



Philomath School District 17J

2026-2027

Adopted Budget

1620 Applegate Street
Philomath, OR 97370

philomathsd.net

Table of Contents

	Page Number
Budget Message	7
Budget Assumptions	8
Budget Committee/Administrative Team	11
Budget Calendar	12
Financial Reporting and Budgeting Process	13
How the Budget is Adopted	13
Historical Voting Data	14
General Fund Summary Information	15
General Fund Expenses Summary by Object	15
General Fund Resources Summary by Major Source	16
Other Fund Summary Information	17
Total Budgeted Resources	18
Total Budgeted Expenses	19
General Fund Detail Information:	20
General Fund Resources Summary by Source	21
General Fund Expenditure Summary by Function	22
1111: Primary - Grades K-5	24
1113: Elementary Extra- Curricular	25
1121: Middle/Junior High Programs	25
1122: Middle/Junior High School Extra- Curricular	26
1131: High School Programs	26
1132: High School Extra-Curricular	27
1210: Programs for the Talented and Gifted	28
1221: Learning Centers - Structured & Intensive	28
1223: Community Transition Centers	29
1250: Less Restrictive Programs for Students with Disabilities	30
1272: Title IA	31
1280: Alternative Education	31
1281: Enhanced Diploma	31
1283: Philomath Alternative Academy	31
1288: Charter Schools	32
1291: English Second Language Programs	32
1299: Other Programs Direction	33
1460: Special Programs - Summer School	33
2110: Attendance & Social Work Services	34
2115: Student Safety	34
2120: Guidance Services	35
2130: Health Services	35
2150: Speech Pathology & Audiology Services	36
2190: Service Direction - Student Support Services	37
2210: Improvement of Instruction Services	37
2220: Educational Media Services	38
2230: Assessment & Testing	39
2240: Instructional Staff Development	39

2310: Board of Education Services	39
2321: Office of the Superintendent Services	40
2410: Office of the Principal Services	41
2520: Fiscal Services	42
2542: Care & Upkeep of the Buildings	42
2543: Care & Upkeep of the Grounds	43
2550: Student Transportation	44
2640: Staff Services	45
2662: Systems Analysis Services	45
3120: Food Preparation & Dispensing Services	46
3320: Community Recreation Services	46
4150: Building Acquisition, Construction and Improvement	46
5200: Transfer of Funds	46
6110: Operating Contingency	46
7000: Unappropriated Ending Fund Balance	46
Transfers and Contingency Summary	48
Special Revenue Funds Information	49
200 - Special Revenue Fund	50
204 - TAP Grant – Environmental Hazard Assessment	51
210 and 211 - Title I-A	52
212 - IDEA Enhancement Grant	54
214 & 215 - IDEA Grant, Section 611	55
218 - IDEA, Section 619	57
219 - ESSER/ Covid-19	58
220 - ARP-HCY II	59
221 - CSFRF Transition Services	60
225 and 226 - Title II A - Teacher Quality	61
232 - AVID / NIKE - Miller Foundation	63
234- ELL - Lane ESD consortium	63
240 - Title IV-A Student Support & Academic Enrichment	64
242 - Carl Perkins	65
250 - Student Investment Account (SIA)	66
251 - Early Literacy Grant	70
253 - LBLESD - Extended Assessment	71
254 - Preschool/ Kindergarten Partnership & Innovation Funds	72
255 - PEEK Grant	73
257 - Farm to CNP Grant Local Foods for Schools	74
258 - Terry Selby Memorial	74
260 - SPED Stipend Grant	75
261 - Oregon Well-Being Trust	75
264 - MDA Grant	76
265 - CTE Pathways Grant	76
266 - Safe School Culture Grant	77
270 - HS Grad and College and Career Readiness Fund -M98	78
271 - Public Purpose Fund - Energy Efficiency Projects	81
272 - State Summer Programs Grant	82
274 - Farm to School Education Grant	83
277 - Forestry Related Grants	83

280 - District Reserves	84
284 - PES/BES/CPS-Student Body Funds	85
285 - PMS-Student Body Funds	86
286 - PHS-Student Body Funds	87
288 - Drivers Ed	88
289 - Outdoor School	89
292 - Nutrition Services	90
293 - Inspired	92
295 - Pool Operations Fund	93
All Other Funds Information	95
314 - Debt Service - 2010 Construction Bonds	96
350 - Debt Service - PERS UAL Bonds	97
400 - Capital Projects Funds	98
405 - Technology Replacement Fund	99
407 - Vehicle Replacement Fund	100
411 - Facility Improvement Fund (Kings Valley School)	101
600 - Internal Service Funds	102
705 - Supplemental Retirement	103
720 - Classified Employee Professional Development Fund	104
730 - Licensed Employee Insurance Fund	106
Appendix	107
Revenue Sources Overview	108
Expenditure Function Descriptions	110
Affadavit of Budget Committee Meetings	115
Affadavit of Budget Hearing	117
ED-1 Notice of Budget Hearing	118
Resolution 2526-02: Adopting the Budget	119
Resolution 2526-03: Imposing & Categorizing the Tax	120
ED-50 Imposing the Tax for Benton and Polk Counties	121



Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

April 28, 2026

To the Members of the Philomath School District Community:

As we enter the second year of the 2025-2027 biennium, the Philomath School District finds itself navigating a complex financial landscape. While we are encouraged by certain legislative successes, we are also facing the sobering reality of Oregon's school funding model—where state allocations are increasingly outpaced by rising operational costs.

For the 2026-27 school year, we are slated to receive 51% of our biennial State School Fund (SSF) allocation. While this represents our portion of the \$11.359 billion statewide budget, it is not enough to cover the compounding costs of inflation and labor. In the current school year (2025-2026), we maintained steady staffing and services through disciplined fiscal management and the Legislature's decision to preserve the Local Option Levy Equalization Grant. To achieve this stability, we consciously absorbed a \$400,000 reduction in our ending fund balance. This trend, however, is unsustainable for the 2026-2027 school year and beyond.

Our primary guiding principle remains the same: prioritizing the best possible opportunities for our students. However, to balance the 2026-2027 general fund operating budget, we must bridge a **\$1 million gap**. This shortfall is driven by several factors:

- **Labor & Benefits:** Increases in staff salary obligations and rising insurance premiums.
- **Insurance:** Increases in liability insurance premiums.
- **Inflation:** Persistent price increases for goods and services.
- **Transportation:** The commencement of a new student transportation contract which, while essential for student safety, carries significantly higher costs.
- **Special Education Funding Gap:** Oregon currently caps weighted special education funding at 11% of a district's population. In our district, approximately 17% of our students qualify for these essential services, leaving a significant portion of these mandated costs unfunded by the state.

To present a balanced budget, we have implemented reductions across all departments. These include cuts to administrative, licensed, and classified positions, as well as reductions in supplies, services, and transfers for capital and technology replacements. Looking ahead, we must also prepare for the impacts of declining enrollment and significant increases in PERS (Public Employees Retirement System) costs in the next biennium.

On a positive note, our participation in the Community Eligibility Provision (CEP) will continue, allowing all students to receive school meals at no cost. Additionally, we continue to utilize supplemental funds for student learning enhancements, though these remain distinct from our General Fund and cannot be used to offset our core operational deficit.

We remain committed to financial transparency and to making informed decisions that protect the integrity of our classrooms. I welcome your questions and suggestions as we work together to support our students' full potential. We deeply value the Philomath community's unwavering dedication to high-quality education.

Always learning together-

Susan Halliday, Superintendent

2026-27 Budgeting Assumptions

1. Funding Level Assumptions

Fiscal year 2026-27 is the second year of the 2025-27 biennium. ODE issued the first State School Fund estimate on 3/2/2026 based on using 51% of the \$11.359 billion statewide 2025-27 biennium budget.

Initial SSF estimates the District's State School Fund Grant at \$17,766,098, this is an increase of \$811,710 from the most recent 2025-26 estimate of \$16,954,390.

With the district's new student transportation contract for 2026-27, the transportation grant portion of the SSF estimate should increase due to increased expenditures. ODE has not released an updated 26-27 SSF estimate with new transportation grant information included. We assume an estimated increase in SSF grant using the transportation grant increase of \$300,000.

Other major revenue sources for the district include grants from ODE - State funding sources; Student Investment Account, High School Success/Measure 98 and Early Literacy Grant. Federal Sources: Title IA and IDEA (Special Education) grants.

Comparison of 2025-26 and preliminary 2026-27 allocations for major grant funds:

Grant	Source	2025-26 Final Allocations	2026-27 Preliminary Allocations	% Change
Student Investment Account	State	\$1,420,947.44	\$1,478,945.30	4.08%
High School Success	State	\$467,422.54	\$486,501.01	4.08%
Early Literacy	State	\$102,576.11	\$106,762.89	4.08%
Title IA	Federal	\$195,613.00	\$192,866.00	-1.4%
IDEA Sec 611	Federal	\$305,861.57	\$305,000.00	-0.3%

2. Enrollment

The District is forecasting a slight decrease in enrollment for 2026-27 compared to the 2025-26 school year. Fall 2025 enrollment was 1631, which was a slight increase from Fall 2024 (1627). As of April 2026, total student enrollment was 1606, which is a considerable decrease from April 2025 (1625). Enrollment totals include Kings Valley Charter School (KVCS). Their enrollment has been consistently around 204 students for 2025-26.

Forecast for enrollment for the 2026-27 school year is 1602. This forecast was based on regional birthrate data and class size cohorts moving up through the district. SSF estimate calculations will use the Extended ADMw rates (the higher of either current or prior year enrollment).

3. PERS Rates

PERS pension rates are set for a 2-year period. The rate is assessed against PERS active members' subject salary. The current rates for the 2025-27 biennium reflect an adjustment from the PERS Side Account UAL Pension Obligation Bond and the SB 849 Rate Relief. PERS released advisory rates for the next biennium, which reflect the loss of the Rate Relief as well as the expiration of the PERS Side Account relief. The 6% PERS "IAP" Pickup portion is in addition to the Pension rates summarized below. PERS rates do not change from 2025-26 to 2026-27, increased pensions costs are due to increased salary costs for the year.

Plan	25-27 Initial	25-27 Side Acct Relief	25-27 SB 849 Relief	25-27 Actual Rate	27-29 Advisory	Change in %
Tier I / II	29.7%	-4.7%	-1.68%	23.3%	29.3%	6.0%
OPSRP	26.5%	-4.7%	-1.68%	20.1%	26.6%	6.5%

All Funds PERS Costs	FY 2025-26 Estimated	FY 2026-27 Budgeted
PERS Pension Totals	\$2,915,000	\$2,975,000
PERS "IAP" Pickup (6%)	\$ 800,000	\$ 825,000

4. Negotiated Agreements

Collective bargaining agreements are negotiated for two-year increments.

The current Certified (PEA) bargaining agreement expires on June 30, 2027. The 2026-27 proposed budget was prepared with the settled salary agreement including a 4.0% cost of living adjustment and a \$100 per month increase to insurance contributions.

The Classified (OSEA) agreement expires on June 30, 2026. Negotiations were still in progress during the publication of the 2026-27 proposed budget. The most recent offer by the district includes a 4.0% cost of living adjustment in 2026-27 for all classified staff along with insurance contribution increases.

The Administrative and Unrepresented groups have agreements that expire on July 30, 2027. Both of these agreements include a 4% cost of living adjustment, which has been incorporated in the 2026-27 proposed budget.

5. Staffing Considerations

While projected revenues are increasing for 2026-27, the projected growth for salary, benefits and other payroll costs will outpace the revenue increase at the current staffing levels. The 2026-27 proposed budget includes the following FTE reductions, primarily through holding vacancies created through resignations and retirements. Other savings may be realized through replacement hiring for retirements and resignations at lower salary levels.

- 1.0 FTE Administrative
- 1.0 FTE Licensed
- 6.3 FTE Classified

6. Contractual Services and Supplies

The District passes State School Funding through to the Kings Valley Charter School based on agreed upon calculations in the Charter School Agreement. No additional adjustments other than the regular State School Fund grant estimates are estimated for the 2026-27 budget year.

Other significant changes to Contractual Services and Supplies

Speech Pathology Services – 2025-26 budgeted for 2.25 FTE internal hire and 0.8 FTE Contracted Service through LBLES. In 2025-26 the district hired the additional 0.8 FTE internally, eliminating the Contracted Service. 2026-27 proposed budget includes all Speech Pathology Services as internal hires.

Liability Insurance – PACE (Insurance Pool for Oregon Education Entities) estimates insurance renewals for the 2026-27 year to increase by 12-15% due to annual inflation and increases in claims across the state. This correlates to an approximate increase of \$35,000 from 2025-26 liability insurance premiums.

Department Supplies – Due to budget constraints supply budgets across all departments were reduced for the 2026-27 proposed budget.

Utilities – Inflationary increases for all utilities (water, sewer, power, gas, phone, internet) have been factored into the Proposed budget.

7. Transportation

The District recently completed a Request for Proposals for Transportation Services and is negotiating a contract with a new provider. The current contractor has provided service to the District since 2010. The district anticipates an increase of approximately 35% to the total cost for transportation services. General Fund transportation expenses are 70% reimbursable under the State School Fund formula. Increases to both the expenditures and reimbursement are estimated in the 2026-27 proposed budget.

8. Local Option Levy Tax and Equalization Grant

Voters renewed the Local Option Levy in 2022 for a new 5-year period starting with the 2023-24 fiscal year and will expire in 2028. The Local Option Levy rate is \$1.50/\$1,000 Assessed Value.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate
Local Option Taxes	1,072,471	1,309,106	1,377,411	1,439,303	1,514,100	1,559,450
Increase		236,635	68,305	61,892	74,797	45,350

The Local Option Equalization Grant is provided by the State for qualifying districts. This grant provides additional state revenue to school districts that have passed a local option tax and have an assessed value at or lower than the 75th percentile (calculated as assessed value per student (weighted) based on property tax data). Funding for this grant has been reduced for the 2025-27 biennium due to statewide revenue restrictions.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Estimate
Local Option Equalization Grant	539,935	691,894	736,746	844,599	843,641	700,000
Increase/ Decrease		151,959	44,852	107,853	-958	-143,641

9. Estimated Ending Fund Balances

The District currently estimates the ending fund balance to decrease from the 2024-25 balance of \$2.4 million to approximately \$2.0 million at the end of 2025-26. The ending fund balance will still maintain the Board mandated 4.5% for contingency and unappropriated ending fund balance.



Budget Committee

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Tom Klipfel, Chair	6/30/2029	Kimberly Lopez	6/30/2026
Erin McMullen, Vice-Chair	6/30/2029	Shelly Brown	6/30/2026
Erin Gudge	6/30/2029	Alexandria Baldwin	6/30/2026
Ryan Cheeke	6/30/2027	Thom King	6/30/2028
Sandi Hering	6/30/2027	Matthew Cook	6/30/2028

District Administrative Staff

Susan Halliday	Superintendent
Abby Couture	Principal – Clemens Primary School
Eric Beasley	Principal – Philomath & Blodgett Elementary
Steve Bell	Principal – Philomath Middle School
Mark Henderson	Principal – Philomath High School
Garth Gerot	Principal – Philomath Academy
Kelsey Greydanus	Director of Student Services
Jennifer Griffith	Business Manager
Joey DiGiovannangelo	Director of Facilities
Mark Neville	Director of Technology



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2026-2027 BUDGET PREPARATION CALENDAR

N/A	* Board selects and fills by Appointment all Budget Committee Vacancies
January 8, 2026	* Adoption of the Budget Calendar by the Board of Directors
February 5, 2026	* Budget Committee Informational Meeting: HS Community Conference Room, Thursday, 6:00 pm
Ongoing	* Review of Enrollment/Staffing/Budget Issues by District and Site Staff
March 5, 2026	* Budget Work Session #1: HS Community Conference Room, Thursday, 6:00 pm
March 31, 2026	* Budget Work Session #2: HS Community Conference Room, Thursday, 6:00 pm (only if necessary)
April 15, 2026	* Publication of first public notice of Budget Committee meeting (not more than 30 days before the meeting)
April 27, 2026	* Early Release of Draft Budget Document (7 days prior to Budget Meeting)
May 5, 2026	* First Budget Committee Meeting: Present proposed budget and budget message; HS Community Conference Room, Tuesday 6:00 p.m. - includes Community Listening Session & Budget Approval
May 19, 2026	* Second Budget Committee Meeting: HS Community Conference Room, Tuesday 6:00 p.m. (only if necessary)
June 1, 2026	* Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries (not more than 30 days nor less than 5 days prior to the hearing)
June 18, 2026	* Regular Board Meeting & Public Budget Hearing on budget as approved by Budget Committee: HS Community Conference Room, Thursday 7:00 p.m.
	Adopt final budget and make appropriations. The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing.
July 1, 2026	* Levy Certified to Assessor (No later than July 15, 2026)



PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

Reporting Entity Philomath School District (the District), was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. A separately elected five-member Board that approves the administrative officials governs the District. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, while the District is not financially accountable for any of these entities, Kings Valley Charter School is reported as a component unit in the district's basic financial statements. Kings Valley Charter School's budget is not included in the district's budget document.

HOW THE BUDGET IS ADOPTED

A budget is a financial plan, usually for a one-year period, which is based on estimates of revenues and expenditures. The budget is the basis for appropriations, which create the authority to spend public money. The Superintendent, along with the Business Manager, will submit a budget proposal to the Budget Committee. The Budget Committee, comprised of an equal number of school board members and community volunteers, will review the proposed budget during public open sessions and, once satisfied, will approve the budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

SUPPLEMENTAL BUDGETS If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

LOCAL HISTORICAL VOTING INFORMATION

LOCAL OPTION LEVY - Since 1999, School districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

Philomath voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period. Once again in November of 2022, Philomath voters proved their dedication to the education of our students by renewing the local option levy for another 5-year period.

GENERAL OBLIGATION BONDS - Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Philomath voters approved a \$29.5 million construction/facilities bond measure on the May 2010 ballot to provide funds for much needed repairs, construction and improvements at four schools over a maximum 30 yr. term. The payments for this bond were sectioned into 3 separate Series. The first Series was paid with annual principal and semi annual interest payments 2013-2019. The second Series requires a lump sum payment of \$20.0 million to be paid by June 15, 2027. The district has been setting aside bond levy proceeds each year 2019-2027 to make this payment. The last Series of payments will be made 2028-2032.

BUDGETARY FUND SUMMARY

General Fund – The General Fund is the District’s primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories that contain program descriptions, budgeted positions and program and services analysis.

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 85% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018 and 2023, voters approved five-year renewals of that levy. The levy comprises 5.5% of all General Fund revenue.

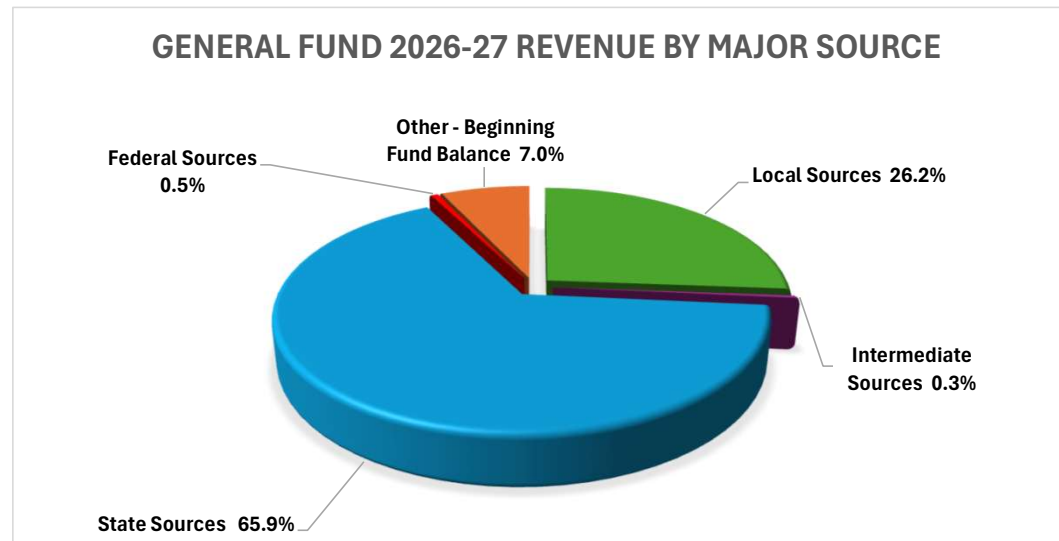
General Fund Expenditures by Major Object

Requirements by Object	2025-26		2026-27		\$ Change
	Adopted Budget	FTE	Adopted Budget	FTE	
100 - Salaries	\$ 12,339,502	174.28	\$ 13,063,722	170.99	\$ 724,220
200 - Associated Payroll Costs	\$ 6,946,569		\$ 6,981,713		\$ 35,144
300 - Purchased Services	\$ 5,060,509		\$ 5,859,340		\$ 798,831
400 - Supplies and Materials	\$ 653,120		\$ 595,375		\$ (57,745)
500 - Capital Outlay	\$ 6,000		\$ 5,000		\$ (1,000)
600 - Other Objects	\$ 332,050		\$ 400,350		\$ 68,300
700 - Transfers	\$ 710,000		\$ 470,000		\$ (240,000)
800 - Other Uses of Funds	\$ 1,715,000		\$ 1,760,000		\$ 45,000
General Fund Total:	\$ 27,762,750	174.28	\$ 29,135,500	170.99	\$ 1,372,750

Philomath School District 17J

Resources Report
General Fund by Major Source

Fund	100	General Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
		1000 Local Sources	6,895,903.15	6,937,757.82	7,300,250.00	7,626,500.00	7,626,500.00	7,626,500.00
		2000 Intermediate Sources	79,052.75	117,700.88	92,500.00	94,000.00	94,000.00	94,000.00
		3000 State Sources	16,937,570.93	17,962,276.60	18,070,000.00	19,205,000.00	19,205,000.00	19,205,000.00
		4000 Federal Sources	9.51	0.00	0.00	160,000.00	160,000.00	160,000.00
		5000 Other - Beginning Fund Balance	1,575,884.54	2,209,460.10	2,300,000.00	2,050,000.00	2,050,000.00	2,050,000.00
		Total Fund	25,488,420.88	27,227,195.40	27,762,750.00	29,135,500.00	29,135,500.00	29,135,500.00



Other Funds include:

Student Body Funds (284, 285, 286)– Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donation and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

Grant Funds (200 level funds excluding Student Body, Reserves, Nutrition, Swimming Pool) – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants.

Capital Reserves (280) - Starting in 2023-2024 the district set aside funds for reserves towards future Capital project needs including Facilities, Technology, Vehicle replacement. Revenue source for this fund is a transfer from the District's General Fund.

Nutrition Services Fund (292) – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District brought the nutrition services in house, after the agreement with Corvallis School District ended in 2022-23.

Clemens Community Pool Fund (295) - Accounts for revenues and expenditures for the swimming pool operation. Revenue sources include a transfer from the district's General Fund, Endowment dividend from Benton Community Foundation and user fees/payments.

Debt Service Funds (300 level funds)– Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Capital Improvement Funds (400 level funds) – Account for financial resources used to acquire, construct and/or maintain major facilities and technology (other than those of proprietary funds and trust funds).

Internal Service Funds (600) – Accounts for services provided to other funds (i.e., the General Fund). The district self-insures its unemployment costs, reimbursing actual costs rather than paying a percent of payroll as a premium.

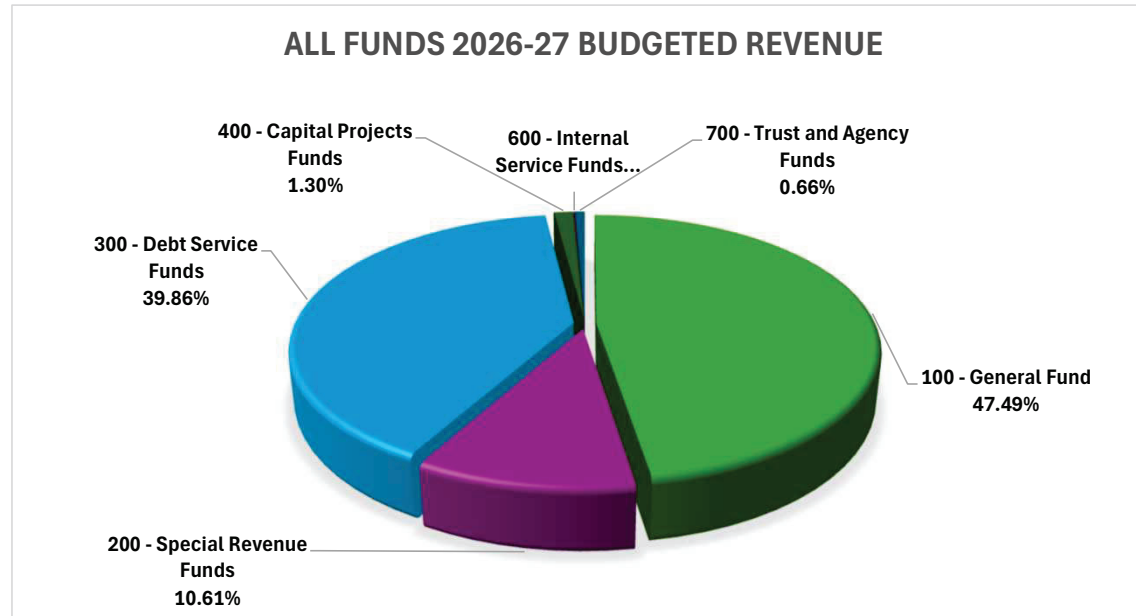
Trust & Agency Funds (700 level funds)– Accounts for funds held in either trust or reserve by the District. These funds include:

- **Retirement Reserve** (705) – This account is used to hold the reserve for future costs of the Early Retirement Program as well as current expenditures.
- **Classified Employee Insurance Reserve Account** (720) – If a classified employee opts out of insurance coverage, the District contributions in excess of an individual employee's actual coverage premium and opt-out incentive shall be deposited into a classified reserve account for insurance related or staff development purposes, up to a maximum of \$50,000 per year. These funds are managed by the Joint Labor Management Committee (JLMC).
- **Certified Employee Insurance Account** (730) - As part of the negotiated agreement with the Certified Bargaining Unit, the District contributes \$80,000 towards excess insurance costs over and above the negotiated insurance cap. These funds are distributed at the discretion of the Certified Bargaining Unit.

**Philomath School District 17J
Resources Report**

All Funds Total Revenue

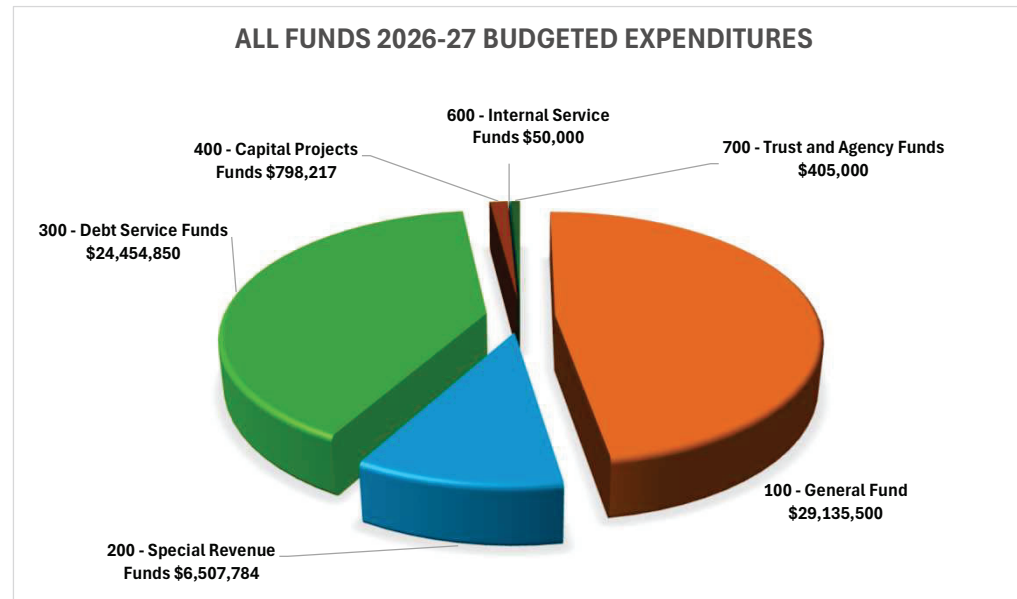
	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
All Funds - Revenues						
100 - General Fund	25,488,421	27,227,195	27,762,750	29,135,500	29,135,500	29,135,500
200 - Special Revenue Funds	5,112,990	6,348,771	6,172,882	6,507,784	6,507,784	6,507,784
300 - Debt Service Funds	16,997,187	20,053,629	21,723,500	24,454,850	24,454,850	24,454,850
400 - Capital Projects Funds	838,704	974,692	951,852	798,217	798,217	798,217
600 - Internal Service Funds	13,021	51,179	80,000	50,000	50,000	50,000
700 - Trust and Agency Funds	458,764	429,406	401,000	405,000	405,000	405,000
Total All Funds	48,909,088.21	55,084,872.27	57,091,984.00	61,351,351.00	61,351,351.00	61,351,351.00



**Philomath School District 17J
Requirements Report**

All Funds Total Expenditures

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted Budget	2025-26 Adopted FTE	2026-27 Proposed Budget	2026-27 Proposed FTE	2026-27 Approved Budget	2026-27 Approved FTE	2026-27 Adopted Budget	2026-27 Adopted FTE
All Funds - Expenditures										
100 - General Fund	23,278,961	24,811,576	27,762,750	174.28	29,135,500	171.00	29,135,500	171.00	29,135,500	171.00
200 - Special Revenue Funds	4,154,498	5,053,827	6,172,882	25.43	6,507,784	26.50	6,507,784	26.50	6,507,784	26.50
300 - Debt Service Funds	1,802,848	1,837,600	21,723,500		24,454,850		24,454,850		24,454,850	
400 - Capital Projects Funds	347,856	465,244	951,852		798,217		798,217		798,217	
600 - Internal Service Funds	11,842	17,160	80,000		50,000		50,000		50,000	
700 - Trust and Agency Funds	143,694	146,500	401,000		405,000		405,000		405,000	
Total All Funds	29,739,699.00	32,331,907.00	57,091,984.00	199.71	61,351,351.00	197.50	61,351,351.00	197.50	61,351,351.00	197.50





GENERAL FUND

DETAIL INFORMATION

Philomath School District 17J
General Fund Resources (Revenue) Summary Report by Source

	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Fund 100 General Fund						
1111 Current Year's Taxes	4,711,083.87	4,742,432.96	4,981,500.00	5,133,000.00	5,133,000.00	5,133,000.00
1112 Prior Year's Taxes	38,265.36	54,504.20	50,650.00	111,350.00	111,350.00	111,350.00
1114 Payments in Lieu of Property Taxes	1,866.18	0.00	2,000.00	2,000.00	2,000.00	2,000.00
1121 Current Year's Local Option Taxes	1,366,864.15	1,423,486.68	1,494,000.00	1,539,200.00	1,539,200.00	1,539,200.00
1122 Prior Years Local Option Taxes	10,577.55	15,816.88	20,100.00	20,250.00	20,250.00	20,250.00
1123 Penalties & Interest on Local Option Taxes	1,703.11	2,087.53	2,000.00	2,000.00	2,000.00	2,000.00
1190 Penalties and Interest on Taxes	6,571.79	7,387.88	10,000.00	10,000.00	10,000.00	10,000.00
1510 Interest on Investments	443,204.71	473,972.27	375,000.00	420,000.00	420,000.00	420,000.00
1741 Sports Participation Fees	0.00	0.00	90,000.00	90,000.00	90,000.00	90,000.00
1910 Rentals	18,358.80	18,012.50	20,000.00	20,000.00	20,000.00	20,000.00
1920 Contributions and Donations From Private Sour	4,563.00	4,950.00	20,000.00	20,000.00	20,000.00	20,000.00
1943 Services Provided Charter Schools	167,895.33	118,964.86	145,000.00	168,700.00	168,700.00	168,700.00
1980 Fees Charged to Grants	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
1990 Miscellaneous	116,609.30	67,802.06	75,000.00	75,000.00	75,000.00	75,000.00
1991 Misc. Erate	8,340.00	8,340.00	10,000.00	10,000.00	10,000.00	10,000.00
2101 County School Funds	24,464.59	59,751.20	30,000.00	30,000.00	30,000.00	30,000.00
2197 Intellectual Disability Reimbursement	53,529.41	56,723.05	60,000.00	60,000.00	60,000.00	60,000.00
2199 Other Intermediate Sources	0.00	1,192.88	2,500.00	4,000.00	4,000.00	4,000.00
2200 Restricted Revenue	1,058.75	33.75	0.00	0.00	0.00	0.00
3101 State School Fund - General Support	15,239,782.22	16,305,795.54	17,000,000.00	18,075,000.00	18,075,000.00	18,075,000.00
3103 Common School Fund	329,399.10	354,175.98	235,000.00	235,000.00	235,000.00	235,000.00
3104 State Managed County Timber	474,026.46	394,532.03	50,000.00	50,000.00	50,000.00	50,000.00
3199 Other Unrestricted Grants-In-Aid	736,746.00	844,599.00	600,000.00	700,000.00	700,000.00	700,000.00
3299 Other Restricted Grants-In-Aid	157,617.15	63,174.05	185,000.00	145,000.00	145,000.00	145,000.00
4200 Unrestricted Revenue From the Federal Govern	0.00	0.00	0.00	160,000.00	160,000.00	160,000.00
4801 Federal Forest Fees	9.51	0.00	0.00	0.00	0.00	0.00
5400 Resources - Beginning Fund Balance	1,575,884.54	2,209,460.00	2,300,000.00	2,050,000.00	2,050,000.00	2,050,000.00
Total Fund 100 General Fund	25,488,420.88	27,227,195.30	27,762,750.00	29,135,500.00	29,135,500.00	29,135,500.00

