED SRVS	0	835	0	0.00	0	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	835	0	0.00	0	0.00	0	0	0.00
Function	2410 OFFICE OF THE PRINCIPAL									
Area	000 DISTRICT PROGRAMS									
100	SALARIES	212,898	238,004	234,552	3.00	286,210	3.50	286,210	286,210	3.50
200	ASSOCIATED PAYROLL COSTS	108,071	118,599	115,729	0.00	140,346	0.00	140,346	140,346	0.00
300	PURCHASED SRVS	4,631	3,039	4,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	3,518	7,391	17,100	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS	1,290	695	1,800	0.00	0	0.00	0	0	0.00
Total Function	2410 OFFICE OF THE PRINCIPAL	330,408	367,729	373,181	3.00	426,556	3.50	426,556	426,556	3.50
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES									

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
Fund 000	ALL DISTRICT PROGRAMS									
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area 000	DISTRICT PROGRAMS									
100	SALARIES	81,689	58,927	71,962	1.33	51,541	1.00	51,541	51,541	1.00
200	ASSOCIATED PAYROLL COSTS	41,086	43,695	51,014	0.00	35,528	0.00	35,528	35,528	0.00
300	PURCHASED SRVS	233,595	258,398	285,689	0.00	350,082	0.00	350,082	350,082	0.00
400	SUPPLIES & MATERIALS	15,311	18,930	21,000	0.00	15,000	0.00	15,000	15,000	0.00
500	CAPITAL OUTLAY	9,999	0	0	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS	0	90	0	0.00	600	0.00	600	600	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	381,681	380,039	429,665	1.33	452,751	1.00	452,751	452,751	1.00
Function 2550	STUDENT TRANSPORTATION SERVICES									
Area 000	DISTRICT PROGRAMS									
300	PURCHASED SRVS	2,669	9,649	7,500	0.00	10,300	0.00	10,300	10,300	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	2,669	9,649	7,500	0.00	10,300	0.00	10,300	10,300	0.00
Function 2660	TECHNOLOGY SERVICES									
Area 000	DISTRICT PROGRAMS									
400	SUPPLIES & MATERIALS	4,737	5,386	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	4,737	5,386	0	0.00	0	0.00	0	0	0.00
Total Fund 000	ALL DISTRICT PROGRAMS	3,312,006	3,627,399	4,240,787	41.40	3,879,667	37.52	3,879,667	3,879,667	37.52
Total Center 820	YC INTERMEDIATE SCHOOL 4-8	3,312,006	3,627,399	4,240,787	41.40	3,879,667	37.52	3,879,667	3,879,667	37.52
Grand Totals:		3,312,006	3,627,399	4,240,787	41.40	3,879,667	37.52	3,879,667	3,879,667	37.52

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Yamhill Carlton High School



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

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function 1131 HIGH SCHOOL PROGRAMS

Area 050 GENERAL CLASSROOM INSTRUCTION

100 SALARIES	20,573	8,886	12,240	0.00	11,256	0.00	11,256	11,256	0.00
200 ASSOCIATED PAYROLL COSTS	5,253	2,257	4,135	0.00	3,475	0.00	3,475	3,475	0.00
300 PURCHASED SRVS	80,409	56,386	81,757	0.00	81,000	0.00	81,000	81,000	0.00
400 SUPPLIES & MATERIALS	5,982	5,490	32,093	0.00	33,000	0.00	33,000	33,000	0.00
600 OTH OBJECTS	7,108	7,358	7,200	0.00	7,200	0.00	7,200	7,200	0.00

Total Area	050	GENERAL CLASSROOM INSTRUCTION	119,326	80,377	137,425	0.00	135,931	0.00	135,931	135,931	0.00
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Area 100 ENGLISH

100 SALARIES	177,177	204,944	223,608	3.00	236,928	3.00	236,928	236,928	3.00
200 ASSOCIATED PAYROLL COSTS	106,277	91,949	113,935	0.00	126,209	0.00	126,209	126,209	0.00
400 SUPPLIES & MATERIALS	6,707	694	500	0.00	0	0.00	0	0	0.00
600 OTH OBJECTS	0	0	0	0.00	500	0.00	500	500	0.00

Total Area	100	ENGLISH	290,162	297,586	338,043	3.00	363,637	3.00	363,637	363,637	3.00
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Area 110 SOCIAL STUDIES

100 SALARIES	105,663	131,294	143,612	2.00	146,624	2.00	146,624	146,624	2.00
200 ASSOCIATED PAYROLL COSTS	34,890	39,999	44,552	0.00	70,265	0.00	70,265	70,265	0.00
400 SUPPLIES & MATERIALS	424	212	0	0.00	0	0.00	0	0	0.00

Total Area	110	SOCIAL STUDIES	140,978	171,505	188,164	2.00	216,889	2.00	216,889	216,889	2.00
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Area 120 SCIENCE

100 SALARIES	107,942	135,962	148,583	2.00	159,770	2.00	159,770	159,770	2.00
200 ASSOCIATED PAYROLL COSTS	67,850	78,142	88,615	0.00	97,838	0.00	97,838	97,838	0.00
400 SUPPLIES & MATERIALS	3,157	7,251	4,200	0.00	3,000	0.00	3,000	3,000	0.00

Total Area	120	SCIENCE	178,949	221,356	241,398	2.00	260,608	2.00	260,608	260,608	2.00
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Area 130 THE ARTS

100 SALARIES	73,437	77,840	85,261	1.00	60,090	1.00	60,090	60,090	1.00
200 ASSOCIATED PAYROLL COSTS	42,897	42,088	48,014	0.00	35,349	0.00	35,349	35,349	0.00

Total Area	130	THE ARTS	116,334	119,928	133,275	1.00	95,439	1.00	95,439	95,439	1.00
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Area 131 THE ARTS

400 SUPPLIES & MATERIALS	4,079	2,971	4,500	0.00	5,000	0.00	5,000	5,000	0.00
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Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

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

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function 1131 HIGH SCHOOL PROGRAMS

Area 291 VO AG

200 ASSOCIATED PAYROLL COSTS	31,343	19,208	32,836	0.00	36,359	0.00	36,359	36,359	0.00
300 PURCHASED SRVS	241	658	0	0.00	0	0.00	0	0	0.00
400 SUPPLIES & MATERIALS	413	0	0	0.00	1,100	0.00	1,100	1,100	0.00

Total Area	291	VO AG	89.622	59.893	92.499	0.66	101,344	0.66	101,344	101,344	0.66
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Area 293 VO INDUSTRIAL ARTS - Metals

400	SUPPLIES & MATERIALS	1,031	0	0	0.00	3,000	0.00	3,000	3,000	0.00
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Total Area	293	VO INDUSTRIAL ARTS - Metals	1,031	0	0	0.00	3,000	0.00	3,000	3,000	0.00
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Total Function	1131	HIGH SCHOOL PROGRAMS	1,541,327	1,592,832	1,873,750	14.67	1,932,724	14.16	1,932,724	1,932,724	14.16
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Function 1132 HIGH SCHOOL-EXTRACURRICULAR

Area	000	DISTRICT PROGRAMS
1000	1000	1000
1001	1001	1001
1002	1002	1002
1003	1003	1003
1004	1004	1004
1005	1005	1005
1006	1006	1006
1007	1007	1007
1008	1008	1008
1009	1009	1009
1010	1010	1010
1011	1011	1011
1012	1012	1012
1013	1013	1013
1014	1014	1014
1015	1015	1015
1016	1016	1016
1017	1017	1017
1018	1018	1018
1019	1019	1019
1020	1020	1020
1021	1021	1021
1022	1022	1022
1023	1023	1023
1024	1024	1024
1025	1025	1025
1026	1026	1026
1027	1027	1027
1028	1028	1028
1029	1029	1029
1030	1030	1030
1031	1031	1031
1032	1032	1032
1033	1033	1033
1034	1034	1034
1035	1035	1035
1036	1036	1036
1037	1037	1037
1038	1038	1038
1039	1039	1039
1040	1040	1040
1041	1041	1041
1042	1042	1042
1043	1043	1043
1044	1044	1044
1045	1045	1045
1046	1046	1046
1047	1047	1047
1048	1048	1048
1049	1049	1049
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1080	1080	1080
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1095	1095	1095
1096	1096	1096
1097	1097	1097
1098	1098	1098
1099	1099	1099
1100	1100	1100
1101	1101	1101
1102	1102	1102
1103	1103	1103
1104	1104	1104
1105	1105	1105
1106	1106	1106
1107	1107	1107
1108	1108	1108
1109		

100 SALARIES	38,292	25,932	37,732	0.00	25,804	0.00	25,804	25,804	0.00
200 ASSOCIATED PAYROLL COSTS	12,121	7,600	12,758	0.00	9,022	0.00	9,022	9,022	0.00

Total Area	000	DISTRICT PROGRAMS	50,413	33,532	50,490	0.00	34,826	0.00	34,826	34,826	0.00
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Area 050 GENERAL CLASSROOM INSTRUCTION

300 PURCHASED SRVS	175	300	0	0.00	0	0.00	0	0	0.00
400 SUPPLIES & MATERIALS	300	300	1,900	0.00	500	0.00	500	500	0.00

Total Area	050	GENERAL CLASSROOM INSTRUCTION	475	600	1,900	0.00	500	0.00	500	500	0.00
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Area 230 ATHLETICS

100	SALARIES	153,221	154,045	176,691	0.00	161,540	0.00	161,540	161,540	0.00
200	ASSOCIATED PAYROLL COSTS	29,304	27,201	59,720	0.00	31,561	0.00	31,561	31,561	0.00
300	PURCHASED SRVS	58,545	56,233	66,600	0.00	70,714	0.00	70,714	70,714	0.00
400	SUPPLIES & MATERIALS	17,493	8,984	19,878	0.00	31,850	0.00	31,850	31,850	0.00
500	CAPITAL OUTLAY	6,000	0	0	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS	14,255	17,297	13,200	0.00	16,100	0.00	16,100	16,100	0.00

Total Area	230	ATHLETICS	278,818	263,760	336,089	0.00	311,765	0.00	311,765	311,765	0.00
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Total Function 1132	HIGH SCHOOL-EXTRACURRICULAR	329,706	297,892	388,479	0.00	347,091	0.00	347,091	347,091	0.00
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Function 1210 TALENTED & GIFTED

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function 1210 TALENTED & GIFTED

Area 000 DISTRICT PROGRAMS

400	SUPPLIES & MATERIALS	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
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Total Area	000 DISTRICT PROGRAMS	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
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Total Function	1210 TALENTED & GIFTED	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
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Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS

Area 320 SPECIAL EDUCATION

100	SALARIES	107,997	123,390	186,085	4.63	113,084	1.91	113,084	113,084	1.91
200	ASSOCIATED PAYROLL COSTS	83,163	78,394	158,928	0.00	61,174	0.00	61,174	61,174	0.00
300	PURCHASED SRVS	701	2,981	15,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	400	0.00	0	0.00	0	0	0.00

Total Area	320 SPECIAL EDUCATION	191,861	204,765	360,413	4.63	174,258	1.91	174,258	174,258	1.91
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Total Function	1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	191,861	204,765	360,413	4.63	174,258	1.91	174,258	174,258	1.91
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Function 1250 RESOURCE ROOMS

Area 320 SPECIAL EDUCATION

100	SALARIES	78,437	83,583	95,350	2.21	131,984	3.12	131,984	131,984	3.12
200	ASSOCIATED PAYROLL COSTS	48,319	45,336	48,867	0.00	92,692	0.00	92,692	92,692	0.00
300	PURCHASED SRVS	363	277	2,500	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	600	0.00	200	0.00	200	200	0.00

Total Area	320 SPECIAL EDUCATION	127,119	129,196	147,317	2.21	224,876	3.12	224,876	224,876	3.12
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Total Function	1250 RESOURCE ROOMS	127,119	129,196	147,317	2.21	224,876	3.12	224,876	224,876	3.12
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Function 1280 ALTERNATIVE EDUCATION

Area 000 DISTRICT PROGRAMS

100	SALARIES	30,363	30,239	35,936	0.97	14,504	0.44	14,504	14,504	0.44
200	ASSOCIATED PAYROLL COSTS	10,221	9,118	10,207	0.00	5,406	0.00	5,406	5,406	0.00
300	PURCHASED SRVS	0	(34)	2,000	0.00	2,000	0.00	2,000	2,000	0.00

Total Area	000 DISTRICT PROGRAMS	40,584	39,323	48,143	0.97	21,910	0.44	21,910	21,910	0.44
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Area 290 OTHER PROGRAMS

300	PURCHASED SRVS	3,944	4,755	10,000	0.00	10,000	0.00	10,000	10,000	0.00
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Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

Total Area	290	OTHER PROGRAMS	3,944	4,755	10,000	0.00	10,000	0.00	10,000	10,000	0.00
Area	320	SPECIAL EDUCATION									
100		SALARIES	605	1,133	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	204	343	0	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	809	1,476	0	0.00	0	0.00	0	0	0.00
Total Function	1280	ALTERNATIVE EDUCATION	45,337	45,554	58,143	0.97	31,910	0.44	31,910	31,910	0.44
Function	1281	PUBLIC ALTERNATIVE PROGRAMS									
Area	050	GENERAL CLASSROOM INSTRUCTION									
400		SUPPLIES & MATERIALS	10,525	30,128	16,000	0.00	0	0.00	0	0	0.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	10,525	30,128	16,000	0.00	0	0.00	0	0	0.00
Total Function	1281	PUBLIC ALTERNATIVE PROGRAMS	10,525	30,128	16,000	0.00	0	0.00	0	0	0.00
Function	1291	ENGLISH SECOND LANGUAGE									
Area	280	English Language Learner Programs									
100		SALARIES	14,779	27,797	33,206	0.55	27,117	0.30	27,117	27,117	0.30
200		ASSOCIATED PAYROLL COSTS	11,512	7,553	10,574	0.00	10,099	0.00	10,099	10,099	0.00
Total Area	280	English Language Learner Programs	26,291	35,350	43,780	0.55	37,216	0.30	37,216	37,216	0.30
Total Function	1291	ENGLISH SECOND LANGUAGE	26,291	35,350	43,780	0.55	37,216	0.30	37,216	37,216	0.30
Major Function	1000	INSTRUCTION	2,272,166	2,335,716	2,887,882	23.02	2,768,075	19.92	2,768,075	2,768,075	19.92
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES									
Area	000	DISTRICT PROGRAMS									
400		SUPPLIES & MATERIALS	14	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	DISTRICT PROGRAMS	14	0	0	0.00	0	0.00	0	0	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	14	0	0	0.00	0	0.00	0	0	0.00
Function	2120	GUIDANCE SERVICES									
Area	000	DISTRICT PROGRAMS									
100		SALARIES	102,398	104,806	114,332	2.00	58,589	1.48	58,589	58,589	1.48

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function 2120 GUIDANCE SERVICES

Area 000 DISTRICT PROGRAMS

200 ASSOCIATED PAYROLL COSTS	51,969	43,905	55,904	0.00	22,277	0.00	22,277	22,277	0.00
300 PURCHASED SRVS	26,867	28,458	34,600	0.00	34,600	0.00	34,600	34,600	0.00
400 SUPPLIES & MATERIALS	1,524	2,099	2,500	0.00	2,500	0.00	2,500	2,500	0.00

Total Area 000 DISTRICT PROGRAMS	182,758	179,267	207,336	2.00	117,966	1.48	117,966	117,966	1.48
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Total Function 2120 GUIDANCE SERVICES	182,758	179,267	207,336	2.00	117,966	1.48	117,966	117,966	1.48
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Function 2130 HEALTH SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	14,850	14,636	16,500	0.00	13,000	0.00	13,000	13,000	0.00
400 SUPPLIES & MATERIALS	167	0	700	0.00	600	0.00	600	600	0.00

Total Area 000 DISTRICT PROGRAMS	15,017	14,636	17,200	0.00	13,600	0.00	13,600	13,600	0.00
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Total Function 2130 HEALTH SERVICES	15,017	14,636	17,200	0.00	13,600	0.00	13,600	13,600	0.00
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Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES

Area 000 DISTRICT PROGRAMS

100 SALARIES	0	0	0	0.00	5,670	0.00	5,670	5,670	0.00
200 ASSOCIATED PAYROLL COSTS	0	0	0	0.00	2,112	0.00	2,112	2,112	0.00
300 PURCHASED SRVS	0	190	0	0.00	0	0.00	0	0	0.00

Total Area 000 DISTRICT PROGRAMS	0	190	0	0.00	7,782	0.00	7,782	7,782	0.00
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Total Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES	0	190	0	0.00	7,782	0.00	7,782	7,782	0.00
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Function 2220 EDUCATIONAL MEDIA SERVICES

Area 000 DISTRICT PROGRAMS

400 SUPPLIES & MATERIALS	495	525	600	0.00	500	0.00	500	500	0.00
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Total Area 000 DISTRICT PROGRAMS	495	525	600	0.00	500	0.00	500	500	0.00
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Total Function 2220 EDUCATIONAL MEDIA SERVICES	495	525	600	0.00	500	0.00	500	500	0.00
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Function 2410 OFFICE OF THE PRINCIPAL

