



# WOODBURN SCHOOL DISTRICT

2026 – 2027 BUDGET HEARING

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



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Dear Woodburn Community,

It is both an honor and a responsibility to present the 2026-27 budget proposal for the Woodburn School District. This budget is more than a financial plan, it is a reflection of our shared commitment to the success and well-being of every student we serve.

Guided by our Strategic Plan, this budget provides the foundation to bring our promise to life: to engage, inspire, and prepare each student to learn, lead, and contribute towards an equitable community, both local and global. We remain steadfast in our focus on creating meaningful opportunities for every student to graduate prepared for college, career, and life, while fostering a culture rooted in engagement, belonging, and strong partnerships.

At the same time, we recognize the important responsibility entrusted to us by our community, to be thoughtful stewards of public resources and to uphold the trust placed in our district.

As we look ahead, it is important to speak openly about our current financial reality. Across Oregon, school funding has not consistently kept pace with the true cost of sustaining staffing and programs. While the upcoming State School Fund is known, it remains insufficient to meet projected expenditures, and future funding beyond next year is uncertain, particularly as new state leadership and priorities may emerge.

This uncertainty is further compounded by shifts in federal funding. We have already experienced decreases in key federal allocations, and there remains the possibility of additional reductions. These resources are critical in supporting some of our most essential services, particularly those that advance equity for multilingual learners, migrant students, students receiving special education services, and those experiencing poverty. While these programs are vital, federal funding cannot be relied upon as a stable, long-term source of support.

Despite these challenges, we approach this work with deep care and commitment. We are proud of the Woodburn School District, of our students, our staff, and the programs that provide rich, well-rounded learning experiences that support academic, social-emotional, and life success. This budget is designed to protect and sustain those strengths both now and into the future.

Woodburn remains financially stable today, and that stability is not by chance. It is the result of careful stewardship and difficult decisions made over time to protect our district from the financial crises many others are now facing. Our goal is to continue that path, thoughtfully, responsibly, and with a long-term perspective.

A key component of that stability has been our ending fund balance, which serves as a critical safeguard against the unpredictability of state and federal funding. It allows us to maintain stability without immediately resorting to significant reductions in staff or programs. However, we must also acknowledge that we are drawing down these reserves. This year alone, our ending fund balance decreased by approximately \$3 million simply to maintain current operations.

With approximately 77% of our budget dedicated to staffing, even modest changes in compensation have significant and ongoing impacts. While state funding has increased slightly in recent years, those increases have not kept pace with inflation, requiring the district to rely on reserves to sustain current staffing and programs. As we move forward, we will continue to thoughtfully align staffing levels with student enrollment, utilizing strategies such as attrition and careful planning to minimize impacts on students, programs, and services.

In addition, rising operational costs impacted by inflation across all areas of the district continue to place pressure on our budget. We must also acknowledge the reality of the investments necessary to upkeep and maintain our



infrastructure and buildings to ensure quality district facilities. These realities require us to carefully balance our commitment to fair and competitive compensation with our responsibility to protect programs, staffing levels, and the long-term financial health of the district. As part of this work, we will continue to seek opportunities to organize our systems and resources for long-term sustainability, particularly in areas where funding sources are unstable or declining, so that we can protect the programs our students depend on now and into the future.

This budget reflects that balance. It prioritizes maintaining current staffing aligned with enrollment, sustaining key programs, and continuing to invest in the areas that matter most to our students and community. At the same time, it reflects a cautious and responsible approach to an uncertain future.

Through it all, we remain guided by our Strategic Plan, ensuring that every decision reflects our values, aligns with our mission, and supports the success of every student.

This budget is an investment not only in today's students, but in the future of Woodburn. Together, through partnership, transparency, and a shared sense of purpose, we will continue building a district where every student is engaged, inspired, and prepared to succeed.

Thank you for your continued trust, partnership, and unwavering support of our students, staff, and schools.

### **Revenue Assumptions:**

- The investment of, \$101,658,844, 51% of the biennial allocation
- Our ADM (student enrollment) will remain relatively flat
- An anticipated reduction of over \$100,000 in federal grants. This reduction is compounded due to increased rollup and operational costs

### **Expenditure Assumptions**

- We will honor negotiated contracts with licensed and classified staff. Total General Fund staffing costs represent 77% of expenditures
- The budget was built on an anticipated 3% increase in wages
- Ending fund balance and contingency of \$5,082,942, 5% of the general fund revenue (the lowest allowable amount per Board policy)
- Per student allocations at buildings will remain the same as the prior budget year