Philomath School District 17J
Requirements Report
General Fund Expenditures by Function

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
Fund 100 General Fund			<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
1111 Elementary Programs	3,567,315.29	3,533,921.53	3,889,088.00	34.26	4,046,352.87	4,046,352.87	4,046,352.87	33.43
1113 Elementary Extra-curricular	2,853.83	2,810.05	2,865.00	0.00	2,729.40	2,729.40	2,729.40	0.00
1121 Middle School Programs	1,831,930.48	2,050,039.41	2,253,065.00	16.96	2,282,618.86	2,282,618.86	2,282,618.86	16.66
1122 Middle School Extra-Curricular	63,937.58	61,765.64	69,622.00	0.00	85,165.60	85,165.60	85,165.60	0.00
1131 High School Programs	2,654,008.48	2,733,822.44	2,944,233.00	21.70	3,081,531.43	3,081,531.43	3,081,531.43	22.19
1132 High School Extra-curricular	264,995.35	277,345.21	343,579.00	0.00	392,587.23	392,587.23	392,587.23	0.00
1210 Programs for the Talented and Gifted	9,156.92	10,004.47	10,076.00	0.00	11,188.83	11,188.83	11,188.83	0.00
1221 Learning Centers - structured and intensive	819,054.19	979,214.77	1,114,301.00	14.72	1,070,471.36	1,070,471.36	1,070,471.36	14.41
1223 Community Transition Centers	75,582.30	101,468.50	105,728.00	1.48	111,245.65	111,245.65	111,245.65	1.48
1250 Less Restrictive Prog Students with Disab.	1,460,635.24	1,732,196.73	1,789,440.00	21.75	1,967,820.91	1,967,820.91	1,967,820.91	20.94
1272 Title I	81,745.85	100,850.09	164,249.00	2.73	122,138.77	122,138.77	122,138.77	1.85
1280 Alternative Education	8,562.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1281 Enhanced Diploma	11,730.87	9,846.53	12,000.00	0.00	11,500.00	11,500.00	11,500.00	0.00
1283 Philomath Alternative Academy	367,444.63	470,446.93	488,883.00	3.25	373,398.30	373,398.30	373,398.30	2.25
1288 Charter Schools	2,769,615.09	2,717,394.16	2,915,000.00	0.00	3,175,000.00	3,175,000.00	3,175,000.00	0.00
1291 English Language Learner Prog.	138,581.27	151,513.31	163,285.00	1.44	177,379.90	177,379.90	177,379.90	1.44
1299 Other Programs	95,151.12	75,566.29	80,573.00	0.50	91,779.03	91,779.03	91,779.03	0.50
1460 Special Programs, Summer School	0.00	1,417.68	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000 Instruction	14,222,300.87	15,009,623.74	16,345,987.00	118.78	17,002,908.14	17,002,908.14	17,002,908.14	115.13
2110 Attendance and Social Work Services	269,557.13	249,336.37	277,576.00	3.75	231,675.01	231,675.01	231,675.01	2.75
2115 Student Safety	0.00	0.00	3,000.00	0.00	2,500.00	2,500.00	2,500.00	0.00
2120 Guidance Services	689,947.09	711,897.43	757,122.00	6.00	754,440.29	754,440.29	754,440.29	6.00
2130 Health Services	197,646.69	201,776.01	224,559.00	2.00	244,604.52	244,604.52	244,604.52	2.00
2150 Speech Pathology and Audiology Services	79,671.16	47,193.79	114,050.00	0.00	124,889.72	124,889.72	124,889.72	0.80
2190 Service Direction, Student Support Services	267,739.60	263,778.76	283,351.00	2.75	313,835.89	313,835.89	313,835.89	2.75
2210 Improvement of Instruction Services	0.00	87,505.52	0.00	0.00	0.00	0.00	0.00	0.00
2220 Educational Media Services	249,572.49	288,242.57	281,784.00	3.50	314,753.04	314,753.04	314,753.04	3.94
2230 Assessment and Testing	6,594.50	0.00	10,645.00	0.00	6,000.00	6,000.00	6,000.00	0.00
2240 Instructional Staff Development	9,077.27	6,796.75	27,746.00	0.00	14,857.14	14,857.14	14,857.14	0.00
2310 Board of Education Services	77,392.45	110,164.55	80,250.00	0.00	98,750.00	98,750.00	98,750.00	0.00
2321 Office of the Superintendent	339,430.32	339,383.91	369,211.00	1.90	374,868.96	374,868.96	374,868.96	1.90

2410	Office of the Principal Services	1,798,813.23	1,857,748.95	1,986,353.00	13.45	1,956,765.55	1,956,765.55	1,956,765.55	12.70
2520	Fiscal Services	429,188.38	451,580.90	488,236.00	4.00	535,747.44	535,747.44	535,747.44	3.88
2542	Care and Upkeep of Buildings	2,137,088.81	2,502,202.29	2,583,551.00	14.00	2,849,525.45	2,849,525.45	2,849,525.45	15.00
2543	Care and Upkeep of Grounds	111,214.14	85,545.19	87,791.00	0.00	83,190.00	83,190.00	83,190.00	0.00
2550	Student Transportation Services	954,690.56	950,556.68	851,585.00	0.15	1,426,775.98	1,426,775.98	1,426,775.98	0.15
2640	Staff Services	6,898.00	5,695.05	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
2662	Systems Analysis Services	524,078.48	550,005.32	551,177.00	4.00	555,912.87	555,912.87	555,912.87	4.00
Major Function 2000 Support Services		8,148,600.30	8,709,410.04	8,985,487.00	55.50	9,896,591.86	9,896,591.86	9,896,591.86	55.86
3120	Food Preparation and Dispensing Services	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
3320	Community Recreation Services	0.00	0.00	1,276.00	0.00	0.00	0.00	0.00	0.00
Major Function 3000 Enterprise & Community Services		0.00	0.00	1,276.00	0.00	1,000.00	1,000.00	1,000.00	0.00
4150	Building Acquisition, Construction, Improve.	0.00	186,793.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Major Function 4000 Facilities, Acquisition, and Construction		0.00	186,793.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
5200	Transfers of Funds	908,059.61	905,748.54	710,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
Major Function 5000 Other Uses (Transfers)		908,059.61	905,748.54	710,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
6110	Operating Contingency	0.00	0.00	375,000.00	0.00	385,000.00	385,000.00	385,000.00	0.00
Major Function 6000 Contingency		0.00	0.00	375,000.00	0.00	385,000.00	385,000.00	385,000.00	0.00
7000	Unappropriated Ending Fund Balance	0.00	0.00	1,340,000.00	0.00	1,375,000.00	1,375,000.00	1,375,000.00	0.00
Major Function 7000 Unappropriated End Fund Balance		0.00	0.00	1,340,000.00	0.00	1,375,000.00	1,375,000.00	1,375,000.00	0.00
Total General Fund 100		23,278,960.78	24,811,575.68	27,762,750.00	174.28	29,135,500.00	29,135,500.00	29,135,500.00	171.00

Philomath School District 17J
Requirements Report
General Fund Expenditure Detail by Function and Object

		<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
<u>Fund</u>	<u>100 General Fund</u>			<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
<u>Function</u>	<u>1111 Elementary Programs</u>								
	111 Licensed Salaries	1,942,047.38	1,970,131.17	2,128,517.00	29.00	2,256,023.55	2,256,023.55	2,256,023.55	28.91
	112 Classified Salaries	172,932.12	165,597.17	169,849.00	5.26	156,079.91	156,079.91	156,079.91	4.51
	121 Substitutes - Licensed	103,470.98	93,427.71	74,500.00	0.00	88,000.00	88,000.00	88,000.00	0.00
	122 Substitutes - Classified	54,149.81	30,492.71	30,000.00	0.00	38,500.00	38,500.00	38,500.00	0.00
	130 Additional Salary	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00
	142 Comp Time	424.33	30.35	0.00	0.00	0.00	0.00	0.00	0.00
	143 Insurance Opt Out	29,400.00	32,625.00	31,500.00	0.00	42,693.00	42,693.00	42,693.00	0.00
	154 Extra Duty	15,960.97	8,829.66	10,537.00	0.00	6,864.97	6,864.97	6,864.97	0.00
	159 Student Teaching Stipend	1,750.00	3,875.00	0.00	0.00	0.00	0.00	0.00	0.00
	165 Vacation Payoff	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
	166 Sick Leave Incentive	1,450.00	900.00	1,595.00	0.00	0.00	0.00	0.00	0.00
	168 Experience Stipend	0.00	12,982.00	12,982.00	0.00	23,304.10	23,304.10	23,304.10	0.00
	100 Salaries	2,321,585.59	2,318,890.77	2,461,280.00	34.26	2,611,465.53	2,611,465.53	2,611,465.53	33.43
	210 Public Employees Retirement System	374,503.76	395,425.10	506,466.00	0.00	518,552.58	518,552.58	518,552.58	0.00
	212 Employee Contribution Pick-Up	128,349.04	131,032.69	145,420.00	0.00	144,788.85	144,788.85	144,788.85	0.00
	213 PERS Bond 1	106,932.16	66,482.41	36,357.00	0.00	37,063.51	37,063.51	37,063.51	0.00
	220 Social Security Administration	172,397.10	172,761.78	188,284.00	0.00	192,801.29	192,801.29	192,801.29	0.00
	231 Worker's Compensation	10,586.06	6,852.39	7,180.00	0.00	6,927.72	6,927.72	6,927.72	0.00
	234 OR Paid FMLI	8,767.97	8,991.05	9,849.00	0.00	10,075.79	10,075.79	10,075.79	0.00
	241 Medical Insurance	363,435.52	359,658.24	451,791.00	0.00	395,720.40	395,720.40	395,720.40	0.00
	243 Life Insurance	948.87	895.83	1,364.00	0.00	862.92	862.92	862.92	0.00
	244 LTD Insurance	5,582.59	5,438.26	5,515.00	0.00	5,212.92	5,212.92	5,212.92	0.00
	245 Employee Assistance Programs	396.43	879.49	382.00	0.00	831.36	831.36	831.36	0.00
	249 Retirement Benefits	17,400.00	17,400.00	17,500.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	1,189,299.50	1,165,817.24	1,370,108.00	0.00	1,312,837.34	1,312,837.34	1,312,837.34	0.00
	322 Repairs and Maintenance Services	521.58	345.91	4,100.00	0.00	3,600.00	3,600.00	3,600.00	0.00
	324 Rentals	8,795.68	11,891.93	12,000.00	0.00	12,300.00	12,300.00	12,300.00	0.00
	340 Travel	673.23	566.85	600.00	0.00	600.00	600.00	600.00	0.00
	300 Purchased Services	9,990.49	12,804.69	16,700.00	0.00	16,500.00	16,500.00	16,500.00	0.00
	410 Consumable Supplies and Materials	32,644.92	29,728.46	29,900.00	0.00	26,400.00	26,400.00	26,400.00	0.00
	420 Textbooks	1,981.80	3,959.00	7,000.00	0.00	6,050.00	6,050.00	6,050.00	0.00
	421 District Textbook Adoption	0.00	0.00	0.00	0.00	70,000.00	70,000.00	70,000.00	0.00
	460 Non-consumable Items	10,670.81	1,978.42	1,550.00	0.00	1,050.00	1,050.00	1,050.00	0.00
	465 Technology Supplies	0.00	593.35	0.00	0.00	0.00	0.00	0.00	0.00
	470 Computer Software	924.32	137.50	2,250.00	0.00	1,750.00	1,750.00	1,750.00	0.00
	400 Supplies and Materials	46,221.85	36,396.73	40,700.00	0.00	105,250.00	105,250.00	105,250.00	0.00
	640 Dues and Fees	217.86	12.10	300.00	0.00	300.00	300.00	300.00	0.00
	600 Other Objects	217.86	12.10	300.00	0.00	300.00	300.00	300.00	0.00
Total Function	1111 Elementary Programs	3,567,315.29	3,533,921.53	3,889,088.00	34.26	4,046,352.87	4,046,352.87	4,046,352.87	33.43

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
Function				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
1113 Elementary Extra-curricular									
154	Extra Duty	2,102.00	2,102.00	2,102.00	0.00	2,007.87	2,007.87	2,007.87	0.00
100	Salaries	2,102.00	2,102.00	2,102.00	0.00	2,007.87	2,007.87	2,007.87	0.00
210	Public Employees Retirement System	343.44	343.44	431.00	0.00	403.80	403.80	403.80	0.00
212	Employee Contribution Pick-Up	126.12	126.12	126.00	0.00	120.48	120.48	120.48	0.00
213	PERS Bond 1	104.23	63.11	32.00	0.00	30.12	30.12	30.12	0.00
220	Social Security Administration	160.80	160.80	161.00	0.00	153.61	153.61	153.61	0.00
231	Worker's Compensation	9.54	6.18	5.00	0.00	5.48	5.48	5.48	0.00
234	OR Paid FMLI	7.70	8.40	8.00	0.00	8.04	8.04	8.04	0.00
200	Payroll and Benefit Costs	751.83	708.05	763.00	0.00	721.53	721.53	721.53	0.00
Total Function	1113 Elementary Extra-curricular	2,853.83	2,810.05	2,865.00	0.00	2,729.40	2,729.40	2,729.40	0.00
1121 Middle/Junior High Programs									
111	Licensed Salaries	1,102,505.54	1,255,752.35	1,306,903.00	16.96	1,376,855.52	1,376,855.52	1,376,855.52	16.66
121	Substitutes - Licensed	72,399.37	67,452.88	50,000.00	0.00	55,000.04	55,000.04	55,000.04	0.00
122	Substitutes - Classified	10,339.74	10,510.80	8,500.00	0.00	16,250.00	16,250.00	16,250.00	0.00
143	Insurance Opt Out	8,100.00	18,000.00	18,000.00	0.00	10,508.40	10,508.40	10,508.40	0.00
154	Extra Duty	1,630.51	1,754.82	0.00	0.00	0.00	0.00	0.00	0.00
159	Student Teaching Stipend	850.00	700.00	0.00	0.00	0.00	0.00	0.00	0.00
166	Sick Leave Incentive	87.50	0.00	700.00	0.00	0.00	0.00	0.00	0.00
168	Experience Stipend	0.00	6,250.00	6,250.00	0.00	16,419.47	16,419.47	16,419.47	0.00
100	Salaries	1,195,912.66	1,360,420.85	1,390,353.00	16.96	1,475,033.43	1,475,033.43	1,475,033.43	16.66
210	Public Employees Retirement System	202,329.51	225,967.43	290,142.00	0.00	301,197.56	301,197.56	301,197.56	0.00
212	Employee Contribution Pick-Up	67,079.40	76,054.81	83,380.00	0.00	84,226.79	84,226.79	84,226.79	0.00
213	PERS Bond 1	56,772.42	39,159.11	20,846.00	0.00	21,582.05	21,582.05	21,582.05	0.00
220	Social Security Administration	87,695.84	101,973.27	106,357.00	0.00	108,576.16	108,576.16	108,576.16	0.00
231	Worker's Compensation	5,406.03	3,966.65	3,661.00	0.00	3,880.15	3,880.15	3,880.15	0.00
234	OR Paid FMLI	4,520.87	5,331.79	5,560.00	0.00	5,662.74	5,662.74	5,662.74	0.00
241	Medical Insurance	179,082.74	201,261.77	231,300.00	0.00	247,742.04	247,742.04	247,742.04	0.00
243	Life Insurance	472.08	490.25	581.00	0.00	467.02	467.02	467.02	0.00
244	LTD Insurance	2,935.92	3,084.55	2,470.00	0.00	3,045.72	3,045.72	3,045.72	0.00
245	Employee Assistance Programs	186.36	451.47	240.00	0.00	430.20	430.20	430.20	0.00
249	Retirement Benefits	8,948.52	5,468.52	10,300.00	0.00	0.00	0.00	0.00	0.00
200	Payroll and Benefit Costs	615,429.69	663,209.62	754,837.00	0.00	776,810.43	776,810.43	776,810.43	0.00
311	Instruction Services	0.00	150.00	200.00	0.00	200.00	200.00	200.00	0.00
322	Repairs and Maintenance Services	0.00	2,067.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
324	Rentals	3,250.28	4,630.92	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
300	Purchased Services	3,250.28	6,847.92	8,700.00	0.00	8,700.00	8,700.00	8,700.00	0.00
410	Consumable Supplies and Materials	13,909.38	15,599.05	14,900.00	0.00	13,300.00	13,300.00	13,300.00	0.00
420	Textbooks	729.39	132.60	4,000.00	0.00	3,500.00	3,500.00	3,500.00	0.00
421	District Textbook Adoption	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	1,716.75	208.79	500.00	0.00	500.00	500.00	500.00	0.00

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
				Budget	FTE	Budget	Budget	Budget	FTE
	460 Non-consumable Items	0.00	2,692.00	0.00	0.00	0.00	0.00	0.00	0.00
	465 Technology Supplies	0.00	56.69	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	470 Computer Software	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	400 Supplies and Materials	16,355.52	18,689.13	97,400.00	0.00	20,300.00	20,300.00	20,300.00	0.00
	640 Dues and Fees	287.33	276.89	525.00	0.00	525.00	525.00	525.00	0.00
	641 Student Dues & Fees	695.00	595.00	1,250.00	0.00	1,250.00	1,250.00	1,250.00	0.00
	600 Other Objects	982.33	871.89	1,775.00	0.00	1,775.00	1,775.00	1,775.00	0.00
Total Function	1121 Middle/Junior High Programs	1,831,930.48	2,050,039.41	2,253,065.00	16.96	2,282,618.86	2,282,618.86	2,282,618.86	16.66
Function	1122 Middle/Junior High School Extra-curricular								
	121 Substitutes - Licensed	319.51	908.85	0.00	0.00	0.00	0.00	0.00	0.00
	150 Coaching/Athletics	19,010.74	18,236.00	28,651.00	0.00	31,431.57	31,431.57	31,431.57	0.00
	152 Athletic Supervision	7,304.37	2,165.25	2,182.00	0.00	2,097.76	2,097.76	2,097.76	0.00
	154 Extra Duty	14,950.38	17,232.95	14,478.00	0.00	18,759.17	18,759.17	18,759.17	0.00
	100 Salaries	41,585.00	38,543.05	45,311.00	0.00	52,288.50	52,288.50	52,288.50	0.00
	210 Public Employees Retirement System	5,608.78	4,952.70	4,104.00	0.00	9,434.81	9,434.81	9,434.81	0.00
	212 Employee Contribution Pick-Up	1,808.08	1,546.12	1,155.00	0.00	2,565.09	2,565.09	2,565.09	0.00
	213 PERS Bond 1	1,723.63	682.60	289.00	0.00	641.32	641.32	641.32	0.00
	220 Social Security Administration	3,174.05	3,098.09	3,468.00	0.00	3,985.38	3,985.38	3,985.38	0.00
	231 Worker's Compensation	239.29	172.95	114.00	0.00	191.54	191.54	191.54	0.00
	234 OR Paid FMLI	188.08	196.46	181.00	0.00	208.31	208.31	208.31	0.00
	241 Medical Insurance	0.00	0.00	0.00	0.00	841.89	841.89	841.89	0.00
	243 Life Insurance	0.00	0.00	0.00	0.00	1.29	1.29	1.29	0.00
	244 LTD Insurance	0.00	0.00	0.00	0.00	5.55	5.55	5.55	0.00
	245 Employee Assistance Programs	0.00	0.00	0.00	0.00	1.92	1.92	1.92	0.00
	200 Payroll and Benefit Costs	12,741.91	10,648.92	9,311.00	0.00	17,877.10	17,877.10	17,877.10	0.00
	319 Other Instructional, Professional and Te	5,830.00	7,270.80	8,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
	300 Purchased Services	5,830.00	7,270.80	8,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
	410 Consumable Supplies and Materials	2,390.67	4,725.87	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	413 Uniforms	1,390.00	292.50	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
	400 Supplies and Materials	3,780.67	5,018.37	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00
	640 Dues and Fees	0.00	284.50	0.00	0.00	0.00	0.00	0.00	0.00
	600 Other Objects	0.00	284.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1122 Middle/Junior High School Extra	63,937.58	61,765.64	69,622.00	0.00	85,165.60	85,165.60	85,165.60	0.00
Function	1131 High School Programs								
	111 Licensed Salaries	1,630,477.06	1,689,882.65	1,767,172.00	21.70	1,863,193.47	1,863,193.47	1,863,193.47	22.19
	112 Classified Salaries	0.00	21,036.94	0.00	0.00	0.00	0.00	0.00	0.00
	121 Substitutes - Licensed	45,885.93	39,366.38	35,500.00	0.00	36,250.01	36,250.01	36,250.01	0.00
	122 Substitutes - Classified	6,874.21	10,404.23	4,000.00	0.00	10,750.00	10,750.00	10,750.00	0.00
	133 Cell Phone Stipend	360.00	360.00	0.00	0.00	360.00	360.00	360.00	0.00
	143 Insurance Opt Out	24,663.00	31,068.00	29,088.00	0.00	37,434.60	37,434.60	37,434.60	0.00
	154 Extra Duty	14,894.49	12,420.38	11,238.00	0.00	12,640.53	12,640.53	12,640.53	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27	
	Actuals	Actuals	Adopted Budget	Adopted FTE	Proposed Budget	Approved Budget	Adopted Budget	Adopted FTE	
159 Student Teaching Stipend	900.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	
166 Sick Leave Incentive	779.16	1,000.00	625.00	0.00	0.00	0.00	0.00	0.00	
168 Experience Stipend	3,975.00	16,888.03	20,863.00	0.00	27,010.23	27,010.23	27,010.23	0.00	
100 Salaries	1,728,808.85	1,822,776.61	1,868,486.00	21.70	1,987,638.84	1,987,638.84	1,987,638.84	22.19	
210 Public Employees Retirement System	308,408.69	322,402.04	407,277.00	0.00	426,877.50	426,877.50	426,877.50	0.00	
212 Employee Contribution Pick-Up	100,292.18	102,702.25	111,738.00	0.00	113,504.42	113,504.42	113,504.42	0.00	
213 PERS Bond 1	83,956.43	51,487.29	27,934.00	0.00	28,769.62	28,769.62	28,769.62	0.00	
220 Social Security Administration	128,815.14	136,270.88	142,938.00	0.00	149,127.67	149,127.67	149,127.67	0.00	
231 Worker's Compensation	7,771.17	5,262.08	4,875.00	0.00	5,308.03	5,308.03	5,308.03	0.00	
234 OR Paid FMLI	6,549.58	7,116.75	7,475.00	0.00	7,790.81	7,790.81	7,790.81	0.00	
241 Medical Insurance	195,730.39	209,622.79	274,007.00	0.00	287,227.70	287,227.70	287,227.70	0.00	
243 Life Insurance	620.86	646.48	890.00	0.00	655.13	655.13	655.13	0.00	
244 LTD Insurance	3,861.82	4,010.94	4,275.00	0.00	4,245.44	4,245.44	4,245.44	0.00	
245 Employee Assistance Programs	245.14	604.32	318.00	0.00	611.27	611.27	611.27	0.00	
249 Retirement Benefits	22,729.32	22,729.32	19,470.00	0.00	0.00	0.00	0.00	0.00	
200 Payroll and Benefit Costs	858,980.72	862,855.14	1,001,197.00	0.00	1,024,117.59	1,024,117.59	1,024,117.59	0.00	
311 Instruction Services	9,995.00	5,661.42	12,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00	
322 Repairs and Maintenance Services	1,206.18	373.89	3,200.00	0.00	3,200.00	3,200.00	3,200.00	0.00	
324 Rentals	8,379.18	8,670.15	8,500.00	0.00	8,000.00	8,000.00	8,000.00	0.00	
340 Travel	937.81	17.92	1,300.00	0.00	1,300.00	1,300.00	1,300.00	0.00	
355 Printing and Binding	664.32	1,086.21	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	
300 Purchased Services	21,182.49	15,809.59	26,000.00	0.00	25,500.00	25,500.00	25,500.00	0.00	
410 Consumable Supplies and Materials	30,253.90	27,257.33	38,900.00	0.00	35,625.00	35,625.00	35,625.00	0.00	
420 Textbooks	7,143.11	2,765.93	4,000.00	0.00	3,500.00	3,500.00	3,500.00	0.00	
460 Non-consumable Items	2,962.37	452.43	1,750.00	0.00	750.00	750.00	750.00	0.00	
465 Technology Supplies	0.00	0.00	750.00	0.00	750.00	750.00	750.00	0.00	
470 Computer Software	0.00	0.00	400.00	0.00	400.00	400.00	400.00	0.00	
400 Supplies and Materials	40,359.38	30,475.69	45,800.00	0.00	41,025.00	41,025.00	41,025.00	0.00	
540 Depreciable Equipment	770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500 Capital Outlay	770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
640 Dues and Fees	3,407.04	1,905.41	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00	
641 Student Dues & Fees	500.00	0.00	250.00	0.00	750.00	750.00	750.00	0.00	
600 Other Objects	3,907.04	1,905.41	2,750.00	0.00	3,250.00	3,250.00	3,250.00	0.00	
Total Function	1131 High School Programs	2,654,008.48	2,733,822.44	2,944,233.00	21.70	3,081,531.43	3,081,531.43	3,081,531.43	22.19
Function	1132 High School Extra-curricular								
121 Substitutes - Licensed	1,974.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
125 Pool/Lifeguard	1,900.35	3,219.31	2,700.00	0.00	3,500.00	3,500.00	3,500.00	0.00	
150 Coaching/Athletics	111,406.08	113,660.57	175,829.00	0.00	195,352.28	195,352.28	195,352.28	0.00	
152 Athletic Supervision	7,722.00	6,889.50	7,250.00	0.00	6,198.90	6,198.90	6,198.90	0.00	
154 Extra Duty	23,439.56	21,614.10	17,349.00	0.00	25,426.28	25,426.28	25,426.28	0.00	
100 Salaries	146,442.82	145,383.48	203,128.00	0.00	230,477.46	230,477.46	230,477.46	0.00	
210 Public Employees Retirement System	9,420.99	10,450.98	13,335.00	0.00	23,238.17	23,238.17	23,238.17	0.00	

