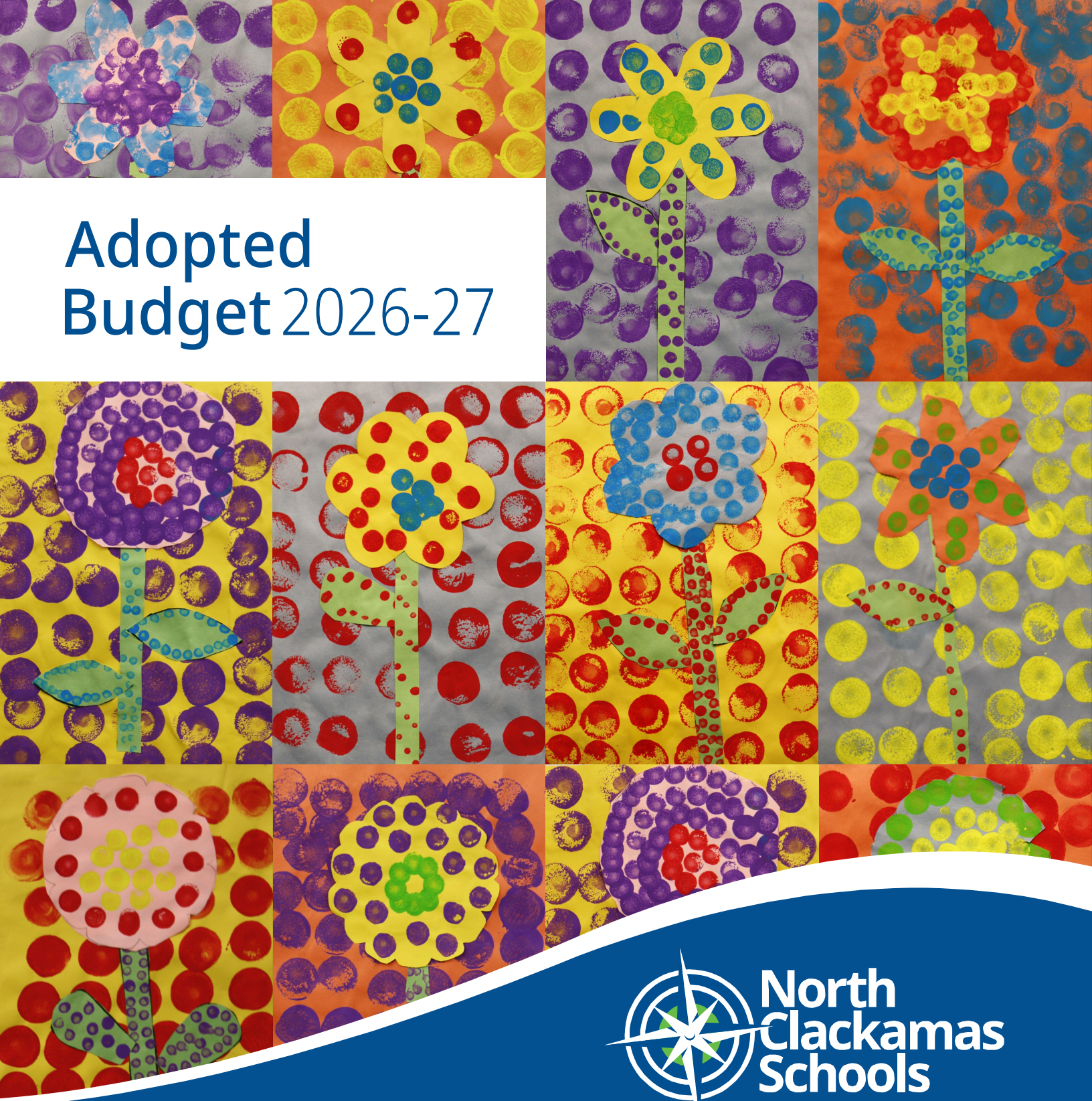


Adopted Budget 2026-27



North Clackamas School District No. 12
Clackamas County, Oregon

12400 SE Freeman Way • Milwaukie, OR 97222
www.ndlack.k12.or.us

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To: School Board and Budget Committee Members
From: Dr. Shay James, Superintendent
Date: May 12, 2026
Subject: Budget Message

Dear North Clackamas Community,

I would like to begin with a message of pride. Over the past half dozen years, we have had to navigate genuinely difficult times, many of which we would never have imagined. Despite all of the struggles we have faced, I am so very proud of *how* we have faced them; together, as a community. Through our actions, we have demonstrated a sincere commitment to our core values: Equity, Relationships, Integrity, Empowerment, and Care.

We continue to navigate times of uncertainty. Policy changes at the federal level continue to raise concerns about the stability of previously stable federal support. The uncertainty has had a cascading effect on state-level education funding. This was felt in the current biennium when needed changes in areas like High Cost Disability and increasing the Special Education cap were left unfunded. It is felt when we must account for rising costs against state and federal grants that remain largely flat. It will almost certainly continue into the next biennium, where all projections for the State School Fund fall well short of the funding level called for in the Quality Education Model.

To counter this uncertainty, we have emphasized a model of financial sustainability. We have done this with the knowledge that financial stability is necessary for educational stability, and that protecting educational stability is done in recognition of our responsibility for the entirety of a student's education, from Kindergarten to graduation and beyond for some.

As we witness, with concern, the substantial cuts our neighbors have to make, we should not lose sight of the fact that NCSD is not immune to the pressures these districts face. We face many of the same forces — flat state funding, federal shifts, rising costs, enrollment decline. The difference is that we have the financial runway to make decisions deliberately and responsibly, rather than having to make emergency ones. Our staff has not lost paid workdays in recent years. Our students have not lost school days due to finances in recent years. This shows the value of our commitment to financial sustainability in action, and why we must stay the course.

As we look ahead to next year, we continue to prioritize sustainability as we navigate significant concerns on both sides of the ledger, including, but not limited to, declining student enrollment and continued, unprecedented increases in PERS expenses. In that context, I am pleased to present to our community a budget for the 2026-27 school year that preserves the progress we have made, while preparing ourselves for a future where

we continue North Clackamas' mission of "inspiring graduates who are empowered to act with courage in life and to strengthen local and global communities."

Investing in the Whole Student

Our budget reflects a commitment to the whole student: academic, behavioral, social-emotional, and college and career ready. We do this, in part, by preparing each student through engagement, effective instruction, empowerment, and skill development in order to help them to achieve their full potential. We're actively working to provide the necessary support at all levels, through targeted and intentional actions such as:

- **Instructional Excellence:** Strengthen and improve practices leading to meaningful academic and experiential learning.
- **Responsive Teaching:** Ensure varied and responsive modes of teaching that meet individual learning needs.
- **Actionable Feedback:** Provide frequent feedback that fosters student growth and proficiency.
- **Well-Rounded Learning:** Opportunities through academics, arts, and extracurricular activities.
- **Mental Health & Well-being:** Proactively support the emotional and mental health of every student.
- **Post-Secondary Pathways:** District-wide systems to ensure all students graduate with a plan for success.
- **Innovative Environments:** Safe and flexible learning spaces that encourage collaboration.
- **High-quality teaching materials:** research-aligned curricula are a fundamental driver of K-12 alignment and increased student learning outcomes.

These practices have yielded positive results, as demonstrated by:

- **Literacy:** We've seen increased proficiency in reading skills, with a notable number of students moving to at or above grade level in reading, and with 5.5% growth in ELA for grades 3 to 5 in particular.
- **Math:** We've seen positive outcomes in math, with increased percentages of students meeting benchmarks in elementary and middle school, with 7.7% growth in Math at the Middle School level. At the High School level, 50% of Seniors are taking 4th-year math courses, which is up from 20%.
- **Title I Success:** We are seeing several Title I schools outperforming non-Title I schools in Literacy.
- **9th Grade Success:** Our 9th Grade on-track teams are making a difference, supporting students through a critical transition and putting them on a path for graduation, with 90% of our 9th graders on track for graduation.
- **Career Technical Education (CTE):** Our CTE programs are strong, with concentrators graduating at an impressive rate of 98%. We are also continuing to grow this investment for our high-demand pathways.

Our commitment to the whole student is through the whole of our students' educational journey, from Kindergarten to Graduation. To meet that commitment we have a responsibility to provide educational stability throughout their time with us. When we prioritize financial sustainability it is not as an end in itself, but to meet the responsibility we have to the whole student.

The New Reality About Enrollment

Like many of our peers in Oregon and nationwide, the COVID pandemic represented a sudden and substantial shift in enrollment for NCSD. In 2020-21, we saw a decline of 758 students from 2019-20. However, unlike many of our peers, we saw modest enrollment growth over the next four years. That growth, however, never brought us closer than 250 students to pre-pandemic levels.

Unfortunately, the time of modest growth has ended. In 2025-26, we had 118 students below our projected enrollment. Our forecast for 2026-27 anticipates another decline of 126 students, and our ten-year enrollment outlook is down appreciably as well.

Because 75% of our General Fund revenue comes in the form of the State School Fund, which is allocated based on enrollment, we are obligated to align our staffing model and financial planning with the number of students we are actually serving. In the long term there is nothing that can lessen the impact of declining enrollment, so we must start preparing for it now.

Preparing for PERS

The most significant individual budgetary pressure we are experiencing this biennium and the next is the unprecedented increase in Oregon's Public Employees Retirement System (PERS) expenses. In our case, we anticipate increases of up to \$11.3 million annually in the current 2025-27 biennium and up to an additional \$10.7 million annually in the following biennium.

The increases coming are not a surprise; however, the substantial increase was not anticipated. With the knowledge that increases were inevitable, we have built financial reserves over time so that when the moment arrived, we would be able to avoid the significant staff and service cuts we see among many of our peers. In that we have been successful, thus far. To maintain our current levels, we are having to strategically spend down the reserves we have built.

Should we arrive at the next biennium having spent down our reserves to the minimum, absorbing a \$10.7 million increase could translate to a cut of roughly 85 FTE for PERS alone, before accounting for anything else. While the reserves we have built may mitigate the impact of PERS increases in the short term, they are not sustainable over time.

2025-26 Year in Review

Financially, we are projected to end the year with a general fund ending fund balance of \$72.3 million or 19.4 percent of total resources.

This year, we continued to invest in our school system while navigating changing teaching and learning conditions, unanticipated facility needs, and rising costs across the board. For example:

- Salary & Benefit expenses have increased 12% from 2024-25 to 2025-26, which is more than double the average increase from the previous few years.
- By themselves, Employee Health Insurance & PERS have accounted for over 20% of spending in the General Fund so far this year.
- Costs for Substitutes (Licensed & Classified) have risen from \$3.0 million in 22-23 to \$7.1 million in 24-25, and will finish higher still this year.
- Additional Tariff costs were responsible for a sudden rise in the cost of Chromebooks, which has required us to change course in our plans for how they are acquired, maintained, and used.
- As a result of rising costs we will now only be able to renovate one school playground every summer, instead of two as previously planned.
- Water damage to the Sunnyside Elementary gym rendered the gym unusable, and will require repairs that will likely reach over \$1 million.
- Elementary Summer School has previously been supported by federal Title I funding. This had to be moved to the General Fund due to inadequate Title I funding.

Our district also saw \$16.5 million invested through the Student Investment Account (SIA) during the 2025-26 school year. Those investments funded counselors, social workers, health and wellness specialists, special education teachers, nursing services, community outreach facilitators, additional contracted mental health services, staff professional development, class size reduction, early literacy materials, and support for elementary teachers at Title 1 schools.

2026-27 Budget Outlook

The budget for 2026-27 is based on \$11.36 billion in state K-12 funding, and also incorporates the following assumptions:

- Salary and step increases for all employee groups.
- A reduction of 24.8 FTE. These reductions are distributed across all employee groups, roughly 1 to 1.4 percent per group, including administrators. Many are being addressed through retirements, resignations, and reorganization. This budget's classroom staffing allocations will maintain the same average student-to-teacher ratios as this year.

- Flat Student Investment Account (SIA) funding has required moving critical student and family support activities like the Parent Square communication system, and the Youth Truth feedback survey from SIA to the General Fund.
- Continued investment of \$750,000 for safety-related classroom enhancements for staff and students.
- Investment in critical maintenance needs, including roof repairs and improvements to heating/ventilation systems, across multiple school sites to support safer, more conducive learning environments.

Fund balances, revenue, and expenditures:

- The 2026-27 General Fund ending fund balance is budgeted at \$53.2 million, or 14.4 percent of total general fund resources.
- A projected \$254.5 million in total State School Fund support. This represents NCSD's share of the total statewide K-12 state school fund of \$11.36 billion.
- The 2026-27 projected local option levy revenue is \$26.1 million
- Total 2026-27 General Fund resources are projected at \$296.6 million. This comprises \$290.7 million in local and state revenue (of which \$26.1 million is in local option revenue), \$72.3 million from beginning fund balance.
- Total 2025-26 General Fund expenditures are projected at \$316.2 million (excluding fund balance)
- In addition to the general fund budget, we are preparing budgets for the Student Investment Account (SIA) at approximately \$17.1 million and High School Success at \$3.9 million.

Local Option Levy

North Clackamas remains grateful for the support shown by our community in renewing the Local Option Levy in November 2023. The five-year renewal of the levy passed with 73% support and received a majority of support in every voting precinct in the district. While we are humbled by this level of support, we are also mindful of the level of trust our community has shown NCSD.

Since its original approval by voters in 2018, the levy has served as a fundamental support in pursuing our ongoing mission, supporting approximately 175 teaching positions, maintaining class sizes, and preserving programming. In the 2026-27 school year, the levy continues to support roughly one in five teaching positions in the district.

Supporting the Facilities That Support Our Students

In 2016, our community approved a capital construction bond measure, which supported a successful construction program that was transformational for our district. This bond supported new construction and the renovation of existing facilities. Every school benefited from this program. In the process, NCSD met all of our commitments on time and under budget.

Now, ten years later, we must consider how to build upon the success of our last program by supporting our facilities into the future. Over the past year we have been actively working to develop the district's next Capital Construction Bond package.

I want to take a moment to publicly recognize the staff, parents, board members, community members, and, most especially, the students, who contributed their time and energy to the Superintendent's Bond Advisory Committee. Our team is also actively engaging the broader community to gather feedback on key components of the bond and sharing the story of this outstanding school district through the lens of 'Proud to be in NCSD.'

As the bond package takes shape, we anticipate an even greater number of community conversations and community communications in the months ahead, as we prepare to place a new bond on the November 2026 ballot.

Facing our Future, Together

I want to close with something that I hope reaches everyone in the spirit that it is intended. We continue to navigate difficult times. The pressures we are all experiencing, our staff, our families, our students, and our community are all too real. Uncertainty is all around us every day. When times are uncertain, it is easy for us to lose trust in one another. That impulse is human. But our community has something that many do not. We have talented, dedicated people at every level of this organization who show up every day for kids. We have a board that takes its stewardship seriously. We have all built something special together.

Solving the difficulties that lie ahead of us will also require all of us. We must be honest and clear-eyed about the challenges the future presents. We must also have the humility to recognize that individually, we cannot hope to solve all those challenges, but that by working together, we can. We must be committed to each other because we will not succeed by working against one another, but instead by trusting that all of us - board members, administrators, staff — that we are all trying to do right by the same kids.

I am grateful for this team - all members of the team, our licensed staff, our classified staff, and our administrative staff. I am grateful for this board, our students, families, and our community. I am confident that if we face what's ahead with honesty, humility, and a commitment to one another, we will come through it in a way that continues to make our community proud to be NCSD.

Respectfully submitted,



Dr. Shay James
Superintendent

District Budget Guiding Principles

Our Mission

Inspiring graduates who are empowered to act with courage in life and to strengthen local and global communities

Our Vision

We build relationships with students to honor their cultural heritage, foster their physical, social, and emotional well-being, cultivate joy in learning, and engage each student to reach their full potential. We create environments where students are inspired to be creative and critical thinkers as they prepare for success in life, college, and career.



Alignment

Align budget with district points:

- > Student Experience & Success
- > Family & Community Collaboration
- > People & Culture
- > Resources & Service



Compliance

- > Comply with all federal, state, and local legal requirements
- > Comply with Board policies and administrative regulations, including working towards a 5 percent ending fund balance



Communication

- > Seek and utilize stakeholder and Budget Committee input in budget development
- > Promote transparent communication of information and decision-making during the budget development process



Decision-Making

Make decisions for the long term:

- > Consider impact on staff and students
- > Invest in and utilize data in decision-making
- > Consider long-range revenues, expenditures, consequences, sustainability, and return investment



North Clackamas Schools

www.nclack.k12.or.us





www.nclack.k12.or.us



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Scan to learn more



Strategic Plan

2022-2027



Equity • Relationships • Integrity • Empowerment • Care

NCS D Strategic Points

Student Experience & Success



We prepare each student through engagement, effective instruction, empowerment, and skill development in order to succeed in life and career

People & Culture



We foster a welcoming and affirming environment through intentional, culturally inclusive practices where each student and employee is equipped to perform at their highest level

We maximize resources and services through strategic investment, innovative practices, and continuous improvement processes to strengthen the school community and advance student outcomes

Resources & Service



We elevate student achievement and well-being through collaboration and active partnership with families and community

Family & Community Collaboration



Equity Focus

North Clackamas School District is committed to examining and improving our system by affirming students' many identities while building inclusive, barrier free schools and workplaces.



Student Experience & Success

Strengthen and improve instructional and assessment practices that lead to meaningful academic and experiential learning for each student.

Ensure that modes and delivery of teaching and learning are varied and responsive to students' learning needs.

Provide frequent actionable feedback to students that leads to growth and proficiency.

Strengthen and continue to provide opportunities for student learning through academics, arts, and extracurricular activities.

Support the mental health and well-being of each student.

Develop a district-wide system in which all students graduate with a post-secondary plan and pathway for success.

Provide safe and flexible learning environments to encourage collaboration and innovation.



People & Culture

Recruit, hire, and retain exceptional employees with a strong sense of commitment to the school district's mission, vision, and core values.

Strengthen practices that lead to a workforce that reflects the diversity of the North Clackamas community.

Foster professional growth and leadership across all levels of the organization.

Cultivate a collaborative environment that empowers employees and provides job satisfaction.

Embrace technology and effectively use emerging tools in curriculum, programs, and department functions.

Strengthen relationships and interdependence among schools and departments.



Family & Community Collaboration

Build trusting relationships with students, families, and community.

Ensure that schools and district provide accessible two-way communication avenues.

Improve family engagement through a variety of relevant, accessible and meaningful opportunities.

Foster inclusive spaces that build community with families and students through culturally relevant practices.

Create new and nurture existing community partnerships that advance the school district mission and vision.

Build a reputation for NCSD as an award-winning, premier school district in the state of Oregon.



Resources & Service

Strengthen and develop partnerships that remove barriers to learning and advance the school district's vision and goals.

Build clear systems and methods of communication among schools, departments, and families.

Create impactful and sustainable systems that are adaptable to changing needs.

Improve processes and systems to enhance accessibility while using culturally responsive practices.

Invest in long term facilities planning, maintenance, and capital construction that provide safe, healthy, and flexible learning and work environments.

Continue effective decision-making that ensures financial stewardship and transparency.

Scan to learn more



To learn more about NCSD's Strategic Plan visit www.nclack.k12.or.us



District Equity Policy

As each student enters a North Clackamas school, dreams are nurtured, history and cultural heritage are celebrated, love of learning is fostered, educational, physical, emotional and social needs are supported.

The North Clackamas School District is a community of learners committed to equity and the success of each student. This commitment means that student success will not be predicted nor predetermined by race, ethnicity, family economics, mobility, language, marital status, gender, sexual orientation, gender identity, disability, initial proficiencies or religion.

The principle of equity goes beyond formal equality where all persons are treated the same. Instead, equity fosters an inclusive and barrier-free environment in which everyone will fully benefit. The district will apply this principle of equity to all policies, programs, operations, practices and resource allocations. All students will have access and opportunity to a high-quality education.

The North Clackamas School District is committed to the following foundational beliefs:

1. Each student can learn with adequate support at the highest levels when all staff provide equitable access and opportunity for learning, and hold each student to high expectations;
2. Maximizing the academic achievement of every child requires allocating resources equitably, not necessarily equally;
3. Everyone in the district will act to eliminate disparities to prepare all students for college and career and;
4. An inclusive and welcoming environment plays a critical role in supporting a child's educational goals.

To realize our beliefs the North Clackamas School District will:

1. Systematically use districtwide and individual school level data, disaggregated by race, ethnicity, language, special education, gender, sexual orientation, socioeconomic background and mobility to inform district decision-making;
2. Provide students with equitable access to high quality curriculum, programs, teachers and administrators, extracurricular activities and support services, even when this means differentiating resource allocation;
3. Affirm the identity of each student, acknowledge and celebrate differences to create a sense of belonging for each student;

4. Incorporate the voice, culture and perspectives of students, staff, families and communities that reflect student demographics to support and enhance student success;
5. Identify and counteract biased practices that perpetuate achievement disparities and lead to disproportionate levels of student success;
6. Provide multiple and varied opportunities in order to meet the needs of the diverse student body;
7. Actively recruit, hire, and retain staff that reflect student demographics at all organizational levels and support employees to engage in culturally responsive practices and delivery of quality instruction and service; and
8. Ensure that the North Clackamas District Strategic Plan embraces the principle of equity as a key feature and presents measurable outcomes to prepare all students for college, career and life.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

WELCOME!

The goal of the budget is to present a meaningful financial plan that can be readily understood by all members of our community, while also creating a sound basis for decision-making. All budget committee meetings are open to the public. Community members are invited to participate and engage in conversations regarding the proposed budget.

BUDGET DOCUMENT FORMAT

The budget document is organized into three major sections:

The **Executive Section** contains a comprehensive financial picture of the school district in a standalone document.

The **Organizational Section** includes the District's Strategic Direction, Purpose, Goals and Objectives for 2022-2027, the budget message, a narrative overview of the budget, enrollment history and projections, and performance results. In addition, this section includes the budget calendar for 2026-2027 and an organizational review.

The **Financial Section** contains required information for all District funds, descriptions of significant revenue sources, and expenditure categories.

The **Informational Section** includes information related to property tax history, enrollment history and projections, staffing budget, student testing results, and a glossary.

THE BUDGET PROCESS

The budget is a financial plan that shows the estimated costs to operate district schools and programs for the following fiscal year. The District prepares its annual budget in accordance with provisions of Oregon Local Budget Law, ORS 294, which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The district funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Budget preparation takes several months and involves both building-specific and central staff input. The Superintendent presents the proposed budget along with the Budget Message to the Budget Committee. The Budget Committee then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves the budget for School Board adoption.

The first Budget Committee meeting to review the proposed budget is generally held in May, unless an earlier meeting is required to address special circumstances. Notice of the meeting is published once in the local newspaper, five to thirty days before the meeting date. Notices are also posted on the District's website at least 10 days prior to the meeting. After the proposed budget document is presented to the Budget Committee, community members may obtain a copy at the District administration office located at 12400 SE

Freeman Way, Milwaukie, OR 97222, or by calling (503) 353-1900. The budget document is also available on the District website at:

<https://www.nclack.k12.or.us/about-ncsd/school-board/budget>

SUPPLEMENTAL BUDGET

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 the fiscal year. A supplemental budget cannot be used to authorize a tax levy.

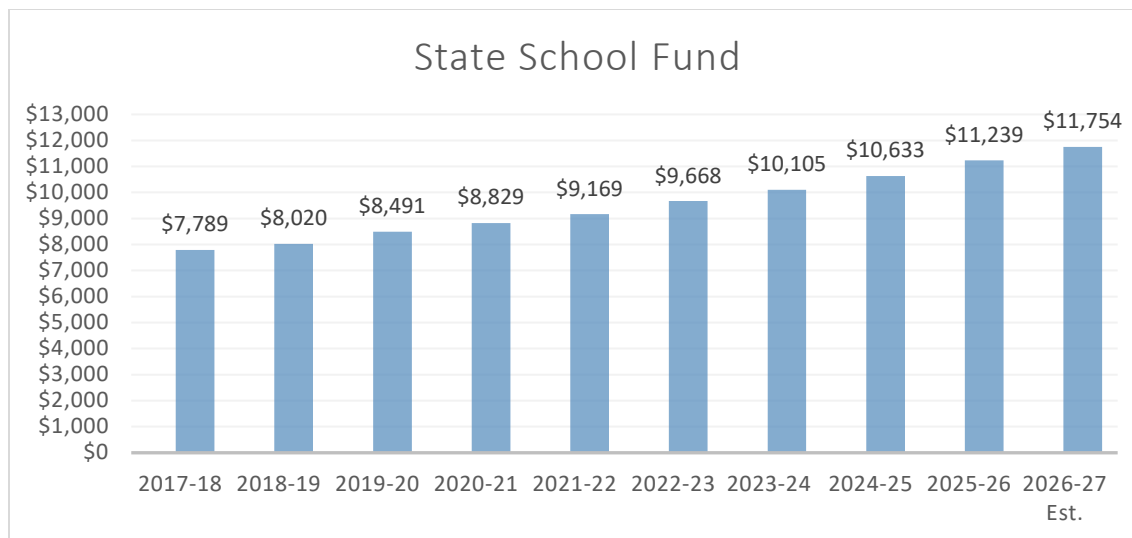
The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special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

STATE FUNDING OF K-12 EDUCATION

In the 1990s, Oregon voters approved a property tax limitation that shifted major responsibility for funding K-12 programs from local property taxes to Oregon's General Fund. The measures approved by the voters require the Oregon Legislature to replace these property taxes. As property taxes were reduced, the reliance on the State General Fund increased.

As one of the few states that does not have a sales tax, the State of Oregon's primary revenue sources are the state income tax and property tax revenues. Therefore, the funding levels for K-12 education statewide are significantly affected by fluctuations in the economic climate. In addition, prior to 2007, Oregon's Kicker Law required the state to return any income tax collections in excess of two percent of projections to taxpayers. This effectively kept the state from being able to "save" during the good times in anticipation of economic downturns. During the 2007 legislative session, a bill was passed which allowed the state to create a Rainy-Day Fund—a first attempt to stabilize state funding.

The State School Fund projects funding for each student attending school in Oregon through a weighted enrollment distribution system. A 10-year historical review of the State School Fund general purpose grant amount per Average Daily Membership weighted is displayed in the chart below.



The budget being presented for adoption is based on \$11.36 billion biennial state K-12 funding.

LOCAL OPTION LEVY

In November 2018 North Clackamas voters passed the local option levy Measure 3-541. and with the renewal in 2023, the district was able to maintain its teaching staff and class size. The 2026-2027 school year will be the third of the five (5) year levy tax renewal. The \$1.63 per \$1,000 of assessed home values will be used for operations.

DISTRICT ENROLLMENT

The District's proposed budget requirements are based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the basis of the number of students enrolled and any special factor(s) associated with each student. North Clackamas School District is the fifth-largest school district in Oregon, serving a diverse community with a strong commitment to student success and academic excellence.

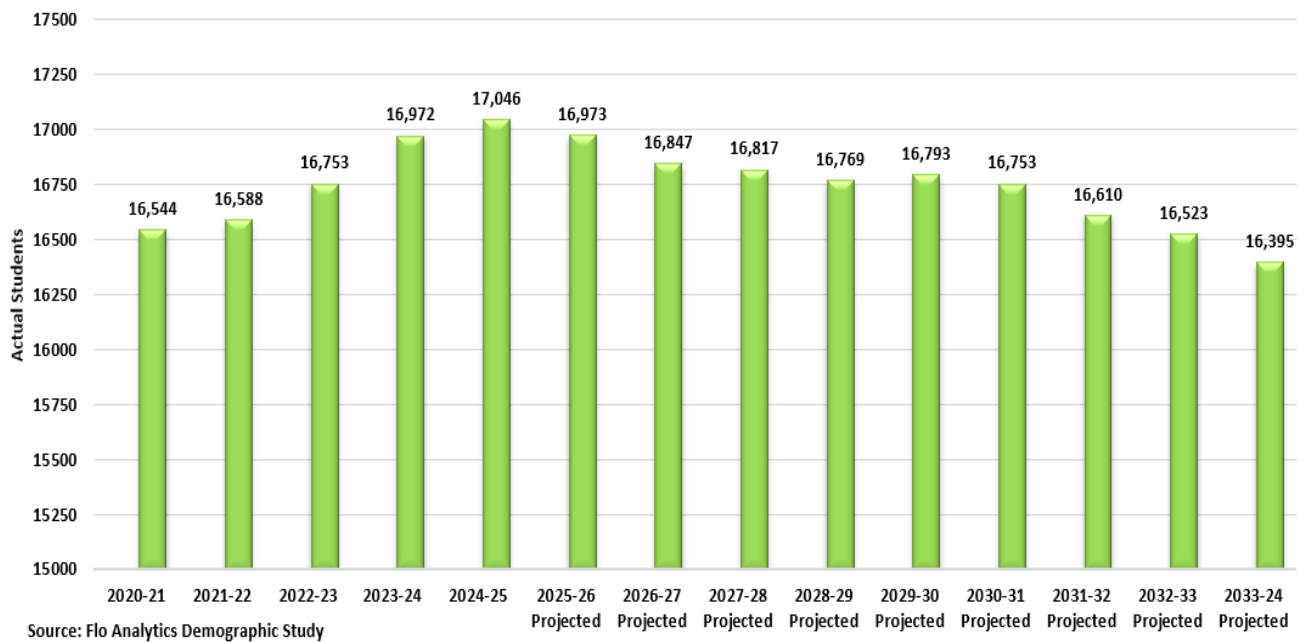
North Clackamas School District works with demographers, FLO Analytics, to prepare enrollment forecasts for the District and its schools. These studies integrate information about North Clackamas enrollment trends with local area population, housing, and economic trends. The information is used in the District's long range financial and facility planning as well as annual staffing and student transfers planning.