### **Staffing and Program Assumptions**

- We will continue working to align staffing levels with student enrollment through attrition
- We will shift staff funding to maintaining programming and essential staffing
- We will reduce 8.75 General Fund FTE
  - 4.0 Special Education
    - 2.0 Licensed
    - 2.0 Classified
  - 3.75 Secondary
    - 3.75 Licensed
  - 1.0 Administrator
    - Director of Human Resources
- There will be no General Fund changes in Elementary FTE
- We will increase special revenue FTE by 10.0
  - 5.0 FTE are a transfer from the General Fund
    - 4.0 Classified
    - 1.0 Licensed



- We will have an overall true reduction of 3.75 FTE
  - 1.0 Director
  - 2.0 Licensed Secondary
  - 0.75 Classified

Respectfully,

Juan Larios

Superintendent  
Woodburn School District



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

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

### **BUDGET PRESENTATION**

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

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

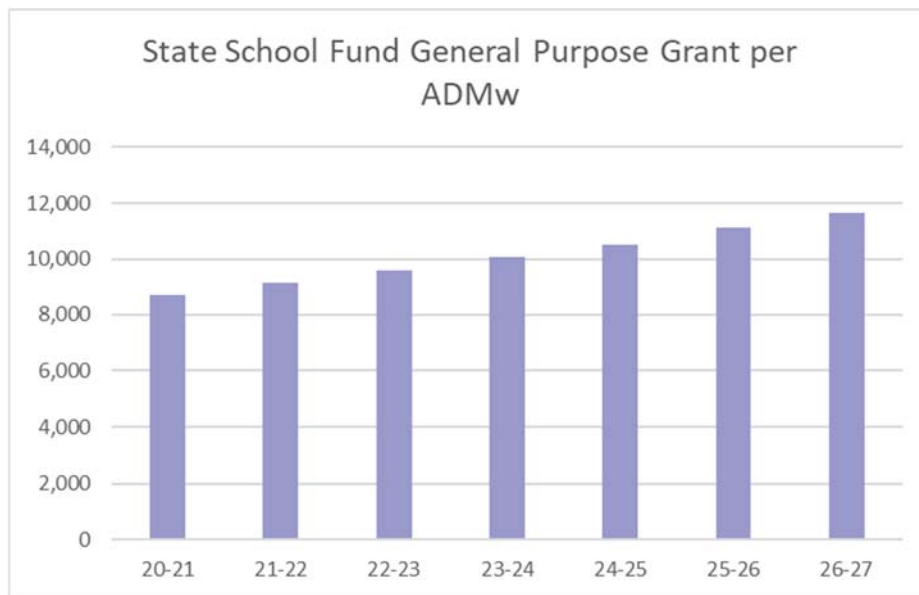
We welcome the opportunity to discuss any financial information or to answer questions regarding the data presented in this report.



