

Pleasant Hill School District No. 1

Excellence
Commitment
Community



Adopted Budget Document 2026-27

PLEASANT HILL SCHOOL DISTRICT NO. 1, LANE COUNTY, OREGON

BUDGET FOR THE 2026-27 FISCAL YEAR, BEGINNING JULY 1, 2026

BUDGET CALENDAR AND COMMITTEE INFORMATION

PLEASANT HILL BOARD OF DIRECTORS	Position	Term Expires
John Oldham	1	2027
Drew Gottfried, Chair	2	2029
Jennifer Woodland	3	2027
Rusty Rexius, Vice Chair	4	2029
Stephen Hammond	5	2029

LAY MEMBERS OF THE BUDGET COMMITTEE

Rich Driessnack	2028
John Goldberg	2026
Wesley Siburg	2026
Madeline Carlton	2027
Morgan Thomas	2027

ADMINISTRATION

Jim Crist, Superintendent
Sheri Longobardo, Business Manager

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SUPERINTENDENT'S BUDGET MESSAGE – PROPOSED BUDGET
Navigating Change and Advancing Literacy
May 2026

Dear Members of the Pleasant Hill School District Community,

I am pleased to present the proposed budget for the 2026–27 fiscal year for Pleasant Hill School District. This budget reflects our continued commitment to student achievement, safe and functional schools, and responsible stewardship of public resources. It has been developed through a conservative planning lens that balances present needs with long-range financial sustainability.

The proposed budget recognizes a period of increasing operational costs, natural growth in salary and benefit obligations, changing federal policy signals, and uncertainty surrounding future State School Fund growth as Oregon concludes the second year of the current biennium and begins planning for the next. In response, the district has built a budget focused on stability, safe and functional facilities, and strategic alignment with district priorities.

Fiscal Outlook and Revenue Environment

Pleasant Hill School District relies primarily on the State School Fund, local property taxes, Common School Fund revenue, and targeted state and federal grants such as High School Success (HSS), Student Investment Account (SIA), IDEA, and Title programs.

While current year revenues remain stable, districts across Oregon are closely monitoring several emerging pressures:

- Slowing growth in State School Fund resources entering the next biennium
- Increased competition for state dollars across public services
- Potential shifts in federal education policy and grant priorities
- Enrollment sensitivity tied to statewide demographic trends
- Continued inflationary pressure on transportation, utilities, insurance, and contracted services

These conditions reinforce the importance of conservative budgeting and maintaining healthy reserves.

Financial Guardrails and Reserve Protection

Pleasant Hill School District uses a financial guardrail framework to guide budget decisions and protect long-term stability. These guardrails help determine when temporary use of reserves may be appropriate and when structural adjustments are necessary.

District Guardrails

Level	Conditions	Typical Response
Green – Manageable	Stable SSF / minor decline, Ending Fund Balance above 20%	Normal adjustments, limited one-time smoothing
Yellow – Caution	Moderate revenue pressure, reserve decline toward 17–20%	Board review, temporary reserve use, targeted reductions
Red – Structural Risk	Significant revenue decline or reserves below 17%	Structural expenditure reductions and program/staffing review

The proposed 2026–27 budget remains above the district's minimum reserve target, allowing Pleasant Hill to manage short-term pressures while preserving future flexibility.

Long-Range Financial Planning

The district's budget strategy extends beyond a single fiscal year. Long-range planning includes:

- **Multi-Year Staffing Alignment**

Reviewing enrollment, program demands, and staffing ratios annually to align personnel costs with student needs.

- **Reserve Preservation**

Using ending fund balance strategically for one-time needs or transition years—not to sustain ongoing structural deficits.

- **Grant Dependency Reduction**

Preparing for potential reductions in federal and state grant funding by gradually right-sizing positions and identifying sustainable funding sources.

- **Facilities Planning**

Coordinating capital improvements through reserve funds and long-range maintenance planning rather than overburdening the General Fund.

- **Compensation Sustainability**

Balancing competitive compensation with long-term affordability as collective bargaining and benefits costs evolve.

Investment in Licensed Staff

One of the most significant components of the 2026–27 budget is the district's investment in licensed staff. The district recently approved a new collective bargaining agreement with the Pleasant Hill Education Association covering the 2026–2029 contract period.

The agreement framework reflects the district's commitment to recruiting and retaining high-quality educators while maintaining long-term fiscal sustainability. Like many districts across Oregon, Pleasant Hill continues to operate within a competitive labor market for licensed professionals.

The agreement includes adjustments to the salary schedule and recruitment and retention incentives designed to support workforce stability and maintain competitiveness with peer districts. Investments in compensation represent a significant

portion of district expenditures, and careful planning ensures that these commitments remain aligned with projected revenues and the district's long-term financial guardrails.

By prioritizing investment in our licensed staff, the district continues to support instructional excellence and maintain stability in our classrooms.

Facilities and Maintenance Planning

In addition to investing in our people, the district continues to prioritize the maintenance and improvement of district facilities. Safe, well-maintained buildings are essential to creating environments where students and staff can learn and work effectively.

The district's facilities and maintenance planning focuses on addressing deferred maintenance needs, maintaining existing infrastructure, and ensuring that facilities continue to support evolving instructional programs. Through long-range planning and thoughtful investment, the district strives to protect its physical assets while supporting safe and functional learning environments for students and staff.

Strategic Investments in Student Support

As part of the district's ongoing strategic objectives, the 2026–27 budget also reflects a continued focus on strengthening student support systems. The district is evaluating the addition of an Educational Assistant within the secondary system to assist with academic intervention services. This position would support targeted instructional interventions for students who need additional academic assistance while allowing teachers to focus on differentiated instruction within the classroom.

This investment reflects the district's commitment to ensuring that students receive timely support and that instructional staff have the tools necessary to meet diverse learning needs.

Fiscal Pressures and Program Stability

While the district continues to make targeted investments aligned with our strategic objectives, several financial pressures must also be carefully managed.

A number of state and federal grants that support student programs—including High School Success (HSS), Student Investment Account (SIA), IDEA, and Title programs—have experienced reductions or increased cost pressures in recent years. These programs frequently support staffing and student services. When grant allocations decline or fail to keep pace with increasing salary and benefit obligations, districts must determine how to maintain those services while responsibly managing General Fund expenditures.

For the 2026–27 fiscal year, the district will continue to utilize available grant resources such as HSS and SIA to support student programs up to the point those funds are fully expended before shifting remaining costs to the General Fund.

Additionally, declining allocations within Title and IDEA programs**,** combined with increasing salary and benefit obligations, will require the district to transition portions of staffing previously supported through grants into the General Fund in order to maintain program continuity for students.

At the same time, the district continues to carefully manage staffing levels through natural attrition and thoughtful reassignment of responsibilities. For example, the district will not replace a 0.17 FTE licensed position funded through the General Fund**,** as the associated work can be absorbed within existing staffing structures.

Similarly, the district plans to restructure student support staffing at the middle school by transitioning a portion of the 9th grade Student Success position into a middle school counselor position previously funded through the General Fund. This position has historically been supported through a combination of grant funding and General Fund resources, and this adjustment allows the district to maintain student support services while limiting growth in General Fund staffing expenditures.

These adjustments reflect the district's ongoing efforts to maintain program stability while responsibly managing available resources.

Maintaining Financial Stability

Due to these pressures and strategic investments, the proposed 2026–27 budget reflects planned expenditures that exceeds annual revenue, requiring the district to utilize a portion of its Ending Fund Balance to maintain program stability in the short term**.** The district's conservative financial practices and strong reserves allow Pleasant Hill School District to responsibly manage these temporary imbalances while protecting programs and services for students.

Through careful prioritization and the strategic use of attrition, the district will continue to identify opportunities to align staffing levels with student needs while ensuring that district resources are used thoughtfully and responsibly.

These efforts are not intended to suggest that the district is overstaffed. Rather, they reflect our commitment to being good stewards of public resources while continuing to protect the educational opportunities available to our students.

Looking Ahead

The 2026–27 budget reflects a continued commitment to balancing fiscal responsibility with meaningful investments in our students, staff, and facilities. Through thoughtful planning and responsible stewardship, Pleasant Hill School District remains well positioned to continue serving our community while navigating the challenges and opportunities that lie ahead.

I would like to extend my sincere appreciation to the members of the Budget Committee for their service to the district and the community. I also want to thank our staff, families, and community members for their ongoing support of Pleasant Hill School District and the students we serve.

Together, we remain committed to providing a high-quality educational experience that prepares every student for future success.

With Gratitude,

Jim Crist, Superintendent
Pleasant Hill School District #1

Introduction and Overview



INTRODUCTION AND OVERVIEW

WELCOME!

This section of the budget explains how the Pleasant Hill School District budget is organized and developed.

The purpose of the budget is to present meaningful estimates of resources and requirements for district programs in the following year, in a way that can be readily understood by members of the community.

The budget process is open to the public, and all budget discussions are held in public meetings. Any member of the public is invited to address the Budget Committee or Board. The budget process and calendar are described below.

BUDGET FORMAT

Inside the cover is a list of the names and terms of the ten members of the Budget Committee. The Budget Committee consists of five elected school board members and five appointed lay members. As a committee, they are responsible for reviewing the proposed budget, receiving public comment and approving the budget.

The budget document is organized into five main sections:

- **Superintendent's Budget Message –** Explanation of priorities and key issues addressed during the budget process and any significant changes from the previous year

- **Introduction and Overview** – Descriptions of budget format, process, calendar and structure; fiscal management policies; student enrollment and staffing summaries; academic performance measures; and tax rate computations

- **Financial Summaries** – Summaries of all funds budget totals, descriptions and summary of General Fund resources, summaries of expenditures by fund, and impact of interfund transfers

- **General Fund** – Budget detail for chief operating fund used to account for the daily operations of the district

- **Other Funds –** Budget detail for special funds established to account for resources with restricted uses: Special Revenue Fund, Debt Service Fund and Capital Projects Fund

- **Appendices** – Glossary, State School Fund Grant and ADMw (weighted average daily membership) estimates

BUDGETING AND ACCOUNTING

The budget was prepared in accordance with Oregon Local Budget Law, which provides standard procedures for Oregon municipalities, promotes citizen involvement in the budgeting process and controls the expenditure of public funds. The budget was also developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting.

As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay obligations of the current period. Revenues subject to accrual include property taxes, grant proceeds, interest earnings and charges for services.

Expenditures are recorded when a liability is incurred, except for principal and interest on long-term debt which are recorded when payments are due.

BUDGET PROCESS

The budget is a financial plan based on estimates of resources and requirements of the school district's operations and programs for the next fiscal year. It is prepared in accordance with the requirements of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and review of budgets. The law requires citizen involvement in the preparation of the budget and public disclosure of the budget before its final adoption. The law also requires that the budget be balanced – that resources equal requirements in each fund.

The proposed budget is prepared by district staff under the direction of the superintendent, the district's budget officer. Once the budget is developed, the superintendent presents it and the budget message to the budget committee. The budget committee reviews the proposed budget, hears and considers public comment, makes revisions as needed and approves the budget. Once the budget document is given to budget committee members, it is considered to be a public document and made available to members of the community.

Upon approval by the budget committee, the budget is forwarded to the board for further public input and discussion. Between five and 30 days prior to the public hearing, the district must publish public notice of the board hearing on the approved budget as well as a summary of the approved budget.

The school board may make changes in the approved budget prior to adoption, which must take place no later than June 30. Should any expenditure in any fund increase by more than 10% or tax rates increase at all, notice of a hearing and a revised budget summary must be published and another budget hearing must be held.

The board then adopts the budget, making appropriations for public funds to be spent and imposing and categorizing taxes.

After the budget is adopted, public funds must be spent for the purposes and within the amounts appropriated in the budget, except for certain changes permitted by statute. Any board revisions must be approved through board resolution or supplemental budget.

BUDGET CALENDAR

May 3, 2026	Publication of Notice of Budget Committee Meeting
May 4, 2026	Budget Committee orientation and presentation of financial projections
May 18, 2026	First Budget Committee meeting. Budget Committee elects officers, receives the Superintendent's budget message, reviews the Proposed 2026-27 Budget, and receives public comment.
June 1, 2026	Second Budget Committee meeting. Budget Committee approves the 2026-27 budget and sets the date for the public hearing by the Board.
June 7, 2026	Publication of Notice of the Budget Hearing and Summary of the Proposed Budget
June 8, 2026	Third Budget Committee meeting (if needed)
June 15, 2026	Public hearing on budget approved by the Budget Committee and Board adoption of budget

BUDGET FUND STRUCTURE

Oregon Budget Law requires that school district budgets be prepared by fund. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or meet certain objectives. Within each fund, the budget includes estimates of

resources and requirements in line-item detail. Again, resources and requirements must balance.

Budget resources, which are classified as local, intermediate, state and federal sources, include beginning fund balances and revenues.

Budget requirements are categorized by program or function – the type of activity that is being carried out. Requirements include appropriations for expenditures, contingencies, and unappropriated ending fund balances which cannot be spent during the budget year. Expenditures are presented in five major functional areas: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Other Uses (e.g., transfers). Contingencies or planned reserves are budgeted to allow for unforeseen expenditures in funds where Local Budget Law permits. Unappropriated ending fund balances represent a cash carry-over to the next year for stability in uncertain economic times and support cash flow needs until other resources are received.

Every budget has at least one fund, commonly called the General Fund, to account for the daily operations of the district. Special funds may also be established to account for revenues that must be used for particular types of expenditure. Examples of special revenue funds include grant funds and reserve funds.

This budget document presents budgets for three individual governmental funds: the General Fund, the Special Revenue Fund, and the Debt Service Fund. Descriptions of each fund and the functions they address are provided below.

General Fund

The General Fund is the district's general operating fund where most revenues and expenditures are recorded. The primary sources of revenue are the State School Fund and local property taxes. Other sources include earnings on investments, fees for services and reimbursements for certain costs. Expenditures represent the costs associated with the district's on-going operations – educational programs, administrative support and other support services.

Staff compensation comprises the greatest portion of the district's operating expenditures. Additional costs include purchased services, materials and supplies, capital outlay (more typically accounted for in reserve funds and the Capital Projects Fund), transfers, other expenditures such as dues and fees, insurance premiums and transfers to other funds.

Special Revenue Fund

The District utilizes the Special Revenue Fund to account for revenues and expenditures related to grants, student activities, reserves, and to support operations outside the General Fund. Main categories of special revenue funds include the following:

- Federal, state, local and private grants
- Student activity funds
- Board-approved reserves
- Preschool Fund
- Nutrition Services Fund.

These funds are described in more detail in the Other Funds section of the budget document.

Debt Service Fund

This fund accounts for the district's repayment of general obligation (G.O.) bonds. Taxes levied for this purpose and scheduled principal and interest payments on the bonds are budgeted in the Debt Service Fund.

CLASSIFICATION OF RESOURCES AND REQUIREMENTS

Resources

Revenues are classified by fund and by source. Sources are designated as Local, Intermediate, State, Federal or Other. Examples of each include the following:

Local Sources (1000) – Property taxes, interest earnings

Intermediate Sources (2000) – County School Fund, reimbursements from Lane ESD

State Sources (3000) – State School Fund grant proceeds, Common School Fund payments

Federal Sources (4000) – Federal Forest Fees, grants

Other (5000) – Interfund transfers, beginning fund balance

Requirements

Expenditures are classified by fund, function and object. **Functions** describe the activity for which a service or material object is acquired. The seven major functions are:

Instruction (1000) – Activities dealing directly with teaching students

Support Services (2000) – Services to provide administrative, technical, personal and logistical support to facilitate and enhance instruction

Enterprise and Community Services (3000) – Activities concerned with operations that are financed in a manner similar to private businesses or for which costs are recovered primarily through user charges and community programs

Facilities Acquisition and Construction (4000) – Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures eligible for general obligation bond financing are recorded here.

Other Uses (5000) – Activities including debt service and transfers between funds

Contingencies (6000) – To budget for expenditures which cannot be foreseen and planned in the budget process

Unappropriated Ending Fund Balance (7000) – An estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure can be made from the UEFB in the year in which it is budgeted.

Objects represent the service or commodity obtained as the result of a specific expenditure. Seven object categories are used for this purpose:

Salaries (100)
Associated Payroll Costs (200)
Purchased Services (300)
Supplies and Materials (400)
Capital Outlay (500)
Other Objects (600) *(i.e., debt service, dues and fees, insurance)*
Transfers (700)
Reserves (800)

DISTRICT POLICY – SECTION D: FISCAL MANAGEMENT

DB. District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures.

The amount of the budget will be based upon the financial requirements of the educational program, insofar as the district's financial resources permit and in keeping with statutory provisions.

The district budget will be prepared in full compliance with Local Budget Law. The superintendent will be designated as budget officer and will prepare the budget document.

DBC. Budget Calendar

The Board will annually, in the fall of each year, adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget.

The superintendent will prepare and recommend a proposed calendar for Board approval. The calendar will identify dates and activities to include those needed to comply with state law.

DBE. Budget Preparation

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

A copy of the budget document will be made available at the district office for local district patrons to review. In addition, specific pages of the budget document or the budget document as a whole will be available for purchase.

DBG. Budget Hearing

After the budget document has been approved by the budget committee, a public hearing will be held regarding the recommended budget document. The date, time and place will be determined by the Board. At the hearing, any person may speak for or against items in the budget document.

DBH. Budget Adoption Procedures

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem

property taxes to be certified to the assessor for the ensuing year; and itemize and categorize the ad valorem property taxes.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

DBJ. Budget Implementation

The budget, as adopted by the Board, becomes the financial plan of the district for the coming year.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the approved budget.

The superintendent will make the Board aware of any substantial changes in expected revenues or unusual expenditures so the Board may adjust the budget, if necessary.

DBK Budget Transfer Authority

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the fiscal year. All appropriation transfers shall be made as follows:

Intrafund Transfers

Transfers between the levels of appropriation (i.e., functions 1000 - instruction, 2000 - support services, 3000 - community services, etc.) must be made by official resolution of the Board stating the need for the transfer, the purpose and the amount.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and/or object codes (i.e., 100 - salaries, 200 - benefits, 300 - purchase services, 400 - supplies, etc.) within the same level of appropriation.

Interfund Transfers

Transfers from the general fund to any other fund are authorized when completed by official resolution of the Board stating the need, the purpose and the amount.

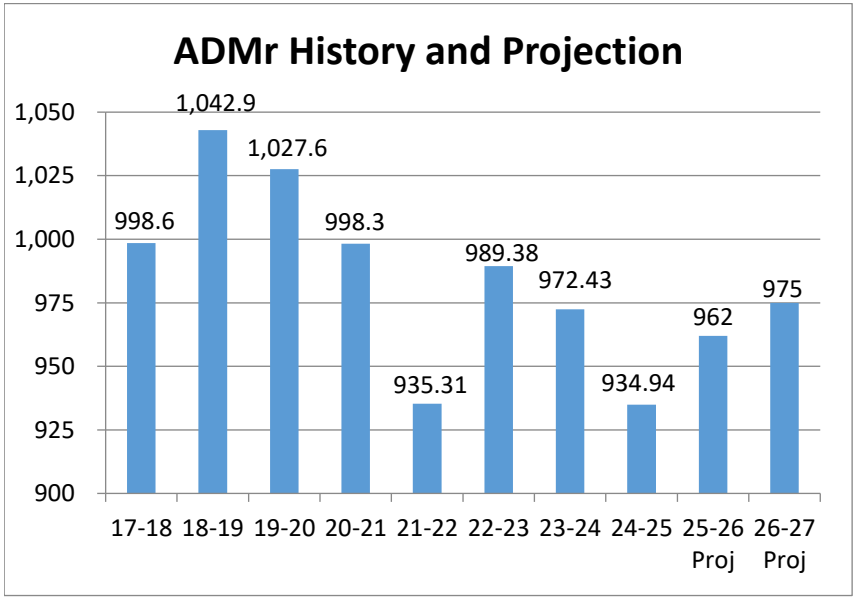
Appropriations transfers from any special revenue fund to the general fund or any other special revenue fund are prohibited.

STUDENT ENROLLMENT / ADM HISTORY AND PROJECTION					
Enrollment	**2022-23 (Actual)**	**2023-24 (Actual)**	**2024-25 (Actual)**	**2025-26 (Projected)**	**2026-27 (Projected)**
Elementary (K-5)	481	466	417	405	411
Middle/High (6-12)	568	580	514	557	564
Total	1049	1046	931	962	975
	(Actual)	**(Actual)**	**(Actual)**	**(Projected)**	**(Projected)**
ADMr	989.38	972.43	934.55	962	975
ADMw	1,169.76	1,143.7	1,117.85	1135.03	1136.9

Student enrollment, as resident average daily membership (ADMr), represents average annual enrollment. ADMr serves as the basis for the distribution of state resources to K-12 districts through the State School Fund formula.

State funding is distributed on the basis of ADMw, or weighted average daily membership. Weighting is added to the district's ADMr to recognize the additional cost of serving students in special education programs, poverty, foster care, English as a Second Language programs, and pregnant or parenting programs.

Additional student weighting is also assigned for districts with small high schools. The difference in ADMr and ADMw above reflects weighting added to the district's ADMr for state funding purposes.



GENERAL FUND STAFFING HISTORY AND BUDGET - Grades K-5

Elementary Grades in FTE (1)	**Actual 2024-25** ***(Grades K-5)***	**Budget 2025-26** ***(Grades K-5)***	**Adopted 2026-27** ***(Grades K-5)***	**Change from Budget 2025-26**	
Licensed (Teaching) Staff					
Classroom Teachers	18.00	18.00	18.00	0.00	
Music Specialist	1.00	1.00	1.00	0.00	
PE Specialist	1.00	1.00	1.00	0.00	
Resource Room/Special Ed. Teacher	2.00	2.00	2.00	0.00	
Counselor	0.00	0.25	0.50	0.25	(2)
Total Licensed Staff	22.00	22.25	22.50	0.25	
Classified (Non-Teaching)					
Educational Assistants	4.88	5.68	6.09	0.41	(3)
Administrative Support	2.00	2.00	2.00	0.00	
Student Support (Library)	0.88	0.88	0.88	0.00	
Custodians	2.00	2.00	2.00	0.00	
Total Classified Staff	9.76	10.56	10.97	0.41	
Administrators					
Principal	1.00	1.00	1.00	0.00	
Total Staff FTE	32.76	33.81	34.47	0.66	
October 1 Enrollment (not ADMw)	417	440	411	(29)	

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Moved Counselor 0.25 FTE from SIA Fund 201. **(3)** EAs moved from Title 1 and IDEA funding

GENERAL FUND STAFFING HISTORY AND BUDGET - Grades 6-12

Middle / High School Grades in FTE (1)	Actual 2024-25 *(Grades 6-12)*	Budget 2025-26 *(Grades 6-12)*	Adopted 2026-27 *(Grades 6-12)*	Change from Budget 2025-26	
Licensed (Teaching) Staff					
Regular Education Teachers	26.95	26.66	25.83	(0.83)	(2)
Resource Room/Special Ed. Teachers	2.00	2.00	2.00	0.00	
Counselors	1.83	2.00	1.83	(0.17)	(3)
Total Licensed Staff	30.78	30.66	29.66	(1.00)	
Classified (Non-Teaching)					
Educational Assistants	3.50	5.25	5.25	0.00	
Administrative Support	3.00	3.00	3.00	0.00	
Student Support (Library)	0.94	0.94	0.94	0.00	
Custodians	2.00	2.00	2.00	0.00	
Total Classified Staff	9.44	11.19	11.19	0.00	
Administrators					
Principal and Assistant Principal	2.25	2.50	2.50	0.00	
Total Staff FTE	42.47	44.35	43.35	(1.00)	
October 1 Enrollment (not ADMw)	514	557	564	7	

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Working retired teacher no longer working. Change in Teacher FTEs due to drop in HSS funding. **(3)** MS/HS counselor teaching one class funded by HSS.