Area 000 DISTRICT PROGRAMS

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830 YC HIGH SCHOOL 9-12

Fund 100 GENERAL FUND

Function 2410 OFFICE OF THE PRINCIPAL

Area 000 DISTRICT PROGRAMS

100	SALARIES	323,108	335,697	349,643	3.50	388,286	3.88	388,286	388,286	3.88
200	ASSOCIATED PAYROLL COSTS	162,688	157,558	174,785	0.00	162,896	0.00	162,896	162,896	0.00
300	PURCHASED SRVS	4,254	6,335	10,500	0.00	9,800	0.00	9,800	9,800	0.00
400	SUPPLIES & MATERIALS	3,305	2,196	5,000	0.00	9,500	0.00	9,500	9,500	0.00
600	OTH OBJECTS	1,290	1,390	1,500	0.00	1,500	0.00	1,500	1,500	0.00

Total Area	000	DISTRICT PROGRAMS	494,645	503,176	541,428	3.50	571,982	3.88	571,982	571,982	3.88
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Total Function	2410	OFFICE OF THE PRINCIPAL	494,645	503,176	541,428	3.50	571,982	3.88	571,982	571,982	3.88
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Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES

Area 000 DISTRICT PROGRAMS

100	SALARIES	130,467	141,872	185,429	3.34	162,788	3.00	162,788	162,788	3.00
200	ASSOCIATED PAYROLL COSTS	63,255	61,592	87,301	0.00	78,353	0.00	78,353	78,353	0.00
300	PURCHASED SRVS	205,947	236,281	310,929	0.00	314,600	0.00	314,600	314,600	0.00
400	SUPPLIES & MATERIALS	23,428	38,913	31,000	0.00	29,000	0.00	29,000	29,000	0.00
500	CAPITAL OUTLAY	0	999	0	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS	2,947	898	11,000	0.00	14,800	0.00	14,800	14,800	0.00

Total Area	000	DISTRICT PROGRAMS	426,044	480,554	625,659	3.34	599,541	3.00	599,541	599,541	3.00
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Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	426,044	480,554	625,659	3.34	599,541	3.00	599,541	599,541	3.00
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Function 2550 STUDENT TRANSPORTATION SERVICES

Area 000 DISTRICT PROGRAMS

300	PURCHASED SRVS	49,098	43,052	45,000	0.00	35,000	0.00	35,000	35,000	0.00
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Total Area	000	DISTRICT PROGRAMS	49,098	43,052	45,000	0.00	35,000	0.00	35,000	35,000	0.00
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Total Function	2550	STUDENT TRANSPORTATION SERVICES	49,098	43,052	45,000	0.00	35,000	0.00	35,000	35,000	0.00
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Function 2660 TECHNOLOGY SERVICES

Area 000 DISTRICT PROGRAMS

400	SUPPLIES & MATERIALS	2,445	25	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	0	25,000	0.00	0	0.00	0	0	0.00

Total Area	000	DISTRICT PROGRAMS	2,445	25	25,000	0.00	0	0.00	0	0	0.00
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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 830	YC HIGH SCHOOL 9-12										
	Total Function 2660	TECHNOLOGY SERVICES	2,445	25	25,000	0.00	0	0.00	0	0	0.00
	Major Function 2000	SUPPORT SERVICES	1,170,517	1,221,426	1,462,223	8.84	1,346,371	8.36	1,346,371	1,346,371	8.36
	Total Fund 100	GENERAL FUND	3,442,684	3,557,142	4,350,105	31.86	4,114,446	28.28	4,114,446	4,114,446	28.28
Total Center	830	YC HIGH SCHOOL 9-12	3,442,684	3,557,142	4,350,105	31.86	4,114,446	28.28	4,114,446	4,114,446	28.28
Grand Totals:			3,442,684	3,557,142	4,350,105	31.86	4,114,446	28.28	4,114,446	4,114,446	28.28

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

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 850 YCSD

Fund 100 GENERAL FUND

Function 1210 TALENTED & GIFTED

Area 000 DISTRICT PROGRAMS

400 SUPPLIES & MATERIALS	1,275	337	2,000	0.00	0	0.00	0	0	0.00
Total Area	1,275	337	2,000	0.00	0	0.00	0	0	0.00
Total Function	1,275	337	2,000	0.00	0	0.00	0	0	0.00

Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS

Area 320 SPECIAL EDUCATION

300 PURCHASED SRVS	58,994	93,241	25,000	0.00	105,000	0.00	105,000	105,000	0.00
Total Area	58,994	93,241	25,000	0.00	105,000	0.00	105,000	105,000	0.00
Total Function	58,994	93,241	25,000	0.00	105,000	0.00	105,000	105,000	0.00

Function 1250 RESOURCE ROOMS

Area 320 SPECIAL EDUCATION

100 SALARIES	0	0	0	0.00	4,138	0.00	4,138	4,138	0.00
200 ASSOCIATED PAYROLL COSTS	0	0	0	0.00	1,520	0.00	1,520	1,520	0.00
300 PURCHASED SRVS	26,000	13,000	22,000	0.00	25,300	0.00	25,300	25,300	0.00
400 SUPPLIES & MATERIALS	1,751	873	0	0.00	0	0.00	0	0	0.00
Total Area	27,751	13,873	22,000	0.00	30,958	0.00	30,958	30,958	0.00
Total Function	27,751	13,873	22,000	0.00	30,958	0.00	30,958	30,958	0.00

Function 1285 DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY

Area 000 DISTRICT PROGRAMS

100 SALARIES	349,517	331,968	349,900	3.50	248,862	3.38	248,862	248,862	3.38
200 ASSOCIATED PAYROLL COSTS	190,244	156,185	175,828	0.00	120,144	0.00	120,144	120,144	0.00
300 PURCHASED SRVS	138,950	150,393	205,500	0.00	168,400	0.00	168,400	168,400	0.00
400 SUPPLIES & MATERIALS	49,464	48,450	99,930	0.00	106,500	0.00	106,500	106,500	0.00
Total Area	728,175	686,996	831,158	3.50	643,906	3.38	643,906	643,906	3.38
Total Function	728,175	686,996	831,158	3.50	643,906	3.38	643,906	643,906	3.38

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 850 YCSD

PROGRAMS- ALLIANCE ACADEMY

Function 1291 ENGLISH SECOND LANGUAGE

Area 280 English Language Learner Programs

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

Total Area	280	English Language Learner Programs	5,001	310	2,500	0.00	0	0.00	0	0	0.00
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Total Function	1291	ENGLISH SECOND LANGUAGE	5,001	310	2,500	0.00	0	0.00	0	0	0.00
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Function 1400 SUMMER SCHOOL PROGRAMS

Area 000 DISTRICT PROGRAMS

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

Total Area	000	DISTRICT PROGRAMS	2,258	2,404	26,090	0.00	0	0.00	0	0	0.00
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Total Function	1400	SUMMER SCHOOL PROGRAMS	2,258	2,404	26,090	0.00	0	0.00	0	0	0.00
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Function 2115 STUDENT SAFETY

Area 000 DISTRICT PROGRAMS

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

Total Area	000	DISTRICT PROGRAMS	12,600	12,500	17,000	0.00	0	0.00	0	0	0.00
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Total Function	2115	STUDENT SAFETY	12,600	12,500	17,000	0.00	0	0.00	0	0	0.00
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Function 2120 GUIDANCE SERVICES

Area 000 DISTRICT PROGRAMS

400 SUPPLIES & MATERIALS	0	1,426	0	0.00	0	0.00	0	0	0.00
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Total Area	000	DISTRICT PROGRAMS	0	1,426	0	0.00	0	0.00	0	0	0.00
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Total Function	2120	GUIDANCE SERVICES	0	1,426	0	0.00	0	0.00	0	0	0.00
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Function 2130 HEALTH SERVICES

Area 000 DISTRICT PROGRAMS

300 PURCHASED SRVS	0	0	0	0.00	19,200	0.00	19,200	19,200	0.00
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Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 850 YCSD

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

Requirements Report

2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 850 YCSD

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

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
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Center 850 YCSD

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

Requirements Report

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 Adopted FTE 2026-27 Proposed 2627 Proposed FTE 2026-27 Approved 2026-27 Adopted 2026-27 Adopted FTE 2627 FTE

Center 850 YCSD

Fund	100	GENERAL FUND									
Function	6110	OPERATING CONTINGENCY									
Area	000	DISTRICT PROGRAMS									
800	OTHER USES OF FUNDS		0	0	2,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Area	000	DISTRICT PROGRAMS	0	0	2,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function	6110	OPERATING CONTINGENCY	0	0	2,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
Area	000	DISTRICT PROGRAMS									
800	OTHER USES OF FUNDS		0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Area	000	DISTRICT PROGRAMS	0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Fund	100	GENERAL FUND	4,412,863	4,616,919	6,561,495	12.25	7,109,041	14.38	7,109,041	7,109,041	14.38
Total Center	850	YCSD	4,412,863	4,616,919	6,561,495	12.25	7,109,041	14.38	7,109,041	7,109,041	14.38
Grand Totals:			4,412,863	4,616,919	6,561,495	12.25	7,109,041	14.38	7,109,041	7,109,041	14.38

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

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100 GENERAL FUND											
Function 1000	INSTRUCTION										
100	SALARIES		4,261,458	4,499,947	5,334,943	84.59	5,099,616	77.85	5,099,616	5,099,616	77.85
200	ASSOCIATED PAYROLL COSTS		2,330,143	2,243,881	2,878,998	0.00	2,660,967	0.00	2,660,967	2,660,967	0.00
300	PURCHASED SRVS		524,549	653,292	634,837	0.00	549,714	0.00	549,714	549,714	0.00
400	SUPPLIES & MATERIALS		249,318	161,061	253,696	0.00	243,325	0.00	243,325	243,325	0.00
500	CAPITAL OUTLAY		6,000	0	0	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS		31,081	34,166	35,400	0.00	28,800	0.00	28,800	28,800	0.00
Total Function 1000	INSTRUCTION		7,402,550	7,592,347	9,137,874	84.59	8,582,422	77.85	8,582,422	8,582,422	77.85
Function 2000	SUPPORT SERVICES										
100	SALARIES		1,998,648	2,064,670	2,306,376	30.61	2,431,614	31.18	2,431,614	2,431,614	31.18
200	ASSOCIATED PAYROLL COSTS		1,004,493	998,280	1,170,308	0.00	1,207,337	0.00	1,207,337	1,207,337	0.00
300	PURCHASED SRVS		1,828,847	1,895,975	2,131,695	0.00	2,139,256	0.00	2,139,256	2,139,256	0.00
400	SUPPLIES & MATERIALS		212,970	333,368	264,000	0.00	385,809	0.00	385,809	385,809	0.00
500	CAPITAL OUTLAY		118,905	18,749	148,722	0.00	34,342	0.00	34,342	34,342	0.00
600	OTH OBJECTS		359,067	347,918	369,689	0.00	405,768	0.00	405,768	405,768	0.00
Total Function 2000	SUPPORT SERVICES		5,522,929	5,658,961	6,390,790	30.61	6,604,126	31.18	6,604,126	6,604,126	31.18
Function 5000	OTHER USES										
700	TRANSFERS		835,393	911,557	585,033	0.00	899,221	0.00	899,221	899,221	0.00
Total Function 5000	OTHER USES		835,393	911,557	585,033	0.00	899,221	0.00	899,221	899,221	0.00
Function 6000	CONTINGENCIES										
800	OTHER USES OF FUNDS		0	0	2,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function 6000	CONTINGENCIES		0	0	2,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100 GENERAL FUND										
Function	0000 DISTRICT PROGRAMS									
111	LICENSED SALARIES	3,108,310	3,358,305	3,855,632	56.48	3,838,886	53.95	3,838,886	3,838,886	53.95
112	CLASSIFIED SALARIES	1,450,524	1,554,031	1,867,237	49.72	1,861,932	46.07	1,861,932	1,861,932	46.07
113	ADMINISTRATORS	806,077	735,173	908,420	6.00	955,157	6.00	955,157	955,157	6.00
114	MANAGERIAL-CLASSIFIED- CONF	298,727	262,833	278,001	3.00	295,819	3.00	295,819	295,819	3.00
121	SUBSTITUTES - LICENSED	25,282	17,082	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	246	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	208,192	200,544	285,104	0.00	238,136	0.00	238,136	238,136	0.00
131	EXTRA DUTY LICENSED	61,002	62,254	90,260	0.00	64,284	0.00	64,284	64,284	0.00
132	EXTRA DUTY CLASSIFIED	22,218	27,010	1,500	0.00	0	0.00	0	0	0.00
134	IMPUTED INCOME	1,030	0	0	0.00	9,473	0.00	9,473	9,473	0.00
136	INS OPT OUT INCENTIVE	193,720	218,543	226,157	0.00	250,795	0.00	250,795	250,795	0.00
140	ADDITIONAL SALARY	84,780	128,843	129,008	0.00	16,748	0.00	16,748	16,748	0.00
211	PERS	2	90	0	0.00	252,422	0.00	252,422	252,422	0.00
212	PERS, PICK-UP 6%	335,375	364,226	438,696	0.00	394,151	0.00	394,151	394,151	0.00
213	PERS UAL CONTRIBUTION	1,091,445	973,545	1,428,130	0.00	1,303,728	0.00	1,303,728	1,303,728	0.00
220	FICA/MEDICARE	470,871	492,706	574,361	0.00	553,476	0.00	553,476	553,476	0.00
231	WORKERS' COMPENSATION	21,865	25,516	26,729	0.00	28,717	0.00	28,717	28,717	0.00
233	PAID FAMILY MED LEAVE INS	23,656	25,779	29,644	0.00	28,942	0.00	28,942	28,942	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	2	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	1,356,804	1,319,118	1,516,966	0.00	1,264,604	0.00	1,264,604	1,264,604	0.00
242	HSA EMPLR PD INS	34,618	41,179	17,780	0.00	42,264	0.00	42,264	42,264	0.00
248	ADMIN TUITION REIMBURSEMENT	0	0	17,000	0.00	0	0.00	0	0	0.00
310	INSTR, PROF & TECH SRVS	489,661	562,663	577,830	0.00	516,914	0.00	516,914	516,914	0.00
311	SUBSTITUTE SRVS	217,914	316,406	299,000	0.00	209,650	0.00	209,650	209,650	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL :	4,270	495	5,300	0.00	1,850	0.00	1,850	1,850	0.00
319	OTHER INSTR, PROF & TECH SRVS	0	0	0	0.00	19,200	0.00	19,200	19,200	0.00
322	REPAIRS & MAINTENANCE SRVS	164,033	128,245	108,000	0.00	121,660	0.00	121,660	121,660	0.00
324	RENTALS	11,950	7,503	12,750	0.00	21,250	0.00	21,250	21,250	0.00
325	ELECTRICITY	188,514	216,131	235,600	0.00	295,198	0.00	295,198	295,198	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100 GENERAL FUND										
Function 0000	DISTRICT PROGRAMS									
326	FUEL	128,266	108,794	180,508	0.00	129,455	0.00	129,455	129,455	0.00
327	WATER AND SEWAGE	124,604	155,417	211,364	0.00	281,159	0.00	281,159	281,159	0.00
328	GARBAGE	16,077	18,603	17,304	0.00	23,438	0.00	23,438	23,438	0.00
331	REIMB STUDENT TRNSP	782,727	816,201	830,000	0.00	833,600	0.00	833,600	833,600	0.00
332	NON-REIMB STUDENT TRNSP	46,204	47,193	45,000	0.00	38,000	0.00	38,000	38,000	0.00
340	TRAVEL	207	1,295	5,500	0.00	0	0.00	0	0	0.00
341	TRAVEL, IN/DISTRICT	0	1,200	212	0.00	100	0.00	100	100	0.00
342	TRAVEL, OUT/DISTRICT	18,614	28,322	32,652	0.00	30,550	0.00	30,550	30,550	0.00
351	TELEPHONE	11,832	12,506	13,112	0.00	14,788	0.00	14,788	14,788	0.00
353	POSTAGE	5,880	4,495	10,100	0.00	8,600	0.00	8,600	8,600	0.00
354	ADVERTISING	2,533	1,193	4,000	0.00	2,000	0.00	2,000	2,000	0.00
355	PRINTING & BINDING	22,142	23,677	28,900	0.00	23,200	0.00	23,200	23,200	0.00
359	OTH COMMUNICATION SRVS	39,111	37,585	41,400	0.00	41,400	0.00	41,400	41,400	0.00
381	AUDIT SRVS	35,400	22,930	40,000	0.00	45,000	0.00	45,000	45,000	0.00
382	LEGAL SRVS	8,413	78	4,000	0.00	5,000	0.00	5,000	5,000	0.00
388	ELECTION SRVS	0	0	5,000	0.00	0	0.00	0	0	0.00
389	OTH NON-INSTR PROF & TECH SRVS	27,258	31,993	49,000	0.00	26,958	0.00	26,958	26,958	0.00
390	OTH GEN PROF & TECHNICAL SRVS	7,785	6,342	10,000	0.00	0	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	163,035	177,218	202,491	0.00	216,022	0.00	216,022	216,022	0.00
411	MEETING/FOOD COSTS	0	0	0	0.00	500	0.00	500	500	0.00
420	TEXTBOOKS	146,100	38,151	84,500	0.00	75,000	0.00	75,000	75,000	0.00
430	LIBRARY BOOKS	2,459	2,112	3,100	0.00	1,000	0.00	1,000	1,000	0.00
440	PERIODICALS	643	0	1,000	0.00	0	0.00	0	0	0.00
460	NON-CON SUPPLES	38,963	44,905	76,400	0.00	54,830	0.00	54,830	54,830	0.00
470	COMPUTER SOFTWARE	88,849	132,248	149,505	0.00	150,682	0.00	150,682	150,682	0.00
480	COMPUTER HARDWARE	22,241	99,797	700	0.00	131,100	0.00	131,100	131,100	0.00
520	BUILDINGS ACQUISITION	0	0	28,722	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTH THAN BLDGS	9,999	999	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADD EQUIPMENT	41,750	17,750	15,000	0.00	20,000	0.00	20,000	20,000	0.00
542	REPLACE EQUIPMENT	25,610	0	30,000	0.00	0	0.00	0	0	0.00
550	TECHNOLOGY	47,546	0	75,000	0.00	14,342	0.00	14,342	14,342	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 100 GENERAL FUND										
Function 0000	DISTRICT PROGRAMS									
610	REDEMPTION OF PRINCIPAL DEBT	43,604	56,522	31,000	0.00	23,200	0.00	23,200	23,200	0.00
620	INTEREST	798	2,018	5,300	0.00	4,300	0.00	4,300	4,300	0.00
630	UNRECOVERABLE BAD DEBT	57,327	7,555	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	31,988	36,643	39,250	0.00	38,000	0.00	38,000	38,000	0.00
651	LIABILITY INSURANCE	44,262	56,015	66,009	0.00	66,009	0.00	66,009	66,009	0.00
653	PROPERTY INSURANCE PREMIUMS	212,170	223,331	263,530	0.00	303,059	0.00	303,059	303,059	0.00
710	FUND MODIFICATIONS	0	293,707	293,707	0.00	0	0.00	0	0	0.00
790	OTHER TRANSFERS	121,043	400,000	0	0.00	0	0.00	0	0	0.00
791	TRANSFER TO BUILDING FUND	562,350	117,600	124,700	0.00	129,000	0.00	129,000	129,000	0.00
793	TRANSFER TO TEXTBOOK FUND	0	0	0	0.00	291,200	0.00	291,200	291,200	0.00
794	TRANSFER TO CAFETERIA	75,000	0	66,376	0.00	66,376	0.00	66,376	66,376	0.00
795	TRANSFER TO EMP BENEFIT FUND	77,000	100,250	100,250	0.00	412,645	0.00	412,645	412,645	0.00
810	PLANNED RESERVE	0	0	2,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
820	RESERVED FOR NEXT YEAR	0	0	0	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function 0000	DISTRICT PROGRAMS	13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02	18,085,769	18,085,769	109.02
Total Fund 100	GENERAL FUND	13,760,872	14,162,865	18,113,697	115.20	18,085,769	109.02	18,085,769	18,085,769	109.02