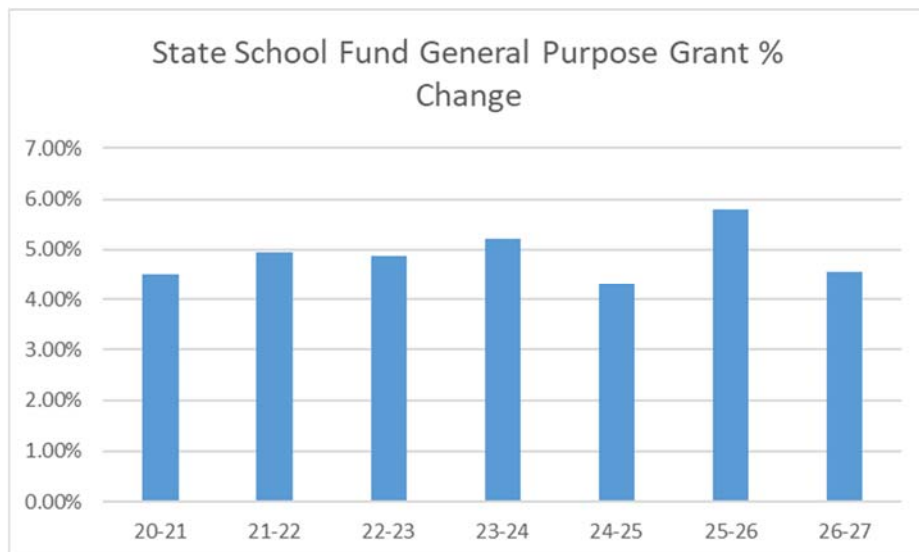
## STATE FUNDING OF K-12 EDUCATION

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

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

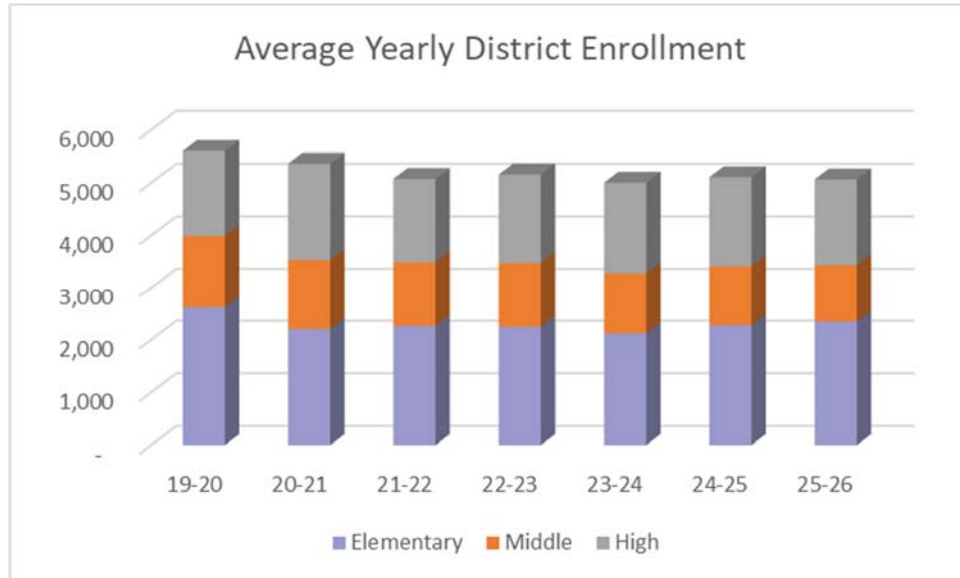


This chart details the percentage change in the per pupil State School Fund allocation over the past seven years.



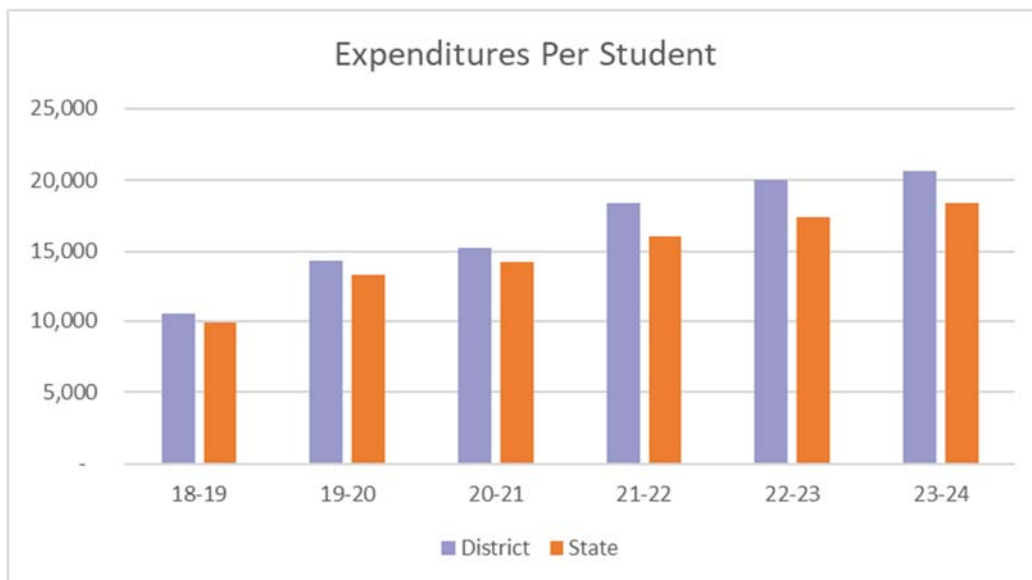
## ENROLLMENT CHANGES

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



## EXPENDITURES PER STUDENT

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





## 2026 – 2027 BUDGET AT A GLANCE

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

### Historic PERS Rates

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

## ORGANIZATION OVERVIEW

### BOARD OF DIRECTORS

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

### SUPERINTENDENT

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

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

### DIRECTOR OF BUSINESS & HUMAN RESOURCES

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





## STRATEGIC PLAN

### OUR MISSION

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

### OUR VISION

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

### OUR VALUES

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

### GOALS AND OBJECTIVES

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

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

Foster our culture of engagement and partnerships

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

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

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

## BOARD OF DIRECTORS

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

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

Board Vice - Chair, Position 1

Term Ends June 2027

**Michael Vasquez**



Board Chair, Position 2

Term ends June 2029

**Debbie Ballweber**



Board Member, Position 3

Term ends June 2029

**Anabel Hernandez-Mejia**



Board Member, Position 4

Term Ends 2027

**Rosie Burkoff**



Board Member, Position 5

Term Ends 2029

**Ryan Beyer**



## BUDGET COMMITTEE

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

Budget Committee Membership:

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



## ADOPTED BUDGET CALENDAR

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

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





## GENERAL FUND REVENUES

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

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

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





## CURRENT YEAR'S TAXES

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

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

### Current Year Taxes

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

## INTEREST ON INVESTMENTS

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

### Interest on Investments

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

## COUNTY SCHOOL FUND

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

### County School Fund

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

## STATE SOURCES

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

### State Sources

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

## BEGINNING FUND BALANCE

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

### Beginning Fund Balance

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

## TOTAL REVENUES

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

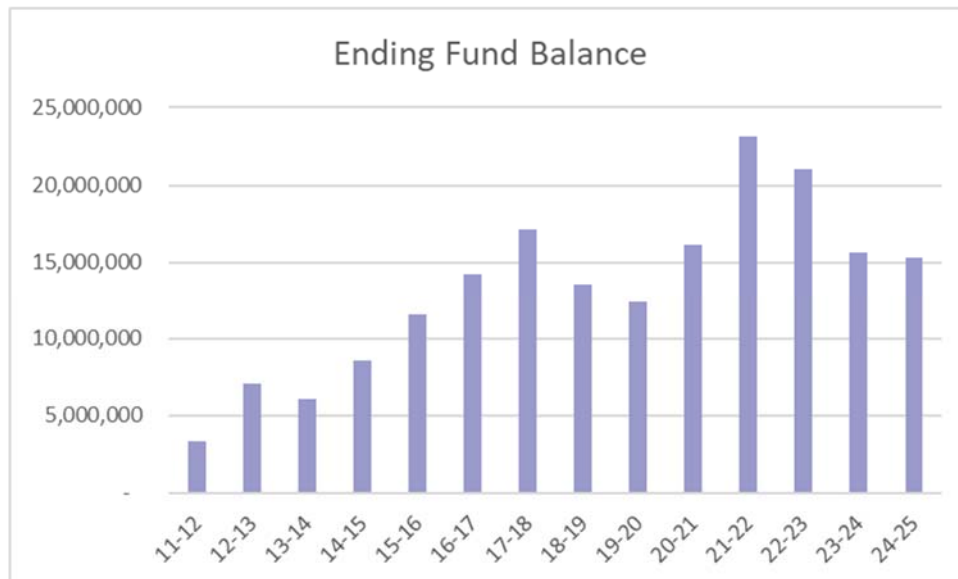




## BEGINNING FUND BALANCE AND FINANCIAL STABILITY

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

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



## GENERAL FUND REVENUE SUMMARY

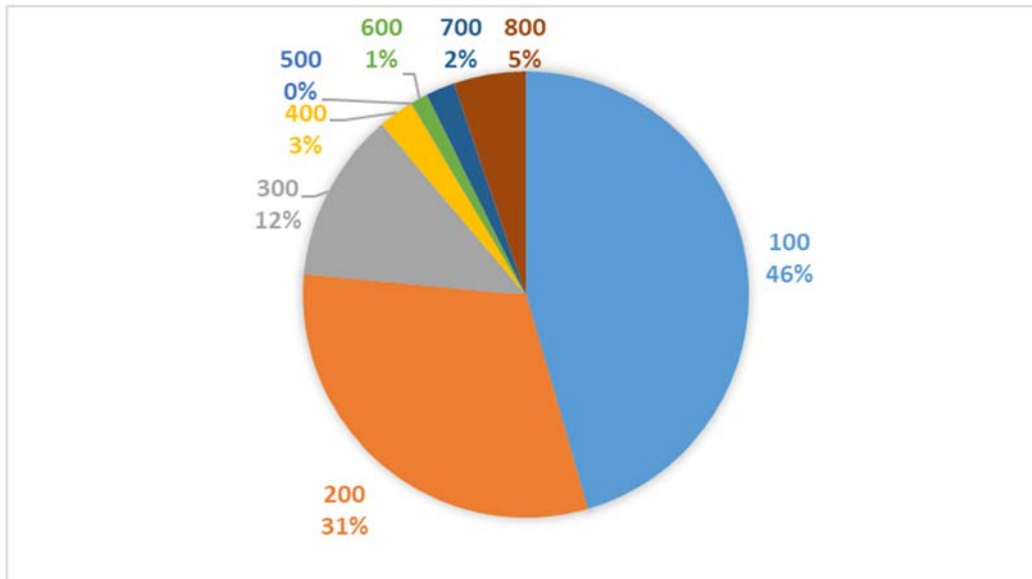
Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627	Approved 2627
100.0000.1111	Current Year's Taxes	10,132,306	11,836,331	11,853,625	13,163,102	13,163,102
100.0000.1112	Prior Year's Taxes	139,800	143,411	100,000	115,000	115,000
100.0000.1324	Tuition for Community Services	19,102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