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
212 Employee Contribution Pick-Up	2,595.71	2,580.01	3,879.00	0.00	3,413.55	3,413.55	3,413.55	0.00
213 PERS Bond 1	3,552.76	2,137.59	969.00	0.00	1,480.87	1,480.87	1,480.87	0.00
220 Social Security Administration	12,518.66	12,025.92	15,534.00	0.00	17,321.40	17,321.40	17,321.40	0.00
231 Worker's Compensation	952.06	773.37	543.00	0.00	725.30	725.30	725.30	0.00
234 OR Paid FMLI	714.24	830.73	816.00	0.00	905.48	905.48	905.48	0.00
200 Payroll and Benefit Costs	29,754.42	28,798.60	35,076.00	0.00	47,084.77	47,084.77	47,084.77	0.00
322 Repairs and Maintenance Services	10,758.32	9,858.97	12,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00
324 Rentals	14,988.03	15,373.62	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
340 Travel	7,684.49	3,986.49	5,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
389 Other Non-instructional Professional anc	20,780.00	18,069.00	18,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
300 Purchased Services	54,210.84	47,288.08	50,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
410 Consumable Supplies and Materials	14,574.42	18,691.85	17,500.00	0.00	17,000.00	17,000.00	17,000.00	0.00
411 Training Supplies	3,297.99	3,257.74	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
412 Technology Parts	87.26	791.02	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
413 Uniforms	6,500.00	8,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
460 Non-consumable Items	2,253.00	7,211.35	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
400 Supplies and Materials	26,712.67	37,951.96	37,500.00	0.00	37,000.00	37,000.00	37,000.00	0.00
640 Dues and Fees	7,874.60	17,923.09	17,875.00	0.00	18,025.00	18,025.00	18,025.00	0.00
600 Other Objects	7,874.60	17,923.09	17,875.00	0.00	18,025.00	18,025.00	18,025.00	0.00
Total Function 1132 High School Extra-curricular	264,995.35	277,345.21	343,579.00	0.00	392,587.23	392,587.23	392,587.23	0.00
Function 1210 Programs for the Talented and Gifted								
154 Extra Duty	5,519.00	5,519.00	5,519.00	0.00	6,201.14	6,201.14	6,201.14	0.00
100 Salaries	5,519.00	5,519.00	5,519.00	0.00	6,201.14	6,201.14	6,201.14	0.00
210 Public Employees Retirement System	952.47	952.46	1,185.00	0.00	1,310.89	1,310.89	1,310.89	0.00
212 Employee Contribution Pick-Up	331.12	331.17	331.00	0.00	372.11	372.11	372.11	0.00
213 PERS Bond 1	273.69	165.59	83.00	0.00	93.00	93.00	93.00	0.00
220 Social Security Administration	417.38	421.81	423.00	0.00	470.65	470.65	470.65	0.00
231 Worker's Compensation	24.54	15.77	13.00	0.00	16.44	16.44	16.44	0.00
234 OR Paid FMLI	20.02	22.17	22.00	0.00	24.60	24.60	24.60	0.00
200 Payroll and Benefit Costs	2,019.22	1,908.97	2,057.00	0.00	2,287.69	2,287.69	2,287.69	0.00
410 Consumable Supplies and Materials	1,618.70	2,576.50	2,500.00	0.00	2,700.00	2,700.00	2,700.00	0.00
400 Supplies and Materials	1,618.70	2,576.50	2,500.00	0.00	2,700.00	2,700.00	2,700.00	0.00
Total Function 1210 Programs for the Talented and C	9,156.92	10,004.47	10,076.00	0.00	11,188.83	11,188.83	11,188.83	0.00
Function 1221 Learning Centers - structured and intensive								
111 Licensed Salaries	219,679.84	240,769.00	256,046.00	3.50	275,496.96	275,496.96	275,496.96	4.00
112 Classified Salaries	267,083.71	335,606.39	369,249.00	11.22	323,380.41	323,380.41	323,380.41	10.41
121 Substitutes - Licensed	618.96	0.00	0.00	0.00	17,499.97	17,499.97	17,499.97	0.00
122 Substitutes - Classified	747.00	6,819.04	1,000.00	0.00	3,750.00	3,750.00	3,750.00	0.00
141 Additional Salary	8,750.00	7,500.00	6,250.00	0.00	7,500.00	7,500.00	7,500.00	0.00
143 Insurance Opt Out	525.00	0.00	0.00	0.00	8,400.00	8,400.00	8,400.00	0.00
154 Extra Duty	885.05	3,043.07	0.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
165 Vacation Payoff	1,932.88	2,010.75	1,995.00	0.00	0.00	0.00	0.00	0.00
167 Longevity	1,112.47	3,141.06	3,141.00	0.00	6,010.06	6,010.06	6,010.06	0.00
168 Experience Stipend	0.00	910.00	910.00	0.00	1,647.70	1,647.70	1,647.70	0.00
100 Salaries	501,334.91	599,799.31	638,591.00	14.72	643,685.10	643,685.10	643,685.10	14.41
210 Public Employees Retirement System	83,374.91	95,465.61	131,950.00	0.00	129,613.77	129,613.77	129,613.77	0.00
212 Employee Contribution Pick-Up	29,152.18	33,998.73	38,314.00	0.00	34,249.55	34,249.55	34,249.55	0.00
213 PERS Bond 1	24,943.44	17,058.23	9,580.00	0.00	9,449.73	9,449.73	9,449.73	0.00
220 Social Security Administration	37,008.98	43,680.01	48,854.00	0.00	49,546.46	49,546.46	49,546.46	0.00
231 Worker's Compensation	2,347.39	1,811.60	3,258.00	0.00	1,840.27	1,840.27	1,840.27	0.00
234 OR Paid FMLI	1,798.72	2,288.72	2,555.00	0.00	2,590.34	2,590.34	2,590.34	0.00
241 Medical Insurance	136,995.68	181,146.38	235,211.00	0.00	190,947.35	190,947.35	190,947.35	0.00
243 Life Insurance	269.97	306.45	0.00	0.00	299.36	299.36	299.36	0.00
244 LTD Insurance	1,167.19	1,432.36	0.00	0.00	1,444.23	1,444.23	1,444.23	0.00
245 Employee Assistance Programs	151.92	404.15	0.00	0.00	383.52	383.52	383.52	0.00
249 Retirement Benefits	496.32	661.68	540.00	0.00	921.68	921.68	921.68	0.00
200 Payroll and Benefit Costs	317,706.70	378,253.92	470,262.00	0.00	421,286.26	421,286.26	421,286.26	0.00
340 Travel	0.00	385.00	500.00	0.00	0.00	0.00	0.00	0.00
389 Other Non-instructional Professional anc	0.00	0.00	1,448.00	0.00	1,000.00	1,000.00	1,000.00	0.00
300 Purchased Services	0.00	385.00	1,948.00	0.00	1,000.00	1,000.00	1,000.00	0.00
410 Consumable Supplies and Materials	12.58	299.55	3,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
460 Non-consumable Items	0.00	476.99	500.00	0.00	500.00	500.00	500.00	0.00
400 Supplies and Materials	12.58	776.54	3,500.00	0.00	4,500.00	4,500.00	4,500.00	0.00
Total Function	819,054.19	979,214.77	1,114,301.00	14.72	1,070,471.36	1,070,471.36	1,070,471.36	14.41
Function	1223 Community Transition Centers							
112 Classified Salaries	43,214.00	59,495.15	59,297.00	1.48	62,567.00	62,567.00	62,567.00	1.48
122 Substitutes - Classified	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
128 Summer Crew	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
165 Vacation Payoff	1,989.43	2,027.60	1,663.00	0.00	0.00	0.00	0.00	0.00
167 Longevity	389.98	1,622.08	1,622.00	0.00	2,206.00	2,206.00	2,206.00	0.00
100 Salaries	45,593.41	63,144.83	63,082.00	1.48	67,273.00	67,273.00	67,273.00	1.48
210 Public Employees Retirement System	7,117.07	9,986.60	12,734.00	0.00	13,025.85	13,025.85	13,025.85	0.00
212 Employee Contribution Pick-Up	2,616.24	3,667.00	3,785.00	0.00	3,886.44	3,886.44	3,886.44	0.00
213 PERS Bond 1	2,311.36	1,833.50	946.00	0.00	971.58	971.58	971.58	0.00
220 Social Security Administration	3,336.51	4,682.68	4,825.00	0.00	4,861.10	4,861.10	4,861.10	0.00
231 Worker's Compensation	203.23	192.46	164.00	0.00	182.36	182.36	182.36	0.00
234 OR Paid FMLI	139.88	244.84	252.00	0.00	254.20	254.20	254.20	0.00
241 Medical Insurance	13,708.32	14,304.72	15,600.00	0.00	16,800.00	16,800.00	16,800.00	0.00
243 Life Insurance	16.80	18.20	24.00	0.00	16.80	16.80	16.80	0.00
244 LTD Insurance	91.68	95.28	100.00	0.00	99.12	99.12	99.12	0.00
245 Employee Assistance Programs	10.80	27.30	14.00	0.00	25.20	25.20	25.20	0.00
249 Retirement Benefits	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00
200 Payroll and Benefit Costs	29,551.89	35,052.58	38,564.00	0.00	40,122.65	40,122.65	40,122.65	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
318 Professional and Improvement Costs for	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
340 Travel	17.00	1,469.89	1,232.00	0.00	1,000.00	1,000.00	1,000.00	0.00
351 Telephone	420.00	840.00	850.00	0.00	850.00	850.00	850.00	0.00
300 Purchased Services	437.00	2,309.89	3,082.00	0.00	2,850.00	2,850.00	2,850.00	0.00
410 Consumable Supplies and Materials	0.00	961.20	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
400 Supplies and Materials	0.00	961.20	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function 1223 Community Transition Centers	75,582.30	101,468.50	105,728.00	1.48	111,245.65	111,245.65	111,245.65	1.48
Function 1250 Less Restrictive Programs for Students with Disabi								
111 Licensed Salaries	486,990.00	582,414.54	582,187.00	7.50	718,595.28	718,595.28	718,595.28	8.00
112 Classified Salaries	366,989.75	447,418.11	466,942.00	14.25	451,755.17	451,755.17	451,755.17	12.94
121 Substitutes - Licensed	16,581.41	19,591.21	11,000.00	0.00	27,999.97	27,999.97	27,999.97	0.00
122 Substitutes - Classified	8,097.97	7,670.12	8,000.00	0.00	3,750.00	3,750.00	3,750.00	0.00
141 Additional Salary	16,250.00	17,500.00	13,750.00	0.00	20,000.00	20,000.00	20,000.00	0.00
142 Comp Time	1,436.65	652.17	0.00	0.00	0.00	0.00	0.00	0.00
143 Insurance Opt Out	3,900.00	26,400.00	25,200.00	0.00	27,300.00	27,300.00	27,300.00	0.00
154 Extra Duty	15,363.70	21,267.08	0.00	0.00	0.00	0.00	0.00	0.00
165 Vacation Payoff	5,634.50	5,432.24	4,043.00	0.00	0.00	0.00	0.00	0.00
166 Sick Leave Incentive	0.00	0.00	340.00	0.00	0.00	0.00	0.00	0.00
167 Longevity	1,848.05	2,992.16	2,992.00	0.00	4,396.06	4,396.06	4,396.06	0.00
168 Experience Stipend	0.00	3,672.00	3,672.00	0.00	8,877.00	8,877.00	8,877.00	0.00
100 Salaries	923,092.03	1,135,009.63	1,118,126.00	21.75	1,262,673.48	1,262,673.48	1,262,673.48	20.94
210 Public Employees Retirement System	146,361.33	184,616.36	203,494.00	0.00	245,679.40	245,679.40	245,679.40	0.00
212 Employee Contribution Pick-Up	51,354.43	64,910.22	59,996.00	0.00	70,987.52	70,987.52	70,987.52	0.00
213 PERS Bond 1	42,045.76	32,576.08	15,000.00	0.00	18,167.14	18,167.14	18,167.14	0.00
220 Social Security Administration	68,111.21	83,087.69	85,541.00	0.00	93,225.59	93,225.59	93,225.59	0.00
231 Worker's Compensation	4,225.46	3,510.63	4,642.00	0.00	3,459.03	3,459.03	3,459.03	0.00
234 OR Paid FMLI	3,312.97	4,527.36	4,474.00	0.00	4,874.49	4,874.49	4,874.49	0.00
241 Medical Insurance	211,419.58	211,682.80	282,911.00	0.00	250,833.13	250,833.13	250,833.13	0.00
243 Life Insurance	426.40	500.22	700.00	0.00	444.21	444.21	444.21	0.00
244 LTD Insurance	1,968.85	2,532.32	1,200.00	0.00	2,472.20	2,472.20	2,472.20	0.00
245 Employee Assistance Programs	229.98	620.79	410.00	0.00	532.92	532.92	532.92	0.00
249 Retirement Benefits	496.32	661.80	696.00	0.00	921.80	921.80	921.80	0.00
200 Payroll and Benefit Costs	529,952.29	589,226.27	659,064.00	0.00	691,597.43	691,597.43	691,597.43	0.00
319 Other Instructional, Professional and Te	0.00	695.00	1,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
322 Repairs and Maintenance Services	358.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Travel	82.41	433.74	1,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
389 Other Non-instructional Professional anc	0.00	0.00	1,000.00	0.00	800.00	800.00	800.00	0.00
300 Purchased Services	441.40	1,128.74	4,000.00	0.00	2,800.00	2,800.00	2,800.00	0.00
410 Consumable Supplies and Materials	3,792.52	3,095.13	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
460 Non-consumable Items	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
470 Computer Software	3,357.00	3,736.96	3,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
400 Supplies and Materials	7,149.52	6,832.09	7,500.00	0.00	10,000.00	10,000.00	10,000.00	0.00

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
	640 Dues and Fees	0.00	0.00	750.00	0.00	750.00	750.00	750.00	0.00
	600 Other Objects	0.00	0.00	750.00	0.00	750.00	750.00	750.00	0.00
Total Function	1250 Less Restrictive Programs for S	1,460,635.24	1,732,196.73	1,789,440.00	21.75	1,967,820.91	1,967,820.91	1,967,820.91	20.94
Function	1272 Title I								
	111 Licensed Salaries	8,569.41	8,644.55	9,233.00	0.10	9,648.84	9,648.84	9,648.84	0.10
	112 Classified Salaries	40,755.83	51,186.58	81,319.00	2.63	55,011.60	55,011.60	55,011.60	1.75
	165 Vacation Payoff	0.00	0.00	813.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	49,325.24	59,831.13	91,365.00	2.73	64,660.44	64,660.44	64,660.44	1.85
	210 Public Employees Retirement System	9,115.55	10,871.56	19,862.00	0.00	13,310.04	13,310.04	13,310.04	0.00
	212 Employee Contribution Pick-Up	1,243.03	1,794.66	5,482.00	0.00	3,879.60	3,879.60	3,879.60	0.00
	213 PERS Bond 1	804.25	897.37	1,370.00	0.00	969.84	969.84	969.84	0.00
	220 Social Security Administration	3,773.42	4,577.12	6,990.00	0.00	4,946.52	4,946.52	4,946.52	0.00
	231 Worker's Compensation	231.91	184.26	231.00	0.00	190.45	190.45	190.45	0.00
	234 OR Paid FMLI	184.93	239.32	366.00	0.00	258.72	258.72	258.72	0.00
	241 Medical Insurance	16,558.19	21,754.81	38,060.00	0.00	33,213.72	33,213.72	33,213.72	0.00
	243 Life Insurance	26.56	34.96	23.00	0.00	36.36	36.36	36.36	0.00
	244 LTD Insurance	106.39	134.08	100.00	0.00	140.16	140.16	140.16	0.00
	245 Employee Assistance Programs	16.38	50.82	0.00	0.00	52.92	52.92	52.92	0.00
	249 Retirement Benefits	360.00	480.00	400.00	0.00	480.00	480.00	480.00	0.00
	200 Payroll and Benefit Costs	32,420.61	41,018.96	72,884.00	0.00	57,478.33	57,478.33	57,478.33	0.00
Total Function	1272 Title I	81,745.85	100,850.09	164,249.00	2.73	122,138.77	122,138.77	122,138.77	1.85
Function	1280 Alternative Education								
	374 Other Tuition	8,562.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300 Purchased Services	8,562.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1280 Alternative Education	8,562.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1281 Enhanced Diploma								
	374 Other Tuition	11,153.03	9,438.16	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	300 Purchased Services	11,153.03	9,438.16	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	420 Textbooks	577.84	408.37	2,000.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	400 Supplies and Materials	577.84	408.37	2,000.00	0.00	1,500.00	1,500.00	1,500.00	0.00
Total Function	1281 Enhanced Diploma	11,730.87	9,846.53	12,000.00	0.00	11,500.00	11,500.00	11,500.00	0.00
Function	1283 Philomath Alternative Academy								
	111 Licensed Salaries	165,370.61	170,212.72	177,507.00	2.00	96,488.08	96,488.08	96,488.08	1.00
	112 Classified Salaries	22,945.83	35,510.40	36,931.00	0.75	39,302.64	39,302.64	39,302.64	0.75
	113 Administrators	9,208.25	59,875.75	64,332.00	0.50	67,550.06	67,550.06	67,550.06	0.50
	121 Substitutes - Licensed	928.44	3,814.56	1,000.00	0.00	5,250.00	5,250.00	5,250.00	0.00
	122 Substitutes - Classified	1,834.88	1,047.28	500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	142 Comp Time	0.00	184.95	0.00	0.00	0.00	0.00	0.00	0.00
	143 Insurance Opt Out	2,550.00	3,600.00	0.00	0.00	4,200.00	4,200.00	4,200.00	0.00

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
				Budget	FTE	Budget	Budget	Budget	FTE
	154 Extra Duty	2,647.24	4,204.00	0.00	0.00	0.00	0.00	0.00	0.00
	166 Sick Leave Incentive	0.00	0.00	281.00	0.00	0.00	0.00	0.00	0.00
	168 Experience Stipend	0.00	3,788.00	3,788.00	0.00	4,637.00	4,637.00	4,637.00	0.00
	100 Salaries	205,485.25	282,237.66	284,339.00	3.25	218,927.78	218,927.78	218,927.78	2.25
	210 Public Employees Retirement System	37,359.28	51,003.67	63,534.00	0.00	45,940.65	45,940.65	45,940.65	0.00
	212 Employee Contribution Pick-Up	11,308.91	16,805.63	17,044.00	0.00	12,730.79	12,730.79	12,730.79	0.00
	213 PERS Bond 1	9,468.49	8,379.32	4,261.00	0.00	3,261.36	3,261.36	3,261.36	0.00
	220 Social Security Administration	14,828.01	20,447.59	21,751.00	0.00	16,718.29	16,718.29	16,718.29	0.00
	231 Worker's Compensation	942.40	842.54	715.00	0.00	825.46	825.46	825.46	0.00
	234 OR Paid FMLI	820.32	1,069.25	1,139.00	0.00	1,194.36	1,194.36	1,194.36	0.00
	241 Medical Insurance	29,949.22	34,349.77	51,300.00	0.00	25,714.85	25,714.85	25,714.85	0.00
	243 Life Insurance	63.13	91.96	0.00	0.00	94.20	94.20	94.20	0.00
	244 LTD Insurance	393.63	506.30	0.00	0.00	626.56	626.56	626.56	0.00
	245 Employee Assistance Programs	27.01	79.41	0.00	0.00	81.96	81.96	81.96	0.00
	247 STD Insurance	6.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	249 Retirement Benefits	5,220.00	13,366.48	5,300.00	0.00	9,782.04	9,782.04	9,782.04	0.00
	200 Payroll and Benefit Costs	110,386.81	146,941.92	165,044.00	0.00	116,970.52	116,970.52	116,970.52	0.00
	311 Instruction Services	25,087.33	12,904.99	13,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
	340 Travel	0.00	475.00	500.00	0.00	500.00	500.00	500.00	0.00
	353 Postage	483.94	454.19	500.00	0.00	500.00	500.00	500.00	0.00
	355 Printing and Binding	0.00	919.98	1,000.00	0.00	500.00	500.00	500.00	0.00
	374 Other Tuition	0.00	18,523.65	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	300 Purchased Services	25,571.27	33,277.81	25,000.00	0.00	31,500.00	31,500.00	31,500.00	0.00
	410 Consumable Supplies and Materials	7,001.30	2,064.54	7,500.00	0.00	6,000.00	6,000.00	6,000.00	0.00
	470 Computer Software	19,000.00	5,925.00	7,000.00	0.00	0.00	0.00	0.00	0.00
	400 Supplies and Materials	26,001.30	7,989.54	14,500.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function	1283 Philomath Alternative Academy	367,444.63	470,446.93	488,883.00	3.25	373,398.30	373,398.30	373,398.30	2.25
Function	1288 Charter Schools								
	360 Charter School Payments, ADM	2,081,092.76	2,040,651.83	2,200,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
	361 Charter School, Remote Elementary	651,211.98	674,786.50	675,000.00	0.00	745,000.00	745,000.00	745,000.00	0.00
	362 Charter School, Levy	36,580.35	31,292.43	40,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
	363 Charter School, Prior Year Adjustment	0.00	(29,336.60)	0.00	0.00	0.00	0.00	0.00	0.00
	389 Other Non-instructional Professional anc	730.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300 Purchased Services	2,769,615.09	2,717,394.16	2,915,000.00	0.00	3,175,000.00	3,175,000.00	3,175,000.00	0.00
Total Function	1288 Charter Schools	2,769,615.09	2,717,394.16	2,915,000.00	0.00	3,175,000.00	3,175,000.00	3,175,000.00	0.00
Function	1291 English Language Learner Programs								
	111 Licensed Salaries	58,879.00	67,314.00	72,806.00	1.00	79,126.32	79,126.32	79,126.32	1.00
	112 Classified Salaries	18,291.84	19,400.64	20,582.00	0.44	21,409.92	21,409.92	21,409.92	0.44
	121 Substitutes - Licensed	0.00	211.92	700.00	0.00	0.00	0.00	0.00	0.00
	122 Substitutes - Classified	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
	141 Additional Salary	7,212.00	7,212.00	7,212.00	0.00	9,212.00	9,212.00	9,212.00	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
144 Salary in lieu of Sect 125	0.00	638.28	0.00	0.00	638.28	638.28	638.28	0.00
154 Extra Duty	3,974.16	3,741.38	0.00	0.00	0.00	0.00	0.00	0.00
165 Vacation Payoff	0.00	487.15	0.00	0.00	0.00	0.00	0.00	0.00
168 Experience Stipend	0.00	0.00	910.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	88,357.00	99,005.37	102,310.00	1.44	110,386.52	110,386.52	110,386.52	1.44
210 Public Employees Retirement System	14,436.99	16,103.95	20,056.00	0.00	22,198.68	22,198.68	22,198.68	0.00
212 Employee Contribution Pick-Up	5,301.36	5,898.35	6,084.00	0.00	6,623.16	6,623.16	6,623.16	0.00
213 PERS Bond 1	4,456.41	2,949.34	1,522.00	0.00	1,655.76	1,655.76	1,655.76	0.00
220 Social Security Administration	6,463.71	7,282.75	7,828.00	0.00	8,201.63	8,201.63	8,201.63	0.00
231 Worker's Compensation	400.60	287.83	281.00	0.00	297.91	297.91	297.91	0.00
234 OR Paid FMLI	306.59	380.73	409.00	0.00	428.88	428.88	428.88	0.00
241 Medical Insurance	18,368.04	19,041.88	22,425.00	0.00	26,044.08	26,044.08	26,044.08	0.00
243 Life Insurance	35.52	35.54	100.00	0.00	35.52	35.52	35.52	0.00
244 LTD Insurance	213.12	215.28	350.00	0.00	220.32	220.32	220.32	0.00
245 Employee Assistance Programs	16.08	37.47	20.00	0.00	37.44	37.44	37.44	0.00
200 Payroll and Benefit Costs	49,998.42	52,233.12	59,075.00	0.00	65,743.38	65,743.38	65,743.38	0.00
319 Other Instructional, Professional and Te	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00
340 Travel	0.00	0.00	450.00	0.00	450.00	450.00	450.00	0.00
300 Purchased Services	0.00	0.00	900.00	0.00	450.00	450.00	450.00	0.00
410 Consumable Supplies and Materials	225.85	98.99	500.00	0.00	500.00	500.00	500.00	0.00
420 Textbooks	0.00	175.83	500.00	0.00	300.00	300.00	300.00	0.00
400 Supplies and Materials	225.85	274.82	1,000.00	0.00	800.00	800.00	800.00	0.00
Total Function	1291 English Language Learner Prog	138,581.27	151,513.31	1.44	177,379.90	177,379.90	177,379.90	1.44
Function	1299 Other Programs							
113 Administrators	61,759.05	50,915.06	52,952.00	0.50	59,425.06	59,425.06	59,425.06	0.50
100 Salaries	61,759.05	50,915.06	52,952.00	0.50	59,425.06	59,425.06	59,425.06	0.50
210 Public Employees Retirement System	11,785.26	8,319.60	10,855.00	0.00	11,950.43	11,950.43	11,950.43	0.00
212 Employee Contribution Pick-Up	3,705.58	3,054.96	3,177.00	0.00	3,565.56	3,565.56	3,565.56	0.00
213 PERS Bond 1	3,937.15	1,527.48	794.00	0.00	891.36	891.36	891.36	0.00
220 Social Security Administration	4,602.76	3,880.66	4,051.00	0.00	4,546.08	4,546.08	4,546.08	0.00
231 Worker's Compensation	274.11	165.46	132.00	0.00	156.74	156.74	156.74	0.00
234 OR Paid FMLI	181.71	202.94	212.00	0.00	237.72	237.72	237.72	0.00
241 Medical Insurance	8,752.02	7,405.90	8,400.00	0.00	10,858.50	10,858.50	10,858.50	0.00
243 Life Insurance	26.88	20.16	0.00	0.00	26.88	26.88	26.88	0.00
244 LTD Insurance	87.68	64.62	0.00	0.00	108.10	108.10	108.10	0.00
245 Employee Assistance Programs	5.40	9.45	0.00	0.00	12.60	12.60	12.60	0.00
247 STD Insurance	33.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200 Payroll and Benefit Costs	33,392.07	24,651.23	27,621.00	0.00	32,353.97	32,353.97	32,353.97	0.00
Total Function	1299 Other Programs	95,151.12	75,566.29	0.50	91,779.03	91,779.03	91,779.03	0.50
Function	1460 Special Programs, Summer School							
124 Temporary - Classified	0.00	1,059.84	0.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
100 Salaries	0.00	1,059.84	0.00	0.00	0.00	0.00	0.00	0.00
210 Public Employees Retirement System	0.00	173.18	0.00	0.00	0.00	0.00	0.00	0.00
212 Employee Contribution Pick-Up	0.00	63.59	0.00	0.00	0.00	0.00	0.00	0.00
213 PERS Bond 1	0.00	31.80	0.00	0.00	0.00	0.00	0.00	0.00
220 Social Security Administration	0.00	81.08	0.00	0.00	0.00	0.00	0.00	0.00
231 Worker's Compensation	0.00	3.95	0.00	0.00	0.00	0.00	0.00	0.00
234 OR Paid FMLI	0.00	4.24	0.00	0.00	0.00	0.00	0.00	0.00
200 Payroll and Benefit Costs	0.00	357.84	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1460 Special Programs, Summer Sch	0.00	1,417.68	0.00	0.00	0.00	0.00	0.00
Major Function 1000 Instruction	14,222,300.87	15,009,623.74	16,345,987.00	118.78	17,002,908.14	17,002,908.14	17,002,908.14	115.13
Function 2110 Attendance and Social Work Services								
112 Classified Salaries	167,248.85	149,071.57	162,640.00	3.75	135,662.52	135,662.52	135,662.52	2.75
122 Substitutes - Classified	5,925.05	6,735.93	4,100.00	0.00	6,250.00	6,250.00	6,250.00	0.00
142 Comp Time	521.44	0.00	50.00	0.00	0.00	0.00	0.00	0.00
143 Insurance Opt Out	1,800.00	7,200.00	7,200.00	0.00	4,200.00	4,200.00	4,200.00	0.00
154 Extra Duty	0.00	672.47	0.00	0.00	0.00	0.00	0.00	0.00
165 Vacation Payoff	3,111.16	2,377.19	3,209.00	0.00	0.00	0.00	0.00	0.00
167 Longevity	536.22	1,305.67	1,306.00	0.00	3,001.88	3,001.88	3,001.88	0.00
100 Salaries	179,142.72	167,362.83	178,505.00	3.75	149,114.40	149,114.40	149,114.40	2.75
210 Public Employees Retirement System	27,722.37	26,145.77	35,921.00	0.00	28,729.92	28,729.92	28,729.92	0.00
212 Employee Contribution Pick-Up	10,115.62	9,521.83	10,712.00	0.00	8,571.83	8,571.83	8,571.83	0.00
213 PERS Bond 1	9,512.23	4,800.41	2,679.00	0.00	2,143.08	2,143.08	2,143.08	0.00
220 Social Security Administration	13,088.83	12,136.59	13,658.00	0.00	10,508.99	10,508.99	10,508.99	0.00
231 Worker's Compensation	816.76	527.31	646.00	0.00	409.80	409.80	409.80	0.00
234 OR Paid FMLI	577.10	630.64	713.00	0.00	549.87	549.87	549.87	0.00
241 Medical Insurance	27,848.93	27,419.58	33,527.00	0.00	29,760.99	29,760.99	29,760.99	0.00
243 Life Insurance	71.06	66.58	166.00	0.00	49.68	49.68	49.68	0.00
244 LTD Insurance	393.23	360.93	505.00	0.00	285.29	285.29	285.29	0.00
245 Employee Assistance Programs	45.68	97.44	44.00	0.00	74.64	74.64	74.64	0.00
247 STD Insurance	39.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
249 Retirement Benefits	87.36	116.52	100.00	0.00	1,076.52	1,076.52	1,076.52	0.00
200 Payroll and Benefit Costs	90,318.42	81,823.60	98,671.00	0.00	82,160.61	82,160.61	82,160.61	0.00
410 Consumable Supplies and Materials	95.99	149.94	400.00	0.00	400.00	400.00	400.00	0.00
400 Supplies and Materials	95.99	149.94	400.00	0.00	400.00	400.00	400.00	0.00
Total Function	2110 Attendance and Social Work	269,557.13	249,336.37	3.75	231,675.01	231,675.01	231,675.01	2.75
Function 2115 Student Safety								
389 Other Non-instructional Professional anc	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
410 Consumable Supplies and Materials	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
400 Supplies and Materials	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00

General Fund Expenditure Detail by Function and Object

		<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
Total Function	2115 Student Safety	0.00	0.00	3,000.00	0.00	2,500.00	2,500.00	2,500.00	0.00
Function	2120 Guidance Services								
	111 Licensed Salaries	390,152.64	407,326.00	429,488.00	5.00	420,175.60	420,175.60	420,175.60	5.00
	112 Classified Salaries	45,532.80	46,032.00	49,241.00	1.00	51,217.92	51,217.92	51,217.92	1.00
	142 Comp Time	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00
	143 Insurance Opt Out	3,600.00	3,600.00	3,600.00	0.00	4,200.00	4,200.00	4,200.00	0.00
	153 Extended Contract	17,077.86	20,714.41	0.00	0.00	17,450.00	17,450.00	17,450.00	0.00
	165 Vacation Payoff	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	168 Experience Stipend	0.00	3,996.00	3,996.00	0.00	4,824.00	4,824.00	4,824.00	0.00
	100 Salaries	456,363.30	481,668.41	488,475.00	6.00	497,867.52	497,867.52	497,867.52	6.00
	210 Public Employees Retirement System	74,613.75	78,829.73	99,941.00	0.00	100,202.29	100,202.29	100,202.29	0.00
	212 Employee Contribution Pick-Up	27,374.24	28,897.43	29,308.00	0.00	29,871.98	29,871.98	29,871.98	0.00
	213 PERS Bond 1	23,545.39	14,448.82	7,329.00	0.00	7,468.20	7,468.20	7,468.20	0.00
	220 Social Security Administration	34,024.24	36,087.50	37,369.00	0.00	37,414.82	37,414.82	37,414.82	0.00
	231 Worker's Compensation	2,053.40	1,392.35	1,226.00	0.00	1,339.25	1,339.25	1,339.25	0.00
	234 OR Paid FMLI	1,624.85	1,886.98	1,954.00	0.00	1,956.46	1,956.46	1,956.46	0.00
	241 Medical Insurance	64,363.67	63,331.83	80,900.00	0.00	74,264.69	74,264.69	74,264.69	0.00
	243 Life Insurance	153.60	153.60	177.00	0.00	153.60	153.60	153.60	0.00
	244 LTD Insurance	959.81	971.89	890.00	0.00	1,120.28	1,120.28	1,120.28	0.00
	245 Employee Assistance Programs	64.80	150.00	68.00	0.00	151.20	151.20	151.20	0.00
	247 STD Insurance	13.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	249 Retirement Benefits	1,740.00	2,220.00	1,860.00	0.00	480.00	480.00	480.00	0.00
	200 Payroll and Benefit Costs	230,531.08	228,370.13	261,022.00	0.00	254,422.77	254,422.77	254,422.77	0.00
	319 Other Instructional, Professional and Te	0.00	0.00	600.00	0.00	400.00	400.00	400.00	0.00
	322 Repairs and Maintenance Services	0.00	0.00	425.00	0.00	0.00	0.00	0.00	0.00
	324 Rentals	136.28	366.48	500.00	0.00	0.00	0.00	0.00	0.00
	340 Travel	188.85	737.33	1,500.00	0.00	500.00	500.00	500.00	0.00
	300 Purchased Services	325.13	1,103.81	3,025.00	0.00	900.00	900.00	900.00	0.00
	410 Consumable Supplies and Materials	424.58	755.08	2,600.00	0.00	1,250.00	1,250.00	1,250.00	0.00
	470 Computer Software	2,303.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	400 Supplies and Materials	2,727.58	755.08	4,600.00	0.00	1,250.00	1,250.00	1,250.00	0.00
Total Function	2120 Guidance Services	689,947.09	711,897.43	757,122.00	6.00	754,440.29	754,440.29	754,440.29	6.00
Function	2130 Health Services								
	114 Managerial - Classified	123,835.50	130,754.60	141,320.00	2.00	154,901.00	154,901.00	154,901.00	2.00
	143 Insurance Opt Out	4,200.00	4,200.00	4,200.00	0.00	4,800.00	4,800.00	4,800.00	0.00
	154 Extra Duty	3,748.66	1,338.80	0.00	0.00	0.00	0.00	0.00	0.00
	166 Sick Leave Incentive	0.00	200.00	240.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	131,784.16	136,493.40	145,760.00	2.00	159,701.00	159,701.00	159,701.00	2.00
	210 Public Employees Retirement System	20,921.04	22,084.23	29,831.00	0.00	32,115.83	32,115.83	32,115.83	0.00
	212 Employee Contribution Pick-Up	7,682.14	8,109.35	8,731.00	0.00	9,582.12	9,582.12	9,582.12	0.00
	213 PERS Bond 1	6,222.51	4,054.56	2,183.00	0.00	2,395.56	2,395.56	2,395.56	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
220 Social Security Administration	9,507.62	9,811.92	11,150.00	0.00	11,723.16	11,723.16	11,723.16	0.00
231 Worker's Compensation	596.02	397.38	364.00	0.00	428.93	428.93	428.93	0.00
234 OR Paid FMLI	457.66	513.03	582.00	0.00	612.96	612.96	612.96	0.00
241 Medical Insurance	17,579.84	17,827.80	18,800.00	0.00	21,100.00	21,100.00	21,100.00	0.00
243 Life Insurance	54.72	54.72	42.00	0.00	54.72	54.72	54.72	0.00
244 LTD Insurance	340.32	344.40	200.00	0.00	339.84	339.84	339.84	0.00
245 Employee Assistance Programs	21.60	50.40	16.00	0.00	50.40	50.40	50.40	0.00
246 District Paid HSA	0.00	0.00	0.00	0.00	900.00	900.00	900.00	0.00
200 Payroll and Benefit Costs	63,383.47	63,247.79	71,899.00	0.00	79,303.52	79,303.52	79,303.52	0.00
324 Rentals	0.00	0.00	200.00	0.00	200.00	200.00	200.00	0.00
340 Travel	0.00	295.00	200.00	0.00	200.00	200.00	200.00	0.00
351 Telephone	970.88	882.04	1,000.00	0.00	1,200.00	1,200.00	1,200.00	0.00
300 Purchased Services	970.88	1,177.04	1,400.00	0.00	1,600.00	1,600.00	1,600.00	0.00
410 Consumable Supplies and Materials	1,229.18	857.78	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
460 Non-consumable Items	0.00	0.00	3,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
400 Supplies and Materials	1,229.18	857.78	4,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
640 Dues and Fees	279.00	0.00	1,000.00	0.00	500.00	500.00	500.00	0.00
600 Other Objects	279.00	0.00	1,000.00	0.00	500.00	500.00	500.00	0.00
Total Function	2130 Health Services	197,646.69	201,776.01	2.00	244,604.52	244,604.52	244,604.52	2.00
Function	2150 Speech Pathology and Audiology Services							
111 Licensed Salaries	0.00	0.00	0.00	0.00	77,190.47	77,190.47	77,190.47	0.80
141 Additional Salary	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
154 Extra Duty	0.00	220.55	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	0.00	220.55	0.00	0.00	79,190.47	79,190.47	79,190.47	0.80
210 Public Employees Retirement System	0.00	36.04	0.00	0.00	15,925.16	15,925.16	15,925.16	0.00
212 Employee Contribution Pick-Up	0.00	13.23	0.00	0.00	4,751.40	4,751.40	4,751.40	0.00
213 PERS Bond 1	0.00	6.62	0.00	0.00	1,187.88	1,187.88	1,187.88	0.00
220 Social Security Administration	0.00	15.75	0.00	0.00	5,767.61	5,767.61	5,767.61	0.00
231 Worker's Compensation	0.00	0.76	0.00	0.00	208.63	208.63	208.63	0.00
234 OR Paid FMLI	0.00	0.82	0.00	0.00	301.62	301.62	301.62	0.00
241 Medical Insurance	0.00	0.00	0.00	0.00	13,520.00	13,520.00	13,520.00	0.00
243 Life Insurance	0.00	0.00	0.00	0.00	29.64	29.64	29.64	0.00
244 LTD Insurance	0.00	0.00	0.00	0.00	182.11	182.11	182.11	0.00
245 Employee Assistance Programs	0.00	0.00	0.00	0.00	25.20	25.20	25.20	0.00
200 Payroll and Benefit Costs	0.00	73.22	0.00	0.00	41,899.25	41,899.25	41,899.25	0.00
340 Travel	521.25	132.92	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
389 Other Non-instructional Professional anc	78,103.52	45,701.11	110,000.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	78,624.77	45,834.03	111,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
410 Consumable Supplies and Materials	393.39	259.99	1,550.00	0.00	1,500.00	1,500.00	1,500.00	0.00
400 Supplies and Materials	393.39	259.99	1,550.00	0.00	1,500.00	1,500.00	1,500.00	0.00
640 Dues and Fees	653.00	806.00	1,500.00	0.00	1,300.00	1,300.00	1,300.00	0.00
600 Other Objects	653.00	806.00	1,500.00	0.00	1,300.00	1,300.00	1,300.00	0.00