GENERAL FUND STAFFING HISTORY AND BUDGET - District-Wide

District Wide	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Change from Budget 2025-26	
Licensed Staff (Non-Teaching)					
Psychologist	0.00	1.00	1.00	0.00	
SLP	0.00	1.00	1.00	0.00	
Total Licensed Staff	0.00	2.00	2.00	0.00	
Classified (Non-Teaching)					
Computer Network Tech	0.94	0.94	0.94	0.00	
SLPA	0.41	0.41	0.53	0.12	(2)
K-12 Curriculum/HS Success Coordinator	1.00	1.00	1.00	0.00	
ROMP Coordinator	0.50	0.50	0.50	0.00	
Maintenance/Grounds	3.44	3.44	3.00	(0.44)	(3)
Total Classified Staff	6.30	6.28	5.97	(0.32)	
Confidential					
Payroll, Accounts Payable, Administrative Assistants	2.88	2.88	2.44	(0.44)	(3)
Total Confidential Staff	2.88	2.88	2.44	(0.44)	
Managerial					
Maintenance Lead	1.00	1.00	1.00	0.00	
Technology Director	1.00	1.00	1.00	0.00	
Nurse	1.00	1.00	1.00	0.00	
Total Managerial Staff	2.00	3.00	3.00	0.00	
Administrative					
Special Education Director	0.75	0.75	1.00	0.25	(4)
Superintendent	1.00	1.00	1.00	0.00	
Business Manager	1.00	1.00	1.00	0.00	
Total Administrative	2.75	2.75	3.00	0.25	
Total District Wide Staff FTE	13.93	16.91	16.41	(0.51)	

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** SLPA funding partially moved from SIA. **(3)** District Office/Maintenance administrative assistance staff reduced. **(4)** 0.25 FTE moved from IDEA funding.

GENERAL FUND STAFFING HISTORY AND BUDGET - All Staff

All Staff in FTE (1)	Actual 2024-25	Budget 2025-26	Adopted 2026-27	Change from Budget 2025-26
Licensed (Teaching) Staff				
Classroom/Specialists/Regular Ed.	46.95	46.66	45.83	(0.83)
Special Ed. Teachers/SLP/Psychologist	4.00	6.00	6.00	0.00
Counselors	1.83	2.25	2.33	0.08
Total Licensed Staff	52.78	54.91	54.16	(0.75)
Classified and Confidential (Non-Teaching)				
Administrative Support	7.88	7.88	7.44	(0.44)
Computer Network Tech	0.94	0.94	0.94	0.00
K-12 Curriculum/HS Success Coordinator	0.00	1.00	1.00	0.00
Custodial/Maintenance/Grounds	7.44	7.44	7.00	(0.44)
Educational Assistants	8.38	10.93	11.34	0.41
ROMP Coordinator	0.50	0.50	0.50	0.00
SLPA	0.00	0.41	0.53	0.12
Student Support (Library)	1.82	1.81	1.81	0.00
Total Classified and Confidential	26.97	30.91	30.56	(0.35)
Managerial				
Maintenance Lead	1.00	1.00	1.00	0.00
Technology Director	1.00	1.00	1.00	0.00
Nurse	1.00	1.00	1.00	0.00
Total Managerial	3.00	3.00	3.00	0.00
Administrative				
Superintendent	1.00	1.00	1.00	0.00
Principals and Assistant Principals	3.25	3.50	3.50	0.00
Special Education Director	0.75	0.75	1.00	0.25
Business Manager	1.00	1.00	1.00	0.00
Total Administrative	6.00	6.25	6.50	0.25
Total District Staff	89.17	95.06	94.22	(0.84)
Total Student Enrollment	931	962	975	13

See footnotes above for school based staffing changes.

2026-27 TAX LEVY COMPUTATION

	2025-26 Budget		2026-27 Budget	
	General Fund (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5)	General Fund (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5)
Total Requirements	$17,174,732	$1,750,000	$17,318,044	$1,795,000
Total Resources	1,317,859	124,025	13,306,340	143,792
Property Tax Required to Balance	$3,856,873	$1,625,975	$4,011,704	$1,651,208
Loss Due to Compression (Constitutional Limit)	22,525		26,942	
Uncollected Tax	119,285	76,617	197,849	81,434
Estimated Tax Imposed	$3,998,683	$1,702,592	$4,236,495	$1,732,642
	2025-26 Estimated		2026-27 Estimated	
Tax Rate	$4.6414	$1.9561	$4.6414	$1.8982
Assessed Value		$870,395,305		$912,762,347

Financial Summaries

2026-27 ALL FUNDS SUMMARY

Resources

Fund	Local	Intermediate	State	Federal	Bonds	Transfers	Beginning Fund Balance	Total
General (100)	$4,665,579	$48,000	$9,820,285	$0	$0	$0	$6,534,313	$21,068,177
Special Revenue (200-299)	757,632	78,000	2,186,020	1,120,056	0	2,345,000	2,679,758	9,166,466
Debt Service (300)	1,664,208	0	0	0	0	0	130,792	1,795,000
Total	$7,087,419	$126,000	$12,006,305	$1,120,056	$0	$2,345,000	$9,344,863	$32,029,643

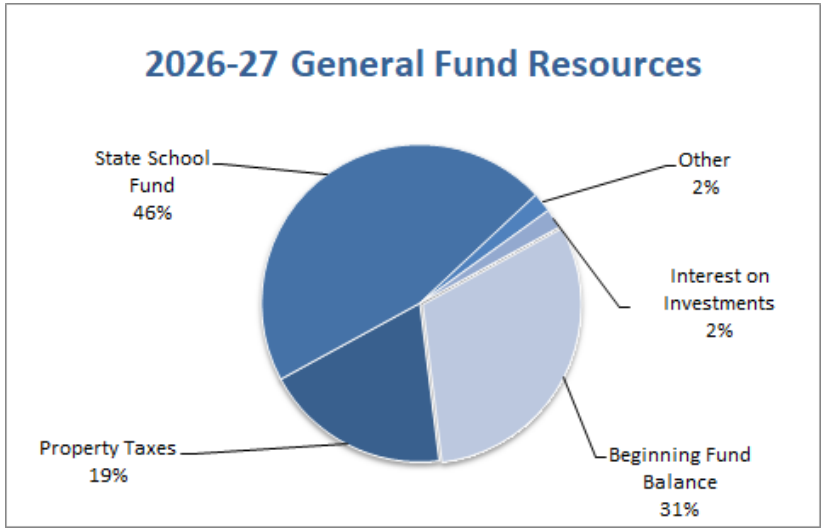
Requirements

Fund	Instruction	Support Services	Enterprise and Community Services	Facilities Acquisition and Construction	Transfers / Debt Service	Contingency	Ending Fund Balance	Total
General (100)	$8,429,438	$6,543,606	$0	$0	$2,345,000	$299,461	$3,450,672	$21,068,177
Special Revenue (200-299)	3,148,623	2,666,683	866,220	2,484,940	0	0	0	9,166,466
Debt Service (300)	0	0	0	0	1,670,000	0	125,000	1,795,000
Total	$11,578,061	$9,210,289	$866,220	$2,484,940	$4,015,000	$299,461	$3,575,672	$32,029,643

2026-27 GENERAL FUND RESOURCES

The 2026-27 General Fund budget includes total resources of $21,068,177. This is $1,682,116 (7.4%) lower than the budget adopted for 2025-26.

This proposed General Fund budget is based on the $11,359,400,000 State School Fund for the biennium, dispersed at 51% for the 2026-27 Fiscal Year.



State School Fund

State aid to K-12 schools is appropriated by the Oregon Legislature and provided through the State School Fund (SSF) which consists of State General Fund and Lottery Fund revenues. Aid is distributed to school districts using a formula designed to provide equal funding for all school districts. Funds are allocated on a per student (average daily membership) basis with additional weight provided for factors such as special education, poverty, foster care and remote small schools.

The SSF grant consists of a general purpose grant, transportation grant, small high school grant, high cost disability grant and facility grant, less local revenues. Local revenues are defined as local property taxes designated for school operations (excluding taxes to pay general obligation bonds), and funds provided from the Common School Fund, County School Fund, and other funds received in lieu of taxes.

A district's general purpose grant is determined by multiplying a district's total weighted average daily membership (ADMw) by a statewide target amount. This amount is adjusted by $25 per year that a district's average teacher experience exceeds state average teacher experience. A funding ratio representing available state resources is applied to determine the grant amount.

The general purpose grant is added to a transportation grant (70% state reimbursement of eligible transportation expenditures) to determine a district's total formula revenue.

State funding is set on a biennial basis in the State budget adopted by the Legislature. Appropriations are based on projected corporate and personal income taxes as well as local property taxes. Every other year, school districts must develop their proposed budgets before the conclusion of the legislative process.

Local Revenue - $4,222,704

Property Taxes - $4,054,704

School districts have permanent authority to levy property taxes for general operations up to a maximum rate. The permanent tax rate for Pleasant Hill School District is $4.6414 per $1,000 of assessed property value. Increases in assessed value are limited to 3% per year, with exceptions such as for the value of new construction.

General Fund revenues budgeted for 2026-27 include $4,011,704 in current year taxes and $43,000 in taxes that were levied in prior years and penalties and interest on delinquent taxes. The budget assumes that 95.3% of current year's taxes will be collected, based on current trends. Local property taxes are included in the State School Fund formula.

Common School Fund - $140,000

The State of Oregon holds income from lands granted by the federal government in trust for the benefit of public schools. Investment earnings from the management of these lands are distributed annually to school districts based on the value of the fund. Amounts are allocated to districts on a per student basis. Budgeted revenues are based on estimates provided by the Oregon Department of Education.

County School Fund - $28,000

A portion of revenues received by counties from the sale of timber cut on federal forest land and other sources are shared with local school districts. Funds are distributed to schools on a per student basis. Funds included in the 2026-27 General Fund budget are estimated based on prior year receipts.

State Revenue - $9,680,285

State School Fund Grant - $9,552,285

The Total Formula Revenue includes our Transportation Grant and General Purpose Grant. Grant amounts are based on estimates provided by the Oregon Department of Education in March 2026.

Small High School Grant - $58,000

This $2.5 million grant is available to support high schools with less than 350 ADM and less than 9,500 ADM in the district.

High Cost Disability Grant - $70,000

Districts can apply for additional funds for individual students on IEPs with more than $30,000 a year in special education expenditures. The grant is currently $55 million for the entire state. Eligible reimbursements are prorated depending on availability of funds.

Other Revenue - $630,875

Interest on Investments - $450,000

Revenue received primarily from the balance in our Local Government Investment Pool (LGIP) where state school funds are received.\ and kept until needed.

Additional Revenues - $180,875

Additional revenues include transportation fees, rental income, co-curricular fees and other miscellaneous sources. These revenues are not included in the State School Fund Formula.

Beginning Fund Balance - $6,534,313

Other resources include unexpended amounts and the unappropriated ending fund balance carried over from the prior year. These funds are excluded from the SSF formula.

2026-27 GENERAL FUND RESOURCES

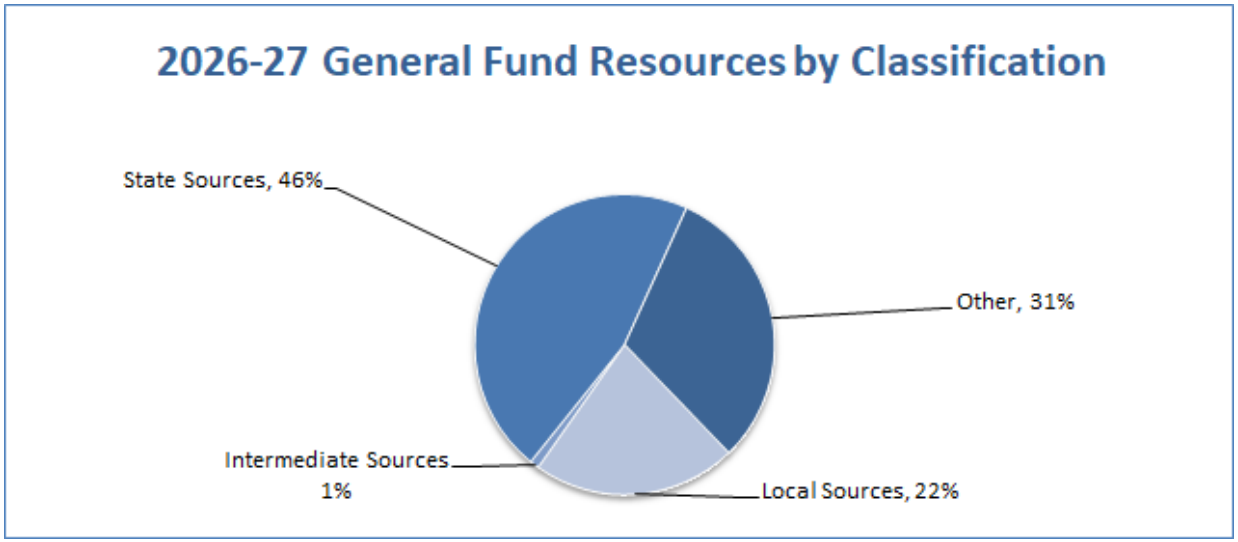
By Revenue Source

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Adopted
State School Fund				
Current Year's Taxes	$3,563,757	$3,703,102	$3,856,873	$4,011,704
Prior Year's Taxes, Penalties and Interest	57,081	32,814	55,000	43,000
Common School Fund	153,311	159,706	150,000	140,000
County School Fund	68,063	31,474	35,000	28,000
State School Fund Grant	8,263,151	8,590,567	9,247,469	9,552,285
Small High School Grant	62,729	54,501	56,000	58,000
High Cost Disability Grant	75,820	85,646	70,000	70,000
Total State School Fund	$12,243,912	$12,657,809	$13,470,342	$13,902,989
Interest on Investments	$647,143	$654,152	$450,500	$450,000
Other Revenue	176,970	337,183	267,500	180,875
Interfund Transfers	0	0	1,000	0
Total Revenue	$13,068,025	$13,649,144	$14,189,342	$14,533,864
Beginning Fund Balance	$7,261,733	$8,395,306	$8,560,951	$6,534,313
Total Budgeted Resources	$20,329,759	$22,044,451	$22,750,293	$21,068,177

2026-27 GENERAL FUND RESOURCES

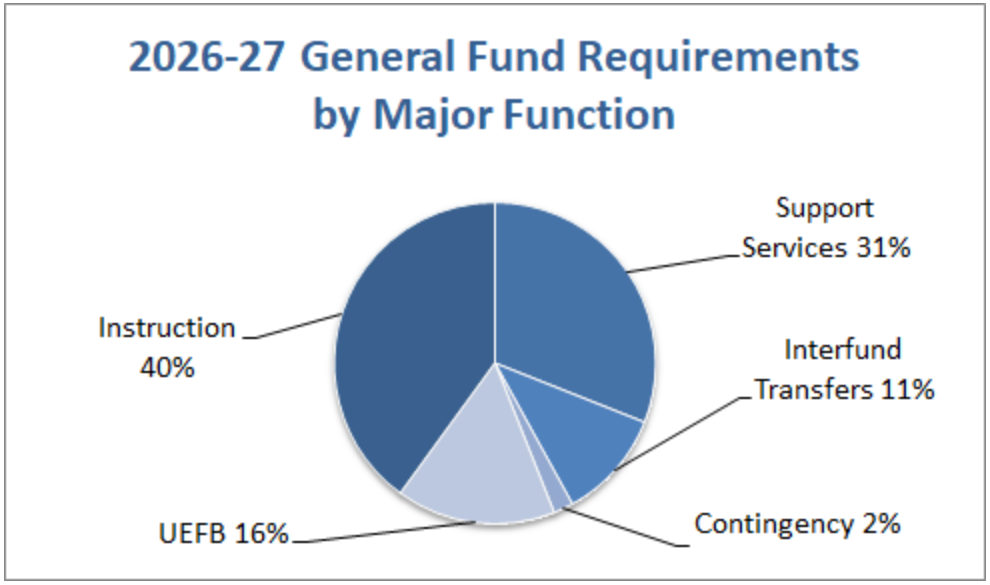
By Classification

		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Adopted
1000	Local Sources	$4,455,466	$4,565,912	$4,529,873	$4,665,579
2000	Intermediate Sources	75,548	192,813	135,000	48,000
3000	State Sources	8,555,011	8,890,420	9,523,469	9,820,285
4000	Federal Sources	0	0	0	0
5000	Other	6,447,645	8,395,306	8,561,951	6,534,313
		$19,533,669	$22,044,451	$22,750,293	$21,068,177



2026-27 GENERAL FUND REQUIREMENTS BY MAJOR FUNCTION

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Adopted
Instruction	$6,690,101	$7,115,941	$8,110,900	$8,429,438
Support Services	4,272,351	5,168,005	6,468,832	6,543,606
Enterprise and Community Services	0	0	0	0
Facilities Acquisition and Construction	0	0	0	0
Interfund Transfers	990,000	1,095,000	2,595,000	2,345,000
Contingency	0	0	291,595	299,461
Unappropriated Ending Fund Balance	7,261,733	5,615,697	5,283,966	3,450,672
Total Requirements	$19,214,186	$18,994,643	$22,750,293	$21,068,177



2026-27 ALL FUNDS REQUIREMENTS BY FUNCTION

Comparisons between 2025-26 and 2026-27

Function	2025-26 Budget	2026-27 Adopted	Difference
1111 - Primary, K-5	$ 3,356,700	$ 3,370,328	$ 13,628
1113 - K-5 Co-curricular Contracts	2,449	2,558	109
1121 - Middle/Junior High Programs	1,457,553	1,482,784	25,231
1122 - Middle School Extra-curricular	175,481	195,596	20,115
1131 - High School Programs	3,011,510	3,092,448	80,938
1132 - HS Extra-curricular	694,309	708,694	14,385
1140 - PreKinder Programs	98,497	106,017	7,520
1210 - Prgs for the Talented & Gifted	33,020	32,605	(415)
1220 - Restrict Prog for Students w/Disabilities	98,000	417,573	319,573
1227 - Instruction Services	55,000	50,000	(5,000)
1250 - Less Restrict Prg for Stu w/ Disabilities	1,655,349	1,278,986	(376,363)
1260 - Early Intervention	20,000	20,000	-
1271 - Remediation	-	9,906	9,906
1272 - Title I	269,100	252,566	(16,534)
1281 - Public Alternative Programs	40,000	35,000	(5,000)
1282 - Private Alternative Programs	400,000	350,000	(50,000)
1289 - Other Alternative Programs	1,000	1,000	-
1400 - State Summer Learning Grant	-	135,000	135,000
1410 - Summer Programs K-5	44,000	32,000	(12,000)
1490 - Additional Salary	4,515	5,000	485
2110 - Attendance & Social Work Services	75,459	32,308	(43,151)
2122 - Counseling Services	348,174	349,557	1,383
2126 - Placement Services	66,827	69,033	2,206
2128 - Other Guidance Services Saturday School	2,942	2,907	(35)

2026-27 ALL FUNDS REQUIREMENTS BY FUNCTION (Cont'd)

Function	2025-26 Budget	2026-27 Adopted	Difference
2129 - Other Guidance Services	39,388	34,962	(4,426)
2130 - Health Services	16,000	14,200	(1,800)
2134 - Nurse Services	121,225	127,801	6,576
2140 - Psychological Services	295,246	357,656	62,410
2150 - Speech Pathology & Audiology Srvs	327,249	188,560	(138,689)
2190 - Service Direction, Student Sup Srvs	194,491	206,431	11,940
2210 - Improvement of Instruction Srv	179,185	190,532	11,347
2219 - Other Improvement of Instr Srvs	16,418	14,103	(2,315)
2222 - Library/Media Center	122,654	128,291	5,637
2230 - Assessment and Testing	2,000	2,000	-
2240 - Instructional Staff Development	323,223	271,063	(52,160)
2241 - Instructional Staff Development - reimbursed	-	2,000	2,000
2310 - Board of Education Services	91,000	112,100	21,100
2321 - Office of the Superintendent Services	371,603	384,870	13,267
2410 - Office of the Principal Services	1,056,136	1,086,217	30,081
2490 - Other Support Srvs -School Admin	45,569	44,800	(769)
2520 - Fiscal Services	440,588	420,823	(19,765)
2524 - Planning Services	550,000	550,000	-
2528 - Risk Management Services	45,000	56,000	11,000
2542 - Care -Upkeep of Buildings Srvs	1,362,034	1,304,600	(57,434)
2543 - Care - Upkeep of Grounds Srvs	146,478	170,557	24,079
2544 - Maintenance	931,651	1,055,194	123,543
2545 - District Vehicles	28,500	25,400	(3,100)
2546 - Security Services	105,000	104,501	(499)

2026-27 ALL FUNDS REQUIREMENTS BY FUNCTION (Cont'd)

Function	2025-26 Budget	2026-27 Adopted	Difference
2552 - Vehicle Operation Services	604,600	616,600	12,000
2553 - Reimbursable Student Transportation	17,000	17,000	-
2554 - Non Reimburse Transportation	40,000	35,000	(5,000)
2558 - Special Education Trans.	350,000	325,000	(25,000)
2559 - Other Student Transportation	19,000	18,000	(1,000)
2579 - Other Internal Services	4,000	4,000	-
2630 - Information Services	2,100	2,000	(100)
2640 - Staff Services	8,500	8,500	-
2660 - Technology Services	815,555	857,859	42,304
2700 - Supplemental Retirement Prgm	27,489	19,864	(7,625)
3100 - Food Services	777,929	810,454	32,525
3300 - Community Services	37,825	40,325	2,500
3310 - Direction of Community Services Activities	25,200	15,441	(9,759)
4150 - Building Acquisition, Construction	1,546,000	2,164,940	618,940
4190 - Other Facility Construction	700,000	320,000	(380,000)
5110 - Long Term Debt Service	1,625,000	1,670,000	45,000
5200 - Transfers of Funds	2,595,000	2,345,000	(250,000)
6110 - Operating Contingency	291,595	299,461	7,866
7000 - Unappropriated Ending Fund Bal	5,408,966	3,575,672	(1,833,294)
All Funds Totals	**$ 33,616,282**	**$ 32,029,643**	**$ (1,586,639)**

2026-27 ALL FUNDS REQUIREMENTS BY FUND

All Funds			
Fund	**2025-26 Budget**	**2026-27 Adopted**	**Difference**
100 - General Funds	$ 22,750,293	$ 21,068,177	$ (1,682,116)
200 - Special Revenue Funds	1,625,982	1,330,000	(295,982)
201 - Student Investment Account	1,010,481	985,811	(24,670)
207 - State Summer Learning	-	147,000	147,000
211 - Title I	224,000	160,876	(63,124)
215 - IDEA	296,048	180,865	(115,183)
216 - Title IIa	26,469	26,304	(165)
244 - Preschool Program Fund	83,880	84,390	510
247 - Student Success Act	291,198	296,047	4,849
248 - Title IVa	16,725	12,011	(4,714)
255 - Early Literacy	74,206	78,162	3,956
269 - Student Activity Fund - ES	75,000	75,000	-
270 - Student Activity Fund - MS/HS	505,000	505,000	-
271 - Insurance/Benefit Reserve	550,000	550,000	-
282 - K-12 Enrichment Reserve	80,000	100,000	20,000
283 - Equipment Repair and Repl. Reserve	195,000	215,000	20,000
284 - Maintenance Reserve	800,000	850,000	50,000
285 - Capital Projects	1,321,000	2,020,000	699,000
286 - Technology Reserve	247,000	230,000	(17,000)
287 - Instructional Materials Reserve	393,000	370,000	(23,000)
289 - Field Repair and Replacement Reserve	500,000	120,000	(380,000)
299 - Nutrition Services Fund	801,000	830,000	29,000
300 - Debt Service Fund	1,750,000	1,795,000	45,000
Total All Funds	**$ 33,616,282**	**$ 32,029,643**	**$ (1,586,639)**

2026-27 GENERAL FUND REQUIREMENTS BY FUNCTION

Instruction

GENERAL FUND				
Function	**Actual 2023-24**	**Actual 2024-25**	**Budget 2025-26**	**Adopted 2026-27**
1111 - Primary, K-5	$ 2,477,757	$ 2,657,808	$ 2,805,632	$ 2,927,318
1113 - K-5 Co-Curricular	1,934	1,971	2,449	2,558
1121 - Middle/Junior High Programs	1,146,271	1,185,342	1,270,553	1,298,284
1122 - Middle School Extra-curricular	40,319	42,413	49,306	55,535
1131 - High School Programs	1,685,206	1,877,566	2,054,565	2,218,855
1132 - HS Extra-curricular	392,167	352,719	439,309	453,694
1210 - Prgs for the Talented & Gifted	4,141	4,175	5,020	5,605
1220 - Restrict Prog for Students w/Disabilities	42,159	56,859	90,000	192,875
1227 - Instructional Services	-	47,191	55,000	50,000
1229 - Additional Salary	-	28	-	-
1250 - Less Restrict Prg for Stu w/ Disabilities	689,334	728,510	883,551	823,714
1260 - Early Intervention	5,668	9,151	20,000	20,000
1281 - Public Alternative Programs	55,126	13,933	30,000	25,000
1282 - Private Alternative Programs	145,154	132,285	400,000	350,000
1289 - Other Alternative Programs	-	-	1,000	1,000
1490 - Special Program	4,868	5,991	4,515	5,000
Total Instruction	**$ 6,690,101**	**$ 7,115,941**	**$ 8,110,900**	**$ 8,429,438**

2026-27 GENERAL FUND REQUIREMENTS BY FUNCTION (Cont'd)