## GENERAL FUND EXPENDITURE BY OBJECT SUMMARY

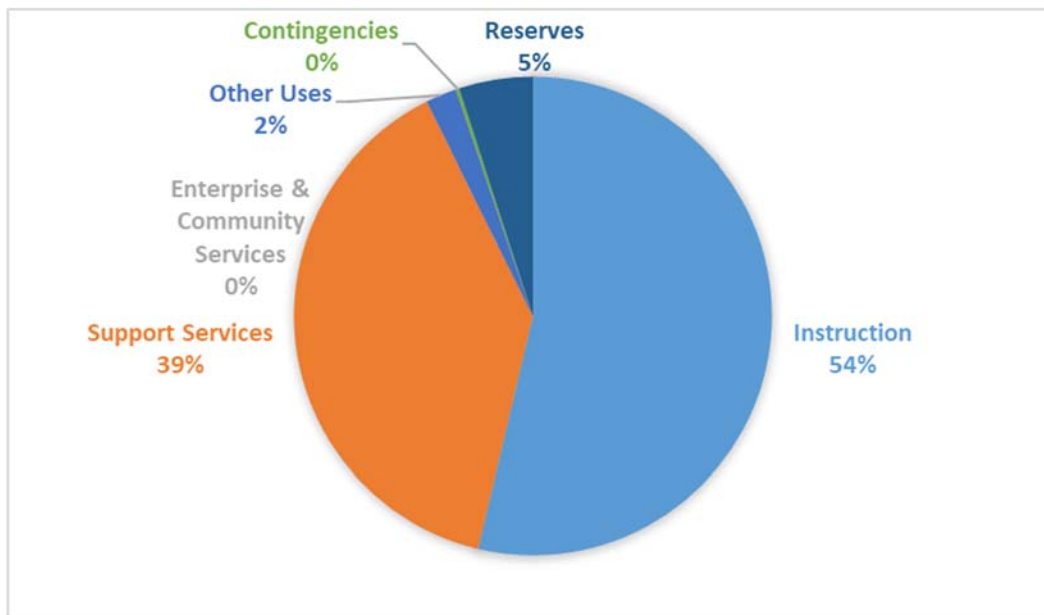


Object	Description	Actuals 2324	Actuals 2425	Adopted 2526	Approved 2627	Change from Prior Year
100 - Salaries	All salaries including negotiated increases	40,728,681	41,983,048	44,257,203	46,264,991	4.34%
200 - Benefits	Associated payroll costs, PERS, health insurance caps	26,977,743	28,067,720	31,465,739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



## GENERAL FUND EXPENDITURE BY FUNCTION SUMMARY

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





## GENERAL FUND - Function Summary

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



# General Fund Expenditures

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



## GENERAL FUND - Object Summary

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



# General Fund Expenditures

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



### **SPECIAL REVENUE FUNDS**

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

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

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

#### **TITLE I-A**

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

#### **TITLE II-A**

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

#### **IDEA PART B**

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

#### **HIGH SCHOOL SUCCESS (MEASURE 98)**

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

#### **TITLE I-C**

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

#### **TITLE III**

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

## 21<sup>ST</sup> CENTURY COMMUNITY LEARNING CENTERS

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

## STUDENT INVESTMENT ACCOUNT

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

## CHILD NUTRITION PROGRAM

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





### **DEBT SERVICE FUND**

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

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





## CAPITAL CONSTRUCTION FUNDS

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

### CONSTRUCTION EXCISE TAX FUND

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

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

### ATHLETICS RESERVE

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





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

**1114** – Elementary IB

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

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

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

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

**1133** – IB & Advanced Placement

**1134** – Other High School Programs

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

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

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

**1223** – Community Transition Centers.

**1224** - Life Skills with Nursing.

**1225** - Out of District Programs.

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



subject areas or other remedial activities.