After 22 consecutive years of enrollment growth between 1986-87 and 2008-09, total K-12 enrollment in the North Clackamas School District fell for five consecutive years between 2009-10 and 2013-14. The fall of 2020 K-12 enrollment of 16,030 represented a decrease of 797 students as a result of the move to Comprehensive Distance Learning due to the Covid-10 pandemic. Approximately 200 kindergarten students did not enroll in the fall of 2020, another 250 students chose to home school and the remaining 300 students moved to other online charter schools.

For our estimated enrollment for October, 2026, the District is anticipating enrollment of approximately 16,847 students. The District also used the estimated growth shown in the graph but discounted that number by 100 students to be conservative in the estimate of enrollment.

The most recent middle series enrollment forecast estimates show that overall student enrollment will decrease by 872 students in the next ten years and is not projected to return to pre-pandemic levels by the 2033-34 school year. The graph below displays historical student population for five years and nine years projections.

Enrollment Population History and Projections



Notes

Enrollment population history and projections include a sum of ungraded students within the NCSD monthly enrollment reports (i.e., not included in K-5, 6-8, and 9-12 totals), including Students Without Schedules, Learning Center (SLC, TLC, and Adult Transition Program), and LEEP.

ORGANIZATION OVERVIEW

BOARD OF DIRECTORS

The Board of Directors meets in regularly scheduled meetings, the second and fourth Thursday of each month. Regular sessions, special sessions, work sessions, and Budget Committee meetings are open to the public. Executive sessions are held as needed for specific purposes as provided by state law. Notices of all meetings are posted on our District website at: <https://www.nclack.k12.or.us/about-ncsd/school-board/school-board-meeting-dates-and-format>.

SUPERINTENDENT

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

As the leader for teaching and learning for North Clackamas School District, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students, and providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the District, guiding the direction of employees, and ensuring their ongoing professional development.

EXECUTIVE DIRECTOR, FINANCE & BUSINESS SERVICES

Executive Director of Finance & Business Services Matt Makara serves as the Budget Officer and is responsible to the Board and administration for all financial operations.



North Clackamas School District Board of Directors 2025-2026



Paul Kemp
Position 1
Elected 2023



Jena Benologa
Position 2 - Chair
Appointed 2019 · Elected 2019



Glenn Wachter
Position 3
Elected 2023



Tory McVay
Position 4 - Vice Chair
Elected 2013

The North Clackamas School District Board of Directors consists of seven local residents, elected at large for four-year terms. The Board represents the community by adopting the budget, establishing educational goals and objectives, setting policy, and evaluating District programs.

Board meetings are typically held at the District Office, 12400 SE Freeman Way, Milwaukie. Meeting schedules and agendas are available online at www.nclack.k12.or.us or call the Superintendent's office at 503.353.6001.



Samantha Tamt্রেng
Position 5
Elected 2025



April Olson
Position 6
Elected 2025



April Dobson
Position 7
Elected 2023



Dr. Shay James
Superintendent

BOARD OF DIRECTORS

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

The ongoing duties of the Board include allocating resources, formulating policy, and interacting with the community in support of the District mission. The Board of Directors support the District's efforts to achieve the objectives of the Strategic Plan by setting annual Board goals that align with the main strategy areas, and by holding staff accountable to showing measurable progress toward identified outcomes.

The Board members and the expiration of their terms are:

Position	Name	Expiration
Position 1	Paul Kemp	June 30, 2027
Position 2	Jena Benologa, Chair	June 30, 2027
Position 3	Glenn Wachter	June 30, 2027
Position 4	Tory McVay, Vice Chair	June 30, 2029
Position 5	Samantha Tamtremg	June 30, 2029
Position 6	April Olson	June 30, 2029
Position 7	April Dobson	June 30, 2027

BUDGET COMMITTEE

The North Clackamas School District Budget Committee comprises of all seven Board members and an equal number of community members who are appointed by the Board. No staff members are allowed to serve on the Budget Committee.

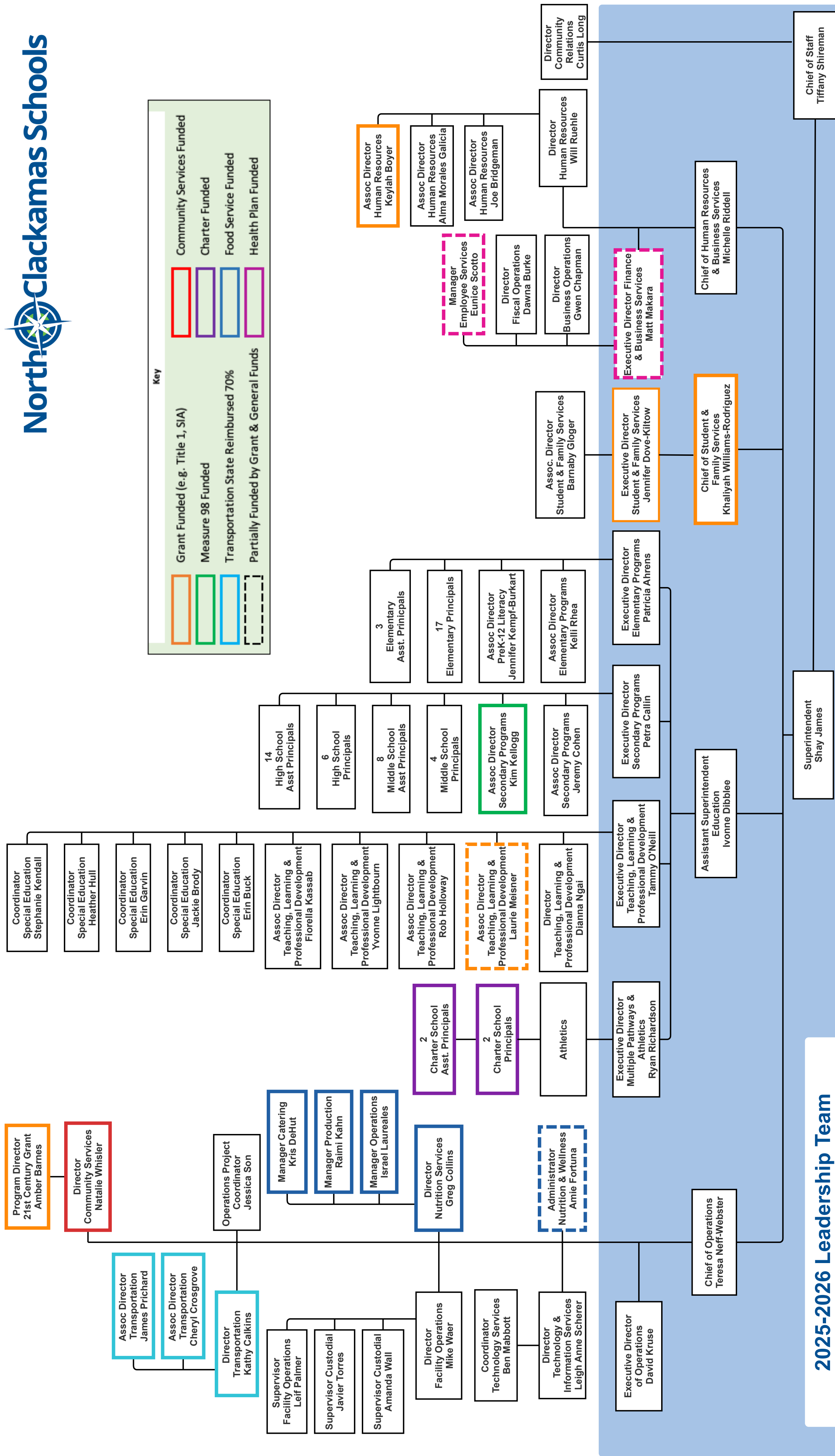
Budget committee members are appointed for three-year terms. The terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

According to Board policy DBEA: "The budget committee will hear the budget message presented by the superintendent, receive the budget document, listen to comments and suggestions by patrons, and announce the time and place for its future meetings. All meetings of the budget committee are open to the public."

Budget Committee Membership:

Position	Name	Expiration
Position 1	Paul Kemp	June 30, 2027
Position 2	Jena Benologa	June 30, 2027
Position 3	Glenn Wachter	June 30, 2027
Position 4	Tory McVay	June 30, 2029
Position 5	Samantha Tamtremg	June 30, 2029
Position 6	April Olson	June 30, 2029
Position 7	April Dobson	June 30, 2027
Appointed, Position 8	Simona Beattie	June 30, 2026
Reappointed, Position 9	Angeline Hill	June 30, 2028
Reappointed, Position 10	Monica Di Pietrantonio	June 30, 2026
Appointed, Position 11	Jennifer Pope	June 30, 2026
Reappointed, Position 12	Nicole Woodfill	June 30, 2028
Appointed, Position 13	Eric Roderick	June 30, 2027
Appointed, Position 14	Keith O'Brien	June 30, 2027

Students • Families • Staff • Community



2025-2026 Leadership Team

District Governance Board of Directors

Effective July 1, 2025



NORTH CLACKAMAS SCHOOL DISTRICT BUDGET CALENDAR 2026-2027

<u>Date</u>	<u>Activity</u>
August 21, 2025 (Thursday)	REGULAR BOARD MEETING Proposed Budget Calendar presented to Board. Discussion item with budget committee vacancies and appointment process.
September 11, 2025 (Thursday)	REGULAR BOARD MEETING Approval of budget calendar and declaration of budget committee vacancies and/or reappoint previous members
November 13, 2025 (Thursday)	REGULAR BOARD MEETING Appoint budget committee members
March 19, 2026 (Thursday)	BUDGET COMMITTEE INFORMATIONAL MEETING
April 16, 2026 (Thursday)	BUDGET COMMITTEE INFORMATIONAL MEETING
April 30, 2026 (Thursday)	BUDGET COMMITTEE INFORMATIONAL MEETING (if needed)
April 29, 2026	Publish first notice of May 14, 2026 Budget Committee Meeting
May 5, 2026	Publish second notice of May 14, 2026 Budget Committee Meeting on District website
May 14, 2026 (Thursday)	1st OFFICIAL BUDGET COMMITTEE MEETING Budget message presented, public testimony
May 13, 2026	Publish notice of May 28, 2026 Budget Committee Meeting on District website
May 20, 2026	Publish notice of June 4, 2026 Budget Hearing (ORS 294.438)
May 28, 2026 (Thursday)	2nd BUDGET COMMITTEE MEETING District presents information in response to questions, public testimony, approval of budget and tax levies
June 4, 2026 (Thursday)	REGULAR BOARD MEETING Public meeting (Budget Hearing) on 2026-2027 Budget (ORS 294.456) Enact resolutions adopting 2026-2027 budget, make appropriations, declare the permanent tax rate to be imposed and categorize taxes. Establish the construction excise tax rate.
July 15, 2026	Provide notice of property tax and intent to impose a tax to County Assessor for Fiscal Year 2026-2027. Provide Adopted Budget PDF to Oregon Department of Education.
August 15, 2026	Submission of electronic budget data to the Oregon Department of Education

Meetings may be held virtually or in person, beginning at 6:30 pm.

(Please Note: Additional meetings may be scheduled as needed, and all dates/times are subject to change.)

General Fund Resources by Source Code

North Clackamas School District

Total: \$369,362,111

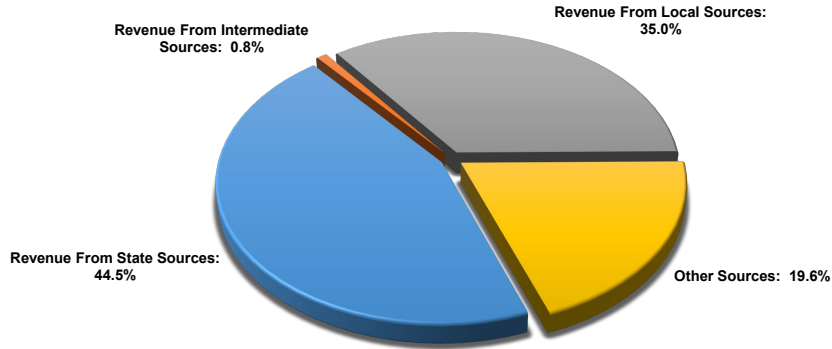
Major revenue sources referred to in this document with Resources, include local property taxes and the State School Fund.

Property Taxes & Other Local Revenue: The current tax levy is one of the main sources of revenue for funding the operations of North Clackamas School District. It is based on the assessed valuation of all taxable property within the district. It is collected by the County Treasurer and includes current taxes, prior taxes and any penalties or interest paid. Other local revenue consists of user fees, investment earnings, building rentals, indirect costs charged to grants, charter schools, donations and gate receipts.

Intermediate Sources: Intermediate sources of revenue consists of the County School Fund and the ESD students with disabilities distribution and ESD flow through funds.

State Sources: State sources make up the largest share of all revenue received in the General Fund. The State School Fund and the Common School Fund comprise state sources of revenue. The Oregon Department of Education is required to provide districts with estimates of State School Support in March of each year.

Beginning Fund Balance: the Beginning Fund Balance is rolled over from the Ending Fund Balance of the prior year and is used to provide revenue until tax revenues are received in November.



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Resources by Source Code		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object		\$	FTE	\$
113,547,202	114,047,298	118,800,390	124,774,041	1000 - Revenue From Local Sources		129,433,263		
3,449,500	3,329,157	3,589,503	3,037,133	2000 - Revenue From Intermediate Sources		3,097,876		
126,543,602	145,172,426	154,913,924	157,291,026	3000 - Revenue From State Sources		164,448,612		
159,504	97,910	35,516	-	4000 - Revenue From Federal Sources		-		
192,871	395,274	559,488	74,530,368	5000 - Other Sources		72,382,360		
243,892,680	263,042,065	277,898,821	359,632,568	Total Object:		369,362,111		

General Fund Resources

North Clackamas School District

Total: \$369,362,111

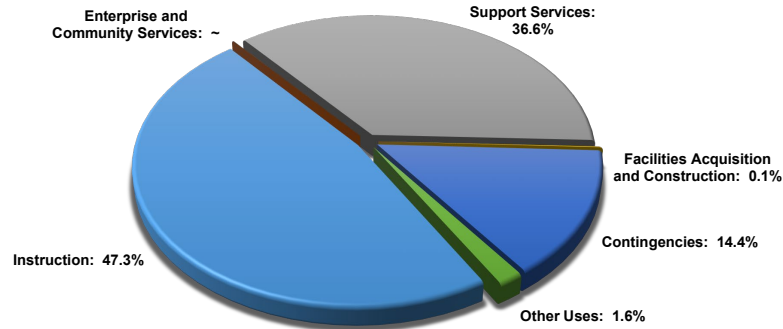
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				1000 - Revenue From Local Sources			
76,336,713	78,467,005	81,488,899	88,650,570	1111 - Current Year Taxes	92,396,593		
1,487,804	1,003,747	679,889	600,000	1112 - Prior Year's Taxes	600,000		
68,006	145,715	138,089	-	1114 - Payment Lieu Property TAX	-		
22,508,463	23,333,045	24,741,568	24,947,363	1121 - Current Year Levy	25,945,258		
370,110	283,035	182,385	106,090	1122 - Prior Year Levy	106,090		
198,839	198,743	233,033	200,000	1190 - Penalties and Interest On Taxes	250,000		
19,413	21,764	61,186	-	1201 - Local Housing Authorities	-		
7,044	1,050	-	-	1310 - Regular Day School Tuition	-		
1,368,016	2,445,144	1,840,121	1,775,000	1510 - Interest On Invstmnts	1,775,000		
1,730,704	2,411,186	3,192,250	3,000,000	1511 - Interest On Investments-Non Lgip	2,500,000		
175	-	-	-	1700 - Cocurricular Activities	-		
419,634	399,029	460,987	682,500	1740 - Fees	650,000		
53,794	58,529	65,756	111,827	1910 - Rentals	100,000		
358,346	123,637	140,305	10,000	1920 - Contrbtns - Prvte Source	100,000		
3,746,252	112,839	37,239	-	1960 - Recovery of Expenditures	-		
2,512,770	2,882,896	2,910,478	2,930,699	1970 - Svces Provided Other Fund	3,169,844		
1,604,855	1,493,874	1,287,546	1,213,674	1980 - Fees Charged to Grants	1,238,162		
756,264	666,060	1,249,483	546,318	1990 - Miscellaneous	602,316		
-	-	91,177	-	1992 - Medicaid	-		
113,547,202	114,047,298	118,800,390	124,774,041	Total Object:	129,433,263		
				2000 - Revenue From Intermediate Sources			
128,566	73,537	5,713	-	2101 - County School Fund	-		
3,185,428	3,113,134	3,562,396	3,037,133	2102 - General Education Service District Funds	3,097,876		
135,506	142,486	21,393	-	2199 - Other Intermediate Source	-		
3,449,500	3,329,157	3,589,503	3,037,133	Total Object:	3,097,876		
				3000 - Revenue From State Sources			
122,964,289	141,953,114	149,676,281	153,120,505	3101 - School Support Fund	159,558,386		
2,180,331	2,198,270	2,361,408	1,970,521	3103 - Common School Fund	1,990,226		
1,348,929	1,006,642	2,879,236	2,200,000	3199 - Other Unrestricted Grants	2,900,000		
50,054	14,400	(3,000)	-	3299 - Other Restricted Grants	-		
126,543,602	145,172,426	154,913,924	157,291,026	Total Object:	164,448,612		
				4000 - Revenue From Federal Sources			
9,870	26,923	1,076	-	4500 - Restricted Grant-Federal	-		
149,634	70,987	34,440	-	4801 - Federal Forest Fees	-		
159,504	97,910	35,516	-	Total Object:	-		
				5000 - Other Sources			
-	-	559,488	-	5110 - Bond Proceeds	-		
192,871	382,382	-	-	5160 - Capital Outlay Gasb 96	-		
-	12,892	-	-	5300 - Sale of Fixed Assets	-		
-	-	-	74,530,368	5400 - Beginning Fund Balance	72,382,360		
192,871	395,274	559,488	74,530,368	Total Object:	72,382,360		
243,892,680	263,042,065	277,898,821	359,632,568	Total:	369,362,111		

General Fund Expenditures by Program

North Clackamas School District

Total: \$369,362,111

Instruction: support activities directly with teaching of students: **Support Services** - Provide administrative, technical, personnel or logistical support to facilitate and enhance instruction. Examples include counselors, media, assessment, central administration, facilities, transportation: **Enterprise and Community Services** - Activities concerned with operations that are financed and operated in a manner similar to private enterprises: **Facilities Acquisition and Construction** - Provides for the acquisition of land, building, major remodeling and construction of building or additions to buildings; initial installation or extension of service systems and other equipment: **Other** - Transfers from one fund to another: **Contingency** - Unexpected expenditures.



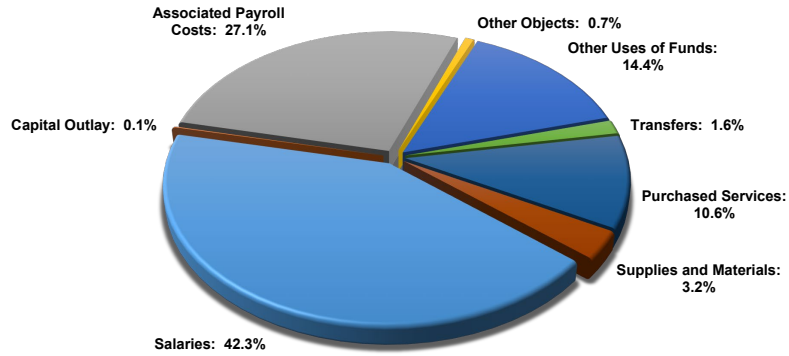
2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Program		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function		\$	FTE	\$
128,359,648	138,844,018	148,118,459	172,321,623	1000 - Instruction		174,734,923	1,060.60	
91,604,630	100,043,173	114,052,885	130,059,650	2000 - Support Services		135,228,321	719.59	
-	-	121	8,728	3000 - Enterprise and Community Services		8,720		
74,502	-	22,185	300,000	4000 - Facilities Acquisition and Construction		300,000		
4,924,380	5,674,380	12,549,922	5,674,380	5000 - Other Uses		5,924,380		
-	-	-	51,268,187	6000 - Contingencies		53,165,767		
224,963,159	244,561,572	274,743,572	359,632,568	Total Function:		369,362,111	1,780.19	

General Fund Expenditures by Object

North Clackamas School District

Total: \$369,362,111

Object is defined as the "type" of service or product purchased. Salaries: Represents amounts paid to employees in regular positions and substitutes. Associated Payroll Costs: Includes associated payroll costs, PERS, health insurance and tuition reimbursements. Purchased Services: Utilities, printing, charter school payments, contracted services. Supplies and Materials: Supplies, textbooks, computer hardware, computer software and gasoline. Equipment: Capital Outlay Other: Dues and fees, property insurance, taxes and licenses. Transfers: Interchange of money from one fund to another fund. Other uses of funds: Unexpected expenditures.



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$	FTE	\$
119,790,110	123,709,073	134,441,973	150,610,832	100 - Salaries	156,289,054	1,780.19	
62,990,230	71,424,145	72,489,711	97,312,406	200 - Associated Payroll Costs	100,078,286		
27,931,651	33,910,422	39,917,059	39,820,752	300 - Purchased Services	39,096,030		
6,804,368	6,893,045	11,846,032	11,972,239	400 - Supplies and Materials	11,839,692		
287,211	711,440	925,180	370,000	500 - Capital Outlay	350,000		
2,235,209	2,239,067	2,573,696	2,603,772	600 - Other Objects	2,618,902		
4,924,380	5,674,380	12,549,922	5,674,380	700 - Transfers	5,924,380		
-	-	-	51,268,187	800 - Other Uses of Funds	53,165,767		
224,963,159	244,561,572	274,743,572	359,632,568	Total Object:	369,362,111	1,780.19	

General Fund Requirements by Function and Object

North Clackamas School District

Total: \$369,362,111

The General Fund is used to account for all transactions related to the District's operation except those required to be accounted for in other funds. Major revenue sources include local property taxes and the State School Fund. General Fund expenditures encompass the day-to-day operations of the District except for those expenditures related to programs funded by federal, state, and local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction, food service, internal services, and trust and agency.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Major Object - Object	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$		\$	FTE	\$
				1000 - Instruction			
				1111 - Elementary, K-5 or K-6			
				100 - Salaries			
22,913,129	23,799,579	24,731,600	28,196,673	111 - Licensed	29,165,426	299.93	
2,719,093	2,797,835	3,219,276	3,532,494	112 - Classified	3,057,227	70.70	
936,731	258,283	49,286	65,600	121 - Sub - Licensed	62,350		
105,675	43,725	12,740	18,050	122 - Sub - Classified	16,045		
179,160	199,078	183,720	52,850	123 - Temp - Licensed	46,700		
33,960	49,415	67,320	82,651	124 - Temp - Classified	78,151		
3,491	4,008	451	2,500	132 - Overtime	1,900		
60,907	68,475	79,839	-	133 - Extended Responsibility	-		
1,200	-	-	-	134 - Cell Phone	-		
1,100	600	600	600	135 - Mileage	600		
16,290	5,974	4,558	10,000	136 - Oregon Sick Time	10,000		
-	-	1,500	-	141 - Doctorate Stipend	-		
2,500	2,500	2,500	-	142 - National Board Certification Stipend	-		
26,973,238	27,229,471	28,353,391	31,961,418	Total Object:	32,438,399	370.62	
				200 - Associated Payroll Costs			
2,819,704	3,103,126	3,220,481	5,981,570	211 - PERS	5,575,092		
2,205,837	3,439,572	2,391,905	3,040,856	213 - PERS Bond	3,115,140		
1,996,063	2,011,637	2,097,883	2,445,495	220 - Social Security	2,481,531		
-	-	-	29,763	232 - Unemployment Compensation	30,165		
6,696,981	6,821,297	7,042,176	8,987,209	241 - Employee Insurance	9,243,521		
3,470	5,741	14,586	-	242 - TAX Sheltered Annuity	-		
-	162,957	169,390	-	255 - Paid Leave	-		
13,722,054	15,544,329	14,936,420	20,484,893	Total Object:	20,445,449		
				300 - Purchased Services			
5,000	-	2,758	10,300	310 - Instruct Professional SVC	10,300		
243	584	82	3,000	340 - Travel	3,000		
5,075	5,644	5,473	11,233	355 - Printing and Binding	12,333		
-	500,217	10,140	10,000	390 - Other Contracted Services	87,450		
-	-	498,890	-	398 - Ess - Subs (Vacant Fte)	-		
10,318	506,445	517,343	34,533	Total Object:	113,083		
				400 - Supplies and Materials			
209,240	278,128	1,430,341	1,079,073	410 - Consumable Supplies	998,823		
173,959	8,853	552,641	627,250	420 - Textbooks	627,150		
-	1,992	2,315	-	430 - Library Books	-		
-	-	72,275	-	440 - Periodicals	-		
12,687	15,488	17,390	18,900	460 - Non Consumable Supplies	15,474		
185,722	324	3,065	1,150	470 - Computer Software	1,150		
10,077	823	1,988	5,000	480 - Computer Hardware	3,450		
591,684	305,608	2,080,014	1,731,373	Total Object:	1,646,047		
				600 - Other Objects			
-	-	299	-	640 - Dues and Fees	-		
41,297,294	43,585,854	45,887,467	54,212,217	Total Major Function:	54,642,978	370.62	
				1112 - Instruction 4-6			
-	29	-	-	300 - Purchased Services			
-	-	294	-	355 - Printing and Binding	-		
-	29	294	-	400 - Supplies and Materials			
				410 - Consumable Supplies	-		
				Total Major Function:	-		
				1113 - Elementary Extracurricular			
-	-	694	-	100 - Salaries			
-	-	-	-	124 - Temp - Classified	-		
-	-	74	-	200 - Associated Payroll Costs			
-	-	53	-	211 - PERS	-		
-	-	4	-	220 - Social Security	-		
-	-	132	-	255 - Paid Leave	-		
-	-	826	-	Total Object:	-		
				Total Major Function:	-		
				1121 - Middle/Junior High Programs			
				100 - Salaries			
10,901,425	11,094,462	12,622,086	14,879,609	111 - Licensed	14,977,676	159.29	
81,695	86,280	97,357	169,070	112 - Classified	258,250	6.00	
404,996	119,948	17,734	49,500	121 - Sub - Licensed	47,000		
368	526	157	500	122 - Sub - Classified	500		
52,662	41,461	33,226	30,950	123 - Temp - Licensed	32,700		
1,488	621	2,195	5,250	124 - Temp - Classified	4,250		
6,320	4,408	5,918	1,000	132 - Overtime	1,000		
18,598	9,650	17,356	-	133 - Extended Responsibility	-		
606	-	-	-	141 - Doctorate Stipend	-		
399	-	-	-	142 - National Board Certification Stipend	-		
11,468,557	11,357,355	12,796,030	15,135,879	Total Object:	15,321,376	165.29	