Support Services

Function	Actual 2023-24	Actual 2024-25	Budget 2025-26	Adopted 2026-27
2110 - Student Success	107	51,665	60,459	4,000
2122 - Counseling Services	267,641	206,871	246,916	279,356
2126 - Placement Services	2,351	-	-	-
2128 - Saturday School	-	-	2,942	2,907
2129 - Other Guidance Services	20,311	22,317	39,388	34,962
2130 - Health Services	2,912	2,333	16,000	14,200
2134 - Nursing Services	-	108,448	121,225	127,801
2140 - School PsychologistHealth Services	4,840	84,886	230,246	287,481
2150 - Speech Pathology & Audiology Srvs	711	148,322	299,693	164,823
2190 - Service Direction, Student Sup Srvs	119,676	162,515	146,740	206,431
2210 - Improvement of Instruction Srv	6,867	4,167	19,205	21,813
2219 - Other Improvement of Instr Srvs	9,267	7,986	16,418	14,103
2222 - Library/Media Center	114,371	87,543	122,654	128,291
2230 - Assessment and Testing	-	-	2,000	2,000
2240 - Instructional Staff Development	55,670	150,952	163,223	167,548
2241 - Instructional Staff Development - reimbursed	-	-	-	2,000
2310 - Board of Education Services	42,262	47,839	91,000	112,100
2321 - Office of the Superintendent Services	325,509	335,693	371,603	384,870
2410 - Office of the Principal Services	792,398	861,048	982,321	1,007,628
2490 - Other Support Srvs -School Admin	5,726	4,188	19,100	20,000
2520 - Fiscal Services	348,013	365,593	412,517	396,277
2524 - Payroll Services	194	-	-	-
2528 - Risk Management Services	32,590	38,997	45,000	56,000
2542 - Care -Upkeep of Buildings Srvs	519,274	554,867	732,034	767,040

2026-27 GENERAL FUND REQUIREMENTS BY FUNCTION (Cont'd)

Support Services (Cont'd)

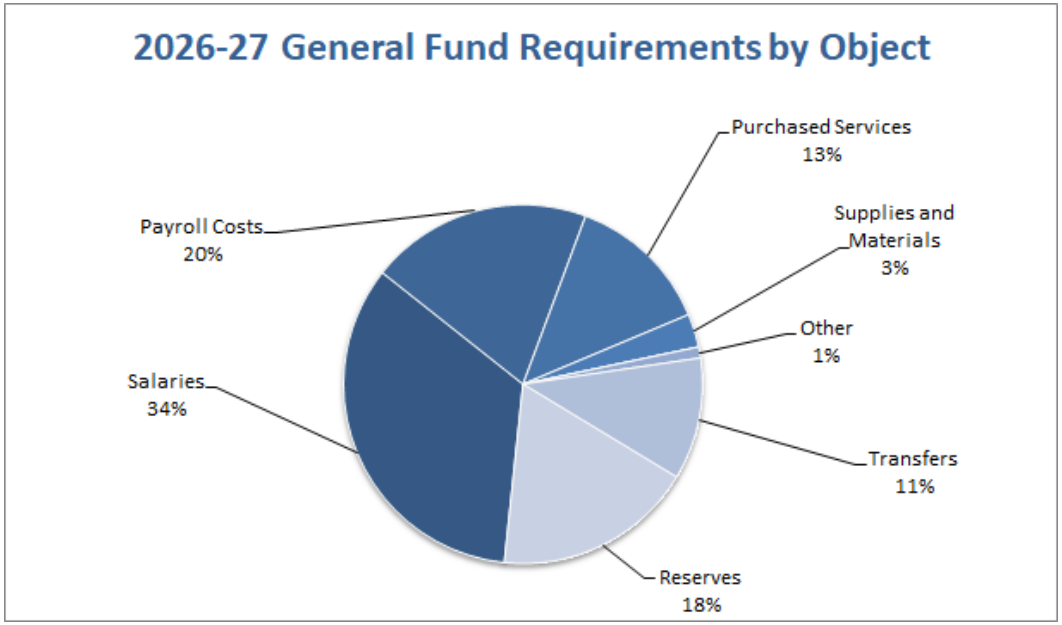
Function	Actual 2023-24	Actual 2024-25	Budget 2025-26	Adopted 2026-27
2543 - Care - Upkeep of Grounds Srvs	68,147	97,382	106,478	130,557
2544 - Maintenance	452,149	543,344	666,651	654,694
2545 - District Vehicles	7,470	4,462	28,500	25,400
2546 - Security Services	13,085	13,524	25,000	29,501
2552 - Vehicle Operation Services	457,369	510,050	604,600	604,600
2553 - Reimburse Transportation	4,117	6,622	17,000	17,000
2554 - Non Reimburse Transportation	17,690	25,283	40,000	35,000
2558 - Special Education Trans.	283,917	324,592	350,000	325,000
2559 - Other Student Transportation	5,082	12,460	19,000	18,000
2579 - Other Internal Services	-	-	4,000	4,000
2630 - Information Services	-	1,800	2,100	2,000
2640 - Staff Services	7,010	5,476	8,500	8,500
2660 - Technology Services	245,644	341,366	428,830	467,859
2700 - Supplemental Retirement Prgm	39,981	35,415	27,489	19,864
Total Support Services	**$ 4,272,351**	**$ 5,168,005**	**$ 6,468,832**	**$ 6,543,606**

Other Functions

Function	Actual 2023-24	Actual 2024-25	Budget 2025-26	Adopted 2026-27
5200 - Transfers of Funds	$ 990,000	$ 1,095,000	$ 2,595,000	$ 2,345,000
6110 - Operating Contingency	-	-	291,595	299,461
7000 - Unappropriated Ending Fund Bal	-	-	5,283,966	3,450,672
Total Other Functions	**$ 990,000**	**$ 1,095,000**	**$ 8,170,561**	**$ 6,095,133**
Total General Fund	**$ 11,952,453**	**$ 13,378,946**	**$ 22,750,293**	**$ 21,068,177**

2026-27 GENERAL FUND REQUIREMENTS BY OBJECT

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Adopted
Salaries	$5,554,309	$6,249,425	$6,735,593	$7,173,790
Payroll Costs	3,324,226	3,534,703	4,226,279	4,270,469
Purchased Services	1,547,304	1,896,076	2,817,062	2,666,562
Supplies and Materials	372,879	407,719	548,873	591,048
Capital Outlay	0	11,524	14,000	15,000
Other	162,585	184,498	237,925	256,175
Transfers	990,000	1,095,000	2,595,000	2,345,000
Reserves	0	0	5,575,561	3,750,133
Total Requirements	$11,951,303	$13,378,946	$22,750,293	$21,068,177



2026-27 GENERAL FUND TRANSFERS

Impact on Reserves and Nutrition Services Fund

From General Fund to	Projected BFB	Transfer In	Other Revenue	Total Resources
271 - Insurance/Benefit Reserve	$440,000	$110,000	$0	$550,000
282 - K-12 Enrichment Reserve	65,000	35,000	0	100,000
283 - Equipment Repair/Repl. Reserve	140,000	75,000	0	215,000
284 - Maintenance Reserve	600,000	250,000	0	850,000
285 - Capital Projects	700,000	1,320,000	0	2,020,000
286 - Technology Reserve	80,000	150,000	0	230,000
287 - Instructional Materials Reserve	220,000	150,000	0	370,000
289 - Field Repair and Replacement Reserve	40,000	80,000	0	120,000
299 - Nutrition Services Fund Reserve	100,000	175,000	555,000	830,000
	$2,385,000	$2,345,000	$555,000	$5,285,000

Budgeted 2025-26

From General Fund to	Projected BFB	Transfer In	Other Revenue	Total Resources
271 - Insurance/Benefit Reserve	$450,000	$100,000	$0	$550,000
282 - K-12 Enrichment Reserve	30,000	50,000	0	80,000
283 - Equipment Repair/Repl. Reserve	115,000	80,000	0	195,000
284 - Maintenance Reserve	150,000	650,000	0	800,000
285 - Capital Projects	171,000	1,150,000	0	1,321,000
286 - Technology Reserve	247,000	0	0	247,000
287 - Instructional Materials Reserve	293,000	100,000	0	393,000
289 - Field Repair and Replacement Reserve	245,863	200,000	0	445,863
299 - Nutrition Services Fund Reserve	100,000	265,000	436,000	801,000
	$1,801,863	$2,595,000	$436,000	$4,832,863

2026-27 DEBT SERVICE FUND (Fund 300)

Resources	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Adopted
Current Year's Taxes	$1,338,777	$1,600,174	$1,625,975	$1,651,208
Prior Year's Taxes	15,711	12,405	12,000	12,000
Penalities and Interest on Taxes	3,654	3,402	750	1,000
Interest Earnings on Investments	6	5	0	0
Beginning Fund Balance	255,188	82,680	111,275	130,792
	$1,613,336	$1,698,667	$1,750,000	$1,795,000

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Adopted
Redemption of Principal	$1,410,000	$1,515,000	$1,155,781	$1,136,168
Regular Interest	120,656	62,494	469,219	533,832
Unappropriated Ending Fund Balance	0	0	125,000	125,000
Total Requirements	$1,530,656	$1,577,494	$1,750,000	$1,795,000

General Fund

Resources Report

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
1111	Current Year's Taxes	3,563,756.55	3,703,102.20	3,856,873.00	0.00	4,011,704.00	0.00	4,011,704.00	4,011,704.00	0.00
1112	Prior Year's Taxes	34,893.84	32,813.70	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
1114	Payments in Lieu of Property Taxes	6,339.45	5,865.43	5,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
1190	Penalties and Interest on Taxes	15,847.53	39,077.93	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
1411	Transportation Fees From Individuals	13,754.52	2,719.07	5,000.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
1510	Interest on Investments	647,143.46	654,151.74	450,000.00	0.00	450,000.00	0.00	450,000.00	450,000.00	0.00
1511	Tax Investment Interest	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
1710	Admissions	21,865.95	21,053.00	25,000.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
1715	Cocurricular Athletic Fees	0.00	0.00	75,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
1790	Other Curricular Activities	58,985.00	56,843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1910	Rentals	8,443.34	4,473.30	6,000.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
1990	Miscellaneous	80,602.68	33,024.91	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
1994	Fingerprint Revenue	1,584.00	1,410.00	1,500.00	0.00	1,875.00	0.00	1,875.00	1,875.00	0.00
1995	Sub Reimbursement	2,250.11	11,377.78	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
2101	County School Funds	68,063.00	31,473.92	35,000.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
2200	Restricted Revenue	7,485.25	161,338.83	100,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
3101	State School Fund - General Support	8,530,153.57	8,699,316.90	9,247,469.00	0.00	9,552,285.00	0.00	9,552,285.00	9,552,285.00	0.00
3103	Common School Fund	153,311.36	159,706.02	150,000.00	0.00	140,000.00	0.00	140,000.00	140,000.00	0.00
3115	SSF Prior Year Adjustment	(267,002.49)	(108,750.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3199	Other Unrestricted Grants-In-Aid	62,728.49	54,500.60	56,000.00	0.00	58,000.00	0.00	58,000.00	58,000.00	0.00
3299	Other Restricted Grants-In-Aid	75,820.12	85,646.45	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
5200	Interfund Transfers	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	7,261,733.29	8,395,306.20	8,560,951.00	0.00	6,534,313.00	0.00	6,534,313.00	6,534,313.00	0.00
Total Fund 100	**General Fund**	20,347,759.02	22,044,450.60	22,750,293.00	0.00	21,068,177.00	0.00	21,068,177.00	21,068,177.00	0.00

Resources Report

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Grand Totals:	20,347,759.02	22,044,450.60	22,750,293.00	0.00	21,068,177.00	0.00	21,068,177.00	21,068,177.00	0.00

Requirements Report

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 1111 Primary, K-6										
111	Licensed Salaries	1,317,123.96	1,406,280.72	1,465,051.00	20.00	1,607,450.00	20.00	1,607,450.00	1,607,450.00	20.00
112	Classified Salaries	125,947.79	134,795.81	146,843.00	4.88	125,775.00	4.06	125,775.00	125,775.00	4.06
119	Classified Additional Pay	0.00	0.00	374.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	24,003.12	36,501.80	44,000.00	0.00	44,000.00	0.00	44,000.00	44,000.00	0.00
122	Substitutes - Classified	7,327.67	5,185.68	6,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
130	Additional Salary	0.00	0.00	0.00	0.00	7,200.00	0.00	7,200.00	7,200.00	0.00
142	Licensed Opt Out Payment	34,476.00	29,544.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	20,203.00	20,223.08	30,073.00	0.00	30,057.00	0.00	30,057.00	30,057.00	0.00
212	Employee Contribution Pick-Up	88,066.16	94,239.27	99,650.00	0.00	103,345.00	0.00	103,345.00	103,345.00	0.00
216	OPSRP Tier III	345,380.69	373,591.81	403,253.00	0.00	393,188.00	0.00	393,188.00	393,188.00	0.00
220	Social Security Administration	114,128.83	121,728.96	124,230.00	0.00	131,779.00	0.00	131,779.00	131,779.00	0.00
231	Workers' Compensation	5,046.55	5,351.05	6,603.00	0.00	7,393.00	0.00	7,393.00	7,393.00	0.00
241	Classified Medical	108,519.68	112,397.40	81,600.00	0.00	65,180.00	0.00	65,180.00	65,180.00	0.00
244	Licensed Medical	235,027.60	266,979.00	330,000.00	0.00	336,240.00	0.00	336,240.00	336,240.00	0.00
247	OR PFMLI	5,967.58	6,364.88	6,483.00	0.00	6,886.00	0.00	6,886.00	6,886.00	0.00
322	Repairs and Maintenance Services	3,734.35	3,761.71	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
324	Rentals	7,207.82	7,176.34	7,152.00	0.00	7,152.00	0.00	7,152.00	7,152.00	0.00
410	Consumable Supplies and Materials	6,404.80	6,502.27	26,825.00	0.00	26,825.00	0.00	26,825.00	26,825.00	0.00
415	Common Supplies	22,268.76	27,184.67	22,473.00	0.00	21,848.00	0.00	21,848.00	21,848.00	0.00
460	Non-consumable Items	6,922.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1113 Elementary Extra-curricular										
134	Co-curricular Contracts	1,395.00	1,416.00	1,746.00	0.00	1,843.00	0.00	1,843.00	1,843.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	48.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	83.50	86.91	103.00	0.00	111.00	0.00	111.00	111.00	0.00
216	OPSRP Tier III	339.97	305.60	454.00	0.00	449.00	0.00	449.00	449.00	0.00
220	Social Security Administration	105.07	104.20	133.00	0.00	141.00	0.00	141.00	141.00	0.00
231	Workers' Compensation	4.59	4.76	6.00	0.00	7.00	0.00	7.00	7.00	0.00
247	OR PFMLI	5.45	5.43	7.00	0.00	7.00	0.00	7.00	7.00	0.00
Function 1121 Middle/Junior High Programs										

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100	**General Fund**										
Function 1121	**Middle/Junior High Programs**										
111	Licensed Salaries		664,328.15	708,355.76	747,965.00	10.50	789,792.00	10.25	789,792.00	789,792.00	10.25
121	Substitutes - Licensed		31,437.98	30,106.89	34,000.00	0.00	34,000.00	0.00	34,000.00	34,000.00	0.00
130	Additional Salary		0.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
142	Licensed Opt Out Payment		4,932.00	6,987.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		53,795.30	50,952.69	52,368.00	0.00	52,200.00	0.00	52,200.00	52,200.00	0.00
212	Employee Contribution Pick-Up		34,028.76	37,132.77	45,092.00	0.00	43,640.00	0.00	43,640.00	43,640.00	0.00
216	OPSRP Tier III		115,866.02	130,075.72	148,172.00	0.00	152,751.00	0.00	152,751.00	152,751.00	0.00
220	Social Security Administration		53,162.67	55,501.44	57,216.00	0.00	55,645.00	0.00	55,645.00	55,645.00	0.00
231	Workers' Compensation		2,330.92	2,462.50	3,118.00	0.00	3,175.00	0.00	3,175.00	3,175.00	0.00
244	Licensed Medical		179,068.91	155,595.22	173,243.00	0.00	155,331.00	0.00	155,331.00	155,331.00	0.00
247	OR PFMLI		2,779.28	2,901.13	2,979.00	0.00	2,950.00	0.00	2,950.00	2,950.00	0.00
410	Consumable Supplies and Materials		3,043.94	2,902.81	3,900.00	0.00	3,900.00	0.00	3,900.00	3,900.00	0.00
415	Common Supplies		1,496.69	2,367.64	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Function 1122	**Middle Schoo Extra-curricular**										
134	Co-curricular Contracts		1,248.00	1,276.00	1,344.00	0.00	1,398.00	0.00	1,398.00	1,398.00	0.00
138	Athletic Coach Contracts		17,848.00	16,957.00	23,069.00	0.00	21,420.00	0.00	21,420.00	21,420.00	0.00
212	Employee Contribution Pick-Up		725.76	673.93	624.00	0.00	769.00	0.00	769.00	769.00	0.00
216	OPSRP Tier III		2,953.70	2,743.08	2,710.00	0.00	3,125.00	0.00	3,125.00	3,125.00	0.00
220	Social Security Administration		1,447.59	1,377.63	1,401.00	0.00	1,445.00	0.00	1,445.00	1,445.00	0.00
231	Workers' Compensation		66.31	63.31	61.00	0.00	77.00	0.00	77.00	77.00	0.00
247	OR PFMLI		75.70	72.05	72.00	0.00	76.00	0.00	76.00	76.00	0.00
332	Non-Reimbursable Student Transportation		7,209.38	5,865.67	5,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
389	Other Non-instructional Professional and Technical		4,490.00	5,802.50	4,500.00	0.00	8,700.00	0.00	8,700.00	8,700.00	0.00
410	Consumable Supplies and Materials		3,348.00	5,930.04	5,750.00	0.00	6,750.00	0.00	6,750.00	6,750.00	0.00
542	Replacement Equipment Purchase		0.00	628.64	3,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
640	Dues and Fees		906.12	1,023.15	1,275.00	0.00	1,275.00	0.00	1,275.00	1,275.00	0.00
Function 1131	**High School Programs**										
111	Licensed Salaries		918,334.48	1,081,091.90	1,128,627.00	15.83	1,228,881.00	15.58	1,228,881.00	1,228,881.00	15.58
112	Classified Salaries		557.20	22,187.24	27,108.00	0.88	52,882.00	1.75	52,882.00	52,882.00	1.75
121	Substitutes - Licensed		83,243.68	42,854.34	54,000.00	0.00	54,000.00	0.00	54,000.00	54,000.00	0.00
122	Substitutes - Classified		0.00	0.00	1,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
130	Additional Salary		0.00	0.00	0.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 1131 High School Programs										
135	Extended Days	496.00	590.00	629.00	0.00	665.00	0.00	665.00	665.00	0.00
142	Licensed Opt Out Payment	9,864.00	12,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	43,168.95	53,197.35	47,598.00	0.00	27,706.00	0.00	27,706.00	27,706.00	0.00
212	Employee Contribution Pick-Up	58,161.45	62,488.33	68,616.00	0.00	76,841.00	0.00	76,841.00	76,841.00	0.00
216	OPSRP Tier III	208,725.95	233,165.64	259,456.00	0.00	287,597.00	0.00	287,597.00	287,597.00	0.00
220	Social Security Administration	76,633.15	87,009.99	88,649.00	0.00	97,979.00	0.00	97,979.00	97,979.00	0.00
231	Workers' Compensation	3,360.47	3,826.75	4,812.00	0.00	5,355.00	0.00	5,355.00	5,355.00	0.00
241	Classified Medical	0.00	0.00	13,600.00	0.00	28,078.00	0.00	28,078.00	28,078.00	0.00
244	Licensed Medical	209,473.21	207,758.36	258,472.00	0.00	261,888.00	0.00	261,888.00	261,888.00	0.00
247	OR PFMLI	4,007.06	4,549.31	4,620.00	0.00	5,083.00	0.00	5,083.00	5,083.00	0.00
310	Instructional, Professional and Technical Service	0.00	0.00	6,900.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	7,712.65	7,881.16	9,800.00	0.00	9,800.00	0.00	9,800.00	9,800.00	0.00
324	Rentals	3,006.70	3,555.96	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
342	Travel, Out of District	623.35	2,898.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	42,361.06	48,152.59	70,900.00	0.00	67,900.00	0.00	67,900.00	67,900.00	0.00
415	Common Supplies	3,299.88	3,662.49	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
460	Non-consumable Items	12,176.60	366.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132 HS Extra-curricular										
113	Administrators	42,400.00	6,800.00	7,004.00	0.00	7,072.00	0.00	7,072.00	7,072.00	0.00
121	Substitutes - Licensed	2,389.73	3,392.16	3,600.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
132	Overtime - Classified	1,215.92	691.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Co-curricular Contracts	17,405.00	17,721.00	18,301.00	0.00	19,006.00	0.00	19,006.00	19,006.00	0.00
136	Supervision	7,984.31	9,089.26	16,000.00	0.00	16,000.00	0.00	16,000.00	16,000.00	0.00
138	Athletic Coach Contracts	125,779.00	132,235.30	175,946.00	0.00	178,374.00	0.00	178,374.00	178,374.00	0.00
142	Licensed Opt Out Payment	0.00	4,284.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	4,540.38	3,692.33	5,440.00	0.00	3,285.00	0.00	3,285.00	3,285.00	0.00
212	Employee Contribution Pick-Up	7,982.99	5,207.42	7,155.00	0.00	6,617.00	0.00	6,617.00	6,617.00	0.00
216	OPSRP Tier III	29,520.37	19,178.83	20,159.00	0.00	24,340.00	0.00	24,340.00	24,340.00	0.00
220	Social Security Administration	14,971.75	13,223.42	13,462.00	0.00	14,959.00	0.00	14,959.00	14,959.00	0.00
231	Workers' Compensation	697.28	612.35	529.00	0.00	868.00	0.00	868.00	868.00	0.00
243	Admin/Confidential Medical	9,248.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	782.77	691.23	813.00	0.00	773.00	0.00	773.00	773.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 1132 HS Extra-curricular										
332	Non-Reimbursable Student Transportation	45,532.33	33,251.52	55,000.00	0.00	58,000.00	0.00	58,000.00	58,000.00	0.00
342	Travel, Out of District	2,909.01	7,506.31	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
389	Other Non-instructional Professional and Technical	34,567.14	41,024.15	48,000.00	0.00	51,500.00	0.00	51,500.00	51,500.00	0.00
410	Consumable Supplies and Materials	22,881.63	19,458.24	25,500.00	0.00	26,500.00	0.00	26,500.00	26,500.00	0.00
470	Computer Software	8,885.00	8,427.00	8,400.00	0.00	8,400.00	0.00	8,400.00	8,400.00	0.00
542	Replacement Equipment Purchase	0.00	10,895.79	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
640	Dues and Fees	12,473.22	15,336.99	13,000.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
Function 1210 Prgs for the Talented & Gifted										
133	Curriculum Contracts	2,570.00	2,628.00	2,688.00	0.00	2,794.00	0.00	2,794.00	2,794.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	0.00	0.00	1,155.00	0.00	1,155.00	1,155.00	0.00
212	Employee Contribution Pick-Up	154.10	157.68	160.00	0.00	168.00	0.00	168.00	168.00	0.00
216	OPSRP Tier III	627.40	641.76	700.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	188.63	193.82	204.00	0.00	214.00	0.00	214.00	214.00	0.00
231	Workers' Compensation	8.60	8.71	8.00	0.00	12.00	0.00	12.00	12.00	0.00
247	OR PFMLI	9.85	10.19	10.00	0.00	12.00	0.00	12.00	12.00	0.00
410	Consumable Supplies and Materials	582.57	450.00	1,250.00	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00
640	Dues and Fees	0.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1220 Restrict Prog for Students w/Disabilities										
112	Classified Salaries	0.00	0.00	0.00	0.00	53,644.00	1.63	53,644.00	53,644.00	1.63
122	Substitutes - Classified	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	3,219.00	0.00	3,219.00	3,219.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	13,439.00	0.00	13,439.00	13,439.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	4,219.00	0.00	4,219.00	4,219.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	236.00	0.00	236.00	236.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	26,072.00	0.00	26,072.00	26,072.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	221.00	0.00	221.00	221.00	0.00
310	Instructional, Professional and Technical Service	42,158.74	56,859.00	90,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	325.00	0.00	325.00	325.00	0.00
Function 1227 Extended School Year Programs										
311	Instruction Services	0.00	47,190.52	55,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Function 1229 Other										