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

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

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

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

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

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

**1299** – Other Programs.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

**2545** – Purchase/Repair of Maint. Vehicles

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

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

**2554** – Student Transp Repair & Maint of Vehicles

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

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

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

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

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

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

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

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

**2644** – Para-Professional Testing.



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

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

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

**2669** – Other Technology Services.

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

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

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

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

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

**7000** – Unappropriated Ending Fund Balance.

**GENERAL FUND**

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



**Requirements**

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

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

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

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627
100.1210.0111	Licensed Salaries	111,730.69	85,590.49	89,204	1.00	95,448	1.00	95,448
100.1210.0211	PERS - Employer Contribution	31,139.35	23,853.96	24,242	-	24,606	-	24,606
100.1210.0212	PERS Pick-Up - Employee Contribution	6,703.81	5,135.46	7,430	-	5,727	-	5,727
100.1210.0220	FICA (SS & Medicare)	8,488.01	6,478.21	6,824	-	7,302	-	7,302
100.1210.0231	Worker's Compensation	340.84	237.27	1,561	-	1,670	-	1,670
100.1210.0242	OEBB Licensed Insurance	30,920.59	24,410.39	19,259	-	19,740	-	19,740
100.1210.0253	Paid Leave Oregon	1,041.53	842.00	1,300	-	1,623	-	1,623
100.1210.0343	Travel - Student Out of District	-	-	1,000	-	1,000	-	1,000
100.1210.0390	Other Purchased Services	35.00	-	-	-	-	-	-
100.1210.0410	Consumable Supplies	1,327.36	6,734.80	2,550	-	3,300	-	3,300
100.1210.0460	Non-Consumable Supplies	-	-	700	-	1,500	-	1,500
100.1210.0640	Dues and Fees	-	-	100	-	100	-	100
FUNCTION: Talented & Gifted		191,727.18	153,282.58	154,170	1.00	162,016	1.00	162,016
100.1220.0111	Licensed Salaries	318,675.05	418,528.69	431,297	5.00	461,488	5.00	461,488
100.1220.0112	Classified Salaries	492,294.29	476,740.82	629,616	16.00	673,689	16.00	673,689
100.1220.0130	Ext Hrs - Licensed/Other	1,862.52	-	1,000	-	-	-	-
100.1220.0131	Ext Hrs - Classified	3,013.72	-	1,500	-	-	-	-
100.1220.0133	Ext Hrs - Translations	218.82	-	1,000	-	-	-	-
100.1220.0211	PERS - Employer Contribution	198,656.83	223,525.90	220,365	-	292,649	-	292,649
100.1220.0212	PERS Pick-Up - Employee Contribution	47,371.94	53,341.04	37,777	-	68,111	-	68,111
100.1220.0220	FICA (SS & Medicare)	62,266.37	68,559.94	48,166	-	86,841	-	86,841
100.1220.0231	Worker's Compensation	2,599.65	2,573.49	21,716	-	19,866	-	19,866
100.1220.0242	OEBB Licensed Insurance	66,735.08	85,850.86	96,294	-	98,700	-	98,700
100.1220.0248	OEBB Classified Insurance	236,893.21	216,196.03	305,600	-	311,416	-	311,416
100.1220.0253	Paid Leave Oregon	8,090.84	8,908.53	18,490	-	19,298	-	19,298
100.1220.0342	Travel - Out of District	-	-	1,600	-	-	-	-
100.1220.0390	Other Purchased Services	1,197.00	-	-	-	-	-	-
100.1220.0410	Consumable Supplies	16,299.64	-	6,000	-	6,675	-	6,675
100.1220.0470	Computer Software	9,599.13	-	4,000	-	667	-	667
FUNCTION: Restr Program Students with Disabilities		1,465,774.09	1,554,225.30	1,824,420	21.00	2,039,400	21.00	2,039,400
100.1223.0111	Licensed Salaries	33,737.94	111,378.83	109,917	1.00	117,611	1.00	117,611
100.1223.0112	Classified Salaries	140,604.68	195,374.88	255,459	6.00	273,341	6.00	273,341
100.1223.0130	Ext Hrs - Licensed/Other	592.62	-	1,000	-	-	-	-
100.1223.0131	Ext Hrs - Classified	6,593.94	-	1,000	-	-	-	-
100.1223.0133	Ext Hrs - Translations	133.63	-	500	-	-	-	-
100.1223.0142	Cell Phone Stipend	45.00	180.00	180	-	-	-	-
100.1223.0211	PERS - Employer Contribution	43,559.02	78,548.75	96,814	-	100,787	-	100,787
100.1223.0212	PERS Pick-Up - Employee Contribution	10,191.97	18,562.42	23,539	-	23,457	-	23,457
100.1223.0220	FICA (SS & Medicare)	14,531.88	24,227.08	27,965	-	29,908	-	29,908
100.1223.0231	Worker's Compensation	584.81	882.91	6,397	-	6,842	-	6,842
100.1223.0242	OEBB Licensed Insurance	6,426.42	33,131.29	19,259	-	19,738	-	19,738
100.1223.0248	OEBB Classified Insurance	77,731.19	104,589.99	115,776	-	118,656	-	118,656
100.1223.0253	Paid Leave Oregon	1,743.12	3,069.95	5,450	-	6,646	-	6,646
100.1223.0342	Travel - Out of District	30.95	-	2,000	-	-	-	-
100.1223.0355	Printing & Binding	-	-	200	-	-	-	-
100.1223.0410	Consumable Supplies	5,389.51	-	5,000	-	6,675	-	6,675
100.1223.0470	Computer Software	240.00	-	600	-	3,700	-	3,700
100.1223.0640	Dues and Fees	1,500.00	-	-	-	500	-	500
FUNCTION: Bridges Program		343,637.48	569,946.10	671,055	7.00	707,861	7.00	707,861