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SPECIAL RESOURCES FUND

Revenue Assumptions

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

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

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

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

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

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

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

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

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

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

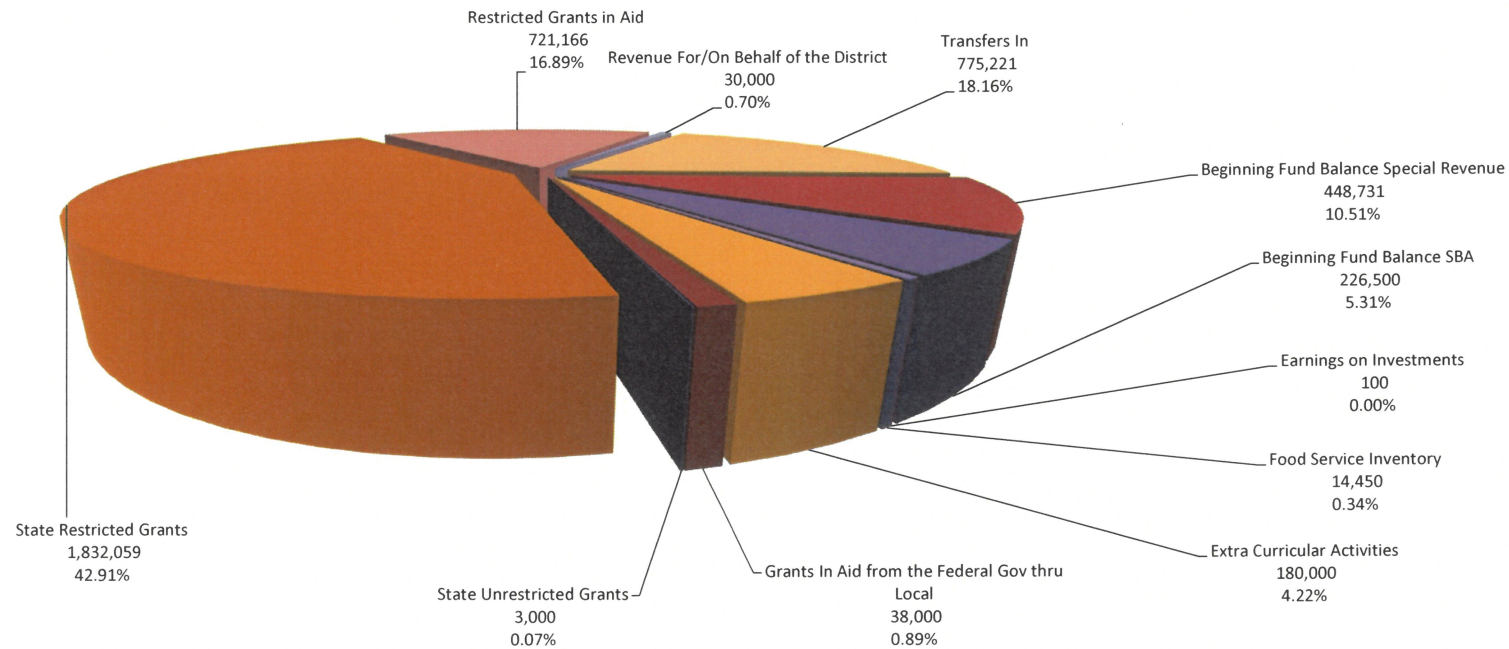
The Food Services Program has been budgeted with a slight decrease of approximately **\$10,000** compared to the 2025–26 adopted budget, based on revised estimates of local revenue from daily sales as the district operates under the Community Eligibility Provision (CEP).

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 200	SPECIAL REVENUE FUNDS									
	1500 EARNINGS ON INVESTMENTS	1	826	0	0.00	100	0.00	100	100	0.00
	1600 FOOD SERVICE	104,907	23,192	12,500	0.00	14,450	0.00	14,450	14,450	0.00
	1700 EXTRACURRICULAR ACTIVITIES	0	0	203,000	0.00	180,000	0.00	180,000	180,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	264,158	222,276	122,500	0.00	38,000	0.00	38,000	38,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	369,065	246,294	338,000	0.00	232,550	0.00	232,550	232,550	0.00
	2100 INTERMEDIATE UNRESTRICTED REV	8,193	503	0	0.00	0	0.00	0	0	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	8,193	503	0	0.00	0	0.00	0	0	0.00
	3100 UNRESTRICTED GRANTS-IN-AID	2,294	2,250	3,000	0.00	3,000	0.00	3,000	3,000	0.00
	3200 RESTRICTED GRANTS-IN-AID	1,216,718	1,898,209	1,924,095	0.00	1,832,059	0.00	1,832,059	1,832,059	0.00
	3000 REVENUE FROM STATE SOURCES	1,219,012	1,900,460	1,927,095	0.00	1,835,059	0.00	1,835,059	1,835,059	0.00
	4500 RESTRICTED REVENUE FROM FED C	894,797	795,468	694,409	0.00	721,166	0.00	721,166	721,166	0.00
	4900 REVENUE FOR/ON BEHALF OF THE L	24,805	23,268	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	919,602	818,736	724,409	0.00	751,166	0.00	751,166	751,166	0.00
	5200 INTERFUND TRANSFERS	152,000	393,957	260,826	0.00	775,221	0.00	775,221	775,221	0.00
	5400 RESOURCES - BEGINNING FUND BAL	503,407	285,641	507,715	0.00	448,731	0.00	448,731	448,731	0.00
	5000 OTHER SOURCES	655,407	679,598	768,541	0.00	1,223,952	0.00	1,223,952	1,223,952	0.00
	9700 FUND EQUITY	(503,407)	(285,641)	0	0.00	226,500	0.00	226,500	226,500	0.00
	9000 OTHER UNRESERVED FUND BALANCE	(503,407)	(285,641)	0	0.00	226,500	0.00	226,500	226,500	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	2,667,872	3,359,949	3,758,045	0.00	4,269,227	0.00	4,269,227	4,269,227	0.00

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



Description:

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

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

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

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

Transfers - Resources transferred from another fund.

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

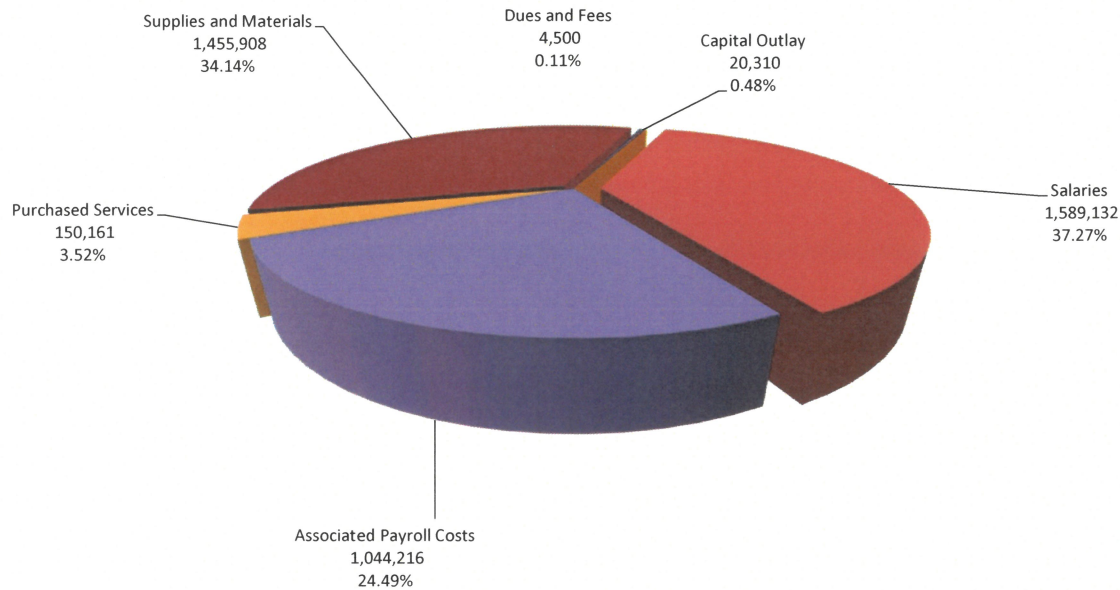
TOTAL RESOURCES - SPECIAL REVENUE FUNDS

4,269,227

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund	200	SPECIAL REVENUE FUNDS								
Function	0000	DISTRICT PROGRAMS								
100	SALARIES	1,061,543	1,296,341	1,423,074	22.74	1,589,132	22.47	1,589,132	1,589,132	22.47
200	ASSOCIATED PAYROLL COSTS	614,438	658,715	892,876	0.00	1,044,216	0.00	1,044,216	1,044,216	0.00
300	PURCHASED SRVS	156,938	275,977	287,361	0.00	150,161	0.00	150,161	150,161	0.00
400	SUPPLIES & MATERIALS	630,507	698,082	1,105,708	0.00	1,455,908	0.00	1,455,908	1,455,908	0.00
500	CAPITAL OUTLAY	107,990	179,533	42,076	0.00	20,310	0.00	20,310	20,310	0.00
600	OTH OBJECTS	67,059	73,096	6,950	0.00	4,500	0.00	4,500	4,500	0.00
700	TRANSFERS	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Fund	200	2,638,474	3,181,743	3,758,045	22.74	4,269,227	22.47	4,269,227	4,269,227	22.47

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



Description:

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

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

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

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

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

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

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

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

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

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

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 200	SPECIAL REVENUE FUNDS									
	1900 OTHER REVENUE FROM LOCAL SOU	0	0	(500)	0.00	21,000	0.00	21,000	21,000	0.00
	3200 RESTRICTED GRANTS-IN-AID	0	0	28,203	0.00	37,000	0.00	37,000	37,000	0.00
	4500 RESTRICTED REVENUE FROM FED C	0	0	6,191	0.00	37,000	0.00	37,000	37,000	0.00
	5200 INTERFUND TRANSFERS	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	0	0	33,894	0.00	100,000	0.00	100,000	100,000	0.00

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

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 200	SPECIAL REVENUE FUNDS										
Function 1000	INSTRUCTION										
100	SALARIES		0	0	7,233	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	0	4,441	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		0	0	2,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		0	0	(24,620)	0.00	45,000	0.00	45,000	45,000	0.00
Total Function 1000	INSTRUCTION		0	0	(10,946)	0.00	45,000	0.00	45,000	45,000	0.00
Function 2000	SUPPORT SERVICES										
300	PURCHASED SRVS		0	0	41,934	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		0	0	2,906	0.00	45,000	0.00	45,000	45,000	0.00
Total Function 2000	SUPPORT SERVICES		0	0	44,840	0.00	45,000	0.00	45,000	45,000	0.00
Function 3000	ENTERPRISE AND COMMUNITY SERVICES										
400	SUPPLIES & MATERIALS		0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 3000	ENTERPRISE AND COMMUNITY SERVICES		0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Function 5000	OTHER USES										
700	TRANSFERS		0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 5000	OTHER USES		0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Fund 200	SPECIAL REVENUE FUNDS		0	0	33,894	0.00	100,000	0.00	100,000	100,000	0.00

Yamhill-Carlton School District No. 1
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 201	TITLE IA									
	4500 RESTRICTED REVENUE FROM FED C	187,701	209,909	201,432	0.00	205,873	0.00	205,873	205,873	0.00
Total Fund 201	TITLE IA	187,701	209,909	201,432	0.00	205,873	0.00	205,873	205,873	0.00

Yamhill-Carlton School District No. 1
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Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 201	TITLE IA									
Function 1000	INSTRUCTION									
100	SALARIES	108,845	122,733	142,782	2.81	128,531	2.88	128,531	128,531	2.88
200	ASSOCIATED PAYROLL COSTS	76,148	56,473	58,150	0.00	56,574	0.00	56,574	56,574	0.00
300	PURCHASED SRVS	1,426	20,416	0	0.00	19,768	0.00	19,768	19,768	0.00
600	OTH OBJECTS	0	10,337	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION	186,419	209,960	200,932	2.81	204,873	2.88	204,873	204,873	2.88
Function 2000	SUPPORT SERVICES									
300	PURCHASED SRVS	1,182	0	0	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES	1,182	0	0	0.00	0	0.00	0	0	0.00
Function 3000	ENTERPRISE AND COMMUNITY SERVICES									
400	SUPPLIES & MATERIALS	100	0	500	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 3000	ENTERPRISE AND COMMUNITY SERVICES	100	0	500	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund 201	TITLE IA	187,701	209,960	201,432	2.81	205,873	2.88	205,873	205,873	2.88

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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 202	TITLE IV									
	4500 RESTRICTED REVENUE FROM FED C	10,000	0	0	0.00	16,386	0.00	16,386	16,386	0.00
Total Fund 202	TITLE IV	10,000	0	0	0.00	16,386	0.00	16,386	16,386	0.00

Yamhill-Carlton School District No. 1
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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 202	TITLE IV										
Function 1000	INSTRUCTION										
400	SUPPLIES & MATERIALS		0	0	0	0.00	16,386	0.00	16,386	16,386	0.00
Total Function 1000	INSTRUCTION		0	0	0	0.00	16,386	0.00	16,386	16,386	0.00
Function 2000	SUPPORT SERVICES										
300	PURCHASED SRVS		10,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES		10,000	0	0	0.00	0	0.00	0	0	0.00
Total Fund 202	TITLE IV		10,000	0	0	0.00	16,386	0.00	16,386	16,386	0.00

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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 204	TITLE IIA									
	4500 RESTRICTED REVENUE FROM FED C	7,174	14,248	20,078	0.00	21,199	0.00	21,199	21,199	0.00
Total Fund 204	TITLE IIA	7,174	14,248	20,078	0.00	21,199	0.00	21,199	21,199	0.00

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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 204	TITLE IIA										
Function 1000	INSTRUCTION										
100	SALARIES		3,538	0	5,075	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		1,194	0	1,003	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		0	0	8,228	0.00	21,199	0.00	21,199	21,199	0.00
Total Function 1000	INSTRUCTION		4,732	0	14,306	0.00	21,199	0.00	21,199	21,199	0.00
Function 2000	SUPPORT SERVICES										
100	SALARIES		0	2,158	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	646	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		2,442	10,186	5,772	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		0	1,258	0	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES		2,442	14,248	5,772	0.00	0	0.00	0	0	0.00
Total Fund 204	TITLE IIA		7,174	14,248	20,078	0.00	21,199	0.00	21,199	21,199	0.00