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 1229 Other										
130	Additional Salary	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	4.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
111	Licensed Salaries	252,944.00	269,862.00	280,152.00	4.00	294,942.00	4.00	294,942.00	294,942.00	4.00
112	Classified Salaries	133,758.43	140,206.91	162,471.00	5.19	125,811.00	3.91	125,811.00	125,811.00	3.91
119	Classified Additional Pay	0.00	0.00	0.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
121	Substitutes - Licensed	3,302.96	1,510.53	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
122	Substitutes - Classified	1,308.91	10,648.71	3,000.00	0.00	3,700.00	0.00	3,700.00	3,700.00	0.00
130	Additional Salary	12,000.00	21,808.92	18,000.00	0.00	14,400.00	0.00	14,400.00	14,400.00	0.00
132	Overtime - Classified	0.00	28.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	7,778.12	5,797.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
158	Tutoring	25.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	22,529.36	24,566.12	24,651.00	0.00	25,322.00	0.00	25,322.00	25,322.00	0.00
212	Employee Contribution Pick-Up	23,407.28	25,202.37	28,320.00	0.00	26,662.00	0.00	26,662.00	26,662.00	0.00
216	OPSRP Tier III	76,163.52	81,674.20	98,618.00	0.00	87,091.00	0.00	87,091.00	87,091.00	0.00
220	Social Security Administration	31,308.40	33,596.34	35,113.00	0.00	34,374.00	0.00	34,374.00	34,374.00	0.00
231	Workers' Compensation	1,402.99	1,502.50	1,744.00	0.00	1,968.00	0.00	1,968.00	1,968.00	0.00
241	Classified Medical	40,286.16	39,711.72	81,600.00	0.00	62,674.00	0.00	62,674.00	62,674.00	0.00
244	Licensed Medical	70,641.72	64,653.68	66,000.00	0.00	67,248.00	0.00	67,248.00	67,248.00	0.00
247	OR PFMLI	1,637.15	1,756.60	1,832.00	0.00	1,797.00	0.00	1,797.00	1,797.00	0.00
319	Other Instructional, Professional and Technical S	0.00	0.00	65,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00
410	Consumable Supplies and Materials	4,797.55	4,179.76	4,850.00	0.00	4,525.00	0.00	4,525.00	4,525.00	0.00
420	Textbooks	223.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	5,818.59	1,803.98	2,200.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 1260 Early Intervention										
310	Instructional, Professional and Technical Service	5,667.79	9,151.09	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Function 1281 Public Alternative Programs										

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 1281 Public Alternative Programs										
310	Instructional, Professional and Technical Service	55,126.00	13,932.81	30,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1282 Private Alternative Programs										
310	Instructional, Professional and Technical Service	145,153.79	132,284.91	400,000.00	0.00	350,000.00	0.00	350,000.00	350,000.00	0.00
Function 1289 Other Alternative Programs										
374	Other Tuition	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 1490 Other Summer School Programs										
130	Additional Salary	0.00	0.00	4,515.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
135	Extended Days	3,439.56	4,243.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	937.62	1,156.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	206.37	254.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	259.66	306.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	11.37	13.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	13.57	16.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110 Attendance & Social Work Services										
111	Licensed Salaries	0.00	33,528.00	35,733.00	0.50	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	2,011.68	2,143.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	8,187.58	9,308.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	2,564.92	2,733.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	111.20	150.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	5,127.00	8,250.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	134.16	142.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	106.95	0.00	2,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Function 2122 Counseling Services										
111	Licensed Salaries	149,660.28	116,873.42	142,670.00	2.08	162,821.00	2.33	162,821.00	162,821.00	2.33
121	Substitutes - Licensed	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
135	Extended Days	5,136.00	5,616.00	5,872.00	0.00	5,844.00	0.00	5,844.00	5,844.00	0.00
142	Licensed Opt Out Payment	0.00	4,932.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	9,287.84	7,645.31	8,910.00	0.00	10,017.00	0.00	10,017.00	10,017.00	0.00
216	OPSRP Tier III	37,801.23	31,116.29	38,692.00	0.00	40,683.00	0.00	40,683.00	40,683.00	0.00
220	Social Security Administration	11,480.81	9,321.57	11,361.00	0.00	12,771.00	0.00	12,771.00	12,771.00	0.00
231	Workers' Compensation	513.31	420.66	622.00	0.00	701.00	0.00	701.00	701.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2122 Counseling Services										
241	Classified Medical	1,698.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	51,301.53	26,068.80	34,372.00	0.00	39,227.00	0.00	39,227.00	39,227.00	0.00
247	OR PFMLI	600.24	487.35	592.00	0.00	668.00	0.00	668.00	668.00	0.00
342	Travel, Out of District	0.00	72.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	161.02	762.26	825.00	0.00	825.00	0.00	825.00	825.00	0.00
470	Computer Software	0.00	3,555.00	3,000.00	0.00	3,799.00	0.00	3,799.00	3,799.00	0.00
Function 2126 Placement Services										
640	Dues and Fees	2,351.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2128 Other Guidance Services - Saturday School										
130	Additional Salary	0.00	0.00	2,100.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	547.00	0.00	126.00	0.00	126.00	126.00	0.00
216	OPSRP Tier III	0.00	0.00	126.00	0.00	512.00	0.00	512.00	512.00	0.00
220	Social Security Administration	0.00	0.00	161.00	0.00	161.00	0.00	161.00	161.00	0.00
230	Other Required Payroll Costs	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	7.00	0.00	7.00	7.00	0.00
247	OR PFMLI	0.00	0.00	1.00	0.00	1.00	0.00	1.00	1.00	0.00
Function 2129 Other Guidance Services										
112	Classified Salaries	12,730.00	13,454.33	15,804.00	0.50	16,768.00	0.50	16,768.00	16,768.00	0.50
140	Classified Opt out Payment	1,930.56	1,945.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	791.35	967.65	939.00	0.00	1,006.00	0.00	1,006.00	1,006.00	0.00
216	OPSRP Tier III	3,220.94	3,938.15	4,078.00	0.00	4,086.00	0.00	4,086.00	4,086.00	0.00
220	Social Security Administration	1,118.38	1,233.63	1,197.00	0.00	1,283.00	0.00	1,283.00	1,283.00	0.00
231	Workers' Compensation	52.32	56.77	48.00	0.00	70.00	0.00	70.00	70.00	0.00
241	Classified Medical	0.00	0.00	13,600.00	0.00	8,022.00	0.00	8,022.00	8,022.00	0.00
247	OR PFMLI	58.45	64.51	62.00	0.00	67.00	0.00	67.00	67.00	0.00
322	Repairs and Maintenance Services	20.70	0.00	360.00	0.00	360.00	0.00	360.00	360.00	0.00
324	Rentals	217.80	235.95	300.00	0.00	300.00	0.00	300.00	300.00	0.00
410	Consumable Supplies and Materials	170.91	300.37	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
640	Dues and Fees	0.00	119.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130 Health Services										
341	Travel, Local in District	0.00	0.00	0.00	0.00	200.00	0.00	200.00	200.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2130 Health Services										
342	Travel, Out of District	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies and Materials	1,036.73	1,415.52	8,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
460	Non-consumable Items	261.50	139.50	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
640	Dues and Fees	1,613.50	778.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Function 2134 Nurse Services										
114	Managerial - Classified	0.00	69,892.00	74,487.00	1.00	78,640.00	1.00	78,640.00	78,640.00	1.00
122	Substitutes - Classified	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
141	Admin Opt Out Payment	0.00	8,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	4,678.42	4,469.00	0.00	4,718.00	0.00	4,718.00	4,718.00	0.00
216	OPSRP Tier III	0.00	19,041.24	19,403.00	0.00	19,531.00	0.00	19,531.00	19,531.00	0.00
220	Social Security Administration	0.00	5,965.04	5,698.00	0.00	6,107.00	0.00	6,107.00	6,107.00	0.00
231	Workers' Compensation	0.00	255.37	230.00	0.00	340.00	0.00	340.00	340.00	0.00
243	Admin/Confidential Medical	0.00	222.24	16,641.00	0.00	16,644.00	0.00	16,644.00	16,644.00	0.00
247	OR PFMLI	0.00	311.89	297.00	0.00	321.00	0.00	321.00	321.00	0.00
Function 2140 Psychological Services										
111	Licensed Salaries	0.00	0.00	71,466.00	1.00	72,868.00	1.00	72,868.00	72,868.00	1.00
130	Additional Salary	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	4,113.00	0.00	4,372.00	0.00	4,372.00	4,372.00	0.00
216	OPSRP Tier III	0.00	0.00	17,861.00	0.00	17,758.00	0.00	17,758.00	17,758.00	0.00
220	Social Security Administration	0.00	0.00	5,245.00	0.00	5,574.00	0.00	5,574.00	5,574.00	0.00
231	Workers' Compensation	0.00	0.00	287.00	0.00	306.00	0.00	306.00	306.00	0.00
244	Licensed Medical	0.00	0.00	16,500.00	0.00	16,812.00	0.00	16,812.00	16,812.00	0.00
247	OR PFMLI	0.00	0.00	274.00	0.00	291.00	0.00	291.00	291.00	0.00
389	Other Non-instructional Professional and Technical	4,388.00	84,885.83	109,500.00	0.00	164,500.00	0.00	164,500.00	164,500.00	0.00
410	Consumable Supplies and Materials	287.95	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2142 Psychological Testing Services										
310	Instructional, Professional and Technical Service	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2150 Speech Pathology & Audiology Srvs										
111	Licensed Salaries	0.00	0.00	71,465.00	1.00	69,910.00	1.00	69,910.00	69,910.00	1.00
112	Classified Salaries	0.00	14,182.42	14,822.00	0.41	26,148.00	0.53	26,148.00	26,148.00	0.53
130	Additional Salary	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2150 Speech Pathology & Audiology Srvs										
140	Classified Opt out Payment	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	940.92	5,941.00	0.00	5,944.00	0.00	5,944.00	5,944.00	0.00
216	OPSRP Tier III	0.00	3,829.71	25,796.00	0.00	24,140.00	0.00	24,140.00	24,140.00	0.00
220	Social Security Administration	0.00	1,199.76	7,575.00	0.00	7,578.00	0.00	7,578.00	7,578.00	0.00
231	Workers' Compensation	0.00	53.81	399.00	0.00	371.00	0.00	371.00	371.00	0.00
241	Classified Medical	0.00	0.00	6,800.00	0.00	8,523.00	0.00	8,523.00	8,523.00	0.00
244	Licensed Medical	0.00	0.00	16,500.00	0.00	16,812.00	0.00	16,812.00	16,812.00	0.00
247	OR PFMLI	0.00	62.74	395.00	0.00	397.00	0.00	397.00	397.00	0.00
389	Other Non-instructional Professional and Technical	0.00	125,984.64	145,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	710.67	567.90	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2190 Service Direction, Student Sup Srvs										
113	Administrators	74,101.51	105,760.00	81,700.00	0.75	121,907.00	1.00	121,907.00	121,907.00	1.00
130	Additional Salary	450.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
141	Admin Opt Out Payment	6,979.50	9,306.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	4,738.80	6,939.95	4,937.00	0.00	7,350.00	0.00	7,350.00	7,350.00	0.00
216	OPSRP Tier III	19,286.77	28,245.63	21,438.00	0.00	29,855.00	0.00	29,855.00	29,855.00	0.00
220	Social Security Administration	6,041.89	8,848.45	6,295.00	0.00	9,372.00	0.00	9,372.00	9,372.00	0.00
231	Workers' Compensation	171.56	374.10	255.00	0.00	505.00	0.00	505.00	505.00	0.00
243	Admin/Confidential Medical	151.68	333.61	14,437.00	0.00	19,602.00	0.00	19,602.00	19,602.00	0.00
247	OR PFMLI	210.60	462.71	328.00	0.00	490.00	0.00	490.00	490.00	0.00
341	Travel, Local in District	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	424.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00	0.00
382	Legal Services	5,525.00	950.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
640	Dues and Fees	645.00	695.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 2210 Improvement of Instruction Srv										
111	Licensed Salaries	0.00	0.00	0.00	0.00	2,765.00	0.00	2,765.00	2,765.00	0.00
121	Substitutes - Licensed	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
134	Co-curricular Contracts	280.00	515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	585.00	0.00	1,353.00	0.00	1,353.00	1,353.00	0.00
212	Employee Contribution Pick-Up	16.77	30.90	120.00	0.00	286.00	0.00	286.00	286.00	0.00
216	OPSRP Tier III	68.34	125.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	21.11	37.79	0.00	0.00	378.00	0.00	378.00	378.00	0.00

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100	**General Fund**										
Function 2210	**Improvement of Instruction Srv**										
231	Workers' Compensation		0.92	1.72	0.00	0.00	12.00	0.00	12.00	12.00	0.00
245	Tuition Reimbursement		4,496.00	3,047.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
247	OR PFMLI		1.08	1.97	0.00	0.00	19.00	0.00	19.00	19.00	0.00
410	Consumable Supplies and Materials		1,982.53	407.20	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2219	**Other Improvement of Instr Srvs**										
112	Classified Salaries		3,755.62	4,701.68	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
119	Classified Additional Pay		0.00	0.00	4,000.00	0.00	8,644.00	0.00	8,644.00	8,644.00	0.00
131	Licensed - Rm/Bldg Move		2,100.00	1,050.00	1,800.00	0.00	900.00	0.00	900.00	900.00	0.00
134	Co-curricular Contracts		857.00	0.00	896.00	0.00	904.00	0.00	904.00	904.00	0.00
211	Employer Contribution Tier I & Tier II		413.86	245.34	0.00	0.00	6.00	0.00	6.00	6.00	0.00
212	Employee Contribution Pick-Up		310.34	292.02	711.00	0.00	573.00	0.00	573.00	573.00	0.00
216	OPSRP Tier III		1,098.26	1,029.00	311.00	0.00	2,247.00	0.00	2,247.00	2,247.00	0.00
220	Social Security Administration		502.50	429.48	690.00	0.00	730.00	0.00	730.00	730.00	0.00
231	Workers' Compensation		34.20	29.51	5.00	0.00	60.00	0.00	60.00	60.00	0.00
241	Classified Medical		169.14	186.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		26.26	22.41	5.00	0.00	39.00	0.00	39.00	39.00	0.00
Function 2222	**Library/Media Center**										
112	Classified Salaries		56,281.80	50,724.97	59,346.00	1.81	62,098.00	1.81	62,098.00	62,098.00	1.81
122	Substitutes - Classified		2,153.38	5,606.46	2,400.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
140	Classified Opt out Payment		0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		8,442.54	5,022.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		3,376.91	2,289.73	3,671.00	0.00	3,726.00	0.00	3,726.00	3,726.00	0.00
216	OPSRP Tier III		6,612.38	5,668.47	15,313.00	0.00	15,718.00	0.00	15,718.00	15,718.00	0.00
220	Social Security Administration		4,470.28	4,538.78	4,496.00	0.00	4,934.00	0.00	4,934.00	4,934.00	0.00
231	Workers' Compensation		211.95	209.80	195.00	0.00	277.00	0.00	277.00	277.00	0.00
241	Classified Medical		21,700.32	0.00	27,200.00	0.00	29,080.00	0.00	29,080.00	29,080.00	0.00
247	OR PFMLI		233.76	237.30	233.00	0.00	258.00	0.00	258.00	258.00	0.00
410	Consumable Supplies and Materials		1,437.05	1,706.64	2,200.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
430	Library Books		6,211.42	5,137.61	3,800.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
470	Computer Software		3,239.23	3,400.05	3,800.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
Function 2230	**Assessment and Testing**										