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SPECIAL REVENUE**

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



**Requirements**

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

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

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

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

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

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

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

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

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

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Adopted FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627
200.2150.0130	Ext Hrs - Licensed/Other	4,719.80	11,076.87	-	-	-	-	-
200.2150.0211	PERS - Employer Contribution	1,187.21	-	-	-	-	-	-
200.2150.0212	PERS Pick-Up - Employee Contribution	284.61	-	-	-	-	-	-
200.2150.0220	FICA (SS & Medicare)	362.36	-	-	-	-	-	-
200.2150.0231	Worker's Compensation	14.99	-	-	-	-	-	-
200.2150.0253	Paid Leave Oregon	38.91	-	-	-	-	-	-
200.2150.0322	Repair & Maintenance	800.00	1,115.00	-	-	-	-	-
200.2150.0341	Travel - Local in District	-	339.69	-	-	-	-	-
200.2150.0390	Other Purchased Services	-	120,847.50	-	-	-	-	-
200.2150.0410	Consumable Supplies	715.11	5,500.34	-	-	-	-	-
200.2150.0640	Dues and Fees	225.00	778.00	-	-	-	-	-
FUNCTION: Speech Pathology and Audiology Services		8,347.99	139,657.40	-	-	-	-	-
200.2160.0390	Other Purchased Services	8,404.20	22,269.52	-	-	-	-	-
FUNCTION: Other Student Treatment Services		8,404.20	22,269.52	-	-	-	-	-
200.2190.0111	Licensed Salaries	181,496.86	86,096.21	105,034	1.00	56,194	0.50	56,194
200.2190.0113	Administrator Salaries	96,649.83	100,915.91	103,940	0.60	111,216	1.00	111,216
200.2190.0130	Ext Hrs - Licensed/Other	1,735.53	1,742.37	-	-	-	-	-
200.2190.0131	Ext Hrs - Classified	1,281.39	7,383.77	-	-	-	-	-
200.2190.0133	Ext Hrs - Translations	-	133.35	-	-	-	-	-
200.2190.0142	Cell Phone Stipend	180.00	720.00	389	-	-	-	-
200.2190.0211	PERS - Employer Contribution	77,269.73	51,765.87	57,889	-	61,942	-	61,942
200.2190.0212	PERS Pick-Up - Employee Contribution	17,408.04	11,716.82	13,541	-	14,489	-	14,489
200.2190.0220	FICA (SS & Medicare)	21,510.35	14,829.68	16,016	-	17,137	-	17,137
200.2190.0231	Worker's Compensation	847.85	532.66	3,664	-	3,920	-	3,920
200.2190.0242	OEBB Licensed Insurance	47,971.84	23,254.39	35,939	-	38,455	-	38,455
200.2190.0243	OEBB Admin Insurance	15,154.20	15,693.05	-	-	-	-	-
200.2190.0253	Paid Leave Oregon	2,634.45	1,926.93	3,122	-	3,341	-	3,341
200.2190.0324	Rentals	50,211.06	11,271.33	-	-	-	-	-
200.2190.0341	Travel - Local in District	-	480.06	-	-	-	-	-
200.2190.0342	Travel - Out of District	9,048.31	34,931.82	-	-	-	-	-
200.2190.0355	Printing & Binding	-	2,401.00	-	-	-	-	-
200.2190.0382	Legal Services	-	2,753.70	-	-	-	-	-
200.2190.0390	Other Purchased Services	-	28,669.00	-	-	-	-	-
200.2190.0410	Consumable Supplies	3,541.85	32,798.80	-	-	-	-	-
200.2190.0470	Computer Software	-	24,108.61	-	-	-	-	-
200.2190.0640	Dues and Fees	16,190.00	1,770.00	-	-	-	-	-
FUNCTION: Service Direction, Student Support Services		543,131.29	455,895.33	339,535	1.60	306,694	1.50	306,694
200.2210.0111	Licensed Salaries	204,761.42	220,235.98	252,664	2.00	270,350	2.00	270,350
200.2210.0130	Ext Hrs - Licensed/Other	1,206.41	-	-	-	-	-	-
200.2210.0131	Ext Hrs - Classified	886.68	-	-	-	-	-	-
200.2210.0211	PERS - Employer Contribution	55,543.34	58,385.97	62,355	-	66,719	-	66,719
200.2210.0212	PERS Pick-Up - Employee Contribution	12,694.25	13,254.04	23,344	-	24,978	-	24,978
200.2210.0220	FICA (SS & Medicare)	15,862.17	16,911.07	19,329	-	20,682	-	20,682
200.2210.0231	Worker's Compensation	623.47	600.52	4,422	-	4,731	-	4,731
200.2210.0242	OEBB Licensed Insurance	20,743.53	8,987.02	38,518	-	41,214	-	41,214
200.2210.0253	Paid Leave Oregon	2,052.32	2,197.40	3,634	-	3,888	-	3,888
200.2210.0341	Travel - Local in District	12,042.50	318.22	-	-	-	-	-
200.2210.0342	Travel - Out of District	254.94	279.40	-	-	-	-	-
200.2210.0390	Other Purchased Services	1,657.83	-	-	-	-	-	-
200.2210.0410	Consumable Supplies	30,111.08	-	-	-	-	-	-
200.2210.0640	Dues and Fees	473.56	-	-	-	-	-	-
FUNCTION: Improvement of Instruction Services		358,913.50	321,169.62	404,264	2.00	432,562	2.00	432,562
200.2211.0130	Ext Hrs - Licensed/Other	-	3,595.59	-	-	-	-	-
200.2211.0211	PERS - Employer Contribution	-	905.75	-	-	-	-	-
200.2211.0212	PERS Pick-Up - Employee Contribution	-	217.13	-	-	-	-	-
200.2211.0220	FICA (SS & Medicare)	-	276.83	-	-	-	-	-
200.2211.0231	Worker's Compensation	-	9.66	-	-	-	-	-
200.2211.0243	OEBB Admin Insurance	-	401.69	-	-	-	-	-
200.2211.0253	Paid Leave Oregon	-	35.98	-	-	-	-	-
FUNCTION: Other Improvement of Instruction Services		-	5,442.63	-	-	-	-	-
200.2219.0124	Temporary - Classified	13,923.56	20,494.52	-	-	-	-	-
200.2219.0130	Ext Hrs - Licensed/Other	423.30	-	-	-	-	-	-
200.2219.0131	Ext Hrs - Classified	3,769.72	7,678.40	-	-	-	-	-
200.2219.0211	PERS - Employer Contribution	2,296.59	3,348.62	-	-	-	-	-
200.2219.0212	PERS Pick-Up - Employee Contribution	406.49	519.81	-	-	-	-	-
200.2219.0220	FICA (SS & Medicare)	1,251.83	1,797.52	-	-	-	-	-