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				200 - Associated Payroll Costs			
1,167,986	1,297,907	1,462,057	2,826,983	211 - PERS	2,579,765		
914,634	1,448,716	1,087,802	1,440,052	213 - PERS Bond	1,471,353		
853,138	844,196	954,183	1,158,112	220 - Social Security	1,172,087		
-	-	-	14,093	232 - Unemployment Compensation	14,245		
2,538,924	2,624,101	2,892,798	3,922,369	241 - Employee Insurance	4,187,860		
350	345	-	-	242 - TAX Sheltered Annuity	-		
-	68,339	77,269	-	255 - Paid Leave	-		
5,475,031	6,283,603	6,474,109	9,361,609	Total Object:	9,425,310		
				300 - Purchased Services			
-	-	1,400	-	310 - Instruct Professional SVC	-		
-	471	-	-	322 - Repairs and Maintenance	-		
793	2,601	8,373	2,000	330 - Student Transportation SVC	2,000		
40,158	461	3,473	1,200	340 - Travel	1,200		
2,024	1,142	2,347	3,500	355 - Printing and Binding	9,500		
-	695,446	1,794	30,651	390 - Other Contracted Services	30,651		
-	-	73,714	-	398 - Ess - Subs (Vacant Fte)	-		
42,975	700,121	91,102	37,351	Total Object:	43,351		
				400 - Supplies and Materials			
97,808	103,981	288,931	281,982	410 - Consumable Supplies	226,277		
86,967	40,612	419,663	65,000	420 - Textbooks	65,000		
-	-	36,951	40,000	440 - Periodicals	40,000		
22,515	53,130	66,970	32,122	460 - Non Consumable Supplies	32,122		
(91,024)	9,563	422	4,250	470 - Computer Software	42,000		
11,418	3,268	9,491	23,250	480 - Computer Hardware	15,000		
127,686	210,555	822,429	446,604	Total Object:	420,399		
				500 - Capital Outlay			
192,871	-	-	-	590 - Other Capital Outlay	-		
				600 - Other Objects			
97,958	-	-	-	610 - Redemption of Principal	-		
17,405,078	18,551,634	20,183,670	24,981,443	Total Major Function:	25,210,436	165.29	
				1122 - Middle School Extracurricular			
				100 - Salaries			
196	-	-	-	112 - Classified	-		
599	162	634	3,100	121 - Sub - Licensed	3,100		
1,598	-	-	10,000	123 - Temp - Licensed	8,000		
183	-	1,007	-	132 - Overtime	-		
219,198	246,499	284,344	180,385	133 - Extended Responsibility	180,385		
221,774	246,661	285,985	193,485	Total Object:	191,485		
				200 - Associated Payroll Costs			
22,633	27,897	31,452	35,417	211 - PERS	32,346		
12,678	31,521	16,104	18,405	213 - PERS Bond	18,388		
16,631	18,445	21,427	14,801	220 - Social Security	14,648		
-	-	-	180	232 - Unemployment Compensation	178		
-	29	1,281	-	241 - Employee Insurance	-		
-	1,495	1,736	-	255 - Paid Leave	-		
51,943	79,387	72,001	68,803	Total Object:	65,560		
				300 - Purchased Services			
625	-	-	-	330 - Student Transportation SVC	-		
116	348	406	200	340 - Travel	200		
205	-	22	-	390 - Other Contracted Services	-		
945	348	428	200	Total Object:	200		
				400 - Supplies and Materials			
2,847	9,577	6,072	3,000	410 - Consumable Supplies	2,500		
4,781	2,042	1,088	-	460 - Non Consumable Supplies	-		
496	135	-	-	470 - Computer Software	-		
-	42	20	-	480 - Computer Hardware	-		
8,124	11,796	7,180	3,000	Total Object:	2,500		
				500 - Capital Outlay			
2,358	-	-	-	540 - Equipment	-		
				600 - Other Objects			
-	360	-	-	640 - Dues and Fees	-		
285,143	338,553	365,594	265,488	Total Major Function:	259,745		
				1131 - High School Programs			
				100 - Salaries			
14,882,646	16,009,283	17,292,237	19,610,126	111 - Licensed	20,201,404	202.68	
381,025	622,601	695,677	994,850	112 - Classified	830,609	17.88	
771,721	234,227	31,619	60,600	121 - Sub - Licensed	59,600		
29,178	5,974	1,998	-	122 - Sub - Classified	-		
59,541	55,218	55,431	68,000	123 - Temp - Licensed	63,806		
28,573	30,359	35,326	40,800	124 - Temp - Classified	42,800		
32,815	19,712	19,260	8,718	131 - Additional Contract Days	8,718		
15,682	17,046	13,273	3,200	132 - Overtime	3,200		
107,507	101,661	95,544	93,100	133 - Extended Responsibility	93,100		
3,700	600	-	200	135 - Mileage	200		
6,000	6,000	13,492	-	141 - Doctorate Stipend	-		
5,000	2,500	2,500	-	142 - National Board Certification Stipend	-		
16,323,389	17,105,181	18,256,356	20,879,594	Total Object:	21,303,437	220.56	
				200 - Associated Payroll Costs			
1,732,430	1,953,506	2,040,049	3,865,609	211 - PERS	3,606,921		
1,369,830	2,163,193	1,528,004	1,986,134	213 - PERS Bond	2,045,833		
1,208,260	1,266,519	1,346,730	1,597,288	220 - Social Security	1,629,719		
-	-	-	19,440	232 - Unemployment Compensation	19,808		
3,846,204	4,165,098	4,536,351	5,354,677	241 - Employee Insurance	5,554,054		
350	450	1,418	-	242 - TAX Sheltered Annuity	-		
52	102,103	109,147	-	255 - Paid Leave	-		
8,157,127	9,650,869	9,561,699	12,823,148	Total Object:	12,856,335		

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	\$
-	-	-	1,500	300 - Purchased Services				
-	787	695	2,750	310 - Instruct Professional SVC	1,500			
80,660	64,873	-	91,500	321 - Cleaning Services	2,750			
1,041	348	46	-	324 - Rentals	91,500			
6,528	30,398	25,508	18,000	330 - Student Transportation SVC	-			
-	77	33	-	340 - Travel	18,000			
2,123	4,506	7,811	3,500	354 - Advertising	-			
17,985	1,405,132	74,670	69,600	355 - Printing and Binding	3,500			
-	-	18,267	-	390 - Other Contracted Services	94,100			
108,338	1,506,121	127,030	186,850	398 - Ess - Subs (Vacant Fte)	-			
				Total Object:	211,350			
250,599	370,336	572,357	510,265	400 - Supplies and Materials				
98,861	125,500	172,225	325,000	410 - Consumable Supplies	501,607			
556	786	160,160	150,000	420 - Textbooks	325,000			
24,405	19,772	18,173	37,300	440 - Periodicals	150,000			
19,547	790	6,861	139,740	460 - Non Consumable Supplies	36,800			
25,440	16,834	8,292	15,700	470 - Computer Software	136,440			
419,409	534,018	938,067	1,178,005	480 - Computer Hardware	12,700			
				Total Object:	1,162,547			
44,434	57,379	31,166	41,150	600 - Other Objects				
225,263	-	-	-	640 - Dues and Fees	41,150			
269,697	57,379	31,166	41,150	690 - Grant Indirect Charges	-			
25,277,960	28,853,568	28,914,318	35,108,747	Total Object:	41,150			
				Total Major Function:	35,574,819	220.56		
				1132 - High School Extracurricular				
415,474	399,549	439,742	492,229	100 - Salaries				
552,041	558,272	612,383	652,314	112 - Classified	529,298	7.00		
9,451	2,606	1,337	15,200	113 - Administrators	686,680	4.00		
2,668	-	106	3,500	121 - Sub - Licensed	15,200			
11,201	2,934	2,238	2,500	123 - Temp - Licensed	3,500			
89,134	90,808	85,934	76,000	124 - Temp - Classified	111,000			
1,894,713	1,963,798	2,084,556	1,873,340	132 - Overtime	77,000			
3,600	1,200	2,400	2,400	133 - Extended Responsibility	1,873,340			
-	-	960	960	134 - Cell Phone	4,800			
2,978,281	3,019,166	3,229,656	3,118,443	135 - Mileage	3,840			
				Total Object:	3,304,658	11.00		
236,184	237,285	244,436	558,437	200 - Associated Payroll Costs				
211,738	263,846	219,935	296,640	211 - PERS	561,641			
223,231	227,501	242,949	238,563	213 - PERS Bond	317,358			
-	-	-	2,902	220 - Social Security	252,807			
237,578	238,952	231,677	270,738	232 - Unemployment Compensation	3,075			
300	300	122	-	241 - Employee Insurance	291,480			
-	17,779	19,689	-	242 - TAX Sheltered Annuity	-			
909,031	985,662	958,809	1,367,280	255 - Paid Leave	-			
				Total Object:	1,426,361			
-	703	-	-	300 - Purchased Services				
4,956	79,021	60,556	23,000	310 - Instruct Professional SVC	-			
133,618	604	-	-	322 - Repairs and Maintenance	35,000			
130,358	2,591	2,924	5,000	330 - Student Transportation SVC	-			
112,268	122,721	159,970	233,000	340 - Travel	6,075			
381,201	205,639	223,449	261,000	390 - Other Contracted Services	213,000			
				Total Object:	254,075			
121,831	86,886	62,219	98,120	400 - Supplies and Materials				
39,936	33,339	5,916	-	410 - Consumable Supplies	133,120			
-	-	-	-	460 - Non Consumable Supplies	-			
161,766	120,225	68,134	98,120	470 - Computer Software	100,000			
				Total Object:	233,120			
-	41,507	13,782	-	500 - Capital Outlay				
64,647	49,493	62,666	57,500	540 - Equipment	-			
4,494,926	4,421,692	4,556,496	4,902,343	600 - Other Objects				
				640 - Dues and Fees	73,500			
				Total Major Function:	5,291,714	11.00		
				1210 - Talented and Gifted				
-	-	-	57,676	100 - Salaries				
-	-	-	35,878	111 - Licensed	51,884	0.50		
1,254	-	-	-	113 - Administrators	55,970	0.30		
9,015	6,608	10,003	7,250	121 - Sub - Licensed	-			
180	27	784	900	123 - Temp - Licensed	7,225			
-	-	-	1,200	124 - Temp - Classified	900			
-	-	-	1,200	134 - Cell Phone	1,200			
10,448	6,635	10,787	104,104	135 - Mileage	1,200			
				Total Object:	118,379	0.80		
921	762	1,222	20,366	200 - Associated Payroll Costs				
591	863	940	9,903	211 - PERS	21,664			
787	484	804	7,962	213 - PERS Bond	11,367			
-	-	-	98	220 - Social Security	9,054			
-	-	-	19,677	232 - Unemployment Compensation	111			
-	38	65	-	241 - Employee Insurance	21,528			
2,299	2,147	3,032	58,006	255 - Paid Leave	-			
				Total Object:	63,724			
1,706	1,783	5,310	11,950	400 - Supplies and Materials				
18,900	20,400	14,256	-	410 - Consumable Supplies	10,734			
20,606	22,183	19,566	11,950	470 - Computer Software	20,000			
33,354	30,965	33,385	174,060	Total Object:	30,734			
				Total Major Function:	212,837	0.80		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				1221 - Learning Centers-Structured			
				100 - Salaries			
2,062,667	2,252,810	2,292,715	2,637,392	111 - Licensed	2,801,557	31.40	
2,518,435	2,823,450	3,275,575	3,771,804	112 - Classified	3,915,410	86.06	
268,351	112,146	1,470	-	121 - Sub - Licensed	-		
39,473	26,846	1,642	-	122 - Sub - Classified	-		
41,112	54,180	30,536	15,000	123 - Temp - Licensed	11,000		
19,777	18,672	35,545	5,200	124 - Temp - Classified	2,200		
369	-	1,115	-	132 - Overtime	-		
168,335	9,251	1,274	127,250	133 - Extended Responsibility	127,250		
5,118,519	5,297,356	5,639,872	6,556,646	Total Object:	6,857,417	117.46	
				200 - Associated Payroll Costs			
490,153	536,712	574,741	1,087,489	211 - PERS	1,091,319		
405,549	625,266	446,567	623,687	213 - PERS Bond	658,529		
374,648	386,431	411,615	501,586	220 - Social Security	524,593		
-	-	-	6,090	232 - Unemployment Compensation	6,371		
1,834,356	1,834,131	1,934,065	2,776,597	241 - Employee Insurance	2,916,410		
2,136	4,434	5,084	-	242 - TAX Sheltered Annuity	-		
-	31,307	33,354	-	255 - Paid Leave	-		
3,106,842	3,418,282	3,405,424	4,995,449	Total Object:	5,197,222		
				300 - Purchased Services			
101	43	459	-	340 - Travel	-		
220,293	80,985	4,343	-	390 - Other Contracted Services	-		
-	-	50,415	-	398 - Ess - Subs (Vacant Fte)	-		
220,394	81,027	55,216	-	Total Object:	-		
				400 - Supplies and Materials			
62,003	39,535	41,085	44,100	410 - Consumable Supplies	51,750		
24	2,131	127	-	460 - Non Consumable Supplies	-		
-	-	1,239	-	470 - Computer Software	-		
342	453	-	-	480 - Computer Hardware	-		
62,369	42,119	42,452	44,100	Total Object:	51,750		
8,508,125	8,838,783	9,142,964	11,596,195	Total Major Function:	12,106,389	117.46	
				1223 - Community Transition Centers			
				100 - Salaries			
186,029	194,964	183,197	196,335	111 - Licensed	228,031	2.26	
110,436	171,123	270,939	258,571	112 - Classified	275,843	5.75	
8,645	867	-	-	122 - Sub - Classified	-		
255	-	2,642	-	123 - Temp - Licensed	-		
3,866	793	58	-	124 - Temp - Classified	-		
9,801	-	-	8,566	133 - Extended Responsibility	8,566		
319,031	367,748	456,836	463,472	Total Object:	512,440	8.01	
				200 - Associated Payroll Costs			
32,623	40,556	42,087	75,681	211 - PERS	87,189		
26,354	47,695	32,310	44,086	213 - PERS Bond	49,210		
23,277	26,801	29,708	35,458	220 - Social Security	39,201		
-	-	-	431	232 - Unemployment Compensation	476		
105,958	140,871	178,412	180,431	241 - Employee Insurance	193,302		
126	1,050	1,800	-	242 - TAX Sheltered Annuity	-		
-	2,172	2,408	-	255 - Paid Leave	-		
188,338	259,145	286,725	336,087	Total Object:	369,378		
				300 - Purchased Services			
100,487	99,533	-	-	310 - Instruct Professional SVC	-		
-	234	-	-	330 - Student Transportation SVC	-		
250	-	25	-	340 - Travel	-		
-	-	647	700	351 - Telephone	700		
100,737	99,766	672	700	Total Object:	700		
				400 - Supplies and Materials			
2,404	3,916	5,105	4,000	410 - Consumable Supplies	3,000		
-	343	3,455	-	460 - Non Consumable Supplies	-		
2,404	4,259	8,560	4,000	Total Object:	3,000		
610,510	730,919	752,793	804,259	Total Major Function:	885,518	8.01	
				1225 - Out of District Programs			
				300 - Purchased Services			
384,581	361,747	862,470	800,000	310 - Instruct Professional SVC	800,000		
2,115,761	2,578,468	2,230,423	2,052,053	371 - Tuition In State	2,052,053		
2,500,341	2,940,215	3,092,892	2,852,053	Total Object:	2,852,053		
2,500,341	2,940,215	3,092,892	2,852,053	Total Major Function:	2,852,053		
				1226 - Home Instruction			
				100 - Salaries			
12,916	4,009	4,673	3,000	123 - Temp - Licensed	3,000		
2,837	-	2,457	800	124 - Temp - Classified	800		
15,754	4,009	7,130	3,800	Total Object:	3,800		
				200 - Associated Payroll Costs			
1,673	480	762	696	211 - PERS	642		
971	401	637	361	213 - PERS Bond	365		
1,178	292	538	291	220 - Social Security	291		
-	-	-	4	232 - Unemployment Compensation	4		
-	23	44	-	255 - Paid Leave	-		
3,822	1,195	1,980	1,352	Total Object:	1,302		
				300 - Purchased Services			
206	-	68	1,015	340 - Travel	1,015		
19,781	5,204	9,178	6,167	Total Major Function:	6,117		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				1227 - Extended School Year Programs			
				100 - Salaries			
-	-	-	-	112 - Classified	72,062	1.63	
882	-	-	-	113 - Administrators	-		
34,420	40,302	47,776	50,000	123 - Temp - Licensed	50,000		
21,725	15,332	29,834	30,000	124 - Temp - Classified	30,000		
57,028	55,635	77,610	80,000	Total Object:	152,062	1.63	
				200 - Associated Payroll Costs			
5,991	5,521	7,969	14,644	211 - PERS	25,563		
5,815	6,059	8,897	7,610	213 - PERS Bond	14,604		
4,359	4,249	5,992	6,120	220 - Social Security	11,633		
-	-	-	74	232 - Unemployment Compensation	141		
-	1,666	-	-	241 - Employee Insurance	40,043		
-	12	486	-	255 - Paid Leave	-		
16,165	17,506	23,345	28,448	Total Object:	91,984		
				300 - Purchased Services			
3,400	-	-	-	310 - Instruct Professional SVC	-		
38,448	-	-	-	371 - Tuition In State	-		
41,848	-	-	-	Total Object:	-		
				400 - Supplies and Materials			
1,419	1,090	921	900	410 - Consumable Supplies	900		
-	11	-	-	460 - Non Consumable Supplies	-		
1,419	1,101	921	900	Total Object:	900		
116,460	74,242	101,876	109,348	Total Major Function:	244,946	1.63	
				1229 - Other			
				100 - Salaries			
327,776	257,856	470,092	630,849	111 - Licensed	610,470	6.00	
-	7,193	7,348	5,000	123 - Temp - Licensed	5,000		
-	-	55	-	124 - Temp - Classified	-		
7,640	5,238	5,500	10,219	131 - Additional Contract Days	10,219		
14,559	18,131	5,403	17,537	133 - Extended Responsibility	17,537		
2,250	3,000	-	-	141 - Doctorate Stipend	-		
352,226	291,419	488,397	663,605	Total Object:	643,226	6.00	
				200 - Associated Payroll Costs			
34,414	31,274	49,012	110,664	211 - PERS	109,176		
32,478	38,032	37,831	63,124	213 - PERS Bond	61,770		
25,612	20,948	36,343	50,766	220 - Social Security	49,207		
-	-	-	618	232 - Unemployment Compensation	599		
76,728	65,665	87,722	165,077	241 - Employee Insurance	152,858		
-	1,698	2,945	-	255 - Paid Leave	-		
169,232	157,617	213,853	390,249	Total Object:	373,610		
				300 - Purchased Services			
2,156	2,243	1,859	1,000	340 - Travel	1,000		
-	118,683	-	-	390 - Other Contracted Services	-		
-	-	53,291	-	398 - Ess - Subs (Vacant Fte)	-		
2,156	120,926	55,150	1,000	Total Object:	1,000		
				400 - Supplies and Materials			
818	207	729	120	410 - Consumable Supplies	120		
-	517	-	-	460 - Non Consumable Supplies	-		
-	-	55	-	470 - Computer Software	-		
818	724	783	120	Total Object:	120		
524,431	570,686	758,183	1,054,974	Total Major Function:	1,017,956	6.00	
				1250 - Disability Less Restrictive Program			
				100 - Salaries			
4,827,171	4,773,950	5,310,356	5,920,541	111 - Licensed	4,470,373	48.10	
1,112,557	1,264,198	1,379,774	1,629,480	112 - Classified	2,168,971	49.51	
8,646	18,206	250	-	121 - Sub - Licensed	-		
26,034	8,741	56	-	122 - Sub - Classified	-		
14,850	12,775	22,065	10,000	123 - Temp - Licensed	20,000		
4,371	3,057	2,701	-	124 - Temp - Classified	-		
-	286	-	-	132 - Overtime	-		
245,888	701,960	794,757	231,554	133 - Extended Responsibility	231,554		
3,000	3,000	3,000	-	141 - Doctorate Stipend	-		
2,500	2,500	1,250	-	142 - National Board Certification Stipend	-		
6,245,015	6,788,673	7,514,210	7,791,575	Total Object:	6,890,898	97.61	
				200 - Associated Payroll Costs			
649,937	761,375	831,689	1,453,303	211 - PERS	1,151,980		
517,132	860,321	641,835	741,165	213 - PERS Bond	661,758		
459,107	498,758	552,602	596,059	220 - Social Security	527,152		
-	-	-	7,250	232 - Unemployment Compensation	6,399		
1,701,731	1,818,052	1,986,093	2,421,408	241 - Employee Insurance	2,438,827		
3,493	3,340	5,344	-	242 - TAX Sheltered Annuity	-		
-	40,399	44,769	-	255 - Paid Leave	-		
3,331,400	3,982,245	4,062,332	5,219,185	Total Object:	4,786,116		
				300 - Purchased Services			
409	341	-	-	340 - Travel	-		
-	312	1,162	-	354 - Advertising	-		
849	594	1,937	-	382 - Legal	-		
220,294	79,235	4,343	-	390 - Other Contracted Services	-		
221,551	80,482	7,442	-	Total Object:	-		
				400 - Supplies and Materials			
20,706	5,323	6,628	5,000	410 - Consumable Supplies	5,000		
191	-	-	-	460 - Non Consumable Supplies	-		
78	-	-	-	480 - Computer Hardware	-		
20,974	5,323	6,628	5,000	Total Object:	5,000		
9,818,941	10,856,723	11,590,612	13,015,760	Total Major Function:	11,682,014	97.61	

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	\$	FTE	\$
1271 - Remediation						
100 - Salaries						
184,632	101,100	106,155	111,463	115,922	1.00	
2,681	4,719	-	-	-		
-	1,938	-	-	-		
1,820	6,117	-	-	-		
189,133	113,874	106,155	111,463	115,922	1.00	
200 - Associated Payroll Costs						
18,398	12,105	11,348	20,509	19,382		
16,400	14,614	9,200	10,603	11,132		
14,125	8,407	7,838	8,527	8,868		
-	-	-	104	108		
41,207	24,020	25,319	23,904	25,682		
-	681	635	-	-		
90,130	59,828	54,340	63,647	65,172		
400 - Supplies and Materials						
-	130	-	-	-		
279,263	173,832	160,495	175,110	181,094	1.00	
1280 - Alternative Education						
100 - Salaries						
538	-	-	-	-		
200 - Associated Payroll Costs						
53	-	-	-	-		
40	-	-	-	-		
92	-	-	-	-		
300 - Purchased Services						
44,986	39,659	43,612	50,138	50,138		
400 - Supplies and Materials						
-	-	192	-	-		
45,616	39,659	43,804	50,138	50,138		
1288 - Charter Schools						
300 - Purchased Services						
12,259,629	13,206,503	15,805,510	14,864,584	15,464,584		
1291 - English Language Learner						
100 - Salaries						
2,830,755	3,038,720	3,775,606	4,214,178	4,586,159	45.01	
347,746	439,773	512,164	641,836	693,161	14.63	
-	-	-	-	158,448	1.00	
40,295	15,864	1,125	19,500	19,500		
546	3,025	-	2,000	2,000		
16,333	17,882	26,997	36,500	36,500		
4,597	4,482	5,412	2,000	2,000		
3,240,271	3,519,748	4,321,305	4,916,014	5,497,768	60.64	
200 - Associated Payroll Costs						
341,180	395,958	485,902	901,460	957,992		
275,291	447,649	364,310	467,629	528,663		
241,096	261,243	320,763	376,075	421,136		
-	-	-	4,575	5,118		
742,386	871,668	1,013,936	1,343,758	1,502,462		
918	892	1,375	-	-		
-	21,152	25,994	-	-		
1,600,871	1,998,562	2,212,280	3,093,497	3,415,371		
300 - Purchased Services						
6,660	100	3,000	2,000	2,000		
1,331	90	1,610	500	500		
4,907	1,028	1,391	5,000	5,000		
-	990	630	-	-		
200	-	-	-	-		
-	-	-	700	700		
2,305	464	-	5,000	5,000		
15,404	2,672	6,630	13,200	13,200		
400 - Supplies and Materials						
21,789	28,489	40,278	21,500	21,500		
-	-	6,978	20,500	20,500		
-	-	-	200	200		
724	-	18	880	880		
-	-	-	1,000	1,000		
-	-	-	1,000	1,000		
22,513	28,489	47,274	45,080	45,080		
4,879,059	5,549,470	6,587,489	8,067,791	8,971,419	60.64	
1299 - Other Programs						
100 - Salaries						
2,900	-	-	-	-		
200 - Associated Payroll Costs						
283	-	-	-	-		
338	-	-	-	-		
215	-	-	-	-		
836	-	-	-	-		
3,736	-	-	-	-		
1400 - Summer School Programs						
100 - Salaries						
-	3,750	-	-	-		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	(508)	-	-	200 - Associated Payroll Costs	-		
-	(488)	-	-	211 - PERS	-		
-	287	-	-	213 - PERS Bond	-		
-	(708)	-	-	220 - Social Security	-		
-	3,042	-	-	Total Object:	-		
				Total Major Function:	-		
				1430 - Summer School High			
				100 - Salaries			
-	42,331	78,065	45,750	123 - Temp - Licensed	45,750		
-	11,249	20,279	12,750	124 - Temp - Classified	12,750		
-	997	-	400	132 - Overtime	400		
-	54,576	98,344	58,900	Total Object:	58,900		
				200 - Associated Payroll Costs			
-	6,274	11,472	10,782	211 - PERS	9,949		
-	7,068	12,579	5,603	213 - PERS Bond	5,656		
-	4,171	7,584	4,506	220 - Social Security	4,506		
-	-	-	55	232 - Unemployment Compensation	55		
-	21	21	-	241 - Employee Insurance	-		
-	338	615	-	255 - Paid Leave	-		
-	17,871	32,270	20,946	Total Object:	20,166		
				400 - Supplies and Materials			
-	-	-	600	410 - Consumable Supplies	600		
-	-	-	500	460 - Non Consumable Supplies	500		
-	-	-	1,100	Total Object:	1,100		
-	72,448	130,614	80,946	Total Major Function:	80,166		
128,359,648	138,844,018	148,118,459	172,321,623	Total Function:	174,734,923	1,060.60	
				2000 - Support Services			
				2112 - Attendance Services			
				100 - Salaries			
173,814	165,410	164,192	145,543	112 - Classified	208,038	3.50	
				200 - Associated Payroll Costs			
20,528	16,058	17,645	26,780	211 - PERS	26,081		
17,459	19,232	16,623	13,845	213 - PERS Bond	19,979		
12,725	12,369	12,129	11,134	220 - Social Security	15,914		
-	-	-	136	232 - Unemployment Compensation	193		
81,239	69,627	67,877	57,756	241 - Employee Insurance	87,015		
1,400	650	900	-	242 - TAX Sheltered Annuity	-		
-	883	983	-	255 - Paid Leave	-		
133,350	118,818	116,158	109,651	Total Object:	149,182		
307,164	284,228	280,350	255,194	Total Major Function:	357,220	3.50	
				2113 - Social Work Services			
				100 - Salaries			
31,753	-	-	-	111 - Licensed	-		
101,308	109,252	139,629	166,566	112 - Classified	226,080	3.00	
320,262	147,167	172,491	179,391	113 - Administrators	186,567	1.00	
-	-	875	1,000	121 - Sub - Licensed	1,000		
-	-	14,510	-	122 - Sub - Classified	1,000		
834	9,969	6,914	500	123 - Temp - Licensed	500		
19,069	11,568	55,561	16,967	124 - Temp - Classified	21,967		
3,431	-	3,319	-	132 - Overtime	-		
3,600	1,200	1,200	1,200	134 - Cell Phone	1,200		
3,000	1,200	1,200	1,200	135 - Mileage	1,200		
3,000	-	-	-	141 - Doctorate Stipend	-		
486,257	280,356	395,699	366,824	Total Object:	439,514	4.00	
				200 - Associated Payroll Costs			
44,974	29,925	40,773	67,480	211 - PERS	73,529		
49,059	35,347	38,132	34,893	213 - PERS Bond	42,207		
34,375	20,602	29,412	28,061	220 - Social Security	33,624		
-	-	-	341	232 - Unemployment Compensation	409		
83,619	59,582	72,345	96,396	241 - Employee Insurance	104,449		
20	150	900	-	242 - TAX Sheltered Annuity	-		
-	1,415	2,384	-	255 - Paid Leave	-		
212,047	147,021	183,946	227,171	Total Object:	254,218		
				300 - Purchased Services			
6,523	12,835	15,774	17,500	340 - Travel	16,500		
124	-	50	-	354 - Advertising	-		
576	1,571	6,963	-	355 - Printing and Binding	1,000		
51,130	6,045	8,491	44,500	390 - Other Contracted Services	129,500		
58,352	20,452	31,277	62,000	Total Object:	147,000		
				400 - Supplies and Materials			
10,805	15,940	21,633	14,500	410 - Consumable Supplies	29,500		
531	970	508	2,000	460 - Non Consumable Supplies	7,000		
-	164	355	4,500	470 - Computer Software	4,500		
975	9,224	9,855	5,000	480 - Computer Hardware	5,000		
12,312	26,298	32,351	26,000	Total Object:	46,000		
				600 - Other Objects			
401	160	140	2,000	640 - Dues and Fees	1,000		
769,369	474,286	643,413	683,995	Total Major Function:	887,732	4.00	
				2115 - Student Safety			
				100 - Salaries			
318,902	319,944	308,850	391,618	112 - Classified	452,155	8.75	
58	1,167	-	1,000	122 - Sub - Classified	1,000		
3,294	14,796	9,278	22,000	123 - Temp - Licensed	22,000		
11,718	11,891	10,335	20,150	124 - Temp - Classified	17,550		
1,571	245	-	-	132 - Overtime	-		
335,542	348,043	328,462	434,768	Total Object:	492,705	8.75	