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2230 Assessment and Testing										
319	Other Instructional, Professional and Technical S	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2240 Instructional Staff Development										
111	Licensed Salaries	1,040.00	732.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	765.57	54,005.94	58,158.00	1.00	57,091.00	1.00	57,091.00	57,091.00	1.00
113	Administrators	9,095.00	5,662.00	5,832.00	0.00	6,065.00	0.00	6,065.00	6,065.00	0.00
121	Substitutes - Licensed	7,084.88	8,950.40	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
133	Curriculum Contracts	13,251.00	13,550.00	14,069.00	0.00	16,186.00	0.00	16,186.00	16,186.00	0.00
141	Admin Opt Out Payment	0.00	8,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	Stipend/Workshop	2,520.00	4,225.00	3,500.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
211	Employer Contribution Tier I & Tier II	4,564.22	2,108.57	1,139.00	0.00	543.00	0.00	543.00	543.00	0.00
212	Employee Contribution Pick-Up	1,577.94	5,166.41	5,243.00	0.00	5,479.00	0.00	5,479.00	5,479.00	0.00
216	OPSRP Tier III	3,909.30	20,751.62	19,175.00	0.00	21,775.00	0.00	21,775.00	21,775.00	0.00
220	Social Security Administration	2,508.39	7,127.13	5,768.00	0.00	6,988.00	0.00	6,988.00	6,988.00	0.00
231	Workers' Compensation	110.04	316.82	236.00	0.00	410.00	0.00	410.00	410.00	0.00
241	Classified Medical	0.00	0.00	16,607.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	168.60	0.00	0.00	16,644.00	0.00	16,644.00	16,644.00	0.00
247	OR PFMLI	131.19	372.75	296.00	0.00	367.00	0.00	367.00	367.00	0.00
310	Instructional, Professional and Technical Service	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	0.00	1,665.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
342	Travel, Out of District	9,112.41	14,278.74	16,000.00	0.00	16,000.00	0.00	16,000.00	16,000.00	0.00
410	Consumable Supplies and Materials	0.00	287.85	1,200.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 2241 Instructional Staff Dev - To Be Reimbursed										
121	Substitutes - Licensed	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
342	Travel, Out of District	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 2310 Board of Education Services										
341	Travel, Local in District	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
342	Travel, Out of District	2,712.48	3,839.53	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
354	Advertising	1,291.86	1,305.01	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
381	Audit Services	24,000.00	28,000.00	32,000.00	0.00	36,800.00	0.00	36,800.00	36,800.00	0.00
382	Legal Services	1,020.75	400.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
384	Negotiation Services	400.00	680.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2310 Board of Education Services										
388	Election Services	1,096.66	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
389	Other Non-instructional Professional and Technical	5,421.78	6,000.00	10,000.00	0.00	26,300.00	0.00	26,300.00	26,300.00	0.00
390	Other General Professional and Technological Servi	1,560.00	1,560.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
410	Consumable Supplies and Materials	1,373.35	1,986.15	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
470	Computer Software	291.07	874.16	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
640	Dues and Fees	3,094.45	3,194.45	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2321 Office of the Superintendent Services										
112	Classified Salaries	26,023.43	27,550.42	32,219.00	0.75	34,842.00	0.75	34,842.00	34,842.00	0.75
113	Administrators	169,280.20	174,300.60	180,081.00	1.00	197,339.00	1.00	197,339.00	197,339.00	1.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
141	Admin Opt Out Payment	6,012.81	6,057.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	46,309.40	47,677.91	47,095.00	0.00	54,532.00	0.00	54,532.00	54,532.00	0.00
212	Employee Contribution Pick-Up	12,593.56	12,510.52	12,216.00	0.00	2,090.00	0.00	2,090.00	2,090.00	0.00
216	OPSRP Tier III	9,669.51	8,207.14	11,067.00	0.00	8,491.00	0.00	8,491.00	8,491.00	0.00
220	Social Security Administration	14,600.19	14,981.97	15,573.00	0.00	17,807.00	0.00	17,807.00	17,807.00	0.00
231	Workers' Compensation	656.64	674.84	640.00	0.00	937.00	0.00	937.00	937.00	0.00
243	Admin/Confidential Medical	19,051.20	19,058.02	32,250.00	0.00	31,806.00	0.00	31,806.00	31,806.00	0.00
247	OR PFMLI	711.48	783.38	812.00	0.00	876.00	0.00	876.00	876.00	0.00
322	Repairs and Maintenance Services	1,699.52	919.72	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
324	Rentals	2,451.57	4,398.80	3,100.00	0.00	3,100.00	0.00	3,100.00	3,100.00	0.00
342	Travel, Out of District	3,341.60	2,581.22	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
353	Postage	3,027.28	3,281.27	5,000.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
355	Printing and Binding	6,663.12	9,140.26	15,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	682.79	483.95	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
460	Non-consumable Items	0.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00	0.00
640	Dues and Fees	2,134.80	1,885.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
Function 2410 Office of the Principal Services										
112	Classified Salaries	168,899.70	172,001.12	181,587.00	5.00	192,653.00	5.00	192,653.00	192,653.00	5.00
113	Administrators	284,831.50	340,382.09	378,366.00	3.50	387,739.00	3.50	387,739.00	387,739.00	3.50
119	Classified Additional Pay	0.00	0.00	3,752.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	1,226.21	537.70	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2410 Office of the Principal Services										
130	Additional Salary	2,100.00	2,400.00	2,400.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
132	Overtime - Classified	1,329.83	636.35	5,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
141	Admin Opt Out Payment	9,306.00	9,306.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	54,025.39	42,556.07	39,537.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	23,233.39	21,446.42	34,515.00	0.00	35,253.00	0.00	35,253.00	35,253.00	0.00
216	OPSRP Tier III	61,164.69	84,875.90	111,777.00	0.00	146,114.00	0.00	146,114.00	146,114.00	0.00
220	Social Security Administration	35,483.09	39,464.06	43,053.00	0.00	46,766.00	0.00	46,766.00	46,766.00	0.00
231	Workers' Compensation	1,582.09	1,738.15	1,743.00	0.00	2,548.00	0.00	2,548.00	2,548.00	0.00
241	Classified Medical	84,936.74	88,770.25	79,020.00	0.00	80,220.00	0.00	80,220.00	80,220.00	0.00
243	Admin/Confidential Medical	39,922.42	34,058.65	67,375.00	0.00	67,242.00	0.00	67,242.00	67,242.00	0.00
247	OR PFMLI	1,855.28	2,064.36	2,246.00	0.00	2,443.00	0.00	2,443.00	2,443.00	0.00
342	Travel, Out of District	255.64	1,264.58	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
353	Postage	5,564.05	3,143.38	4,500.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
410	Consumable Supplies and Materials	14,003.20	12,718.30	17,550.00	0.00	21,250.00	0.00	21,250.00	21,250.00	0.00
470	Computer Software	99.00	904.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,580.00	2,780.00	3,900.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Function 2490 Other Support Srvs -School Admin										
310	Instructional, Professional and Technical Service	0.00	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
389	Other Non-instructional Professional and Technical	1,787.04	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
470	Computer Software	3,938.81	4,188.34	4,600.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
Function 2520 Fiscal Services										
112	Classified Salaries	101,329.12	100,226.98	120,268.00	2.13	112,229.00	1.69	112,229.00	112,229.00	1.69
113	Administrators	102,315.00	105,384.00	108,546.00	1.00	112,888.00	1.00	112,888.00	112,888.00	1.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
132	Overtime - Classified	444.53	818.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	4,296.10	4,317.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	12,526.16	12,680.84	13,763.00	0.00	13,543.00	0.00	13,543.00	13,543.00	0.00
216	OPSRP Tier III	50,981.28	51,611.13	59,760.00	0.00	54,988.00	0.00	54,988.00	54,988.00	0.00
220	Social Security Administration	15,907.62	16,083.80	17,546.00	0.00	17,267.00	0.00	17,267.00	17,267.00	0.00
231	Workers' Compensation	692.83	690.23	711.00	0.00	924.00	0.00	924.00	924.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	16,644.00	0.00	16,644.00	16,644.00	0.00
243	Admin/Confidential Medical	48,541.34	51,852.16	55,457.00	0.00	30,790.00	0.00	30,790.00	30,790.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2520 Fiscal Services										
247	OR PFMLI	831.79	841.00	916.00	0.00	904.00	0.00	904.00	904.00	0.00
310	Instructional, Professional and Technical Service	340.00	340.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
342	Travel, Out of District	2,828.67	3,449.83	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	2,450.00	6,450.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
410	Consumable Supplies and Materials	2,474.96	2,631.82	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
460	Non-consumable Items	970.34	764.58	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
640	Dues and Fees	2,933.59	10,849.88	9,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
655	Judgments and Settlements Against the District	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2524 Payroll Services										
220	Social Security Administration	193.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2528 Risk Management Services										
651	Liability Insurance	32,590.22	38,997.08	45,000.00	0.00	56,000.00	0.00	56,000.00	56,000.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
112	Classified Salaries	144,263.14	159,220.62	174,546.00	4.00	185,271.00	4.00	185,271.00	185,271.00	4.00
122	Substitutes - Classified	22,737.39	16,613.39	20,000.00	0.00	22,612.00	0.00	22,612.00	22,612.00	0.00
132	Overtime - Classified	1,459.59	579.55	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
211	Employer Contribution Tier I & Tier II	6,660.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	7,147.43	9,066.72	11,692.00	0.00	11,282.00	0.00	11,282.00	11,282.00	0.00
216	OPSRP Tier III	31,288.55	40,874.73	45,036.00	0.00	52,759.00	0.00	52,759.00	52,759.00	0.00
220	Social Security Administration	12,831.04	13,434.49	13,225.00	0.00	16,561.00	0.00	16,561.00	16,561.00	0.00
231	Workers' Compensation	2,583.32	2,539.94	3,128.00	0.00	5,014.00	0.00	5,014.00	5,014.00	0.00
241	Classified Medical	28,759.78	40,948.66	63,216.00	0.00	64,176.00	0.00	64,176.00	64,176.00	0.00
247	OR PFMLI	670.86	702.48	691.00	0.00	865.00	0.00	865.00	865.00	0.00
322	Repairs and Maintenance Services	24,875.53	19,072.76	39,000.00	0.00	39,000.00	0.00	39,000.00	39,000.00	0.00
325	Electricity	111,176.05	116,754.12	160,000.00	0.00	168,000.00	0.00	168,000.00	168,000.00	0.00
326	Fuel	81,048.94	92,819.23	120,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
351	Telephone	463.91	470.05	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies and Materials	37,201.63	40,072.16	66,000.00	0.00	66,000.00	0.00	66,000.00	66,000.00	0.00
460	Non-consumable Items	5,415.96	1,698.30	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
640	Dues and Fees	689.92	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
670	Taxes and Licenses	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2543 Care - Upkeep of Grounds Srvs										
112	Classified Salaries	20,133.98	26,811.12	28,152.00	0.50	29,870.00	0.50	29,870.00	29,870.00	0.50
119	Classified Additional Pay	0.00	0.00	0.00	0.00	1,344.00	0.00	1,344.00	1,344.00	0.00
122	Substitutes - Classified	5,454.89	13,305.39	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
132	Overtime - Classified	131.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,209.33	1,608.72	1,913.00	0.00	1,873.00	0.00	1,873.00	1,873.00	0.00
216	OPSRP Tier III	5,680.93	10,547.52	7,263.00	0.00	9,069.00	0.00	9,069.00	9,069.00	0.00
220	Social Security Administration	1,959.24	3,069.04	2,133.00	0.00	2,847.00	0.00	2,847.00	2,847.00	0.00
231	Workers' Compensation	576.07	896.74	504.00	0.00	884.00	0.00	884.00	884.00	0.00
241	Classified Medical	11,367.85	11,266.90	7,902.00	0.00	8,022.00	0.00	8,022.00	8,022.00	0.00
247	OR PFMLI	102.46	160.52	111.00	0.00	148.00	0.00	148.00	148.00	0.00
322	Repairs and Maintenance Services	5,845.34	806.52	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
324	Rentals	4,830.60	4,800.60	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
341	Travel, Local in District	0.00	80.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
342	Travel, Out of District	388.00	176.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
351	Telephone	221.67	225.00	400.00	0.00	400.00	0.00	400.00	400.00	0.00
410	Consumable Supplies and Materials	7,879.23	18,974.36	22,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
412	Tires/Batteries	99.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413	Vehicle Repair Parts	0.00	2,214.27	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
460	Non-consumable Items	1,562.35	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
640	Dues and Fees	704.00	2,439.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Function 2544 Maintenance										
112	Classified Salaries	93,776.74	133,491.25	150,052.00	2.94	138,630.00	2.50	138,630.00	138,630.00	2.50
114	Managerial - Classified	74,977.00	77,226.00	79,547.00	1.00	83,126.00	1.00	83,126.00	83,126.00	1.00
119	Classified Additional Pay	0.00	0.00	0.00	0.00	1,344.00	0.00	1,344.00	1,344.00	0.00
122	Substitutes - Classified	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
132	Overtime - Classified	381.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	8,012.00	8,072.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	9,927.99	11,928.71	13,915.00	0.00	13,423.00	0.00	13,423.00	13,423.00	0.00
216	OPSRP Tier III	40,407.04	48,549.92	59,638.00	0.00	56,145.00	0.00	56,145.00	56,145.00	0.00
220	Social Security Administration	13,124.31	16,737.25	17,512.00	0.00	17,600.00	0.00	17,600.00	17,600.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2544 Maintenance										
231	Workers' Compensation	3,491.15	3,759.55	3,862.00	0.00	3,350.00	0.00	3,350.00	3,350.00	0.00
241	Classified Medical	21,595.95	29,698.53	39,510.00	0.00	40,110.00	0.00	40,110.00	40,110.00	0.00
243	Admin/Confidential Medical	6,233.60	6,319.54	24,250.00	0.00	16,644.00	0.00	16,644.00	16,644.00	0.00
247	OR PFMLI	706.78	875.16	915.00	0.00	922.00	0.00	922.00	922.00	0.00
322	Repairs and Maintenance Services	37,766.14	39,178.75	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
324	Rentals	655.17	0.00	2,100.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
325	Electricity	6,255.19	5,817.46	10,400.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
327	Water and Sewage	2,877.00	4,198.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
328	Garbage	12,304.62	14,009.99	24,000.00	0.00	24,000.00	0.00	24,000.00	24,000.00	0.00
329	Other Property Services	730.00	0.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
341	Travel, Local in District	0.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	24.12	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
351	Telephone	221.67	224.98	600.00	0.00	600.00	0.00	600.00	600.00	0.00
383	Architect/Engineer Services	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
389	Other Non-instructional Professional and Technical	750.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
410	Consumable Supplies and Materials	15,416.59	31,354.74	20,000.00	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
460	Non-consumable Items	6,189.47	8,941.56	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
640	Dues and Fees	1,042.96	357.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
653	Property Insurance Premiums	94,555.78	100,854.92	125,750.00	0.00	132,000.00	0.00	132,000.00	132,000.00	0.00
670	Taxes and Licenses	150.00	150.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
Function 2545 District Vehicles										
322	Repairs and Maintenance Services	448.00	1,047.72	7,500.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
410	Consumable Supplies and Materials	1,212.15	167.49	1,500.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
411	Gasoline/Diesel	1,615.53	(3,894.08)	6,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
412	Tires/Batteries	65.00	1,008.48	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
413	Vehicle Repair Parts	9.52	1,178.99	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
651	Liability Insurance	3,262.00	3,949.00	4,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
653	Property Insurance Premiums	858.00	973.00	2,500.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
670	Taxes and Licenses	0.00	31.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2546 Security Services										
310	Instructional, Professional and Technical Service	0.00	0.00	1,200.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
322	Repairs and Maintenance Services	3,373.53	2,041.18	7,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2546 Security Services										
389	Other Non-instructional Professional and Technical	6,766.20	7,067.80	13,500.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
410	Consumable Supplies and Materials	125.25	1,459.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,820.00	2,956.00	3,300.00	0.00	3,001.00	0.00	3,001.00	3,001.00	0.00
Function 2552 Vehicle Operation Services										
325	Electricity	1,309.62	1,550.85	4,600.00	0.00	4,600.00	0.00	4,600.00	4,600.00	0.00
331	Reimbursable Student Transportation	456,059.05	508,499.63	600,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00
Function 2553 Reimbursable Field Trips										
331	Reimbursable Student Transportation	4,116.74	6,621.65	17,000.00	0.00	17,000.00	0.00	17,000.00	17,000.00	0.00
Function 2554 Non Reimburse Transportation										
331	Reimbursable Student Transportation	5,169.46	5,200.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Student Transportation	12,520.54	20,082.92	40,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
Function 2558 Special Education Trans.										
331	Reimbursable Student Transportation	283,917.28	324,591.78	350,000.00	0.00	325,000.00	0.00	325,000.00	325,000.00	0.00
Function 2559 Other Student Transportation										
331	Reimbursable Student Transportation	5,081.72	12,459.57	19,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00	0.00
Function 2579 Other Internal Services										
410	Consumable Supplies and Materials	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Function 2630 Information Services										
353	Postage	0.00	1,800.00	2,100.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2640 Staff Services										
389	Other Non-instructional Professional and Technical	7,010.25	5,475.84	8,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00	0.00
Function 2660 Technology Services										
112	Classified Salaries	2,475.61	49,571.63	62,264.00	0.94	66,066.00	0.94	66,066.00	66,066.00	0.94
114	Managerial - Classified	68,660.26	81,983.00	88,245.00	1.00	96,367.00	1.00	96,367.00	96,367.00	1.00
122	Substitutes - Classified	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
130	Additional Salary	700.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
133	Curriculum Contracts	1,689.00	1,726.00	1,790.00	0.00	1,862.00	0.00	1,862.00	1,862.00	0.00
211	Employer Contribution Tier I & Tier II	8,638.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	4,263.46	5,826.70	9,168.00	0.00	9,893.00	0.00	9,893.00	9,893.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund										
Function 2660 Technology Services										
216	OPSRP Tier III	9,613.07	23,714.47	39,676.00	0.00	40,306.00	0.00	40,306.00	40,306.00	0.00
220	Social Security Administration	5,621.40	10,231.07	11,651.00	0.00	12,623.00	0.00	12,623.00	12,623.00	0.00
231	Workers' Compensation	249.10	450.47	492.00	0.00	696.00	0.00	696.00	696.00	0.00
241	Classified Medical	4,435.02	10,536.70	13,600.00	0.00	15,041.00	0.00	15,041.00	15,041.00	0.00
243	Admin/Confidential Medical	9,928.27	10,785.88	16,687.00	0.00	16,644.00	0.00	16,644.00	16,644.00	0.00
247	OR PFMLI	294.01	534.97	607.00	0.00	661.00	0.00	661.00	661.00	0.00
322	Repairs and Maintenance Services	3,120.00	2,006.53	6,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
342	Travel, Out of District	0.00	0.00	550.00	0.00	500.00	0.00	500.00	500.00	0.00
351	Telephone	5,684.68	4,800.83	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
352	Telephone Data Processing	4,186.18	4,192.56	6,200.00	0.00	6,200.00	0.00	6,200.00	6,200.00	0.00
389	Other Non-instructional Professional and Technical	0.00	14.00	8,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
390	Other General Professional and Technological Servi	6,767.73	6,422.00	7,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
410	Consumable Supplies and Materials	3,294.29	4,000.55	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
460	Non-consumable Items	0.00	216.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	101,585.82	120,505.14	132,300.00	0.00	156,400.00	0.00	156,400.00	156,400.00	0.00
475	Computer NonConsumable	0.00	(239.98)	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
480	Computer Hardware	4,437.12	3,486.80	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
640	Dues and Fees	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2700 Supplemental Retirement Prgm										
116	Supplemental Retirement Stipends	23,225.00	20,100.00	15,725.00	0.00	12,600.00	0.00	12,600.00	12,600.00	0.00
220	Social Security Administration	1,753.95	1,515.21	1,200.00	0.00	964.00	0.00	964.00	964.00	0.00
231	Workers' Compensation	0.00	0.00	64.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	52.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
249	Retiree Medical	14,950.00	13,800.00	10,500.00	0.00	6,300.00	0.00	6,300.00	6,300.00	0.00
Function 5200 Transfers of Funds										
710	Fund Modifications	990,000.00	1,095,000.00	2,595,000.00	0.00	2,345,000.00	0.00	2,345,000.00	2,345,000.00	0.00
Function 6110 Operating Contingency										
810	Planned Reserve	0.00	0.00	291,595.00	0.00	299,461.00	0.00	299,461.00	299,461.00	0.00
Function 7000 Unappropriated Ending Fund Bal										
820	Reserved for Next Year	0.00	0.00	5,283,966.00	0.00	3,450,672.00	0.00	3,450,672.00	3,450,672.00	0.00

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 100 General Fund									
Total Fund 100 General Fund	11,952,452.82	13,378,945.85	22,750,293.00	95.07	21,068,177.00	94.23	21,068,177.00	21,068,177.00	94.23

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Grand Totals:	11,952,452.82	13,378,945.85	22,750,293.00	95.07	21,068,177.00	94.23	21,068,177.00	21,068,177.00	94.23

Other Funds



SPECIAL REVENUE FUNDS

Special Revenue Funds – Grants and Reserves (Fund 200)
The district receives grant proceeds from a variety of federal, state, local and private sources, such as federal Title I funding, Lane County, and the Pleasant Hill Education Foundation.

Note: * Grant funds are rolled up to Fund 200
**** All or partial federal funding**

Student Investment Account (Fund 201)
Implemented for the 2020-21 academic year, the Student Investment Account (SIA) is estimated to provide close to a $500 million investment to Oregon school districts and eligible charter schools. The SIA is a non-competitive grant program aimed at meeting students' mental and behavioral health needs and increase academic achievement, including reducing academic disparities for students of color, students with disabilities, emerging bilingual students, students navigating poverty, homelessness and foster care, and other student groups that have historically experienced academic disparities.

***Chintimini Grant (Fund 204)**
Funds awarded through the Oregon Community Foundation are used for after-school enrichment classes for elementary students and extended learning opportunities for high school students. Unspent balances are available for expenditure in future years.

Youth Transition Program (Fund 206) *
The Youth Transition Program (YTP) is funded by the Oregon Department of Human Resources Vocational Rehabilitation Division. The program is designed to provide work transition opportunities and job readiness training for minimally disabled students both in and out of school.

State Summer Learning Grant (Fund 207)
House Bill 2007 (2025) provides ongoing funding of $35 million per year for focus on improving reading proficiencies and academic outcomes, especially for students reading below grade level.

Title I (Fund 211) **
Title I, Part A (Title I) of the Elementary and Secondary Education Act (ESEA) provides financial assistance to local educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds are allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state.

IDEA (Fund 215) **
The Individuals with Disabilities Education Act (IDEA) is the federal education law that regulates special education by guaranteeing all children with disabilities access to a free and appropriate public education. Grant funding is available to supplement state and local funds in the provision of special education services.

Title IIA: Teacher Quality (Fund 216) **
To increase the academic achievement of all students, the District receives Title IIA funds to improve teacher quality and ensure that all

teachers are highly qualified. Funds may also be used to lower class size.

***Perkins (Fund 217)**
To support career exploration and guidance, particularly to expand diversity in CTE programs.

Family Resource Grant (Fund 225) and United Way Grant (Fund 237)*
These grants are funded through Lane County Department of Children and Families to assist in serving youth and families of Pleasant Hill.

***Operation Impact Grant (Fund 241)**
Grant awards and expenditures incurred to conduct the PHHS Operation Impact Conference are accounted for in this fund.

***Oregon Community Foundation Grant (Fund 242)**
The Music Counts! Grant funds the purchase of sheet music and instruments for the District's elementary and high school music programs.

Preschool Program (Fund 244)
The preschool is operated as a self-sustaining program. Registration fees, preschool tuition and program costs are recorded in this fund.

***Outdoor School Measure 99 Fund (Fund 246)**
State funds are provided through OSU Extension to support outdoor education for 5th and 6th grade students.

High School Success Measure 98 Fund (Fund 247)
This ballot initiative was funded to stablish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education and College and Career Readiness.

Title IV: Student Support and Academic Enrichment (Fund 248)**
To provide students with access to a well-rounded education, improve conditions for student learning and improve use of technology for academic achievement and digital literacy.

***Technical Assistance Program (TAP) Grant (Fund 249)**
Helps districts plan for capital improvements and expansion by offsetting some of the costs of facilities condition, seismic, and environmental hazard assessments as well as Long Range Facility Planning.

***Stanley R Smith Scholarship Fund (Fund 251)**
College scholarships in the name of Stanley R Smith are awarded annually to the graduating senior member of the PHHS baseball team with the highest cumulative grade point average.

Elementary and Secondary School Emergency Relief (ESSER) (Fund 253)**
The Coronoavirus Aid, Relief, and Economic Security (CARES) Act established the ESSER Fund providing local educational agencies with emergency relief funds to address the impact of COVID-19.

***Oregon American Rescue Plan Homeless Children and Youth (ARP-HCY) Grant (Fund 254)**
Funds are used to provide wraparound services and purchase needed supplies and transportation to enable children and youth to attend school and fully participate in school activities

Early Literacy Success Initiative (Fund 255)**
The purpose is to increase early literacy, reduce literacy academic disparities and increase access to early literacy learning.

Elementary Student Activity (Fund 269)
This special revenue fund accounts for student body activities at the elementary school.

Middle School/High School Student Activity (Fund 270)
This special revenue fund accounts for student body activities at the middle and high school.

Insurance / Benefit Reserve (Fund 271)
This fund was established to account for the district's obligations related to the Public Employees Retirement System (PERS). Funds are reserved to reduce the impact of increases in PERS employer rates on the district. The fund is also used as a source of funding for unemployment obligations.

K-12 Enrichment Reserve (Fund 282)
This fund is primarily used to provide opportunities for high school students outside of the high school schedule and beyond the high school campus.

Equipment Repair and Replacement Reserve (Fund 283)
This reserve funds the costs of school and office equipment repair and replacement.

Maintenance Reserve Fund (Fund 284)
This fund was established to build a progressive reserve account to support needed large and/or unexpected maintenance projects.

Capital Improvements Reserve Fund (Fund 285)
This fund was established to fund larger planned projects and improvements.

Technology Reserve (Fund 286)
This fund was established as a reserve to support necessary technology upgrades and improvements and keep pace with advances in educational technology.

Instructional Materials Reserve (Fund 287)
This reserve accounts for the purchase of textbooks and other instructional materials for district schools.

Field Repair and Replacement Reserve (Fund 289)
This fund was established to build a progressive reserve account to fund regular maintenance for the track and artificial turf field and offset future replacement costs.

Pleasant Hill Education Foundation (Fund 290)
Grants awarded by the PHEF are accounted for in this fund. Founded in 1991, the PHEF provides funds to district schools for to support excellence in academics, arts and enrichment programs.

Nutrition Services Fund (Fund 299) **
The purpose of the district's food service program is to provide nutritious and affordable meals and to promote nutrition education. The financial goal of the program is a break-even or better level of operation. Income is received from federal and state government reimbursements as well as student participation.

Resources Report

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 200	**Special Revenue Funds**									
1920	Contributions and Donations From Priva	0.00	0.00	400,000.00	0.00	346,175.00	0.00	346,175.00	346,175.00	0.00
2200	Restricted Revenue	0.00	0.00	75,000.00	0.00	78,000.00	0.00	78,000.00	78,000.00	0.00
3299	Other Restricted Grants-In-Aid	0.00	0.00	584,500.00	0.00	450,000.00	0.00	450,000.00	450,000.00	0.00
4500	Restricted Revenue From the Federal G	0.00	0.00	254,800.00	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00
4501	Title I	0.00	0.00	260,000.00	0.00	0.00	0.00	0.00	0.00	0.00
4516	Title IIA Class Size Reduction Grant	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
4517	Vocational Rehabilitation	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
4530	Title IV Safe & Drug Free Schools	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	0.00	0.00	21,682.00	0.00	25,825.00	0.00	25,825.00	25,825.00	0.00
Total Fund 200	**Special Revenue Funds**	0.00	0.00	1,625,982.00	0.00	1,330,000.00	0.00	1,330,000.00	1,330,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 201	**Student Investment Account**									
3299	Other Restricted Grants-In-Aid	968,922.27	997,788.54	1,010,481.00	0.00	985,811.00	0.00	985,811.00	985,811.00	0.00
Total Fund 201	**Student Investment Account**	968,922.27	997,788.54	1,010,481.00	0.00	985,811.00	0.00	985,811.00	985,811.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 204 Chintimini Grant										
1920	Contributions and Donations From Priva	0.00	9,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	5,244.28	389.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	**Chintimini Grant**	5,244.28	10,089.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 206	**Youth Transition Program Grant**									
3299	Other Restricted Grants-In-Aid	10,233.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	(2,351.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 206	**Youth Transition Program Grant**	7,882.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 207	**Summer State Learning Grant**									
3299	Other Restricted Grants-In-Aid	0.00	0.00	0.00	0.00	147,000.00	0.00	147,000.00	147,000.00	0.00
Total Fund 207	**Summer State Learning Grant**	0.00	0.00	0.00	0.00	147,000.00	0.00	147,000.00	147,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 211 Title I Grant										
4501	Title I	193,832.97	228,258.40	224,000.00	0.00	160,876.00	0.00	160,876.00	160,876.00	0.00
5400	Resources - Beginning Fund Balance	(7,430.72)	(9,060.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211 Title I Grant		186,402.25	219,197.43	224,000.00	0.00	160,876.00	0.00	160,876.00	160,876.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 215 IDEA Grant										
4508	IDEA Grant	229,148.38	212,575.83	296,048.00	0.00	180,865.00	0.00	180,865.00	180,865.00	0.00
5400	Resources - Beginning Fund Balance	(0.20)	(0.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 215 IDEA Grant		229,148.18	212,575.63	296,048.00	0.00	180,865.00	0.00	180,865.00	180,865.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 216	**Title IIA Grant**									
4516	Title IIA Class Size Reduction Grant	26,277.76	35,995.02	26,469.00	0.00	26,304.00	0.00	26,304.00	26,304.00	0.00
5400	Resources - Beginning Fund Balance	4,342.08	4,531.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 216	**Title IIA Grant**	30,619.84	40,526.04	26,469.00	0.00	26,304.00	0.00	26,304.00	26,304.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 217 Perkins Grant										
4506	Vocational Ed Grant	3,132.86	23,774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 217	**Perkins Grant**	3,132.86	23,774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 225 Family Resource Center Grant										
2225	Family Resource Center	9,331.01	9,943.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	76.03	76.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 225	**Family Resource Center Grant**	9,407.04	10,019.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 237 United Way Grant										
2200	Restricted Revenue	5,000.00	403.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	0.00	1,784.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 237	**United Way Grant**	5,000.00	2,188.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 241 Operation Impact										
5400	Resources - Beginning Fund Balance	297.25	297.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 241	**Operation Impact**	297.25	297.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 242 Oregon Community Foundation Grant										
1920	Contributions and Donations From Priva	5,376.00	(2,920.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	3,629.64	7,853.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 242	Oregon Community Foundation Grant	9,005.64	4,933.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 244 Preschool Program Fund										
1993	PreSchool Tuition	57,639.07	71,580.74	81,180.00	0.00	81,540.00	0.00	81,540.00	81,540.00	0.00
1998	Preschool Registration	4,970.00	3,080.00	2,700.00	0.00	2,850.00	0.00	2,850.00	2,850.00	0.00
5400	Resources - Beginning Fund Balance	8,603.51	7,392.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 244	**Preschool Program Fund**	71,212.58	82,053.31	83,880.00	0.00	84,390.00	0.00	84,390.00	84,390.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 246	**Outdoor School - 6th Grade**									
3299	Other Restricted Grants-In-Aid	39,776.30	40,430.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 246	**Outdoor School - 6th Grade**	39,776.30	40,430.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 247 High School Success										
3299	Other Restricted Grants-In-Aid	280,753.37	286,954.32	291,198.00	0.00	296,047.00	0.00	296,047.00	296,047.00	0.00
Total Fund 247	**High School Success**	280,753.37	286,954.32	291,198.00	0.00	296,047.00	0.00	296,047.00	296,047.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 248 TITLE IV A Student Support & Academic Enrichment										
4530	Title IV Safe & Drug Free Schools	24,770.59	16,725.00	16,725.00	0.00	12,011.00	0.00	12,011.00	12,011.00	0.00
5400	Resources - Beginning Fund Balance	(1,293.09)	(1,359.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 248	**TITLE IV A Student Support & Academic Enrichment**	23,477.50	15,365.21	16,725.00	0.00	12,011.00	0.00	12,011.00	12,011.00	0.00