Yamhill-Carlton School District No. 1
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 206	IDEA PART B SECTION 611									
	4500 RESTRICTED REVENUE FROM FED C	217,686	302,157	219,133	0.00	219,133	0.00	219,133	219,133	0.00
Total Fund 206	IDEA PART B SECTION 611	217,686	302,157	219,133	0.00	219,133	0.00	219,133	219,133	0.00

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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund	206	IDEA PART B SECTION 611									
Function	1000	INSTRUCTION									
100	SALARIES		133,418	192,344	142,966	2.46	139,901	2.01	139,901	139,901	2.01
200	ASSOCIATED PAYROLL COSTS		53,507	82,833	76,167	0.00	76,028	0.00	76,028	76,028	0.00
300	PURCHASED SRVS		672	0	0	0.00	3,204	0.00	3,204	3,204	0.00
400	SUPPLIES & MATERIALS		30,089	196	0	0.00	0	0.00	0	0	0.00
Total Function	1000	INSTRUCTION	217,686	275,373	219,133	2.46	219,133	2.01	219,133	219,133	2.01
Total Fund	206	IDEA PART B SECTION 611	217,686	275,373	219,133	2.46	219,133	2.01	219,133	219,133	2.01

Yamhill-Carlton School District No. 1
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 207	IDEA PART B SECTION 619									
	4500 RESTRICTED REVENUE FROM FED C	1,091	0	2,575	0.00	2,575	0.00	2,575	2,575	0.00
Total Fund 207	IDEA PART B SECTION 619	1,091	0	2,575	0.00	2,575	0.00	2,575	2,575	0.00

Yamhill-Carlton School District No. 1
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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund	207	IDEA PART B SECTION 619									
Function	1000	INSTRUCTION									
	300	PURCHASED SRVS	1,091	0	2,575	0.00	2,575	0.00	2,575	2,575	0.00
Total Function	1000	INSTRUCTION	1,091	0	2,575	0.00	2,575	0.00	2,575	2,575	0.00
Total Fund	207	IDEA PART B SECTION 619	1,091	0	2,575	0.00	2,575	0.00	2,575	2,575	0.00

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	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 208 CARL PERKINS GRANT									
4500 RESTRICTED REVENUE FROM FED C	0	0	0	0.00	3,000	0.00	3,000	3,000	0.00
Total Fund 208 CARL PERKINS GRANT	0	0	0	0.00	3,000	0.00	3,000	3,000	0.00

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			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 208	CARL PERKINS GRANT										
Function 1000	INSTRUCTION										
400	SUPPLIES & MATERIALS		0	0	0	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 1000	INSTRUCTION		0	0	0	0.00	3,000	0.00	3,000	3,000	0.00
Total Fund 208	CARL PERKINS GRANT		0	0	0	0.00	3,000	0.00	3,000	3,000	0.00

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Fund 213	ESSER III FUNDS									
	4500 RESTRICTED REVENUE FROM FED C	322,331	7,392	0	0.00	0	0.00	0	0	0.00
Total Fund 213	ESSER III FUNDS	322,331	7,392	0	0.00	0	0.00	0	0	0.00

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

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Fund 215	MAC PROGRAM									
	1900 OTHER REVENUE FROM LOCAL SOU	2,207	1,506	0	0.00	0	0.00	0	0	0.00
Total Fund 215	MAC PROGRAM	2,207	1,506	0	0.00	0	0.00	0	0	0.00

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Fund 215	MAC PROGRAM									
Function 2000	SUPPORT SERVICES									
300	PURCHASED SRVS									
		2,207	1,506	0	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES									
		2,207	1,506	0	0.00	0	0.00	0	0	0.00
Total Fund 215	MAC PROGRAM									
		2,207	1,506	0	0.00	0	0.00	0	0	0.00

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Fund 229	HB 3499 ELOP GRANT									
	3200 RESTRICTED GRANTS-IN-AID	0	0	250,000	0.00	250,000	0.00	250,000	250,000	0.00
Total Fund 229	HB 3499 ELOP GRANT	0	0	250,000	0.00	250,000	0.00	250,000	250,000	0.00

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Fund 229	HB 3499 ELOP GRANT										
Function 1000	INSTRUCTION										
100	SALARIES		0	0	146,191	1.03	98,215	1.25	98,215	98,215	1.25
200	ASSOCIATED PAYROLL COSTS		0	0	17,097	0.00	19,479	0.00	19,479	19,479	0.00
300	PURCHASED SRVS		0	0	21,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		0	0	65,712	0.00	132,306	0.00	132,306	132,306	0.00
Total Function 1000	INSTRUCTION		0	0	250,000	1.03	250,000	1.25	250,000	250,000	1.25
Total Fund 229	HB 3499 ELOP GRANT		0	0	250,000	1.03	250,000	1.25	250,000	250,000	1.25

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Fund 230	MISC GRANTS									
	1900 OTHER REVENUE FROM LOCAL SOU	31,665	7,712	108,000	0.00	500	0.00	500	500	0.00
	2100 INTERMEDIATE UNRESTRICTED REV	8,193	503	0	0.00	0	0.00	0	0	0.00
	3200 RESTRICTED GRANTS-IN-AID	5,735	9,852	39,451	0.00	40,950	0.00	40,950	40,950	0.00
	5400 RESOURCES - BEGINNING FUND BAL	14,911	26,958	19,118	0.00	25,201	0.00	25,201	25,201	0.00
	9700 FUND EQUITY	(14,911)	(26,958)	0	0.00	0	0.00	0	0	0.00
Total Fund 230	MISC GRANTS	45,592	18,066	166,569	0.00	66,651	0.00	66,651	66,651	0.00

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Fund 230	MISC GRANTS										
Function 1000	INSTRUCTION										
100	SALARIES		191	311	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		64	89	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		11,646	4,132	5,000	0.00	1,450	0.00	1,450	1,450	0.00
400	SUPPLIES & MATERIALS		7,402	3,746	100,488	0.00	48,986	0.00	48,986	48,986	0.00
Total Function 1000	INSTRUCTION		19,303	8,278	105,488	0.00	50,436	0.00	50,436	50,436	0.00
Function 2000	SUPPORT SERVICES										
100	SALARIES		2,053	1,349	1,845	0.05	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		447	410	527	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		8,193	5,000	50,000	0.00	1,009	0.00	1,009	1,009	0.00
400	SUPPLIES & MATERIALS		3,550	7,695	8,709	0.00	15,206	0.00	15,206	15,206	0.00
Total Function 2000	SUPPORT SERVICES		14,242	14,455	61,081	0.05	16,215	0.00	16,215	16,215	0.00
Total Fund 230	MISC GRANTS		33,546	22,733	166,569	0.05	66,651	0.00	66,651	66,651	0.00

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Fund 235	CTE REVITALIZATION GRANT									
	5400 RESOURCES - BEGINNING FUND BAL	29,597	29,597	29,597	0.00	0	0.00	0	0	0.00
	9700 FUND EQUITY	(29,597)	(29,597)	0	0.00	0	0.00	0	0	0.00
Total Fund 235	CTE REVITALIZATION GRANT	0	0	29,597	0.00	0	0.00	0	0	0.00

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Fund	235	CTE REVITALIZATION GRANT									
Function	1000	INSTRUCTION									
400	SUPPLIES & MATERIALS		0	0	29,597	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY		0	23,230	0	0.00	0	0.00	0	0	0.00
Total Function 1000 INSTRUCTION			0	23,230	29,597	0.00	0	0.00	0	0	0.00
Total Fund	235	CTE REVITALIZATION GRANT		0	23,230	29,597	0.00	0	0.00	0	0.00

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Fund 238	CAREER PATHWAYS									
	3200 RESTRICTED GRANTS-IN-AID	4,000	4,000	4,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Fund 238	CAREER PATHWAYS	4,000	4,000	4,000	0.00	4,000	0.00	4,000	4,000	0.00

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Fund 238	CAREER PATHWAYS										
Function 1000	INSTRUCTION										
100	SALARIES		1,497	1,537	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		503	463	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		2,000	2,000	4,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Function 1000	INSTRUCTION		4,000	4,000	4,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Fund 238	CAREER PATHWAYS		4,000	4,000	4,000	0.00	4,000	0.00	4,000	4,000	0.00

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Fund 239	MEASURE 99 - OUTDOOR SCHOOL									
	3200 RESTRICTED GRANTS-IN-AID	38,708	35,155	68,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Fund 239	MEASURE 99 - OUTDOOR SCHOOL	38,708	35,155	68,000	0.00	30,000	0.00	30,000	30,000	0.00

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

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Fund 251	STUDENT INVESTMENT ACCOUNT									
	3200 RESTRICTED GRANTS-IN-AID	779,857	1,297,517	1,027,319	0.00	1,069,250	0.00	1,069,250	1,069,250	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	779,857	1,297,517	1,027,319	0.00	1,069,250	0.00	1,069,250	1,069,250	0.00

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

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

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

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Fund 253	EARLY LITERACY GRANT									
	3200 RESTRICTED GRANTS-IN-AID	74,148	113,093	90,173	0.00	0	0.00	0	0	0.00
Total Fund 253	EARLY LITERACY GRANT	74,148	113,093	90,173	0.00	0	0.00	0	0	0.00

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

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Fund 254	SPED STIPENDS SB5701									
	3200 RESTRICTED GRANTS-IN-AID	0	15,605	0	0.00	0	0.00	0	0	0.00
Total Fund 254	SPED STIPENDS SB5701	0	15,605	0	0.00	0	0.00	0	0	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 254	SPED STIPENDS SB5701									
Function 1000	INSTRUCTION									
100	SALARIES	0	15,159	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION	0	15,159	0	0.00	0	0.00	0	0	0.00
Function 2000	SUPPORT SERVICES									
100	SALARIES	0	446	0	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES	0	446	0	0.00	0	0.00	0	0	0.00
Total Fund 254	SPED STIPENDS SB5701	0	15,605	0	0.00	0	0.00	0	0	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 255	SAFE SCHOOL CULTURE GRANT									
	3200 RESTRICTED GRANTS-IN-AID	4,190	3,722	0	0.00	0	0.00	0	0	0.00
Total Fund 255	SAFE SCHOOL CULTURE GRANT	4,190	3,722	0	0.00	0	0.00	0	0	0.00

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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 255	SAFE SCHOOL CULTURE GRANT										
Function 1000	INSTRUCTION										
100	SALARIES		0	40	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	3	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION		0	43	0	0.00	0	0.00	0	0	0.00
Function 2000	SUPPORT SERVICES										
100	SALARIES		748	981	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		210	295	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SRVS		2,982	1,908	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS		250	496	0	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES		4,190	3,679	0	0.00	0	0.00	0	0	0.00
Total Fund 255	SAFE SCHOOL CULTURE GRANT		4,190	3,722	0	0.00	0	0.00	0	0	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund	258 EIIS Grant									
Function	2000 SUPPORT SERVICES									
	200 ASSOCIATED PAYROLL COSTS	0	6,462	0	0.00	0	0.00	0	0	0.00
Total Function	2000 SUPPORT SERVICES	0	6,462	0	0.00	0	0.00	0	0	0.00
Total Fund	258 EIIS Grant	0	6,462	0	0.00	0	0.00	0	0	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 261	TAP GRANT ODE									
	3200 RESTRICTED GRANTS-IN-AID	46,500	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Fund 261	TAP GRANT ODE	46,500	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
<hr/>										
Fund 261 TAP GRANT ODE		<hr/>								
Function	2000 SUPPORT SERVICES									
	300 PURCHASED SRVS	46,500	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
<hr/>										
Total Function	2000 SUPPORT SERVICES	46,500	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
<hr/>										
Total Fund	261 TAP GRANT ODE	46,500	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 262	TEXTBOOK RESERVE									
	5200 INTERFUND TRANSFERS	0	0	94,200	0.00	291,200	0.00	291,200	291,200	0.00
	5400 RESOURCES - BEGINNING FUND BAL	0	0	47,000	0.00	171,714	0.00	171,714	171,714	0.00
Total Fund 262	TEXTBOOK RESERVE	0	0	141,200	0.00	462,914	0.00	462,914	462,914	0.00

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			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
<hr/>											
Fund	262	TEXTBOOK RESERVE									
<hr/>											
Function	1000	INSTRUCTION									
400	SUPPLIES & MATERIALS		0	0	141,200	0.00	462,914	0.00	462,914	462,914	0.00
<hr/>											
Total Function	1000	INSTRUCTION		0	0	141,200	0.00	462,914	0.00	462,914	0.00
<hr/>											
Total Fund	262	TEXTBOOK RESERVE		0	0	141,200	0.00	462,914	0.00	462,914	0.00

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	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 265 UNEMPL/RETIREE RESERVE									
5200 INTERFUND TRANSFERS	52,000	368,957	75,250	0.00	75,250	0.00	75,250	75,250	0.00
5400 RESOURCES - BEGINNING FUND BAL	73,575	114,000	68,000	0.00	148,316	0.00	148,316	148,316	0.00
9700 FUND EQUITY	(73,575)	(114,000)	0	0.00	0	0.00	0	0	0.00
Total Fund 265 UNEMPL/RETIREE RESERVE	52,000	368,957	143,250	0.00	223,566	0.00	223,566	223,566	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 265	UNEMPL/RETIREE RESERVE									
Function 1000	INSTRUCTION									
400	SUPPLIES & MATERIALS	0	120,776	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION	0	120,776	0	0.00	0	0.00	0	0	0.00
Function 2000	SUPPORT SERVICES									
100	SALARIES	1,000	2,500	0	0.00	223,566	0.00	223,566	223,566	0.00
200	ASSOCIATED PAYROLL COSTS	10,575	25,469	143,250	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES	11,575	27,969	143,250	0.00	223,566	0.00	223,566	223,566	0.00
Total Fund 265	UNEMPL/RETIREE RESERVE	11,575	148,745	143,250	0.00	223,566	0.00	223,566	223,566	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 266	TUITION REIMBURSEMENT									
	1900 OTHER REVENUE FROM LOCAL SOU	4,195	0	0	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	25,000	25,000	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	34,210	40,065	40,000	0.00	48,500	0.00	48,500	48,500	0.00
	9700 FUND EQUITY	(34,210)	(40,065)	0	0.00	0	0.00	0	0	0.00
Total Fund 266	TUITION REIMBURSEMENT	29,195	25,000	65,000	0.00	73,500	0.00	73,500	73,500	0.00

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<hr/>										
Fund 266 TUITION REIMBURSEMENT		<hr/>								
Function	2000 SUPPORT SERVICES									
200	ASSOCIATED PAYROLL COSTS	23,340	29,745	65,000	0.00	73,500	0.00	73,500	73,500	0.00
<hr/>										
Total Function	2000 SUPPORT SERVICES	23,340	29,745	65,000	0.00	73,500	0.00	73,500	73,500	0.00
<hr/>										
Total Fund 266	TUITION REIMBURSEMENT	23,340	29,745	65,000	0.00	73,500	0.00	73,500	73,500	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 267	PERS SIDE ACCOUNT									
	5200 INTERFUND TRANSFERS	0	0	0	0.00	312,395	0.00	312,395	312,395	0.00
Total Fund 267	PERS SIDE ACCOUNT	0	0	0	0.00	312,395	0.00	312,395	312,395	0.00

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Fund	267	PERS SIDE ACCOUNT									
Function	1000	INSTRUCTION									
	200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	312,395	0.00	312,395	312,395	0.00
Total Function 1000 INSTRUCTION			0	0	0	0.00	312,395	0.00	312,395	312,395	0.00
Total Fund	267	PERS SIDE ACCOUNT	0	0	0	0.00	312,395	0.00	312,395	312,395	0.00

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Fund 280	STUDENT BODY FUNDS									
	1900 OTHER REVENUE FROM LOCAL SOU	0	83	0	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund 280	STUDENT BODY FUNDS	0	83	0	0.00	1,000	0.00	1,000	1,000	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund	280	STUDENT BODY FUNDS								
Function	1000	INSTRUCTION								
	400	SUPPLIES & MATERIALS								
		0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
Total Function	1000	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund	280	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 281	YCES STUDENT BODY									
	1700 EXTRACURRICULAR ACTIVITIES	0	0	31,000	0.00	15,000	0.00	15,000	15,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	47,702	38,560	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	20,327	44,356	20,000	0.00	0	0.00	0	0	0.00
	9700 FUND EQUITY	(20,327)	(44,356)	0	0.00	20,500	0.00	20,500	20,500	0.00
Total Fund 281	YCES STUDENT BODY	47,702	38,560	51,000	0.00	35,500	0.00	35,500	35,500	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 281	YCES STUDENT BODY									
Function 1000	INSTRUCTION									
400	SUPPLIES & MATERIALS									
		23,672	52,595	51,000	0.00	35,500	0.00	35,500	35,500	0.00
Total Function 1000		23,672	52,595	51,000	0.00	35,500	0.00	35,500	35,500	0.00
Total Fund 281	YCES STUDENT BODY									
		23,672	52,595	51,000	0.00	35,500	0.00	35,500	35,500	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 282	YCIS STUDENT BODY									
	1700 EXTRACURRICULAR ACTIVITIES	0	0	72,000	0.00	25,000	0.00	25,000	25,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	14,927	4,869	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	65,855	0	72,000	0.00	0	0.00	0	0	0.00
	9700 FUND EQUITY	(65,855)	0	0	0.00	56,000	0.00	56,000	56,000	0.00
Total Fund 282	YCIS STUDENT BODY	14,927	4,869	144,000	0.00	81,000	0.00	81,000	81,000	0.00