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				200 - Associated Payroll Costs			
27,250	35,892	30,845	67,561	211 - PERS	84,197		
24,641	41,958	22,375	41,356	213 - PERS Bond	47,313		
24,836	25,941	24,457	33,261	220 - Social Security	37,693		
-	-	-	403	232 - Unemployment Compensation	457		
139,002	145,116	127,314	222,592	241 - Employee Insurance	216,550		
200	600	1,042	-	242 - TAX Sheltered Annuity	-		
-	2,100	1,982	-	255 - Paid Leave	-		
215,928	251,608	208,015	365,173	Total Object:	386,210		
				300 - Purchased Services			
-	-	-	2,000	390 - Other Contracted Services	2,000		
260,074	132,091	684,716	838,450	399 - Security Services	838,450		
260,074	132,091	684,716	840,450	Total Object:	840,450		
				400 - Supplies and Materials			
1,564	2,666	2,870	2,000	410 - Consumable Supplies	2,000		
-	-	-	25,000	460 - Non Consumable Supplies	25,000		
1,564	2,666	2,870	27,000	Total Object:	27,000		
813,107	734,408	1,224,063	1,667,391	Total Major Function:	1,746,365	8.75	
				2122 - Counseling Services			
				100 - Salaries			
2,803,318	2,972,607	3,256,246	3,474,882	111 - Licensed	3,580,718	38.70	
377,710	344,113	343,684	385,746	112 - Classified	409,465	7.00	
1,076	4,773	5,196	13,690	123 - Temp - Licensed	18,690		
23,075	64,639	63,297	44,914	131 - Additional Contract Days	44,914		
-	6,308	7,500	-	142 - National Board Certification Stipend	-		
3,205,180	3,392,440	3,675,924	3,919,232	Total Object:	4,053,787	45.70	
				200 - Associated Payroll Costs			
348,204	384,904	419,814	731,041	211 - PERS	666,726		
277,816	428,465	316,595	372,810	213 - PERS Bond	389,293		
234,971	250,547	271,958	299,818	220 - Social Security	310,117		
-	-	-	3,652	232 - Unemployment Compensation	3,774		
756,034	805,548	876,784	1,062,724	241 - Employee Insurance	1,154,680		
1,200	1,500	2,700	-	242 - TAX Sheltered Annuity	-		
-	19,992	22,041	-	255 - Paid Leave	-		
1,618,224	1,890,956	1,909,893	2,470,045	Total Object:	2,524,590		
				300 - Purchased Services			
471	8,093	3,999	10,000	340 - Travel	10,000		
				400 - Supplies and Materials			
9,703	8,098	9,205	16,330	410 - Consumable Supplies	12,580		
81	39	-	-	460 - Non Consumable Supplies	-		
570	576	641	600	470 - Computer Software	1,100		
10,353	8,713	9,846	16,930	Total Object:	13,680		
				600 - Other Objects			
400	400	-	1,925	640 - Dues and Fees	425		
4,834,628	5,300,602	5,599,661	6,418,132	Total Major Function:	6,602,482	45.70	
				2126 - Placement Services			
				100 - Salaries			
4,446	-	-	-	112 - Classified	-		
				200 - Associated Payroll Costs			
537	-	-	-	211 - PERS	-		
714	-	-	-	213 - PERS Bond	-		
405	-	-	-	220 - Social Security	-		
1,531	-	-	-	241 - Employee Insurance	-		
3,187	-	-	-	Total Object:	-		
7,633	-	-	-	Total Major Function:	-		
				2132 - Medical Services			
				300 - Purchased Services			
-	-	-	10,000	390 - Other Contracted Services	1,000		
				2134 - Nursing Services			
				100 - Salaries			
643,912	781,489	819,254	887,187	111 - Licensed	930,739	8.10	
63,656	63,132	74,242	79,654	112 - Classified	83,452	1.75	
-	10,869	22,687	-	121 - Sub - Licensed	3,000		
-	1,596	1,388	-	123 - Temp - Licensed	-		
-	122	49	-	124 - Temp - Classified	-		
707,568	857,208	917,620	966,841	Total Object:	1,017,191	9.85	
				200 - Associated Payroll Costs			
62,531	88,887	99,997	179,165	211 - PERS	171,405		
62,478	105,304	79,934	91,969	213 - PERS Bond	97,682		
52,589	63,472	66,625	73,964	220 - Social Security	77,816		
-	-	-	901	232 - Unemployment Compensation	947		
112,573	114,268	130,423	233,481	241 - Employee Insurance	251,114		
580	704	1,500	-	242 - TAX Sheltered Annuity	-		
-	5,144	5,399	-	255 - Paid Leave	-		
290,750	377,780	383,879	579,480	Total Object:	598,964		
				300 - Purchased Services			
9,395	7,017	6,038	9,500	340 - Travel	7,500		
-	7,786	11,523	-	351 - Telephone	10,000		
-	74	17	-	354 - Advertising	-		
185	-	-	-	355 - Printing and Binding	-		
12,240	26,605	-	25,000	390 - Other Contracted Services	15,000		
21,820	41,481	17,578	34,500	Total Object:	32,500		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
7,120	10,052	9,228	8,585	400 - Supplies and Materials			
35	109	84	1,000	410 - Consumable Supplies	8,535		
7,155	10,161	9,312	9,585	460 - Non Consumable Supplies	1,000		
				Total Object:	9,535		
				600 - Other Objects			
440	470	900	1,000	640 - Dues and Fees	-		
1,027,734	1,287,100	1,329,289	1,591,406	Total Major Function:	1,658,190	9.85	
				2140 - Psychological Services			
				100 - Salaries			
487,680	298,031	483,908	563,393	111 - Licensed	937,103	13.00	
80,000	-	-	-	112 - Classified	-		
365	638	17,782	18,000	123 - Temp - Licensed	18,000		
61,816	39,350	15,087	28,239	131 - Additional Contract Days	28,239		
29,403	-	-	34,467	133 - Extended Responsibility	34,467		
6,000	6,000	6,000	-	141 - Doctorate Stipend	-		
-	13,556	14,992	-	142 - National Board Certification Stipend	-		
665,264	357,574	537,769	644,099	Total Object:	1,017,809	13.00	
				200 - Associated Payroll Costs			
56,841	33,879	50,459	100,891	211 - PERS	140,630		
50,358	39,463	40,171	61,267	213 - PERS Bond	97,742		
49,494	27,217	39,503	49,275	220 - Social Security	77,864		
-	-	-	602	232 - Unemployment Compensation	945		
118,750	76,687	72,793	108,498	241 - Employee Insurance	205,599		
-	2,206	3,202	-	255 - Paid Leave	-		
275,443	179,451	206,127	320,533	Total Object:	522,780		
				300 - Purchased Services			
1,610	1,138	1,890	1,523	340 - Travel	1,523		
-	673,280	7,975	10,000	390 - Other Contracted Services	10,000		
1,610	674,418	9,865	11,523	Total Object:	11,523		
				400 - Supplies and Materials			
6,226	9,830	17,014	8,000	410 - Consumable Supplies	8,000		
-	63	-	-	460 - Non Consumable Supplies	-		
-	75	-	-	480 - Computer Hardware	-		
6,226	9,967	17,014	8,000	Total Object:	8,000		
948,542	1,221,410	770,775	984,155	Total Major Function:	1,560,112	13.00	
				2150 - Speech Path and Audiology			
				100 - Salaries			
1,390,246	1,560,070	1,762,221	2,061,735	111 - Licensed	2,862,642	27.70	
305,377	300,374	311,712	345,814	112 - Classified	396,878	6.39	
-	27,937	-	-	121 - Sub - Licensed	-		
490	-	-	-	122 - Sub - Classified	-		
19,414	33,331	46,721	25,000	123 - Temp - Licensed	25,000		
560	1,297	193	-	124 - Temp - Classified	-		
-	-	9,474	-	131 - Additional Contract Days	-		
64,713	-	-	55,805	133 - Extended Responsibility	55,805		
1,780,800	1,923,009	2,130,320	2,488,354	Total Object:	3,340,325	34.09	
				200 - Associated Payroll Costs			
187,703	219,083	230,086	434,751	211 - PERS	552,869		
140,886	244,524	176,148	236,702	213 - PERS Bond	320,780		
131,049	141,144	157,171	190,361	220 - Social Security	255,535		
-	-	-	2,313	232 - Unemployment Compensation	3,107		
449,661	461,351	494,046	611,951	241 - Employee Insurance	823,390		
400	1,050	2,700	-	242 - TAX Sheltered Annuity	-		
-	11,360	12,733	-	255 - Paid Leave	-		
909,699	1,078,513	1,072,884	1,476,078	Total Object:	1,955,681		
				300 - Purchased Services			
845	-	-	-	310 - Instruct Professional SVC	-		
556	1,934	824	-	340 - Travel	-		
-	-	87,159	-	398 - Ess - Subs (Vacant Fte)	-		
1,401	1,934	87,983	-	Total Object:	-		
				400 - Supplies and Materials			
10,919	13,749	8,053	8,000	410 - Consumable Supplies	8,000		
-	230	4,698	5,000	460 - Non Consumable Supplies	5,000		
45	-	2,250	2,500	470 - Computer Software	2,500		
88	10,757	10,822	11,000	480 - Computer Hardware	11,000		
11,052	24,736	25,823	26,500	Total Object:	26,500		
				600 - Other Objects			
-	-	5,887	6,000	640 - Dues and Fees	6,000		
2,702,951	3,028,192	3,322,897	3,996,932	Total Major Function:	5,328,506	34.09	
				2160 - Other Student Treatments Svce			
				100 - Salaries			
358,728	395,019	405,521	449,829	111 - Licensed	392,561	4.00	
221,787	183,645	288,994	303,555	112 - Classified	332,006	6.26	
-	334	-	-	122 - Sub - Classified	-		
-	2,022	22,231	15,000	123 - Temp - Licensed	15,000		
-	398	1,175	1,000	124 - Temp - Classified	1,000		
3,000	7,268	3,000	-	141 - Doctorate Stipend	-		
583,514	588,686	720,920	769,384	Total Object:	740,567	10.26	
				200 - Associated Payroll Costs			
45,723	61,974	66,632	117,007	211 - PERS	119,584		
37,953	73,141	50,338	73,187	213 - PERS Bond	71,118		
42,989	43,263	53,110	58,858	220 - Social Security	56,654		
-	-	-	715	232 - Unemployment Compensation	689		
162,671	158,008	178,302	227,904	241 - Employee Insurance	247,206		
-	3,506	4,304	-	255 - Paid Leave	-		
289,336	339,891	352,686	477,671	Total Object:	495,251		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				300 - Purchased Services			
10,350	-	-	-	310 - Instruct Professional SVC	-		
4,724	5,391	5,823	3,500	340 - Travel	3,500		
15,074	5,391	5,823	3,500	Total Object:	3,500		
				400 - Supplies and Materials			
2,156	4,489	5,661	1,500	410 - Consumable Supplies	2,200		
-	498	743	-	460 - Non Consumable Supplies	-		
2,156	4,987	6,405	1,500	Total Object:	2,200		
890,081	938,954	1,085,834	1,252,055	Total Major Function:	1,241,518	10.26	
				2190 - Student Support Svce Direct			
				100 - Salaries			
312,648	119,502	106,155	132,523	111 - Licensed	137,824	1.25	
251,515	185,250	214,149	231,648	112 - Classified	300,170	3.88	
822,284	760,226	615,640	987,949	113 - Administrators	686,680	4.00	
3,648	-	-	-	121 - Sub - Licensed	-		
2,256	1,353	-	-	122 - Sub - Classified	-		
3,769	-	-	-	123 - Temp - Licensed	-		
-	224	1,287	700	124 - Temp - Classified	700		
6,675	-	-	28,374	131 - Additional Contract Days	28,374		
23,311	-	-	11,164	133 - Extended Responsibility	11,164		
7,300	6,000	4,800	6,000	134 - Cell Phone	4,800		
6,100	5,400	4,800	6,000	135 - Mileage	4,800		
6,000	6,000	3,000	-	141 - Doctorate Stipend	-		
1,445,505	1,083,955	949,831	1,404,358	Total Object:	1,174,512	9.13	
				200 - Associated Payroll Costs			
161,031	127,229	108,274	274,340	211 - PERS	207,521		
142,423	137,099	114,815	133,587	213 - PERS Bond	112,794		
107,031	80,084	70,553	107,433	220 - Social Security	89,850		
-	-	-	1,309	232 - Unemployment Compensation	1,093		
262,414	188,205	162,835	256,282	241 - Employee Insurance	239,169		
900	600	900	-	242 - TAX Sheltered Annuity	-		
-	5,569	5,718	-	255 - Paid Leave	-		
673,799	538,786	463,095	772,951	Total Object:	650,427		
				300 - Purchased Services			
1,446	1,011	835	2,000	310 - Instruct Professional SVC	2,000		
3,584	10,962	709	254	340 - Travel	254		
18	-	-	-	353 - Postage	-		
-	238	-	-	354 - Advertising	-		
-	-	5,050	30,000	382 - Legal	30,000		
-	-	40,112	2,000	389 - OTH Non-Instructional Pro & Technical S	2,000		
5,049	12,211	46,706	34,254	Total Object:	34,254		
				400 - Supplies and Materials			
15,311	6,544	2,798	2,000	410 - Consumable Supplies	2,000		
2,882	2,607	268	500	460 - Non Consumable Supplies	500		
205	109	55	-	470 - Computer Software	-		
1,536	75	414	500	480 - Computer Hardware	500		
19,934	9,335	3,535	3,000	Total Object:	3,000		
2,144,287	1,644,287	1,463,167	2,214,563	Total Major Function:	1,862,193	9.13	
				2211 - Service Area Direction			
				100 - Salaries			
190,880	201,510	214,261	227,944	112 - Classified	238,753	3.00	
1,216,569	1,418,762	1,752,828	2,177,621	113 - Administrators	2,080,173	10.45	
228	-	-	1,500	121 - Sub - Licensed	1,500		
284	734	1,138	3,500	123 - Temp - Licensed	3,500		
11,800	13,700	15,900	18,300	134 - Cell Phone	16,500		
13,000	18,400	19,500	23,100	135 - Mileage	20,400		
13,750	12,250	12,000	-	141 - Doctorate Stipend	-		
1,446,511	1,665,357	2,015,627	2,451,965	Total Object:	2,360,826	13.45	
				200 - Associated Payroll Costs			
152,918	204,133	243,873	491,956	211 - PERS	429,824		
143,994	201,716	216,829	233,237	213 - PERS Bond	226,718		
102,854	120,996	145,251	187,573	220 - Social Security	180,603		
-	-	-	2,279	232 - Unemployment Compensation	2,197		
207,670	238,366	281,840	386,187	241 - Employee Insurance	382,360		
150	-	-	-	242 - TAX Sheltered Annuity	-		
-	8,288	12,134	-	255 - Paid Leave	-		
607,586	773,499	899,927	1,301,232	Total Object:	1,221,702		
				300 - Purchased Services			
414	-	66	500	330 - Student Transportation SVC	500		
897	150	2,587	9,000	340 - Travel	9,000		
126	860	2,278	2,500	355 - Printing and Binding	2,500		
40,892	12,180	-	30,500	390 - Other Contracted Services	30,500		
42,329	13,190	4,931	42,500	Total Object:	42,500		
				400 - Supplies and Materials			
13,560	11,583	10,211	7,899	410 - Consumable Supplies	7,899		
-	144	144	200	440 - Periodicals	200		
-	2,018	-	3,000	460 - Non Consumable Supplies	3,000		
-	55	606	200	470 - Computer Software	200		
1,097	1,166	11,592	2,000	480 - Computer Hardware	2,000		
14,657	14,966	22,553	13,299	Total Object:	13,299		
				600 - Other Objects			
49	515	321	-	640 - Dues and Fees	-		
2,111,132	2,467,527	2,943,358	3,808,996	Total Major Function:	3,638,327	13.45	

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	\$
				2213 - Curriculum Development				
				100 - Salaries				
-	44,299	46,514	50,317	111 - Licensed	-			
56,326	64,397	67,454	70,658	112 - Classified	74,014	1.00		
2,766	2,000	250	24,500	121 - Sub - Licensed	24,500			
26,136	15,080	14,240	31,250	123 - Temp - Licensed	31,250			
7,505	731	1,237	-	124 - Temp - Classified	-			
477	-	133	-	132 - Overtime	-			
-	1,653	3,471	-	133 - Extended Responsibility	-			
93,211	128,159	133,299	176,725	Total Object:	129,764	1.00		
				200 - Associated Payroll Costs				
8,765	14,959	15,691	34,065	211 - PERS	21,792			
8,932	16,473	12,225	16,810	213 - PERS Bond	12,461			
6,891	9,658	9,953	13,519	220 - Social Security	9,927			
-	-	-	165	232 - Unemployment Compensation	121			
24,540	17,819	27,058	35,160	241 - Employee Insurance	25,073			
-	712	807	-	255 - Paid Leave	-			
49,129	59,622	65,734	99,719	Total Object:	69,374			
				300 - Purchased Services				
762	209	38,153	2,500	340 - Travel	2,500			
-	53	54	750	355 - Printing and Binding	750			
3,437	19,230	10,651	10,500	390 - Other Contracted Services	10,500			
4,199	19,492	48,858	13,750	Total Object:	13,750			
				400 - Supplies and Materials				
67,913	95,693	69,266	132,921	410 - Consumable Supplies	122,921			
4,351	600	577	500	440 - Periodicals	500			
71	-	3,749	2,000	460 - Non Consumable Supplies	2,000			
37,685	39,142	79,444	6,000	470 - Computer Software	6,000			
-	268	-	-	480 - Computer Hardware	-			
110,020	135,703	153,036	141,421	Total Object:	131,421			
				600 - Other Objects				
-	-	187,873	-	610 - Redemption of Principal	-			
-	-	22,926	-	621 - Regular Interest	-			
-	-	210,799	-	Total Object:	-			
256,559	342,976	611,726	431,615	Total Major Function:	344,309	1.00		
				2222 - Library/ Media Center				
				100 - Salaries				
435,525	504,343	519,646	549,403	111 - Licensed	575,474	5.00		
927,324	916,568	974,999	1,115,798	112 - Classified	1,126,840	20.94		
20,317	9,593	2,763	-	122 - Sub - Classified	-			
228	5,767	17,197	10,100	124 - Temp - Classified	10,100			
-	-	10,712	1,630	131 - Additional Contract Days	1,630			
-	-	271	-	132 - Overtime	-			
3,555	3,733	-	-	133 - Extended Responsibility	-			
1,218	2,500	2,500	-	142 - National Board Certification Stipend	-			
1,388,167	1,442,504	1,528,088	1,676,931	Total Object:	1,714,044	25.94		
				200 - Associated Payroll Costs				
150,036	166,682	177,812	323,503	211 - PERS	302,199			
111,462	186,533	133,238	159,516	213 - PERS Bond	164,604			
102,321	105,562	111,270	128,281	220 - Social Security	131,123			
-	-	-	1,566	232 - Unemployment Compensation	1,590			
450,479	477,508	530,758	627,933	241 - Employee Insurance	647,175			
2,082	2,991	5,641	-	242 - TAX Sheltered Annuity	-			
-	8,463	9,013	-	255 - Paid Leave	-			
816,379	947,740	967,733	1,240,799	Total Object:	1,246,691			
				400 - Supplies and Materials				
20,904	19,129	20,411	18,975	410 - Consumable Supplies	18,675			
26,764	25,603	16,602	29,525	430 - Library Books	32,775			
560	390	6,256	1,150	440 - Periodicals	800			
-	3,295	1,384	250	460 - Non Consumable Supplies	250			
892	1,913	44,150	48,100	470 - Computer Software	53,100			
1,153	1,516	-	5,077	480 - Computer Hardware	5,277			
50,273	51,847	88,803	103,077	Total Object:	110,877			
				600 - Other Objects				
-	-	85	-	640 - Dues and Fees	-			
2,254,819	2,442,091	2,584,708	3,020,807	Total Major Function:	3,071,612	25.94		
				2223 - Multimedia Services				
				400 - Supplies and Materials				
8,115	5,446	3,154	4,500	410 - Consumable Supplies	4,500			
109	-	482	100	470 - Computer Software	100			
-	-	1,425	1,000	480 - Computer Hardware	1,000			
8,224	5,446	5,060	5,600	Total Object:	5,600			
8,224	5,446	5,060	5,600	Total Major Function:	5,600			
				2230 - Assessment and Testing				
				100 - Salaries				
90,771	98,654	108,493	119,289	112 - Classified	124,954	1.00		
-	-	-	1,300	121 - Sub - Licensed	1,300			
-	-	-	1,200	124 - Temp - Classified	1,200			
61,449	62,924	63,543	58,121	133 - Extended Responsibility	58,121			
152,220	161,578	172,036	179,910	Total Object:	185,575	1.00		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				200 - Associated Payroll Costs			
15,373	17,850	19,058	33,046	211 - PERS	31,132		
12,975	20,970	13,977	17,114	213 - PERS Bond	17,822		
10,858	11,642	12,563	13,763	220 - Social Security	14,196		
-	-	-	167	232 - Unemployment Compensation	172		
18,779	19,654	21,276	24,022	241 - Employee Insurance	25,814		
-	850	1,018	-	255 - Paid Leave	-		
57,985	70,966	67,892	88,112	Total Object:	89,136		
				300 - Purchased Services			
5,443	1,587	-	-	340 - Travel	-		
				400 - Supplies and Materials			
4,833	-	355	-	410 - Consumable Supplies	-		
220	-	341	-	460 - Non Consumable Supplies	-		
277,220	-	-	-	470 - Computer Software	-		
8,605	-	-	-	480 - Computer Hardware	-		
290,878	-	695	-	Total Object:	-		
506,526	234,132	240,623	268,022	Total Major Function:	274,711	1.00	
				2240 - Instructional Staff Development			
				100 - Salaries			
521,530	946,924	1,071,465	1,093,766	111 - Licensed	1,281,555	12.20	
57,920	17,409	(2,766)	104,877	121 - Sub - Licensed	98,277		
-	-	-	200	122 - Sub - Classified	200		
181,934	412,718	392,458	44,000	123 - Temp - Licensed	58,500		
6,937	11,909	15,356	16,509	124 - Temp - Classified	30,909		
-	4,058	46,647	8,013	131 - Additional Contract Days	8,013		
856	5,116	-	2,000	132 - Overtime	2,000		
1,574	4,959	13,885	-	133 - Extended Responsibility	-		
-	-	3,000	-	141 - Doctorate Stipend	-		
609	1,250	-	-	142 - National Board Certification Stipend	-		
-	5,157	12,123	-	150 - Mentor Stipend	-		
771,361	1,409,500	1,552,169	1,269,365	Total Object:	1,479,454	12.20	
				200 - Associated Payroll Costs			
76,510	157,949	171,777	227,235	211 - PERS	258,398		
251,200	180,670	130,988	121,586	213 - PERS Bond	142,075		
57,230	105,019	115,323	97,784	220 - Social Security	113,181		
-	-	-	1,191	232 - Unemployment Compensation	1,375		
110,137	193,074	200,750	263,177	241 - Employee Insurance	311,397		
382,891	415,133	388,163	597,150	243 - Professional Development	597,150		
59,740	49,000	60,245	60,000	245 - Professional Dues	60,000		
-	8,010	9,345	-	255 - Paid Leave	-		
937,707	1,108,854	1,076,591	1,368,123	Total Object:	1,483,576		
				300 - Purchased Services			
4,797	86,452	202,485	161,100	310 - Instruct Professional SVC	160,600		
-	-	-	2,000	324 - Rentals	2,000		
32,927	71,544	56,778	57,195	340 - Travel	57,000		
32,124	107,335	93,255	127,000	390 - Other Contracted Services	197,000		
69,847	265,331	352,518	347,295	Total Object:	416,600		
				400 - Supplies and Materials			
85,231	117,846	90,149	92,450	410 - Consumable Supplies	92,450		
30	-	(50,000)	300	440 - Periodicals	300		
-	849	13,142	600	460 - Non Consumable Supplies	600		
-	-	-	2,500	470 - Computer Software	2,500		
85,260	118,695	53,291	95,850	Total Object:	95,850		
				600 - Other Objects			
-	945	325	-	640 - Dues and Fees	-		
1,864,176	2,903,324	3,034,894	3,080,633	Total Major Function:	3,475,480	12.20	
				2310 - Board of Education Services			
				300 - Purchased Services			
13,767	22,145	13,342	20,000	340 - Travel	20,000		
416	661	642	3,000	354 - Advertising	3,000		
88,500	123,330	78,970	91,000	381 - Audit Services	91,000		
175,168	235,071	101,703	300,000	382 - Legal	200,000		
47,018	109,183	40,867	35,000	388 - Election	130,000		
148,290	140,634	128,040	149,500	390 - Other Contracted Services	149,500		
473,159	631,024	363,564	598,500	Total Object:	593,500		
				400 - Supplies and Materials			
6,285	1,499	1,834	3,000	410 - Consumable Supplies	3,000		
148	4,216	1,297	3,000	460 - Non Consumable Supplies	3,000		
-	-	-	1,000	470 - Computer Software	6,000		
8,686	614	1,696	5,000	480 - Computer Hardware	5,000		
15,119	6,329	4,827	12,000	Total Object:	17,000		
				600 - Other Objects			
19,443	19,443	22,643	66,100	640 - Dues and Fees	66,100		
399	457	460	500	651 - Liability Insurance	500		
19,842	19,900	23,103	66,600	Total Object:	66,600		
508,119	657,252	391,494	677,100	Total Major Function:	677,100		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	\$
				2321 - Office of Superintendent				
				100 - Salaries				
272,197	275,343	293,298	427,835	112 - Classified	319,714	3.00		
989,289	1,103,319	1,292,328	1,060,263	113 - Administrators	1,487,954	7.00		
5,863	-	-	-	122 - Sub - Classified	-			
34,843	42,130	42,085	257,250	123 - Temp - Licensed	256,250			
68,005	43,745	188,203	441,500	124 - Temp - Classified	397,500			
1,463	2,702	4,450	9,000	132 - Overtime	7,500			
12,720	14,920	18,720	17,880	134 - Cell Phone	17,160			
27,800	31,100	22,800	21,600	135 - Mileage	28,800			
6,000	8,750	9,000	-	141 - Doctorate Stipend	-			
-	-	17,373	-	143 - Senior Admin Longevity Stipend	-			
1,418,180	1,522,009	1,888,257	2,235,328	Total Object:	2,514,878	10.00		
				200 - Associated Payroll Costs				
173,912	171,708	194,673	438,271	211 - PERS	462,547			
20,208	11,510	19,974	-	212 - PERS Pickup	-			
127,348	170,621	139,673	212,629	213 - PERS Bond	241,512			
85,658	91,379	117,873	171,002	220 - Social Security	192,387			
-	-	-	2,077	232 - Unemployment Compensation	2,338			
174,372	193,897	265,384	209,691	241 - Employee Insurance	257,425			
34,000	34,000	36,792	48,500	242 - TAX Sheltered Annuity	48,500			
-	6,360	11,047	-	255 - Paid Leave	-			
615,498	679,476	785,416	1,082,170	Total Object:	1,204,709			
				300 - Purchased Services				
-	2,100	5,000	-	310 - Instruct Professional SVC	-			
35,159	32,869	42,740	80,000	322 - Repairs and Maintenance	80,000			
-	-	-	-	324 - Rentals	10,000			
-	-	70	-	330 - Student Transportation SVC	-			
1,748	11,089	14,862	60,500	340 - Travel	91,000			
-	-	-	30,000	353 - Postage	-			
1,478	2,422	2,638	5,000	355 - Printing and Binding	5,000			
426,239	395,455	513,616	639,095	390 - Other Contracted Services	666,095			
464,623	443,935	578,927	814,595	Total Object:	852,095			
				400 - Supplies and Materials				
52,817	52,462	79,092	181,800	410 - Consumable Supplies	228,000			
797	-	840	1,400	440 - Periodicals	1,000			
6,069	20,078	45,550	20,850	460 - Non Consumable Supplies	144,400			
34,410	794	1,271,482	885,500	470 - Computer Software	209,250			
174,994	663,555	4,635	1,504,990	480 - Computer Hardware	1,626,990			
269,087	736,889	1,401,599	2,594,540	Total Object:	2,209,640			
				500 - Capital Outlay				
-	39,427	-	-	540 - Equipment	-			
				600 - Other Objects				
5,843	76,452	92,286	8,350	640 - Dues and Fees	12,750			
2,773,231	3,498,188	4,746,485	6,734,983	Total Major Function:	6,794,072	10.00		
				2410 - Office of Principal				
				100 - Salaries				
397,109	325,413	372,667	397,087	111 - Licensed	398,292	4.00		
3,462,057	3,596,264	3,853,672	4,354,121	112 - Classified	4,836,454	81.75		
6,495,767	6,887,314	7,057,697	7,981,644	113 - Administrators	8,273,337	47.83		
26,179	42,013	86,347	44,625	121 - Sub - Licensed	44,625			
567	364	541	6,500	122 - Sub - Classified	3,778			
23,738	22,859	83,608	32,566	123 - Temp - Licensed	48,716			
17,543	13,060	40,765	19,800	124 - Temp - Classified	34,450			
2,494	-	-	2,814	131 - Additional Contract Days	2,814			
15,004	18,120	18,862	6,900	132 - Overtime	6,000			
-	2,643	-	-	133 - Extended Responsibility	-			
57,300	57,516	55,523	57,993	134 - Cell Phone	54,200			
38,015	40,358	37,833	38,963	135 - Mileage	34,300			
3,000	3,500	3,106	-	141 - Doctorate Stipend	-			
10,538,775	11,009,424	11,610,620	12,943,013	Total Object:	13,736,966	133.58		
				200 - Associated Payroll Costs				
1,122,188	1,238,986	1,316,213	2,454,461	211 - PERS	2,346,633			
1,068,300	1,392,690	1,199,858	1,231,187	213 - PERS Bond	1,319,222			
775,679	813,181	858,605	990,153	220 - Social Security	1,050,863			
-	-	-	12,057	232 - Unemployment Compensation	12,763			
2,357,364	2,419,841	2,539,938	3,184,662	241 - Employee Insurance	3,510,566			
8,272	11,722	22,670	-	242 - TAX Sheltered Annuity	-			
-	57,241	69,671	-	255 - Paid Leave	-			
5,331,803	5,933,661	6,006,955	7,872,520	Total Object:	8,240,047			
				300 - Purchased Services				
-	-	-	1,000	322 - Repairs and Maintenance	1,000			
5,496	5,151	6,774	4,200	340 - Travel	4,200			
-	-	-	100	343 - Travel, Student	100			
119	-	-	-	354 - Advertising	-			
7,645	5,926	6,449	16,300	355 - Printing and Binding	16,800			
-	-	-	475	386 - Data Processing Services	475			
1,079	1,531	240	2,475	390 - Other Contracted Services	2,475			
14,340	12,607	13,463	24,550	Total Object:	25,050			
				400 - Supplies and Materials				
224,635	237,697	215,519	340,425	410 - Consumable Supplies	240,410			
153	19	-	-	430 - Library Books	-			
34,255	37,388	24,771	22,980	460 - Non Consumable Supplies	281,950			
5,086	1,659	1,355	2,450	470 - Computer Software	2,450			
26,788	6,828	9,963	16,600	480 - Computer Hardware	21,300			
290,918	283,589	251,609	382,455	Total Object:	546,110			