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

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

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



**NUTRITION SERVICES**

**Fund 205 - Nutrition Services**

**Resources**

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



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



**DEBT SERVICE FUNDS**

**Fund 304 - Energy Loans**

**Resources**

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

**Requirements**

304.5200.0710	Fund Modifications	-	-	996,000	180,000	180,000
<b>GRAND TOTAL - ENERGY LOANS</b>		<b>-</b>	<b>-</b>	<b>996,000</b>	<b>180,000</b>	<b>180,000</b>

**Fund 314 - Bond**

**Resources**

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

**Requirements**

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

**Fund 316 - Full Faith & Credit 2019**

**Resources**

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

**Requirements**

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



**CAPITAL PROJECTS FUNDS**

**Fund 405 - Major Maintenance**

**Resources**

Account	Description	Actuals 2324	Actuals 2425	Adopted 2526	Proposed 2627	Approved 2627
405.0000.1510	Interest on Investments	5,227.15	5,445.40	5,000	5,000	5,000
405.0000.5200	Interfund Transfers	1,000,000.00	800,000.00	1,996,000	1,500,000	1,500,000
405.0000.5400	Resources - Beginning Fund Balance	-	(53,984.08)	200,000	-	-
<b>TOTAL RESOURCES</b>		<b>1,005,227.15</b>	<b>751,461.32</b>	<b>2,201,000</b>	<b>1,505,000</b>	<b>1,505,000</b>

**Requirements**

405.2544.0322	Repair & Maintenance	675,591.00	1,278,438.70	2,096,000	1,400,000	1,400,000
<b>FUNCTION: Maintenance</b>		<b>675,591.00</b>	<b>1,278,438.70</b>	<b>2,096,000</b>	<b>1,400,000</b>	<b>1,400,000</b>

405.4150.0520	Buildings Acquisition	-	-	105,000	105,000	105,000
<b>FUNCTION: Building Acquisition, Construction and Improve</b>		<b>-</b>	<b>-</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>

<b>GRAND TOTAL - MAJOR MAINTENANCE</b>		<b>675,591.00</b>	<b>1,278,438.70</b>	<b>2,201,000</b>	<b>1,505,000</b>	<b>1,505,000</b>
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**Fund 410 - Construction Excise Tax**

**Resources**

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

**Requirements**

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

**Fund 420 - Athletic Reserve**

**Resources**

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

**Requirements**

420.1132.0390	Other Purchased Services	-	-	50,000	50,000	50,000
<b>FUNCTION: High School Extra-Curricular</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

420.4150.0520	Buildings Acquisition	-	-	865,050	1,065,050	1,065,050
<b>FUNCTION: Building Acquisition, Construction and Improve</b>		<b>-</b>	<b>-</b>	<b>865,050</b>	<b>1,065,050</b>	<b>1,065,050</b>

<b>GRAND TOTAL - ATHLETIC RESERVE</b>		<b>-</b>	<b>-</b>	<b>915,050</b>	<b>1,115,050</b>	<b>1,115,050</b>
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