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			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 282	YCIS STUDENT BODY										
Function 1000	INSTRUCTION										
400	SUPPLIES & MATERIALS		22,016	23,221	144,000	0.00	81,000	0.00	81,000	81,000	0.00
600	OTH OBJECTS		0	91	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION		22,016	23,313	144,000	0.00	81,000	0.00	81,000	81,000	0.00
Total Fund 282	YCIS STUDENT BODY		22,016	23,313	144,000	0.00	81,000	0.00	81,000	81,000	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 283	YCHS STUDENT BODY									
	1500 EARNINGS ON INVESTMENTS	0	825	0	0.00	0	0.00	0	0	0.00
	1700 EXTRACURRICULAR ACTIVITIES	0	0	100,000	0.00	140,000	0.00	140,000	140,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	158,190	160,831	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	237,441	0	200,000	0.00	0	0.00	0	0	0.00
	9700 FUND EQUITY	(237,441)	0	0	0.00	150,000	0.00	150,000	150,000	0.00
Total Fund 283	YCHS STUDENT BODY	158,190	161,656	300,000	0.00	290,000	0.00	290,000	290,000	0.00

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Fund 283	YCHS STUDENT BODY									
Function 1000	INSTRUCTION									
400	SUPPLIES & MATERIALS									
		208,219	179,650	300,000	0.00	290,000	0.00	290,000	290,000	0.00
600	OTH OBJECTS									
		0	2	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION									
		208,219	179,651	300,000	0.00	290,000	0.00	290,000	290,000	0.00
Total Fund 283	YCHS STUDENT BODY									
		208,219	179,651	300,000	0.00	290,000	0.00	290,000	290,000	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 285	ALLIANCE ACADEMY FUNDRAISING									
	1900 OTHER REVENUE FROM LOCAL SOU	5,272	8,421	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	1,741	0	0	0.00	0	0.00	0	0	0.00
	9700 FUND EQUITY	(1,741)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 285	ALLIANCE ACADEMY FUNDRAISING	5,272	8,421	15,000	0.00	15,000	0.00	15,000	15,000	0.00

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			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 285	ALLIANCE ACADEMY FUNDRAISING										
Function 1000	INSTRUCTION										
300	PURCHASED SRVS		5,902	12,303	15,000	0.00	15,000	0.00	15,000	15,000	0.00
400	SUPPLIES & MATERIALS		126	0	0	0.00	0	0.00	0	0	0.00
Total Function 1000	INSTRUCTION		6,028	12,303	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Fund 285	ALLIANCE ACADEMY FUNDRAISING		6,028	12,303	15,000	0.00	15,000	0.00	15,000	15,000	0.00

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

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

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 200	SPECIAL REVENUE FUNDS									
	1500 EARNINGS ON INVESTMENTS	1	826	0	0.00	100	0.00	100	100	0.00
	1600 FOOD SERVICE	104,907	23,192	12,500	0.00	14,450	0.00	14,450	14,450	0.00
	1700 EXTRACURRICULAR ACTIVITIES	0	0	203,000	0.00	180,000	0.00	180,000	180,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOURCES	264,158	222,276	122,500	0.00	38,000	0.00	38,000	38,000	0.00
	2100 INTERMEDIATE UNRESTRICTED REVENUE	8,193	503	0	0.00	0	0.00	0	0	0.00
	3100 UNRESTRICTED GRANTS-IN-AID	2,294	2,250	3,000	0.00	3,000	0.00	3,000	3,000	0.00
	3200 RESTRICTED GRANTS-IN-AID	1,216,718	1,898,209	1,924,095	0.00	1,832,059	0.00	1,832,059	1,832,059	0.00
	4500 RESTRICTED REVENUE FROM FEDERAL C	894,797	795,468	694,409	0.00	721,166	0.00	721,166	721,166	0.00
	4900 REVENUE FOR/ON BEHALF OF THE C	24,805	23,268	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	5200 INTERFUND TRANSFERS	152,000	393,957	260,826	0.00	775,221	0.00	775,221	775,221	0.00
	5400 RESOURCES - BEGINNING FUND BALANCE	503,407	285,641	507,715	0.00	448,731	0.00	448,731	448,731	0.00
	9700 FUND EQUITY	(503,407)	(285,641)	0	0.00	226,500	0.00	226,500	226,500	0.00
Total Fund 200	SPECIAL REVENUE FUNDS	2,667,872	3,359,949	3,758,045	0.00	4,269,227	0.00	4,269,227	4,269,227	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 200	SPECIAL REVENUE FUNDS									
Function 0000	DISTRICT PROGRAMS									
111	LICENSED SALARIES	565,695	681,078	795,191	9.73	756,282	10.76	756,282	756,282	10.76
112	CLASSIFIED SALARIES	245,432	334,937	331,735	11.02	310,933	9.71	310,933	310,933	9.71
113	ADMINISTRATORS	123,576	128,701	136,423	1.00	145,208	1.00	145,208	145,208	1.00
114	MANAGERIAL-CLASSIFIED- CONF	51,805	53,359	57,975	1.00	60,874	1.00	60,874	60,874	1.00
116	SUPPLEMENTAL RETIREMENT STIPENDS	1,000	2,500	0	0.00	223,566	0.00	223,566	223,566	0.00
121	SUBSTITUTES - LICENSED	1,817	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	475	200	17,124	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED	34,323	26,089	41,839	0.00	13,541	0.00	13,541	13,541	0.00
132	EXTRA DUTY CLASSIFIED	5,003	25,719	16,704	0.00	58,739	0.00	58,739	58,739	0.00
134	IMPUTED INCOME	0	(572)	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	32,418	44,330	26,083	0.00	19,989	0.00	19,989	19,989	0.00
211	PERS	135	256	0	0.00	356,214	0.00	356,214	356,214	0.00
212	PERS, PICK-UP 6%	60,525	60,757	66,101	0.00	68,637	0.00	68,637	68,637	0.00
213	PERS UAL CONTRIBUTION	196,702	162,625	209,987	0.00	223,911	0.00	223,911	223,911	0.00
220	FICA/MEDICARE	79,308	93,744	103,039	0.00	95,858	0.00	95,858	95,858	0.00
231	WORKERS' COMPENSATION	3,811	5,026	6,027	0.00	6,259	0.00	6,259	6,259	0.00
232	UNEMPLOYMENT COMPENSATION	1,398	19,468	70,000	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MED LEAVE INS	4,059	4,751	5,272	0.00	5,013	0.00	5,013	5,013	0.00
241	EMPLOYEES INSURANCE	237,094	274,119	360,290	0.00	204,021	0.00	204,021	204,021	0.00
242	HSA EMPLR PD INS	8,065	8,223	7,160	0.00	10,803	0.00	10,803	10,803	0.00
249	STAFF TUITION REIMBURSEMENT	23,340	29,745	65,000	0.00	73,500	0.00	73,500	73,500	0.00
310	INSTR, PROF & TECH SRVS	55,921	60,847	181,115	0.00	70,444	0.00	70,444	70,444	0.00
311	SUBSTITUTE SRVS	10,766	45,366	4,575	0.00	28,767	0.00	28,767	28,767	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL :	0	150	500	0.00	500	0.00	500	500	0.00
322	REPAIRS & MAINTENANCE SRVS	5,054	3,339	0	0.00	4,000	0.00	4,000	4,000	0.00
331	REIMB STUDENT TRNSP	0	472	35	0.00	0	0.00	0	0	0.00
332	NON-REIMB STUDENT TRNSP	3,562	3,069	3,413	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,479	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT/DISTRICT	25,216	5,670	5,000	0.00	1,450	0.00	1,450	1,450	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 200	SPECIAL REVENUE FUNDS									
Function 0000	DISTRICT PROGRAMS									
350	COMMUNICATION	3,260	0	0	0.00	0	0.00	0	0	0.00
374	OTH TUITION	0	5,000	0	0.00	0	0.00	0	0	0.00
383	ARCHITECT/ENGINEER SRVS	0	1,225	0	0.00	0	0.00	0	0	0.00
389	OTH NON-INSTR PROF & TECH SRVS	51,680	150,840	92,723	0.00	45,000	0.00	45,000	45,000	0.00
410	SUPPLIES & MATERIALS	311,548	303,320	633,707	0.00	650,737	0.00	650,737	650,737	0.00
411	MEETING/FOOD COSTS	16,178	23,240	28,055	0.00	4,000	0.00	4,000	4,000	0.00
412	NUTRITION REFUNDS	0	158	0	0.00	0	0.00	0	0	0.00
413	COPY ROOM SUPPLIES	5,721	3,956	5,000	0.00	4,000	0.00	4,000	4,000	0.00
418	CAFETERIA SUPPLIES	11,070	14,368	15,000	0.00	14,000	0.00	14,000	14,000	0.00
420	TEXTBOOKS	7,490	134,375	141,200	0.00	462,914	0.00	462,914	462,914	0.00
450	FOOD	85,681	156,464	163,200	0.00	189,215	0.00	189,215	189,215	0.00
459	FOOD COMMODITIES	24,805	23,268	30,000	0.00	30,000	0.00	30,000	30,000	0.00
460	NON-CON SUPPLIES	18,858	18,052	42,177	0.00	88,409	0.00	88,409	88,409	0.00
470	COMPUTER SOFTWARE	14,784	20,882	47,369	0.00	10,633	0.00	10,633	10,633	0.00
480	COMPUTER HARDWARE	134,373	0	0	0.00	2,000	0.00	2,000	2,000	0.00
520	BUILDINGS ACQUISITION	88,813	156,303	42,076	0.00	20,310	0.00	20,310	20,310	0.00
541	INITIAL & ADD EQUIPMENT	18,725	23,230	0	0.00	0	0.00	0	0	0.00
542	REPLACE EQUIPMENT	452	0	0	0.00	0	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL DEBT	8,780	4,217	0	0.00	0	0.00	0	0	0.00
620	INTEREST	281	94	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	3,601	5,261	3,500	0.00	4,500	0.00	4,500	4,500	0.00
650	LUNCH FUND REIMBURSEMENT	0	79	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	54,397	63,445	3,450	0.00	0	0.00	0	0	0.00
790	OTHER TRANSFERS	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 0000	DISTRICT PROGRAMS	2,638,474	3,181,743	3,758,045	22.74	4,269,227	22.47	4,269,227	4,269,227	22.47
Total Fund 200	SPECIAL REVENUE FUNDS	2,638,474	3,181,743	3,758,045	22.74	4,269,227	22.47	4,269,227	4,269,227	22.47

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DEBT SERVICES FUND

Revenue Assumptions

The general obligation bonds payments are as scheduled:

GO Series 2016B – Property Tax Revenue

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

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

2003 PERS Bond Series B – Debt Service

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

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

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

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

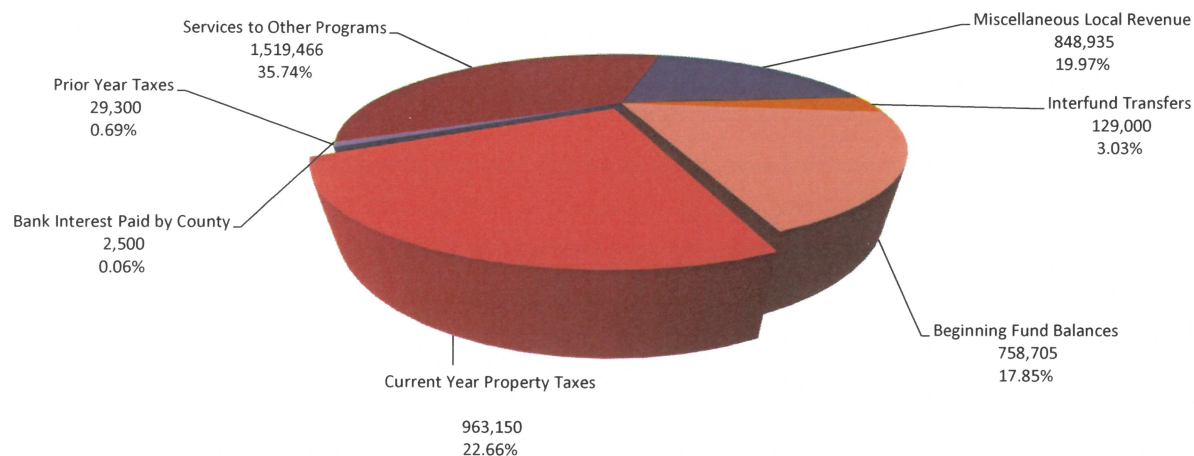
The 2019 General Obligation Bond, Series B, will continue to provide funding for district facility projects, including energy efficiency upgrades as required under Oregon SB 1149. This includes projects contracted through Johnson Controls, Inc. (JCI) and associated miscellaneous equipment or improvements.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

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

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 300 DEBT SERVICE FUNDS									
1100 TAXES	991,837	1,021,614	965,950	0.00	994,950	0.00	994,950	994,950	0.00
1500 EARNINGS ON INVESTMENTS	6,771	7,013	0	0.00	0	0.00	0	0	0.00
1900 OTHER REVENUE FROM LOCAL SOU	1,314,572	1,170,126	1,539,466	0.00	2,368,401	0.00	2,368,401	2,368,401	0.00
1000 REVENUE FROM LOCAL SOURCES	2,313,180	2,198,753	2,505,416	0.00	3,363,351	0.00	3,363,351	3,363,351	0.00
5200 INTERFUND TRANSFERS	233,393	117,600	124,700	0.00	129,000	0.00	129,000	129,000	0.00
5400 RESOURCES - BEGINNING FUND BAL	848,362	928,991	758,705	0.00	758,705	0.00	758,705	758,705	0.00
5000 OTHER SOURCES	1,081,755	1,046,591	883,405	0.00	887,705	0.00	887,705	887,705	0.00
9700 FUND EQUITY	(848,362)	(928,991)	0	0.00	0	0.00	0	0	0.00
9000 OTHER UNRESERVED FUND BALANCE	(848,362)	(928,991)	0	0.00	0	0.00	0	0	0.00
Total Fund 300 DEBT SERVICE FUNDS	2,546,573	2,316,353	3,388,821	0.00	4,251,056	0.00	4,251,056	4,251,056	0.00

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



Description:

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

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

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

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

Transfers - Resources transferred from another fund.

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

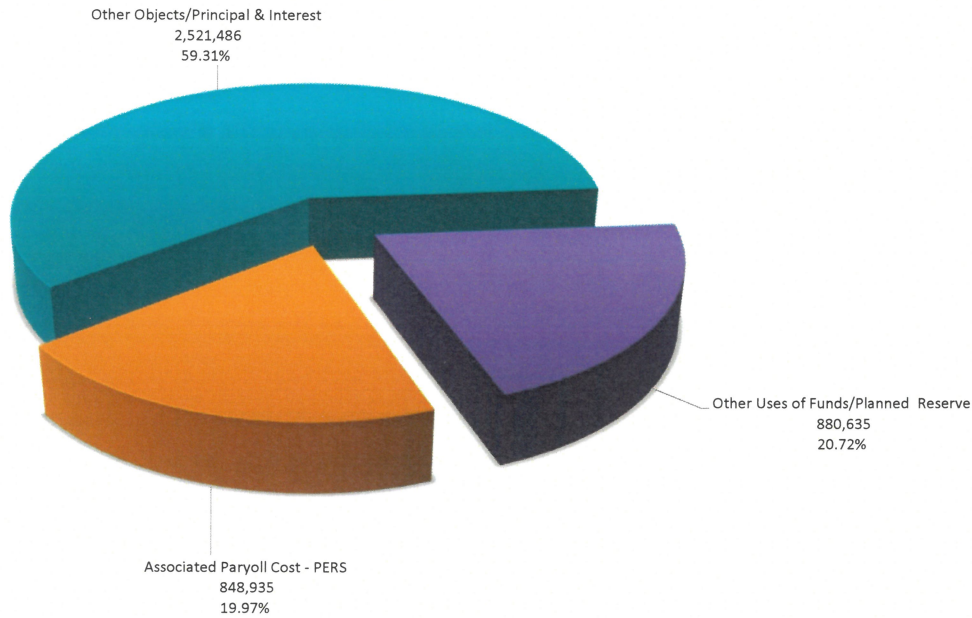
TOTAL RESOURCES - DEBT SERVICE FUNDS

4,251,056

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 300	DEBT SERVICE FUNDS									
Function 0000	DISTRICT PROGRAMS									
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	848,935	0.00	848,935	848,935	0.00
600	OTH OBJECTS	2,465,944	2,410,006	2,508,186	0.00	2,521,486	0.00	2,521,486	2,521,486	0.00
800	OTHER USES OF FUNDS	0	0	880,635	0.00	880,635	0.00	880,635	880,635	0.00
Total Fund 300	DEBT SERVICE FUNDS	2,465,944	2,410,006	3,388,821	0.00	4,251,056	0.00	4,251,056	4,251,056	0.00

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



Description:

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

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

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

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

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

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

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

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

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

TOTAL REQUIREMENTS - DEBT FUND EXPENDITURES

4,251,056

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

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 300 DEBT SERVICE FUNDS									
1100 TAXES	991,837	1,021,614	965,950	0.00	994,950	0.00	994,950	994,950	0.00
1500 EARNINGS ON INVESTMENTS	736	3	0	0.00	0	0.00	0	0	0.00
1900 OTHER REVENUE FROM LOCAL SOU	0	1,138	0	0.00	0	0.00	0	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	117,842	119,265	81,000	0.00	81,000	0.00	81,000	81,000	0.00
9700 FUND EQUITY	(117,842)	(119,265)	0	0.00	0	0.00	0	0	0.00
Total Fund 300 DEBT SERVICE FUNDS	992,573	1,022,755	1,046,950	0.00	1,075,950	0.00	1,075,950	1,075,950	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE	
Fund 300	DEBT SERVICE FUNDS										
Function 5000	OTHER USES										
600	OTH OBJECTS										
		991,150	1,019,750	1,046,950	0.00	1,075,950	0.00	1,075,950	1,075,950	0.00	
Total Function 5000		OTHER USES	991,150	1,019,750	1,046,950	0.00	1,075,950	0.00	1,075,950	1,075,950	0.00
Total Fund 300	DEBT SERVICE FUNDS										
		991,150	1,019,750	1,046,950	0.00	1,075,950	0.00	1,075,950	1,075,950	0.00	

Yamhill-Carlton School District No. 1
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 301	OTHER DEBT SERVICE FUND - QZAB									
	1900 OTHER REVENUE FROM LOCAL SOU	21,429	0	0	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	121,043	0	0	0.00	0	0.00	0	0	0.00
Total Fund 301	OTHER DEBT SERVICE FUND - QZAB	142,472	0	0	0.00	0	0.00	0	0	0.00

Yamhill-Carlton School District No. 1
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Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 301	OTHER DEBT SERVICE FUND - QZAB									
Function 5000	OTHER USES									
600	OTH OBJECTS	142,472	0	0	0.00	0	0.00	0	0	0.00
Total Function 5000	OTHER USES	142,472	0	0	0.00	0	0.00	0	0	0.00
Total Fund 301	OTHER DEBT SERVICE FUND - QZAB	142,472	0	0	0.00	0	0.00	0	0	0.00

Yamhill-Carlton School District No. 1
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 302	2003B PERS/DEBT SERVICE PERS UAL									
	1500 EARNINGS ON INVESTMENTS	6,035	7,009	0	0.00	0	0.00	0	0	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	1,288,304	1,140,677	1,519,466	0.00	2,368,401	0.00	2,368,401	2,368,401	0.00
	5400 RESOURCES - BEGINNING FUND BAL	712,525	805,493	677,705	0.00	677,705	0.00	677,705	677,705	0.00
	9700 FUND EQUITY	(712,525)	(805,493)	0	0.00	0	0.00	0	0	0.00
Total Fund 302	2003B PERS/DEBT SERVICE PERS UAL	1,294,340	1,147,686	2,197,171	0.00	3,046,106	0.00	3,046,106	3,046,106	0.00

Yamhill-Carlton School District No. 1
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Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 302	2003B PERS/DEBT SERVICE PERS UAL									
Function 5000	OTHER USES									
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	848,935	0.00	848,935	848,935	0.00
600	OTH OBJECTS	1,201,372	1,254,756	1,316,536	0.00	1,316,536	0.00	1,316,536	1,316,536	0.00
Total Function 5000	OTHER USES	1,201,372	1,254,756	1,316,536	0.00	2,165,471	0.00	2,165,471	2,165,471	0.00
Function 6000	CONTINGENCIES									
800	OTHER USES OF FUNDS	0	0	880,635	0.00	880,635	0.00	880,635	880,635	0.00
Total Function 6000	CONTINGENCIES	0	0	880,635	0.00	880,635	0.00	880,635	880,635	0.00
Total Fund 302	2003B PERS/DEBT SERVICE PERS UAL	1,201,372	1,254,756	2,197,171	0.00	3,046,106	0.00	3,046,106	3,046,106	0.00

Yamhill-Carlton School District No. 1
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 304	2019 GOB JCI _DEBT SERVICE									
	1900 OTHER REVENUE FROM LOCAL SOU	4,839	28,312	20,000	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	112,350	117,600	124,700	0.00	129,000	0.00	129,000	129,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	17,995	4,233	0	0.00	0	0.00	0	0	0.00
	9700 FUND EQUITY	(17,995)	(4,233)	0	0.00	0	0.00	0	0	0.00
Total Fund 304	2019 GOB JCI _DEBT SERVICE	117,189	145,912	144,700	0.00	129,000	0.00	129,000	129,000	0.00

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Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 304	2019 GOB JCI _DEBT SERVICE									
Function 5000	OTHER USES									
600	OTH OBJECTS	130,950	135,500	144,700	0.00	129,000	0.00	129,000	129,000	0.00
Total Function 5000	OTHER USES	130,950	135,500	144,700	0.00	129,000	0.00	129,000	129,000	0.00
Total Fund 304	2019 GOB JCI _DEBT SERVICE	130,950	135,500	144,700	0.00	129,000	0.00	129,000	129,000	0.00

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 300	DEBT SERVICE FUNDS									
	1100 TAXES	991,837	1,021,614	965,950	0.00	994,950	0.00	994,950	994,950	0.00
	1500 EARNINGS ON INVESTMENTS	6,771	7,013	0	0.00	0	0.00	0	0	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	1,314,572	1,170,126	1,539,466	0.00	2,368,401	0.00	2,368,401	2,368,401	0.00
	5200 INTERFUND TRANSFERS	233,393	117,600	124,700	0.00	129,000	0.00	129,000	129,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	848,362	928,991	758,705	0.00	758,705	0.00	758,705	758,705	0.00
	9700 FUND EQUITY	(848,362)	(928,991)	0	0.00	0	0.00	0	0	0.00
Total Fund 300	DEBT SERVICE FUNDS	2,546,573	2,316,353	3,388,821	0.00	4,251,056	0.00	4,251,056	4,251,056	0.00

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 300	DEBT SERVICE FUNDS									
	1100 TAXES	991,837	1,021,614	965,950	0.00	994,950	0.00	994,950	994,950	0.00
	1500 EARNINGS ON INVESTMENTS	6,771	7,013	0	0.00	0	0.00	0	0	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	1,314,572	1,170,126	1,539,466	0.00	2,368,401	0.00	2,368,401	2,368,401	0.00
	5200 INTERFUND TRANSFERS	233,393	117,600	124,700	0.00	129,000	0.00	129,000	129,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	848,362	928,991	758,705	0.00	758,705	0.00	758,705	758,705	0.00
	9700 FUND EQUITY	(848,362)	(928,991)	0	0.00	0	0.00	0	0	0.00
Total Fund 300	DEBT SERVICE FUNDS	2,546,573	2,316,353	3,388,821	0.00	4,251,056	0.00	4,251,056	4,251,056	0.00

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CAPITAL PROJECTS FUND BUDGET 2026–27

REVENUE ASSUMPTIONS

Transfers from General Fund

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

Bond Proceeds and Local Option Levies:

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

State and Local Grants

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

Interest Earnings

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

Beginning Fund Balance

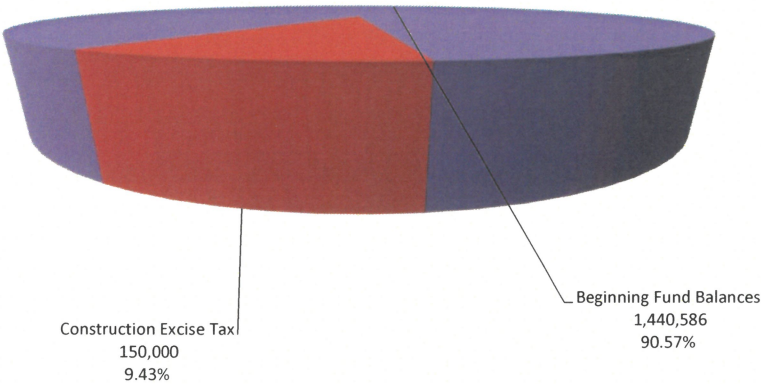
The District is budgeting a beginning fund balance of \$1,440,586 for the 2026–27 fiscal year. These resources represent funds carried over from prior years and are committed to ongoing and future capital projects. The fund balance will be used in conjunction with current year revenues to support the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

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 400	CAPITAL PROJECT FUNDS									
	1100 TAXES	191,684	210,075	150,000	0.00	150,000	0.00	150,000	150,000	0.00
	1500 EARNINGS ON INVESTMENTS	169	71	0	0.00	0	0.00	0	0	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	20,850	18,912	19,992	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	212,702	229,058	169,992	0.00	150,000	0.00	150,000	150,000	0.00
	5200 INTERFUND TRANSFERS	450,000	400,000	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	744,403	1,254,844	1,739,000	0.00	1,440,586	0.00	1,440,586	1,440,586	0.00
	5000 OTHER SOURCES	1,194,403	1,654,844	1,739,000	0.00	1,440,586	0.00	1,440,586	1,440,586	0.00
	9700 FUND EQUITY	(744,403)	(1,254,844)	0	0.00	0	0.00	0	0	0.00
	9000 OTHER UNRESERVED FUND BALANCE	(744,403)	(1,254,844)	0	0.00	0	0.00	0	0	0.00
Total Fund 400	CAPITAL PROJECT FUNDS	662,702	629,058	1,908,992	0.00	1,590,586	0.00	1,590,586	1,590,586	0.00

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



Description:

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

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

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE	
Fund	400	CAPITAL PROJECT FUNDS									
Function	0000	DISTRICT PROGRAMS									
	300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00	0	0	0.00
	500	CAPITAL OUTLAY	137,153	25,000	1,898,992	0.00	1,590,586	0.00	1,590,586	1,590,586	0.00
	600	OTH OBJECTS	7,667	8,515	10,000	0.00	0	0.00	0	0	0.00
Total Fund	400	CAPITAL PROJECT FUNDS	152,260	35,407	1,908,992	0.00	1,590,586	0.00	1,590,586	1,590,586	0.00

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



Description:

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

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

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

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

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

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

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

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

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

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

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 400	CAPITAL PROJECT FUNDS									
	1100 TAXES	191,684	210,075	150,000	0.00	150,000	0.00	150,000	150,000	0.00
	5200 INTERFUND TRANSFERS	0	400,000	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	255,396	302,259	774,000	0.00	1,040,586	0.00	1,040,586	1,040,586	0.00
	9700 FUND EQUITY	(255,396)	(302,259)	0	0.00	0	0.00	0	0	0.00
Total Fund 400	CAPITAL PROJECT FUNDS	191,684	610,075	924,000	0.00	1,190,586	0.00	1,190,586	1,190,586	0.00

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

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 400 CAPITAL PROJECT FUNDS											
Function	2000	SUPPORT SERVICES									
500	CAPITAL OUTLAY		83,420	25,000	414,000	0.00	740,586	0.00	740,586	740,586	0.00
600	OTH OBJECTS		0	1,651	0	0.00	0	0.00	0	0	0.00
Total Function 2000 SUPPORT SERVICES			83,420	26,651	414,000	0.00	740,586	0.00	740,586	740,586	0.00
Function	4000	FACILITIES ACQUISITION AND CONSTRUCTION									
500	CAPITAL OUTLAY		53,733	0	500,000	0.00	450,000	0.00	450,000	450,000	0.00
600	OTH OBJECTS		7,667	6,863	10,000	0.00	0	0.00	0	0	0.00
Total Function 4000 FACILITIES ACQUISITION AND CONSTRUCTION			61,400	6,863	510,000	0.00	450,000	0.00	450,000	450,000	0.00
Total Fund 400	CAPITAL PROJECT FUNDS		144,820	33,515	924,000	0.00	1,190,586	0.00	1,190,586	1,190,586	0.00

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 475	CAPITAL CONSTRUCTION FUND									
	1500 EARNINGS ON INVESTMENTS	169	71	0	0.00	0	0.00	0	0	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	20,850	18,912	19,992	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	450,000	0	0	0.00	0	0.00	0	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	489,007	952,585	965,000	0.00	400,000	0.00	400,000	400,000	0.00
	9700 FUND EQUITY	(489,007)	(952,585)	0	0.00	0	0.00	0	0	0.00
Total Fund 475	CAPITAL CONSTRUCTION FUND	471,018	18,983	984,992	0.00	400,000	0.00	400,000	400,000	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 475 CAPITAL CONSTRUCTION FUND										
Function 2000	SUPPORT SERVICES									
500	CAPITAL OUTLAY	0	0	500,000	0.00	0	0.00	0	0	0.00
Total Function 2000	SUPPORT SERVICES	0	0	500,000	0.00	0	0.00	0	0	0.00
Function 4000	FACILITIES ACQUISITION AND CONSTRUCTION									
300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	0	484,992	0.00	400,000	0.00	400,000	400,000	0.00
Total Function 4000	FACILITIES ACQUISITION AND CONSTRUCTION	7,440	1,893	484,992	0.00	400,000	0.00	400,000	400,000	0.00
Total Fund 475	CAPITAL CONSTRUCTION FUND	7,440	1,893	984,992	0.00	400,000	0.00	400,000	400,000	0.00

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

REVENUE ASSUMPTIONS

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

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

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

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

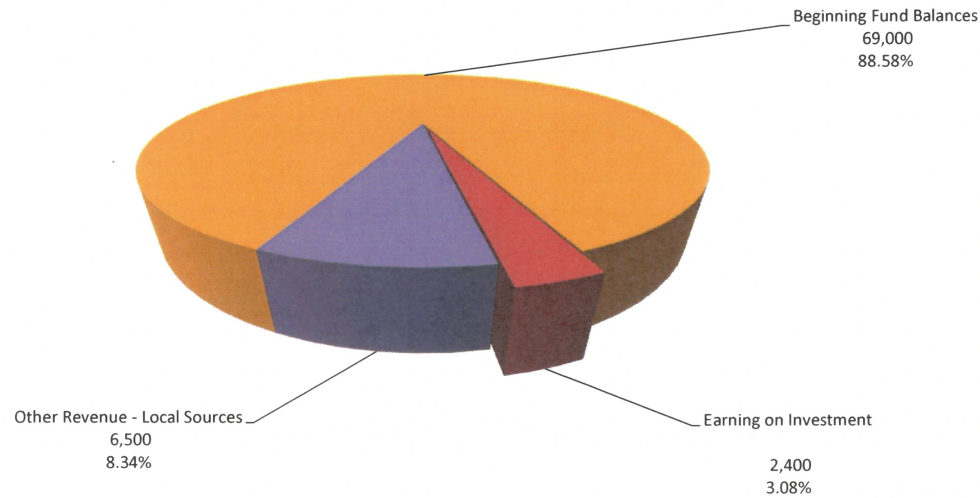
These funds are not considered district operating revenue and are recognized when received.

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 700	TRUST & AGENCY									
	1500 EARNINGS ON INVESTMENTS	0	0	2,400	0.00	2,400	0.00	2,400	2,400	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	3,105	0	6,500	0.00	6,500	0.00	6,500	6,500	0.00
	1000 REVENUE FROM LOCAL SOURCES	3,105	0	8,900	0.00	8,900	0.00	8,900	8,900	0.00
	5400 RESOURCES - BEGINNING FUND BAL	0	55,362	55,000	0.00	69,000	0.00	69,000	69,000	0.00
	5000 OTHER SOURCES	0	55,362	55,000	0.00	69,000	0.00	69,000	69,000	0.00
	9700 FUND EQUITY	0	(55,362)	0	0.00	0	0.00	0	0	0.00
	9000 OTHER UNRESERVED FUND BALANCE	0	(55,362)	0	0.00	0	0.00	0	0	0.00
Total Fund 700	TRUST & AGENCY	3,105	0	63,900	0.00	77,900	0.00	77,900	77,900	0.00

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



Description:

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

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

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

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

Transfers - Resources transferred from another fund.