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
Total Function	2150 Speech Pathology and Audiolog	79,671.16	47,193.79	114,050.00	0.00	124,889.72	124,889.72	124,889.72	0.80
Function	2190 Service Direction, Student Support Services								
	112 Classified Salaries	52,974.26	59,841.60	61,551.00	1.25	64,318.80	64,318.80	64,318.80	1.25
	113 Administrators	61,759.05	50,915.06	52,952.00	0.50	59,425.06	59,425.06	59,425.06	0.50
	114 Managerial - Classified	43,497.92	43,280.64	45,012.00	1.00	52,049.92	52,049.92	52,049.92	1.00
	154 Extra Duty	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	165 Vacation Payoff	3,118.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	166 Sick Leave Incentive	0.00	120.00	120.00	0.00	0.00	0.00	0.00	0.00
	167 Longevity	0.00	0.00	0.00	0.00	1,529.00	1,529.00	1,529.00	0.00
	100 Salaries	161,349.32	154,157.30	159,635.00	2.75	177,322.78	177,322.78	177,322.78	2.75
	210 Public Employees Retirement System	25,027.82	25,963.35	34,178.00	0.00	37,336.92	37,336.92	37,336.92	0.00
	212 Employee Contribution Pick-Up	7,859.43	9,032.93	9,571.00	0.00	10,639.20	10,639.20	10,639.20	0.00
	213 PERS Bond 1	8,546.95	4,516.53	2,393.00	0.00	2,659.68	2,659.68	2,659.68	0.00
	220 Social Security Administration	11,876.86	11,369.96	12,212.00	0.00	13,268.49	13,268.49	13,268.49	0.00
	231 Worker's Compensation	723.22	501.52	399.00	0.00	490.99	490.99	490.99	0.00
	234 OR Paid FMLI	501.48	594.45	638.00	0.00	693.81	693.81	693.81	0.00
	241 Medical Insurance	38,285.43	41,550.64	44,700.00	0.00	52,762.96	52,762.96	52,762.96	0.00
	243 Life Insurance	69.28	68.52	75.00	0.00	75.24	75.24	75.24	0.00
	244 LTD Insurance	357.18	375.15	300.00	0.00	346.58	346.58	346.58	0.00
	245 Employee Assistance Programs	27.00	63.39	50.00	0.00	69.24	69.24	69.24	0.00
	247 STD Insurance	59.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	249 Retirement Benefits	0.00	0.00	0.00	0.00	120.00	120.00	120.00	0.00
	200 Payroll and Benefit Costs	93,334.42	94,036.44	104,516.00	0.00	118,463.11	118,463.11	118,463.11	0.00
	322 Repairs and Maintenance Services	317.60	0.00	1,000.00	0.00	800.00	800.00	800.00	0.00
	324 Rentals	1,658.91	2,106.48	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
	340 Travel	1,316.55	0.00	2,200.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	355 Printing and Binding	1,606.81	1,270.68	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	382 Legal Services	0.00	567.00	0.00	0.00	0.00	0.00	0.00	0.00
	389 Other Non-instructional Professional anc	0.00	126.50	0.00	0.00	0.00	0.00	0.00	0.00
	390 Other General Professional and Techno	1,045.00	0.00	5,000.00	0.00	4,500.00	4,500.00	4,500.00	0.00
	300 Purchased Services	5,944.87	4,070.66	12,200.00	0.00	11,300.00	11,300.00	11,300.00	0.00
	410 Consumable Supplies and Materials	4,376.22	4,456.99	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	460 Non-consumable Items	0.00	27.38	0.00	0.00	0.00	0.00	0.00	0.00
	465 Technology Supplies	1,619.50	5,384.99	1,000.00	0.00	750.00	750.00	750.00	0.00
	400 Supplies and Materials	5,995.72	9,869.36	5,000.00	0.00	4,750.00	4,750.00	4,750.00	0.00
	640 Dues and Fees	1,115.27	1,645.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	600 Other Objects	1,115.27	1,645.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Function	2190 Service Direction, Student Supp	267,739.60	263,778.76	283,351.00	2.75	313,835.89	313,835.89	313,835.89	2.75
Function	2210 Improvement of Instruction Services								
	113 Administrators	0.00	59,113.25	0.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	0.00	59,113.25	0.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
210 Public Employees Retirement System	0.00	9,783.62	0.00	0.00	0.00	0.00	0.00	0.00
212 Employee Contribution Pick-Up	0.00	3,592.49	0.00	0.00	0.00	0.00	0.00	0.00
213 PERS Bond 1	0.00	1,796.30	0.00	0.00	0.00	0.00	0.00	0.00
220 Social Security Administration	0.00	4,531.17	0.00	0.00	0.00	0.00	0.00	0.00
231 Worker's Compensation	0.00	191.06	0.00	0.00	0.00	0.00	0.00	0.00
234 OR Paid FMLI	0.00	236.86	0.00	0.00	0.00	0.00	0.00	0.00
243 Life Insurance	0.00	24.64	0.00	0.00	0.00	0.00	0.00	0.00
244 LTD Insurance	0.00	78.79	0.00	0.00	0.00	0.00	0.00	0.00
245 Employee Assistance Programs	0.00	10.95	0.00	0.00	0.00	0.00	0.00	0.00
249 Retirement Benefits	0.00	8,146.39	0.00	0.00	0.00	0.00	0.00	0.00
200 Payroll and Benefit Costs	0.00	28,392.27	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2210 Improvement of Instruction Serv	0.00	87,505.52	0.00	0.00	0.00	0.00	0.00
Function	2220 Educational Media Services							
112 Classified Salaries	76,644.48	100,848.16	93,501.00	2.50	111,414.72	111,414.72	111,414.72	2.94
114 Managerial - Classified	63,032.00	71,067.47	63,966.00	1.00	70,220.00	70,220.00	70,220.00	1.00
122 Substitutes - Classified	2,473.90	1,794.52	700.00	0.00	2,500.00	2,500.00	2,500.00	0.00
165 Vacation Payoff	0.00	3,154.40	206.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	142,150.38	176,864.55	158,373.00	3.50	184,134.72	184,134.72	184,134.72	3.94
210 Public Employees Retirement System	22,146.38	26,872.06	32,968.00	0.00	36,526.79	36,526.79	36,526.79	0.00
212 Employee Contribution Pick-Up	7,976.76	9,249.09	9,502.00	0.00	10,897.92	10,897.92	10,897.92	0.00
213 PERS Bond 1	6,407.23	4,657.23	2,376.00	0.00	2,724.59	2,724.59	2,724.59	0.00
220 Social Security Administration	10,450.08	13,286.03	12,114.00	0.00	13,742.88	13,742.88	13,742.88	0.00
231 Worker's Compensation	659.03	542.13	400.00	0.00	513.69	513.69	513.69	0.00
234 OR Paid FMLI	502.35	694.67	635.00	0.00	718.56	718.56	718.56	0.00
241 Medical Insurance	46,024.90	39,196.88	51,775.00	0.00	54,639.32	54,639.32	54,639.32	0.00
243 Life Insurance	68.20	69.62	61.00	0.00	87.80	87.80	87.80	0.00
244 LTD Insurance	344.35	335.70	250.00	0.00	403.01	403.01	403.01	0.00
245 Employee Assistance Programs	26.22	91.44	30.00	0.00	113.76	113.76	113.76	0.00
200 Payroll and Benefit Costs	94,605.50	94,994.85	110,111.00	0.00	120,368.32	120,368.32	120,368.32	0.00
322 Repairs and Maintenance Services	313.19	0.00	600.00	0.00	600.00	600.00	600.00	0.00
340 Travel	400.66	453.42	450.00	0.00	250.00	250.00	250.00	0.00
389 Other Non-instructional Professional anc	225.00	225.00	300.00	0.00	200.00	200.00	200.00	0.00
300 Purchased Services	938.85	678.42	1,350.00	0.00	1,050.00	1,050.00	1,050.00	0.00
410 Consumable Supplies and Materials	2,090.99	5,015.40	2,300.00	0.00	2,150.00	2,150.00	2,150.00	0.00
430 Library Books	7,691.17	10,065.04	7,200.00	0.00	6,300.00	6,300.00	6,300.00	0.00
440 Periodicals	343.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Non-consumable Items	1,517.00	299.74	1,700.00	0.00	0.00	0.00	0.00	0.00
465 Technology Supplies	235.51	0.00	450.00	0.00	450.00	450.00	450.00	0.00
470 Computer Software	0.00	324.57	300.00	0.00	300.00	300.00	300.00	0.00
400 Supplies and Materials	11,877.76	15,704.75	11,950.00	0.00	9,200.00	9,200.00	9,200.00	0.00
Total Function	2220 Educational Media Services	249,572.49	288,242.57	3.50	314,753.04	314,753.04	314,753.04	3.94

General Fund Expenditure Detail by Function and Object

		<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
Function				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
2230 Assessment and Testing									
	121 Substitutes - Licensed	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
	210 Public Employees Retirement System	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00
	212 Employee Contribution Pick-Up	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00
	213 PERS Bond 1	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
	220 Social Security Administration	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00
	231 Worker's Compensation	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
	243 Life Insurance	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00
	245 Employee Assistance Programs	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	0.00	0.00	45.00	0.00	0.00	0.00	0.00	0.00
	319 Other Instructional, Professional and Te	(1,428.04)	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
	300 Purchased Services	(1,428.04)	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
	470 Computer Software	8,022.54	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00
	400 Supplies and Materials	8,022.54	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00
Total Function	2230 Assessment and Testing	6,594.50	0.00	10,645.00	0.00	6,000.00	6,000.00	6,000.00	0.00
2240 Instructional Staff Development									
Function									
	121 Substitutes - Licensed	2,602.91	4,028.30	4,500.00	0.00	5,249.99	5,249.99	5,249.99	0.00
	122 Substitutes - Classified	1,559.34	0.00	1,000.00	0.00	2,250.00	2,250.00	2,250.00	0.00
	154 Extra Duty	870.34	100.25	0.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	5,032.59	4,128.55	5,500.00	0.00	7,499.99	7,499.99	7,499.99	0.00
	210 Public Employees Retirement System	482.97	326.70	627.00	0.00	1,055.76	1,055.76	1,055.76	0.00
	212 Employee Contribution Pick-Up	40.95	8.81	330.00	0.00	0.00	0.00	0.00	0.00
	213 PERS Bond 1	70.94	21.71	84.00	0.00	78.95	78.95	78.95	0.00
	220 Social Security Administration	364.89	298.92	421.00	0.00	573.60	573.60	573.60	0.00
	231 Worker's Compensation	22.17	17.24	32.00	0.00	18.84	18.84	18.84	0.00
	234 OR Paid FMLI	16.18	15.11	22.00	0.00	30.00	30.00	30.00	0.00
	248 TUITION REIMBURSEMENT	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	998.10	688.49	16,516.00	0.00	1,757.15	1,757.15	1,757.15	0.00
	319 Other Instructional, Professional and Te	0.00	0.00	1,000.00	0.00	500.00	500.00	500.00	0.00
	340 Travel	50.00	351.45	4,400.00	0.00	3,500.00	3,500.00	3,500.00	0.00
	300 Purchased Services	50.00	351.45	5,400.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	410 Consumable Supplies and Materials	2,467.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	440 Periodicals	0.00	0.00	130.00	0.00	0.00	0.00	0.00	0.00
	400 Supplies and Materials	2,467.16	0.00	130.00	0.00	0.00	0.00	0.00	0.00
	640 Dues and Fees	529.42	1,628.26	200.00	0.00	1,600.00	1,600.00	1,600.00	0.00
	600 Other Objects	529.42	1,628.26	200.00	0.00	1,600.00	1,600.00	1,600.00	0.00
Total Function	2240 Instructional Staff Development	9,077.27	6,796.75	27,746.00	0.00	14,857.14	14,857.14	14,857.14	0.00
2310 Board of Education Services									
Function									
	241 Medical Insurance	16,800.00	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	16,800.00	16,800.00	0.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27	
	Actuals	Actuals	Adopted Budget	Adopted FTE	Proposed Budget	Approved Budget	Adopted Budget	Adopted FTE	
340 Travel	3,708.70	1,632.69	4,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00	
355 Printing and Binding	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00	
381 Audit Services	19,500.00	22,000.00	18,000.00	0.00	22,000.00	22,000.00	22,000.00	0.00	
382 Legal Services	26,300.70	55,578.22	45,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00	
388 Election Services	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00	
389 Other Non-instructional Professional anc	1,447.28	5,342.84	500.00	0.00	500.00	500.00	500.00	0.00	
300 Purchased Services	50,956.68	84,553.75	68,500.00	0.00	86,500.00	86,500.00	86,500.00	0.00	
410 Consumable Supplies and Materials	1,371.82	972.85	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	
440 Periodicals	0.00	0.00	250.00	0.00	250.00	250.00	250.00	0.00	
400 Supplies and Materials	1,371.82	972.85	1,250.00	0.00	1,250.00	1,250.00	1,250.00	0.00	
640 Dues and Fees	8,263.95	7,837.95	10,500.00	0.00	11,000.00	11,000.00	11,000.00	0.00	
600 Other Objects	8,263.95	7,837.95	10,500.00	0.00	11,000.00	11,000.00	11,000.00	0.00	
Total Function	2310 Board of Education Services	77,392.45	110,164.55	80,250.00	0.00	98,750.00	98,750.00	98,750.00	0.00
Function	2321 Office of the Superintendent Services								
113 Administrators	123,322.45	128,065.03	133,188.00	0.90	140,247.03	140,247.03	140,247.03	0.90	
114 Managerial - Classified	72,180.00	70,827.43	75,767.00	1.00	82,712.00	82,712.00	82,712.00	1.00	
131 Travel Allowance	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	
142 Comp Time	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	
154 Extra Duty	895.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
165 Vacation Payoff	2,635.20	2,736.40	2,400.00	0.00	0.00	0.00	0.00	0.00	
167 Longevity	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	
100 Salaries	199,033.06	201,628.86	213,955.00	1.90	222,959.03	222,959.03	222,959.03	1.90	
210 Public Employees Retirement System	37,981.65	38,672.48	49,446.00	0.00	51,927.12	51,927.12	51,927.12	0.00	
212 Employee Contribution Pick-Up	11,942.07	12,097.70	12,717.00	0.00	4,962.72	4,962.72	4,962.72	0.00	
213 PERS Bond 1	12,532.78	6,048.92	3,180.00	0.00	1,240.68	1,240.68	1,240.68	0.00	
220 Social Security Administration	15,062.72	15,262.14	16,368.00	0.00	17,015.03	17,015.03	17,015.03	0.00	
231 Worker's Compensation	877.56	650.77	544.00	0.00	593.68	593.68	593.68	0.00	
234 OR Paid FMLI	594.22	797.98	856.00	0.00	889.68	889.68	889.68	0.00	
241 Medical Insurance	20,028.96	20,716.26	26,120.00	0.00	29,840.12	29,840.12	29,840.12	0.00	
243 Life Insurance	75.72	75.72	679.00	0.00	75.72	75.72	75.72	0.00	
244 LTD Insurance	333.16	326.49	400.00	0.00	417.30	417.30	417.30	0.00	
245 Employee Assistance Programs	20.52	43.32	46.00	0.00	47.88	47.88	47.88	0.00	
246 District Paid HSA	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	
247 STD Insurance	100.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
249 Retirement Benefits	5,400.00	5,400.00	5,400.00	0.00	5,400.00	5,400.00	5,400.00	0.00	
200 Payroll and Benefit Costs	105,550.34	100,691.78	115,756.00	0.00	112,409.93	112,409.93	112,409.93	0.00	
324 Rentals	1,663.74	1,806.48	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	
340 Travel	1,443.95	3,008.41	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	
354 Advertising	0.00	550.00	500.00	0.00	500.00	500.00	500.00	0.00	
355 Printing and Binding	918.84	848.12	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	
389 Other Non-instructional Professional anc	1,748.44	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00	
300 Purchased Services	5,774.97	6,213.01	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00	

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
				Budget	FTE	Budget	Budget	Budget	FTE
	410 Consumable Supplies and Materials	3,638.95	4,307.76	5,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	460 Non-consumable Items	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
	465 Technology Supplies	19,600.00	21,168.00	20,000.00	0.00	23,000.00	23,000.00	23,000.00	0.00
	400 Supplies and Materials	23,238.95	25,475.76	25,500.00	0.00	27,500.00	27,500.00	27,500.00	0.00
	640 Dues and Fees	5,833.00	5,374.50	7,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	600 Other Objects	5,833.00	5,374.50	7,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function	2321 Office of the Superintendent Ser	339,430.32	339,383.91	369,211.00	1.90	374,868.96	374,868.96	374,868.96	1.90
Function	2410 Office of the Principal Services								
	112 Classified Salaries	199,735.67	229,276.01	247,816.00	5.50	264,094.12	264,094.12	264,094.12	5.75
	113 Administrators	907,679.51	954,229.02	991,525.00	7.95	953,435.52	953,435.52	953,435.52	6.95
	122 Substitutes - Classified	6,347.54	5,891.07	2,500.00	0.00	6,750.00	6,750.00	6,750.00	0.00
	142 Comp Time	395.75	506.97	1,500.00	0.00	0.00	0.00	0.00	0.00
	154 Extra Duty	0.00	92.19	0.00	0.00	0.00	0.00	0.00	0.00
	165 Vacation Payoff	4,685.03	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	166 Sick Leave Incentive	175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	167 Longevity	436.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	1,119,455.20	1,189,995.26	1,245,341.00	13.45	1,224,279.64	1,224,279.64	1,224,279.64	12.70
	210 Public Employees Retirement System	190,006.06	205,307.08	266,471.00	0.00	258,298.55	258,298.55	258,298.55	0.00
	212 Employee Contribution Pick-Up	66,395.38	71,335.30	74,722.00	0.00	73,051.68	73,051.68	73,051.68	0.00
	213 PERS Bond 1	69,042.93	34,824.53	18,679.00	0.00	18,262.81	18,262.81	18,262.81	0.00
	220 Social Security Administration	82,634.47	88,466.22	95,266.00	0.00	92,485.70	92,485.70	92,485.70	0.00
	231 Worker's Compensation	5,007.19	3,862.81	3,915.00	0.00	3,260.96	3,260.96	3,260.96	0.00
	234 OR Paid FMLI	4,502.83	4,624.11	4,983.00	0.00	4,821.41	4,821.41	4,821.41	0.00
	241 Medical Insurance	150,049.71	155,332.77	195,960.00	0.00	153,041.23	153,041.23	153,041.23	0.00
	243 Life Insurance	490.53	522.60	553.00	0.00	474.48	474.48	474.48	0.00
	244 LTD Insurance	1,790.33	1,905.24	1,460.00	0.00	2,310.06	2,310.06	2,310.06	0.00
	245 Employee Assistance Programs	123.88	303.70	153.00	0.00	326.40	326.40	326.40	0.00
	246 District Paid HSA	3,600.00	3,600.00	3,500.00	0.00	6,000.00	6,000.00	6,000.00	0.00
	247 STD Insurance	487.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	249 Retirement Benefits	34,545.82	36,968.30	0.00	0.00	53,502.63	53,502.63	53,502.63	0.00
	200 Payroll and Benefit Costs	608,676.41	607,052.66	665,662.00	0.00	665,835.91	665,835.91	665,835.91	0.00
	322 Repairs and Maintenance Services	0.00	475.00	2,500.00	0.00	2,300.00	2,300.00	2,300.00	0.00
	324 Rentals	24,494.59	6,229.02	14,000.00	0.00	10,500.00	10,500.00	10,500.00	0.00
	340 Travel	0.00	333.38	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	355 Printing and Binding	22,175.58	30,681.96	29,000.00	0.00	27,000.00	27,000.00	27,000.00	0.00
	389 Other Non-instructional Professional anc	0.00	0.00	1,250.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	300 Purchased Services	46,670.17	37,719.36	48,250.00	0.00	42,300.00	42,300.00	42,300.00	0.00
	410 Consumable Supplies and Materials	14,729.31	13,961.91	13,800.00	0.00	14,000.00	14,000.00	14,000.00	0.00
	412 Technology Parts	2,868.34	3,078.77	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
	465 Technology Supplies	486.51	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00
	400 Supplies and Materials	18,084.16	17,040.68	19,100.00	0.00	17,500.00	17,500.00	17,500.00	0.00
	541 Initial and Additional Equipment Purchas	732.29	65.99	1,000.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
				Budget	FTE	Budget	Budget	Budget	FTE
500 Capital Outlay		732.29	65.99	1,000.00	0.00	0.00	0.00	0.00	0.00
640 Dues and Fees		5,195.00	5,875.00	7,000.00	0.00	6,850.00	6,850.00	6,850.00	0.00
600 Other Objects		5,195.00	5,875.00	7,000.00	0.00	6,850.00	6,850.00	6,850.00	0.00
Total Function	2410 Office of the Principal Services	1,798,813.23	1,857,748.95	1,986,353.00	13.45	1,956,765.55	1,956,765.55	1,956,765.55	12.70
Function	2520 Fiscal Services								
114 Managerial - Classified		247,014.10	265,400.46	287,845.00	4.00	315,930.85	315,930.85	315,930.85	3.88
142 Comp Time		0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
143 Insurance Opt Out		8,400.00	8,400.00	8,400.00	0.00	9,600.00	9,600.00	9,600.00	0.00
165 Vacation Payoff		0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
166 Sick Leave Incentive		0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
100 Salaries		255,414.10	273,800.46	297,845.00	4.00	325,530.85	325,530.85	325,530.85	3.88
210 Public Employees Retirement System		45,268.94	47,874.07	64,346.00	0.00	69,460.93	69,460.93	69,460.93	0.00
212 Employee Contribution Pick-Up		15,666.14	16,428.02	17,864.00	0.00	19,532.03	19,532.03	19,532.03	0.00
213 PERS Bond 1		16,497.66	8,213.96	4,468.00	0.00	4,882.92	4,882.92	4,882.92	0.00
220 Social Security Administration		18,828.44	19,999.17	22,786.00	0.00	23,494.94	23,494.94	23,494.94	0.00
231 Worker's Compensation		1,194.75	910.01	751.00	0.00	886.85	886.85	886.85	0.00
234 OR Paid FMLI		1,455.84	1,041.20	1,191.00	0.00	1,228.60	1,228.60	1,228.60	0.00
241 Medical Insurance		38,913.90	39,762.25	42,100.00	0.00	51,633.18	51,633.18	51,633.18	0.00
243 Life Insurance		109.44	107.16	200.00	0.00	109.44	109.44	109.44	0.00
244 LTD Insurance		701.44	673.09	1,100.00	0.00	586.90	586.90	586.90	0.00
245 Employee Assistance Programs		43.20	89.10	85.00	0.00	100.80	100.80	100.80	0.00
246 District Paid HSA		0.00	300.00	0.00	0.00	1,800.00	1,800.00	1,800.00	0.00
247 STD Insurance		145.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200 Payroll and Benefit Costs		138,825.65	135,398.03	154,891.00	0.00	173,716.59	173,716.59	173,716.59	0.00
340 Travel		1,198.05	2,976.29	3,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
354 Advertising		159.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355 Printing and Binding		323.87	425.31	500.00	0.00	500.00	500.00	500.00	0.00
389 Other Non-instructional Professional anc		23,462.48	30,767.85	20,000.00	0.00	22,000.00	22,000.00	22,000.00	0.00
300 Purchased Services		25,144.30	34,169.45	23,500.00	0.00	24,500.00	24,500.00	24,500.00	0.00
410 Consumable Supplies and Materials		2,567.97	2,373.70	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
400 Supplies and Materials		2,567.97	2,373.70	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
640 Dues and Fees		4,525.66	5,839.26	9,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
659 Other Insurance and Judgments		2,710.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600 Other Objects		7,236.36	5,839.26	9,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
Total Function	2520 Fiscal Services	429,188.38	451,580.90	488,236.00	4.00	535,747.44	535,747.44	535,747.44	3.88
Function	2542 Care and Upkeep of Buildings Services								
112 Classified Salaries		495,871.08	573,265.28	626,658.00	12.00	723,690.82	723,690.82	723,690.82	13.00
114 Managerial - Classified		173,093.00	178,307.98	185,441.00	2.00	197,562.00	197,562.00	197,562.00	2.00
122 Substitutes - Classified		2,818.36	7,976.20	6,800.00	0.00	9,750.00	9,750.00	9,750.00	0.00
128 Summer Crew		1,491.00	11,322.00	2,257.00	0.00	2,000.00	2,000.00	2,000.00	0.00
142 Comp Time		114.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
	Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
			Budget	FTE	Budget	Budget	Budget	FTE
143 Insurance Opt Out	6,910.06	6,669.88	6,670.00	0.00	13,755.14	13,755.14	13,755.14	0.00
154 Extra Duty	3,022.68	943.61	0.00	0.00	0.00	0.00	0.00	0.00
165 Vacation Payoff	4,970.50	6,358.24	1,325.00	0.00	0.00	0.00	0.00	0.00
167 Longevity	548.08	2,279.68	2,280.00	0.00	7,563.00	7,563.00	7,563.00	0.00
100 Salaries	688,838.93	787,122.87	831,431.00	14.00	954,320.96	954,320.96	954,320.96	15.00
210 Public Employees Retirement System	113,604.59	129,680.05	171,309.00	0.00	189,665.19	189,665.19	189,665.19	0.00
212 Employee Contribution Pick-Up	40,895.22	46,608.38	49,885.00	0.00	55,974.27	55,974.27	55,974.27	0.00
213 PERS Bond 1	42,721.65	23,364.13	12,472.00	0.00	13,993.79	13,993.79	13,993.79	0.00
220 Social Security Administration	52,208.64	59,938.91	63,606.00	0.00	71,810.73	71,810.73	71,810.73	0.00
231 Worker's Compensation	21,787.16	20,407.44	18,531.00	0.00	16,001.54	16,001.54	16,001.54	0.00
234 OR Paid FMLI	2,456.59	3,123.69	3,327.00	0.00	3,754.85	3,754.85	3,754.85	0.00
241 Medical Insurance	157,525.39	181,023.18	196,200.00	0.00	212,553.80	212,553.80	212,553.80	0.00
243 Life Insurance	235.32	253.52	300.00	0.00	273.12	273.12	273.12	0.00
244 LTD Insurance	1,537.82	1,678.90	1,200.00	0.00	1,709.20	1,709.20	1,709.20	0.00
245 Employee Assistance Programs	137.70	319.80	120.00	0.00	378.00	378.00	378.00	0.00
246 District Paid HSA	600.00	600.00	0.00	0.00	900.00	900.00	900.00	0.00
247 STD Insurance	325.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
249 Retirement Benefits	0.00	1,920.00	0.00	0.00	3,440.00	3,440.00	3,440.00	0.00
200 Payroll and Benefit Costs	434,035.60	468,918.00	516,950.00	0.00	570,454.49	570,454.49	570,454.49	0.00
322 Repairs and Maintenance Services	65,983.51	100,809.41	78,500.00	0.00	82,500.00	82,500.00	82,500.00	0.00
324 Rentals	518.76	(234.90)	1,500.00	0.00	5,000.00	5,000.00	5,000.00	0.00
325 Electricity	256,638.69	327,653.23	318,000.00	0.00	344,000.00	344,000.00	344,000.00	0.00
326 Fuel	113,676.53	127,316.79	141,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
327 Water and Sewage	72,496.71	72,092.36	91,300.00	0.00	98,800.00	98,800.00	98,800.00	0.00
328 Garbage	33,241.87	36,224.73	41,600.00	0.00	42,700.00	42,700.00	42,700.00	0.00
340 Travel	112.19	140.56	250.00	0.00	250.00	250.00	250.00	0.00
351 Telephone	18,280.70	19,984.00	24,050.00	0.00	26,000.00	26,000.00	26,000.00	0.00
389 Other Non-instructional Professional anc	73,990.26	153,835.93	89,370.00	0.00	95,000.00	95,000.00	95,000.00	0.00
300 Purchased Services	634,939.22	837,822.11	785,570.00	0.00	834,250.00	834,250.00	834,250.00	0.00
410 Consumable Supplies and Materials	131,507.25	149,356.40	134,000.00	0.00	131,500.00	131,500.00	131,500.00	0.00
414 Building Maintenance Supplies	30,889.61	23,358.64	38,000.00	0.00	34,500.00	34,500.00	34,500.00	0.00
460 Non-consumable Items	21,233.00	6,016.23	11,200.00	0.00	11,000.00	11,000.00	11,000.00	0.00
465 Technology Supplies	8,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	192,579.86	178,731.27	183,200.00	0.00	177,000.00	177,000.00	177,000.00	0.00
640 Dues and Fees	1,809.20	815.24	1,000.00	0.00	1,500.00	1,500.00	1,500.00	0.00
653 Property Insurance Premiums	184,886.00	228,792.80	265,000.00	0.00	305,000.00	305,000.00	305,000.00	0.00
670 Taxes and Licenses	0.00	0.00	400.00	0.00	7,000.00	7,000.00	7,000.00	0.00
600 Other Objects	186,695.20	229,608.04	266,400.00	0.00	313,500.00	313,500.00	313,500.00	0.00
Total Function	2,137,088.81	2,502,202.29	2,583,551.00	14.00	2,849,525.45	2,849,525.45	2,849,525.45	15.00
Function	2542 Care and Upkeep of Buildings S							
128 Summer Crew	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00

General Fund Expenditure Detail by Function and Object

		2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	Adopted	Proposed	Approved	Adopted	Adopted
				Budget	FTE	Budget	Budget	Budget	FTE
	210 Public Employees Retirement System	0.00	0.00	456.00	0.00	0.00	0.00	0.00	0.00
	212 Employee Contribution Pick-Up	0.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00
	213 PERS Bond 1	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00
	220 Social Security Administration	0.00	0.00	306.00	0.00	0.00	0.00	0.00	0.00
	231 Worker's Compensation	0.00	0.00	23.00	0.00	0.00	0.00	0.00	0.00
	234 OR Paid FMLI	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	0.00	0.00	1,101.00	0.00	0.00	0.00	0.00	0.00
	322 Repairs and Maintenance Services	46,487.76	21,909.82	25,000.00	0.00	23,000.00	23,000.00	23,000.00	0.00
	324 Rentals	5,914.15	3,825.76	5,000.00	0.00	12,500.00	12,500.00	12,500.00	0.00
	340 Travel	0.00	0.00	190.00	0.00	190.00	190.00	190.00	0.00
	389 Other Non-instructional Professional anc	24,371.58	14,168.59	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
	300 Purchased Services	76,773.49	39,904.17	50,190.00	0.00	55,690.00	55,690.00	55,690.00	0.00
	410 Consumable Supplies and Materials	17,399.36	20,241.51	15,000.00	0.00	11,000.00	11,000.00	11,000.00	0.00
	414 Building Maintenance Supplies	11,802.29	24,661.51	16,000.00	0.00	16,000.00	16,000.00	16,000.00	0.00
	460 Non-consumable Items	5,239.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00
	400 Supplies and Materials	34,440.65	44,903.02	32,500.00	0.00	27,000.00	27,000.00	27,000.00	0.00
	640 Dues and Fees	0.00	738.00	0.00	0.00	500.00	500.00	500.00	0.00
	600 Other Objects	0.00	738.00	0.00	0.00	500.00	500.00	500.00	0.00
Total Function	2543 Care and Upkeep of Grounds Se	111,214.14	85,545.19	87,791.00	0.00	83,190.00	83,190.00	83,190.00	0.00
Function	2550 Student Transportation Services								
	113 Administrators	18,627.10	19,301.75	20,074.00	0.15	21,385.45	21,385.45	21,385.45	0.15
	100 Salaries	18,627.10	19,301.75	20,074.00	0.15	21,385.45	21,385.45	21,385.45	0.15
	210 Public Employees Retirement System	3,413.34	3,558.00	4,559.00	0.00	4,796.16	4,796.16	4,796.16	0.00
	212 Employee Contribution Pick-Up	1,117.58	1,158.12	1,205.00	0.00	348.12	348.12	348.12	0.00
	213 PERS Bond 1	1,187.45	579.00	301.00	0.00	87.00	87.00	87.00	0.00
	220 Social Security Administration	1,382.23	1,431.39	1,536.00	0.00	1,594.30	1,594.30	1,594.30	0.00
	231 Worker's Compensation	82.51	62.40	50.00	0.00	56.17	56.17	56.17	0.00
	234 OR Paid FMLI	54.27	74.80	80.00	0.00	83.30	83.30	83.30	0.00
	241 Medical Insurance	2,042.72	2,091.56	2,520.00	0.00	2,423.82	2,423.82	2,423.82	0.00
	243 Life Insurance	8.04	8.04	13.00	0.00	8.04	8.04	8.04	0.00
	244 LTD Insurance	26.34	25.85	0.00	0.00	39.90	39.90	39.90	0.00
	245 Employee Assistance Programs	1.67	3.48	3.00	0.00	3.72	3.72	3.72	0.00
	247 STD Insurance	9.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	249 Retirement Benefits	600.00	600.00	600.00	0.00	600.00	600.00	600.00	0.00
	200 Payroll and Benefit Costs	9,925.71	9,592.64	10,867.00	0.00	10,040.53	10,040.53	10,040.53	0.00
	322 Repairs and Maintenance Services	0.00	752.55	0.00	0.00	0.00	0.00	0.00	0.00
	331 Reimbursable Student Transportation	876,273.10	862,719.17	783,144.00	0.00	1,346,900.00	1,346,900.00	1,346,900.00	0.00
	332 Non-reimbursable Student Transportatio	47,793.77	56,992.52	36,800.00	0.00	47,500.00	47,500.00	47,500.00	0.00
	340 Travel	576.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389 Other Non-instructional Professional anc	0.00	807.71	0.00	0.00	0.00	0.00	0.00	0.00
	300 Purchased Services	924,643.60	921,271.95	819,944.00	0.00	1,394,400.00	1,394,400.00	1,394,400.00	0.00
	410 Consumable Supplies and Materials	1,494.15	390.34	700.00	0.00	950.00	950.00	950.00	0.00