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
7,843	4,328	1,675	7,050	600 - Other Objects			
16,183,679	17,243,609	17,884,322	21,229,588	640 - Dues and Fees	7,100		
				Total Major Function:	22,555,273	133.58	
				2490 - Support Service School Admin			
				100 - Salaries			
393	-	-	-	112 - Classified	-		
-	-	33,066	41,267	113 - Administrators	42,917	0.25	
107,663	56,674	47,449	-	122 - Sub - Classified	-		
-	4,560	-	-	123 - Temp - Licensed	-		
-	-	219	-	124 - Temp - Classified	-		
-	-	900	300	134 - Cell Phone	300		
-	-	720	-	135 - Mileage	240		
108,056	61,233	82,354	41,567	Total Object:	43,457	0.25	
				200 - Associated Payroll Costs			
9,613	5,813	8,794	7,648	211 - PERS	7,266		
6,238	6,142	7,899	3,954	213 - PERS Bond	4,173		
8,050	4,577	6,063	3,180	220 - Social Security	3,324		
-	-	-	38	232 - Unemployment Compensation	40		
51	-	4,817	6,740	241 - Employee Insurance	7,237		
1	-	-	-	242 - TAX Sheltered Annuity	-		
-	367	491	-	255 - Paid Leave	-		
23,952	16,900	28,064	21,560	Total Object:	22,040		
				300 - Purchased Services			
3,058	1,564	-	-	340 - Travel	-		
2,013	1,149	-	-	359 - Other Communication Services	-		
5,071	2,712	-	-	Total Object:	-		
				400 - Supplies and Materials			
995	2,912	2,920	4,327	410 - Consumable Supplies	3,771		
138,074	83,757	113,338	67,454	Total Major Function:	69,268	0.25	
				2510 - Direction of Business Support			
				100 - Salaries			
39,366	43,413	47,477	51,799	113 - Administrators	54,389	0.25	
-	-	-	-	134 - Cell Phone	300		
-	-	-	300	135 - Mileage	300		
39,366	43,413	47,477	52,099	Total Object:	54,989	0.25	
				200 - Associated Payroll Costs			
3,846	4,641	5,075	9,586	211 - PERS	9,214		
4,265	5,644	5,145	4,956	213 - PERS Bond	5,281		
2,975	3,202	3,389	3,986	220 - Social Security	4,207		
-	-	-	48	232 - Unemployment Compensation	51		
2,898	4,893	5,163	6,898	241 - Employee Insurance	7,396		
-	220	289	-	255 - Paid Leave	-		
13,984	18,600	19,062	25,474	Total Object:	26,149		
				300 - Purchased Services			
6,043	8,839	7,189	5,000	324 - Rentals	5,000		
				600 - Other Objects			
360	587	502	-	670 - Taxes and Licenses	-		
59,751	71,439	74,230	82,573	Total Major Function:	86,138	0.25	
				2520 - Fiscal Services			
				100 - Salaries			
773,369	876,125	929,823	1,009,911	112 - Classified	1,090,428	13.00	
346,797	373,156	359,724	384,908	113 - Administrators	403,718	2.50	
7,705	1,624	-	32,714	122 - Sub - Classified	32,714		
5,667	1,341	-	-	123 - Temp - Licensed	-		
2,214	3,216	171	5,000	124 - Temp - Classified	5,000		
17,709	17,098	2,882	6,000	132 - Overtime	6,000		
5,600	5,700	5,400	5,400	134 - Cell Phone	5,150		
5,012	5,100	4,800	4,800	135 - Mileage	4,550		
750	-	-	-	141 - Doctorate Stipend	-		
1,164,824	1,283,360	1,302,800	1,448,733	Total Object:	1,547,560	15.50	
				200 - Associated Payroll Costs			
117,200	138,372	142,086	263,268	211 - PERS	265,079		
115,524	159,296	135,974	137,809	213 - PERS Bond	148,619		
86,814	95,171	96,028	110,830	220 - Social Security	118,390		
96,081	80,096	120,502	120,000	231 - Workers Compensation	120,000		
-	-	-	1,350	232 - Unemployment Compensation	1,438		
265,185	289,996	306,991	371,208	241 - Employee Insurance	399,829		
3,618	3,900	6,138	4,200	242 - TAX Sheltered Annuity	4,200		
-	6,594	7,783	-	255 - Paid Leave	-		
684,421	773,423	815,502	1,008,665	Total Object:	1,057,555		
				300 - Purchased Services			
-	15,924	17,140	-	310 - Instruct Professional SVC	-		
-	-	2,256	1,000	322 - Repairs and Maintenance	1,000		
10,811	10,495	25,232	8,000	340 - Travel	8,000		
153	-	25	150	353 - Postage	150		
2,153	58	-	-	354 - Advertising	-		
8,478	4,061	5,376	10,000	355 - Printing and Binding	10,000		
-	-	-	18,000	386 - Data Processing Services	18,000		
10,842	26,540	3,290	64,850	390 - Other Contracted Services	64,850		
32,437	57,079	53,319	102,000	Total Object:	102,000		
				400 - Supplies and Materials			
19,022	22,495	25,797	22,243	410 - Consumable Supplies	22,243		
3,640	7,718	1,530	5,000	460 - Non Consumable Supplies	5,000		
75,241	27,227	70,084	30,000	470 - Computer Software	30,000		
8,411	6,785	1,555	7,500	480 - Computer Hardware	7,500		
106,315	64,225	98,965	64,743	Total Object:	64,743		

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	\$
				600 - Other Objects				
74,180	100,307	109,607	100,000	640 - Dues and Fees	100,000			
56	-	-	-	670 - Taxes and Licenses	-			
74,237	100,307	109,607	100,000	Total Object:	100,000			
2,062,234	2,278,393	2,380,193	2,724,141	Total Major Function:	2,871,858	15.50		
				2528 - Risk Management Services				
				100 - Salaries				
180,922	128,138	256,131	276,577	112 - Classified	204,198	2.00		
132,012	144,381	153,910	160,066	113 - Administrators	197,212	1.00		
750	-	-	-	131 - Additional Contract Days	-			
1,200	1,200	1,200	1,200	134 - Cell Phone	1,200			
1,200	1,200	1,200	1,200	135 - Mileage	1,200			
316,084	274,919	412,441	439,043	Total Object:	403,810	3.00		
				200 - Associated Payroll Costs				
30,774	25,616	44,058	80,784	211 - PERS	67,517			
35,258	31,151	44,460	41,763	213 - PERS Bond	38,779			
23,447	20,131	30,719	33,586	220 - Social Security	30,892			
-	-	-	408	232 - Unemployment Compensation	376			
69,720	69,202	96,125	97,761	241 - Employee Insurance	80,288			
275	250	1,800	-	242 - TAX Sheltered Annuity	-			
-	1,404	2,484	-	255 - Paid Leave	-			
159,474	147,755	219,646	254,302	Total Object:	217,852			
				300 - Purchased Services				
-	-	-	1,500	322 - Repairs and Maintenance	1,500			
-	-	-	2,000	329 - Other Property Services	2,000			
6,115	5,090	7,007	13,000	340 - Travel	13,000			
-	-	-	2,000	355 - Printing and Binding	2,000			
-	-	-	6,000	390 - Other Contracted Services	6,000			
6,115	5,090	7,007	24,500	Total Object:	24,500			
				400 - Supplies and Materials				
99	52	7,204	7,700	410 - Consumable Supplies	7,700			
16,026	5,587	13,653	45,500	460 - Non Consumable Supplies	45,500			
129,559	(168,562)	60,250	74,500	470 - Computer Software	74,500			
-	-	1,312	5,000	480 - Computer Hardware	5,000			
145,683	(162,923)	82,418	132,700	Total Object:	132,700			
				500 - Capital Outlay				
-	463,257	-	-	590 - Other Capital Outlay	-			
				600 - Other Objects				
-	117,053	-	-	610 - Redemption of Principal	-			
-	29,947	-	-	621 - Regular Interest	-			
240	1,005	315	1,000	640 - Dues and Fees	1,000			
36,617	36,617	53,837	61,870	651 - Liability Insurance	61,870			
-	-	-	800	670 - Taxes and Licenses	800			
36,857	184,622	54,152	63,670	Total Object:	63,670			
664,213	912,719	775,664	914,215	Total Major Function:	842,532	3.00		
				2541 - Service Area Direction				
				100 - Salaries				
173,619	184,004	210,847	215,177	112 - Classified	228,905	3.00		
139,673	288,565	268,447	458,291	113 - Administrators	313,225	2.00		
12	159	3,364	-	124 - Temp - Classified	-			
267	361	88	1,000	132 - Overtime	1,000			
1,200	2,100	1,200	1,200	134 - Cell Phone	1,800			
1,200	2,100	1,200	1,200	135 - Mileage	1,800			
315,971	477,289	485,146	676,868	Total Object:	546,730	5.00		
				200 - Associated Payroll Costs				
35,134	54,026	51,734	124,542	211 - PERS	91,415			
34,133	61,618	52,687	64,385	213 - PERS Bond	52,505			
23,285	35,420	36,154	51,781	220 - Social Security	41,826			
-	-	-	631	232 - Unemployment Compensation	509			
78,211	90,955	98,058	150,274	241 - Employee Insurance	132,773			
300	200	1,050	-	242 - TAX Sheltered Annuity	-			
-	2,392	2,924	-	255 - Paid Leave	-			
171,063	244,611	242,605	391,613	Total Object:	319,028			
				300 - Purchased Services				
-	395	-	-	324 - Rentals	-			
208	-	121	-	340 - Travel	-			
-	783	1,205	-	354 - Advertising	1,000			
6,260	785	750	4,500	390 - Other Contracted Services	1,583			
6,468	1,963	2,076	4,500	Total Object:	2,583			
				400 - Supplies and Materials				
5,352	8,085	5,955	2,700	410 - Consumable Supplies	1,500			
100	-	14	500	460 - Non Consumable Supplies	-			
35,354	32,225	67,407	104,560	470 - Computer Software	100,000			
3,666	5,732	3,278	2,000	480 - Computer Hardware	9,000			
44,472	46,043	76,654	109,760	Total Object:	110,500			
				600 - Other Objects				
-	-	-	100	640 - Dues and Fees	105			
537,974	769,905	806,481	1,182,841	Total Major Function:	978,946	5.00		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				2542 - Care and Upkeep of Building Services			
				100 - Salaries			
4,522,960	4,662,047	4,990,259	5,426,580	112 - Classified	5,778,326	89.16	
201,116	216,623	233,360	248,090	113 - Administrators	141,555	1.00	
74,280	123,958	225,319	90,000	122 - Sub - Classified	121,168		
21,469	16,520	8,771	15,000	124 - Temp - Classified	13,800		
82,082	46,293	37,902	25,000	132 - Overtime	23,467		
2,400	2,400	2,400	2,400	134 - Cell Phone	1,200		
1,200	1,200	1,200	1,200	135 - Mileage	1,200		
4,905,507	5,069,041	5,499,211	5,808,270	Total Object:	6,080,716	90.16	
				200 - Associated Payroll Costs			
490,900	533,584	579,976	1,061,939	211 - PERS	1,006,767		
504,129	606,890	562,481	552,495	213 - PERS Bond	583,963		
370,486	378,436	412,514	444,329	220 - Social Security	465,175		
-	-	-	5,411	232 - Unemployment Compensation	5,641		
1,651,333	1,607,863	1,739,339	2,093,745	241 - Employee Insurance	2,240,054		
11,254	12,608	26,105	-	242 - TAX Sheltered Annuity	-		
-	25,660	33,411	-	255 - Paid Leave	-		
3,028,101	3,165,041	3,353,827	4,157,919	Total Object:	4,301,600		
				300 - Purchased Services			
-	-	4,100	10,000	321 - Cleaning Services	23,783		
30,466	47,591	34,614	15,000	322 - Repairs and Maintenance	8,925		
-	1,463	-	20,000	324 - Rentals	13,282		
2,009,500	2,264,537	2,573,908	1,793,687	325 - Electricity	1,865,435		
944,712	701,481	821,343	733,205	326 - Fuel	762,535		
1,102,249	1,179,469	1,257,770	1,085,334	327 - Water and Sewage	1,128,746		
376,396	434,484	483,102	339,340	328 - Garbage	352,611		
3,670	4,655	5,388	1,000	340 - Travel	3,000		
162	97	-	-	354 - Advertising	-		
5,332	3,596	3,483	5,000	390 - Other Contracted Services	4,000		
4,472,487	4,637,372	5,183,708	4,002,566	Total Object:	4,162,317		
				400 - Supplies and Materials			
484,981	597,184	603,650	308,773	410 - Consumable Supplies	388,374		
18,010	-	44,189	15,000	460 - Non Consumable Supplies	1,500		
502,991	597,184	647,839	323,773	Total Object:	389,874		
				500 - Capital Outlay			
-	-	-	15,000	540 - Equipment	15,000		
				600 - Other Objects			
3,598	235	-	-	640 - Dues and Fees	-		
-	-	-	20,000	653 - Property Insurance Premium	20,000		
3,598	235	-	20,000	Total Object:	20,000		
12,912,685	13,468,872	14,684,585	14,327,528	Total Major Function:	14,969,507	90.16	
				2543 - Care and Upkeep of Grounds Ser			
				100 - Salaries			
505,040	600,895	639,367	700,549	112 - Classified	753,692	10.00	
22,164	5,413	-	-	122 - Sub - Classified	-		
32,278	40,774	29,357	50,000	124 - Temp - Classified	40,000		
17,242	9,035	1,843	15,000	132 - Overtime	10,000		
576,724	656,117	670,568	765,549	Total Object:	803,692	10.00	
				200 - Associated Payroll Costs			
53,362	66,795	69,186	143,254	211 - PERS	134,465		
52,397	78,326	66,405	72,820	213 - PERS Bond	77,182		
43,355	49,143	50,439	58,563	220 - Social Security	61,484		
-	-	-	712	232 - Unemployment Compensation	748		
173,423	213,675	225,001	232,801	241 - Employee Insurance	250,930		
1,200	1,200	950	-	242 - TAX Sheltered Annuity	-		
-	3,170	4,088	-	255 - Paid Leave	-		
323,737	412,308	416,070	508,150	Total Object:	524,809		
				300 - Purchased Services			
577,276	788,577	801,121	427,023	322 - Repairs and Maintenance	383,939		
1,041	88	-	-	354 - Advertising	-		
1,750	1,390	9,570	150,000	390 - Other Contracted Services	156,771		
580,067	790,056	810,690	577,023	Total Object:	540,710		
				400 - Supplies and Materials			
59,035	69,000	80,703	18,377	410 - Consumable Supplies	155,064		
13,127	11,349	2,482	10,000	460 - Non Consumable Supplies	10,000		
72,162	80,349	83,185	28,377	Total Object:	165,064		
				500 - Capital Outlay			
-	29,173	69,113	30,000	540 - Equipment	10,000		
				600 - Other Objects			
180	50	-	-	640 - Dues and Fees	-		
50	125	190	-	670 - Taxes and Licenses	-		
230	175	190	-	Total Object:	-		
1,552,920	1,968,177	2,049,816	1,909,099	Total Major Function:	2,044,275	10.00	
				2544 - Maintenance			
				100 - Salaries			
1,200,636	1,175,666	1,343,327	1,477,551	112 - Classified	1,556,279	16.00	
124,954	-	-	-	113 - Administrators	-		
6,646	4,495	4,933	1,000	124 - Temp - Classified	-		
30,991	51,316	51,026	7,500	132 - Overtime	45,000		
1,675	400	1,200	1,200	134 - Cell Phone	-		
1,675	400	1,200	1,200	135 - Mileage	1,200		
1,366,576	1,232,277	1,401,685	1,488,451	Total Object:	1,602,479	16.00	

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				200 - Associated Payroll Costs			
132,928	128,366	143,940	260,864	211 - PERS	271,036		
142,734	146,956	144,640	141,584	213 - PERS Bond	153,892		
102,933	92,530	105,460	113,862	220 - Social Security	122,594		
-	-	-	1,384	232 - Unemployment Compensation	1,490		
312,316	281,630	310,702	377,854	241 - Employee Insurance	406,580		
800	1,200	3,350	-	242 - TAX Sheltered Annuity	-		
-	6,235	8,542	-	255 - Paid Leave	-		
691,711	656,916	716,633	895,548	Total Object:	955,592		
				300 - Purchased Services			
-	-	-	15,000	321 - Cleaning Services	15,000		
1,233,204	1,886,341	1,986,960	1,136,879	322 - Repairs and Maintenance	1,179,082		
5,034	-	7,042	6,500	324 - Rentals	-		
-	-	-	58,240	327 - Water and Sewage	60,570		
369	643	-	100	340 - Travel	-		
20,373	21,772	21,556	20,000	351 - Telephone	16,000		
751	226	-	-	354 - Advertising	-		
17,479	13,829	(14,733)	5,000	383 - Architect/Engineer Services	-		
2,713	10,017	279	2,031,000	390 - Other Contracted Services	129,360		
1,279,923	1,932,827	2,001,105	3,272,719	Total Object:	1,400,012		
				400 - Supplies and Materials			
667,882	469,523	838,556	558,946	410 - Consumable Supplies	432,937		
67,693	67,578	61,729	50,000	413 - Fuel	50,000		
27,235	20,251	2,997	31,600	460 - Non Consumable Supplies	27,816		
762,810	557,352	903,282	640,546	Total Object:	510,753		
				500 - Capital Outlay			
-	2,200	150,481	25,000	540 - Equipment	25,000		
				600 - Other Objects			
3,737	359	1,055	1,000	640 - Dues and Fees	1,000		
603,587	546,361	739,031	879,856	653 - Property Insurance Premium	879,856		
8,586	4,843	11,693	67,633	670 - Taxes and Licenses	70,200		
615,910	551,564	751,780	948,489	Total Object:	951,056		
4,716,930	4,933,136	5,924,966	7,270,753	Total Major Function:	5,444,892	16.00	
				2546 - Security Services			
83,488	72,742	65,341	31,736	300 - Purchased Services			
-	-	7,464	-	390 - Other Contracted Services	85,343		
				400 - Supplies and Materials			
6,843	6,443	6,868	56	410 - Consumable Supplies	-		
90,331	79,185	79,674	31,792	600 - Other Objects			
				670 - Taxes and Licenses	2,664		
				Total Major Function:	88,007		
				2549 - Other Plant Services			
28,156	17,458	19,515	25,000	300 - Purchased Services			
4,663	7,583	7,328	-	322 - Repairs and Maintenance	25,623		
32,819	25,040	26,842	25,000	324 - Rentals	-		
				Total Object:	25,623		
25,900	33,816	30,580	17,969	400 - Supplies and Materials			
16,334	15,918	21,642	12,200	410 - Consumable Supplies	15,867		
42,234	49,734	52,222	30,169	460 - Non Consumable Supplies	12,200		
				Total Object:	28,067		
-	-	850	-	600 - Other Objects			
75,053	74,774	79,914	55,169	670 - Taxes and Licenses	-		
				Total Major Function:	53,690		
				2551 - Student Transport Direction			
256,784	261,657	276,130	298,373	100 - Salaries			
339,394	364,381	389,626	406,976	112 - Classified	316,199	4.00	
266	3,140	-	-	113 - Administrators	423,256	3.00	
280	354	1,553	-	123 - Temp - Licensed	-		
7,676	659	5,849	30,000	124 - Temp - Classified	1,000		
3,600	3,600	3,600	3,600	132 - Overtime	1,000		
3,600	3,600	3,600	3,600	134 - Cell Phone	3,600		
611,599	637,391	680,357	742,549	135 - Mileage	3,600		
				Total Object:	748,655	7.00	
				200 - Associated Payroll Costs			
65,711	73,807	78,826	144,119	211 - PERS	133,012		
65,780	82,401	73,313	70,635	213 - PERS Bond	71,897		
45,003	46,998	50,244	56,806	220 - Social Security	57,273		
-	-	-	691	232 - Unemployment Compensation	697		
144,675	156,729	167,093	173,053	241 - Employee Insurance	186,116		
2,282	2,400	3,600	-	242 - TAX Sheltered Annuity	-		
-	3,155	4,050	-	255 - Paid Leave	-		
323,451	365,490	377,127	445,304	Total Object:	448,995		
				300 - Purchased Services			
3,929	8,359	555	5,000	310 - Instruct Professional SVC	-		
2,228	-	27,615	-	322 - Repairs and Maintenance	-		
-	-	723	3,000	340 - Travel	1,500		
-	-	-	2,500	351 - Telephone	-		
112	-	-	-	354 - Advertising	-		
1,237	64	50	-	355 - Printing and Binding	250		
9,953	15,010	16,542	4,000	390 - Other Contracted Services	500		
17,459	23,433	45,484	14,500	Total Object:	2,250		
				400 - Supplies and Materials			
13,355	9,958	13,708	500	410 - Consumable Supplies	4,000		
47,529	30,558	37,143	2,500	470 - Computer Software	-		
1,509	687	117	5,000	480 - Computer Hardware	5,000		
62,393	41,203	50,968	8,000	Total Object:	9,000		