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 249 TAP Gants									
3299 Other Restricted Grants-In-Aid	1,525.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 249 TAP Gants	1,525.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 251 Stan Smith Scholarship Fund										
1510	Interest on Investments	1,033.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	6,288.85	6,322.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	**Stan Smith Scholarship Fund**	7,322.84	6,322.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 253 ESSER/CARES Fund										
4500	Restricted Revenue From the Federal G	933,003.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	138.93	138.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 253	**ESSER/CARES Fund**	933,142.70	138.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 254 ARP-HCY II										
3299	Other Restricted Grants-In-Aid	0.00	2,906.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500	Restricted Revenue From the Federal G	3,138.66	1,679.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 254	**ARP-HCY II**	3,138.66	4,585.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 255 Early Literacy Grant										
3299	Other Restricted Grants-In-Aid	78,139.72	(14,444.07)	74,206.00	0.00	78,162.00	0.00	78,162.00	78,162.00	0.00
5400	Resources - Beginning Fund Balance	0.00	56,153.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 255 Early Literacy Grant		78,139.72	41,709.74	74,206.00	0.00	78,162.00	0.00	78,162.00	78,162.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 269 Elementary Student Activity Fund										
1790	Other Curricular Activities	0.00	9,168.78	50,000.00	0.00	51,067.00	0.00	51,067.00	51,067.00	0.00
5400	Resources - Beginning Fund Balance	0.00	24,443.02	25,000.00	0.00	23,933.00	0.00	23,933.00	23,933.00	0.00
Total Fund 269	**Elementary Student Activity Fund**	0.00	33,611.80	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 270 Student Activity Fund										
1510	Interest on Investments	2,747.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1730	Student Organization Membership Dues	0.00	7,818.43	50,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
1760	Club Fund Raising	0.00	102,550.20	100,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00	0.00
1790	Other Curricular Activities	296,366.92	120,874.64	150,000.00	0.00	110,000.00	0.00	110,000.00	110,000.00	0.00
1990	Miscellaneous	26,495.84	9,698.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	228,407.58	197,490.37	205,000.00	0.00	245,000.00	0.00	245,000.00	245,000.00	0.00
Total Fund 270	**Student Activity Fund**	554,018.27	438,432.30	505,000.00	0.00	505,000.00	0.00	505,000.00	505,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 271 Insurance/Benefit Reserve										
1990	Miscellaneous	0.00	631.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	0.00	100,000.00	100,000.00	0.00	110,000.00	0.00	110,000.00	110,000.00	0.00
5400	Resources - Beginning Fund Balance	436,991.59	399,555.28	450,000.00	0.00	440,000.00	0.00	440,000.00	440,000.00	0.00
Total Fund 271	**Insurance/Benefit Reserve**	436,991.59	500,186.35	550,000.00	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 282	**K-12 Enrichment Reserve (Beyond H.S. Connections)**									
5200	Interfund Transfers	45,000.00	15,000.00	50,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
5400	Resources - Beginning Fund Balance	7,393.40	37,436.16	30,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
Total Fund 282	**K-12 Enrichment Reserve (Beyond H.S. Connections)**	52,393.40	52,436.16	80,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 283 Equipment Repair and Repl. Reserve										
5200	Interfund Transfers	60,000.00	80,000.00	80,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
5400	Resources - Beginning Fund Balance	112,800.17	112,088.02	115,000.00	0.00	140,000.00	0.00	140,000.00	140,000.00	0.00
Total Fund 283	**Equipment Repair and Repl. Reserve**	172,800.17	192,088.02	195,000.00	0.00	215,000.00	0.00	215,000.00	215,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 284 Maintenance Reserve										
5200	Interfund Transfers	600,000.00	400,000.00	650,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00
5400	Resources - Beginning Fund Balance	308,062.12	447,278.69	150,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00
Total Fund 284	**Maintenance Reserve**	908,062.12	847,278.69	800,000.00	0.00	850,000.00	0.00	850,000.00	850,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 285	**Capital Improvements Reserve**									
3299	Other Restricted Grants-In-Aid	0.00	58,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	0.00	350,000.00	1,150,000.00	0.00	1,320,000.00	0.00	1,320,000.00	1,320,000.00	0.00
5400	Resources - Beginning Fund Balance	0.00	0.00	171,000.00	0.00	700,000.00	0.00	700,000.00	700,000.00	0.00
Total Fund 285	**Capital Improvements Reserve**	0.00	408,800.00	1,321,000.00	0.00	2,020,000.00	0.00	2,020,000.00	2,020,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 286 Technology Reserve										
5200	Interfund Transfers	50,000.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00
5400	Resources - Beginning Fund Balance	358,215.82	361,759.63	247,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00
Total Fund 286 Technology Reserve		408,215.82	361,759.63	247,000.00	0.00	230,000.00	0.00	230,000.00	230,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 287	**Instructional Materials Reserve**									
5200	Interfund Transfers	160,000.00	50,000.00	100,000.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00
5400	Resources - Beginning Fund Balance	437,549.05	420,596.37	293,000.00	0.00	220,000.00	0.00	220,000.00	220,000.00	0.00
Total Fund 287	**Instructional Materials Reserve**	597,549.05	470,596.37	393,000.00	0.00	370,000.00	0.00	370,000.00	370,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 289 Field Repair and Replacement Reserve										
1920	Contributions and Donations From Priva	0.00	80,522.90	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	75,000.00	100,000.00	200,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00
5400	Resources - Beginning Fund Balance	328,354.89	403,354.89	245,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Total Fund 289	**Field Repair and Replacement Reserve**	403,354.89	583,877.79	500,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 290 PH Education Foundation Fund										
1920	Contributions and Donations From Priva	48,628.43	47,965.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	15,769.30	14,500.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 290	**PH Education Foundation Fund**	64,397.73	62,465.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 299 Nutrition Services Fund										
1611	Breakfast	19,300.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1612	Lunch	70,848.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1620	Daily Food Sales	6,785.68	6,112.17	15,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
1622	Daily Food Sales - PHES	106.75	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1623	Daily Food Sales - PHHS	6,757.50	(678.80)	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
1624	Non Reimb Food Sales - Snacks	29.00	5.50	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1625	Milk Sales - Non-reimbursable	1,946.50	94.50	5,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
1990	Miscellaneous	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
3102	State School Fund - School Lunch Matcl	3,593.95	3,735.08	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
3299	Other Restricted Grants-In-Aid	44,219.30	248,229.34	225,000.00	0.00	225,000.00	0.00	225,000.00	225,000.00	0.00
4500	Restricted Revenue From the Federal G	13,005.63	27,751.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501	Title I	4,433.90	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
4503	SNP BREAKFAST	74,513.02	82,931.27	50,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00
4504	SNP LUNCH	201,373.33	261,898.03	95,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
4900	Revenue for/on Behalf of the District	32,291.55	36,456.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	0.00	0.00	265,000.00	0.00	175,000.00	0.00	175,000.00	175,000.00	0.00
5400	Resources - Beginning Fund Balance	225,246.84	151,544.87	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Total Fund 299	**Nutrition Services Fund**	704,451.70	819,379.14	801,000.00	0.00	830,000.00	0.00	830,000.00	830,000.00	0.00

Resources Report

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Grand Totals:	7,195,785.13	6,794,862.17	9,115,989.00	0.00	9,166,466.00	0.00	9,166,466.00	9,166,466.00	0.00

Requirements Report

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 200 Special Revenue Funds										
Function 1111 Primary, K-6										
111	Licensed Salaries	0.00	0.00	70,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
121	Substitutes - Licensed	0.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
122	Substitutes - Classified	0.00	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	3,070.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	4,000.00	0.00	2,420.00	0.00	2,420.00	2,420.00	0.00
216	OPSRP Tier III	0.00	0.00	8,000.00	0.00	11,680.00	0.00	11,680.00	11,680.00	0.00
220	Social Security Administration	0.00	0.00	4,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
231	Workers' Compensation	0.00	0.00	2,400.00	0.00	455.00	0.00	455.00	455.00	0.00
241	Classified Medical	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	500.00	0.00	160.00	0.00	160.00	160.00	0.00
310	Instructional, Professional and Technical Service	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	40,000.00	0.00	36,700.00	0.00	36,700.00	36,700.00	0.00
460	Non-consumable Items	0.00	0.00	8,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00	0.00
470	Computer Software	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
640	Dues and Fees	0.00	0.00	10,000.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00
Function 1121 Middle/Junior High Programs										
319	Other Instructional, Professional and Technical S	0.00	0.00	16,000.00	0.00	57,000.00	0.00	57,000.00	57,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Function 1122 Middle Schoo Extra-curricular										
119	Classified Additional Pay	0.00	0.00	7,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
121	Substitutes - Licensed	0.00	0.00	4,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
130	Additional Salary	0.00	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	500.00	0.00	310.00	0.00	310.00	310.00	0.00
216	OPSRP Tier III	0.00	0.00	2,100.00	0.00	3,066.00	0.00	3,066.00	3,066.00	0.00
220	Social Security Administration	0.00	0.00	650.00	0.00	325.00	0.00	325.00	325.00	0.00
231	Workers' Compensation	0.00	0.00	100.00	0.00	20.00	0.00	20.00	20.00	0.00
247	OR PFMLI	0.00	0.00	125.00	0.00	40.00	0.00	40.00	40.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 200 Special Revenue Funds										
Function 1122 Middle Schoo Extra-curricular										
324	Rentals	0.00	0.00	30,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00	0.00
330	Student Transportation Services	0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
342	Travel, Out of District	0.00	0.00	3,200.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	6,800.00	0.00	8,500.00	0.00	8,500.00	8,500.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	13,500.00	0.00	12,800.00	0.00	12,800.00	12,800.00	0.00
Function 1131 High School Programs										
112	Classified Salaries	0.00	0.00	41,530.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
122	Substitutes - Classified	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	175.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	8,000.00	0.00	4,960.00	0.00	4,960.00	4,960.00	0.00
216	OPSRP Tier III	0.00	0.00	11,974.00	0.00	17,513.00	0.00	17,513.00	17,513.00	0.00
220	Social Security Administration	0.00	0.00	12,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
244	Licensed Medical	0.00	0.00	16,966.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	850.00	0.00	270.00	0.00	270.00	270.00	0.00
342	Travel, Out of District	0.00	0.00	15,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	20,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	27,000.00	0.00	32,000.00	0.00	32,000.00	32,000.00	0.00
460	Non-consumable Items	0.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
640	Dues and Fees	0.00	0.00	18,000.00	0.00	17,000.00	0.00	17,000.00	17,000.00	0.00
Function 1140 Pre-kindergarten Programs										
112	Classified Salaries	0.00	0.00	3,237.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	233.00	0.00	140.00	0.00	140.00	140.00	0.00
216	OPSRP Tier III	0.00	0.00	950.00	0.00	1,387.00	0.00	1,387.00	1,387.00	0.00
220	Social Security Administration	0.00	0.00	197.00	0.00	100.00	0.00	100.00	100.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	5,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
640	Dues and Fees	0.00	0.00	5,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 1210 Prgs for the Talented & Gifted										
130	Additional Salary	0.00	0.00	10,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
374	Other Tuition	0.00	0.00	10,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
640	Dues and Fees	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 200 Special Revenue Funds										
Function 1220 Restrict Prog for Students w/Disabilities										
410	Consumable Supplies and Materials	0.00	0.00	8,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
112	Classified Salaries	0.00	0.00	13,300.00	0.00	7,244.00	0.00	7,244.00	7,244.00	0.00
122	Substitutes - Classified	0.00	0.00	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
220	Social Security Administration	0.00	0.00	8,000.00	0.00	3,945.00	0.00	3,945.00	3,945.00	0.00
241	Classified Medical	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	300.00	0.00	90.00	0.00	90.00	90.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	10,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 1272 Title I										
121	Substitutes - Licensed	0.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
122	Substitutes - Classified	0.00	0.00	2,200.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	4,000.00	0.00	2,480.00	0.00	2,480.00	2,480.00	0.00
216	OPSRP Tier III	0.00	0.00	4,000.00	0.00	5,840.00	0.00	5,840.00	5,840.00	0.00
220	Social Security Administration	0.00	0.00	2,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
231	Workers' Compensation	0.00	0.00	200.00	0.00	50.00	0.00	50.00	50.00	0.00
241	Classified Medical	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	200.00	0.00	64.00	0.00	64.00	64.00	0.00
342	Travel, Out of District	0.00	0.00	5,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 1281 Public Alternative Programs										
310	Instructional, Professional and Technical Service	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 1410 Intermediate										
111	Licensed Salaries	0.00	0.00	10,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
112	Classified Salaries	0.00	0.00	14,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
330	Student Transportation Services	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Function 2110 Attendance & Social Work Services										
112	Classified Salaries	0.00	0.00	15,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
Function 2126 Placement Services										
342	Travel, Out of District	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 200 Special Revenue Funds										
Function 2126 Placement Services										
410	Consumable Supplies and Materials	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2140 Psychological Services										
389	Other Non-instructional Professional and Technical	0.00	0.00	65,000.00	0.00	70,175.00	0.00	70,175.00	70,175.00	0.00
Function 2210 Improvement of Instruction Srv										
310	Instructional, Professional and Technical Service	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
342	Travel, Out of District	0.00	0.00	3,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
Function 2240 Instructional Staff Development										
112	Classified Salaries	0.00	0.00	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
319	Other Instructional, Professional and Technical S	0.00	0.00	80,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
342	Travel, Out of District	0.00	0.00	20,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	20,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
389	Other Non-instructional Professional and Technical	0.00	0.00	45,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
Function 2544 Maintenance										
530	Improvements Other Than Buildings	0.00	0.00	150,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
541	Initial and Additional Equipment Purchase	0.00	0.00	50,000.00	0.00	73,000.00	0.00	73,000.00	73,000.00	0.00
Function 2546 Security Services										
460	Non-consumable Items	0.00	0.00	30,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 2660 Technology Services										
241	Classified Medical	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	0.00	23,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
470	Computer Software	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
480	Computer Hardware	0.00	0.00	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Function 3300 Community Services										
319	Other Instructional, Professional and Technical S	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
374	Other Tuition	0.00	0.00	4,325.00	0.00	4,325.00	0.00	4,325.00	4,325.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	15,500.00	0.00	19,500.00	0.00	19,500.00	19,500.00	0.00
640	Dues and Fees	0.00	0.00	15,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 200 Special Revenue Funds										
Function 3310 Direction of Community Srvs Act.										
112	Classified Salaries	0.00	0.00	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	800.00	0.00	490.00	0.00	490.00	490.00	0.00
216	OPSRP Tier III	0.00	0.00	3,000.00	0.00	4,380.00	0.00	4,380.00	4,380.00	0.00
220	Social Security Administration	0.00	0.00	800.00	0.00	400.00	0.00	400.00	400.00	0.00
231	Workers' Compensation	0.00	0.00	300.00	0.00	75.00	0.00	75.00	75.00	0.00
247	OR PFMLI	0.00	0.00	300.00	0.00	96.00	0.00	96.00	96.00	0.00
Function 4150 Building Acquisition, Construction, Improvem										
520	Buildings Acquisition	0.00	0.00	200,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00	0.00
Total Fund 200 Special Revenue Funds		0.00	0.00	1,625,982.00	0.00	1,330,000.00	0.00	1,330,000.00	1,330,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 201 Student Investment Account										
Function 1111 Primary, K-6										
111	Licensed Salaries	70,871.96	76,151.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	42,194.07	42,847.23	46,278.00	1.63	49,105.00	1.63	49,105.00	49,105.00	1.63
121	Substitutes - Licensed	1,341.08	3,244.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	2,393.31	3,321.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	1,250.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	6,345.41	6,909.27	7,288.00	0.00	7,356.00	0.00	7,356.00	7,356.00	0.00
212	Employee Contribution Pick-Up	6,393.83	7,311.92	3,041.00	0.00	2,946.00	0.00	2,946.00	2,946.00	0.00
216	OPSRP Tier III	20,610.49	24,298.26	5,447.00	0.00	5,460.00	0.00	5,460.00	5,460.00	0.00
220	Social Security Administration	8,807.91	9,611.63	3,506.00	0.00	3,757.00	0.00	3,757.00	3,757.00	0.00
231	Workers' Compensation	404.30	436.39	170.00	0.00	202.00	0.00	202.00	202.00	0.00
241	Classified Medical	15,691.74	10,405.67	26,000.00	0.00	26,072.00	0.00	26,072.00	26,072.00	0.00
244	Licensed Medical	15,393.44	24,131.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	460.51	502.61	184.00	0.00	197.00	0.00	197.00	197.00	0.00
Function 1131 High School Programs										
111	Licensed Salaries	46,438.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	24,835.20	20,309.15	25,944.00	0.88	26,884.00	0.88	26,884.00	26,884.00	0.88
121	Substitutes - Licensed	713.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	690.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	12,839.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,490.11	368.83	1,541.00	0.00	1,651.00	0.00	1,651.00	1,651.00	0.00
216	OPSRP Tier III	6,077.36	1,501.15	6,693.00	0.00	6,706.00	0.00	6,706.00	6,706.00	0.00
220	Social Security Administration	5,489.58	1,606.47	1,965.00	0.00	2,105.00	0.00	2,105.00	2,105.00	0.00
231	Workers' Compensation	244.08	74.84	80.00	0.00	116.00	0.00	116.00	116.00	0.00
241	Classified Medical	13,655.40	12,975.12	12,904.00	0.00	14,039.00	0.00	14,039.00	14,039.00	0.00
244	Licensed Medical	10,400.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	287.00	84.00	103.00	0.00	110.00	0.00	110.00	110.00	0.00
Function 1220 Restrict Prog for Students w/Disabilities										
111	Licensed Salaries	0.00	0.00	0.00	0.00	75,615.00	1.00	75,615.00	75,615.00	1.00
112	Classified Salaries	0.00	0.00	0.00	0.00	23,482.00	0.81	23,482.00	23,482.00	0.81
130	Additional Salary	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	6,126.00	0.00	6,126.00	6,126.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	24,881.00	0.00	24,881.00	24,881.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 201 Student Investment Account										
Function 1220 Restrict Prog for Students w/Disabilities										
220	Social Security Administration	0.00	0.00	0.00	0.00	7,811.00	0.00	7,811.00	7,811.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	430.00	0.00	430.00	430.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	13,035.00	0.00	13,035.00	13,035.00	0.00
244	Licensed Medical	0.00	0.00	0.00	0.00	16,812.00	0.00	16,812.00	16,812.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	408.00	0.00	408.00	408.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
111	Licensed Salaries	194,080.00	206,990.00	220,439.00	3.00	144,171.00	1.83	144,171.00	144,171.00	1.83
112	Classified Salaries	44,694.61	45,706.35	50,556.00	1.69	29,075.00	0.84	29,075.00	29,075.00	0.84
121	Substitutes - Licensed	3,181.38	1,846.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	1,349.57	427.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	9,000.00	9,000.00	9,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
211	Employer Contribution Tier I & Tier II	612.29	587.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	14,020.35	14,794.87	16,771.00	0.00	10,755.00	0.00	10,755.00	10,755.00	0.00
216	OPSRP Tier III	57,507.84	60,413.26	72,813.00	0.00	43,683.00	0.00	43,683.00	43,683.00	0.00
220	Social Security Administration	19,172.26	20,235.59	21,383.00	0.00	13,713.00	0.00	13,713.00	13,713.00	0.00
231	Workers' Compensation	851.09	884.92	1,120.00	0.00	753.00	0.00	753.00	753.00	0.00
241	Classified Medical	33,507.66	29,010.60	27,200.00	0.00	13,538.00	0.00	13,538.00	13,538.00	0.00
244	Licensed Medical	32,719.52	44,094.60	49,500.00	0.00	30,821.00	0.00	30,821.00	30,821.00	0.00
247	OR PFMLI	1,002.38	1,058.07	1,119.00	0.00	717.00	0.00	717.00	717.00	0.00
Function 2122 Counseling Services										
111	Licensed Salaries	50,308.72	82,481.00	63,253.00	0.75	44,328.00	0.50	44,328.00	44,328.00	0.50
212	Employee Contribution Pick-Up	3,018.50	4,948.91	3,795.00	0.00	2,764.00	0.00	2,764.00	2,764.00	0.00
216	OPSRP Tier III	12,285.38	20,141.87	16,477.00	0.00	10,803.00	0.00	10,803.00	10,803.00	0.00
220	Social Security Administration	3,746.39	6,106.31	4,839.00	0.00	3,523.00	0.00	3,523.00	3,523.00	0.00
231	Workers' Compensation	165.12	269.24	266.00	0.00	193.00	0.00	193.00	193.00	0.00
244	Licensed Medical	15,864.51	25,206.60	12,375.00	0.00	8,406.00	0.00	8,406.00	8,406.00	0.00
247	OR PFMLI	195.87	319.32	253.00	0.00	184.00	0.00	184.00	184.00	0.00
Function 2126 Placement Services										
112	Classified Salaries	18,151.70	22,254.97	30,548.00	0.88	32,407.00	0.88	32,407.00	32,407.00	0.88
119	Classified Additional Pay	0.00	0.00	454.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	4,948.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 201 Student Investment Account										
Function 2126 Placement Services										
212	Employee Contribution Pick-Up	1,089.10	1,671.35	1,815.00	0.00	1,944.00	0.00	1,944.00	1,944.00	0.00
216	OPSRP Tier III	0.00	6,802.31	7,881.00	0.00	7,898.00	0.00	7,898.00	7,898.00	0.00
220	Social Security Administration	1,299.91	2,033.58	2,314.00	0.00	2,479.00	0.00	2,479.00	2,479.00	0.00
231	Workers' Compensation	63.75	98.44	94.00	0.00	136.00	0.00	136.00	136.00	0.00
241	Classified Medical	5,614.23	20,743.56	13,600.00	0.00	14,039.00	0.00	14,039.00	14,039.00	0.00
247	OR PFMLI	67.96	106.35	121.00	0.00	130.00	0.00	130.00	130.00	0.00
Function 2150 Speech Pathology & Audiology Srvs										
112	Classified Salaries	13,474.44	14,182.42	14,822.00	0.41	13,843.00	0.28	13,843.00	13,843.00	0.28
140	Classified Opt out Payment	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	898.48	940.96	881.00	0.00	831.00	0.00	831.00	831.00	0.00
216	OPSRP Tier III	3,656.78	3,829.60	3,825.00	0.00	3,374.00	0.00	3,374.00	3,374.00	0.00
220	Social Security Administration	1,145.52	1,199.64	1,123.00	0.00	1,059.00	0.00	1,059.00	1,059.00	0.00
231	Workers' Compensation	52.36	53.96	46.00	0.00	62.00	0.00	62.00	62.00	0.00
241	Classified Medical	0.00	0.00	6,800.00	0.00	4,513.00	0.00	4,513.00	4,513.00	0.00
247	OR PFMLI	59.90	62.73	59.00	0.00	55.00	0.00	55.00	55.00	0.00
389	Other Non-instructional Professional and Technical	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210 Improvement of Instruction Srv										
111	Licensed Salaries	0.00	0.00	87,904.00	1.00	88,655.00	1.00	88,655.00	88,655.00	1.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	0.00	0.00	24,424.00	0.00	24,424.00	24,424.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	5,274.00	0.00	5,319.00	0.00	5,319.00	5,319.00	0.00
216	OPSRP Tier III	0.00	0.00	22,899.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	6,725.00	0.00	6,782.00	0.00	6,782.00	6,782.00	0.00
231	Workers' Compensation	0.00	0.00	326.00	0.00	372.00	0.00	372.00	372.00	0.00
244	Licensed Medical	0.00	0.00	16,500.00	0.00	16,812.00	0.00	16,812.00	16,812.00	0.00
247	OR PFMLI	0.00	0.00	352.00	0.00	355.00	0.00	355.00	355.00	0.00
Function 2410 Office of the Principal Services										
113	Administrators	39,750.00	58,728.21	45,716.00	0.50	49,685.00	0.50	49,685.00	49,685.00	0.50
130	Additional Salary	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,403.00	3,822.64	2,743.00	0.00	2,981.00	0.00	2,981.00	2,981.00	0.00
216	OPSRP Tier III	9,780.12	15,558.02	11,909.00	0.00	12,108.00	0.00	12,108.00	12,108.00	0.00
220	Social Security Administration	3,063.84	4,873.78	3,497.00	0.00	3,801.00	0.00	3,801.00	3,801.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 201 Student Investment Account										
Function 2410 Office of the Principal Services										
231	Workers' Compensation	132.88	209.58	142.00	0.00	209.00	0.00	209.00	209.00	0.00
243	Admin/Confidential Medical	9,398.09	14,556.80	9,625.00	0.00	9,606.00	0.00	9,606.00	9,606.00	0.00
247	OR PFMLI	160.20	254.88	183.00	0.00	199.00	0.00	199.00	199.00	0.00
Total Fund 201	**Student Investment Account**	968,922.27	997,788.54	1,010,481.00	10.72	985,811.00	10.15	985,811.00	985,811.00	10.15