General Fund Expenditure Detail by Function and Object

		<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
	400 Supplies and Materials	1,494.15	390.34	700.00	0.00	950.00	950.00	950.00	0.00
Total Function	2550 Student Transportation Services	954,690.56	950,556.68	851,585.00	0.15	1,426,775.98	1,426,775.98	1,426,775.98	0.15
Function	2640 Staff Services								
	389 Other Non-instructional Professional anc	6,898.00	5,695.05	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
	300 Purchased Services	6,898.00	5,695.05	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
Total Function	2640 Staff Services	6,898.00	5,695.05	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
Function	2662 Systems Analysis Services								
	112 Classified Salaries	94,848.00	103,563.20	113,092.00	2.00	174,886.40	174,886.40	174,886.40	3.00
	114 Managerial - Classified	131,359.00	138,444.61	144,767.00	2.00	90,385.00	90,385.00	90,385.00	1.00
	128 Summer Crew	0.00	588.00	2,000.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	142 Comp Time	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
	143 Insurance Opt Out	0.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00
	154 Extra Duty	160.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	165 Vacation Payoff	0.00	0.00	1,600.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	166 Sick Leave Incentive	280.00	120.00	380.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	226,647.24	242,715.81	262,564.00	4.00	268,271.40	268,271.40	268,271.40	4.00
	210 Public Employees Retirement System	33,847.72	39,563.72	53,294.00	0.00	53,346.12	53,346.12	53,346.12	0.00
	212 Employee Contribution Pick-Up	12,511.49	14,527.64	15,699.00	0.00	15,916.21	15,916.21	15,916.21	0.00
	213 PERS Bond 1	12,893.98	7,263.85	3,926.00	0.00	3,979.08	3,979.08	3,979.08	0.00
	220 Social Security Administration	17,141.67	18,360.20	20,087.00	0.00	20,228.32	20,228.32	20,228.32	0.00
	231 Worker's Compensation	1,054.56	826.04	666.00	0.00	742.18	742.18	742.18	0.00
	234 OR Paid FMLI	972.07	959.99	1,051.00	0.00	1,055.16	1,055.16	1,055.16	0.00
	241 Medical Insurance	45,283.94	46,830.24	57,700.00	0.00	47,796.24	47,796.24	47,796.24	0.00
	243 Life Insurance	88.32	88.32	0.00	0.00	60.96	60.96	60.96	0.00
	244 LTD Insurance	576.60	583.68	0.00	0.00	391.60	391.60	391.60	0.00
	245 Employee Assistance Programs	43.20	91.20	0.00	0.00	75.60	75.60	75.60	0.00
	247 STD Insurance	123.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	124,536.57	129,094.88	152,423.00	0.00	143,591.47	143,591.47	143,591.47	0.00
	322 Repairs and Maintenance Services	925.00	560.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	324 Rentals	911.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340 Travel	2,210.35	1,741.43	850.00	0.00	850.00	850.00	850.00	0.00
	351 Telephone	6,540.28	7,887.26	5,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
	359 Other Communication Services	43,663.19	18,203.52	25,000.00	0.00	23,200.00	23,200.00	23,200.00	0.00
	389 Other Non-instructional Professional anc	4,541.68	7,002.86	4,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
	300 Purchased Services	58,791.80	35,395.07	39,850.00	0.00	38,050.00	38,050.00	38,050.00	0.00
	410 Consumable Supplies and Materials	19,054.41	57,048.71	7,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
	465 Technology Supplies	18,747.76	18,744.37	24,340.00	0.00	22,000.00	22,000.00	22,000.00	0.00
	470 Computer Software	70,888.89	62,447.04	51,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
	480 Computer Hardware	1,699.00	0.00	10,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	400 Supplies and Materials	110,390.06	138,240.12	92,340.00	0.00	81,000.00	81,000.00	81,000.00	0.00
	640 Dues and Fees	3,712.81	4,559.44	4,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00

General Fund Expenditure Detail by Function and Object

		<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
	600 Other Objects	3,712.81	4,559.44	4,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function	2662 Systems Analysis Services	524,078.48	550,005.32	551,177.00	4.00	555,912.87	555,912.87	555,912.87	4.00
Major Function	2000 Support Services	8,148,600.30	8,709,410.04	8,985,487.00	55.50	9,896,591.86	9,896,591.86	9,896,591.86	55.86
Function	3120 Food Preparation and Dispensing Services								
	389 Other Non-instructional Professional anc	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	300 Purchased Services	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function	3120 Food Preparation and Dispensin	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function	3320 Community Recreation Services								
	125 Pool/Lifeguard	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
	210 Public Employees Retirement System	0.00	0.00	114.00	0.00	0.00	0.00	0.00	0.00
	212 Employee Contribution Pick-Up	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00
	213 PERS Bond 1	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00
	220 Social Security Administration	0.00	0.00	77.00	0.00	0.00	0.00	0.00	0.00
	231 Worker's Compensation	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00
	234 OR Paid FMLI	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00
	200 Payroll and Benefit Costs	0.00	0.00	276.00	0.00	0.00	0.00	0.00	0.00
Total Function	3320 Community Recreation Services	0.00	0.00	1,276.00	0.00	0.00	0.00	0.00	0.00
Major Function	3000 Enterprise & Community Services	0.00	0.00	1,276.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function	4150 Building Acquisition, Construction, and Improvem								
	530 Improvements Other Than Buildings	0.00	186,793.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	500 Capital Outlay	0.00	186,793.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function	4150 Building Acquisition, Construct	0.00	186,793.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Major Function	4000 Facilities, Acquisition, and Construct	0.00	186,793.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Function	5200 Transfers of Funds								
	710 Fund Modifications	908,059.61	905,748.54	710,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
	700 Transfers	908,059.61	905,748.54	710,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
Total Function	5200 Transfers of Funds	908,059.61	905,748.54	710,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
Major Function	5000 Other Uses (Debt Service)	908,059.61	905,748.54	710,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
Function	6110 Operating Contingency								
	810 Planned Reserve	0.00	0.00	375,000.00	0.00	385,000.00	385,000.00	385,000.00	0.00
	800	0.00	0.00	375,000.00	0.00	385,000.00	385,000.00	385,000.00	0.00
Total Function	6110 Operating Contingency	0.00	0.00	375,000.00	0.00	385,000.00	385,000.00	385,000.00	0.00
Major Function	6000 Contingency	0.00	0.00	375,000.00	0.00	385,000.00	385,000.00	385,000.00	0.00
Function	7000 Unappropriated Ending Fund Balance								
	820 Reserved for Next Year	0.00	0.00	1,310,000.00	0.00	1,345,000.00	1,345,000.00	1,345,000.00	0.00
	822 Reserved for Future Expenditures	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00

General Fund Expenditure Detail by Function and Object

		<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>	<u>2026-27</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	<u>Adopted</u>
				<u>Budget</u>	<u>FTE</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FTE</u>
	800	0.00	0.00	1,340,000.00	0.00	1,375,000.00	1,375,000.00	1,375,000.00	0.00
Total Function	7000 Unappropriated Ending Fund Ba	0.00	0.00	1,340,000.00	0.00	1,375,000.00	1,375,000.00	1,375,000.00	0.00
Major Function	7000 Unappropriated Ending Fund Balance	0.00	0.00	1,340,000.00	0.00	1,375,000.00	1,375,000.00	1,375,000.00	0.00
Total Fund	General Fund	23,278,960.78	24,811,575.68	27,762,750.00	174.28	29,135,500.00	29,135,500.00	29,135,500.00	171.00

Function 5200: Transfers

The District budgeted to transfer from the General Fund to the following funds for the 2026-27 fiscal year.

Fund 254	Preschool	\$10,000
Fund 280	Reserves	\$5,000
Fund 292	Food Service	\$10,000
Fund 295	Pool Operations	\$100,000
Fund 400	Capital Projects	\$125,000
Fund 405	Technology Replacement	\$75,000
Fund 600	Internal Service (Unemployment)	\$15,000
Fund 720	Classified Employee Insurance Reserve	\$50,000
Fund 730	Licensed Employee Insurance Pool	\$80,000
	Total Transfers (function 5200)	\$470,000

Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2026-2027 are \$61,351,351. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues (\$21,940,735), except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.



SPECIAL REVENUE/GRANT FUNDS

Fund	Purpose
200	Special Revenue Appropriation Reserve
204	TAP Grant (no funding 2026-27)
210/211	Title IA (alternate years)
212	IDEA Enhancement Grant (no funding 2026-27)
214/215	IDEA Section 611 (alternate years)
218	IDEA Section 619
219	ESSER/COVID (no funding 2026-27)
220	ARP-HCY II (no funding 2026-27)
221	CSFRF Transition Services (no funding 2026-27)
225/226	Title IIA (alternate years)
232	AVID/NIKE Grant (no funding 2026-27)
234	ELL – Lane ESD Consortium
240	Title IVA
242	Perkins
250	Student Investment Account (SIA)
251	Early Literacy Grant
253	LBLESD Extended Assessment
254	Preschool / Kindergarten Partnership & Innovation (KPI)
255	PEEK Grant (no funding 2026-27)
257	Farm To CNP – Local Food for Schools
258	Terry Selby Memorial
260	SPED Stipend Grant (no funding 2026-27)
261	OEA Choice Trust – Staff Wellness
264	MDA (Menstrual Dignity Act)
265	Pathways CTE Grant
266	Safe School Culture Grant (no funding 2026-27)
270	High School Success – Measure 98
271	SB 1149 – Energy Efficiency fund
272	State Summer Programs Grant (awaiting award notice 2026-27)
274	Farm to School – Education Grant
277	Forestry Related Grant – Ford Foundation
280	District Reserve Accounts
284/285/286	Associated Student Body Funds
288	Drivers Education
289	Outdoor School
292	Nutrition Services Fund
293	Inspired – Staff Development
295	Clemens Community Pool Operating Fund

**Philomath School District 17J
Other Funds (200-700)**

200 - Special Revenue Fund Appropriation Reserve

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 200	Revenue									
	1920	Contributions and Donations From Private Sources	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	2200	Restricted Revenue	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	3299	Other Restricted Grants-In-Aid	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
	4500	Restricted Revenue From the Federal Government Thr	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
Total Fund	200	Special Revenue Fund Appropriation Reserve	0.00	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	200	Requirements								
Function		1131 High School Programs								
	410	Consumable Supplies and Materials	0.00	0.00	70,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
Total Function		1131 High School Programs	0.00	0.00	70,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
Function		2120 Guidance Services								
	410	Consumable Supplies and Materials	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Function		2120 Guidance Services	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Function		3300 Community Services								
	410	Consumable Supplies and Materials	0.00	0.00	80,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
Total Function		3300 Community Services	0.00	0.00	80,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
Function		4150 Building Acquisition, Construction, and Improvem								
	520	Buildings Acquisition	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function		4150 Building Acquisition, Construction, and Improvem	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Fund	200	Special Revenue Funds	0.00	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00

Philomath School District 17J
Other Funds (200-700)

204 - TAP - Environmental Hazard Assessment

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 204		Revenue								
	3299	Other Restricted Grants-In-Aid	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	204	2019 TAP - Environmental	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	204	Requirements								
Function		2624								
	389	Other Non-instructional Professional and Technical	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2624	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	204	2019 TAP - Environmental Hazard Assessment	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

210 - Title IA - 2026-27 Allocation

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund 210		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	0.00	197,517.00	0.00	0.00	195,000.00	195,000.00	195,000.00	0.00
Total Fund	210	Title I - Yr. 1	0.00	197,517.00	0.00	0.00	195,000.00	195,000.00	195,000.00	0.00

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund	210	Requirements								
Function		1272 Title I								
	111	Licensed Salaries	0.00	51,636.47	0.00	0.00	89,006.32	89,006.32	89,006.32	1.00
	112	Classified Salaries	0.00	48,034.27	0.00	0.00	32,180.75	32,180.75	32,180.75	0.88
	121	Substitutes - Licensed	0.00	14,245.60	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	0.00	7,610.56	0.00	0.00	9,512.00	9,512.00	9,512.00	0.00
	143	Insurance Opt Out	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	0.00	3,500.00	0.00	0.00	3,500.00	3,500.00	3,500.00	0.00
	210	Public Employees Retirement System	0.00	18,395.76	0.00	0.00	20,515.80	20,515.80	20,515.80	0.00
	212	Employee Contribution Pick-Up	0.00	6,754.90	0.00	0.00	6,121.08	6,121.08	6,121.08	0.00
	213	PERS Bond 1	0.00	3,377.44	0.00	0.00	1,530.24	1,530.24	1,530.24	0.00
	220	Social Security Administration	0.00	9,698.40	0.00	0.00	9,883.79	9,883.79	9,883.79	0.00
	231	Worker's Compensation	0.00	373.68	0.00	0.00	362.11	362.11	362.11	0.00
	234	OR Paid FMLI	0.00	503.76	0.00	0.00	516.84	516.84	516.84	0.00
	241	Medical Insurance	0.00	26,989.32	0.00	0.00	18,197.52	18,197.52	18,197.52	0.00
	243	Life Insurance	0.00	60.96	0.00	0.00	44.16	44.16	44.16	0.00
	244	LTD Insurance	0.00	296.40	0.00	0.00	264.72	264.72	264.72	0.00
	245	Employee Assistance Programs	0.00	63.00	0.00	0.00	50.40	50.40	50.40	0.00
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	1,814.27	1,814.27	1,814.27	0.00
	420	Textbooks	0.00	423.49	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	1,698.90	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1272 Title I	0.00	195,462.91	0.00	0.00	193,500.00	193,500.00	193,500.00	1.88
Function		3360 Welfare Activities Services								
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
Total Function		3360 Welfare Activities Services	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
Total Fund	210	Title I - Yr. 1	0.00	195,462.91	0.00	0.00	195,000.00	195,000.00	195,000.00	1.88

**Philomath School District 17J
Other Funds (200-700)**

211 - Title IA -Prior Year Allocation

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 211		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	197,417.00	0.00	190,809.00	0.00	0.00	0.00	0.00	0.00
Total Fund	211	Title I - Yr. 2	197,417.00	0.00	190,809.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	211	Requirements								
Function		1272 Title I								
	111	Licensed Salaries	85,430.41	0.00	81,895.00	1.00	0.00	0.00	0.00	0.00
	112	Classified Salaries	36,116.20	0.00	30,949.00	0.88	0.00	0.00	0.00	0.00
	130	Additional Salary	0.00	0.00	7,212.00	0.00	0.00	0.00	0.00	0.00
	141	Additional Salary	7,212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	3,000.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	20,617.49	0.00	25,330.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	7,570.69	0.00	7,413.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	6,097.32	0.00	1,854.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	9,771.78	0.00	9,453.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	596.55	0.00	309.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	473.54	0.00	494.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	16,784.87	0.00	17,600.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	50.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	240.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	20.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	1,244.51	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00
Total Function		1272 Title I	195,227.00	0.00	187,809.00	1.88	0.00	0.00	0.00	0.00
Function		2240 Instructional Staff Development								
	340	Travel	995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2240 Instructional Staff Developm	995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		3300 Community Services								
	389	Other Non-instructional Professional and Technical	195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		3300 Community Services	195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		3360 Welfare Activities Services								
	410	Consumable Supplies and Materials	1,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		3360 Welfare Activities Services	1,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	211	Title I - Yr. 2	197,417.00	0.00	190,809.00	1.88	0.00	0.00	0.00	0.00

Philomath School District 17J
Other Funds (200-700)

212 - IDEA Enhancement Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 212		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	9,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	212	IDEA Enhancement Grant	9,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	212	Requirements								
Function		1250								
		Less Restrictive Programs for Students with Disabi								
	319	Other Instructional, Professional and Technical S	5,600.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	3,081.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	416	Curriculum Supplies	563.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1250	9,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	212	IDEA Enhancement Grant	9,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

214 - IDEA Grant, Section 611 - 2026-27 Allocation

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 214		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	17,192.26	307,478.44	0.00	0.00	305,000.00	305,000.00	305,000.00	0.00
Total Fund	214	IDEA Grant, Section 611	17,192.26	307,478.44	0.00	0.00	305,000.00	305,000.00	305,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	214	Requirements								
Function		1250 Less Restrictive Programs for Students with Disabi								
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	14,325.61	14,325.61	14,325.61	0.00
	465	Technology Supplies	3,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1250 Less Restrictive Programs fr	3,040.00	0.00	0.00	0.00	14,325.61	14,325.61	14,325.61	0.00
Function		1400 Summer School Programs								
	154	Extra Duty	7,517.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	1,228.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	444.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	638.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	575.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	34.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1400 Summer School Programs	10,439.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2150 Speech Pathology and Audiology Services								
	111	Licensed Salaries	0.00	167,377.50	0.00	0.00	187,212.74	187,212.74	187,212.74	2.25
	141	Additional Salary	0.00	5,625.00	0.00	0.00	5,625.00	5,625.00	5,625.00	0.00
	143	Insurance Opt Out	0.00	4,500.00	0.00	0.00	5,250.00	5,250.00	5,250.00	0.00
	168	Experience Stipend	0.00	999.00	0.00	0.00	4,221.00	4,221.00	4,221.00	0.00
	210	Public Employees Retirement System	0.00	29,167.16	0.00	0.00	40,684.37	40,684.37	40,684.37	0.00
	212	Employee Contribution Pick-Up	0.00	10,710.07	0.00	0.00	12,138.64	12,138.64	12,138.64	0.00
	213	PERS Bond 1	0.00	5,355.04	0.00	0.00	3,034.62	3,034.62	3,034.62	0.00
	220	Social Security Administration	0.00	13,278.20	0.00	0.00	15,476.61	15,476.61	15,476.61	0.00
	231	Worker's Compensation	0.00	514.59	0.00	0.00	539.04	539.04	539.04	0.00
	234	OR Paid FMLI	0.00	694.31	0.00	0.00	809.33	809.33	809.33	0.00
	241	Medical Insurance	0.00	14,657.40	0.00	0.00	15,108.36	15,108.36	15,108.36	0.00
	243	Life Insurance	0.00	82.08	0.00	0.00	82.08	82.08	82.08	0.00
	244	LTD Insurance	0.00	516.60	0.00	0.00	417.00	417.00	417.00	0.00
	245	Employee Assistance Programs	0.00	75.60	0.00	0.00	75.60	75.60	75.60	0.00
	389	Other Non-instructional Professional and Technical	0.00	53,925.89	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2150 Speech Pathology and Audic	0.00	307,478.44	0.00	0.00	290,674.39	290,674.39	290,674.39	2.25
Function		2190 Service Direction, Student Support Services								
	154	Extra Duty	1,186.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	196.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	71.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	100.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	82.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	5.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	402.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2190 Service Direction, Student Support Services	2,045.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2550 Student Transportation Services								
	331	Reimbursable Student Transportation	1,667.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2550 Student Transportation Serv	1,667.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	214	IDEA Grant, Section 611	17,192.26	307,478.44	0.00	0.00	305,000.00	305,000.00	305,000.00	2.25

**Philomath School District 17J
Other Funds (200-700)**

215 - IDEA Grant, Section 611 - Prior year allocation

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 215		Revenues								
	4500	Restricted Revenue From the Federal Government Thr	267,344.99	0.00	293,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	215	IDEA Grant, Section 611	267,344.99	0.00	293,000.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	215	Requirements								
Function		2150 Speech Pathology and Audiology Services								
	111	Licensed Salaries	158,738.00	0.00	176,561.00	2.25	0.00	0.00	0.00	0.00
	141	Additional Salary	5,625.00	0.00	5,625.00	0.00	0.00	0.00	0.00	0.00
	143	Insurance Opt Out	4,500.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	272.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	168	Experience Stipend	0.00	0.00	999.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	27,636.74	0.00	37,963.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	10,148.14	0.00	11,261.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	8,451.75	0.00	2,817.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	12,597.94	0.00	14,358.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	759.23	0.00	488.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	600.94	0.00	752.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	14,241.00	0.00	21,500.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	82.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	510.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	32.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-instructional Professional and Technical	23,032.40	0.00	13,176.00	0.00	0.00	0.00	0.00	0.00
Total Function		2150 Speech Pathology and Audic	267,228.61	0.00	290,000.00	2.25	0.00	0.00	0.00	0.00
Function		2190 Service Direction, Student Support Services								
	410	Consumable Supplies and Materials	116.38	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		2190 Service Direction, Student	116.38	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	215	IDEA Grant, Section 611	267,344.99	0.00	293,000.00	2.25	0.00	0.00	0.00	0.00

Philomath School District 17J
Other Funds (200-700)

218 - IDEA, SECTION 619

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund 218		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	5,797.19	5,111.36	5,500.00	0.00	5,750.00	5,750.00	5,750.00	0.00
Total Fund	218	IDEA, SECTION 619	5,797.19	5,111.36	5,500.00	0.00	5,750.00	5,750.00	5,750.00	0.00

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund	218	Requirements								
Function		1250								
		Less Restrictive Programs for Students with Disabi								
	410	Consumable Supplies and Materials	0.00	0.00	5,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function		1250	0.00	0.00	5,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function		2550								
		Student Transportation Services								
	331	Reimbursable Student Transportation	5,797.19	5,111.36	0.00	0.00	4,750.00	4,750.00	4,750.00	0.00
Total Function		2550	5,797.19	5,111.36	0.00	0.00	4,750.00	4,750.00	4,750.00	0.00
Total Fund	218	IDEA, SECTION 619	5,797.19	5,111.36	5,500.00	0.00	5,750.00	5,750.00	5,750.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

219 - COVID-19 - ESSER

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 219	Revenue									
	4500	Restricted Revenue From the Federal Government Thr	84,216.56	323,697.26	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	219	COVID-19 - ESSER	84,216.56	323,697.26	0.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	219	Requirements								
Function		1111 Elementary Programs								
	410	Consumable Supplies and Materials	0.00	590.00	0.00	0.00	0.00	0.00	0.00	0.00
	421	District Textbook Adoption	0.00	7,417.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1111 Elementary Programs	0.00	8,007.50	0.00	0.00	0.00	0.00	0.00	0.00
Function		1121 Middle/Junior High Programs								
	410	Consumable Supplies and Materials	477.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1121 Middle/Junior High Program:	477.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		1131 High School Programs								
	410	Consumable Supplies and Materials	0.00	761.00	0.00	0.00	0.00	0.00	0.00	0.00
	420	Textbooks	5,351.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1131 High School Programs	5,351.80	761.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		1283 Philomath Alternative Academy								
	410	Consumable Supplies and Materials	87.00	(74.50)	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1283 Philomath Alternative Acade	87.00	(74.50)	0.00	0.00	0.00	0.00	0.00	0.00
Function		2320 Executive Administration Services								
	410	Consumable Supplies and Materials	0.00	809.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2320 Executive Administration	0.00	809.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2321 Office of the Superintendent Services								
	340	Travel	0.00	5,011.41	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	1,690.10	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2321 Office of the Superintendent	0.00	6,701.51	0.00	0.00	0.00	0.00	0.00	0.00
Function		2542 Care and Upkeep of Buildings Services								
	112	Classified Salaries	40,622.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	6,587.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	2,437.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	2,589.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	3,089.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	1,302.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	120.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	10,543.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	16.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	98.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	10.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	247	STD Insurance	22.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	64.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2542 Care and Upkeep of Building	67,442.59	64.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2662 Systems Analysis Services								
	380	Non-instructional Professional and Technical Servi	3,978.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2662 Systems Analysis Services	3,978.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		4150 Building Acquisition, Construction, and Improvem								
	530	Improvements Other Than Buildings	6,879.70	307,428.75	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		4150 Building Acquisition, Construction, and Improvem	6,879.70	307,428.75	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	219	COVID-19 - ESSER	84,216.56	323,697.26	0.00	0.00	0.00	0.00	0.00	0.00

Philomath School District 17J
Other Funds (200-700)

220 - ARP-HCY II

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund 220		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	5,341.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	220	ARP-HCY II	5,341.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund	220	Requirements								
Function		3360								
	410	Consumable Supplies and Materials	5,341.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		3360	5,341.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	220	ARP-HCY II	5,341.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

221 - CSFRF Transition Services

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 221	Revenue									
	5400	Resources - Beginning Fund Balance	135,872.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	221	CSFRF Transition	135,872.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	221	Requirements								
Function	1221	Learning Centers - structured and intensive								
	111	Licensed Salaries	24,250.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	4,192.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	1,155.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	950.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	1,347.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	85.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	70.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	2,985.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	6.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	38.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	2.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1221	Learning Centers - structure	35,085.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1223	Community Transition Centers								
	112	Classified Salaries	23,439.74	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
	210	Public Employees Retirement System	3,897.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	1,406.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	1,188.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	1,824.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	113.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	86.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	9,545.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	15.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	56.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	9.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	478.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	380	Non-instructional Professional and Technical Servi	27,135.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	5,479.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1223	Community Transition Cente	75,091.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2520	Fiscal Services								
	114	Managerial - Classified	5,688.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2550	Student Transportation Services								
	330	Student Transportation Services	20,007.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2550	Student Transportation Serv	20,007.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	221	CSFRF Transition Services	135,872.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

225 - Title II A - Teacher Quality - 2025-26 Carryover

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 225		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	5,431.76	28,043.24	32,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Total Fund	225	Title II A - Teacher Quality	5,431.76	28,043.24	32,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	225	Requirements								
Function		2240 Instructional Staff Development								
	111	Licensed Salaries	0.00	211.92	0.00	0.00	0.00	0.00	0.00	0.00
	121	Substitutes - Licensed	618.96	4,238.40	6,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	130	Additional Salary	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	154	Extra Duty	1,073.55	496.72	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	90.84	341.60	683.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	212	Employee Contribution Pick-Up	61.46	17.27	360.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	96.56	59.51	90.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	171.73	378.59	459.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	13.77	16.95	34.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	11.33	20.65	24.00	0.00	0.00	0.00	0.00	0.00
	248	TUITION REIMBURSEMENT	990.00	3,934.86	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	319	Other Instructional, Professional and Technical S	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	878.56	7,338.25	10,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	375	Tuition Reimbursement	1,425.00	6,238.92	10,000.00	0.00	0.00	0.00	0.00	0.00
	390	Other General Professional and Technological Servi	0.00	3,001.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	449.60	4,350.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	0.00	99.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Developm	5,431.76	28,043.24	32,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Total Fund	225	Title II A - Teacher Quality	5,431.76	28,043.24	32,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

226 - Title II A - Teacher Quality - 2026-27 Allocation

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 226		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	28,249.64	0.00	15,000.00	0.00	33,500.00	33,500.00	33,500.00	0.00
Total Fund	226	Title II A - Teacher Quality	28,249.64	0.00	15,000.00	0.00	33,500.00	33,500.00	33,500.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	226	Requirements								
Function		2240 Instructional Staff Development								
	121	Substitutes - Licensed	3,816.92	0.00	2,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	154	Extra Duty	112.06	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	210	Public Employees Retirement System	362.33	0.00	228.00	0.00	201.13	201.13	201.13	0.00
	212	Employee Contribution Pick-Up	11.68	0.00	120.00	0.00	60.00	60.00	60.00	0.00
	213	PERS Bond 1	34.09	0.00	30.00	0.00	15.00	15.00	15.00	0.00
	220	Social Security Administration	306.92	0.00	153.00	0.00	76.56	76.56	76.56	0.00
	231	Worker's Compensation	18.81	0.00	11.00	0.00	2.78	2.78	2.78	0.00
	234	OR Paid FMLI	16.04	0.00	8.00	0.00	3.96	3.96	3.96	0.00
	248	TUITION REIMBURSEMENT	10,133.50	0.00	5,450.00	0.00	0.00	0.00	0.00	0.00
	312	Instructional Programs Improvement Services	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional, Professional and Technical S	1,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	8,154.20	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	375	Tuition Reimbursement	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	389	Other Non-instructional Professional and Technical	0.00	0.00	0.00	0.00	5,140.57	5,140.57	5,140.57	0.00
	390	Other General Professional and Technological Servi	317.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	1,891.09	0.00	2,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	640	Dues and Fees	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
Total Function		2240 Instructional Staff Developm	28,249.64	0.00	15,000.00	0.00	33,500.00	33,500.00	33,500.00	0.00
Total Fund	226	Title II A - Teacher Quality	28,249.64	0.00	15,000.00	0.00	33,500.00	33,500.00	33,500.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

232 - AVID			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 232	Revenue									
	3299	Other Restricted Grants-In-Aid	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	232	AVID	4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00

234 - ELL - Lane ESD Consortium Reimbursement			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 234	Revenue									
	1990	Miscellaneous	0.00	1,174.15	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	4500	Restricted Revenue From the Federal Government Thr	0.00	546.83	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	234	ELL - Lane ESD	0.00	1,720.98	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	234	Requirements								
Function		1291 English Language Learner Programs								
	121	Substitutes - Licensed	0.00	211.92	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	0.00	40.65	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	16.21	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	0.78	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	0.85	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
Total Function		1291 English Language Learner	0.00	270.41	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
Function		2240 Instructional Staff Development								
	121	Substitutes - Licensed	0.00	710.48	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	0.00	320.80	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	0.00	174.36	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	19.24	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	9.62	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	89.39	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	3.42	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	4.67	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2240 Instructional Staff Developm	0.00	1,331.98	0.00	0.00	0.00	0.00	0.00	0.00
Function		3300 Community Services								
	410	Consumable Supplies and Materials	0.00	118.59	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		3300 Community Services	0.00	118.59	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	234	ELL - Lane ESD	0.00	1,720.98	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

240 - Title IV-A Student Support & Academic Enrichment

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 240		Revenue								
	4500	Restricted Revenue From the Federal Government Thr	4,824.34	28,324.67	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	(2,795.19)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	240	Title IV-A Student Support	4,824.34	25,529.48	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	240	Requirements								
Function		1111 Elementary Programs								
	410	Consumable Supplies and Materials	1,116.84	511.79	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	0.00	751.37	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	2,899.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function		1111 Elementary Programs	1,116.84	4,162.16	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function		1121 Middle/Junior High Programs								
	410	Consumable Supplies and Materials	1,544.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	1,789.96	2,597.98	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	470	Computer Software	1,430.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1121 Middle/Junior High Program:	4,765.34	2,597.98	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function		1131 High School Programs								
	410	Consumable Supplies and Materials	1,601.44	3,272.00	0.00	0.00	0.00	0.00	0.00	0.00
	465	Technology Supplies	0.00	3,762.34	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1131 High School Programs	1,601.44	7,034.34	0.00	0.00	0.00	0.00	0.00	0.00
Function		1221 Learning Centers - structured and intensive								
	470	Computer Software	0.00	3,315.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1221 Learning Centers - structure	0.00	3,315.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2120 Guidance Services								
	410	Consumable Supplies and Materials	135.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2120 Guidance Services	135.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2210 Improvement of Instruction Services								
	310	Instructional, Professional and Technical Service	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2210 Improvement of Instruction	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2662 Systems Analysis Services								
	470	Computer Software	0.00	3,420.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2662 Systems Analysis Services	0.00	3,420.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	240	Title IV-A Student Support &	7,619.53	25,529.48	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