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	2,900	-	600 - Other Objects			
1,014,902	1,067,517	1,156,837	1,210,353	640 - Dues and Fees	-	7.00	
				Total Major Function:	1,208,900		
				2552 - Vehicle Operation Services			
				100 - Salaries			
96,286	101,108	105,828	111,463	111 - Licensed	115,922	1.00	
3,251,525	3,572,862	3,711,874	4,190,339	112 - Classified	5,110,971	107.66	
-	-	-	-	113 - Administrators	180,257	1.00	
75,697	162,562	214,401	135,000	122 - Sub - Classified	140,000		
1,083	-	3,815	-	123 - Temp - Licensed	-		
467,261	353,903	334,879	100,000	124 - Temp - Classified	200,000		
198,591	113,623	167,942	35,000	132 - Overtime	130,000		
-	-	-	-	134 - Cell Phone	600		
-	-	-	-	135 - Mileage	600		
4,090,443	4,304,059	4,538,739	4,571,802	Total Object:	5,878,350	109.66	
				200 - Associated Payroll Costs			
398,688	445,793	440,565	726,849	211 - PERS	925,173		
334,400	523,051	357,470	434,824	213 - PERS Bond	564,619		
303,272	317,832	336,785	349,742	220 - Social Security	449,686		
-	-	-	4,250	232 - Unemployment Compensation	5,467		
1,634,773	1,813,761	1,913,175	2,101,220	241 - Employee Insurance	2,712,686		
20,408	21,467	32,471	-	242 - TAX Sheltered Annuity	-		
-	24,759	27,106	-	255 - Paid Leave	-		
2,691,542	3,146,663	3,107,572	3,616,885	Total Object:	4,657,631		
				300 - Purchased Services			
32,008	30,783	35,909	25,000	310 - Instruct Professional SVC	50,000		
52,738	50,590	21,860	70,000	322 - Repairs and Maintenance	70,000		
-	-	-	10,000	324 - Rentals	-		
17,223	40,287	35,232	22,497	325 - Electricity	23,397		
13,464	9,218	9,819	7,723	326 - Fuel	8,032		
24,815	32,606	30,520	4,499	327 - Water and Sewage	4,679		
7,981	7,734	8,230	7,874	328 - Garbage	8,189		
37,140	141,299	168,648	250,600	330 - Student Transportation SVC	185,000		
25,782	24,324	34,413	10,000	340 - Travel	10,000		
81,246	74,018	145,501	35,000	351 - Telephone	100,000		
1,684	338	970	-	354 - Advertising	200		
-	-	-	5,000	355 - Printing and Binding	-		
10,324	12,880	13,419	10,000	390 - Other Contracted Services	10,000		
304,404	424,078	504,521	458,193	Total Object:	469,497		
				400 - Supplies and Materials			
310,252	250,564	286,157	325,000	410 - Consumable Supplies	300,000		
1,038,392	955,946	873,088	1,000,000	413 - Fuel	1,000,000		
33,926	87,829	87,031	120,000	416 - Tires and Batteries	120,000		
32,343	9,003	6,347	30,000	460 - Non Consumable Supplies	5,000		
-	-	-	593,000	470 - Computer Software	421,126		
1,414,913	1,303,342	1,252,623	2,068,000	Total Object:	1,846,126		
				600 - Other Objects			
5,426	6,808	6,283	20,000	640 - Dues and Fees	5,000		
837,919	762,137	1,035,508	1,239,382	651 - Liability Insurance	1,239,382		
843,345	768,945	1,041,791	1,259,382	Total Object:	1,244,382		
9,344,647	9,947,086	10,445,245	11,974,262	Total Major Function:	14,095,986	109.66	
				2553 - Transportation Scheduling			
				100 - Salaries			
856,131	959,095	1,003,924	1,027,006	112 - Classified	1,047,592	13.25	
-	-	-	1,000	122 - Sub - Classified	-		
15,082	14,975	19,722	-	124 - Temp - Classified	10,000		
27,839	63,802	79,826	60,000	132 - Overtime	50,000		
899,051	1,037,871	1,103,472	1,088,006	Total Object:	1,107,592	13.25	
				200 - Associated Payroll Costs			
91,140	117,580	124,484	205,046	211 - PERS	190,439		
91,400	134,944	115,791	103,495	213 - PERS Bond	106,366		
67,395	77,573	82,784	83,233	220 - Social Security	84,731		
-	-	-	1,011	232 - Unemployment Compensation	1,029		
256,946	251,511	274,058	321,062	241 - Employee Insurance	333,194		
7,547	7,708	11,521	-	242 - TAX Sheltered Annuity	-		
-	5,353	6,666	-	255 - Paid Leave	-		
514,427	594,669	615,305	713,847	Total Object:	715,759		
				300 - Purchased Services			
305	-	-	-	354 - Advertising	-		
1,413,783	1,632,540	1,718,778	1,801,853	Total Major Function:	1,823,351	13.25	
				2558 - Transportation Special Educate			
				100 - Salaries			
1,148,499	1,425,696	1,824,571	2,197,777	112 - Classified	2,231,286	50.73	
-	-	-	16,000	122 - Sub - Classified	-		
68,287	23,082	70,961	103,200	124 - Temp - Classified	55,000		
1,282	2,793	25,515	35,000	132 - Overtime	7,000		
1,218,068	1,451,571	1,921,047	2,351,977	Total Object:	2,293,286	50.73	
				200 - Associated Payroll Costs			
121,510	144,553	193,970	393,320	211 - PERS	372,365		
85,701	158,236	147,142	223,728	213 - PERS Bond	220,233		
89,550	106,853	142,600	179,923	220 - Social Security	175,439		
-	-	-	2,186	232 - Unemployment Compensation	2,134		
527,882	663,119	930,549	1,229,288	241 - Employee Insurance	1,249,703		
9,963	8,850	14,328	-	242 - TAX Sheltered Annuity	-		
-	8,557	11,507	-	255 - Paid Leave	-		
834,605	1,090,169	1,440,098	2,028,445	Total Object:	2,019,874		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				300 - Purchased Services			
1,330,803	1,205,127	1,286,656	200,000	330 - Student Transportation SVC	200,000		
298	459	751	-	354 - Advertising	500		
1,331,101	1,205,586	1,287,407	200,000	Total Object:	200,500		
				400 - Supplies and Materials			
1,973	5,360	355	2,700	410 - Consumable Supplies	800		
3,385,748	3,752,686	4,648,906	4,583,122	Total Major Function:	4,514,460	50.73	
				2559 - Other Student Transportation			
				100 - Salaries			
538,075	554,940	575,029	608,407	112 - Classified	630,113	7.00	
1,103	790	1,886	-	124 - Temp - Classified	1,500		
6,782	12,557	6,451	12,000	132 - Overtime	4,000		
545,960	568,286	583,367	620,407	Total Object:	635,613	7.00	
				200 - Associated Payroll Costs			
53,446	61,101	62,984	114,145	211 - PERS	106,283		
59,266	73,877	63,479	59,015	213 - PERS Bond	61,039		
40,839	42,677	43,700	47,458	220 - Social Security	48,627		
-	-	-	576	232 - Unemployment Compensation	591		
151,084	160,120	171,712	164,738	241 - Employee Insurance	177,140		
3,300	3,300	5,850	-	242 - TAX Sheltered Annuity	-		
-	2,897	3,542	-	255 - Paid Leave	-		
307,935	343,971	351,267	385,932	Total Object:	393,680		
				300 - Purchased Services			
-	-	1,078	-	322 - Repairs and Maintenance	-		
				400 - Supplies and Materials			
18,208	32,321	19,084	15,000	410 - Consumable Supplies	10,000		
5,007	1,442	19,036	5,000	460 - Non Consumable Supplies	1,000		
-	2,110	4,826	-	470 - Computer Software	5,000		
23,215	35,873	42,945	20,000	Total Object:	16,000		
877,110	948,131	978,657	1,026,339	Total Major Function:	1,045,293	7.00	
				2570 - Internal Services			
				100 - Salaries			
393,044	411,605	496,522	576,511	112 - Classified	614,379	7.35	
-	287	-	-	124 - Temp - Classified	-		
-	1,927	259	-	132 - Overtime	-		
107,100	102,300	112,100	-	139 - Longevity Stipend	-		
500,144	516,120	608,881	576,511	Total Object:	614,379	7.35	
				200 - Associated Payroll Costs			
56,149	61,606	68,957	108,753	211 - PERS	97,231		
56,062	67,024	68,335	54,838	213 - PERS Bond	59,000		
37,175	38,318	45,142	44,103	220 - Social Security	47,002		
-	-	-	536	232 - Unemployment Compensation	572		
118,909	138,642	155,858	172,038	241 - Employee Insurance	185,316		
1,604	1,386	2,006	-	242 - TAX Sheltered Annuity	-		
-	2,703	3,658	-	255 - Paid Leave	-		
269,899	309,678	343,956	380,268	Total Object:	389,121		
				300 - Purchased Services			
-	-	676	1,000	322 - Repairs and Maintenance	1,000		
447,166	174,117	550,931	679,699	324 - Rentals	695,199		
-	-	-	500	340 - Travel	500		
2,194	2,116	1,951	1,500	351 - Telephone	1,500		
39,824	46,250	36,116	101,079	353 - Postage	101,079		
-	-	-	25,000	355 - Printing and Binding	25,000		
7,655	-	-	-	390 - Other Contracted Services	-		
496,838	222,483	589,674	808,778	Total Object:	824,278		
				400 - Supplies and Materials			
836	6,775	7,200	3,500	410 - Consumable Supplies	3,500		
-	11,868	14,014	-	413 - Fuel	-		
-	-	-	2,500	460 - Non Consumable Supplies	2,500		
-	-	-	20,000	470 - Computer Software	20,000		
836	18,643	21,213	26,000	Total Object:	26,000		
				600 - Other Objects			
45,354	313,663	37,829	-	610 - Redemption of Principal	-		
1,408	18,377	586	-	621 - Regular Interest	-		
-	280	-	-	640 - Dues and Fees	-		
46,762	332,320	38,415	-	Total Object:	-		
1,314,480	1,399,245	1,602,140	1,791,557	Total Major Function:	1,853,778	7.35	
				2631 - Information Service Direction			
				100 - Salaries			
316,385	297,354	311,443	334,880	112 - Classified	346,910	4.00	
277,805	148,891	158,718	165,067	113 - Administrators	171,670	1.00	
2,400	1,200	1,200	1,200	134 - Cell Phone	1,200		
2,400	1,200	1,200	1,200	135 - Mileage	1,200		
598,990	448,645	472,561	502,347	Total Object:	520,980	5.00	
				200 - Associated Payroll Costs			
58,465	52,131	55,114	97,757	211 - PERS	95,666		
56,244	58,168	50,758	47,785	213 - PERS Bond	50,032		
44,452	33,402	35,002	38,428	220 - Social Security	39,856		
-	-	-	468	232 - Unemployment Compensation	484		
152,638	107,639	118,840	120,939	241 - Employee Insurance	129,986		
600	350	-	-	242 - TAX Sheltered Annuity	-		
-	2,254	2,837	-	255 - Paid Leave	-		
312,398	253,944	262,550	305,377	Total Object:	316,024		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	\$
				300 - Purchased Services				
7,536	6,250	2,256	4,000	340 - Travel	1,000			
10,000	44,793	-	-	353 - Postage	-			
10,995	56,094	-	-	355 - Printing and Binding	-			
21,117	16,295	-	-	390 - Other Contracted Services	-			
49,648	123,432	2,256	4,000	Total Object:	1,000			
				400 - Supplies and Materials				
4,450	6,144	1,097	5,000	410 - Consumable Supplies	5,000			
220	-	-	778	440 - Periodicals	778			
4,066	198	1,039	2,000	460 - Non Consumable Supplies	1,000			
124	5,399	272	2,000	470 - Computer Software	1,000			
9,330	369	-	-	480 - Computer Hardware	-			
18,189	12,110	2,408	9,778	Total Object:	7,778			
				600 - Other Objects				
4,327	10,863	985	2,000	640 - Dues and Fees	1,000			
983,552	848,995	740,759	823,502	Total Major Function:	846,782	5.00		
				2633 - Public Information Service				
				100 - Salaries				
75,501	202,305	200,618	207,925	112 - Classified	172,766	3.00		
19	-	-	1,000	122 - Sub - Classified	1,000			
8,492	46	-	1,500	123 - Temp - Licensed	1,500			
8,728	2,875	2,327	5,000	124 - Temp - Classified	5,000			
4,365	669	1,238	3,000	132 - Overtime	1,500			
97,105	205,895	204,182	218,425	Total Object:	181,766	3.00		
				200 - Associated Payroll Costs				
9,588	24,136	25,059	43,714	211 - PERS	34,108			
11,576	26,739	17,973	20,776	213 - PERS Bond	17,455			
7,183	15,295	15,188	16,709	220 - Social Security	13,906			
-	-	-	203	232 - Unemployment Compensation	168			
39,480	90,668	97,206	86,474	241 - Employee Insurance	74,504			
200	1,064	1,800	-	242 - TAX Sheltered Annuity	-			
-	1,237	1,231	-	255 - Paid Leave	-			
68,026	159,139	158,456	167,876	Total Object:	140,141			
				300 - Purchased Services				
2,251	2,803	9,125	12,000	340 - Travel	5,000			
-	-	10,000	15,000	353 - Postage	55,000			
324	3,569	-	7,500	354 - Advertising	4,000			
-	-	18,114	25,000	355 - Printing and Binding	27,050			
91,882	43,222	118,734	150,000	390 - Other Contracted Services	230,000			
94,456	49,594	155,973	209,500	Total Object:	321,050			
				400 - Supplies and Materials				
2,248	239	18,219	12,000	410 - Consumable Supplies	30,950			
-	-	170	500	440 - Periodicals	500			
99	64	5,590	5,000	460 - Non Consumable Supplies	2,000			
132	64	5,684	5,500	470 - Computer Software	5,500			
3,940	11	-	4,500	480 - Computer Hardware	4,500			
6,419	378	29,663	27,500	Total Object:	43,450			
				500 - Capital Outlay				
17,480	-	-	-	530 - Improve Other Than Bldgs	-			
				600 - Other Objects				
-	58,104	-	-	610 - Redemption of Principal	-			
-	5,696	-	-	621 - Regular Interest	-			
528	-	9,985	14,500	640 - Dues and Fees	14,500			
528	63,800	9,985	14,500	Total Object:	14,500			
284,015	478,806	558,259	637,801	Total Major Function:	700,907	3.00		
				2640 - Staff Service				
				100 - Salaries				
60,179	65,441	66,239	69,664	111 - Licensed	-			
657,011	690,890	797,164	901,734	112 - Classified	959,497	10.00		
466,922	510,514	771,678	952,378	113 - Administrators	808,048	4.00		
34,395	9,084	-	-	121 - Sub - Licensed	-			
-	6,999	557	-	122 - Sub - Classified	-			
68,094	-	-	-	123 - Temp - Licensed	-			
6,252	4,479	3,666	-	124 - Temp - Classified	-			
17,846	17,537	18,020	12,500	132 - Overtime	10,000			
-	-	-	4,486	133 - Extended Responsibility	4,486			
7,200	6,000	7,500	8,400	134 - Cell Phone	7,200			
5,400	5,400	6,300	7,200	135 - Mileage	6,000			
-	-	-	100,000	139 - Longevity Stipend	100,000			
3,000	3,000	6,000	55,000	141 - Doctorate Stipend	55,000			
-	-	-	5,000	142 - National Board Certification Stipend	5,000			
1,326,299	1,319,344	1,677,124	2,116,362	Total Object:	1,955,231	14.00		
				200 - Associated Payroll Costs				
138,440	145,216	213,410	394,927	211 - PERS	344,316			
123,748	164,299	196,211	201,312	213 - PERS Bond	187,769			
98,377	97,212	137,137	161,900	220 - Social Security	149,574			
-	-	-	1,967	232 - Unemployment Compensation	1,818			
272,519	276,212	356,613	387,679	241 - Employee Insurance	371,519			
3,989	4,200	13,703	3,000	242 - TAX Sheltered Annuity	3,000			
-	6,712	11,232	-	255 - Paid Leave	-			
637,073	693,850	928,307	1,150,785	Total Object:	1,057,996			

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	\$
				300 - Purchased Services				
1,119	435	48	3,000	340 - Travel	3,000			
-	-	440	-	353 - Postage	-			
7,571	2,256	36	-	354 - Advertising	-			
6,714	10,742	2,192	14,000	355 - Printing and Binding	14,000			
39,121	46,187	3,392	10,000	384 - Negotiation Services	10,000			
445,705	1,508,867	6,022,667	7,795,896	390 - Other Contracted Services	7,795,896			
500,230	1,568,488	6,028,774	7,822,896	Total Object:	7,822,896			
				400 - Supplies and Materials				
10,252	7,920	9,334	10,200	410 - Consumable Supplies	10,200			
179	1,400	250	800	440 - Periodicals	800			
4,499	53	99	1,000	460 - Non Consumable Supplies	1,000			
26,377	93,882	123,833	144,700	470 - Computer Software	144,700			
10,002	1,472	3,573	5,000	480 - Computer Hardware	5,000			
51,310	104,728	137,089	161,700	Total Object:	161,700			
				600 - Other Objects				
55,250	-	-	-	610 - Redemption of Principal	-			
7,000	-	-	-	621 - Regular Interest	-			
2,424	8,018	5,192	4,000	640 - Dues and Fees	6,500			
64,674	8,018	5,192	4,000	Total Object:	6,500			
2,579,585	3,694,427	8,776,486	11,255,743	Total Major Function:	11,004,323	14.00		
				2642 - Recruitment and Placement Svce				
				300 - Purchased Services				
-	94,812	-	-	340 - Travel	-			
-	21,694	9,201	20,000	354 - Advertising	20,000			
-	22,243	41,161	30,000	390 - Other Contracted Services	30,000			
-	138,750	50,361	50,000	Total Object:	50,000			
				400 - Supplies and Materials				
-	9,402	6,176	5,000	410 - Consumable Supplies	5,000			
				600 - Other Objects				
-	788	247	-	640 - Dues and Fees	-			
-	148,940	56,785	55,000	Total Major Function:	55,000			
				2661 - Technology Service Direction				
				100 - Salaries				
198,203	391,441	368,647	397,686	112 - Classified	518,479	5.00		
210,049	113,268	141,302	150,689	113 - Administrators	195,894	1.00		
751	-	-	-	124 - Temp - Classified	-			
3,200	2,400	2,400	2,400	134 - Cell Phone	1,200			
2,460	2,400	2,400	2,400	135 - Mileage	1,200			
5,500	3,000	3,000	-	141 - Doctorate Stipend	-			
420,163	512,509	517,749	553,175	Total Object:	716,773	6.00		
				200 - Associated Payroll Costs				
47,007	60,414	65,627	109,161	211 - PERS	134,017			
53,363	66,431	60,121	52,620	213 - PERS Bond	68,834			
30,038	37,757	41,001	42,317	220 - Social Security	54,834			
-	-	-	514	232 - Unemployment Compensation	666			
103,465	132,558	123,524	119,058	241 - Employee Insurance	159,256			
1,000	1,650	1,500	-	242 - TAX Sheltered Annuity	-			
-	2,748	3,360	-	255 - Paid Leave	-			
234,873	301,558	295,134	323,670	Total Object:	417,607			
655,036	814,066	812,883	876,845	Total Major Function:	1,134,380	6.00		
				2663 - Programming Services				
				100 - Salaries				
253,572	202,164	197,111	218,949	111 - Licensed	227,708	2.00		
286,840	235,712	225,570	238,578	112 - Classified	249,908	2.00		
-	1,048	-	-	123 - Temp - Licensed	-			
-	-	8,055	-	131 - Additional Contract Days	-			
7,110	7,466	11,757	-	133 - Extended Responsibility	-			
547,522	446,389	442,493	457,527	Total Object:	477,616	4.00		
				200 - Associated Payroll Costs				
55,961	48,346	47,504	84,184	211 - PERS	79,857			
45,088	55,438	42,857	43,521	213 - PERS Bond	45,867			
40,418	33,077	33,017	35,002	220 - Social Security	36,538			
-	-	-	426	232 - Unemployment Compensation	444			
110,437	71,550	71,881	95,792	241 - Employee Insurance	102,932			
600	600	900	-	242 - TAX Sheltered Annuity	-			
-	2,400	2,676	-	255 - Paid Leave	-			
252,504	211,410	198,836	258,925	Total Object:	265,638			
				300 - Purchased Services				
-	-	54	-	355 - Printing and Binding	-			
800,026	657,799	641,383	716,452	Total Major Function:	743,254	4.00		
				2664 - Technology Operation Services				
				100 - Salaries				
212,400	239,685	238,881	259,452	112 - Classified	280,587	3.00		
-	-	-	34,000	123 - Temp - Licensed	30,000			
22,738	6,609	14,395	15,000	124 - Temp - Classified	10,000			
5,393	2,342	7,254	10,000	132 - Overtime	5,000			
240,531	248,636	260,529	318,452	Total Object:	325,587	3.00		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				200 - Associated Payroll Costs			
26,688	29,248	27,795	58,539	211 - PERS	54,516		
24,453	32,323	27,900	30,292	213 - PERS Bond	31,268		
18,037	18,634	19,542	24,362	220 - Social Security	24,909		
-	-	-	296	232 - Unemployment Compensation	302		
58,254	69,191	76,520	70,583	241 - Employee Insurance	76,071		
287	600	900	-	242 - TAX Sheltered Annuity	-		
-	1,274	1,584	-	255 - Paid Leave	-		
127,719	151,269	154,242	184,072	Total Object:	187,066		
				300 - Purchased Services			
-	-	-	-	322 - Repairs and Maintenance	1,000		
15,045	10,835	12,440	20,000	340 - Travel	20,000		
41	676	398	500	355 - Printing and Binding	500		
955,164	677,754	28,736	12,300	390 - Other Contracted Services	6,500		
970,250	689,264	41,574	32,800	Total Object:	28,000		
				400 - Supplies and Materials			
25,792	104,321	30,275	28,000	410 - Consumable Supplies	10,000		
-	-	-	-	413 - Fuel	2,500		
-	-	97	-	440 - Periodicals	200		
18,519	3,138	2,094	10,000	460 - Non Consumable Supplies	65,000		
138,087	101,377	91,640	125,000	470 - Computer Software	110,350		
678,219	1,138,842	6,795	25,000	480 - Computer Hardware	25,350		
860,616	1,347,678	130,901	188,000	Total Object:	213,400		
				600 - Other Objects			
63,800	-	-	-	610 - Redemption of Principal	-		
6,619	-	-	-	621 - Regular Interest	-		
-	-	-	-	640 - Dues and Fees	6,500		
70,419	-	-	-	Total Object:	6,500		
2,269,535	2,436,847	587,246	723,324	Total Major Function:	760,553	3.00	
				2669 - Other Technology Services			
				100 - Salaries			
1,134,811	1,092,076	1,154,085	1,261,174	112 - Classified	1,333,171	14.00	
1,139	3,425	-	-	122 - Sub - Classified	-		
3,676	-	-	-	124 - Temp - Classified	-		
1,139,625	1,095,501	1,154,085	1,261,174	Total Object:	1,333,171	14.00	
				200 - Associated Payroll Costs			
124,674	127,236	130,595	240,076	211 - PERS	231,303		
123,583	142,944	124,847	119,966	213 - PERS Bond	128,027		
85,513	81,775	85,936	96,477	220 - Social Security	101,992		
-	-	-	1,172	232 - Unemployment Compensation	1,240		
292,934	272,407	270,951	330,146	241 - Employee Insurance	355,341		
2,875	3,200	5,000	-	242 - TAX Sheltered Annuity	-		
-	5,466	6,953	-	255 - Paid Leave	-		
629,579	633,027	624,283	787,837	Total Object:	817,903		
				300 - Purchased Services			
96,210	39,764	103,654	300,000	322 - Repairs and Maintenance	300,000		
(459)	-	516	-	340 - Travel	-		
177,469	118,638	111,358	125,000	351 - Telephone	325,000		
-	-	560,344	600,000	390 - Other Contracted Services	375,000		
273,220	158,402	775,872	1,025,000	Total Object:	1,000,000		
				400 - Supplies and Materials			
-	-	35,511	47,007	410 - Consumable Supplies	5,000		
-	-	4,571	-	460 - Non Consumable Supplies	-		
41,883	42,597	444,004	180,000	470 - Computer Software	823,907		
-	-	1,601,530	850,000	480 - Computer Hardware	400,000		
41,883	42,597	2,085,617	1,077,007	Total Object:	1,228,907		
				500 - Capital Outlay			
-	135,876	669,619	-	550 - Technology Equipment	-		
				600 - Other Objects			
-	-	120,582	-	610 - Redemption of Principal	-		
2,084,307	2,065,403	5,430,058	4,151,018	Total Major Function:	4,379,981	14.00	
				2700 - Supplemental Retirement Progra			
				100 - Salaries			
49,085	22,739	12,000	400,000	116 - Supplemental Retirement	400,000		
	(0)	-	73,221	200 - Associated Payroll Costs			
-	-	-	38,049	211 - PERS	67,568		
3,742	2,643	902	30,600	213 - PERS Bond	38,413		
-	-	-	372	220 - Social Security	30,600		
-	67	73	-	232 - Unemployment Compensation	372		
-	-	-	993,505	255 - Paid Leave	-		
822,950	776,865	754,505	-	270 - Post Retirement Health Benefits	993,505		
826,692	779,574	755,481	1,135,747	271 - HRA Contribution BY District	-		
875,776	802,313	767,481	1,535,747	Total Object:	1,130,458		
91,604,630	100,043,173	114,052,885	130,059,650	Total Major Function:	1,530,458		
				Total Major Function:	135,228,321	719.59	
				3000 - Enterprise and Community Services			
				3300 - Community Services			
				100 - Salaries			
-	-	-	500	123 - Temp - Licensed	500		
-	-	112	-	124 - Temp - Classified	-		
-	-	112	500	Total Object:	500		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				200 - Associated Payroll Costs			
-	-	-	92	211 - PERS	84		
-	-	-	48	213 - PERS Bond	48		
-	-	9	38	220 - Social Security	38		
-	-	1	-	255 - Paid Leave	-		
-	-	9	178	Total Object:	170		
				400 - Supplies and Materials			
-	-	-	8,050	410 - Consumable Supplies	8,050		
-	-	121	8,728	Total Major Function:	8,720		
-	-	121	8,728	Total Function:	8,720		
				4000 - Facilities Acquisition and Construction			
				4120 - Site Acquisition			
				500 - Capital Outlay			
74,502	-	5,575	300,000	530 - Improve Other Than Blgs	300,000		
				4150 - Building Acquisition			
-	-	16,610	-	500 - Capital Outlay	-		
74,502	-	22,185	300,000	520 - Buildings - Improvement	-		
				Total Function:	300,000		
				5000 - Other Uses			
				5200 - Transfer of Funds			
				700 - Transfers			
4,924,380	5,674,380	12,549,922	5,674,380	710 - Other Transfers	5,924,380		
				6000 - Contingencies			
				6110 - Operating Contingency			
-	-	-	51,268,187	800 - Other Uses of Funds			
				810 - Planned Reserve	53,165,767		
224,963,159	244,561,572	274,743,572	359,632,568	Total Major:	369,362,111	1,780.19	



All Other Funds Summary

Special Revenue Funds 2026-2027 Budget Summary			
Fund	#	Purpose	School(s)
21st Century Community Learning	208	Fund to support extended day/year educational programs primarily operated by the Boys and Girls Club of Oregon	Lot Whitcomb, Aldercreek, Rowe
Career Pathways	222	Fund to encourage continued growth in Career and Technical Education (CTE) programs of study	Sabin Schellenberg
Carl Perkins	223	Fund to support high school CTE	Sabin Schellenberg
Child Care Block Grant	250	Fund to support families access to affordable childcare	Sabin Schellenberg
Comprehensive Literacy State Development	233	Fund to support literacy instruction, professional development, student intervention services and access to high quality literacy programs to improve reading and writing outcomes for students.	District-wide
Early Literacy Success	263	Fund to increase early literacy for children and reduce academic disparities	District-wide
High School Success	247	Fund (also referred to as Measure 98) to support expanded career & technical, college-level opportunities & dropout prevention education programs	Grades 8-12
IDEA	206	Fund to assist with education to individuals with disabilities	District-wide
North Clackamas University	280	Fund to provide professional growth for teachers & staff	District-wide
ODE Misc. Grants	212	Fund related to miscellaneous grants	District-wide
Outdoor School	246	Fund (also referred to as Measure 99) to provide Outdoor School opportunities to students in Oregon middle schools	Middle Schools
PACE	277	Fund to support pregnant & parenting teens	Sabin Schellenberg
PEG Channel State Grant	258	Fund to assist in cable communications	Sabin Schellenberg
Preschool Promise	261	Fund to support free high-quality care and education in a variety of settings to Oregon families with incomes at or below 200% of the federal poverty level and children in foster care	District-wide
School Nutrition Program	230	Fund for operations of School Nutrition Program	District-wide
Schools Public Purpose Charge	297	Fund to support energy efficiency improvement at schools	District-wide
Student Body Funds	241	Fund to record student body funds	District-wide

All Other Funds Summary

Special Revenue Funds 2026-2027 Budget Summary			
Student Investment Account	251	Fund to account for 50% of the Student Success Act Fund for Student Success, targeting specific goals of the district	District-wide
Student Wellness Grants	290	Fund to support dental hygiene for students	District-wide
Title IA and IB	216	Fund to assist students in high-poverty schools	Ardenwald, Bilquist, Lewelling, Linwood, Milwaukie El Puente, Oak Grove, Riverside, Lot Whitcomb
Title IC	202	Fund to support children of families who migrate to find work in the agricultural and fishing industries	District-wide
Title II-A Teacher Quality	204	Fund to improve academic resources for licensed staff development	District-wide
Title III	203	Fund to support the education of English learners	District-wide
Transportation Equipment	237	Fund to retrofit or replace school buses (ORS 327.033)	District-wide
Work Force Development	259	Fund to support workforce development	Sabin Schellenberg
YTP-Oregon Vocational Rehabilitation	254	Fund to assist students with disabilities transition from school to employment	High Schools

Special Revenue Resources Summary

North Clackamas School District

Total: \$73,940,479

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

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1000	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	500	-	20,000	1000 - Revenue From Local Sources			
1,732,712	1,613,196	357,452	1,950,000	1311 - Tuition From Individuals	20,000		
4,748	4,517	8,706	25,000	1610 - Daily Sales-Reimbursable	1,950,000		
-	-	-	7,100,000	1630 - Special Functions	25,000		
30,910	30,635	28,730	10,681	1700 - Cocurricular Activities	7,100,000		
4,716,962	5,557,142	5,570,811	6,848,806	1920 - Contrbtns - Prvte Source	10,681		
-	(882,150)	-	-	1990 - Miscellaneous	6,848,806		
6,485,332	6,323,841	5,965,700	15,954,487	1999 - Misc - Fund Balance Offset	-		
				Total Object:	15,954,487		
				3000 - Revenue From State Sources			
67,235	59,320	61,036	75,000	3102 - School Support Fund Match	75,000		
715,000	715,000	650,000	1,383,122	3222 - Ssf Transportation Equip	1,267,819		
25,295,837	24,100,179	28,363,611	25,499,523	3299 - Other Restricted Grants	25,195,115		
26,078,072	24,874,499	29,074,647	26,957,645	Total Object:	26,537,934		
				4000 - Revenue From Federal Sources			
17,229,822	17,348,863	13,985,302	14,304,702	4500 - Restricted Grant-Federal	15,605,069		
543,241	491,016	543,522	400,000	4900 - Revenue Behalf District	400,000		
17,773,063	17,839,879	14,528,824	14,704,702	Total Object:	16,005,069		
				5000 - Other Sources			
3,100,000	3,850,000	7,850,000	3,850,000	5200 - Interfund Transfers	4,100,000		
8,100	-	-	-	5300 - Sale of Fixed Assets	-		
-	(742)	-	16,122,989	5400 - Beginning Fund Balance	11,342,989		
3,108,100	3,849,258	7,850,000	19,972,989	Total Object:	15,442,989		
53,444,567	52,887,477	57,419,171	77,589,823	Total:	73,940,479		

Special Revenue Requirements by Major Function

North Clackamas School District
Total: \$73,940,479

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1000	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function	\$	FTE	\$
23,324,792	21,153,245	24,373,703	27,798,816	1000 - Instruction	30,202,896	145.99	
16,221,409	20,173,680	15,340,413	27,104,502	2000 - Support Services	25,235,968	61.20	
7,840,506	9,667,846	10,534,438	11,788,383	3000 - Enterprise and Community Services	12,718,796	88.61	
403,845	1,044,537	-	-	4000 - Facilities Acquisition and Construction	-		
1,250,000	1,140,000	1,140,000	898,122	5000 - Other Uses	782,819		
-	-	-	10,000,000	6000 - Contingencies	5,000,000		
49,040,552	53,179,308	51,388,554	77,589,823	Total Function:	73,940,479	295.80	

Special Revenue Requirements by Major Object

North Clackamas School District

Total: \$73,940,479

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$	FTE	\$
20,591,110	19,242,564	21,532,317	22,025,135	100 - Salaries	22,311,819	295.80	
10,011,263	10,887,138	11,200,570	13,485,418	200 - Associated Payroll Costs	13,239,262		
7,078,701	6,634,006	7,522,693	5,726,364	300 - Purchased Services	6,174,661		
8,551,235	9,247,355	8,100,211	23,114,065	400 - Supplies and Materials	24,013,951		
408,845	4,760,210	987,129	1,634,000	500 - Capital Outlay	1,634,000		
1,149,397	1,268,034	905,635	706,719	600 - Other Objects	783,967		
1,250,000	1,140,000	1,140,000	898,122	700 - Transfers	782,819		
-	-	-	10,000,000	800 - Other Uses of Funds	5,000,000		
49,040,552	53,179,308	51,388,554	77,589,823	Total Object:	73,940,479	295.80	

Special Revenue Requirements by Function and Object

North Clackamas School District

Total: \$73,940,479

Regular Programs

Total: \$20,559,831

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
5,591,379	4,917,536	5,898,529	6,488,171	100 - Salaries			
948,862	777,104	520,441	644,552	111 - Licensed	6,638,552	68.42	
8,488	4,307	1,758	-	112 - Classified	442,941	9.69	
154	-	68	-	121 - Sub - Licensed	-		
173,555	255,891	204,483	-	122 - Sub - Classified	-		
69,885	186,020	157,859	-	123 - Temp - Licensed	-		
-	-	2,462	-	124 - Temp - Classified	-		
82,506	91,414	92,015	-	131 - Additional Contract Days	-		
70,017	51,183	54,614	31,825	132 - Overtime	-		
(0)	-	-	-	133 - Extended Responsibility	31,825		
2,500	2,500	2,500	-	134 - Cell Phone	-		
6,947,346	6,285,956	6,934,728	7,164,548	142 - National Board Certification Stipend	-		
				Total Object:	7,113,318	78.10	
				200 - Associated Payroll Costs			
689,004	673,639	731,545	1,253,461	211 - PERS	1,195,470		
497,216	774,521	549,849	346,859	213 - PERS Bond	350,592		
513,818	464,709	515,016	548,534	220 - Social Security	544,171		
-	-	-	6,666	232 - Unemployment Compensation	6,613		
1,618,832	1,415,937	1,473,135	2,000,988	241 - Employee Insurance	1,880,411		
839	1,535	1,053	-	242 - TAX Sheltered Annuity	-		
-	36,111	41,682	-	255 - Paid Leave	-		
3,319,708	3,366,452	3,312,280	4,156,508	Total Object:	3,977,257		
				300 - Purchased Services			
150,000	235,000	75,080	-	310 - Instruct Professional SVC	-		
3,763	31,879	26,400	66,175	330 - Student Transportation SVC	64,687		
118,246	102,713	69,524	-	340 - Travel	-		
1,719,508	1,564,636	1,622,509	865,000	390 - Other Contracted Services	765,000		
1,991,517	1,934,227	1,793,513	931,175	Total Object:	829,687		
				400 - Supplies and Materials			
3,429,707	3,824,113	4,256,959	8,413,364	410 - Consumable Supplies	8,486,472		
85,768	-	735,072	33,223	420 - Textbooks	33,223		
32,039	49,205	306,117	-	430 - Library Books	-		
214,587	78,841	98,323	15,841	460 - Non Consumable Supplies	15,841		
6,450	12,276	462,752	35,000	470 - Computer Software	35,000		
345,165	307,225	95,593	45,200	480 - Computer Hardware	45,200		
4,113,716	4,271,659	5,954,817	8,542,628	Total Object:	8,615,736		
				600 - Other Objects			
12,844	6,530	10,062	13,835	690 - Grant Indirect Charges	23,833		
16,385,131	15,864,824	18,005,401	20,808,694	Total Major Function:	20,559,831	78.10	