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

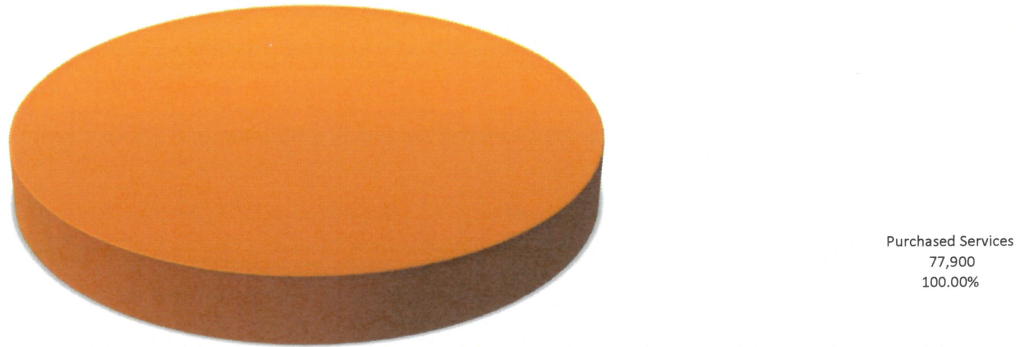
TOTAL RESOURCES - DEBT SERVICE FUNDS

77,900

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE	
Fund	700	TRUST & AGENCY									
Function	0000	DISTRICT PROGRAMS									
	300	PURCHASED SRVS	2,000	2,000	8,000	0.00	77,900	0.00	77,900	77,900	0.00
	800	OTHER USES OF FUNDS	0	0	55,900	0.00	0	0.00	0	0	0.00
Total Fund	700	TRUST & AGENCY	2,000	2,000	63,900	0.00	77,900	0.00	77,900	77,900	0.00

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



Description:

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

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

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

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

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

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

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

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

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

TOTAL REQUIREMENTS - DEBT FUND EXPENDITURES

77,900

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 784	DERBY DAYS SCHOLARSHIP									
	1900 OTHER REVENUE FROM LOCAL SOU	0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Fund 784	DERBY DAYS SCHOLARSHIP	0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00

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

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
<hr/>											
Fund 784	DERBY DAYS SCHOLARSHIP										
<hr/>											
Function 1000	INSTRUCTION										
300	PURCHASED SRVS		0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00
<hr/>											
Total Function 1000	INSTRUCTION		0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00
<hr/>											
Total Fund 784	DERBY DAYS SCHOLARSHIP		0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 785	LAUGHLIN SCHOLARSHIP FUND									
1500	EARNINGS ON INVESTMENTS	0	0	2,400	0.00	2,400	0.00	2,400	2,400	0.00
1900	OTHER REVENUE FROM LOCAL SOU	3,105	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
5400	RESOURCES - BEGINNING FUND BAL	0	55,362	55,000	0.00	51,000	0.00	51,000	51,000	0.00
9700	FUND EQUITY	0	(55,362)	0	0.00	0	0.00	0	0	0.00
Total Fund 785	LAUGHLIN SCHOLARSHIP FUND	3,105	0	59,900	0.00	55,900	0.00	55,900	55,900	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 785 LAUGHLIN SCHOLARSHIP FUND										
Function 1000 INSTRUCTION										
300 PURCHASED SRVS		2,000	2,000	4,000	0.00	55,900	0.00	55,900	55,900	0.00
Total Function 1000 INSTRUCTION		2,000	2,000	4,000	0.00	55,900	0.00	55,900	55,900	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE										
800 OTHER USES OF FUNDS		0	0	55,900	0.00	0	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE		0	0	55,900	0.00	0	0.00	0	0	0.00
Total Fund 785 LAUGHLIN SCHOLARSHIP FUND		2,000	2,000	59,900	0.00	55,900	0.00	55,900	55,900	0.00

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

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 786	Jernstedt Memorial Scholarship									
	5400 RESOURCES - BEGINNING FUND BAL	0	0	0	0.00	18,000	0.00	18,000	18,000	0.00
Total Fund 786	Jernstedt Memorial Scholarship	0	0	0	0.00	18,000	0.00	18,000	18,000	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 786	Jernstedt Memorial Scholarship									
Function 1000	INSTRUCTION									
300	PURCHASED SRVS									
		0	0	0	0.00	18,000	0.00	18,000	18,000	0.00
Total Function 1000		0	0	0	0.00	18,000	0.00	18,000	18,000	0.00
Total Fund 786	Jernstedt Memorial Scholarship									
		0	0	0	0.00	18,000	0.00	18,000	18,000	0.00

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Function	1000 INSTRUCTION									
100	SALARIES	4,901,232	5,332,890	6,214,682	98.99	5,930,060	91.48	5,930,060	5,930,060	91.48
200	ASSOCIATED PAYROLL COSTS	2,659,354	2,623,630	3,287,545	0.00	3,377,928	0.00	3,377,928	3,377,928	0.00
300	PURCHASED SRVS	581,742	745,841	775,168	0.00	715,842	0.00	715,842	715,842	0.00
400	SUPPLIES & MATERIALS	587,785	603,871	1,077,972	0.00	1,374,409	0.00	1,374,409	1,374,409	0.00
500	CAPITAL OUTLAY	6,000	23,230	0	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS	48,283	54,597	35,400	0.00	28,800	0.00	28,800	28,800	0.00
Major Function 1000	INSTRUCTION	8,784,396	9,384,059	11,390,767	98.99	11,427,039	91.48	11,427,039	11,427,039	91.48
Function	2000 SUPPORT SERVICES									
100	SALARIES	2,295,913	2,380,645	2,691,722	34.61	3,018,632	35.70	3,018,632	3,018,632	35.70
200	ASSOCIATED PAYROLL COSTS	1,201,949	1,202,016	1,543,350	0.00	1,451,092	0.00	1,451,092	1,451,092	0.00
300	PURCHASED SRVS	1,924,814	2,077,619	2,286,225	0.00	2,190,265	0.00	2,190,265	2,190,265	0.00
400	SUPPLIES & MATERIALS	356,313	362,884	295,832	0.00	461,918	0.00	461,918	461,918	0.00
500	CAPITAL OUTLAY	309,862	200,052	1,104,798	0.00	795,238	0.00	795,238	795,238	0.00
600	OTH OBJECTS	401,012	393,783	373,139	0.00	405,768	0.00	405,768	405,768	0.00
Major Function 2000	SUPPORT SERVICES	6,489,863	6,616,999	8,295,066	34.61	8,322,913	35.70	8,322,913	8,322,913	35.70
Function	3000 ENTERPRISE AND COMMUNITY SERVICES									
100	SALARIES	124,505	147,423	157,989	4.34	171,670	4.31	171,670	171,670	4.31
200	ASSOCIATED PAYROLL COSTS	87,770	75,230	111,287	0.00	83,500	0.00	83,500	83,500	0.00
300	PURCHASED SRVS	5,778	3,783	500	0.00	10,924	0.00	10,924	10,924	0.00
400	SUPPLIES & MATERIALS	148,698	225,756	249,600	0.00	248,715	0.00	248,715	248,715	0.00
500	CAPITAL OUTLAY	452	0	0	0.00	0	0.00	0	0	0.00
600	OTH OBJECTS	7,912	8,452	3,500	0.00	4,500	0.00	4,500	4,500	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	375,114	460,645	522,876	4.34	519,309	4.31	519,309	519,309	4.31
Function	4000 FACILITIES ACQUISITION AND CONSTRUCTION									
300	PURCHASED SRVS	7,440	1,893	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	53,733	0	984,992	0.00	850,000	0.00	850,000	850,000	0.00
600	OTH OBJECTS	7,667	6,863	10,000	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Major Function 4000 FACILITIES ACQUISITION AND CONSTRUCTION		68,840	8,756	994,992	0.00	850,000	0.00	850,000	850,000	0.00
Function 5000 OTHER USES										
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	848,935	0.00	848,935	848,935	0.00
600	OTH OBJECTS	2,465,944	2,410,006	2,508,186	0.00	2,521,486	0.00	2,521,486	2,521,486	0.00
700	TRANSFERS	835,393	911,557	585,033	0.00	904,221	0.00	904,221	904,221	0.00
Major Function 5000 OTHER USES		3,301,337	3,321,563	3,093,219	0.00	4,274,642	0.00	4,274,642	4,274,642	0.00
Function 6000 CONTINGENCIES										
800	OTHER USES OF FUNDS	0	0	2,880,635	0.00	1,880,635	0.00	1,880,635	1,880,635	0.00
Major Function 6000 CONTINGENCIES		0	0	2,880,635	0.00	1,880,635	0.00	1,880,635	1,880,635	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE										
800	OTHER USES OF FUNDS	0	0	55,900	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE		0	0	55,900	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Grand Totals:		19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49	28,274,538	28,274,538	131.49

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

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 000	ALL DISTRICT PROGRAMS									
Function 0000	DISTRICT PROGRAMS									
111	LICENSED SALARIES	3,674,005	4,039,382	4,650,823	66.21	4,595,168	64.71	4,595,168	4,595,168	64.71
112	CLASSIFIED SALARIES	1,695,956	1,888,968	2,198,972	60.74	2,172,865	55.78	2,172,865	2,172,865	55.78
113	ADMINISTRATORS	929,653	863,874	1,044,843	7.00	1,100,365	7.00	1,100,365	1,100,365	7.00
114	MANAGERIAL-CLASSIFIED- CONF	350,532	316,192	335,976	4.00	356,693	4.00	356,693	356,693	4.00
116	SUPPLEMENTAL RETIREMENT STIPENDS	1,000	2,500	0	0.00	223,566	0.00	223,566	223,566	0.00
121	SUBSTITUTES - LICENSED	27,099	17,082	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	246	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	208,667	200,744	302,228	0.00	238,136	0.00	238,136	238,136	0.00
131	EXTRA DUTY LICENSED	95,325	88,343	132,099	0.00	77,825	0.00	77,825	77,825	0.00
132	EXTRA DUTY CLASSIFIED	27,221	52,729	18,204	0.00	58,739	0.00	58,739	58,739	0.00
134	IMPUTED INCOME	1,030	(572)	0	0.00	9,473	0.00	9,473	9,473	0.00
136	INS OPT OUT INCENTIVE	226,138	262,873	252,240	0.00	270,784	0.00	270,784	270,784	0.00
140	ADDITIONAL SALARY	84,780	128,843	129,008	0.00	16,748	0.00	16,748	16,748	0.00
210	PUBLIC EMPLOYEES RETIREMENT SYSTEM (PEF	0	0	0	0.00	848,935	0.00	848,935	848,935	0.00
211	PERS	137	346	0	0.00	608,636	0.00	608,636	608,636	0.00
212	PERS, PICK-UP 6%	395,900	424,982	504,797	0.00	462,788	0.00	462,788	462,788	0.00
213	PERS UAL CONTRIBUTION	1,288,147	1,136,171	1,638,117	0.00	1,527,639	0.00	1,527,639	1,527,639	0.00
220	FICA/MEDICARE	550,179	586,450	677,400	0.00	649,334	0.00	649,334	649,334	0.00
231	WORKERS' COMPENSATION	25,676	30,543	32,756	0.00	34,976	0.00	34,976	34,976	0.00
232	UNEMPLOYMENT COMPENSATION	1,398	19,468	70,000	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MED LEAVE INS	27,715	30,530	34,916	0.00	33,955	0.00	33,955	33,955	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	2	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	1,593,897	1,593,237	1,877,256	0.00	1,468,625	0.00	1,468,625	1,468,625	0.00
242	HSA EMPLR PD INS	42,683	49,402	24,940	0.00	53,067	0.00	53,067	53,067	0.00
248	ADMIN TUITION REIMBURSEMENT	0	0	17,000	0.00	0	0.00	0	0	0.00
249	STAFF TUITION REIMBURSEMENT	23,340	29,745	65,000	0.00	73,500	0.00	73,500	73,500	0.00
310	INSTR, PROF & TECH SRVS	545,583	623,511	758,945	0.00	587,358	0.00	587,358	587,358	0.00
311	SUBSTITUTE SRVS	228,680	361,771	303,575	0.00	238,417	0.00	238,417	238,417	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL :	4,270	645	5,800	0.00	2,350	0.00	2,350	2,350	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 000	ALL DISTRICT PROGRAMS									
Function 0000	DISTRICT PROGRAMS									
319	OTHER INSTR, PROF & TECH SRVS	0	0	0	0.00	19,200	0.00	19,200	19,200	0.00
322	REPAIRS & MAINTENANCE SRVS	169,087	131,584	108,000	0.00	125,660	0.00	125,660	125,660	0.00
324	RENTALS	11,950	7,503	12,750	0.00	21,250	0.00	21,250	21,250	0.00
325	ELECTRICITY	188,514	216,131	235,600	0.00	295,198	0.00	295,198	295,198	0.00
326	FUEL	128,266	108,794	180,508	0.00	129,455	0.00	129,455	129,455	0.00
327	WATER AND SEWAGE	124,604	155,417	211,364	0.00	281,159	0.00	281,159	281,159	0.00
328	GARBAGE	16,077	18,603	17,304	0.00	23,438	0.00	23,438	23,438	0.00
331	REIMB STUDENT TRNSP	782,727	816,672	830,035	0.00	833,600	0.00	833,600	833,600	0.00
332	NON-REIMB STUDENT TRNSP	49,765	50,262	48,413	0.00	38,000	0.00	38,000	38,000	0.00
340	TRAVEL	1,686	1,295	5,500	0.00	0	0.00	0	0	0.00
341	TRAVEL, IN/DISTRICT	0	1,200	212	0.00	100	0.00	100	100	0.00
342	TRAVEL, OUT/DISTRICT	43,830	33,992	37,652	0.00	32,000	0.00	32,000	32,000	0.00
350	COMMUNICATION	3,260	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	11,832	12,506	13,112	0.00	14,788	0.00	14,788	14,788	0.00
353	POSTAGE	5,880	4,495	10,100	0.00	8,600	0.00	8,600	8,600	0.00
354	ADVERTISING	2,533	1,193	4,000	0.00	2,000	0.00	2,000	2,000	0.00
355	PRINTING & BINDING	22,142	23,677	28,900	0.00	23,200	0.00	23,200	23,200	0.00
359	OTH COMMUNICATION SRVS	39,111	37,585	41,400	0.00	41,400	0.00	41,400	41,400	0.00
374	OTH TUITION	2,000	7,000	8,000	0.00	77,900	0.00	77,900	77,900	0.00
381	AUDIT SRVS	35,400	22,930	40,000	0.00	45,000	0.00	45,000	45,000	0.00
382	LEGAL SRVS	8,413	78	4,000	0.00	5,000	0.00	5,000	5,000	0.00
383	ARCHITECT/ENGINEER SRVS	7,440	3,118	0	0.00	0	0.00	0	0	0.00
388	ELECTION SRVS	0	0	5,000	0.00	0	0.00	0	0	0.00
389	OTH NON-INSTR PROF & TECH SRVS	78,938	182,833	141,723	0.00	71,958	0.00	71,958	71,958	0.00
390	OTH GEN PROF & TECHNICAL SRVS	7,785	6,342	10,000	0.00	0	0.00	0	0	0.00
410	SUPPLIES & MATERIALS	474,583	480,538	836,198	0.00	866,759	0.00	866,759	866,759	0.00
411	MEETING/FOOD COSTS	16,178	23,240	28,055	0.00	4,500	0.00	4,500	4,500	0.00
412	NUTRITION REFUNDS	0	158	0	0.00	0	0.00	0	0	0.00
413	COPY ROOM SUPPLIES	5,721	3,956	5,000	0.00	4,000	0.00	4,000	4,000	0.00
418	CAFETERIA SUPPLIES	11,070	14,368	15,000	0.00	14,000	0.00	14,000	14,000	0.00
420	TEXTBOOKS	153,589	172,525	225,700	0.00	537,914	0.00	537,914	537,914	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2627 Proposed FTE	2026-27 Approved	2026-27 Adopted	2627 FTE
Fund 000	ALL DISTRICT PROGRAMS										
Function 0000	DISTRICT PROGRAMS										
430	LIBRARY BOOKS		2,459	2,112	3,100	0.00	1,000	0.00	1,000	1,000	0.00
440	PERIODICALS		643	0	1,000	0.00	0	0.00	0	0	0.00
450	FOOD		85,681	156,464	163,200	0.00	189,215	0.00	189,215	189,215	0.00
459	FOOD COMMODITIES		24,805	23,268	30,000	0.00	30,000	0.00	30,000	30,000	0.00
460	NON-CON SUPPLES		57,821	62,957	118,577	0.00	143,239	0.00	143,239	143,239	0.00
470	COMPUTER SOFTWARE		103,632	153,129	196,874	0.00	161,315	0.00	161,315	161,315	0.00
480	COMPUTER HARDWARE		156,613	99,797	700	0.00	133,100	0.00	133,100	133,100	0.00
520	BUILDINGS ACQUISITION		172,233	181,303	1,469,790	0.00	1,110,896	0.00	1,110,896	1,110,896	0.00
530	IMPROVEMENTS OTH THAN BLDGS		9,999	999	500,000	0.00	400,000	0.00	400,000	400,000	0.00
541	INITIAL & ADD EQUIPMENT		114,208	40,980	15,000	0.00	20,000	0.00	20,000	20,000	0.00
542	REPLACE EQUIPMENT		26,062	0	30,000	0.00	100,000	0.00	100,000	100,000	0.00
550	TECHNOLOGY		47,546	0	75,000	0.00	14,342	0.00	14,342	14,342	0.00
610	REDEMPTION OF PRINCIPAL DEBT		1,658,813	1,685,739	1,836,000	0.00	1,868,200	0.00	1,868,200	1,868,200	0.00
620	INTEREST		860,593	787,119	707,886	0.00	680,786	0.00	680,786	680,786	0.00
630	UNRECOVERABLE BAD DEBT		57,327	7,555	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		43,256	50,418	53,350	0.00	42,500	0.00	42,500	42,500	0.00
650	LUNCH FUND REIMBURSEMENT		0	79	0	0.00	0	0.00	0	0	0.00
651	LIABILITY INSURANCE		44,262	56,015	66,009	0.00	66,009	0.00	66,009	66,009	0.00
653	PROPERTY INSURANCE PREMIUMS		212,170	223,331	263,530	0.00	303,059	0.00	303,059	303,059	0.00
690	GRANT INDIRECT CHARGES		54,397	63,445	3,450	0.00	0	0.00	0	0	0.00
710	FUND MODIFICATIONS		0	293,707	293,707	0.00	0	0.00	0	0	0.00
790	OTHER TRANSFERS		121,043	400,000	0	0.00	5,000	0.00	5,000	5,000	0.00
791	TRANSFER TO BUILDING FUND		562,350	117,600	124,700	0.00	129,000	0.00	129,000	129,000	0.00
793	TRANSFER TO TEXTBOOK FUND		0	0	0	0.00	291,200	0.00	291,200	291,200	0.00
794	TRANSFER TO CAFETERIA		75,000	0	66,376	0.00	66,376	0.00	66,376	66,376	0.00
795	TRANSFER TO EMP BENEFIT FUND		77,000	100,250	100,250	0.00	412,645	0.00	412,645	412,645	0.00
810	PLANNED RESERVE		0	0	2,880,635	0.00	1,880,635	0.00	1,880,635	1,880,635	0.00
820	RESERVED FOR NEXT YEAR		0	0	55,900	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function 0000	DISTRICT PROGRAMS		19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49	28,274,538	28,274,538	131.49
Total Fund 000	ALL DISTRICT PROGRAMS		19,019,551	19,792,022	27,233,455	137.94	28,274,538	131.49	28,274,538	28,274,538	131.49