242 - Carl Perkins

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 242		Revenue								
	4700	Grants-In-Aid From the Federal Government Through	10,591.57	25,324.11	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	398.90	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	242	Carl Perkins	10,591.57	25,723.01	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	242	Requirements								
Function		1131 High School Programs								
	121	Substitutes - Licensed	206.32	4,720.68	1,900.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	210	Public Employees Retirement System	39.57	460.79	216.00	0.00	300.00	300.00	300.00	0.00
	212	Employee Contribution Pick-Up	0.00	4.38	114.00	0.00	200.00	200.00	200.00	0.00
	213	PERS Bond 1	0.00	40.33	29.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	15.78	361.07	144.00	0.00	300.00	300.00	300.00	0.00
	231	Worker's Compensation	0.97	16.27	11.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.83	18.87	8.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	210.00	14,678.96	11,154.00	0.00	11,000.00	11,000.00	11,000.00	0.00
	410	Consumable Supplies and Materials	9,719.20	3,105.45	11,424.00	0.00	11,200.00	11,200.00	11,200.00	0.00
	541	Initial and Additional Equipment Purchase	0.00	5,200.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1131 High School Programs	10,192.67	28,606.80	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Fund	242	Carl Perkins	10,192.67	28,606.80	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

250 - Student Investment Account (SIA)

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 250		Revenue								
	3299	Other Restricted Grants-In-Aid	1,534,079.78	1,672,161.34	1,666,792.00	0.00	1,705,937.00	1,705,937.00	1,705,937.00	0.00
	5400	Resources - Beginning Fund Balance	0.01	35,217.07	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	250	Student Investment	1,534,079.79	1,707,378.41	1,666,792.00	0.00	1,705,937.00	1,705,937.00	1,705,937.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	250	Requirements								
Function		1111 Elementary Programs								
	112	Classified Salaries	96,230.70	153,321.66	169,737.00	5.25	156,014.20	156,014.20	156,014.20	4.25
	143	Insurance Opt Out	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	11,259.12	24,286.85	34,796.00	0.00	31,374.48	31,374.48	31,374.48	0.00
	212	Employee Contribution Pick-Up	3,645.82	8,970.15	10,184.00	0.00	9,360.72	9,360.72	9,360.72	0.00
	213	PERS Bond 1	3,522.35	4,485.06	2,547.00	0.00	2,340.24	2,340.24	2,340.24	0.00
	220	Social Security Administration	7,548.58	11,679.93	12,987.00	0.00	11,729.91	11,729.91	11,729.91	0.00
	231	Worker's Compensation	483.16	480.30	424.00	0.00	451.51	451.51	451.51	0.00
	234	OR Paid FMLI	379.53	610.59	679.00	0.00	613.42	613.42	613.42	0.00
	241	Medical Insurance	32,232.62	60,528.20	77,400.00	0.00	53,281.58	53,281.58	53,281.58	0.00
	243	Life Insurance	53.20	98.00	0.00	0.00	81.24	81.24	81.24	0.00
	244	LTD Insurance	167.24	359.82	0.00	0.00	339.24	339.24	339.24	0.00
	245	Employee Assistance Programs	34.20	147.00	0.00	0.00	121.92	121.92	121.92	0.00
	319	Other Instructional, Professional and Technical S	3,383.36	941.62	5,000.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	26,514.04	33,827.61	31,000.00	0.00	17,000.00	17,000.00	17,000.00	0.00
	420	Textbooks	0.00	1,850.79	20,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
Total Function		1111 Elementary Programs	189,053.92	301,587.58	364,754.00	5.25	312,708.46	312,708.46	312,708.46	4.25
Function		1121 Middle/Junior High Programs								
	111	Licensed Salaries	170,495.50	164,815.15	178,377.00	2.25	209,742.93	209,742.93	209,742.93	2.55
	112	Classified Salaries	20,581.70	0.00	0.00	0.00	31,559.15	31,559.15	31,559.15	0.88
	121	Substitutes - Licensed	1,444.24	4,450.32	0.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	1,186.55	1,587.04	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	0.00	0.00	14,424.00	0.00	0.00	0.00	0.00	0.00
	141	Additional Salary	14,424.00	14,424.00	0.00	0.00	14,424.00	14,424.00	14,424.00	0.00
	143	Insurance Opt Out	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	9,368.03	3,528.64	0.00	0.00	4,600.00	4,600.00	4,600.00	0.00
	210	Public Employees Retirement System	38,290.33	33,216.89	42,511.00	0.00	55,722.35	55,722.35	55,722.35	0.00
	212	Employee Contribution Pick-Up	12,988.71	10,966.14	11,568.00	0.00	15,619.69	15,619.69	15,619.69	0.00
	213	PERS Bond 1	10,691.84	5,578.40	2,892.00	0.00	3,904.69	3,904.69	3,904.69	0.00
	220	Social Security Administration	16,914.15	14,510.96	14,749.00	0.00	19,988.27	19,988.27	19,988.27	0.00
	231	Worker's Compensation	1,000.60	542.83	482.00	0.00	701.62	701.62	701.62	0.00
	234	OR Paid FMLI	804.87	755.24	771.00	0.00	1,041.19	1,041.19	1,041.19	0.00
	241	Medical Insurance	31,352.28	27,461.32	31,900.00	0.00	44,701.20	44,701.20	44,701.20	0.00
	243	Life Insurance	85.20	61.67	0.00	0.00	86.41	86.41	86.41	0.00
	244	LTD Insurance	473.76	388.67	0.00	0.00	534.12	534.12	534.12	0.00
	245	Employee Assistance Programs	37.80	56.83	0.00	0.00	89.16	89.16	89.16	0.00
	249	Retirement Benefits	1,740.00	1,740.00	1,740.00	0.00	1,740.00	1,740.00	1,740.00	0.00
	319	Other Instructional, Professional and Technical S	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	138.02	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	15,827.24	19,322.77	18,000.00	0.00	8,500.00	8,500.00	8,500.00	0.00
	420	Textbooks	51,282.00	59,674.01	40,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
Total Function		1121 Middle/Junior High Program:	402,588.80	363,218.90	359,914.00	2.25	442,954.78	442,954.78	442,954.78	3.42
Function		1122 Middle/Junior High School Extra-curricular								
	150	Coaching/Athletics	10,287.26	10,400.00	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	6,192.50	4,247.00	3,617.00	0.00	7,971.00	7,971.00	7,971.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

	210	Public Employees Retirement System	693.52	320.51	47.00	0.00	1,856.41	1,856.41	1,856.41	0.00
	212	Employee Contribution Pick-Up	106.60	100.26	12.00	0.00	478.21	478.21	478.21	0.00
	213	PERS Bond 1	151.02	50.15	3.00	0.00	119.68	119.68	119.68	0.00
	220	Social Security Administration	471.93	324.78	277.00	0.00	609.66	609.66	609.66	0.00
	231	Worker's Compensation	28.86	16.04	10.00	0.00	24.71	24.71	24.71	0.00
	234	OR Paid FMLI	24.67	16.95	14.00	0.00	31.88	31.88	31.88	0.00
	240	Contractual Employee Benefits	3,428.74	3,345.53	0.00	0.00	0.00	0.00	0.00	0.00
	641	Student Dues & Fees	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function	1122	Middle/Junior High School	21,385.10	18,821.22	8,980.00	0.00	16,091.55	16,091.55	16,091.55	0.00
Function	1131	High School Programs								
	112	Classified Salaries	17,051.58	0.00	0.00	0.00	30,938.00	30,938.00	30,938.00	0.88
	210	Public Employees Retirement System	2,786.25	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00
	212	Employee Contribution Pick-Up	1,023.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	671.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	1,304.45	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	231	Worker's Compensation	80.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	68.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	0.00	0.00	0.00	0.00	4,852.22	4,852.22	4,852.22	0.00
	243	Life Insurance	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	24.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	5,330.37	6,911.53	7,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Total Function	1131	High School Programs	28,352.67	6,911.53	7,000.00	0.00	47,790.22	47,790.22	47,790.22	0.88
Function	1132	High School Extra-curricular								
	150	Coaching/Athletics	53,322.77	63,111.85	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	3,162.24	2,250.00	1,542.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	586.05	335.66	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	86.41	107.99	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	122.39	56.70	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	240.73	165.40	118.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	15.19	7.57	4.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	12.41	8.61	6.00	0.00	0.00	0.00	0.00	0.00
	240	Contractual Employee Benefits	12,960.92	13,142.62	0.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	9,701.60	0.00	90,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Function	1132	High School Extra-curricular	80,210.71	79,186.40	91,670.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Function	1272	Title I								
	111	Licensed Salaries	124,509.08	79,023.36	140,311.00	1.75	152,488.73	152,488.73	152,488.73	1.75
	130	Additional Salary	0.00	0.00	14,424.00	0.00	0.00	0.00	0.00	0.00
	141	Additional Salary	14,424.00	14,424.00	0.00	0.00	14,424.00	14,424.00	14,424.00	0.00
	143	Insurance Opt Out	0.00	0.00	1,836.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	1,141.95	1,884.06	0.00	0.00	4,600.00	4,600.00	4,600.00	0.00
	210	Public Employees Retirement System	22,888.02	15,577.02	32,097.00	0.00	34,491.11	34,491.11	34,491.11	0.00
	212	Employee Contribution Pick-Up	8,404.48	5,719.92	9,395.00	0.00	10,290.72	10,290.72	10,290.72	0.00
	213	PERS Bond 1	7,239.13	2,859.96	2,349.00	0.00	2,572.79	2,572.79	2,572.79	0.00
	220	Social Security Administration	10,715.66	7,292.73	11,977.00	0.00	13,120.45	13,120.45	13,120.45	0.00
	231	Worker's Compensation	627.29	253.49	391.00	0.00	452.72	452.72	452.72	0.00
	234	OR Paid FMLI	504.64	381.26	626.00	0.00	686.16	686.16	686.16	0.00
	241	Medical Insurance	5,310.05	0.00	11,000.00	0.00	5,343.60	5,343.60	5,343.60	0.00
	243	Life Insurance	49.20	27.36	0.00	0.00	47.88	47.88	47.88	0.00
	244	LTD Insurance	305.96	172.20	0.00	0.00	331.32	331.32	331.32	0.00
	245	Employee Assistance Programs	19.42	25.20	0.00	0.00	44.16	44.16	44.16	0.00
	410	Consumable Supplies and Materials	0.00	0.00	5,100.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function	1272	Title I	196,138.88	127,640.56	229,506.00	1.75	243,893.64	243,893.64	243,893.64	1.75
Function	1283	Philomath Alternative Academy								
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function	1283	Philomath Alternative Acade	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function	1288	Charter Schools								

Philomath School District 17J
Other Funds (200-700)

	410	Consumable Supplies and Materials	218,134.64	230,544.88	221,000.00	0.00	222,575.00	222,575.00	222,575.00	0.00
	690	Grant Indirect Charges	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		1288	218,134.64	230,544.88	227,000.00	0.00	222,575.00	222,575.00	222,575.00	0.00
Function		1291								
		Charter Schools								
		English Language Learner Programs								
	112	Classified Salaries	25,036.05	28,748.16	30,330.00	0.88	32,180.75	32,180.75	32,180.75	0.88
	144	Salary in lieu of Sect 125	638.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	4,195.19	4,697.46	6,218.00	0.00	6,471.48	6,471.48	6,471.48	0.00
	212	Employee Contribution Pick-Up	1,540.44	1,724.91	1,820.00	0.00	1,930.91	1,930.91	1,930.91	0.00
	213	PERS Bond 1	1,273.02	862.41	455.00	0.00	482.64	482.64	482.64	0.00
	220	Social Security Administration	1,964.04	2,199.21	2,320.00	0.00	2,461.91	2,461.91	2,461.91	0.00
	231	Worker's Compensation	122.96	90.47	76.00	0.00	94.00	94.00	94.00	0.00
	234	OR Paid FMLI	94.37	114.99	121.00	0.00	128.76	128.76	128.76	0.00
	241	Medical Insurance	12,723.36	13,151.76	15,600.00	0.00	14,324.64	14,324.64	14,324.64	0.00
	243	Life Insurance	16.80	16.80	0.00	0.00	16.80	16.80	16.80	0.00
	244	LTD Insurance	58.80	67.20	0.00	0.00	71.28	71.28	71.28	0.00
	245	Employee Assistance Programs	10.80	25.20	0.00	0.00	25.20	25.20	25.20	0.00
	421	District Textbook Adoption	0.00	1,118.88	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1291	47,674.11	52,817.45	56,940.00	0.88	58,188.37	58,188.37	58,188.37	0.88
Function		2115								
		Student Safety								
	112	Classified Salaries	0.00	14,764.84	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	0.00	2,410.14	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	884.98	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	442.52	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	1,128.41	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	17.34	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	59.03	0.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	0.00	7,560.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2115	0.00	27,267.26	0.00	0.00	0.00	0.00	0.00	0.00
Function		2190								
		Service Direction, Student Support Services								
	389	Other Non-instructional Professional and Technical	103,750.00	127,751.59	153,000.00	0.00	110,000.00	110,000.00	110,000.00	0.00
Total Function		2190	103,750.00	127,751.59	153,000.00	0.00	110,000.00	110,000.00	110,000.00	0.00
Function		2210								
		Improvement of Instruction Services								
	111	Licensed Salaries	133,445.00	137,449.00	0.00	0.00	0.00	0.00	0.00	0.00
	113	Administrators	0.00	0.00	64,332.00	0.50	67,549.94	67,549.94	67,549.94	0.50
	210	Public Employees Retirement System	25,470.69	26,362.69	13,188.00	0.00	13,584.25	13,584.25	13,584.25	0.00
	212	Employee Contribution Pick-Up	8,006.74	8,246.89	3,860.00	0.00	4,053.00	4,053.00	4,053.00	0.00
	213	PERS Bond 1	8,507.15	4,123.44	965.00	0.00	1,013.17	1,013.17	1,013.17	0.00
	220	Social Security Administration	10,208.59	10,514.77	4,921.00	0.00	5,140.08	5,140.08	5,140.08	0.00
	231	Worker's Compensation	589.85	442.06	161.00	0.00	176.56	176.56	176.56	0.00
	234	OR Paid FMLI	400.32	549.84	257.00	0.00	268.68	268.68	268.68	0.00
	241	Medical Insurance	0.00	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	53.76	49.28	0.00	0.00	26.88	26.88	26.88	0.00
	244	LTD Insurance	175.36	157.51	0.00	0.00	125.90	125.90	125.90	0.00
	245	Employee Assistance Programs	10.80	20.70	0.00	0.00	12.60	12.60	12.60	0.00
	247	STD Insurance	67.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	249	Retirement Benefits	17,503.84	17,774.38	0.00	0.00	9,421.92	9,421.92	9,421.92	0.00
	340	Travel	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	420	Textbooks	0.00	32,568.04	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	1,610.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2210	206,961.14	238,258.60	96,084.00	0.50	101,372.98	101,372.98	101,372.98	0.50
Function		2230								
		Assessment and Testing								
	470	Computer Software	0.00	13,504.40	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2230	0.00	13,504.40	0.00	0.00	0.00	0.00	0.00	0.00
Function		2240								
		Instructional Staff Development								
	121	Substitutes - Licensed	412.64	105.96	1,500.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	210	Public Employees Retirement System	35.36	20.32	171.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

	212	Employee Contribution Pick-Up	0.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	0.00	23.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	8.11	115.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	0.39	9.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	0.42	6.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	10,030.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function	2240	Instructional Staff Developm	448.00	135.20	11,944.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function	2662	Systems Analysis Services								
	113	Administrators	0.00	4,361.91	0.00	0.00	0.00	0.00	0.00	0.00
	465	Technology Supplies	4,164.75	75,562.94	50,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
	470	Computer Software	0.00	7,840.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	31,968.00	0.00	0.00	0.00	0.00	0.00	0.00
	530	Improvements Other Than Buildings	0.00	0.00	10,000.00	0.00	4,362.00	4,362.00	4,362.00	0.00
Total Function	2662	Systems Analysis Services	4,164.75	119,732.85	60,000.00	0.00	39,362.00	39,362.00	39,362.00	0.00
Total Fund	250	Student Investment Account	1,498,862.72	1,707,378.42	1,666,792.00	10.63	1,705,937.00	1,705,937.00	1,705,937.00	11.67

**Philomath School District 17J
Other Funds (200-700)**

251 - Early Literacy Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 251		Revenue								
	3299	Other Restricted Grants-In-Aid	93,998.73	104,949.22	200,000.00	0.00	112,000.00	112,000.00	112,000.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	69,538.55	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	251	Early Literacy Grant	93,998.73	174,487.77	200,000.00	0.00	112,000.00	112,000.00	112,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	251	Requirements								
Function		1111 Elementary Programs								
	410	Consumable Supplies and Materials	3,902.20	516.07	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1111 Elementary Programs	3,902.20	516.07	0.00	0.00	0.00	0.00	0.00	0.00
Function		1272 Title I								
	111	Licensed Salaries	14,304.92	69,674.64	20,521.00	0.25	22,301.99	22,301.99	22,301.99	0.25
	154	Extra Duty	0.00	1,443.60	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	2,337.65	11,620.86	4,207.00	0.00	4,484.99	4,484.99	4,484.99	0.00
	212	Employee Contribution Pick-Up	858.38	4,267.18	1,231.00	0.00	1,338.12	1,338.12	1,338.12	0.00
	213	PERS Bond 1	456.01	2,133.58	308.00	0.00	334.56	334.56	334.56	0.00
	220	Social Security Administration	1,094.45	5,440.74	1,570.00	0.00	1,706.16	1,706.16	1,706.16	0.00
	231	Worker's Compensation	63.68	221.88	51.00	0.00	58.87	58.87	58.87	0.00
	234	OR Paid FMLI	57.24	284.50	82.00	0.00	89.16	89.16	89.16	0.00
	241	Medical Insurance	1,343.59	6,879.84	1,000.00	0.00	1,781.16	1,781.16	1,781.16	0.00
	243	Life Insurance	5.52	27.36	0.00	0.00	6.84	6.84	6.84	0.00
	244	LTD Insurance	34.36	172.20	0.00	0.00	48.48	48.48	48.48	0.00
	245	Employee Assistance Programs	2.18	25.20	0.00	0.00	6.24	6.24	6.24	0.00
	389	Other Non-instructional Professional and Technical	0.00	0.00	58,053.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	1,843.43	1,843.43	1,843.43	0.00
Total Function		1272 Title I	20,557.98	102,191.58	87,023.00	0.25	34,000.00	34,000.00	34,000.00	0.25
Function		1400 Summer School Programs								
	154	Extra Duty	0.00	25,818.73	30,000.00	0.00	33,000.00	33,000.00	33,000.00	0.00
	210	Public Employees Retirement System	0.00	4,189.88	3,303.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	1,462.63	1,740.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	737.71	435.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	1,975.11	2,218.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	92.74	165.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	103.32	116.00	0.00	0.00	0.00	0.00	0.00
Total Function		1400 Summer School Programs	0.00	34,380.12	37,977.00	0.00	33,000.00	33,000.00	33,000.00	0.00
Function		2150 Speech Pathology and Audiology Services								
	389	Other Non-instructional Professional and Technical	0.00	37,400.00	75,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
Total Function		2150 Speech Pathology and Audic	0.00	37,400.00	75,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
Total Fund	251	Early Literacy Grant	24,460.18	174,487.77	200,000.00	0.25	112,000.00	112,000.00	112,000.00	0.25

Philomath School District 17J
Other Funds (200-700)

253 - LBLESD - Extended Assessment

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund 253		Revenue								
	3299	Other Restricted Grants-In-Aid	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Fund	253	LBLESD - Extended	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00

			FY 2023-24 Actuals	FY 2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Fund	253	Requirements								
Function		2230								
	410	Consumable Supplies and Materials	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Function		2230	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Fund	253	LBLESD - Extended Assessr	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

254 - Preschool/Kindergarten Partnership & Innovation Funds

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 254		Revenue								
	3199	Other Unrestricted Grants-In-Aid	15,749.00	97,895.89	30,000.00	0.00	0.00	0.00	0.00	0.00
	5200	Interfund Transfers	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Fund	254	Kindergarten Partnership	15,749.00	107,895.89	40,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	254	Requirements								
Function		1140 Pre-kindergarten Programs								
	112	Classified Salaries	0.00	8,718.12	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	0.00	1,424.55	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	523.10	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	261.50	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	666.93	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	29.30	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	34.86	0.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	0.00	3,535.72	0.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	0.00	5.64	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	0.00	20.35	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
	374	Other Tuition	15,749.00	39,831.29	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-instructional Professional and Technical	0.00	44,387.85	36,750.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	410	Consumable Supplies and Materials	0.00	1,000.35	3,250.00	0.00	0.00	0.00	0.00	0.00
Total Function		1140 Pre-kindergarten Programs	15,749.00	100,447.56	40,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Fund	254	Kindergarten Partnership & Innovation Funds	15,749.00	100,447.56	40,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

255 - PEEK Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 255		Revenue								
	3299	Other Restricted Grants-In-Aid	13,000.00	13,000.00	14,500.00	0.00	0.00	0.00	0.00	0.00
Total Fund	255	PEEK Grant	13,000.00	13,000.00	14,500.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	255	Requirements								
Function		1111 Elementary Programs								
	111	Licensed Salaries	1,466.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1111 Elementary Programs	1,466.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		1121 Middle/Junior High Programs								
	111	Licensed Salaries	10,629.50	10,435.58	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	0.00	975.70	0.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	358.27	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	179.15	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	813.15	913.58	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	48.02	35.40	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	42.52	47.77	0.00	0.00	0.00	0.00	0.00	0.00
	243	Life Insurance	0.00	6.63	0.00	0.00	0.00	0.00	0.00	0.00
	244	LTD Insurance	0.00	41.80	0.00	0.00	0.00	0.00	0.00	0.00
	245	Employee Assistance Programs	0.00	6.12	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	14,500.00	0.00	0.00	0.00	0.00	0.00
Total Function		1121 Middle/Junior High Program:	11,533.19	13,000.00	14,500.00	0.00	0.00	0.00	0.00	0.00
Total Fund	255	PEEK Grant	13,000.00	13,000.00	14,500.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

257 - Farm to CNP - Local Food for Schools

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 257		Revenue								
	3299	Other Restricted Grants-In-Aid	0.00	0.00	10,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Fund	257	Farm to CNP - Local Food for Schools	0.00	0.00	10,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	257	Requirements								
Function		3120 Food Preparation and Dispensing Services								
	410	Consumable Supplies and Materials	0.00	0.00	10,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Function		3120 Food Preparation and Dispensing Services	0.00	0.00	10,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Fund	257	Farm to CNP - Local Food fo	0.00	0.00	10,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00

258 - Terry Selby Memorial - Forestry

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 258		Revenue								
	1920	Contributions and Donations From Private Sources	2,000.00	1,700.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	5400	Resources - Beginning Fund Balance	2,399.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	258	Terry Selby Memorial	4,399.71	1,700.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	258	Requirements								
Function		1131 High School Programs								
	410	Consumable Supplies and Materials	981.35	1,659.96	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	460	Non-consumable Items	3,418.36	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		1131 High School Programs	4,399.71	1,659.96	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Fund	258	Terry Selby Memorial	4,399.71	1,659.96	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

260 - SPED Stipend Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 260		Revenue								
	3299	Other Restricted Grants-In-Aid	0.00	24,076.44	0.00	0.00	0.00	0.00	0.00	0.00
	5400	Resources - Beginning Fund Balance	1,662.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	260	SPED Stipend Grant	1,662.21	24,076.44	0.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	260	Requirements								
Function		1250								
		Less Restrictive Programs for Students with Disabi								
	130	Additional Salary	0.00	24,076.44	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1250	0.00	24,076.44	0.00	0.00	0.00	0.00	0.00	0.00
Function		2240								
		Instructional Staff Development								
	410	Consumable Supplies and Materials	1,662.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2240	1,662.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	260	SPED Stipend Grant	1,662.21	24,076.44	0.00	0.00	0.00	0.00	0.00	0.00

261 - OEA Choice Trust - Staff Wellness Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 261		Revenue								
	2200	Restricted Revenue	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	261	OEA Choice Trust	0.00	10,000.00	15,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	261	Requirements								
Function		2130								
		Health Services								
	410	Consumable Supplies and Materials	0.00	3,937.99	15,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function		2130	0.00	3,937.99	15,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Fund	261	OEA Choice Trust	0.00	3,937.99	15,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

264 - MDA Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 264		Revenue								
	3299	Other Restricted Grants-In-Aid	1,874.00	569.84	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Fund	264	MDA Grant	1,874.00	569.84	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	264	Requirements								
Function		2542								
		Care and Upkeep of Buildings Services								
	410	Consumable Supplies and Materials	1,874.00	569.84	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function		2542	1,874.00	569.84	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
		Care and Upkeep of Building Services								
Total Fund	264	MDA Grant	1,874.00	569.84	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

265 - CTE Pathways Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 265		Revenue								
	1920	Contributions and Donations From Private Sources	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299	Other Restricted Grants-In-Aid	4,118.43	17,629.27	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	265	CTE Pathways Grant	5,118.43	18,629.27	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	265	Requirements								
Function		1131								
		High School Programs								
	410	Consumable Supplies and Materials	4,118.43	12,480.67	8,000.00	0.00	6,500.00	6,500.00	6,500.00	0.00
	541	Initial and Additional Equipment Purchase	0.00	2,587.55	2,000.00	0.00	3,500.00	3,500.00	3,500.00	0.00
Total Function		1131	4,118.43	15,068.22	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function		1288								
		Charter Schools								
	410	Consumable Supplies and Materials	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1288	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	265	CTE Pathways Grant	4,118.43	17,068.22	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

266 - Safe School Culture Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 266		Revenue								
	3299	Other Restricted Grants-In-Aid	0.00	14,183.11	15,250.00	0.00	0.00	0.00	0.00	0.00
Total Fund	266	Safe School Culture Grant	0.00	14,183.11	15,250.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	266	Requirements								
Function		2210								
		Improvement of Instruction Services								
	113	Administrators	0.00	762.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2210	0.00	762.50	0.00	0.00	0.00	0.00	0.00	0.00
Function		2240								
		Instructional Staff Development								
	112	Classified Salaries	0.00	1,093.92	0.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	0.00	424.83	7,000.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	0.00	1,797.75	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	0.00	509.50	797.00	0.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	134.87	420.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	67.39	105.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	245.91	536.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	17.60	40.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	13.13	28.00	0.00	0.00	0.00	0.00	0.00
	241	Medical Insurance	0.00	158.50	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	4,184.71	6,000.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	4,323.65	324.00	0.00	0.00	0.00	0.00	0.00
Total Function		2240	0.00	12,971.76	15,250.00	0.00	0.00	0.00	0.00	0.00
Total Fund	266	Safe School Culture Grant	0.00	13,734.26	15,250.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

270 - HS Grad and College and Career Readiness Fund -M98

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 270		Revenue								
	1990	Miscellaneous	87.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299	Other Restricted Grants-In-Aid	402,876.65	493,564.98	468,000.00	0.00	486,500.00	486,500.00	486,500.00	0.00
	5400	Resources - Beginning Fund Balance	0.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	270	HS Grad and College and Career Readiness Fund	402,963.65	494,104.98	468,000.00	0.00	486,500.00	486,500.00	486,500.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	270	Requirements								
Function		1121 Middle/Junior High Programs								
	111	Licensed Salaries	23,876.50	13,508.63	16,038.00	0.25	7,516.20	7,516.20	7,516.20	0.13
	210	Public Employees Retirement System	3,576.31	2,207.34	3,288.00	0.00	1,511.52	1,511.52	1,511.52	0.00
	212	Employee Contribution Pick-Up	1,313.18	810.46	962.00	0.00	450.96	450.96	450.96	0.00
	213	PERS Bond 1	1,014.72	405.25	241.00	0.00	112.69	112.69	112.69	0.00
	220	Social Security Administration	1,826.52	1,033.43	1,227.00	0.00	574.92	574.92	574.92	0.00
	231	Worker's Compensation	110.06	40.21	40.00	0.00	20.68	20.68	20.68	0.00
	234	OR Paid FMLI	87.56	53.99	64.00	0.00	30.01	30.01	30.01	0.00
	241	Medical Insurance	6,514.92	3,283.84	3,900.00	0.00	1,950.00	1,950.00	1,950.00	0.00
	243	Life Insurance	13.68	7.01	0.00	0.00	3.37	3.37	3.37	0.00
	244	LTD Insurance	85.08	44.35	0.00	0.00	16.32	16.32	16.32	0.00
	245	Employee Assistance Programs	5.40	6.44	0.00	0.00	3.12	3.12	3.12	0.00
	410	Consumable Supplies and Materials	667.55	879.96	2,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	460	Non-consumable Items	0.00	5,971.33	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1121 Middle/Junior High Program:	39,091.48	28,252.24	27,760.00	0.25	16,189.79	16,189.79	16,189.79	0.13
Function		1131 High School Programs								
	111	Licensed Salaries	36,388.87	69,885.15	42,499.00	0.55	54,335.30	54,335.30	54,335.30	0.61
	112	Classified Salaries	26,563.23	2,091.18	26,659.00	0.80	0.00	0.00	0.00	0.00
	121	Substitutes - Licensed	206.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	143	Insurance Opt Out	0.00	0.00	1,980.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	272.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	167	Longevity	1,593.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	11,438.26	12,401.91	14,583.00	0.00	10,927.07	10,927.07	10,927.07	0.00
	212	Employee Contribution Pick-Up	3,044.38	4,193.10	4,268.00	0.00	3,259.93	3,259.93	3,259.93	0.00
	213	PERS Bond 1	3,598.15	2,159.35	1,068.00	0.00	815.27	815.27	815.27	0.00
	220	Social Security Administration	4,911.30	5,491.77	5,442.00	0.00	4,110.71	4,110.71	4,110.71	0.00
	231	Worker's Compensation	301.70	210.92	178.00	0.00	144.16	144.16	144.16	0.00
	234	OR Paid FMLI	247.05	282.61	285.00	0.00	214.90	214.90	214.90	0.00
	241	Medical Insurance	22,387.74	11,505.61	11,080.00	0.00	9,300.98	9,300.98	9,300.98	0.00
	243	Life Insurance	43.34	30.00	0.00	0.00	18.79	18.79	18.79	0.00
	244	LTD Insurance	227.04	189.46	0.00	0.00	119.99	119.99	119.99	0.00
	245	Employee Assistance Programs	21.20	27.66	0.00	0.00	17.17	17.17	17.17	0.00
	249	Retirement Benefits	360.00	0.00	480.00	0.00	581.16	581.16	581.16	0.00
	311	Instruction Services	4,164.50	7,081.36	0.00	0.00	0.00	0.00	0.00	0.00
	374	Other Tuition	596.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	380	Non-instructional Professional and Technical Servi	7,309.10	270.73	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	4,758.12	16,891.81	9,097.00	0.00	15,700.00	15,700.00	15,700.00	0.00
	420	Textbooks	0.00	8,685.17	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	8,158.17	5,953.00	15,000.00	0.00	0.00	0.00	0.00	0.00
	465	Technology Supplies	15,200.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	1,000.00	7,364.98	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	0.00	4,099.00	0.00	0.00	0.00	0.00	0.00
	530	Improvements Other Than Buildings	712.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1131 High School Programs	153,503.51	154,715.77	137,218.00	1.35	99,545.43	99,545.43	99,545.43	0.61

Philomath School District 17J
Other Funds (200-700)