Special Programs

Total: \$8,693,065

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
1,405,760	1,582,388	1,758,951	1,992,938	100 - Salaries			
982,351	1,015,555	1,262,958	1,639,751	111 - Licensed	3,666,446	38.71	
74,617	79,504	77,725	88,183	112 - Classified	1,246,112	28.43	
5,970	4,125	1,497	-	113 - Administrators	91,710	0.75	
462	405	42	-	121 - Sub - Licensed	-		
134,291	82,192	117,120	-	122 - Sub - Classified	-		
39,352	43,951	67,376	53,157	123 - Temp - Licensed	-		
-	-	24,170	-	124 - Temp - Classified	53,157		
74	9,055	12,457	-	131 - Additional Contract Days	-		
73,922	5,375	-	40,688	132 - Overtime	-		
-	-	-	-	133 - Extended Responsibility	40,688		
-	-	-	-	134 - Cell Phone	600		
-	-	-	-	135 - Mileage	600		
-	-	2,500	-	142 - National Board Certification Stipend	-		
2,716,797	2,822,550	3,324,796	3,814,717	Total Object:	5,099,313	67.89	
				200 - Associated Payroll Costs			
264,118	293,693	347,769	648,075	211 - PERS	824,483		
228,680	343,685	275,912	184,531	213 - PERS Bond	251,327		
198,528	205,726	247,027	291,826	220 - Social Security	390,097		
-	-	-	3,539	232 - Unemployment Compensation	4,738		
846,907	799,372	972,616	1,442,471	241 - Employee Insurance	1,573,751		
3,959	3,601	4,749	-	242 - TAX Sheltered Annuity	-		
-	16,152	20,020	-	255 - Paid Leave	-		
1,542,192	1,662,229	1,868,094	2,570,442	Total Object:	3,044,396		
				300 - Purchased Services			
150,979	123,833	50,099	156,222	310 - Instruct Professional SVC	156,222		
3,958	6,260	4,316	-	340 - Travel	-		
2,034	2,270	2,479	-	351 - Telephone	-		
-	810	1,065	-	354 - Advertising	-		
314,286	176,104	190,850	-	360 - Charter School Payments	-		
61,422	140,846	158,493	-	390 - Other Contracted Services	-		
532,678	450,123	407,302	156,222	Total Object:	156,222		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				400 - Supplies and Materials			
430,663	127,492	192,365	434,180	410 - Consumable Supplies	378,573		
19,623	1,078	12,280	1,500	460 - Non Consumable Supplies	1,500		
58,675	1,999	41,947	61	470 - Computer Software	61		
7,383	3,056	25,115	13,000	480 - Computer Hardware	13,000		
516,344	133,625	271,707	448,741	Total Object:	393,134		
				600 - Other Objects			
-	-	47	-	640 - Dues and Fees	-		
-	4,515	6,013	-	690 - Grant Indirect Charges	-		
-	4,515	6,060	-	Total Object:	-		
5,308,011	5,073,043	5,877,959	6,990,122	Total Major Function:	8,693,065	67.89	

Summer School Programs

Total: \$950,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1400	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
(7,500)	-	-	-	111 - Licensed	-		
101,957	-	-	-	112 - Classified	-		
22,020	-	-	-	113 - Administrators	-		
906	-	-	-	121 - Sub - Licensed	-		
10,634	-	-	-	122 - Sub - Classified	-		
263,364	93,527	233,786	-	123 - Temp - Licensed	-		
229,615	41,301	63,854	-	124 - Temp - Classified	-		
3,512	-	-	-	132 - Overtime	-		
624,507	134,828	297,640	-	Total Object:	-		
				200 - Associated Payroll Costs			
57,231	14,163	30,505	-	211 - PERS	-		
62,329	16,773	23,785	-	213 - PERS Bond	-		
47,736	10,329	22,691	-	220 - Social Security	-		
41,532	(1,653)	2,695	-	241 - Employee Insurance	-		
100	-	-	-	242 - TAX Sheltered Annuity	-		
-	354	1,839	-	255 - Paid Leave	-		
208,928	39,967	81,514	-	Total Object:	-		
				300 - Purchased Services			
35,075	-	-	-	330 - Student Transportation SVC	-		
705,229	-	38,397	-	390 - Other Contracted Services	650,000		
740,304	-	38,397	-	Total Object:	650,000		
				400 - Supplies and Materials			
57,625	40,583	72,792	-	410 - Consumable Supplies	300,000		
286	-	-	-	460 - Non Consumable Supplies	-		
57,911	40,583	72,792	-	Total Object:	300,000		
1,631,650	215,378	490,344	-	Total Major Function:	950,000		

Support Services - Students

Total: \$5,598,173

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
2,030,762	2,556,660	2,824,154	3,076,994	111 - Licensed	2,263,550	24.60	
499,004	598,993	789,324	927,885	112 - Classified	818,628	14.50	
22,045	33,120	1,623	-	113 - Administrators	-		
42,482	21,843	(280)	60,000	123 - Temp - Licensed	60,000		
25,844	14,144	3,984	20,000	124 - Temp - Classified	20,000		
12,946	12,574	57,724	15,933	131 - Additional Contract Days	15,933		
826	399	-	-	132 - Overtime	-		
40,366	4,826	-	42,711	133 - Extended Responsibility	42,711		
163	-	-	-	134 - Cell Phone	-		
163	-	-	1,168	135 - Mileage	1,168		
-	17,345	29,559	-	142 - National Board Certification Stipend	-		
2,674,601	3,259,903	3,706,089	4,144,691	Total Object:	3,221,990	39.10	
				200 - Associated Payroll Costs			
260,573	338,838	378,833	697,098	211 - PERS	534,786		
220,907	402,647	306,554	200,491	213 - PERS Bond	158,803		
197,928	240,401	274,021	317,067	220 - Social Security	246,486		
-	-	-	3,852	232 - Unemployment Compensation	2,997		
656,367	885,443	998,006	1,229,920	241 - Employee Insurance	983,101		
1,200	1,455	1,720	-	242 - TAX Sheltered Annuity	-		
-	19,148	22,208	-	255 - Paid Leave	-		
1,336,975	1,887,932	1,981,342	2,448,428	Total Object:	1,926,173		
				300 - Purchased Services			
5,554	3,495	-	-	330 - Student Transportation SVC	-		
1,006	28	729	-	340 - Travel	-		
9,534	-	-	-	351 - Telephone	-		
261,769	278,300	575,766	149,780	390 - Other Contracted Services	64,783		
277,862	281,823	576,495	149,780	Total Object:	64,783		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				400 - Supplies and Materials			
108,833	62,402	44,830	342,268	410 - Consumable Supplies	352,268		
1,260	4,245	8,771	-	460 - Non Consumable Supplies	-		
101,527	-	-	-	470 - Computer Software	-		
9,487	6,707	-	32,959	480 - Computer Hardware	32,959		
221,107	73,354	53,601	375,227	Total Object:	385,227		
4,510,546	5,503,012	6,317,527	7,118,126	Total Major Function:	5,598,173	39.10	

Support Services - Instructional Staff

Total: \$6,219,138

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
1,068,779	1,330,919	1,326,536	1,536,955	111 - Licensed	1,475,168	14.10	
46,646	51,661	56,806	85,693	112 - Classified	68,745	1.00	
342,177	377,241	393,327	410,356	113 - Administrators	593,922	3.25	
15,950	9,970	3,163	-	121 - Sub - Licensed	-		
719	88	-	-	122 - Sub - Classified	-		
299,334	744,716	260,519	70,000	123 - Temp - Licensed	70,000		
64,100	16,798	19,324	59,500	124 - Temp - Classified	59,500		
81,713	4,116	68,288	-	131 - Additional Contract Days	-		
2,131	177	2,458	-	132 - Overtime	-		
1,574	4,959	3,471	-	133 - Extended Responsibility	-		
3,300	3,300	3,300	3,300	134 - Cell Phone	3,300		
3,900	4,168	4,459	5,100	135 - Mileage	4,800		
1,633,500	-	-	-	137 - Leave Buyback/Appreciation Stipend	-		
609	1,250	-	-	142 - National Board Certification Stipend	-		
3,564,432	2,549,363	2,141,651	2,170,904	Total Object:	2,275,435	18.35	
				200 - Associated Payroll Costs			
359,720	294,379	246,220	407,825	211 - PERS	407,733		
45	-	-	-	212 - PERS Pickup	-		
174,388	322,539	190,340	105,015	213 - PERS Bond	112,148		
263,711	189,146	158,399	166,075	220 - Social Security	174,070		
-	-	-	2,016	232 - Unemployment Compensation	2,114		
311,437	357,646	380,924	430,242	241 - Employee Insurance	479,401		
-	250	900	-	242 - TAX Sheltered Annuity	-		
-	14,827	12,852	-	255 - Paid Leave	-		
1,109,301	1,178,786	989,635	1,111,173	Total Object:	1,175,466		
				300 - Purchased Services			
164,502	-	-	-	310 - Instruct Professional SVC	-		
26,878	40,414	181,408	188,385	340 - Travel	163,167		
-	5,755	-	-	354 - Advertising	-		
229,994	277,282	317,992	292,045	390 - Other Contracted Services	302,045		
421,374	323,451	499,400	480,430	Total Object:	465,212		
				400 - Supplies and Materials			
724,300	183,513	139,732	1,885,089	410 - Consumable Supplies	1,897,036		
287,096	155,142	-	70,000	420 - Textbooks	70,000		
13,798	-	-	-	430 - Library Books	-		
-	264,913	-	65,000	440 - Periodicals	65,000		
-	279,738	70,215	-	460 - Non Consumable Supplies	-		
355,053	179,748	265,780	263,635	470 - Computer Software	263,635		
-	1,042	1,314	-	480 - Computer Hardware	-		
1,380,248	1,064,095	477,042	2,283,724	Total Object:	2,295,671		
				600 - Other Objects			
-	94,914	-	-	610 - Redemption of Principal	-		
-	3,044	-	-	621 - Regular Interest	-		
34,124	2,100	-	-	640 - Dues and Fees	-		
1,271	4,038	-	7,228	690 - Grant Indirect Charges	7,354		
35,394	104,096	-	7,228	Total Object:	7,354		
6,510,749	5,219,791	4,107,727	6,053,459	Total Major Function:	6,219,138	18.35	

Support Services - General Administration

Total: \$793,475

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2300	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
345,309	393,656	446,476	442,907	113 - Administrators	418,252	2.00	
9,841	3,829	-	-	123 - Temp - Licensed	-		
13,468	-	-	-	124 - Temp - Classified	-		
2,698	-	-	-	133 - Extended Responsibility	-		
1,637	1,200	1,200	1,200	134 - Cell Phone	3,600		
1,877	1,200	1,200	1,200	135 - Mileage	3,600		
3,000	3,000	3,000	-	141 - Doctorate Stipend	-		
377,831	402,885	451,876	445,307	Total Object:	425,452	2.00	
				200 - Associated Payroll Costs			
38,585	47,516	47,831	89,119	211 - PERS	84,629		
25,621	51,555	41,555	21,540	213 - PERS Bond	20,969		
27,499	28,377	26,925	34,066	220 - Social Security	32,547		
-	-	-	414	232 - Unemployment Compensation	396		
47,658	48,502	45,308	60,512	241 - Employee Insurance	32,572		
-	-	7,200	-	242 - TAX Sheltered Annuity	-		
-	1,975	2,320	-	255 - Paid Leave	-		
139,363	177,924	171,140	205,651	Total Object:	171,113		

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2300	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	24	90,774	<u>400 - Supplies and Materials</u>			
				410 - Consumable Supplies	90,774		
165,960	153,899	17,559	106,136	<u>600 - Other Objects</u>			
				690 - Grant Indirect Charges	106,136		
683,154	734,709	640,599	847,868	Total Major Function:	793,475	2.00	

School Administration

Total: \$5,420,746

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2400	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
54,756	59,524	12,050	-	<u>100 - Salaries</u>			
139,676	316,991	334,988	203,397	112 - Classified	-	1.25	
2,822	250	125	-	113 - Administrators	211,534		
6,280	6,673	16,257	-	121 - Sub - Licensed	-		
145	84	-	-	123 - Temp - Licensed	-		
578	252	140	-	124 - Temp - Classified	-		
1,200	2,400	1,800	1,500	132 - Overtime	-		
960	1,920	1,440	2,160	134 - Cell Phone	1,500		
206,417	388,094	366,800	207,057	135 - Mileage	2,160		
				Total Object:	215,194	1.25	
20,126	41,486	42,092	38,098	<u>200 - Associated Payroll Costs</u>			
21,483	50,268	27,341	10,015	211 - PERS	35,982		
15,195	28,237	28,729	15,839	213 - PERS Bond	10,606		
-	-	-	193	220 - Social Security	16,462		
40,054	67,532	54,850	33,695	232 - Unemployment Compensation	200		
600	600	75	-	241 - Employee Insurance	36,144		
-	1,968	2,328	-	242 - TAX Sheltered Annuity	-		
97,459	190,091	155,415	97,840	255 - Paid Leave	-		
				Total Object:	99,394		
4,211	21,781	19,555	-	<u>300 - Purchased Services</u>			
3,420	-	-	-	340 - Travel	-		
1,106	-	-	-	355 - Printing and Binding	-		
8,737	21,781	19,555	-	359 - Other Communication Services	-		
				Total Object:	-		
33,571	2,400	26,493	4,892,720	<u>400 - Supplies and Materials</u>			
134,355	121,477	53,360	83,000	410 - Consumable Supplies	4,883,158		
1,950	-	3,200	-	460 - Non Consumable Supplies	83,000		
73,700	3,078	8,254	90,000	470 - Computer Software	-		
243,575	126,955	91,307	5,065,720	480 - Computer Hardware	90,000		
				Total Object:	5,056,158		
64,367	5,403	65,055	-	<u>600 - Other Objects</u>			
				690 - Grant Indirect Charges	50,000		
620,555	732,325	698,130	5,370,617	Total Major Function:	5,420,746	1.25	

Support Services—Business

Total: \$4,507,332

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2500	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
51,487	94,973	19,829	-	<u>100 - Salaries</u>			
23,034	-	-	-	112 - Classified	-		
237	-	-	-	113 - Administrators	-		
-	-	-	600	132 - Overtime	-		
74,759	94,973	19,829	600	135 - Mileage	600		
				Total Object:	600		
6,773	10,211	-	110	<u>200 - Associated Payroll Costs</u>			
6,768	12,346	-	29	211 - PERS	101		
5,644	7,103	-	46	213 - PERS Bond	30		
-	-	-	1	220 - Social Security	46		
10,433	18,102	-	-	232 - Unemployment Compensation	1		
275	552	-	-	241 - Employee Insurance	-		
-	480	-	-	242 - TAX Sheltered Annuity	-		
29,893	48,795	-	186	255 - Paid Leave	-		
				Total Object:	178		
7,051	971	1,188	-	<u>300 - Purchased Services</u>			
				330 - Student Transportation SVC	-		
9,696	336,785	34,164	2,201,500	<u>400 - Supplies and Materials</u>			
56,700	2,370	74,043	-	410 - Consumable Supplies	2,401,500		
66,396	339,155	108,207	2,201,500	460 - Non Consumable Supplies	-		
				Total Object:	2,401,500		
-	-	130,283	-	<u>500 - Capital Outlay</u>			
5,000	-	766,848	-	520 - Buildings - Improvement	-		
-	3,715,673	-	1,610,000	540 - Equipment	-		
5,000	3,715,673	897,130	1,610,000	564 - Depreciable Bus/Improve	1,610,000		
				Total Object:	1,610,000		
842,360	929,953	751,860	477,930	<u>600 - Other Objects</u>			
				690 - Grant Indirect Charges	495,054		
1,025,459	5,129,519	1,778,214	4,290,216	Total Major Function:	4,507,332		

Direction of Central Support Services

Total: \$2,697,104

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2600	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
28,299	-	-	-	111 - Licensed	-	0.50	
417,530	231,393	277,049	316,562	112 - Classified	30,018		
204,173	157,865	172,491	179,391	113 - Administrators	-		
3,300	551	500	-	121 - Sub - Licensed	-		
187,470	139,626	189,036	-	123 - Temp - Licensed	-		
5,785	3,372	62,412	-	124 - Temp - Classified	-		
262	601	5,656	-	132 - Overtime	-		
1,200	-	-	-	134 - Cell Phone	-		
1,200	-	-	1,200	135 - Mileage	1,200		
-	-	191,274	-	137 - Leave Buyback/Appreciation Stipend	-		
849,219	533,409	898,418	497,153	Total Object:	31,218	0.50	
				200 - Associated Payroll Costs			
88,082	61,468	80,854	97,182	211 - PERS	5,223		
80,433	67,588	72,904	24,049	213 - PERS Bond	1,539		
62,988	39,377	52,355	38,032	220 - Social Security	2,388		
-	-	-	461	232 - Unemployment Compensation	29		
202,257	108,556	130,789	143,066	241 - Employee Insurance	12,434		
-	2,904	4,243	-	255 - Paid Leave	-		
433,760	279,892	341,145	302,790	Total Object:	21,613		
				300 - Purchased Services			
-	56,602	-	-	322 - Repairs and Maintenance	-		
18,063	21,511	8,908	-	340 - Travel	-		
4,661	-	-	-	354 - Advertising	-		
369,134	292,836	307,821	75,000	390 - Other Contracted Services	75,000		
391,859	370,949	316,729	75,000	Total Object:	75,000		
				400 - Supplies and Materials			
335,970	57,824	134,123	190,000	410 - Consumable Supplies	210,000		
5,222	257,106	101,063	100,000	460 - Non Consumable Supplies	100,000		
854,917	1,355,143	6,740	2,259,273	480 - Computer Hardware	2,259,273		
1,196,108	1,670,074	241,925	2,549,273	Total Object:	2,569,273		
2,870,947	2,854,323	1,798,216	3,424,216	Total Major Function:	2,697,104	0.50	

Food Services

Total: \$10,987,087

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
2,127,428	2,314,568	2,778,280	3,077,679	112 - Classified	3,396,061	83.27	
-	-	125,048	132,053	113 - Administrators	137,336	0.80	
81,411	106,274	38,521	20,000	122 - Sub - Classified	20,000		
235,787	188,036	240,812	90,000	124 - Temp - Classified	90,000		
7,889	1,243	2,559	-	132 - Overtime	-		
-	-	-	960	134 - Cell Phone	960		
-	-	-	-	135 - Mileage	960		
-	-	-	16,400	139 - Longevity Stipend	16,400		
2,452,515	2,610,121	3,185,220	3,337,092	Total Object:	3,661,717	84.07	
				200 - Associated Payroll Costs			
237,643	260,447	320,202	557,056	211 - PERS	570,149		
201,936	302,866	255,906	161,343	213 - PERS Bond	180,486		
177,515	189,323	232,370	255,288	220 - Social Security	280,134		
-	-	-	3,114	232 - Unemployment Compensation	3,401		
1,107,930	1,177,681	1,321,750	1,449,641	241 - Employee Insurance	1,610,915		
8,692	8,544	12,528	900	242 - TAX Sheltered Annuity	900		
-	-	-	4,000	249 - Health Reimbursement Spending Account	4,000		
-	15,105	18,822	-	255 - Paid Leave	-		
1,733,717	1,953,966	2,161,578	2,431,342	Total Object:	2,649,985		
				300 - Purchased Services			
-	155	883	7,500	322 - Repairs and Maintenance	7,500		
1,188	-	1,404	1,500	324 - Rentals	1,500		
664	1,122	1,455	1,000	340 - Travel	1,000		
2,640	2,000	1,920	3,000	351 - Telephone	3,000		
-	-	456	-	354 - Advertising	-		
2,666,686	3,207,084	3,810,471	3,650,000	390 - Other Contracted Services	3,650,000		
2,671,178	3,210,361	3,816,588	3,663,000	Total Object:	3,663,000		
				400 - Supplies and Materials			
72,647	10,446	31,078	384,795	410 - Consumable Supplies	384,795		
-	-	-	12,000	414 - Food	12,000		
543,241	491,016	543,522	400,000	415 - Commodities	400,000		
50,055	58,056	57,324	50,000	450 - Food	50,000		
22,997	893,299	108,333	15,000	460 - Non Consumable Supplies	15,000		
38,100	25,238	67	40,000	470 - Computer Software	40,000		
1,143	-	31,840	20,000	480 - Computer Hardware	20,000		
728,183	1,478,055	772,164	921,795	Total Object:	921,795		
				500 - Capital Outlay			
-	-	89,999	24,000	540 - Equipment	24,000		

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	1,117	-	-	600 - Other Objects	-		
-	71	-	-	610 - Redemption of Principal	-		
3,885	34,890	26,090	16,590	621 - Regular Interest	-		
-	27,560	28,948	50,000	640 - Dues and Fees	16,590		
3,885	63,638	55,038	66,590	670 - Taxes and Licenses	50,000		
				Total Object:	66,590		
7,589,477	9,316,141	10,080,587	10,443,819	Total Major Function:	10,987,087	84.07	

Community Services

Total: \$1,574,862

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3300	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
80,327	110,230	138,895	163,386	100 - Salaries	173,671	3.38	
5,116	7,145	-	-	112 - Classified	-		
2,024	872	1,775	-	122 - Sub - Classified	-		
14,129	10,352	1,499	-	123 - Temp - Licensed	-		
310	58	876	-	124 - Temp - Classified	-		
101,906	128,658	143,045	163,386	132 - Overtime	-		
				Total Object:	173,671	3.38	
5,323	10,696	15,364	30,063	200 - Associated Payroll Costs	22,691		
4,626	12,947	15,191	7,903	211 - PERS	8,561		
7,634	9,626	10,595	12,499	213 - PERS Bond	13,287		
-	-	-	152	220 - Social Security	161		
40,470	48,169	63,826	69,137	232 - Unemployment Compensation	74,517		
-	84	600	-	241 - Employee Insurance	-		
-	702	859	-	242 - TAX Sheltered Annuity	-		
58,053	82,226	106,434	119,754	255 - Paid Leave	-		
				Total Object:	119,217		
8,997	20,486	4,593	8,617	300 - Purchased Services	8,617		
1,588	-	-	-	310 - Instruct Professional SVC	-		
-	-	51	-	322 - Repairs and Maintenance	-		
12,237	4,774	31,685	40,000	330 - Student Transportation SVC	40,000		
13,320	15,060	17,046	222,140	340 - Travel	222,140		
36,142	40,320	53,376	270,757	390 - Other Contracted Services	-		
				Total Object:	270,757		
23,620	42,797	35,518	623,117	400 - Supplies and Materials	973,117		
-	750	-	3,100	410 - Consumable Supplies	3,100		
23,620	43,547	35,518	626,217	480 - Computer Hardware	-		
				Total Object:	976,217		
24,588	-	-	35,000	600 - Other Objects	35,000		
				640 - Dues and Fees	-		
244,309	294,750	338,373	1,215,114	Total Major Function:	1,574,862	3.38	

Child Care

Total: \$156,847

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3500	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	30,016	55,824	73,616	100 - Salaries	75,230	0.67	
-	-	1,945	6,064	111 - Licensed	18,681	0.50	
-	-	39	-	112 - Classified	-		
-	-	135	-	121 - Sub - Licensed	-		
779	1,808	2,435	-	123 - Temp - Licensed	-		
-	-	1,848	-	124 - Temp - Classified	-		
779	31,824	62,226	79,680	132 - Overtime	-		
				Total Object:	93,911	1.17	
90	3,424	6,850	15,189	200 - Associated Payroll Costs	13,128		
1,025	4,137	5,116	3,854	211 - PERS	4,629		
56	2,235	4,126	6,096	213 - PERS Bond	7,184		
-	-	-	74	220 - Social Security	87		
745	8,900	15,568	16,091	232 - Unemployment Compensation	29,442		
-	181	334	-	241 - Employee Insurance	-		
1,915	18,877	31,994	41,304	255 - Paid Leave	-		
				Total Object:	54,470		
-	-	150	-	300 - Purchased Services	-		
				340 - Travel	-		
2,712	6,253	19,323	8,466	400 - Supplies and Materials	8,466		
1,314	-	1,785	-	410 - Consumable Supplies	-		
4,026	6,253	21,108	8,466	460 - Non Consumable Supplies	-		
				Total Object:	8,466		
6,720	56,954	115,478	129,450	Total Major Function:	156,847	1.17	

Building Acquisition

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	4150	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
403,845	1,044,537	-	-	500 - Capital Outlay	-		
				520 - Buildings - Improvement	-		

Transfer of Funds

Total: \$782,819

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	5200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
1,250,000	1,140,000	1,140,000	898,122	700 - Transfers	782,819		
				710 - Other Transfers			

Operating Contingency

Total: \$5,000,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	6110	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	-	10,000,000	800 - Other Uses of Funds	5,000,000		
				810 - Planned Reserve			

49,040,552	53,179,308	51,388,554	77,589,823	Total:	73,940,479	295.80	
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Debt Service Resources

North Clackamas School District

Total: \$63,931,129

Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
37,036,937	37,686,561	39,131,420	43,762,218	1000 - Revenue From Local Sources			
720,074	482,971	321,323	300,000	1111 - Current Year Taxes	45,075,559		
25,300	53,714	50,867	-	1112 - Prior Year's Taxes	400,000		
79,384	79,297	87,624	100,000	1114 - Payment Lieu Property TAX	-		
309,115	504,406	872,888	100,000	1190 - Penalties & Interest TAX	100,000		
12,588,197	18,478,370	14,248,776	15,745,300	1510 - Interest On Invstmnts	100,000		
-	1,438	-	-	1970 - Svces Provided Other Fund	16,494,185		
50,759,007	57,286,757	54,712,898	60,007,518	1990 - Miscellaneous	-		
				Total Object:	62,169,744		
				5000 - Other Sources			
-	-	37	-	5100 - Long Term Debt Financing	-		
-	-	14,370,001	-	5150 - Loan Receipts	-		
1,878,566	2,292,496	2,421,957	1,526,688	5200 - Interfund Transfers	1,411,385		
-	-	-	350,000	5400 - Beginning Fund Balance	350,000		
1,878,566	2,292,496	16,791,995	1,876,688	Total Object:	1,761,385		
52,637,573	59,579,253	71,504,893	61,884,206	Total:	63,931,129		

Debt Service Requirements by Major Function

North Clackamas School District

Total: \$63,931,129

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function	\$	FTE	\$	\$
54,175,405	55,984,373	72,650,412	61,884,206	5000 - Other Uses	63,931,129			
54,175,405	55,984,373	72,650,412	61,884,206	Total Function:	63,931,129			

Debt Service Requirements by Major Object

North Clackamas School District

Total: \$63,931,129

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$	FTE	\$	\$
54,175,405	55,984,373	72,650,412	61,884,206	600 - Other Objects	63,931,129			
54,175,405	55,984,373	72,650,412	61,884,206	Total Object:	63,931,129			

Debt Service Requirements by Function and Object

North Clackamas School District

Total: \$63,931,129

Long-Term Debt Service

Total: \$63,931,129

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	5110	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				600 - Other Objects			
28,810,261	40,102,542	53,966,311	44,038,354	610 - Redemption of Principal	47,704,718		
25,074,858	15,476,515	18,097,793	17,512,518	621 - Regular Interest	15,924,744		
290,287	405,316	368,108	333,334	622 - Bus Capital Improvement Interest	301,667		
-	-	218,201	-	640 - Dues and Fees	-		
54,175,405	55,984,373	72,650,412	61,884,206	Total Object:	63,931,129		
54,175,405	55,984,373	72,650,412	61,884,206	Total Major Function:	63,931,129		
54,175,405	55,984,373	72,650,412	61,884,206	Total:	63,931,129		