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Date: 3/2/2026
 To: District Business Managers
 Re: 2026-27 State School Fund Estimates

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

Sources for 2026-27 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2024-25
11% Cap Waiver Basis:	2023-24
Poverty Basis:	December 2025
School District Funding Ratio:	2.592253994
Transportation Grant:	\$376,298,425.10
Estimated ADMr:	530,225
Estimated ADMw:	663,702
District Accrual per ADMw:	\$695
ESD Accrual per ADMw:	\$25
YCEP/JDEP amount per ADMw:	\$11.665

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

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

STATE SCHOOL FUND GRANT

2026-2027

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

Yamhill County, Yamhill Carlton SD 1 - 2251

2026-2027 Local Revenue

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

2026-2027 Experience Adjustment

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

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$840,000.00
Transportation per ADM/ Rank	=	27%
Transportation Reimbursement Rate	=	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$588,000.00		

2026-2027 Extended ADMw

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

2026-2027 General Purpose Grant

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

2026-2027 Total Formula Revenue

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

2026-2027 State School Fund Grant

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

2026-2027 Rates per ADMw

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

Payments

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

STATE SCHOOL FUND GRANT

2026-2027

As of 3/2/2026

Yamhill County, Yamhill Carlton SD 1

District ID: 2251

2026-2027 Extended ADMw

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

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

Yamhill Carlton SD 1 Extended ADMw 1,227.89

2025-2026 State School Fund Grant Estimate

STATE SCHOOL FUND GRANT

2025-2026

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

Yamhill County, Yamhill Carlton SD 1 - 2251

2025-2026 Local Revenue

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

2025-2026 Experience Adjustment

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

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$820,000.00
Transportation per ADMr Rank	=	29%
Transportation Reimbursement Rate	=	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	=	\$574,000.00

2025-2026 Extended ADMw

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

2025-2026 General Purpose Grant

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

2025-2026 Total Formula Revenue

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

2025-2026 State School Fund Grant

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

2025-2026 Rates per ADMw

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

Payments

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

STATE SCHOOL FUND GRANT

2025-2026

As of 3/3/2026

Yamhill County, Yamhill Carlton SD 1

District ID: 2251

2025-2026 Extended ADMw

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

	2025-2026		2024-2025	
ADMw:	1,048.66 X 1.00	1,048.66	1,059.59 X 1.00	1,059.59
Students in EL programs:	25.35 X 0.50	12.68	24.09 X 0.50	12.05
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
164 IEP Students capped at 11% of District ADMw:	115.35 X 1.00	115.35	116.55 X 1.00	116.55
Students on IEP Above 11% of ADMw:	8.40 X 1.00	8.40	8.40 X 1.00	8.40
Students in Poverty:	78.56 X 0.25	19.64	56.70 X 0.25	14.18
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X 0.25	0.00	0.00 X 0.15	0.00

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

Yamhill Carlton SD 1 Extended ADMw 1,211.01

Yamhill Carlton SD 1 Extended ADMw 1,211.01

Yamhill Carlton School District

Budget Glossary of Terms & Acronyms

Purpose Statement

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

Acronyms & Key Abbreviations

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

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

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

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

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

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

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

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

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

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

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

Revenue Terms

100 General Fund – Primary Operating Fund

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

200 Special Revenue Funds – Restricted Funds

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

300 Debt Service Fund – Bond Repayment

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

400 Capital Projects Fund – Construction Projects

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

Property Taxes – Local Revenue Source

Taxes collected from local property owners to support school funding.

Local Option Levy – Voter-Approved Operating Tax

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

GO Bond – General Obligation Bond

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

Beginning Fund Balance – Prior Year Carryover

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

Restricted vs. Unrestricted Revenue

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

Expenditure Terms

Appropriation – Legal Spending Authority

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

Function Codes – Purpose of Spending

Categories that describe why funds are spent.

1000 Instruction – Direct classroom teaching and learning activities

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

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

4000 Facilities – Maintenance and operation of buildings and grounds

6000 Contingency – Reserved funds for unexpected expenses

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

Object Codes – Type of Spending

Categories that describe what funds are spent on.

0100 Wages – Salaries paid to employees

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

0300 Purchased Services – Services contracted from outside providers

0400 Supplies – Materials and consumable items

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

0700 Transfers – Funds moved between district accounts

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

Budget Process

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

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

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

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

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

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

Oregon Funding Concepts

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

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

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

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

Staffing

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

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

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

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

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

Programs

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

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

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

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

Local Terms

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

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

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

Yamhill Carlton School District 1

Appendix: Citations

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

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

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

1ST NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Yamhill Carlton School District, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027 will be held on May 4, 2026 at 6:00pm at the YC District Office at 120 N Larch Pl, Yamhill OR 97148. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may ask questions about and comment on the budget document at that time. Comments will be subject to a three-minute limit per community member. The second meeting is tentatively scheduled on May 18, 2026 and will take place on an as needed basis. Zoom information and this notice of this publication are also available at www.ycsd.k12.or.us.

2nd NOTICE OF BUDGET COMMITTEE MEETING

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A

Use this notice if public comment will be taken at this meeting.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Linn Benton Lincoln ESD, Linn, State of Oregon, to
 (District name) (County)

discuss the budget for the fiscal year July 1, 2012 to June 30, 2013, will be held at 905 4th Avenue SE, Albany, OR 97321
 (Location)

The meeting will take place on 9th day of May, 2012 at 6:00 ☐ a.m. ☒ p.m. The purpose of the meeting is to
 (Date)

receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected

or obtained on or after May 9th, 2012 at 905 4th Avenue SE, Albany, OR 973, between the hours of
 (Date) (Location)

8:00 ☒ a.m. ☐ p.m. and 5:00 ☐ a.m. ☒ p.m.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

150-504-073-1 (Rev. 11-11)

B

Use this notice if public comment will be taken at a later meeting.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the _____, _____, State of Oregon,
 (District name) (County)

on the budget for the fiscal year July 1, 20____ to June 30, 20____, will be held at _____
 (Location)

The meeting will take place on _____ at _____ ☐ a.m. ☐ p.m. The purpose of the meeting is to receive
 (Date)

the budget message.

A copy of the budget document may be inspected or obtained on or after _____
 (Date)

at _____, between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.
 (Location)

This is a public meeting where deliberation of the Budget Committee will take place. Listed below is the time and place of an additional Budget Committee meeting that will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Date: _____ Time: _____ ☐ a.m. ☐ p.m. Location: _____

150-504-073-1 (Rev. 11-11)

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Yamhill Carlton School District will be held on June 9, 2026 at 6:00 pm at 120 N Larch Place, Yamhill, Oregon 97148. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Yamhill Carlton School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 120 N Larch Place, Yamhill, Oregon, 97321 between the hours of 8:00 a.m. and 4:00 p.m. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:

Contact: Melanie Neece, Director of Fiscal Services

Telephone: (503) 852-6983

Email: neecem@yoschools.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	\$6,043,730	\$6,491,366	\$5,393,278
Current Year Property Taxes, other than Local Option Taxes	5,739,701	5,705,950	5,887,476
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	2,248,060	2,382,232	3,116,667
Revenue from Intermediate Sources	204,259	190,000	190,000
Revenue from State Sources	10,856,351	11,353,972	11,805,230
Revenue from Federal Sources	818,736	724,409	751,166
Revenue from Federal Sources	911,557	585,033	904,221
Interfund Transfers	0	0	226,500
All Other Budget Resources			
Total Resources	\$26,822,393	\$27,432,962	\$28,274,538

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$7,860,958	\$8,928,648	\$9,120,362
Other Associated Payroll Costs	3,900,876	4,927,469	5,761,455
Purchased Services	2,829,137	3,091,150	2,917,031
Supplies & Materials	1,192,511	1,843,295	2,085,042
Capital Outlay	223,282	2,139,363	1,645,238
Other Objects (except debt service & interfund transfers)	400,843	437,583	411,568
Debt Service*	2,472,858	2,543,886	2,548,986
Interfund Transfers*	911,557	585,033	904,221
Operating Contingency	0	2,936,535	1,880,635
Unappropriated Ending Fund Balance & Reserves	0	0	1,000,000
Total Requirements	\$19,792,022	\$27,432,962	\$28,274,538

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$9,400,479	\$11,650,624	\$12,477,853
FTE	96.9703	98.99	91.48
2000 Support Services	6,601,918	8,233,716	8,279,449
FTE	34.6127	34.61	35.7
3000 Enterprise & Community Service	459,156	520,876	511,809
FTE	3.8438	4.34	4.31
4000 Facility Acquisition & Construction	1,893	984,992	850,000
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	2,187,263	3,230,285	4,079,670
5200 Interfund Transfers*	1,141,313	756,569	1,075,757
6000 Contingency	0	0	0
7000 Unappropriated Ending Fund Balance	0	2,055,900	1,000,000
Total Requirements	\$19,792,022	\$27,432,962	\$28,274,538
Total FTE	135.43	137.94	131.49

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Federal and State biennial grant revenues have been distributed across the two fiscal years (49% in the first year and 51% in the second year) to stabilize funding and reduce year-over-year volatility. The ADOPTED budget reflects a net reduction of 6.45 FTE within all functions, consistent with adjustments to grant-funded programs and ongoing alignment of staffing levels with available resources. Total resources increase modestly over the budget period, primarily due to growth in State School Fund revenue and local sources. These increases are partially offset by rising expenditures in salaries and associated payroll costs. The budget also includes contingency funds and reserves to support financial stability and allow the district to respond to unexpected changes in revenue or expenses.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.7818 per \$1,000)	4.7818	4.7818	4.7818
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$1,204,950	\$1,204,950	\$1,204,950

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds 2016	\$9,800,000	\$0
Other Bonds 2019	\$2,980,000	\$0
Other Borrowings PERS	\$3,005,000	\$0
Total	\$15,785,000	\$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

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County of Yamhill

1ST NOTICE OF BUDGET COMMITTEE MEETING

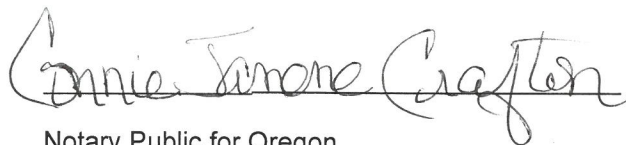
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NR Published April 10, 2026

I, Terri Hartt

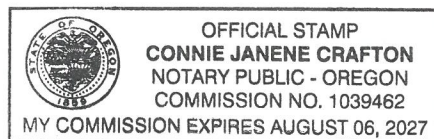
being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published three times each week at McMinnville, County of Yamhill, State of Oregon, and that **Yamhill Carlton School District - Public Notice May 4, 2026 Budget Committee Meeting - April 10, 2026**

Subscribed and sworn before me this 4/14/2026 .



Notary Public for Oregon

My Commission Expires 08/06/2027



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PUBLIC NOTICE

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NR Published April 24, 2026

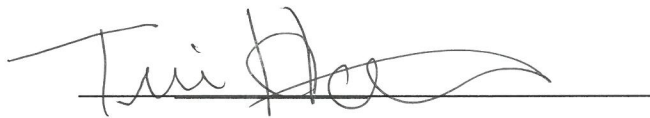
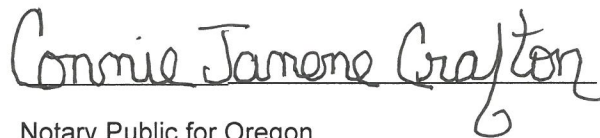
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County of Yamhill

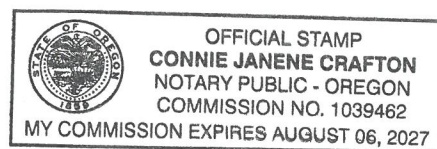
I, Terri Hartt

being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published three times each week at McMinnville, County of Yamhill, State of Oregon, and that **Yamhill Carlton School District - Public Notice May 4, 2026 2nd Budget Committee Meeting - April 24, 2026**

Subscribed and sworn before me this **4/28/2026** .



Notary Public for Oregon
My Commission Expires 08/06/2027



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County of Yamhill

1ST NOTICE OF BUDGET COMMITTEE MEETING

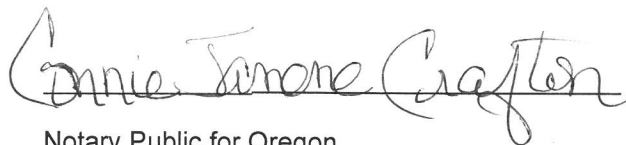
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NR Published April 10, 2026

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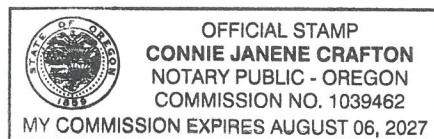
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Subscribed and sworn before me this 4/14/2026 .



Notary Public for Oregon

My Commission Expires 08/06/2027



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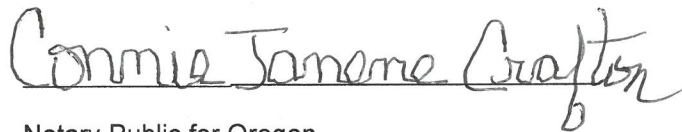
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McMinnville, County of Yamhill, State of Oregon, and
that **Yamhill Carlton School District - Display 2026
Form ED-1 - May 22, 2026**

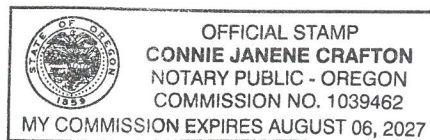
Subscribed and sworn before me this **5/26/2026** .





Notary Public for Oregon

My Commission Expires 08/06/2027



Yamhill Carlton School District
Resolution # 2026-06

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Yamhill Carlton School District hereby adopts the budget for the fiscal year **2026-2027** in the total amount of **\$28,274,538** now on file at the Yamhill Carlton District Office and on our website www.ycsd.k12.or.us.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026 and for the purposes shown below are hereby appropriated.

GENERAL FUND (100)		CAPITAL PROJECT FUND (400)	
1000 Instruction	8,582,422	2000 Support Services	740,586
2000 Support Services	6,604,126	Building & Acquisition	850,000
5200 Transfers	899,221	Total Construction Project Fund	1,590,586
6000 Contingency	1,000,000		
7000 Unappropriated	1,000,000		
Total General Fund	18,085,769		
SPECIAL REVENUE FUNDS (200)		TRUST AND AGENCY FUNDS (700)	
1000 Instruction	2,766,717	1000 Instruction	77,900
2000 Support Services	978,201	Total Trust & Agency Fund	77,900
3000 Community Services	519,309		
5200 Transfers	5,000		
Total Special Revenue Funds	4,269,227		
DEBT SERVICE FUND (300)		TOTAL APPROPRIATIONS, All Funds	
5000 Debt Service	3,370,421		25,393,903
6000 Contingency	880,635	Total Reserve and Unappropriated Amounts	2,880,635
Total Debt Service Fund	4,251,056	TOTAL ADOPTED BUDGET	28,274,538

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year **2026-2027**:

- (1) At the rate of **\$4.7818** per **\$1000** of assessed value for permanent rate tax
- (2) In the amount of **\$1,204,950** for debt service on general obligation bonds

CATEGORIZING THE TAX

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

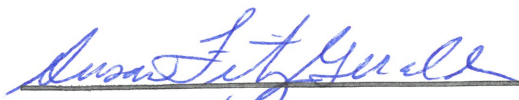
Subject to the Education Limitation

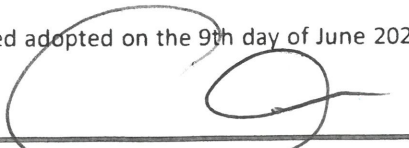
Permanent Rate Tax \$4.7818/per \$1000

Excluded from Limitation

General Obligation Bond Debt Service \$1,204,950

The above resolution statements were approved and declared adopted on the 9th day of June 2026.


Dr. Susan FitzGerald, Board Chair


Clint Raever, Superintendent



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SMALL SCHOOLS, BIG ACHIEVEMENTS