Function	1132	High School Extra-curricular								
154	Extra Duty		4,204.00	4,204.00	4,204.00	0.00	4,204.00	4,204.00	4,204.00	0.00
210	Public Employees Retirement System		686.90	686.95	862.00	0.00	845.41	845.41	845.41	0.00
212	Employee Contribution Pick-Up		252.24	252.23	252.00	0.00	252.24	252.24	252.24	0.00
213	PERS Bond 1		208.46	126.17	63.00	0.00	63.01	63.01	63.01	0.00
220	Social Security Administration		299.86	320.13	322.00	0.00	321.60	321.60	321.60	0.00
231	Worker's Compensation		19.23	11.82	11.00	0.00	11.18	11.18	11.18	0.00
234	OR Paid FMLI		14.17	16.72	17.00	0.00	16.80	16.80	16.80	0.00
340	Travel		332.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1132	High School Extra-curricular	6,017.22	5,618.02	5,731.00	0.00	5,714.24	5,714.24	5,714.24	0.00
Function	1281	Enhanced Diploma								
374	Other Tuition		10,000.00	22,170.43	20,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00
Total Function	1281	Enhanced Diploma	10,000.00	22,170.43	20,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00
Function	1283	Philomath Alternative Academy								
111	Licensed Salaries		85,290.12	95,987.26	135,020.00	2.00	143,178.88	143,178.88	143,178.88	2.00
112	Classified Salaries		12,232.04	20,299.30	0.00	0.00	16,090.43	16,090.43	16,090.43	0.44
121	Substitutes - Licensed		1,856.88	105.96	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		2,201.86	305.28	0.00	0.00	0.00	0.00	0.00	0.00
143	Insurance Opt Out		0.00	3,600.00	3,600.00	0.00	0.00	0.00	0.00	0.00
153	Extended Contract		5,338.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Public Employees Retirement System		15,008.50	21,624.73	30,972.00	0.00	31,623.72	31,623.72	31,623.72	0.00
212	Employee Contribution Pick-Up		4,878.21	7,278.54	8,317.00	0.00	8,590.69	8,590.69	8,590.69	0.00
213	PERS Bond 1		3,145.06	3,360.13	2,080.00	0.00	2,147.76	2,147.76	2,147.76	0.00
220	Social Security Administration		7,868.81	8,947.66	10,605.00	0.00	12,099.84	12,099.84	12,099.84	0.00
231	Worker's Compensation		468.98	351.86	347.00	0.00	432.38	432.38	432.38	0.00
234	OR Paid FMLI		391.05	467.77	555.00	0.00	632.76	632.76	632.76	0.00
241	Medical Insurance		1,735.60	10,670.87	19,600.00	0.00	24,459.47	24,459.47	24,459.47	0.00
243	Life Insurance		57.51	49.44	0.00	0.00	63.82	63.82	63.82	0.00
244	LTD Insurance		357.80	298.94	0.00	0.00	358.23	358.23	358.23	0.00
245	Employee Assistance Programs		23.39	44.16	0.00	0.00	63.00	63.00	63.00	0.00
374	Other Tuition		0.00	7,293.55	5,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
410	Consumable Supplies and Materials		87.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1283	Philomath Alternative Acade	140,941.01	180,685.45	216,096.00	2.00	249,740.98	249,740.98	249,740.98	2.44
Function	1291	English Language Learner Programs								
340	Travel		0.00	770.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1291	English Language Learner	0.00	770.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1400	Summer School Programs								
154	Extra Duty		14,119.84	16,059.44	13,750.00	0.00	13,750.00	13,750.00	13,750.00	0.00
210	Public Employees Retirement System		2,628.33	2,847.68	3,158.00	0.00	3,043.34	3,043.34	3,043.34	0.00
212	Employee Contribution Pick-Up		847.18	928.32	825.00	0.00	824.92	824.92	824.92	0.00
213	PERS Bond 1		1,200.16	464.17	208.00	0.00	206.25	206.25	206.25	0.00
220	Social Security Administration		1,059.74	1,220.47	1,052.00	0.00	1,043.82	1,043.82	1,043.82	0.00
231	Worker's Compensation		62.68	55.39	34.00	0.00	36.91	36.91	36.91	0.00
234	OR Paid FMLI		0.00	63.81	55.00	0.00	54.46	54.46	54.46	0.00
410	Consumable Supplies and Materials		0.00	0.00	5,000.00	0.00	8,500.00	8,500.00	8,500.00	0.00
Total Function	1400	Summer School Programs	19,917.93	21,639.28	24,082.00	0.00	27,459.70	27,459.70	27,459.70	0.00
Function	2120	Guidance Services								
153	Extended Contract		4,536.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Public Employees Retirement System		741.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		272.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		336.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation		20.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
234	OR Paid FMLI		17.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2120	Guidance Services	5,924.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2190	Service Direction, Student Support Services								
389	Other Non-instructional Professional and Technical		0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function	2190	Service Direction, Student	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

Function	2240	Instructional Staff Development								
121	Substitutes - Licensed		0.00	0.00	2,000.00	0.00	13,849.86	13,849.86	13,849.86	0.00
210	Public Employees Retirement System		0.00	0.00	228.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00
213	PERS Bond 1		0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		0.00	0.00	153.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation		0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00
234	OR Paid FMLI		0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00
340	Travel		712.19	0.00	3,306.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function	2240	Instructional Staff Developm	712.19	0.00	5,856.00	0.00	19,849.86	19,849.86	19,849.86	0.00
Function	2410	Office of the Principal Services								
113	Administrators		11,527.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Public Employees Retirement System		2,199.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		691.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS Bond 1		734.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration		841.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation		51.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
234	OR Paid FMLI		37.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Medical Insurance		1,737.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Life Insurance		5.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	LTD Insurance		17.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	Employee Assistance Programs		1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	STD Insurance		6.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2410	Office of the Principal Servic	17,851.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2542	Care and Upkeep of Buildings Services								
389	Other Non-instructional Professional and Technical		3,803.46	6,948.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2542	Care and Upkeep of Building	3,803.46	6,948.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2550	Student Transportation Services								
331	Reimbursable Student Transportation		4,660.86	5,965.05	6,257.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function	2550	Student Transportation Serv	4,660.86	5,965.05	6,257.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Function	2662	Systems Analysis Services								
480	Computer Hardware		0.00	42,340.74	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function	2662	Systems Analysis Services	0.00	42,340.74	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Fund	270	HS Grad and College and Ca Readiness Fund -M98	402,423.65	494,104.98	468,000.00	3.60	486,500.00	486,500.00	486,500.00	3.18

**Philomath School District 17J
Other Funds (200-700)**

271 - Public Purpose Fund - Energy Efficiency Projects - SB 1149

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 271		Revenue								
	1990	Miscellaneous	70,816.16	51,978.42	50,000.00	0.00	55,000.00	55,000.00	55,000.00	0.00
	5400	Resources - Beginning Fund Balance	54,741.96	117,498.12	170,000.00	0.00	225,000.00	225,000.00	225,000.00	0.00
Total Fund	271	Public Purpose Fund - Energy Efficiency Projects	125,558.12	169,476.54	220,000.00	0.00	280,000.00	280,000.00	280,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	271	Requirements								
Function		2542								
		Care and Upkeep of Buildings Services								
	322	Repairs and Maintenance Services	8,060.00	0.00	42,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
	324	Rentals	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	51,000.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	0.00	0.00	45,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		2542	8,060.00	0.00	140,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
Function		4150								
		Building Acquisition, Construction, and Improvem								
	460	Non-consumable Items	0.00	0.00	80,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
Total Function		4150	0.00	0.00	80,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
Total Fund	271	Public Purpose Fund - Energy Efficiency Projects	8,060.00	0.00	220,000.00	0.00	280,000.00	280,000.00	280,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

272 - State Summer Programs Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 272		Revenue								
	3299	Other Restricted Grants-In-Aid	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
Total Fund	272	State Summer Programs Grant	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	272	Requirements								
Function		1400 Summer School Programs								
	121	Substitutes - Licensed	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	154	Extra Duty	0.00	0.00	0.00	0.00	125,000.00	125,000.00	125,000.00	0.00
	389	Other Non-instructional Professional and Technical	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	17,000.00	17,000.00	17,000.00	0.00
	470	Computer Software	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function		1400 Summer School Programs	0.00	0.00	0.00	0.00	182,000.00	182,000.00	182,000.00	0.00
Function		2542 Care and Upkeep of Buildings Services								
	112	Classified Salaries	0.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00
Total Function		2542 Care and Upkeep of Building Services	0.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00
Function		2550 Student Transportation Services								
	331	Reimbursable Student Transportation	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function		2550 Student Transportation Serv	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Fund	272	State Summer Programs Gra	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

274 - Farm to School - Education Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 274		Revenue								
	3299	Other Restricted Grants-In-Aid	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Fund	274	Farm to School - Education Grant	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	274	Requirements								
Function		1111								
		Elementary Programs								
	311	Instruction Services	0.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
Total Function		1111	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Fund	274	Farm to School - Education (	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00

277 - Forestry Related Grants - Ford Foundation Grant

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 277		Revenue								
	5400	Resources - Beginning Fund Balance	44,187.82	44,187.82	40,000.00	0.00	27,000.00	27,000.00	27,000.00	0.00
Total Fund	277	Forestry Related Grants	44,187.82	44,187.82	40,000.00	0.00	27,000.00	27,000.00	27,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	277	Requirements								
Function		1131								
		High School Programs								
	112	Classified Salaries	0.00	4,155.21	0.00	0.00	14,252.40	14,252.40	14,252.40	0.50
	210	Public Employees Retirement System	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
	220	Social Security Administration	0.00	317.85	0.00	0.00	1,090.32	1,090.32	1,090.32	0.00
	231	Worker's Compensation	0.00	12.80	0.00	0.00	41.53	41.53	41.53	0.00
	234	OR Paid FMLI	0.00	16.62	0.00	0.00	57.00	57.00	57.00	0.00
	243	Life Insurance	0.00	0.00	0.00	0.00	18.20	18.20	18.20	0.00
	244	LTD Insurance	0.00	0.00	0.00	0.00	33.28	33.28	33.28	0.00
	245	Employee Assistance Programs	0.00	0.00	0.00	0.00	25.20	25.20	25.20	0.00
	410	Consumable Supplies and Materials	0.00	0.00	40,000.00	0.00	9,982.07	9,982.07	9,982.07	0.00
Total Function		1131	0.00	4,502.48	40,000.00	0.00	27,000.00	27,000.00	27,000.00	0.50
Total Fund	277	Forestry Related Grants	0.00	4,502.48	40,000.00	0.00	27,000.00	27,000.00	27,000.00	0.50

**Philomath School District 17J
Other Funds (200-700)**

280 - District Reserve Accounts

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 280		Revenue								
	1920	Contributions and Donations From Private Sources	2,000.00	7,539.66	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00
	5200	Interfund Transfers	370,000.00	155,000.00	50,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	5400	Resources - Beginning Fund Balance	11,783.76	395,084.24	540,220.00	0.00	588,735.00	588,735.00	588,735.00	0.00
Total Fund	280	District Reserve Accounts	383,783.76	557,623.90	597,220.00	0.00	600,735.00	600,735.00	600,735.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	280	Requirements								
Function		2542 Care and Upkeep of Buildings Services								
	322	Repairs and Maintenance Services	772.32	0.00	10,735.00	0.00	13,210.00	13,210.00	13,210.00	0.00
	410	Consumable Supplies and Materials	244.72	26.96	27,700.00	0.00	28,740.00	28,740.00	28,740.00	0.00
	460	Non-consumable Items	0.00	0.00	395,000.00	0.00	395,000.00	395,000.00	395,000.00	0.00
	500	Capital Outlay	0.00	17,000.00	33,785.00	0.00	33,785.00	33,785.00	33,785.00	0.00
	640	Dues and Fees	0.00	118.85	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2542 Care and Upkeep of Building	1,017.04	17,145.81	467,220.00	0.00	470,735.00	470,735.00	470,735.00	0.00
Function		2662 Systems Analysis Services								
	480	Computer Hardware	0.00	0.00	130,000.00	0.00	130,000.00	130,000.00	130,000.00	0.00
Total Function		2662 Systems Analysis Services	0.00	0.00	130,000.00	0.00	130,000.00	130,000.00	130,000.00	0.00
Total Fund	280	District Reserve Accounts	1,017.04	17,145.81	597,220.00	0.00	600,735.00	600,735.00	600,735.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

284 - PES-Student Body Funds

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 284		Revenue								
	1920	Contributions and Donations From Private Sources	14,310.00	20,136.49	16,000.00	0.00	16,000.00	16,000.00	16,000.00	0.00
	1990	Miscellaneous	13,306.51	37,365.95	15,300.00	0.00	19,300.00	19,300.00	19,300.00	0.00
	9701	Beginning Fund Balance Student Activities	29,193.12	14,683.36	20,788.00	0.00	41,363.00	41,363.00	41,363.00	0.00
Total Fund	284	PES-Student Body Funds	56,809.63	72,185.80	52,088.00	0.00	76,663.00	76,663.00	76,663.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	284	Requirements								
Function		1111 Elementary Programs								
	410	Consumable Supplies and Materials	941.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1111 Elementary Programs	941.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		1113 Elementary Extra-curricular								
	340	Travel	61.61	0.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	410	Consumable Supplies and Materials	29,948.45	54,429.48	51,088.00	0.00	65,663.00	65,663.00	65,663.00	0.00
	460	Non-consumable Items	9,374.83	0.00	0.00	0.00	9,000.00	9,000.00	9,000.00	0.00
Total Function		1113 Elementary Extra-curricular	39,384.89	54,429.48	52,088.00	0.00	76,663.00	76,663.00	76,663.00	0.00
Total Fund	284	PES-Student Body Funds	40,326.27	54,429.48	52,088.00	0.00	76,663.00	76,663.00	76,663.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

285 - PMS-Student Body Funds

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 285		Revenue								
	1740	Fees	4,065.00	4,347.00	3,200.00	0.00	3,400.00	3,400.00	3,400.00	0.00
	1920	Contributions and Donations From Private Sources	2,950.00	2,601.09	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	1990	Miscellaneous	23,739.89	42,110.77	25,500.00	0.00	27,600.00	27,600.00	27,600.00	0.00
	9701	Beginning Fund Balance Student Activities	65,564.92	57,204.39	59,288.00	0.00	62,483.00	62,483.00	62,483.00	0.00
Total Fund	285	PMS-Student Body Funds	96,319.81	106,263.25	89,988.00	0.00	95,483.00	95,483.00	95,483.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	285	Requirements								
Function		1122 Middle/Junior High School Extra-curricular								
	310	Instructional, Professional and Technical Service	0.00	0.00	9,500.00	0.00	9,500.00	9,500.00	9,500.00	0.00
	324	Rentals	0.00	314.00	500.00	0.00	500.00	500.00	500.00	0.00
	389	Other Non-instructional Professional and Technical	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
	390	Other General Professional and Technological Servi	0.00	0.00	1,404.00	0.00	1,404.00	1,404.00	1,404.00	0.00
	410	Consumable Supplies and Materials	39,115.42	52,766.53	78,084.00	0.00	83,579.00	83,579.00	83,579.00	0.00
	641	Student Dues & Fees	0.00	12.40	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1122 Middle/Junior High School	39,115.42	53,092.93	89,988.00	0.00	95,483.00	95,483.00	95,483.00	0.00
Total Fund	285	PMS-Student Body Funds	39,115.42	53,092.93	89,988.00	0.00	95,483.00	95,483.00	95,483.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

286 - PHS-Student Body Funds

		FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 286	Revenue								
	1510 Interest on Investments	53.82	124.60	120.00	0.00	120.00	120.00	120.00	0.00
	1740 Fees	58,775.94	61,240.36	55,000.00	0.00	60,700.00	60,700.00	60,700.00	0.00
	1741 Sports Participation Fees	23,226.00	14,100.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
	1920 Contributions and Donations From Private Sources	50.00	408.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	1990 Miscellaneous	410,301.65	394,795.55	331,727.00	0.00	290,600.00	290,600.00	290,600.00	0.00
	9701 Beginning Fund Balance Student Activities	183,706.97	237,112.91	265,555.00	0.00	271,111.00	271,111.00	271,111.00	0.00
Total Fund	286 PHS-Student Body Funds	676,114.38	707,781.42	682,402.00	0.00	653,531.00	653,531.00	653,531.00	0.00

		FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	286 Requirements								
Function	1132 High School Extra-curricular								
	310 Instructional, Professional and Technical Service	889.00	1,099.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	322 Repairs and Maintenance Services	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
	324 Rentals	2,650.00	447.48	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
	340 Travel	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	342 Travel, Out of District	5,320.44	1,335.85	24,000.00	0.00	22,000.00	22,000.00	22,000.00	0.00
	389 Other Non-instructional Professional and Technical	3,139.60	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
	410 Consumable Supplies and Materials	419,780.17	389,764.69	613,436.00	0.00	595,321.00	595,321.00	595,321.00	0.00
	413 Uniforms	0.00	0.00	14,500.00	0.00	13,500.00	13,500.00	13,500.00	0.00
	460 Non-consumable Items	0.00	0.00	9,500.00	0.00	10,500.00	10,500.00	10,500.00	0.00
	641 Student Dues & Fees	6,532.26	1,396.80	10,966.00	0.00	7,210.00	7,210.00	7,210.00	0.00
Total Function	1132 High School Extra-curricular	438,311.47	394,043.82	682,402.00	0.00	653,531.00	653,531.00	653,531.00	0.00
Total Fund	286 PHS-Student Body Funds	438,311.47	394,043.82	682,402.00	0.00	653,531.00	653,531.00	653,531.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

288 - Drivers Ed

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 288		Revenue								
	1742	Driver's Ed Fees	17,300.00	9,625.00	15,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
	3204	Driver Education	10,740.00	13,334.58	15,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
	5400	Resources - Beginning Fund Balance	(1,748.69)	(5,207.42)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	288	Drivers Ed	26,291.31	17,752.16	30,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	288	Requirements								
Function		1131 High School Programs								
	154	Extra Duty	20,725.40	21,263.03	18,000.00	0.00	25,600.00	25,600.00	25,600.00	0.00
	210	Public Employees Retirement System	3,605.82	3,782.17	2,051.00	0.00	3,600.00	3,600.00	3,600.00	0.00
	212	Employee Contribution Pick-Up	1,153.86	1,275.76	1,080.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	213	PERS Bond 1	1,188.73	637.92	270.00	0.00	275.00	275.00	275.00	0.00
	220	Social Security Administration	1,561.40	1,598.97	1,378.00	0.00	1,350.00	1,350.00	1,350.00	0.00
	231	Worker's Compensation	94.95	72.45	103.00	0.00	100.00	100.00	100.00	0.00
	234	OR Paid FMLI	43.95	83.62	72.00	0.00	75.00	75.00	75.00	0.00
	322	Repairs and Maintenance Services	0.00	517.65	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	2,924.62	1,619.28	7,046.00	0.00	8,000.00	8,000.00	8,000.00	0.00
	640	Dues and Fees	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1131 High School Programs	31,423.73	30,850.85	30,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
Function		2240 Instructional Staff Development								
	340	Travel	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
	375	Tuition Reimbursement	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2240 Instructional Staff Developm	75.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	288	Drivers Ed	31,498.73	31,000.85	30,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

289 - Outdoor School

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 289		Revenue								
	1920	Contributions and Donations From Private Sources	0.00	5,869.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299	Other Restricted Grants-In-Aid	158,185.84	88,977.34	99,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
	5400	Resources - Beginning Fund Balance	(64,382.02)	(1,670.42)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	289	Outdoor School	93,803.82	93,175.92	99,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	289	Requirements								
Function		1121 Middle/Junior High Programs								
	121	Substitutes - Licensed	1,031.60	953.64	1,000.00	0.00	459.88	459.88	459.88	0.00
	122	Substitutes - Classified	570.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	154	Extra Duty	9,664.70	10,720.42	1,945.00	0.00	2,185.40	2,185.40	2,185.40	0.00
	210	Public Employees Retirement System	1,821.54	2,100.61	571.00	0.00	509.03	509.03	509.03	0.00
	212	Employee Contribution Pick-Up	579.91	643.23	177.00	0.00	131.15	131.15	131.15	0.00
	213	PERS Bond 1	96.67	350.17	44.00	0.00	32.76	32.76	32.76	0.00
	220	Social Security Administration	861.81	892.26	226.00	0.00	167.16	167.16	167.16	0.00
	231	Worker's Compensation	51.74	40.40	11.00	0.00	5.86	5.86	5.86	0.00
	234	OR Paid FMLI	44.41	46.68	12.00	0.00	8.76	8.76	8.76	0.00
	389	Other Non-instructional Professional and Technical	71,038.24	69,760.00	80,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
Total Function		1121 Middle/Junior High Program:	85,761.48	85,507.41	83,986.00	0.00	63,500.00	63,500.00	63,500.00	0.00
Function		2550 Student Transportation Services								
	331	Reimbursable Student Transportation	1,079.47	908.60	3,304.00	0.00	3,500.00	3,500.00	3,500.00	0.00
Total Function		2550 Student Transportation Serv	1,079.47	908.60	3,304.00	0.00	3,500.00	3,500.00	3,500.00	0.00
Function		3320 Community Recreation Services								
	410	Consumable Supplies and Materials	8,633.29	6,683.92	11,710.00	0.00	8,000.00	8,000.00	8,000.00	0.00
Total Function		3320 Community Recreation Servi	8,633.29	6,683.92	11,710.00	0.00	8,000.00	8,000.00	8,000.00	0.00
Total Fund	289	Outdoor School	95,474.24	93,099.93	99,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

292 - Nutrition Services

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 292		Revenue								
	1600	Food Service	92,406.65	816.50	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	1990	Miscellaneous	0.00	35.25	0.00	0.00	0.00	0.00	0.00	0.00
	3299	Other Restricted Grants-In-Aid	74,762.35	328,426.28	305,000.00	0.00	320,000.00	320,000.00	320,000.00	0.00
	4500	Restricted Revenue From the Federal Government Thr	347,152.47	471,324.84	460,000.00	0.00	470,000.00	470,000.00	470,000.00	0.00
	4901	Federal Commodities	23,288.94	43,226.00	45,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
	5200	Interfund Transfers	3,979.61	4,523.54	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	5400	Resources - Beginning Fund Balance	39,335.27	12,252.16	30,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
Total Fund	292	Nutrition Services	580,925.29	860,604.57	855,000.00	0.00	985,000.00	985,000.00	985,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	292	Requirements								
Function		2190								
	210	Public Employees Retirement System	1,993.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2190	1,993.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2240								
	340	Travel	0.00	353.68	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function		2240	0.00	353.68	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function		2520								
	640	Dues and Fees	1,321.33	8,987.60	9,456.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Function		2520	1,321.33	8,987.60	9,456.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Function		2542								
	322	Repairs and Maintenance Services	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function		2542	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Function		3110								
	114	Managerial - Classified	27,918.29	28,714.96	61,572.00	0.75	58,698.00	58,698.00	58,698.00	0.75
	143	Insurance Opt Out	0.00	1,050.00	3,150.00	0.00	6,800.00	6,800.00	6,800.00	0.00
	154	Extra Duty	456.24	260.40	0.00	0.00	0.00	0.00	0.00	0.00
	210	Public Employees Retirement System	4,885.14	2,941.44	13,268.00	0.00	643.55	643.55	643.55	0.00
	212	Employee Contribution Pick-Up	1,176.97	1,080.06	3,883.00	0.00	192.00	192.00	192.00	0.00
	213	PERS Bond 1	853.07	540.03	971.00	0.00	48.00	48.00	48.00	0.00
	220	Social Security Administration	2,108.14	2,358.87	4,951.00	0.00	5,010.60	5,010.60	5,010.60	0.00
	231	Worker's Compensation	128.55	96.04	162.00	0.00	222.64	222.64	222.64	0.00
	234	OR Paid FMLI	110.24	116.41	259.00	0.00	262.08	262.08	262.08	0.00
	241	Medical Insurance	4,264.92	4,364.24	12,600.00	0.00	2,675.00	2,675.00	2,675.00	0.00
	243	Life Insurance	13.68	20.52	0.00	0.00	27.36	27.36	27.36	0.00
	244	LTD Insurance	85.08	128.81	0.00	0.00	110.50	110.50	110.50	0.00
	245	Employee Assistance Programs	5.40	16.50	0.00	0.00	25.20	25.20	25.20	0.00
Total Function		3110	42,005.72	41,688.28	100,816.00	0.75	74,714.93	74,714.93	74,714.93	0.75
Function		3120								
	112	Classified Salaries	132,153.33	163,371.92	185,286.00	5.33	200,495.97	200,495.97	200,495.97	5.33
	122	Substitutes - Classified	6,724.75	10,342.07	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	154	Extra Duty	0.00	303.38	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
	210	Public Employees Retirement System	15,652.06	27,684.52	33,694.00	0.00	41,025.46	41,025.46	41,025.46	0.00
	212	Employee Contribution Pick-Up	4,914.39	8,634.58	9,861.00	0.00	10,698.35	10,698.35	10,698.35	0.00
	213	PERS Bond 1	2,823.12	4,384.30	2,465.00	0.00	2,674.56	2,674.56	2,674.56	0.00
	220	Social Security Administration	9,043.66	11,693.26	14,174.00	0.00	13,703.17	13,703.17	13,703.17	0.00
	231	Worker's Compensation	3,982.85	3,512.42	3,706.00	0.00	3,414.82	3,414.82	3,414.82	0.00
	234	OR Paid FMLI	432.83	611.44	742.00	0.00	716.52	716.52	716.52	0.00
	241	Medical Insurance	56,687.78	57,707.26	88,800.00	0.00	80,362.36	80,362.36	80,362.36	0.00
	243	Life Insurance	95.20	96.60	0.00	0.00	100.80	100.80	100.80	0.00
	244	LTD Insurance	288.10	304.75	0.00	0.00	625.44	625.44	625.44	0.00

**Philomath School District 17J
Other Funds (200-700)**

	245	Employee Assistance Programs	50.40	128.10	0.00	0.00	151.20	151.20	151.20	0.00	
	246	District Paid HSA	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00	
	390	Other General Professional and Technological Servi	52,086.42	46,411.50	50,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00	
	400	Supplies and Materials	4,817.55	316,654.90	0.00	0.00	0.00	0.00	0.00	0.00	
	410	Consumable Supplies and Materials	203,775.60	6,994.85	350,000.00	0.00	447,316.42	447,316.42	447,316.42	0.00	
	451	Federal Commodities	23,288.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	460	Non-consumable Items	6,535.50	15,118.09	5,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00	
	Total Function	3120	Food Preparation and Dispei	523,352.48	673,953.94	743,728.00	5.33	889,285.07	889,285.07	889,285.07	5.33
	Total Fund	292	Nutrition Services	568,673.13	724,983.50	855,000.00	6.08	985,000.00	985,000.00	985,000.00	6.08

**Philomath School District 17J
Other Funds (200-700)**

293 - Inspired - Staff Development

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 293		Revenue								
	5400	Resources - Beginning Fund Balance	10,832.79	10,832.79	10,833.00	0.00	5,185.00	5,185.00	5,185.00	0.00
Total Fund	293	Inspired - Staff Development	10,832.79	10,832.79	10,833.00	0.00	5,185.00	5,185.00	5,185.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	293	Requirements								
Function		2210 Improvement of Instruction Services								
	390	Other General Professional and Technological Servi	0.00	0.00	10,000.00	0.00	5,185.00	5,185.00	5,185.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	833.00	0.00	0.00	0.00	0.00	0.00
Total Function		2210 Improvement of Instruction	0.00	0.00	10,833.00	0.00	5,185.00	5,185.00	5,185.00	0.00
Total Fund	293	Inspired - Staff Development	0.00	0.00	10,833.00	0.00	5,185.00	5,185.00	5,185.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

295 - Clemens Community Pool Operations Fund

		FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 295	Revenue								
	1800 Community Services Activities	19,811.84	59,438.18	60,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
	1801 Pool: Swimming Lessons	5,135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1803 Pool: Memberships	2,511.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1804 Pool: Multiple Swim Passes	5,333.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1805 Pool: Rentals	2,350.00	7,500.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	1809 Acquafit Membership	695.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1810 Acquafit Multi Pass	3,480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions and Donations From Private Sources	52,071.14	48,660.05	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	1990 Miscellaneous	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5200 Interfund Transfers	65,000.00	130,000.00	75,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
	5400 Resources - Beginning Fund Balance	11,497.53	(21,558.01)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	295 Clemens Community Pool Operations Fund	167,894.01	224,040.22	210,000.00	0.00	235,000.00	235,000.00	235,000.00	0.00

		FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	295	Requirements							
Function	1131	High School Programs							
	114 Managerial - Classified	8,182.18	6,629.70	6,525.00	0.11	8,143.36	8,143.36	8,143.36	0.11
	210 Public Employees Retirement System	1,320.99	1,083.27	1,338.00	0.00	1,436.52	1,436.52	1,436.52	0.00
	212 Employee Contribution Pick-Up	490.93	397.78	392.00	0.00	428.64	428.64	428.64	0.00
	213 PERS Bond 1	559.90	198.91	98.00	0.00	107.16	107.16	107.16	0.00
	220 Social Security Administration	625.92	515.14	499.00	0.00	546.48	546.48	546.48	0.00
	231 Worker's Compensation	38.21	22.16	16.00	0.00	20.06	20.06	20.06	0.00
	234 OR Paid FMLI	21.40	26.51	26.00	0.00	28.56	28.56	28.56	0.00
	241 Medical Insurance	72.00	67.47	300.00	0.00	4,408.26	4,408.26	4,408.26	0.00
	243 Life Insurance	6.36	4.09	13.00	0.00	4.08	4.08	4.08	0.00
	244 LTD Insurance	41.69	25.76	75.00	0.00	13.00	13.00	13.00	0.00
	245 Employee Assistance Programs	2.48	3.39	5.00	0.00	3.84	3.84	3.84	0.00
	247 STD Insurance	5.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410 Consumable Supplies and Materials	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function	1131	High School Programs	11,368.00	8,974.18	10,287.00	0.11	16,139.96	16,139.96	0.11
Function	3320	Community Recreation Services							
	114 Managerial - Classified	30,688.70	35,019.24	36,976.00	0.64	40,478.64	40,478.64	40,478.64	0.64
	125 Pool/Lifeguard	39,178.51	53,068.63	35,000.00	0.00	38,000.00	38,000.00	38,000.00	0.00
	126 Pool/Instructor	6,577.64	11,029.76	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
	127 Pool/Supervisor	40,457.71	37,067.66	30,000.00	0.00	34,000.00	34,000.00	34,000.00	0.00
	165 Vacation Payoff	938.24	1,608.60	0.00	0.00	0.00	0.00	0.00	0.00
	210 Public Employees Retirement System	9,103.07	15,109.69	16,123.00	0.00	18,141.97	18,141.97	18,141.97	0.00
	212 Employee Contribution Pick-Up	1,846.49	2,552.45	6,719.00	0.00	6,928.68	6,928.68	6,928.68	0.00
	213 PERS Bond 1	3,545.85	2,698.16	1,680.00	0.00	1,607.20	1,607.20	1,607.20	0.00
	220 Social Security Administration	9,014.80	10,566.24	8,567.00	0.00	9,196.60	9,196.60	9,196.60	0.00
	231 Worker's Compensation	571.72	492.72	520.00	0.00	513.65	513.65	513.65	0.00
	234 OR Paid FMLI	341.33	550.01	448.00	0.00	561.88	561.88	561.88	0.00
	241 Medical Insurance	378.00	382.53	2,000.00	0.00	12,312.88	12,312.88	12,312.88	0.00
	243 Life Insurance	21.00	23.27	26.00	0.00	23.28	23.28	23.28	0.00
	244 LTD Insurance	133.67	146.10	70.00	0.00	73.90	73.90	73.90	0.00
	245 Employee Assistance Programs	8.32	19.41	9.00	0.00	21.36	21.36	21.36	0.00
	247 STD Insurance	9.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	322 Repairs and Maintenance Services	3,468.79	112.50	6,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	325 Electricity	12,363.07	15,518.42	13,500.00	0.00	15,000.00	15,000.00	15,000.00	0.00
	326 Fuel	3,183.69	3,468.75	7,500.00	0.00	6,500.00	6,500.00	6,500.00	0.00
	327 Water and Sewage	4,315.26	6,499.00	8,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

	389	Other Non-instructional Professional and Technical	344.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	410	Consumable Supplies and Materials	8,176.80	8,671.48	14,825.00	0.00	11,500.00	11,500.00	11,500.00	0.00	
	460	Non-consumable Items	1,036.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	470	Computer Software	485.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	640	Dues and Fees	1,895.61	1,833.50	1,750.00	0.00	2,000.00	2,000.00	2,000.00	0.00	
Total Function		3320	Community Recreation Servi	178,084.02	206,438.12	199,713.00	0.64	218,860.04	218,860.04	218,860.04	0.64
Total Fund		295	Clemens Community Pool O	189,452.02	215,412.30	210,000.00	0.75	235,000.00	235,000.00	235,000.00	0.75



ALL OTHER FUNDS

Fund	Purpose
314	Debt Service – 2010 Construction Bonds
350	Debt Service – PERS UAL Bond
400	Capital Projects Fund
405	Technology Replacement Fund
407	Vehicle Replacement Fund (no funding, moved to Reserve fund)
411	Facility Improvement Fund - Kings Valley Building Purchase
600	Internal Service Fund – Unemployment
705	Supplemental Retirement
720	Classified Employee Professional Development/Insurance Reserve
730	Licensed Employee Insurance Pool Fund