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 204 Chintimini Grant										
Function 1210 Prgs for the Talented & Gifted										
130	Additional Salary	2,673.74	2,688.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	160.40	161.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	652.92	656.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	200.20	203.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	8.87	8.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	10.45	10.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	705.69	14.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	443.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	1,429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	**Chintimini Grant**	4,855.27	5,172.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 206 Youth Transition Program Grant										
Function 2126 Placement Services										
112	Classified Salaries	5,231.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	1,426.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	313.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	372.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	18.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	1,795.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	19.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,055.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	(2,351.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 206	**Youth Transition Program Grant**	7,882.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 207 Summer State Learning Grant									
Function 1400 Summer School Programs									
319 Other Instructional, Professional and Technical S	0.00	0.00	0.00	0.00	135,000.00	0.00	135,000.00	135,000.00	0.00
Function 2552 Vehicle Operation Services									
331 Reimbursable Student Transportation	0.00	0.00	0.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
Total Fund 207 Summer State Learning Grant	0.00	0.00	0.00	0.00	147,000.00	0.00	147,000.00	147,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 211 Title I Grant										
Function 1272 Title I										
111	Licensed Salaries	77,398.00	82,481.00	84,337.00	1.00	87,711.00	1.00	87,711.00	87,711.00	1.00
112	Classified Salaries	34,730.79	39,857.60	44,128.00	1.63	11,706.00	0.41	11,706.00	11,706.00	0.41
121	Substitutes - Licensed	618.96	1,454.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	2,759.43	1,623.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	5,750.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	450.59	154.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	5,315.31	7,700.30	7,682.00	0.00	5,964.00	0.00	5,964.00	5,964.00	0.00
216	OPSRP Tier III	21,786.43	31,476.87	33,356.00	0.00	24,228.00	0.00	24,228.00	24,228.00	0.00
220	Social Security Administration	8,740.92	9,523.54	9,796.00	0.00	7,606.00	0.00	7,606.00	7,606.00	0.00
231	Workers' Compensation	413.47	444.26	490.00	0.00	417.00	0.00	417.00	417.00	0.00
241	Classified Medical	0.00	0.00	27,200.00	0.00	6,034.00	0.00	6,034.00	6,034.00	0.00
244	Licensed Medical	24,012.60	24,783.12	16,500.00	0.00	16,812.00	0.00	16,812.00	16,812.00	0.00
247	OR PFMLI	457.02	497.96	511.00	0.00	398.00	0.00	398.00	398.00	0.00
410	Consumable Supplies and Materials	11,399.45	2,659.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	1,630.25	3,452.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211	**Title I Grant**	195,463.22	212,108.90	224,000.00	2.63	160,876.00	1.41	160,876.00	160,876.00	1.41

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 215	**IDEA Grant**										
Function 1220	**Restrict Prog for Students w/Disabilities**										
112	Classified Salaries		0.00	0.00	0.00	0.00	24,535.00	0.81	24,535.00	24,535.00	0.81
212	Employee Contribution Pick-Up		0.00	0.00	0.00	0.00	1,472.00	0.00	1,472.00	1,472.00	0.00
216	OPSRP Tier III		0.00	0.00	0.00	0.00	5,979.00	0.00	5,979.00	5,979.00	0.00
220	Social Security Administration		0.00	0.00	0.00	0.00	1,877.00	0.00	1,877.00	1,877.00	0.00
231	Workers' Compensation		0.00	0.00	0.00	0.00	101.00	0.00	101.00	101.00	0.00
241	Classified Medical		0.00	0.00	0.00	0.00	13,036.00	0.00	13,036.00	13,036.00	0.00
247	OR PFMLI		0.00	0.00	0.00	0.00	98.00	0.00	98.00	98.00	0.00
Function 1250	**Less Restrict Prg for Stu w/ Disabilities**										
112	Classified Salaries		103,019.57	117,398.11	128,492.00	4.13	72,149.00	2.09	72,149.00	72,149.00	2.09
122	Substitutes - Classified		8,678.61	152.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II		6,529.84	682.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		5,633.00	7,003.17	7,636.00	0.00	4,329.00	0.00	4,329.00	4,329.00	0.00
216	OPSRP Tier III		18,529.65	28,556.44	33,155.00	0.00	17,583.00	0.00	17,583.00	17,583.00	0.00
220	Social Security Administration		8,361.71	9,240.34	10,109.00	0.00	5,520.00	0.00	5,520.00	5,520.00	0.00
231	Workers' Compensation		402.55	435.49	394.00	0.00	304.00	0.00	304.00	304.00	0.00
241	Classified Medical		41,427.60	48,075.36	68,000.00	0.00	33,593.00	0.00	33,593.00	33,593.00	0.00
247	OR PFMLI		437.27	483.20	511.00	0.00	289.00	0.00	289.00	289.00	0.00
Function 1260	**Early Intervention**										
310	Instructional, Professional and Technical Service		1,797.21	547.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2190	**Service Direction, Student Sup Srvs**										
113	Administrators		21,298.49	0.00	27,233.00	0.25	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment		2,326.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		1,579.56	0.00	1,634.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		6,428.98	0.00	7,094.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		2,013.96	0.00	2,083.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		171.60	0.00	84.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		151.68	0.00	9,514.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		210.60	0.00	109.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 215	**IDEA Grant**		229,148.38	212,575.83	296,048.00	4.38	180,865.00	2.91	180,865.00	180,865.00	2.91

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 216 Title IIA Grant										
Function 1111 Primary, K-6										
410	Consumable Supplies and Materials	20,227.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210 Improvement of Instruction Srv										
341	Travel, Local in District	779.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
121	Substitutes - Licensed	0.00	0.00	0.00	0.00	1,504.00	0.00	1,504.00	1,504.00	0.00
310	Instructional, Professional and Technical Service	1,999.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	3,083.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2490 Other Support Srvs -School Admin										
310	Instructional, Professional and Technical Service	0.00	31,000.02	26,469.00	0.00	24,800.00	0.00	24,800.00	24,800.00	0.00
Total Fund 216 Title IIA Grant		26,088.82	31,000.02	26,469.00	0.00	26,304.00	0.00	26,304.00	26,304.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 217 Perkins Grant										
Function 1131 High School Programs										
121	Substitutes - Licensed	206.32	223.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	56.25	61.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	15.77	17.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.73	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.82	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	260.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	1,693.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
342	Travel, Out of District	992.06	1,776.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
480	Computer Hardware	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 217 Perkins Grant		3,132.86	23,774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 225	**Family Resource Center Grant**										
Function 3310	**Direction of Community Srvs Act.**										
112	Classified Salaries		3,003.28	3,140.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		110.38	188.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		449.32	766.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		235.71	240.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		11.10	11.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		12.34	12.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		4,489.00	5,438.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		0.00	145.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		1,019.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 225	**Family Resource Center Grant**		9,331.01	9,943.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 237 United Way Grant										
Function 3310 Direction of Community Srvs Act.										
112	Classified Salaries	1,276.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	72.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	296.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	97.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	4.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	5.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,462.42	403.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 237	**United Way Grant**	3,215.19	403.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 242	**Oregon Community Foundation Grant**										
Function 1111	**Primary, K-6**										
410	Consumable Supplies and Materials		47.99	780.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		526.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	**High School Programs**										
410	Consumable Supplies and Materials		577.33	496.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 242	**Oregon Community Foundation Grant**		1,151.89	1,276.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 244	**Preschool Program Fund**										
Function 1140	**Pre-kindergarten Programs**										
112	Classified Salaries		33,777.09	35,672.48	40,420.00	1.23	42,454.00	1.24	42,454.00	42,454.00	1.24
121	Substitutes - Licensed		0.00	349.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		1,745.58	926.90	2,158.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
211	Employer Contribution Tier I & Tier II		0.00	0.00	0.00	0.00	4,945.00	0.00	4,945.00	4,945.00	0.00
212	Employee Contribution Pick-Up		1,501.06	2,159.49	2,555.00	0.00	2,619.00	0.00	2,619.00	2,619.00	0.00
216	OPSRP Tier III		6,126.87	8,874.41	11,091.00	0.00	6,266.00	0.00	6,266.00	6,266.00	0.00
220	Social Security Administration		2,717.48	2,826.61	3,257.00	0.00	3,340.00	0.00	3,340.00	3,340.00	0.00
231	Workers' Compensation		127.81	131.33	479.00	0.00	787.00	0.00	787.00	787.00	0.00
241	Classified Medical		14,936.79	16,205.52	20,428.00	0.00	19,854.00	0.00	19,854.00	19,854.00	0.00
247	OR PFMLI		142.08	147.79	170.00	0.00	175.00	0.00	175.00	175.00	0.00
353	Postage		36.57	39.67	50.00	0.00	50.00	0.00	50.00	50.00	0.00
410	Consumable Supplies and Materials		356.25	947.89	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
460	Non-consumable Items		0.00	0.00	872.00	0.00	300.00	0.00	300.00	300.00	0.00
640	Dues and Fees		2,352.43	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
Total Fund 244	**Preschool Program Fund**		63,820.01	68,281.72	83,880.00	1.23	84,390.00	1.24	84,390.00	84,390.00	1.24

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 246 Outdoor School - 6th Grade										
Function 1122 Middle Schoo Extra-curricular										
119	Classified Additional Pay	1,322.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	722.12	895.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	6,664.00	6,234.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	168.73	171.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	435.82	351.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	1,975.43	1,429.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	664.89	484.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	29.52	21.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	34.76	25.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	3,527.00	4,630.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	18,434.00	19,390.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	993.85	1,107.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	1,401.09	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	2,902.93	4,189.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	500.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 246	**Outdoor School - 6th Grade**	39,776.30	40,430.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 247 High School Success										
Function 1121 Middle/Junior High Programs										
121	Substitutes - Licensed	51.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	12.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
111	Licensed Salaries	167,533.73	171,923.00	177,657.00	2.50	171,457.00	2.33	171,457.00	171,457.00	2.33
121	Substitutes - Licensed	6,153.82	4,272.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	2,466.00	2,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	28,301.64	20,561.02	21,516.00	0.00	12,820.00	0.00	12,820.00	12,820.00	0.00
212	Employee Contribution Pick-Up	7,138.93	8,003.59	8,129.00	0.00	9,907.00	0.00	9,907.00	9,907.00	0.00
216	OPSRP Tier III	12,878.32	25,174.85	27,103.00	0.00	28,900.00	0.00	28,900.00	28,900.00	0.00
220	Social Security Administration	13,470.65	13,400.61	13,591.00	0.00	12,632.00	0.00	12,632.00	12,632.00	0.00
231	Workers' Compensation	585.39	589.09	746.00	0.00	591.00	0.00	591.00	591.00	0.00
244	Licensed Medical	36,724.16	34,262.18	40,225.00	0.00	38,772.00	0.00	38,772.00	38,772.00	0.00
247	OR PFMLI	704.20	700.78	2,231.00	0.00	660.00	0.00	660.00	660.00	0.00
420	Textbooks	2,078.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110 Attendance & Social Work Services										
111	Licensed Salaries	0.00	0.00	0.00	0.00	12,605.00	0.17	12,605.00	12,605.00	0.17
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	756.00	0.00	756.00	756.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	3,072.00	0.00	3,072.00	3,072.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	964.00	0.00	964.00	964.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	58.00	0.00	58.00	58.00	0.00
244	Licensed Medical	0.00	0.00	0.00	0.00	2,803.00	0.00	2,803.00	2,803.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	50.00	0.00	50.00	50.00	0.00
Function 2126 Placement Services										
112	Classified Salaries	0.00	5,600.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 247 High School Success		280,753.37	286,954.32	291,198.00	2.50	296,047.00	2.50	296,047.00	296,047.00	2.50

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 248 TITLE IV A Student Support & Academic Enrichment										
Function 1111 Primary, K-6										
112	Classified Salaries	873.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	412.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	63.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	28.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	111.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	97.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	4.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	5.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	3,840.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	4,640.47	679.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	4,995.00	4,995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210 Improvement of Instruction Srv										
310	Instructional, Professional and Technical Service	4,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	2,016.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	396.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2225 Family Resource Center										
310	Instructional, Professional and Technical Service	0.00	130.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240 Instructional Staff Development										
121	Substitutes - Licensed	825.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	56.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	50.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	63.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	2.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	3.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	0.00	0.00	0.00	0.00	12,011.00	0.00	12,011.00	12,011.00	0.00
Function 2660 Technology Services										
470	Computer Software	0.00	10,920.42	16,725.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 248	**TITLE IV A Student Support & Academic Enrichment**	24,837.29	16,725.00	16,725.00	0.00	12,011.00	0.00	12,011.00	12,011.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 249 TAP Gants										
Function 2544 Maintenance										
322	Repairs and Maintenance Services	1,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 249 TAP Gants		1,525.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 251 Stan Smith Scholarship Fund										
Function 3300 Community Services										
374	Other Tuition	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	**Stan Smith Scholarship Fund**	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 253 ESSER/CARES Fund										
Function 1111 Primary, K-6										
470	Computer Software	29,209.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121 Middle/Junior High Programs										
111	Licensed Salaries	12,902.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	336.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	63.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	393.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	1,601.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,012.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	43.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	52.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
111	Licensed Salaries	25,796.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	24,644.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	543.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	2,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	112.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,332.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	9,500.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	4,088.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	183.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	10,258.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	213.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	10,392.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1227 Extended School Year Programs										
311	Instruction Services	14,230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110 Attendance & Social Work Services										
112	Classified Salaries	44,990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,699.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	10,986.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3,441.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	156.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 253	**ESSER/CARES Fund**										
Function 2110	**Attendance & Social Work Services**										
243	Admin/Confidential Medical		19,316.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		179.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2134	**Nurse Services**										
114	Managerial - Classified		65,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment		8,022.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		4,416.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		17,973.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		5,630.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		242.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		208.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		294.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140	**Psychological Services**										
389	Other Non-instructional Professional and Technical		85,409.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2150	**Speech Pathology & Audiology Srvs**										
112	Classified Salaries		12,891.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment		1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		863.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		3,514.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		1,100.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		50.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI		57.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		96,441.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	**Instructional Staff Development**										
111	Licensed Salaries		1,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries		51,494.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment		8,022.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		3,647.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III		14,846.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		4,551.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation		203.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical		163.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 253 ESSER/CARES Fund										
Function 2240 Instructional Staff Development										
247	OR PFMLI	237.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	621.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520 Fiscal Services										
112	Classified Salaries	3,632.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	217.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	887.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	277.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	12.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	14.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
112	Classified Salaries	38,630.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	Managerial - Classified	15,249.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Student Worker	4,998.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	Curriculum Contracts	2,892.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	1,222.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	7,635.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	4,337.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	290.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	4,914.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	2,507.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	240.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	Telephone	4,078.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	4,024.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	66,125.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	28,793.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	32,193.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150 Building Acquisition, Construction, Improvem										
530	Improvements Other Than Buildings	86,266.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 253	**ESSER/CARES Fund**	933,003.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 254 ARP-HCY II										
Function 3310 Direction of Community Srvs Act.										
112	Classified Salaries	0.00	726.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	483.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	368.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	91.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	3,138.66	2,906.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 254	**ARP-HCY II**	3,138.66	4,585.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 255 Early Literacy Grant										
Function 1111 Primary, K-6										
112	Classified Salaries	5,869.56	3,452.20	18,710.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	10,216.11	26,749.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	184.45	206.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	902.40	1,784.48	1,045.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	3,507.23	7,077.58	4,536.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,189.10	2,222.52	1,332.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	54.86	100.52	58.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	10,320.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	62.20	116.25	5.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	0.00	0.00	38,200.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1271 Remediation										
112	Classified Salaries	0.00	0.00	0.00	0.00	3,634.00	0.00	3,634.00	3,634.00	0.00
130	Additional Salary	0.00	0.00	0.00	0.00	3,400.00	0.00	3,400.00	3,400.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	0.00	0.00	937.00	0.00	937.00	937.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	422.00	0.00	422.00	422.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	886.00	0.00	886.00	886.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	538.00	0.00	538.00	538.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	61.00	0.00	61.00	61.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	28.00	0.00	28.00	28.00	0.00
Function 1272 Title I										
112	Classified Salaries	0.00	0.00	0.00	0.00	35,118.00	1.22	35,118.00	35,118.00	1.22
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	2,107.00	0.00	2,107.00	2,107.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	8,558.00	0.00	8,558.00	8,558.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	2,686.00	0.00	2,686.00	2,686.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	93.00	0.00	93.00	93.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	19,554.00	0.00	19,554.00	19,554.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	140.00	0.00	140.00	140.00	0.00
Total Fund 255	**Early Literacy Grant**	21,985.91	41,709.74	74,206.00	0.00	78,162.00	1.22	78,162.00	78,162.00	1.22

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund	**269**	**Elementary Student Activity Fund**									
Function	1111	Primary, K-6									
	410	Consumable Supplies and Materials	0.00	3,641.60	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
Total Fund	269	Elementary Student Activity Fund	0.00	3,641.60	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 270 Student Activity Fund										
Function 1112 Intermediate Programs										
410	Consumable Supplies and Materials	(2.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1113 Elementary Extra-curricular										
319	Other Instructional, Professional and Technical S	526.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	19,847.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	6.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121 Middle/Junior High Programs										
410	Consumable Supplies and Materials	0.00	3,445.75	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1122 Middle Schoo Extra-curricular										
410	Consumable Supplies and Materials	0.00	10,148.62	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1131 High School Programs										
342	Travel, Out of District	23,136.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	60,329.63	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
Function 1132 HS Extra-curricular										
112	Classified Salaries	0.00	749.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	168.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	44.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	205.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	70.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	9.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	(75.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	7,690.00	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
410	Consumable Supplies and Materials	234,718.22	120,706.14	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
640	Dues and Fees	23,256.65	1,209.37	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Total Fund 270	**Student Activity Fund**	301,413.92	204,782.38	505,000.00	0.00	505,000.00	0.00	505,000.00	505,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 271	**Insurance/Benefit Reserve**									
Function 2410	**Office of the Principal Services**									
113	Administrators	14,288.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	775.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	903.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	3,678.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,152.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	48.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	60.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2524	**Payroll Services**									
232	Unemployment Compensation	16,528.98	24,479.76	550,000.00	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00
Total Fund 271	**Insurance/Benefit Reserve**	37,436.31	24,479.76	550,000.00	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 282 K-12 Enrichment Reserve (Beyond H.S. Connections)										
Function 1111 Primary, K-6										
319	Other Instructional, Professional and Technical S	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 1122 Middle Schoo Extra-curricular										
640	Dues and Fees	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 1131 High School Programs										
319	Other Instructional, Professional and Technical S	1,604.44	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
374	Other Tuition	12,257.80	17,918.19	50,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
Function 1210 Prgs for the Talented & Gifted										
640	Dues and Fees	1,095.00	1,460.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2660 Technology Services										
124	Student Worker	0.00	4,560.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
231	Workers' Compensation	0.00	17.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	18.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 282	**K-12 Enrichment Reserve (Beyond H.S. Connections)**	14,957.24	23,973.53	80,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 283 Equipment Repair and Repl. Reserve										
Function 1111 Primary, K-6										
460	Non-consumable Items	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 1121 Middle/Junior High Programs										
460	Non-consumable Items	149.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
322	Repairs and Maintenance Services	1,615.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
460	Non-consumable Items	4,238.12	125.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
541	Initial and Additional Equipment Purchase	0.00	27,215.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132 HS Extra-curricular										
460	Non-consumable Items	2,057.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrict Prg for Stu w/ Disabilities										
460	Non-consumable Items	0.00	784.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122 Counseling Services										
460	Non-consumable Items	845.50	129.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130 Health Services										
460	Non-consumable Items	2,416.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2310 Board of Education Services										
460	Non-consumable Items	0.00	777.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410 Office of the Principal Services										
460	Non-consumable Items	2,229.44	1,036.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520 Fiscal Services										
460	Non-consumable Items	739.89	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
460	Non-consumable Items	1,684.19	1,292.07	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
541	Initial and Additional Equipment Purchase	0.00	0.00	120,000.00	0.00	140,000.00	0.00	140,000.00	140,000.00	0.00
Function 2543 Care - Upkeep of Grounds Srvs										
460	Non-consumable Items	0.00	4,714.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	37,308.08	24,906.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance										

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 283 Equipment Repair and Repl. Reserve										
Function 2544 Maintenance										
460	Non-consumable Items	0.00	1,628.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	6,550.00	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
460	Non-consumable Items	878.00	4,503.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150 Building Acquisition, Construction, Improvem										
530	Improvements Other Than Buildings	0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Fund 283	Equipment Repair and Repl. Reserve	60,712.15	80,114.71	195,000.00	0.00	215,000.00	0.00	215,000.00	215,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 284 Maintenance Reserve										
Function 1132 HS Extra-curricular										
322	Repairs and Maintenance Services	10,546.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542 Care -Upkeep of Buildings Srvs										
322	Repairs and Maintenance Services	71,926.82	125,696.27	375,000.00	0.00	262,500.00	0.00	262,500.00	262,500.00	0.00
324	Rentals	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
383	Architect/Engineer Services	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
410	Consumable Supplies and Materials	8,518.74	27,669.08	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
460	Non-consumable Items	1,684.64	1,719.60	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
530	Improvements Other Than Buildings	37,427.93	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
542	Replacement Equipment Purchase	0.00	106,910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2543 Care - Upkeep of Grounds Srvs										
322	Repairs and Maintenance Services	14,648.75	21,535.00	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
327	Water and Sewage	0.00	7,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	423.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance										
322	Repairs and Maintenance Services	15,359.83	24,792.60	30,000.00	0.00	192,500.00	0.00	192,500.00	192,500.00	0.00
327	Water and Sewage	287.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
460	Non-consumable Items	949.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
Function 2546 Security Services										
322	Repairs and Maintenance Services	0.00	33,949.40	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Function 4150 Building Acquisition, Construction, Improvem										
383	Architect/Engineer Services	64,654.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings Acquisition	77,641.80	181,023.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	11,060.00	107,179.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	5,953.64	418.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4190 Other Facilities Construction Services										
530	Improvements Other Than Buildings	139,700.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
Total Fund 284 Maintenance Reserve		460,783.43	638,692.28	800,000.00	0.00	850,000.00	0.00	850,000.00	850,000.00	0.00

			Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 285	**Capital Improvements Reserve**										
Function 2542	Care -Upkeep of Buildings Srvs										
460	Non-consumable Items		0.00	677.35	0.00	0.00	10,060.00	0.00	10,060.00	10,060.00	0.00
Function 2660	Technology Services										
460	Non-consumable Items		0.00	132.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	Building Acquisition, Construction, Improvem										
520	Buildings Acquisition		0.00	195,043.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		0.00	47,394.76	1,321,000.00	0.00	2,009,940.00	0.00	2,009,940.00	2,009,940.00	0.00
640	Dues and Fees		0.00	5,833.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4190	Other Facilities Construction Services										
383	Architect/Engineer Services		0.00	57,744.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment Purchase		0.00	538.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 285	**Capital Improvements Reserve**		0.00	307,364.39	1,321,000.00	0.00	2,020,000.00	0.00	2,020,000.00	2,020,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 286 Technology Reserve										
Function 2660 Technology Services										
121	Substitutes - Licensed	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	1,160.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	383.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	0.00	1,923.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
342	Travel, Out of District	926.42	1,089.10	10,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	4,175.00	0.00	0.00	34,416.00	0.00	34,416.00	34,416.00	0.00
410	Consumable Supplies and Materials	1,368.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	5,114.86	40,000.00	0.00	22,463.00	0.00	22,463.00	22,463.00	0.00
470	Computer Software	7,575.86	52,542.58	100,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00
480	Computer Hardware	36,585.91	50,776.98	90,025.00	0.00	84,121.00	0.00	84,121.00	84,121.00	0.00
Total Fund 286 Technology Reserve		46,456.19	115,621.52	247,000.00	0.00	230,000.00	0.00	230,000.00	230,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 287	**Instructional Materials Reserve**									
Function 1111	**Primary, K-6**									
410	Consumable Supplies and Materials	178.39	0.00	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
420	Textbooks	94,113.22	71,202.08	48,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
470	Computer Software	0.00	18,006.19	25,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
Function 1121	**Middle/Junior High Programs**									
410	Consumable Supplies and Materials	131.37	18,601.83	28,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00	0.00
420	Textbooks	39,026.65	5,876.66	88,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00
470	Computer Software	1,143.98	1,499.00	10,000.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
Function 1131	**High School Programs**									
410	Consumable Supplies and Materials	531.70	3,343.82	30,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
420	Textbooks	39,259.65	42,167.23	84,000.00	0.00	97,500.00	0.00	97,500.00	97,500.00	0.00
470	Computer Software	1,395.90	11,280.65	40,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
Function 1250	**Less Restrict Prg for Stu w/ Disabilities**									
420	Textbooks	315.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	856.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	**Instructional Staff Development**									
310	Instructional, Professional and Technical Service	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	**Technology Services**									
470	Computer Software	0.00	0.00	20,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Total Fund 287	**Instructional Materials Reserve**	176,952.68	176,977.46	393,000.00	0.00	370,000.00	0.00	370,000.00	370,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 289	**Field Repair and Replacement Reserve**									
Function 4190	**Other Facilities Construction Services**									
530	Improvements Other Than Buildings	0.00	181,504.17	500,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
Total Fund 289	**Field Repair and Replacement Reserve**	0.00	181,504.17	500,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 290 PH Education Foundation Fund										
Function 1111 Primary, K-6										
342	Travel, Out of District	148.23	125.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	2,470.61	6,795.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	11,743.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121 Middle/Junior High Programs										
322	Repairs and Maintenance Services	0.00	158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,579.21	282.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1122 Middle Schoo Extra-curricular										
324	Rentals	825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	900.00	163.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131 High School Programs										
322	Repairs and Maintenance Services	231.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	3,593.04	4,680.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	1,940.00	7,363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	10,745.86	14,036.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	10,348.69	507.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	412.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	4,683.88	5,315.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1140 Pre-kindergarten Programs										
410	Consumable Supplies and Materials	275.63	158.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	819.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222 Library/Media Center										
410	Consumable Supplies and Materials	0.00	6,754.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660 Technology Services										
460	Non-consumable Items	0.00	4,383.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 290 PH Education Foundation Fund		49,897.24	51,543.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 299 Nutrition Services Fund										
Function 2520 Fiscal Services										
112	Classified Salaries	10,093.60	11,066.74	11,405.00	0.19	11,805.00	0.19	11,805.00	11,805.00	0.19
132	Overtime - Classified	0.00	139.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	1,171.80	1,177.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	675.94	743.03	684.00	0.00	708.00	0.00	708.00	708.00	0.00
216	OPSRP Tier III	2,751.07	3,024.01	2,971.00	0.00	2,876.00	0.00	2,876.00	2,876.00	0.00
220	Social Security Administration	861.76	947.35	873.00	0.00	903.00	0.00	903.00	903.00	0.00
231	Workers' Compensation	37.99	41.57	35.00	0.00	49.00	0.00	49.00	49.00	0.00
241	Classified Medical	0.00	0.00	3,557.00	0.00	3,158.00	0.00	3,158.00	3,158.00	0.00
243	Admin/Confidential Medical	705.08	694.54	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	45.09	49.53	46.00	0.00	47.00	0.00	47.00	47.00	0.00
Function 3100 Food Services										
112	Classified Salaries	115,219.09	123,647.92	131,450.00	4.13	144,165.00	4.13	144,165.00	144,165.00	4.13
119	Classified Additional Pay	0.00	0.00	0.00	0.00	600.00	0.00	600.00	600.00	0.00
122	Substitutes - Classified	8,525.57	4,977.69	12,542.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
132	Overtime - Classified	168.51	205.23	3,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
140	Classified Opt out Payment	6,784.84	7,536.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	113.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	7,258.99	7,978.60	7,811.00	0.00	9,526.00	0.00	9,526.00	9,526.00	0.00
216	OPSRP Tier III	30,644.34	33,136.26	33,915.00	0.00	38,693.00	0.00	38,693.00	38,693.00	0.00
220	Social Security Administration	9,771.48	10,214.55	9,960.00	0.00	12,145.00	0.00	12,145.00	12,145.00	0.00
231	Workers' Compensation	2,622.55	2,740.78	2,229.00	0.00	3,005.00	0.00	3,005.00	3,005.00	0.00
241	Classified Medical	43,139.70	42,853.44	66,000.00	0.00	66,182.00	0.00	66,182.00	66,182.00	0.00
247	OR PFMLI	509.93	534.09	520.00	0.00	632.00	0.00	632.00	632.00	0.00
322	Repairs and Maintenance Services	2,738.76	6,898.27	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
328	Garbage	19,547.96	19,268.05	24,000.00	0.00	24,000.00	0.00	24,000.00	24,000.00	0.00
342	Travel, Out of District	270.00	25.20	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
353	Postage	377.54	144.90	4,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
389	Other Non-instructional Professional and Technical	500.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
410	Consumable Supplies and Materials	14,492.28	19,084.35	22,000.00	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
450	Food - Food Service Only	239,599.74	285,454.74	375,000.00	0.00	398,704.00	0.00	398,704.00	398,704.00	0.00
451	Snack foods	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	7,237.20	2,331.68	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 299 Nutrition Services Fund										
Function 3100 Food Services										
470	Computer Software	2,670.00	2,782.00	4,002.00	0.00	3,802.00	0.00	3,802.00	3,802.00	0.00
480	Computer Hardware	960.29	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
530	Improvements Other Than Buildings	17,056.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	0.00	13,180.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
640	Dues and Fees	6,356.54	2,819.63	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Fund 299 Nutrition Services Fund		552,906.83	603,697.21	801,000.00	4.31	830,000.00	4.31	830,000.00	830,000.00	4.31

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Grand Totals:	4,520,547.32	4,391,123.11	9,115,989.00	25.76	9,166,466.00	23.73	9,166,466.00	9,166,466.00	23.73

Resources Report

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 300 Debt Service Fund										
1111	Current Year's Taxes	1,338,777.22	1,600,174.41	1,625,975.00	0.00	1,651,208.00	0.00	1,651,208.00	1,651,208.00	0.00
1112	Prior Year's Taxes	15,711.35	12,405.48	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
1190	Penalties and Interest on Taxes	3,653.54	3,402.45	750.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
1510	Interest on Investments	6.22	4.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	255,187.87	82,679.94	111,275.00	0.00	130,792.00	0.00	130,792.00	130,792.00	0.00
Total Fund 300	**Debt Service Fund**	1,613,336.20	1,698,667.24	1,750,000.00	0.00	1,795,000.00	0.00	1,795,000.00	1,795,000.00	0.00

Resources Report

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Grand Totals:	1,613,336.20	1,698,667.24	1,750,000.00	0.00	1,795,000.00	0.00	1,795,000.00	1,795,000.00	0.00

Requirements Report

		Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Fund 300 Debt Service Fund										
Function 5110 Long-Term Debt Service										
610	Redemption of Principal	1,410,000.00	1,515,000.00	1,155,781.25	0.00	1,136,168.00	0.00	1,136,168.00	1,136,168.00	0.00
621	Regular Interest	120,656.26	62,493.76	469,218.75	0.00	533,832.00	0.00	533,832.00	533,832.00	0.00
Function 7000 Unappropriated Ending Fund Bal										
820	Reserved for Next Year	0.00	0.00	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00	0.00
Total Fund 300 Debt Service Fund		1,530,656.26	1,577,493.76	1,750,000.00	0.00	1,795,000.00	0.00	1,795,000.00	1,795,000.00	0.00

	Actuals 2324	Actuals 2425	Budget 2526	FTE 2526	Proposed 2627	Proposed FTE 2627	Approved 2627	Adopted 2627	Adopted FTE 2627
Grand Totals:	1,530,656.26	1,577,493.76	1,750,000.00	0.00	1,795,000.00	0.00	1,795,000.00	1,795,000.00	0.00

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Appendices



GLOSSARY

ADM (Average Daily Membership)

The year-to-date average of daily student enrollment

ADMw (Weighted Average Daily Membership)

Average daily membership increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for state funding purposes.

ADOPTED BUDGET

The financial plan that establishes authority to spend public money

AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

APPROPRIATION

Authorization for spending a specific amount of money for a specific purpose during a fiscal year. Based on the adopted budget, including any supplemental budgets, it is presented in a resolution or ordinance adopted by the governing body.

APPROVED BUDGET

The budget approved by the budget committee. The data from the approved budget is published in a Financial Summary before the budget hearing.

ASSESSED VALUE

The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSETS

Resources owned or held by a government, which have monetary value.

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year to become a resource to support the appropriations for the next fiscal year.

BOND OR BOND ISSUE

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

BUDGET

Written report of the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

BUDGET COMMITTEE

Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

BUDGET MESSAGE

A written explanation of the budget and the local government's financial priorities, prepared and presented by the executive officer or chairperson of the governing body

BUDGET OFFICER

Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget

BUDGET TRANSFERS

Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CAPITAL OUTLAY

Expenditures for items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings

CERTIFIED EMPLOYEES

Includes teachers, counselors and speech therapists. Also referred to as licensed employees.

CLASSIFIED EMPLOYEES

Support staff, including educational assistants, clerical staff, custodians, maintenance and food service staff.

CONTINGENCY

An amount budgeted each year for unforeseen expenditures. The use of contingency funds requires board approval.

COMPRESSION

Reduction in taxes required by the Measure 5 property tax rate limits, expressed as $5 per $1,000 of real market value (RMV) for taxes to support public education and $10 per $1,000 of RMV to support local government other than public education. Compression is computed on a property-by-property basis.

COMPRESSION LOSS

Amount of taxes reduced due to compression, either for taxes to support public education or taxes to support local government other than public education. Computed by subtracting taxes imposed from taxes extended.

CURRENT RESOURCES

Resources available to meet current obligations, such as cash and transfers from other funds authorized but not received.

DEBT SERVICE

Funds needed to make periodic payments on the principal and interest on outstanding debt. Debt service is usually expressed as an annual amount.

DEFICIT

The excess of the liabilities over assets in a fund. Oregon school districts cannot carry deficits in any fund.

ENCUMBRANCE

A financial obligation for which part of an appropriation is reserved

ENDING FUND BALANCE

The difference between a fund's resources and requirements at year end

EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per-student basis.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses which require the current of future use of net current assets, debt service and capital outlays.

FISCAL YEAR

The 12-month period to which an annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. The fiscal year for local governments is July 1 through June 30.

FIXED ASSETS

Long-term assets intended to continue to be held or used, such as land, buildings, improvements, machinery and equipment.

FTE

Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

FUNCTION

Expenditure classification identifying the activity or principal purpose for which expenditures are made.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The fund equity of a government fund

GENERAL FUND

The fund used to account for district operations except for those activities required to be accounted for in another fund.

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit

GENERAL OBLIGATION (G.O.) BOND

A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

IDEA

The Individuals with Disabilities Education Act is Federal legislation which requires local districts

to provide a free and appropriate education in the least restrictive environment to students with disabilities.

IEP (Individualized Education Program)

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated to one service.

INTERFUND LOANS

Loans made by one fund to another and authorized by resolution or ordinance.

LEVY

Amount of ad valorem tax certified by a local government for the support of the governmental activities.

LIABILITIES

Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

MODIFIED ACCRUAL BASIS

All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred.

OBJECT

A grouping of expenditures, such as personal services, materials and supplies, capital outlay, debt services, and other types of requirements.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the district are controlled. The use of an annual operating budget is required by state law.

PAYROLL EXPENSES

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are group health insurance; contributions to the Public Employees Retirement System (PERS); social security (FICA); and workers' compensation.

PERMANENT RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

PERS (PUBLIC EMPLOYEES RETIREMENT SYSTEM)

This system covers employees hired prior to August 29, 2003. Employees hired since that date are covered by the Oregon Public Service Retirement Plan (OPSRP)

PROGRAM

A group of related activities to accomplish a major service or function for which the local government is responsible

PROPOSED BUDGET

Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PUBLICATION

Public notice given by a publication in a newspaper of general circulation within the boundaries of the local government

REAL MARKET VALUE (RMV)

Real market value of all property, real and personal, as defined in ORS 308.205 is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

REQUIREMENT

An expenditure or net decrease to a fund's resources

RESERVE FUND

A fund established by board resolution to accumulate money from year to year for a specific purpose, such as purchase of new equipment

RESOURCE

Estimated beginning funds on hand plus anticipated receipts.

REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

STATE SCHOOL FUND

The major appropriation of state support for public schools. State School Fund grants are distributed to school district on a per-student basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues.

SUPPLEMENTAL BUDGET

A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

TITLE I

Title I of the Elementary and Secondary Education Act is a federally funded program aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

An amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

STATE SCHOOL FUND GRANT

2026-2027

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

Lane County, Pleasant Hill SD 1 - 2081

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$4,049,716.00
Common School Fund	=	$138,377.08
County School Fund	=	$28,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$4,216,093.08**

2026-2027 Experience Adjustment

District Average Teacher Experience	=	11.8
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-0.77**

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$800,000.00
Transportation per ADMr Rank		31%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $560,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 1,132.60 **2025-2026 ADMw** 1,135.40 **Extended ADMw** 1,135.40

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.77 by $25 then add $4500 to the result = $4,480.75
Then multiply $4,480.75 by the Extended ADMw 1135.3956 and then by the funding ratio 2.5922539943 = $13,187,894.76

2026-2027 Total Formula Revenue

Add the General Purpose Grant $13,187,894.76 to the Transportation Grant $560,000.00 = $13,747,894.76

2026-2027 State School Fund Grant

Subtract the Local Revenue $4,216,093.08 from the Total Formula Revenue $13,747,894.76 = $9,531,801.68

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,615

Total Formula Revenue per Extended ADMw = $12,108

Charter Schools Rate(ORS 338.155) = $11,644

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Lane County, Pleasant Hill SD 1 District ID: 2081

2026-2027 Extended ADMw

Pleasant Hill SD 1: District total extended ADMw for funding calculations

			2026-2027			2025-2026
ADMr:	945.00	X 1.00	945.00	947.46	X 1.00	947.46
Students in EL programs:	3.00	X 0.50	1.50	3.00	X 0.50	1.50
Students in Pregnant and Parenting Programs:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
109 IEP Students capped at 11% of District ADMr:	103.95	X 1.00	103.95	104.22	X 1.00	104.22
Students on IEP Above 11% of ADMr:	1.90	X 1.00	1.90	1.90	X 1.00	1.90
Students in Poverty:	98.48	X 0.25	24.62	98.74	X 0.25	24.69
Students in Foster Care and Neglected/Delinquent:	5.00	X 0.25	1.25	5.00	X 0.25	1.25
Remote Elementary School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Small High School Correction:	54.38	X 1.00	54.38	54.38	X 1.00	54.38
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
	2026-2027 ADMw		**1,132.60**	**2025-2026 ADMw**		**1,135.40**

Pleasant Hill SD 1 Extended ADMw **1,135.40**

Pleasant Hill SD 1 Extended ADMw **1,135.40**

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AFFIDAVIT OF PUBLICATION

Pleasant Hill School District
36386 Highway 58
Pleasant Hill OR 97455

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/03/2026

Sworn to and subscribed before on 05/03/2026

Legal Clerk

Notary, State of WI, County of Brown

8.25.26

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NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Pleasant Hill School District, County of Lane, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027 will be held at 36386 Highway 58, Pleasant Hill, Oregon. The meeting will take place on May 18, 2026 at 7:00 p.m.

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Monday, June 1, 2026 at 7:00 p.m., held at 36386 Highway 58, Pleasant Hill, Oregon.

A copy of the budget document may be inspected or obtained on or after Friday, May 15, 2026 at 36386 Highway 58, Pleasant Hill, Oregon, between the hours of 7:30 a.m. and 4:00 p.m.

May 3 2026
LEUG0505767

Pleasant Hill School District No. 1
2026-27 Budget
Budget Committee Approval

Proposed Motion:

"I move that the Budget Committee of the Pleasant Hill School District No. 1 approve the budget for the 2026-27 fiscal year in the amount of $32,029,643 for all funds.

"This represents

- a General Fund total of $21,068,177,
- a Special Revenue Fund total of $9,166,466, and
- a Debt Service Fund total of $1,795,000.

Moved by: John Goldberg

Seconded by: Drew Gottfried

Vote: 7 for, 1 opposed

Date: May 18th, 2026

Proposed Motion:

"I move that the Budget Committee approve property taxes for the 2026-27 fiscal year at the rate of $4.6414 per $1,000 of assessed value for the permanent rate tax levy, and in the amount of $1,732,642 for the debt service levy."

Moved by: John Goldberg

Seconded by: Rusty Rexius

Vote: 8 for, 0 opposed

Date: May 18th, 2026

Signed: _____,

on this 18th day of May, 2026,

Madelin Carlton, Budget Committee Chair

FORM
OR-ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Pleasant Hill School District No. 1 will be held on June 15, 2026 at 7:00 p.m. at the Pleasant Hill Community Center in Pleasant Hill, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Pleasant Hill School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Pleasant Hill School District Office, 36386 Highway 58, between the hours of 7:30 a.m. and 3:30 p.m., or online at www.pleasanthill.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used during the preceding year.

Contact: Jim Crist, Superintendent Telephone: 541-746-9646 Email: jcrist@pleasanthill.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	$11,122,553	$10,724,908	$9,344,863
Current Year Property Taxes, other than Local Option Taxes	$5,396,842	$5,550,598	$5,718,912
Current Year Local Option Property Taxes	$0	$0	$0
Other Revenue from Local Sources	$0	$0	$0
Revenue from Intermediate Sources	$203,160	$210,000	$126,000
Revenue from State Sources	$10,539,820	$11,712,854	$12,006,305
Revenue from Federal Sources	$928,044	$1,283,042	$1,120,056
Interfund Transfers	$1,095,000	$2,596,000	$2,345,000
All Other Budget Resources	$1,252,562	$1,538,880	$1,368,507
Total Resources	**$30,537,980**	**$33,616,282**	**$32,029,643**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$7,511,108	$8,302,306	$8,588,327
Other Associated Payroll Costs	$4,386,512	$5,891,487	$5,759,331
Purchased Services	$2,330,472	$3,992,106	$4,028,839
Supplies & Materials	$1,333,754	$2,554,697	$2,530,698
Capital Outlay	$909,420	$2,620,000	$2,852,940
Other Objects (except debt service & interfund transfers)	$203,803	$335,125	$379,375
Debt Service*	$1,577,494	$1,625,000	$1,670,000
Interfund Transfers*	$1,095,000	$2,595,000	$2,345,000
Operating Contingency	$0	$291,595	$299,461
Unappropriated Ending Fund Balance & Reserves	$0	$5,408,966	$3,575,672
Total Requirements	**$19,347,563**	**$33,616,282**	**$32,029,643**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$9,139,663	$11,416,483	$11,578,061
FTE	78.4232	78.939	77.2695
2000 Support Services	$6,156,980	$9,192,284	$9,210,289
FTE	37.5001	37.7708	36.5626
3000 Enterprise & Community Service	$601,747	$840,954	$866,220
FTE	4.125	4.125	4.125
4000 Facility Acquisition & Construction	$776,679	$2,246,000	$2,484,940
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	$1,577,494	$1,625,000	$1,670,000
5200 Interfund Transfers*	$1,095,000	$2,595,000	$2,345,000
6000 Contingency	$0	$291,595	$299,461
7000 Unappropriated Ending Fund Balance	$0	$5,408,966	$3,575,672
Total Requirements	**$19,347,563**	**$33,616,282**	**$32,029,643**
Total FTE	**120.0483**	**120.8348**	**117.9571**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The PHSD budget goal is to provide a balanced and financially responsible program for our K-12 students that facilitates improving student achievement and provides a safe educational environment. Our 2026-27 budget is based on our expectation of receiving over $9.8 million from the State School Fund (SSF) as well as additional funds from the Student Investment Account (SIA) and local property taxes.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.6414 per $1,000)	4.6414	4.6414	4.6414
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,698,156	1,702,592	1,732,642

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$10,370,000	$0
Other Bonds	$0	$0
Other Borrowings	$0	$0
Total	$10,370,000	$0

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AFFIDAVIT OF PUBLICATION

Becky Johnson
Pleasant Hill School District
36386 Highway 58
Pleasant Hill OR 97455

STATE OF WISCONSIN, COUNTY OF BROWN

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06/07/2026

Sworn to and subscribed before on 06/07/2026

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Notary, State of WI, County of Brown

8.25.26

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FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Pleasant Hill School District No. 1 will be held on June 15, 2026 at 7:00 p.m. at the Pleasant Hill Community Center in Pleasant Hill, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Pleasant Hill School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Pleasant Hill School District Office, 36386 Highway 58, between the hours of 7:30 a.m. and 3:30 p.m., or online at www.pleasanthill.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used during the preceding year.

Contact: Jim Crist, Superintendent Telephone: 541-746-9646 Email: jcrist@pleasanthill.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	$11,122,553	$10,724,908	$9,344,863
Current Year Property Taxes, other than Local Option Taxes	$5,396,842	$5,550,598	$5,718,912
Current Year Local Option Property Taxes	$0	$0	$0
Other Revenue from Local Sources	$0	$0	$0
Revenue from Intermediate Sources	$203,160	$210,000	$126,000
Revenue from State Sources	$10,539,820	$11,712,854	$12,006,305
Revenue from Federal Sources	$928,044	$1,283,042	$1,120,056
Interfund Transfers	$1,095,000	$2,596,000	$2,345,000
All Other Budget Resources	$1,252,562	$1,538,880	$1,368,507
Total Resources	**$30,537,980**	**$33,616,282**	**$32,029,643**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$7,511,108	$8,302,306	$8,588,327
Other Associated Payroll Costs	$4,386,512	$5,891,487	$5,759,331
Purchased Services	$2,330,472	$3,992,106	$4,028,839
Supplies & Materials	$1,333,754	$2,554,697	$2,530,698
Capital Outlay	$909,420	$2,620,000	$2,852,940
Other Objects (except debt service & interfund transfers)	$203,803	$335,125	$379,375
Debt Service*	$1,577,494	$1,625,000	$1,670,000
Interfund Transfers*	$1,095,000	$2,595,000	$2,345,000
Operating Contingency	$0	$291,595	$299,461
Unappropriated Ending Fund Balance & Reserves	$0	$5,408,966	$3,575,672
Total Requirements	**$19,347,563**	**$33,616,282**	**$32,029,643**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$9,139,663	$11,416,483	$11,578,061
FTE	78.4232	78.939	77.2695
2000 Support Services	$6,156,980	$9,192,284	$9,210,289
FTE	37.5001	37.7708	36.5626
3000 Enterprise & Community Service	$601,747	$840,954	$866,220
FTE	4.125	4.125	4.125
4000 Facility Acquisition & Construction	$776,679	$2,246,000	$2,484,940
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	$1,577,494	$1,625,000	$1,670,000
5200 Interfund Transfers*	$1,095,000	$2,595,000	$2,345,000
6000 Contingency	$0	$291,595	$299,461
7000 Unappropriated Ending Fund Balance	$0	$5,408,966	$3,575,672
Total Requirements	**$19,347,563**	**$33,616,282**	**$32,029,643**
Total FTE	**120.0483**	**120.8348**	**117.9571**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The PHSD budget goal is to provide a balanced and financially responsible program for our K-12 students that facilitates improving student achievement and provides a safe educational environment. Our 2026-27 budget is based on our expectation of receiving over $9.8 million from the State School Fund (SSF) as well as additional funds from the Student Investment Account (SIA) and local property taxes.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.6414 per $1,000)	4.6414	4.6414	4.6414
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,698,156	1,702,592	1,732,642

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$10,370,000	$0
Other Bonds	$0	$0
Other Borrowings	$0	$0
Total	$10,370,000	$0

FORM
OR-ED-RES

RESOLUTION No. 2526-153

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pleasant Hill School District No 1
hereby adopts the budget for fiscal year 2026-27 in the total amount of $32,029,643.*
This budget is now on file at the Pleasant Hill District Office, located at 36386 Highway 58 in Pleasant Hill, Oregon.

RESOLUTION MAKING APPROPRIATIONS

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

General Fund	
Instruction.....	8,429,438
Support Services.....	6,543,606
Enterprise & Community Services	0
Facilities Acquistion/Construction	0
Transfers.....	2,345,000
Debt Service	0
Contingency.....	299,461
Total.....	**$17,617,505**

Debt Service Fund	
Debt Service	1,795,000
Total.....	**$1,795,000**

Special Revenue Fund	
Instruction.....	3,148,623
Support Services.....	2,666,683
Enterprise & Community Services	866,220
Facilities Acquistion/Construction	2,484,940
Total.....	**$9,166,466**

Capital Projects Fund	
Instruction.....	0
Support Services.....	0
Enterprise & Community Services	0
Facilities Acquistion/Construction	0
Total.....	**$0**

Total APPROPRIATIONS, All Funds	**$28,578,971**
Total Unappropriated and Reserve Amounts, All Funds	3,450,672
TOTAL ADOPTED BUDGET	**$32,029,643** *

(amounts with asterisks must match)*

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026 - 2027:
(1) At the rate of $4.6414 per $1000 of assessed value for permanent rate tax;
(2) In the amount of $1,732,642 for debt service on general obligation bonds.

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....$4.6414/$1000.

Excluded from Limitation

General Obligation Bond Debt Service.....$1,732,642.

The above resolution statements were approved and declared adopted on this 15th day of June, 2026.

X _____
Signature

Clear Page

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2026–2027

To assessor of Lane County

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

☐ Check here if this is an amended form.

The Pleasant Hill School Distric (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Lane (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
36386 Highway 58	Pleasant Hill	OR	97455	7/1/2026

Contact person	Title	Daytime telephone number	Contact person e-mail address
Sheri Longobardo	Business Manager	541-736-0797	slongobardo@pleasanthill.k12.or.u

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits: Rate —or— Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit) 1	4.6414	
2. Local option operating tax 2	0	
3. Local option capital project tax 3	0	
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ....4a		0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 .... 4b		1,732,642
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c		1,732,642

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000 5	4.6414
6. Election date when your new district received voter approval for your permanent rate limit 6	
7. **Estimated** permanent rate limit for newly **merged/consolidated** district 7	

PART III: SCHEDULE OF LOCAL OPTION TAXES—Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

"A child without education is like

a bird without wings."

—Tibetan Proverb

Pleasant Hill School District No. 1

Excellence

Commitment

Community