**Philomath School District 17J
Other Funds (200-700)**

314 - Debt Service - 2010 Construction Bonds

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 314		Revenue								
	1111	Current Year's Taxes	2,326,332.36	2,221,731.10	2,112,000.00	0.00	2,124,850.00	2,124,850.00	2,124,850.00	0.00
	1112	Prior Year's Taxes	19,194.41	27,167.75	21,000.00	0.00	25,500.00	25,500.00	25,500.00	0.00
	1190	Penalties and Interest on Taxes	3,378.95	3,706.93	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
	1510	Interest on Investments	1,075,801.55	2,212,747.38	1,647,000.00	0.00	1,672,000.00	1,672,000.00	1,672,000.00	0.00
	2199	Other Intermediate Sources	0.00	435.41	0.00	0.00	0.00	0.00	0.00	0.00
	5400	Resources - Beginning Fund Balance	11,061,150.23	13,391,457.50	16,300,000.00	0.00	19,550,000.00	19,550,000.00	19,550,000.00	0.00
Total Fund	314	Debt Service - 2010 Construction Bonds	14,485,857.50	17,857,246.07	20,083,500.00	0.00	23,375,850.00	23,375,850.00	23,375,850.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	314	Requirements								
Function		5110								
	610	Redemption of Principal	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
	621	Regular Interest	1,094,400.00	1,094,400.00	1,094,400.00	0.00	1,094,400.00	1,094,400.00	1,094,400.00	0.00
Total Function		5110	1,094,400.00	1,094,400.00	1,094,400.00	0.00	21,094,400.00	21,094,400.00	21,094,400.00	0.00
Function		7001								
	820	Reserved for Next Year	0.00	0.00	18,989,100.00	0.00	2,281,450.00	2,281,450.00	2,281,450.00	0.00
Total Function		7001	0.00	0.00	18,989,100.00	0.00	2,281,450.00	2,281,450.00	2,281,450.00	0.00
Total Fund	314	Debt Service - 2010 Construc Bonds	1,094,400.00	1,094,400.00	20,083,500.00	0.00	23,375,850.00	23,375,850.00	23,375,850.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

350 - Debt Service - PERS UAL Bonds

		FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 350	Revenue								
	1510 Interest on Investments	0.00	6,485.08	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
	1970 Services Provided Other Funds	624,581.58	387,015.42	200,000.00	0.00	205,000.00	205,000.00	205,000.00	0.00
	5400 Resources - Beginning Fund Balance	1,886,748.32	1,802,882.40	1,440,000.00	0.00	870,000.00	870,000.00	870,000.00	0.00
Total Fund	350 Debt Service - PERS UAL Bonds	2,511,329.90	2,196,382.90	1,640,000.00	0.00	1,079,000.00	1,079,000.00	1,079,000.00	0.00

		FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	350 Requirements								
Function	5100 Debt Service								
	610 Redemption of Principal	545,000.00	610,000.00	680,000.00	0.00	755,000.00	755,000.00	755,000.00	0.00
	621 Regular Interest	163,447.50	133,200.00	99,345.00	0.00	61,605.00	61,605.00	61,605.00	0.00
Total Function	5100 Debt Service	708,447.50	743,200.00	779,345.00	0.00	816,605.00	816,605.00	816,605.00	0.00
Function	7001 Ending Balance								
	821 Ending Balance	0.00	0.00	860,655.00	0.00	262,395.00	262,395.00	262,395.00	0.00
Total Function	7001 Ending Balance	0.00	0.00	860,655.00	0.00	262,395.00	262,395.00	262,395.00	0.00
Total Fund	350 Debt Service - PERS UAL Bo	708,447.50	743,200.00	1,640,000.00	0.00	1,079,000.00	1,079,000.00	1,079,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

400 - Capital Projects Funds

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 400		Revenue								
	1920	Contributions and Donations From Private Sources	6,314.00	19.34	0.00	0.00	0.00	0.00	0.00	0.00
	5200	Interfund Transfers	312,500.00	275,000.00	225,000.00	0.00	125,000.00	125,000.00	125,000.00	0.00
	5400	Resources - Beginning Fund Balance	66,803.39	80,181.66	75,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Fund	400	Capital Projects Funds	385,617.39	355,201.00	300,000.00	0.00	135,000.00	135,000.00	135,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	400	Requirements								
Function		2540	Operation and Maintenance of Plant Services							
	322	Repairs and Maintenance Services	0.00	70,428.86	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2540	0.00	70,428.86	0.00	0.00	0.00	0.00	0.00	0.00
Function		2542	Care and Upkeep of Buildings Services							
	322	Repairs and Maintenance Services	128,582.62	26,383.26	205,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
	389	Other Non-instructional Professional and Technical	155,296.11	24,498.00	90,000.00	0.00	70,000.00	70,000.00	70,000.00	0.00
	414	Building Maintenance Supplies	0.00	1,312.98	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	6,538.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	465	Technology Supplies	0.00	26,095.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2542	290,416.73	78,289.24	295,000.00	0.00	130,000.00	130,000.00	130,000.00	0.00
Function		2543	Care and Upkeep of Grounds Services							
	322	Repairs and Maintenance Services	0.00	72,463.63	0.00	0.00	0.00	0.00	0.00	0.00
	414	Building Maintenance Supplies	2,500.00	18,976.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	0.00	6,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2543	2,500.00	97,689.63	0.00	0.00	0.00	0.00	0.00	0.00
Function		4120	Site Acquisition and Development Services							
	640	Dues and Fees	201.48	19.34	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		4120	201.48	19.34	0.00	0.00	0.00	0.00	0.00	0.00
Function		4150	Building Acquisition, Construction, and Improvements							
	322	Repairs and Maintenance Services	0.00	18,799.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	530	Improvements Other Than Buildings	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		4150	0.00	68,799.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Fund	400	Capital Projects Funds	293,118.21	315,226.07	300,000.00	0.00	135,000.00	135,000.00	135,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

405 - Technology Replacement Fund

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 405		Revenue								
	5200	Interfund Transfers	65,000.00	175,000.00	175,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
	5400	Resources - Beginning Fund Balance	7,647.12	23,692.65	10,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
Total Fund	405	Technology Replacement Fund	72,647.12	198,692.65	185,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	405	Requirements								
Function		1121 Middle/Junior High Programs								
	465	Technology Supplies	11,115.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1121 Middle/Junior High Program:	11,115.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2662 Systems Analysis Services								
	322	Repairs and Maintenance Services	2,129.46	0.00	0.00	0.00	37,000.00	37,000.00	37,000.00	0.00
	410	Consumable Supplies and Materials	996.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	465	Technology Supplies	9,471.52	64,965.53	40,000.00	0.00	78,000.00	78,000.00	78,000.00	0.00
	470	Computer Software	0.00	1,079.46	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	25,242.25	83,972.71	145,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
Total Function		2662 Systems Analysis Services	37,839.23	150,017.70	185,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
Total Fund	405	Technology Replacement Fu	48,954.47	150,017.70	185,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00

Philomath School District 17J
Other Funds (200-700)

407 - Vehicle Replacement Fund

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 407		Revenue								
	5200	Interfund Transfers	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400	Resources - Beginning Fund Balance	783.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	407	Vehicle Replacement Fund	5,783.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	407	Requirements								
Function		2542								
		Care and Upkeep of Buildings Services								
	322	Repairs and Maintenance Services	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2542	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Care and Upkeep of Building Services								
Function		7001								
		Ending Balance								
	821	Ending Balance	783.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		7001	783.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	407	Vehicle Replacement Fund	5,783.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

411 - Facility Improvement Fund (Kings Valley School)

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 411		Revenue								
	1510	Interest on Investments	424.32	475.98	400.00	0.00	550.00	550.00	550.00	0.00
	5300	Sale of or Compensation for Loss of Fixed Assets	45,666.60	45,666.60	45,667.00	0.00	45,667.00	45,667.00	45,667.00	0.00
	5400	Resources - Beginning Fund Balance	328,565.25	374,656.17	420,785.00	0.00	467,000.00	467,000.00	467,000.00	0.00
Total Fund	411	Facility Improvement Fund (Kings Valley School)	374,656.17	420,798.75	466,852.00	0.00	513,217.00	513,217.00	513,217.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	411	Requirements								
Function		4150								
	520	Buildings Acquisition	0.00	0.00	466,852.00	0.00	513,217.00	513,217.00	513,217.00	0.00
Total Function		4150	0.00	0.00	466,852.00	0.00	513,217.00	513,217.00	513,217.00	0.00
Total Fund	411	Facility Improvement Fund (Kings Valley School)	0.00	0.00	466,852.00	0.00	513,217.00	513,217.00	513,217.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

600 - Internal Service Funds - Unemployment

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 600		Revenue								
	5200	Interfund Transfers	5,000.00	50,000.00	50,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
	5400	Resources - Beginning Fund Balance	8,021.01	1,179.31	30,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
Total Fund	600	Internal Service Funds	13,021.01	51,179.31	80,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	600	Requirements								
Function		2520								
		Fiscal Services								
	232	Unemployment Compensation	11,001.70	16,319.71	79,000.00	0.00	49,000.00	49,000.00	49,000.00	0.00
	389	Other Non-instructional Professional and Technical	840.00	840.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function		2520	11,841.70	17,159.71	80,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
Total Fund	600	Internal Service Funds	11,841.70	17,159.71	80,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

705 - Supplemental Retirement

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 705		Revenue								
	1990	Miscellaneous	8,263.35	8,111.57	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
	5400	Resources - Beginning Fund Balance	320,862.86	274,585.78	240,000.00	0.00	205,000.00	205,000.00	205,000.00	0.00
Total Fund	705	Supplemental Retirement	329,126.21	282,697.35	245,000.00	0.00	210,000.00	210,000.00	210,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	705	Requirements								
Function		2700								
		Supplemental Retirement Program								
	270	Post Employment Retirement Benefits	54,540.43	45,850.04	75,000.00	0.00	62,600.00	62,600.00	62,600.00	0.00
Total Function		2700	54,540.43	45,850.04	75,000.00	0.00	62,600.00	62,600.00	62,600.00	0.00
		Program								
Function		7001								
		Ending Balance								
	821	Ending Balance	0.00	0.00	170,000.00	0.00	147,400.00	147,400.00	147,400.00	0.00
Total Function		7001	0.00	0.00	170,000.00	0.00	147,400.00	147,400.00	147,400.00	0.00
Total Fund	705	Supplemental Retirement	54,540.43	45,850.04	245,000.00	0.00	210,000.00	210,000.00	210,000.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

720 - Classified Employee Professional Development Fund

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 720		Revenue								
	5200	Interfund Transfers	20,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
	5400	Resources - Beginning Fund Balance	44,637.32	31,708.96	41,000.00	0.00	65,000.00	65,000.00	65,000.00	0.00
Total Fund	720	Classified Employee Professional Development Fund	64,637.32	81,708.96	91,000.00	0.00	115,000.00	115,000.00	115,000.00	0.00

			Requirements Report							
			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	720	Requirements								
Function		1111								
		Elementary Programs								
	241	Medical Insurance	3,760.30	5,181.71	7,500.00	0.00	7,167.56	7,167.56	7,167.56	0.00
	246	District Paid HSA	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1111	4,260.30	5,181.71	7,500.00	0.00	7,167.56	7,167.56	7,167.56	0.00
Function		1131								
		High School Programs								
	241	Medical Insurance	0.00	0.00	0.00	0.00	4,200.00	4,200.00	4,200.00	0.00
Total Function		1131	0.00	0.00	0.00	0.00	4,200.00	4,200.00	4,200.00	0.00
Function		1140								
		Pre-kindergarten Programs								
	241	Medical Insurance	0.00	58.41	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		1140	0.00	58.41	0.00	0.00	0.00	0.00	0.00	0.00
Function		1221								
		Learning Centers - structured and intensive								
	241	Medical Insurance	2,500.00	4,533.43	7,000.00	0.00	5,241.56	5,241.56	5,241.56	0.00
Total Function		1221	2,500.00	4,533.43	7,000.00	0.00	5,241.56	5,241.56	5,241.56	0.00
Function		1223								
		Community Transition Centers								
	241	Medical Insurance	1,200.00	1,200.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function		1223	1,200.00	1,200.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Function		1250								
		Less Restrictive Programs for Students with Disabi								
	241	Medical Insurance	3,487.68	4,105.24	5,000.00	0.00	9,568.16	9,568.16	9,568.16	0.00
	246	District Paid HSA	1,000.00	922.11	1,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Function		1250	4,487.68	5,027.35	6,000.00	0.00	11,568.16	11,568.16	11,568.16	0.00
Function		1291								
		English Language Learner Programs								
	241	Medical Insurance	581.52	583.01	0.00	0.00	2,081.52	2,081.52	2,081.52	0.00
Total Function		1291	581.52	583.01	0.00	0.00	2,081.52	2,081.52	2,081.52	0.00
Function		2110								
		Attendance and Social Work Services								
	241	Medical Insurance	1,583.97	2,061.71	2,500.00	0.00	2,386.28	2,386.28	2,386.28	0.00
	246	District Paid HSA	500.00	1,077.89	2,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function		2110	2,083.97	3,139.60	4,500.00	0.00	8,386.28	8,386.28	8,386.28	0.00
Function		2120								
		Guidance Services								
	241	Medical Insurance	1,200.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function		2120	1,200.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
Function		2190								
		Service Direction, Student Support Services								
	241	Medical Insurance	1,200.00	1,200.00	0.00	0.00	3,100.00	3,100.00	3,100.00	0.00
Total Function		2190	1,200.00	1,200.00	0.00	0.00	3,100.00	3,100.00	3,100.00	0.00
Function		2220								
		Educational Media Services								
	241	Medical Insurance	2,671.65	1,816.99	0.00	0.00	3,668.48	3,668.48	3,668.48	0.00
Total Function		2220	2,671.65	1,816.99	0.00	0.00	3,668.48	3,668.48	3,668.48	0.00
Function		2240								
		Instructional Staff Development								
	122	Substitutes - Classified	0.00	118.72	0.00	0.00	15,108.64	15,108.64	15,108.64	0.00
	210	Public Employees Retirement System	0.00	19.40	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS Bond 1	0.00	3.56	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	9.08	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00
	234	OR Paid FMLI	0.00	0.47	0.00	0.00	0.00	0.00	0.00	0.00

**Philomath School District 17J
Other Funds (200-700)**

	319	Other Instructional, Professional and Technical S	0.00	1,037.40	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	597.85	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Function		2240		0.00	1,786.93	40,000.00	0.00	55,108.64	55,108.64	0.00
Function		2410								
	241	Medical Insurance	2,550.76	1,316.71	2,500.00	0.00	1,100.00	1,100.00	1,100.00	0.00
	246	District Paid HSA	500.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		2410	3,050.76	1,316.71	3,500.00	0.00	1,100.00	1,100.00	1,100.00	0.00
Function		2542								
	241	Medical Insurance	6,392.48	6,198.00	7,500.00	0.00	4,977.80	4,977.80	4,977.80	0.00
Total Function		2542	6,392.48	6,198.00	7,500.00	0.00	4,977.80	4,977.80	4,977.80	0.00
Function		2662								
	241	Medical Insurance	1,200.00	1,200.00	2,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function		2662	1,200.00	1,200.00	2,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function		3120								
	241	Medical Insurance	2,100.00	2,400.00	7,500.00	0.00	2,400.00	2,400.00	2,400.00	0.00
Total Function		3120	2,100.00	2,400.00	7,500.00	0.00	2,400.00	2,400.00	2,400.00	0.00
Total Fund	720	Classified Employee Profess	32,928.36	36,042.14	91,000.00	0.00	115,000.00	115,000.00	115,000.00	0.00
		Development Fund								

**Philomath School District 17J
Other Funds (200-700)**

730 - Licensed Employee Professional Development Fund

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund 730		Revenue								
	5200	Interfund Transfers	61,580.00	56,225.00	65,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
	5400	Resources - Beginning Fund Balance	3,420.74	8,775.12	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	730	Licensed Employee Professional Development Fund	65,000.74	65,000.12	65,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00

			FY 2023-24	FY 2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
			Actuals	Actuals	Adopted	FTE	Proposed	Approved	Adopted	FTE
Fund	730	Requirements								
Function		1111 Elementary Programs								
	241	Medical Insurance	14,690.31	21,813.02	18,800.00	0.00	15,699.95	15,699.95	15,699.95	0.00
Total Function		1111 Elementary Programs	14,690.31	21,813.02	18,800.00	0.00	15,699.95	15,699.95	15,699.95	0.00
Function		1121 Middle/Junior High Programs								
	241	Medical Insurance	10,115.52	7,563.12	7,500.00	0.00	16,250.16	16,250.16	16,250.16	0.00
Total Function		1121 Middle/Junior High Programs	10,115.52	7,563.12	7,500.00	0.00	16,250.16	16,250.16	16,250.16	0.00
Function		1131 High School Programs								
	241	Medical Insurance	13,240.75	14,045.29	15,000.00	0.00	10,260.36	10,260.36	10,260.36	0.00
Total Function		1131 High School Programs	13,240.75	14,045.29	15,000.00	0.00	10,260.36	10,260.36	10,260.36	0.00
Function		1221 Learning Centers - structured and intensive								
	241	Medical Insurance	6,754.79	9,755.04	9,500.00	0.00	14,873.52	14,873.52	14,873.52	0.00
Total Function		1221 Learning Centers - structure	6,754.79	9,755.04	9,500.00	0.00	14,873.52	14,873.52	14,873.52	0.00
Function		1250 Less Restrictive Programs for Students with Disabi								
	241	Medical Insurance	5,642.62	1,417.44	1,200.00	0.00	0.00	0.00	0.00	0.00
Total Function		1250 Less Restrictive Programs for	5,642.62	1,417.44	1,200.00	0.00	0.00	0.00	0.00	0.00
Function		1283 Philomath Alternative Academy								
	241	Medical Insurance	3,794.28	8,350.51	8,000.00	0.00	14,873.52	14,873.52	14,873.52	0.00
Total Function		1283 Philomath Alternative Acade	3,794.28	8,350.51	8,000.00	0.00	14,873.52	14,873.52	14,873.52	0.00
Function		2120 Guidance Services								
	241	Medical Insurance	1,987.35	1,664.16	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Function		2120 Guidance Services	1,987.35	1,664.16	5,000.00	0.00	0.00	0.00	0.00	0.00
Function		2150 Speech Pathology and Audiology Services								
	241	Medical Insurance	0.00	0.00	0.00	0.00	8,042.49	8,042.49	8,042.49	0.00
Total Function		2150 Speech Pathology and Audic	0.00	0.00	0.00	0.00	8,042.49	8,042.49	8,042.49	0.00
Total Fund	730	Licensed Employee Professi Development Fund	56,225.62	64,608.58	65,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00



APPENDIX

Revenue Source Descriptions
Expenditure Function Descriptions

To be added to Adopted Budget documents:

- Public Notice posting affidavits
- ED-1 Notice of Budget Hearing
- Resolutions to adopt budget & set levy rates
- ED-50 Imposing the Tax for Benton & Polk Counties

PHILOMATH SCHOOL DISTRICT REVENUE SOURCE DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

General Fund Revenues come from three main sources for the District: state funding, local property taxes and local option levy taxes. The state revenue and local property taxes are components of the State School Fund (SSF), and together with the local option taxes make up over 85% of all General Fund revenue.

The SSF for the 2026-27 biennium is preliminarily set at the Governors Recommended budget of \$11.356 billion, with a 49%/51% split. The 2026-27 fiscal year is budgeted using the 51% split of the SSF allocation.

LOCAL REVENUE – 1000

1110 Ad Valorem Taxes Levied by District Taxes - Taxes levied on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1120 Local Option Ad Valorem Taxes Levied by District - Local option taxes on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap tax rates times Assessed Value).

1510 Interest on Investments - Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

1740-1760 Extracurricular Activities - Revenue from school-sponsored activities such as a concert or football game, sports participation fees, driver’s education instruction.

1910 Rentals - Revenue from the rental of either real or personal property owned by the school.

1920 Contributions and Donations From Private Sources - Money received from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected.

1940 Services Provided to Other Local Education Agencies – Revenues from services provided to other districts, other than for tuition and transportation services. This represents revenues for services provided to Kings Valley Charter School.

1960 Recovery of Prior Years’ Expenditure - Refund of expenditure made in a prior fiscal year.

1970 Services Provided to Other Funds - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants - Indirect administrative charges assessed to grants.

1990 Miscellaneous - Revenue from local sources not provided for elsewhere.

INTERMEDIATE REVENUE – 2000 level

2100 Unrestricted Revenue - Revenue received as grants by the district that can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. For the District, this includes the County School Funds (County share of Federal Forest Reserve Receipts), Intellectual Disability Reimbursement (Severe Disability Payment) and HERT revenue (Heavy Equipment Rental Tax) paid through the Counties.

2200 Restricted Revenue - Revenue received as grants by the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

STATE REVENUE – 3000 level

3100 Unrestricted Grants-In-Aid - Revenue recorded as grants by the District from state funds that can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds (3101), Common School Funds (Investment Returns from School Land, Mineral Resources and Unclaimed Property held by the State of Oregon - 3103), State Managed County Timber (3104), and Other Unrestricted Grants-In-Aid (Local Option Equalization Grant Matching Funds – 3199).

3200 Restricted Grants-In-Aid – Revenue recorded as grants by the District from state funds that must be used for a categorical or specific purpose. For the District General Fund, this includes funding from our Pre-Employment Transition Services (Pre-ETS) Grant. This revenue source is seen more in the Special Revenue Funds for Grants from the State.

FEDERAL REVENUE - 4000 level

4200 Restricted Revenue Direct from the Federal Government - Revenues direct from the federal government as grants to the district that must be used for a categorical or specific purpose. This includes Medicaid expenses for contracted services reimbursed as eligible by law (4202).

4500 Restricted Revenue from the Federal Government through the State - Revenues from the federal government through the state as grants to the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. This includes federal Title and IDEA grant funds.

4900 Revenue for/on Behalf of the District - This includes Federal Commodity funds for Nutrition Services.

OTHER REVENUE – 5000 level

5200 Interfund Transfers - Revenue earned or received from another fund that will not be repaid. The District Transfers General Fund resources to other funds for specific purposes.

5300 Sale of or Compensation for Loss of Fixed Assets - Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 Resources - Beginning Fund Balance.

PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

INSTRUCTION – 1000 - Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

1110 Elementary Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the elementary school years.

1120 Middle School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

1130 High School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

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

1210 Programs for the Talented & Gifted (TAG) - Special learning experiences for students identified as gifted or talented.

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

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

1270 Educationally Disadvantaged – Remediation & Title I. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

1280 Alternative Education - Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students . The Philomath Academy, a K-12 Alternative School, is shown under Function 1283. Kings Valley Charter School State School Fund payments are shown under Function 1288.

1290 Designated Programs - These programs provide special learning experiences for other students with special needs such as, English Language Learner students, teen parents and migrant education.

1410 - 1430 Summer School – Instructional activities as defined under the function 1100 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1460 Summer School – Special Programs - Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

SUPPORT SERVICES – 2000 - Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

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

2120 Guidance Services - Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

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

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

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

2190 Student Direction, Student Support Services - Activities concerned with direction and management of student support services; e.g., special education, ELL, and at-risk programs.

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

2220 Educational Media Services - Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

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

2240 Instructional Staff Development - Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

2310 Board of Education Services - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking. Used for legal services.

2320 Executive Administration Services - Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.

2410 Office of the Principal Services - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

2520 Fiscal Services - Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

2540 Operation & Maintenance of Plant Services - Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities that maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

2550 Student Transportation Services - Activities concerned with the safe transportation of students to and from school, as provided by state law including trips to school activities. The major activities of this program include purchasing and maintaining buses, and driver training. Transportation provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment provided for in this program. This program includes insurance costs related to transportation, including property and liability.

2560 Alternative Transportation (2023 HB 3014) - Activities concerned with alternative transportation costs, including active transportation (walking, bicycling, and other human-powered means) for students who reside within three miles of their school and/or public transportation. These expenses may be reimbursable per House Bill 3014 from the 2023 legislative session only if they are approved in a waiver and/or supplemental plan by the State Board of Education.

2640 Staff Services - Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting.

2660 Technology Services - Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

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

ENTERPRISE AND COMMUNITY SERVICES - 3000 – Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing good and services to the students or general public are financed or recovered primarily through user charges and community programs. For the District, this includes preparing and serving meals to students, and Swimming pool operations.

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; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

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

TRANSFER OF FUNDS - 5200 – Transactions that withdraw money from one fund and place it in another without recourse. For our purposes these transfers are withdrawn from the General Fund and placed in other funds.

CONTINGENCIES - 6000 - Expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

UNAPPROPRIATED ENDING FUND BALANCE - 7000 – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:

Apr. 23, 2026

Apr. 30, 2026

NOTICE ID: 7ofPR29B2fmUG4jEZBAI

PUBLISHER ID: COL-OR-101823

NOTICE NAME: Budget Committee Meeting 2026-27

Publication Fee: \$422.44

Anjana Bhadoriya

(Signed) _____

VERIFICATION

State of Florida
County of Orange



JESSICA GORDON-THOMPSON
Notary Public - State of Florida

Commission # HH301656
Expires on August 17, 2026

Subscribed in my presence and sworn to before me on this: **05/01/2026**

J. Tra

Notary Public

Notarized remotely online using communication technology via Proof.

**Notice of Budget Committee Meeting - Philomath School District
17J**

**PHILOMATH SCHOOL DISTRICT
NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Philomath School District 17J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held in person at the Philomath High School, Community Conference Room, 2054 Applegate St, Philomath, Oregon. The meeting will also be live-streamed on the District's YouTube channel. The first meeting will take place on Tuesday, May 5, 2026 at 6:00 p.m. A second meeting may take place on Tuesday, May 19, 2026 at 6:00 p.m. if the Budget Committee deems it necessary.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place.

A copy of the budget document may be inspected or obtained on or after April 27, 2026 by visiting the Business Office section of the District's website at <http://www.philomathsd.net> or at the Philomath District Office, 1620 Applegate Street, between the hours of 8:00 a.m. and 4:00 p.m.
4/23, 4/30 COL-OR-101823

***** Proof of Publication *****

State of Indiana

ss)

County of Lake

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST

PHILOMATH, OR 97370

ORDER NUMBER 169015

I, Ashley Singleton, being first duly sworn depose and say, that I am a Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

A Singleton
Legal Clerk

Section: Public Notices

Category: 990 Public Notice

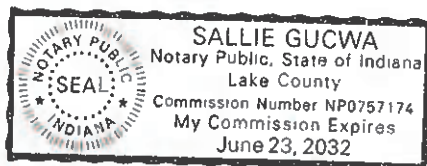
PUBLISHED ON: 06/09/2026

TOTAL AD COST: 1478.51

FILED ON: 6/12/2026

Subscribed and sworn to before me on June 15, 2026

Sallie Gucwa, Notary



FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District 17J will be held on June 18, 2026 at 7:00 pm at 2054 Applegate St., Philomath, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Philomath School District 17J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1620 Applegate St, Philomath, OR between the hours of 8:00 a.m. and 4:00 p.m., or online at www.philomathsd.net. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jennifer Griffith

Telephone: 541-929-3169

Email: jennifer.griffith@philomath.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$19,166,899	\$21,998,469	\$24,667,877
Current Year Property Taxes, other than Local Option Taxes	6,964,164	7,180,650	7,257,850
Current Year Local Option Property Taxes	1,423,486	1,516,100	1,539,200
Other Revenue from Local Sources	4,189,134	3,336,747	3,596,070
Revenue from Intermediate Sources	128,136	152,500	154,000
Revenue from State Sources	20,831,045	20,990,542	22,251,437
Revenue from Federal Sources	1,430,594	1,161,309	1,369,250
Interfund Transfers	905,749	710,000	470,000
All Other Budget Resources	45,667	45,667	45,667
Total Resources	\$55,084,874	\$57,091,984	\$61,351,351

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$13,654,318	\$13,973,798	\$15,056,172
Other Associated Payroll Costs	7,057,980	8,128,863	8,155,541
Purchased Services	5,703,499	6,112,648	6,724,530
Supplies & Materials	2,306,309	3,584,316	3,465,434
Capital Outlay	569,077	518,637	584,864
Other Objects (except debt service & interfund transfers)	1,203,124	455,222	532,560
Debt Service*	931,851	1,873,745	21,911,005
Interfund Transfers*	905,749	710,000	470,000
Operating Contingency	0	375,000	385,000
Unappropriated Ending Fund Balance & Reserves	0	21,359,755	4,066,245
Total Requirements	\$32,331,907	\$57,091,984	\$61,351,351

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$17,858,616	\$19,698,198	\$20,554,618
FTE	139.04	134.74	132.22
2000 Support Services	10,235,619	11,360,691	12,015,505
FTE	59.63	58.25	58.61
3000 Enterprise & Community Service	931,283	1,157,743	1,260,761
FTE	6.71	6.71	6.71
4000 Facility Acquisition & Construction	563,040	556,852	688,217
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	1,837,600	1,873,745	21,911,005
5200 Interfund Transfers*	905,749	710,000	470,000
6000 Contingency	0	375,000	385,000
7000 Unappropriated Ending Fund Balance	0	21,359,755	4,066,245
Total Requirements	\$32,331,907	\$57,091,984	\$61,351,351
Total FTE	205.38	199.7	197.54

* 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 Philomath School District continues to work towards utilizing all the resources available to the benefit of every student. In the 2026-27 fiscal year budget, the district will continue to pursue student success through the Board adopted Outcomes and Strategies. The 2026-27 budget has reductions in FTE in order to balance due to projected expenditures outpacing projected revenues. The district will pay the large \$20.0m balloon style payment on the 2010 QSCB bond issue in June 2027, which will cause a large reduction in the overall Fund Balance by the end of 2026-27	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit <u>4.8664</u> per \$1,000)	4.8664	4.8664	4.8664
Local Option Levy	1.5	1.5	1.5
Levy For General Obligation Bonds	\$2,347,400	\$2,196,000	\$2,215,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,218,268	
Other Bonds	\$1,110,000	
Other Borrowings		
Total	\$25,328,268	

RESOLUTION No. 2526-02

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Philomath School District 17J
hereby adopts the budget for fiscal year 2026-27 in the total amount of \$61,351,351.*
This budget is now on file at 1620 Applegate Street in Philomath, 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 100

Instruction.....	17,002,908
Support Services.....	9,896,592
Enterprise & Comm.....	1,000
Facilities Acquisition/ Construction	5,000
Transfers.....	470,000
Contingency.....	385,000
Total.....	\$27,760,500

Local/State/Federal Programs Funds 200s

Instruction.....	3,444,495
Support Services.....	1,640,929
Enterprise & Comm.....	1,257,360
Facilities Acquisition/ Construction	165,000
Transfers.....	0
Total.....	\$6,507,784

Debt Service Fund 300s

Debt Service	21,911,005
Total.....	\$21,911,005

Capital Projects Fund 400s

Support Services.....	280,000
Facilities Acquisition/ Construction	518,217
Total.....	\$798,217

Unemployment Fund 600s

Support Services.....	50,000
Total.....	\$50,000

Trust & Agency Funds 700s

Instruction.....	107,216
Support Services.....	147,984
Enterprise & Comm.....	2,400
Total.....	\$257,600

Total APPROPRIATIONS, All Funds . . .	\$57,285,106
Total Unappropriated and Reserve Amounts, All Funds . . .	4,066,245
TOTAL ADOPTED BUDGET . . .	\$61,351,351 *

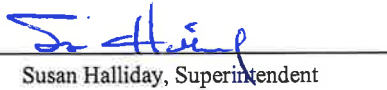
(* amounts with asterisks must match)

X


Tom Klipfel, Board Chair

6/10/26

X


Susan Halliday, Superintendent

RESOLUTION No. 2526-03

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 \$ 4.8664 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.50 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$2,215,000 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.....\$ 4.8664/\$1000

Local Option Tax.....\$ 1.50/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,215,000

The above resolution statements were approved and declared adopted on June 18, 2026.

X Tom Klipfel
Tom Klipfel, Board Chair

X Susan Halliday
Susan Halliday, Superintendent

6/18/26

150-504-075-5 (Rev. 10-01-19)

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 Benton & Polk 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 Philomath Sch Dist 17J has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Benton & Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

<u>1620 Applegate St</u> Mailing address of district	<u>Philomath</u> City	<u>OR</u> State	<u>97370</u> ZIP code	 Date submitted
<u>Jennifer Griffith</u> Contact person	<u>Business Manager</u> Title	<u>541-929-3169</u> Daytime telephone number	<u>jennifer.griffith@philomath.k12.or</u> Contact person e-mail address	

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	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.8664	Excluded from Measure 5 Limits
2. Local option operating tax	2	1.5	Dollar Amount of Bond Levy
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		2,215,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		2,215,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.8664
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
Operating	November 8, 2022	2023-24	2028-29	\$1.5000

(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.