Debt Service Summary

Debt Services General Obligation Bond Schedule

	Rate	Maturity	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Principal							
2007 Issue	4.00%-5.00%	6/2032	\$ -	\$ -	\$ -	\$ -	\$ -
2014 Issue (Partial Refunding 2007)	2.00%-5.00%	6/2031	9,795,000	10,975,000	-	-	-
2016 Issue (Partial Refunding 2007)	4.00%-4.50%	6/2032	290,000	300,000	315,000	325,000	340,000
2017 Issue (2016 1st Bond Sale)	1.00%-5.00%	6/2042	3,575,000	4,025,000	4,500,000	5,005,000	5,540,000
2018 Issue (2016 2nd Bond Sale)		6/2042	3,370,000	3,785,000	4,255,000	1,880,000	2,180,000
2020 Issue (Refunding 2014)			4,145,000	4,170,000	16,440,000	14,920,000	15,930,000
2025 Issue (Refunding 2017)					14,151,800	7,000,000	7,370,000
Total Principal			\$ 21,175,000	\$ 23,255,000	\$ 39,661,800	\$ 29,130,000	\$ 31,360,000
Interest							
2007 Issue	4.00%-5.00%	6/2032	\$ -	\$ -	\$ -	\$ -	\$ -
2014 Issue (Partial Refunding 2007)	2.00%-5.00%	6/2031	1,024,900	538,750	-	-	-
2016 Issue (Partial Refunding 2007)	4.00%-4.50%	6/2032	852,800	841,200	829,200	816,600	803,600
2017 Issue (2016 1st Bond Sale)	1.00%-5.00%	6/2042	8,715,500	8,536,750	8,335,500	8,110,500	7,860,250
2018 Issue (2016 2nd Bond Sale)	4.00%-5.00%	6/2042	5,087,550	4,952,750	4,763,500	4,550,750	4,456,750
2020 Issue (Refunding 2014)			1,525,982	1,506,749	1,481,187	1,363,970	1,228,048
2025 Issue (Refunding 2017)					(60,341)	627,669	316,910
Total Interest			\$ 17,206,732	\$ 16,376,199	\$ 15,349,046	\$ 15,469,489	\$ 14,665,558
Total Principal and Interest							
2007 Issue	4.00%-5.00%	6/2032	\$ -	\$ -	\$ -	\$ -	\$ -
2014 Issue (Partial Refunding 2007)	2.00%-5.00%	6/2031	10,819,900	11,513,750	-	-	-
2016 Issue (Partial Refunding 2007)	4.00%-4.50%	6/2032	1,142,800	1,141,200	1,144,200	1,141,600	1,143,600
2017 Issue (2016 1st Bond Sale)	1.00%-5.00%	6/2042	12,290,500	12,561,750	12,835,500	13,115,500	13,400,250
2018 Issue (2016 2nd Bond Sale)		6/2042	8,457,550	8,737,750	9,018,500	6,430,750	6,636,750
2020 Issue (Refunding 2014)			5,670,982	5,676,749	17,921,187	16,283,970	17,158,048
2025 Issue (Refunding 2017)					7,627,669	7,627,669	7,686,910
Total Principal and Interest			\$ 38,381,732	\$ 39,631,199	\$ 40,919,387	\$ 44,599,489	\$ 46,025,558

Debt Services PERS Bond Payment Schedule

	Rate	Maturity	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Principal							
2002 Pension	2.06%-6.10%	6/2028	\$ 4,340,000	\$ 4,870,000	\$ 5,450,000	\$ 6,075,000	\$ 6,745,000
2003 Pension	1.50%-6.27%	6/2028	1,654,447	6,125,000	6,850,000	7,640,000	8,490,000
2011 Pension	4.115%	6/2021	-	-	-	-	-
Total Principal			\$ 5,994,447	\$ 10,995,000	\$ 12,300,000	\$ 13,715,000	\$ 15,235,000
Interest							
2002 Pension	2.06%-6.10%	6/2028	\$ 1,696,806	\$ 1,458,540	\$ 1,188,255	\$ 885,780	\$ 548,618
2003 Pension	1.50%-6.27%	6/2028	5,977,775	1,877,223	1,533,600	1,144,520	710,568
2011 Pension (Partial Refunding 2002)	4.115%	6/2021	-	-	-	-	-
Total Interest			\$ 7,674,581	\$ 3,335,763	\$ 2,721,855	\$ 2,030,300	\$ 1,259,186
Total Principal and Interest							
2002 Pension	2.06%-6.10%	6/2028	\$ 6,036,806	\$ 6,328,540	\$ 6,638,255	\$ 6,960,780	\$ 7,293,618
2003 Pension	1.50%-6.27%	6/2028	7,632,223	8,002,223	8,383,600	8,784,520	9,200,568
2011 Pension (Partial Refunding 2002)	4.115%	6/2021	-	-	-	-	-
Total Principal and Interest			\$ 13,669,029	\$ 14,330,763	\$ 15,021,855	\$ 15,745,300	\$ 16,494,186

Debt Service Summary - Continued

Debt Services Leases Payment Schedule

	Rate	Maturity	Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Principal							
Key Government Finance #11	5.380%	9/2019	-	-	-	-	-
Key Government Finance #12	2.780%	6/2022	-	-	-	-	-
Key Government Finance #13	2.370%	12/2022	92,900	-	-	-	-
Key Government Finance #14	2.790%	12/2024	125,451	128,975	65,840	-	-
Key Government Finance #15	2.960%	6/2025	96,258	99,128	102,084	-	-
Key Government Finance #16	2.388%	6/2026	104,893	107,574	110,324	113,144	-
Key Government Finance #17	2.680%	12/2025	251,335	257,861	264,557	271,426	278,474
Key Government Finance #18	2.680%	12/2028	180,402	186,276	192,342	198,604	205,071
Key Government Finance #19*	2.680%	12/2028	240,856	246,160	251,580	257,120	262,781
US Bank--Administration Building	3.820%	6/2016	224,920	224,920	674,761	-	-
Altamont Local Improvement	8.000%	3/2020	-	-	-	-	-
Transportation Facility*		7/2044	323,798	333,272	343,023	353,060	363,391
Total Principal Payments			\$ 1,640,813	\$ 1,584,167	\$ 2,004,511	\$ 1,193,354	\$ 1,109,718
			Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Interest							
Key Government Finance #11	5.380%	9/2019	-	-	-	-	-
Key Government Finance #12	2.780%	6/2022	-	-	-	-	-
Key Government Finance #13	2.370%	12/2022	1,101	-	-	-	-
Key Government Finance #14	2.790%	12/2024	8,067	4,542	918	-	-
Key Government Finance #15	2.960%	6/2025	8,098	5,228	2,272	-	-
Key Government Finance #16	2.388%	6/2026	10,411	7,730	4,980	2,160	-
Key Government Finance #17	2.680%	12/2025	32,540	26,013	19,318	12,448	5,400
Key Government Finance #18	2.680%	12/2028	36,489	30,615	24,550	18,287	11,821
Key Government Finance #19*	2.680%	12/2028	41,197	35,894	30,473	24,934	19,272
US Bank--Administration Building	3.820%	6/2016	41,160	32,928	26,891	-	-
Altamont Local Improvement	8.000%	3/2020	-	-	-	-	-
Transportation Facility*		7/2044	304,768	295,294	285,596	275,505	265,175
Total Interest Payments			\$ 483,831	\$ 438,244	\$ 394,999	\$ 333,334	\$ 301,667
			Actual 2022-23	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Total Principal and Interest							
Key Government Finance #11	5.380%	9/2019	-	-	-	-	-
Key Government Finance #12	2.780%	6/2022	-	-	-	-	-
Key Government Finance #13	2.370%	12/2022	94,001	-	-	-	-
Key Government Finance #14	2.790%	12/2024	133,517	133,517	66,759	-	-
Key Government Finance #15	2.960%	6/2025	104,356	104,356	104,356	-	-
Key Government Finance #16	2.388%	6/2026	115,303	115,303	115,303	115,303	-
Key Government Finance #17	2.680%	12/2025	283,874	283,874	283,874	283,874	283,874
Key Government Finance #18	2.680%	12/2028	216,892	216,892	216,892	216,892	216,892
Key Government Finance #19*	2.680%	12/2028	282,053	282,053	282,053	282,053	282,053
US Bank--Administration Building	3.820%	6/2016	266,081	257,849	701,653	-	-
Altamont Local Improvement	8.000%	3/2020	-	-	-	-	-
Transportation Facility*		7/2044	628,566	628,566	628,619	628,565	628,566
Total Principal and Interest			\$ 2,124,645	\$ 2,022,411	\$ 2,399,510	\$ 1,526,688	\$ 1,411,385

* Estimated

Capital Projects Resources

North Clackamas School District

Total: \$23,543,151

Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one funds may be used, supplemented by the dimension project/reporting code.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
883,308	704,988	810,530	1,742,151	1000 - Revenue From Local Sources			
165,195	309,815	244,506	200,000	1130 - Construction Excise TAX	1,742,151		
13,742	235	-	-	1510 - Interest On Invstmnts	200,000		
28,375	1,129	-	-	1511 - Interest On Investments-Non Lgip	-		
187,536	17,900	35,000	105,000	1960 - Recovery of Expenditures	-		
				1990 - Miscellaneous	105,000		
1,278,156	1,034,067	1,090,036	2,047,151	Total Object:	2,047,151		
				3000 - Revenue From State Sources			
135,720	-	-	100,000	3299 - Other Restricted Grants	100,000		
				5000 - Other Sources			
95,814	95,814	2,575,814	95,814	5200 - Interfund Transfers	95,814		
-	-	-	24,800,186	5400 - Beginning Fund Balance	21,300,186		
95,814	95,814	2,575,814	24,896,000	Total Object:	21,396,000		
1,509,690	1,129,881	3,665,850	27,043,151	Total:	23,543,151		

Capital Projects Requirements by Major Function

North Clackamas School District

Total: \$23,543,151

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function	\$	FTE	\$	\$
-	86,285	424,099	500,000	2000 - Support Services	500,000			
6,752,542	4,653,298	9,501,081	24,043,151	4000 - Facilities Acquisition and Construction	20,543,151			
-	523,930	257,849	-	5000 - Other Uses	-			
-	-	-	2,500,000	6000 - Contingencies	2,500,000			
6,752,542	5,263,513	10,183,029	27,043,151	Total Function:	23,543,151			

Capital Projects Requirements by Major Object

North Clackamas School District

Total: \$23,543,151

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$	FTE	\$
89,310	62,166	-	-	100 - Salaries	-		
46,904	34,476	-	-	200 - Associated Payroll Costs	-		
4,819	141,514	1,149,265	850,000	300 - Purchased Services	850,000		
3,605	-	24,310	-	400 - Supplies and Materials	-		
6,607,903	4,501,427	8,750,149	23,693,151	500 - Capital Outlay	20,193,151		
0	-	1,456	-	600 - Other Objects	-		
-	523,930	257,849	-	700 - Transfers	-		
-	-	-	2,500,000	800 - Other Uses of Funds	2,500,000		
6,752,542	5,263,513	10,183,029	27,043,151	Total Object:	23,543,151		

Capital Projects Requirements by Function and Object

North Clackamas School District

Total: \$23,543,151

Operation and Maintenance of Plant Services

Total: \$500,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2540	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	176	500,000	<u>300 - Purchased Services</u>			
-	86,285	8,590	-	322 - Repairs and Maintenance	500,000		
-	86,285	8,766	500,000	390 - Other Contracted Services	-		
				Total Object:	500,000		
				<u>400 - Supplies and Materials</u>			
-	-	1,368	-	460 - Non Consumable Supplies	-		
				<u>500 - Capital Outlay</u>			
-	-	251,190	-	520 - Buildings - Improvement	-		
-	-	162,775	-	530 - Improve Other Than Bldgs	-		
-	-	413,965	-	Total Object:	-		
-	86,285	424,099	500,000	Total Major Function:	500,000		

Construction Services Direction

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	4110	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
87,506	62,166	-	-	100 - Salaries	-		
1,297	-	-	-	112 - Classified	-		
507	-	-	-	124 - Temp - Classified	-		
89,310	62,166	-	-	132 - Overtime	-		
				Total Object:	-		
				200 - Associated Payroll Costs			
8,730	6,776	-	-	211 - PERS	-		
9,714	8,240	-	-	213 - PERS Bond	-		
6,725	4,748	-	-	220 - Social Security	-		
21,134	14,027	-	-	241 - Employee Insurance	-		
600	400	-	-	242 - TAX Sheltered Annuity	-		
-	286	-	-	255 - Paid Leave	-		
46,904	34,476	-	-	Total Object:	-		
				500 - Capital Outlay			
3,935,997	2,273,621	2,509,806	-	530 - Improve Other Than Blgs	-		
4,111	-	-	-	550 - Technology Equipment	-		
3,940,108	2,273,621	2,509,806	-	Total Object:	-		
				600 - Other Objects			
0	-	1,456	-	640 - Dues and Fees	-		
4,076,322	2,370,263	2,511,262	-	Total Major Function:	-		

Site Acquisition

Total: \$2,796,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	4120	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	43,434	3,063	-	<u>300 - Purchased Services</u>	-		
				383 - Architect/Engineer Services	-		
95,814	95,814	95,814	-	<u>500 - Capital Outlay</u>	-		
-	-	-	2,396,000	510 - Land - Acquisition	-		
225,702	373,331	300,000	400,000	520 - Buildings - Improvement	2,396,000		
321,515	469,145	395,814	2,796,000	530 - Improve Other Than Blgs	400,000		
				Total Object:	2,796,000		
321,515	512,579	398,876	2,796,000	Total Major Function:	2,796,000		

Building Acquisition

Total: \$17,747,151

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	4150	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	152,200	-	300 - Purchased Services	-		
-	-	46,191	-	322 - Repairs and Maintenance	-		
4,819	11,794	939,045	350,000	383 - Architect/Engineer Services	350,000		
4,819	11,794	1,137,436	350,000	390 - Other Contracted Services	350,000		
				Total Object:			
-	-	2,958	-	400 - Supplies and Materials	-		
3,605	-	-	-	410 - Consumable Supplies	-		
-	-	19,985	-	460 - Non Consumable Supplies	-		
3,605	-	22,942	-	480 - Computer Hardware	-		
				Total Object:	-		
-	-	-	6,192,151	500 - Capital Outlay	6,192,151		
2,346,280	1,723,422	4,471,017	14,705,000	510 - Land - Acquisition	11,205,000		
-	-	18,602	-	520 - Buildings - Improvement	-		
-	35,239	940,945	-	530 - Improve Other Than Bldgs	-		
2,346,280	1,758,661	5,430,564	20,897,151	540 - Equipment	-		
				Total Object:	17,397,151		
2,354,704	1,770,455	6,590,942	21,247,151	Total Major Function:	17,747,151		

Transfer of Funds

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	5200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	523,930	257,849	-	700 - Transfers	-		
				710 - Other Transfers			

Operating Contingency

Total: \$2,500,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	6110	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	-	2,500,000	800 - Other Uses of Funds	2,500,000		
				810 - Planned Reserve			
6,752,542	5,263,513	10,183,029	27,043,151	Total:	23,543,151		



Community Service Resources

North Clackamas School District

Total: \$4,423,680

Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Some examples of enterprise funds might include funds used for the bookstore operation, the athletic stadium and the community swimming pool. Few School Districts have activities that would require the use of Enterprise funds.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	1,190	-	-	1000 - Revenue From Local Sources			
1,812,859	2,384,009	2,757,523	3,279,057	1801 - Tuition Community School DR Ed	-		
170,721	245,818	313,552	400,000	1805 - Child Care	3,573,680		
1,983,580	2,631,017	3,071,076	3,679,057	1910 - Rentals	500,000		
				Total Object:	4,073,680		
				5000 - Other Sources			
-	-	-	800,000	5400 - Beginning Fund Balance	350,000		
1,983,580	2,631,017	3,071,076	4,479,057	Total:	4,423,680		

Community Service Requirements by Major Function

North Clackamas School District

Total: \$4,423,680

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function	\$	FTE	\$	\$
1,861,155	2,663,317	3,089,144	4,079,057	3000 - Enterprise and Community Services	4,223,680	33.81		
-	-	-	400,000	6000 - Contingencies	200,000			
1,861,155	2,663,317	3,089,144	4,479,057	Total Function:	4,423,680	33.81		

Community Service Requirements by Object

North Clackamas School District

Total: \$4,423,680

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$	FTE	\$	\$
1,141,299	1,600,904	1,904,738	2,172,066	100 - Salaries	2,302,301	33.81		
587,157	863,116	955,304	1,373,826	200 - Associated Payroll Costs	1,388,214			
5,554	8,244	19,982	98,334	300 - Purchased Services	98,334			
75,893	103,595	111,820	289,831	400 - Supplies and Materials	289,831			
51,252	87,458	97,300	145,000	600 - Other Objects	145,000			
-	-	-	400,000	800 - Other Uses of Funds	200,000			
1,861,155	2,663,317	3,089,144	4,479,057	Total Object:	4,423,680	33.81		

Community Service Requirements by Function and Object

North Clackamas School District

Total: \$4,423,680

Community Services

Total: \$610,291

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3300	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
1,133	-	-	-	100 - Salaries			
125,328	98,228	162,084	176,515	111 - Licensed	-	2.50	
63,206	72,191	82,972	109,427	112 - Classified	191,898	0.75	
3,104	2,336	1,257	2,000	113 - Administrators	113,805		
-	-	-	3,500	122 - Sub - Classified	2,000		
873	1,270	4,541	6,000	123 - Temp - Licensed	3,500		
35,895	33,522	23,817	35,000	124 - Temp - Classified	6,000		
1,200	1,200	1,200	1,200	132 - Overtime	35,000		
1,200	1,200	1,200	1,200	134 - Cell Phone	1,200		
				135 - Mileage	1,200		
231,940	209,946	277,070	334,842	Total Object:	354,603	3.25	
				200 - Associated Payroll Costs			
21,265	19,997	29,630	61,566	211 - PERS	59,371		
19,083	23,934	31,399	16,197	213 - PERS Bond	17,478		
17,091	15,759	20,726	25,616	220 - Social Security	27,127		
-	-	-	311	232 - Unemployment Compensation	329		
64,368	62,726	49,816	78,261	241 - Employee Insurance	84,290		
350	180	-	-	242 - TAX Sheltered Annuity	-		
-	1,105	1,680	-	255 - Paid Leave	-		
122,158	123,700	133,251	181,951	Total Object:	188,595		
				300 - Purchased Services			
1,988	-	2,349	6,000	324 - Rentals	6,000		
55	63	1,520	1,650	340 - Travel	1,650		
-	23	-	1,450	355 - Printing and Binding	1,450		
-	30	-	1,000	390 - Other Contracted Services	1,000		
2,043	116	3,869	10,100	Total Object:	10,100		
				400 - Supplies and Materials			
(1)	81	144	-	410 - Consumable Supplies	-		
349	-	77	3,000	414 - Food	3,000		
-	-	-	6,493	460 - Non Consumable Supplies	6,493		
27	63	-	-	470 - Computer Software	-		
1,043	-	1,186	2,500	480 - Computer Hardware	2,500		
1,418	144	1,408	11,993	Total Object:	11,993		
				600 - Other Objects			
-	1,869	-	-	610 - Redemption of Principal	-		
-	119	-	-	621 - Regular Interest	-		
-	-	-	45,000	690 - Grant Indirect Charges	45,000		
-	1,988	-	45,000	Total Object:	45,000		
357,559	335,894	415,599	583,886	Total Major Function:	610,291	3.25	

Child Care
Total: \$3,613,389

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3500	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
				100 - Salaries			
659,156	922,697	1,133,006	1,384,691	112 - Classified	1,490,763	30.06	
56,434	72,191	64,129	80,033	113 - Administrators	83,235	0.50	
75,266	118,174	81,167	70,500	122 - Sub - Classified	70,500		
43	-	617	-	123 - Temp - Licensed	-		
80,265	246,160	306,497	270,000	124 - Temp - Classified	270,000		
38,195	31,737	42,252	32,000	132 - Overtime	32,000		
-	-	-	-	134 - Cell Phone	600		
-	-	-	-	135 - Mileage	600		
909,359	1,390,959	1,627,668	1,837,224	Total Object:	1,947,698	30.56	
				200 - Associated Payroll Costs			
82,016	127,495	157,652	324,770	211 - PERS	301,665		
70,615	147,052	144,094	88,873	213 - PERS Bond	95,998		
67,570	102,883	121,155	140,547	220 - Social Security	149,005		
-	-	-	1,711	232 - Unemployment Compensation	1,813		
243,696	353,260	386,085	634,374	241 - Employee Insurance	649,538		
1,101	1,734	3,248	-	242 - TAX Sheltered Annuity	-		
-	-	-	1,600	249 - Health Reimbursement Spending Account	1,600		
-	6,992	9,819	-	255 - Paid Leave	-		
464,999	739,415	822,053	1,191,875	Total Object:	1,199,619		
				300 - Purchased Services			
-	-	-	1,000	324 - Rentals	1,000		
-	4,572	13,628	70,000	330 - Student Transportation SVC	70,000		
965	756	1,270	4,284	340 - Travel	4,284		
-	-	-	450	351 - Telephone	450		
1,392	-	-	-	354 - Advertising	-		
23	464	486	2,500	355 - Printing and Binding	2,500		
1,132	2,336	729	10,000	390 - Other Contracted Services	10,000		
3,511	8,128	16,112	88,234	Total Object:	88,234		
				400 - Supplies and Materials			
62,870	74,058	77,377	163,277	410 - Consumable Supplies	163,277		
382	5,474	2,772	39,000	414 - Food	39,000		
-	-	565	35,561	460 - Non Consumable Supplies	35,561		
9,062	13,360	11,188	20,000	470 - Computer Software	20,000		
2,162	10,559	18,511	20,000	480 - Computer Hardware	20,000		
74,475	103,451	110,412	277,838	Total Object:	277,838		
				600 - Other Objects			
51,252	85,470	97,300	100,000	640 - Dues and Fees	100,000		
1,503,596	2,327,423	2,673,545	3,495,171	Total Major Function:	3,613,389	30.56	

Operating Contingency

Total: \$200,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	6110	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$
-	-	-	400,000	800 - Other Uses of Funds	200,000		
				810 - Planned Reserve			
1,861,155	2,663,317	3,089,144	4,479,057	Total:	4,423,680	33.81	

Internal Services Resources

North Clackamas School District

Total: \$48,867,181

Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, and central printing and duplicating, self insurance fund and unemployment fund.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
				1000 - Revenue From Local Sources			
327,087	415,399	235,424	108,737	1510 - Interest On Invstmnts	111,034		
1,339,828	1,356,895	2,984,201	350,000	1961 - Recovery Stop Loss	500,000		
945,645	717,703	1,172,378	500,000	1962 - RX America Refund	500,000		
36,578,415	37,449,424	40,037,196	34,538,647	1971 - Employer Insure Contribute	34,538,647		
5,283,943	5,169,865	5,793,891	5,000,000	1972 - Employee Insure Contribut	5,000,000		
30,603	6,590	57,868	92,500	1990 - Miscellaneous	92,500		
44,505,520	45,115,876	50,280,957	40,589,884	Total Object:	40,742,181		
				5000 - Other Sources			
1,100,000	1,100,000	1,100,000	1,100,000	5200 - Interfund Transfers	1,100,000		
-	-	-	7,025,000	5400 - Beginning Fund Balance	7,025,000		
1,100,000	1,100,000	1,100,000	8,125,000	Total Object:	8,125,000		
45,605,520	46,215,876	51,380,957	48,714,884	Total:	48,867,181		

Internal Services Requirements by Major Function

North Clackamas School District

Total: \$48,867,181

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function	\$	\$	\$
-	-	-	2,897	1000 - Instruction	2,892		
44,146,677	48,138,760	54,997,963	48,711,355	2000 - Support Services	48,863,605	5.15	
-	-	-	632	3000 - Enterprise and Community Services	684		
44,146,677	48,138,760	54,997,963	48,714,884	Total Function:	48,867,181	5.15	

Internal Services Requirements by Major Object

North Clackamas School District

Total: \$48,867,181

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$		\$
427,812	373,966	492,847	543,158	100 - Salaries	577,673	5.15	
3,034,098	3,242,660	3,585,890	2,903,492	200 - Associated Payroll Costs	2,915,080		
38,024,355	41,350,953	47,895,938	41,115,000	300 - Purchased Services	41,124,704		
5,028	5,930	8,445	194,737	400 - Supplies and Materials	194,737		
2,655,383	3,165,252	3,014,842	3,958,497	600 - Other Objects	4,054,987		
44,146,677	48,138,760	54,997,963	48,714,884	Total Object:	48,867,181	5.15	

Internal Service Requirements by Function and Object

North Clackamas School District

Total: \$48,867,181

Regular Programs

Total: \$2,127

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	2,121	200 - Associated Payroll Costs	2,127		
				231 - Workers Compensation			

Special Programs
Total: \$762

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	773	200 - Associated Payroll Costs			
				231 - Workers Compensation	762		

Summer School Programs

Total: \$3

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1400	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	3	200 - Associated Payroll Costs	3		
				231 - Workers Compensation			

Support Services - Students

Total: \$452

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	600	-	<u>100 - Salaries</u>	-		
-	-	-	600	112 - Classified	-		
-	-	600	600	134 - Cell Phone	-		
				Total Object:	-		
				<u>200 - Associated Payroll Costs</u>			
-	-	-	110	211 - PERS	-		
-	-	-	29	213 - PERS Bond	-		
-	-	-	46	220 - Social Security	-		
-	-	-	433	231 - Workers Compensation	452		
-	-	-	1	232 - Unemployment Compensation	-		
-	-	-	9	241 - Employee Insurance	-		
-	-	-	628	Total Object:	452		
-	-	600	1,228	Total Major Function:	452		

Support Services - Instructional Staff

Total: \$199

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	190	200 - Associated Payroll Costs	199		
				231 - Workers Compensation			

Support Services - General Administration

Total: \$86

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2300	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	81	200 - Associated Payroll Costs	86		
				231 - Workers Compensation			

School Administration

Total: \$403

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2400	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	389	200 - Associated Payroll Costs			
				231 - Workers Compensation	403		

Support Services—Business

Total: \$48,862,280

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2500	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
				100 - Salaries			
307,354	241,095	256,423	288,532	112 - Classified	306,414	3.70	
118,097	130,238	232,802	253,186	113 - Administrators	268,279	1.45	
513	367	1,662	-	124 - Temp - Classified	-		
1,849	2,266	761	-	132 - Overtime	-		
-	-	-	240	134 - Cell Phone	1,490		
-	-	600	600	135 - Mileage	1,490		
427,812	373,966	492,247	542,558	Total Object:	577,673	5.15	
				200 - Associated Payroll Costs			
39,688	41,381	54,390	100,323	211 - PERS	97,159		
44,357	49,405	54,480	26,245	213 - PERS Bond	28,471		
31,689	28,174	36,956	41,506	220 - Social Security	44,192		
557,830	853,026	1,211,830	4,011	231 - Workers Compensation	4,343		
-	-	-	505	232 - Unemployment Compensation	537		
90,702	95,103	110,515	125,892	241 - Employee Insurance	135,477		
1,832	1,700	2,680	-	242 - TAX Sheltered Annuity	-		
2,268,000	2,172,000	2,112,000	2,600,000	249 - Health Reimbursement Spending Account	2,600,000		
-	1,871	3,039	-	255 - Paid Leave	-		
3,034,098	3,242,660	3,585,890	2,898,482	Total Object:	2,910,179		
				300 - Purchased Services			
-	2,081	-	10,000	322 - Repairs and Maintenance	10,000		
-	-	-	5,000	382 - Legal	5,000		
42,223	56,169	53,694	200,000	390 - Other Contracted Services	200,000		
19,251,430	22,299,529	26,443,491	22,000,000	391 - Medical Claims (Nchp)	22,000,000		
574,005	119,280	-	500,000	392 - Disability Premiums	500,000		
17,825,332	18,727,975	21,398,753	18,000,000	393 - Medical (Kaiser Premiums)	18,009,704		
331,363	145,920	-	400,000	396 - Life Premiums	400,000		
38,024,355	41,350,953	47,895,938	41,115,000	Total Object:	41,124,704		
				400 - Supplies and Materials			
-	-	225	44,880	410 - Consumable Supplies	44,880		
5,028	5,144	8,221	144,857	460 - Non Consumable Supplies	144,857		
-	49	-	5,000	480 - Computer Hardware	5,000		
5,028	5,193	8,445	194,737	Total Object:	194,737		
				600 - Other Objects			
757	675	1,233	-	640 - Dues and Fees	-		
55,629	54,115	52,720	90,000	645 - Agent of Record	90,000		
60,561	59,505	57,965	125,000	646 - Health Care Network Acces	125,000		
329,681	282,536	307,897	600,000	647 - Third Party Admin Fees	600,000		
307,904	591,319	224,134	1,243,497	655 - Judgements and Settlement	1,245,376		
1,890,925	2,171,483	2,370,894	1,900,000	656 - Re-Insurance/Stop Loss	1,994,611		
9,928	5,619	-	-	670 - Taxes and Licenses	-		
2,655,383	3,165,252	3,014,842	3,958,497	Total Object:	4,054,987		
44,146,677	48,138,023	54,997,363	48,709,274	Total Major Function:	48,862,280	5.15	

Direction of Central Support Services

Total: \$165

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2600	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	173	200 - Associated Payroll Costs	165		
				231 - Workers Compensation			
-	737	-	-	400 - Supplies and Materials	-		
				410 - Consumable Supplies			
-	737	-	173	Total Major Function:	165		

Supplemental Retirement Progra

Total: \$20

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2700	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	20	200 - Associated Payroll Costs	20		
				231 - Workers Compensation			

Food Services

Total: \$604

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	558	200 - Associated Payroll Costs	604		
				231 - Workers Compensation			

Community Services

Total: \$14

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3300	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	14	200 - Associated Payroll Costs	14		
				231 - Workers Compensation			

Child Care

Total: \$66

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	3500	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
-	-	-	60	200 - Associated Payroll Costs	66		
				231 - Workers Compensation			
44,146,677	48,138,760	54,997,963	48,714,884	Total:	48,867,181	5.15	

Trust and Agency Resources

North Clackamas School District

Total: \$14,314,695

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include non expendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization.

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1000	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
433,445	508,045	519,226	1,058,521	1000 - Revenue From Local Sources			
-	-	12,277	66,104	1121 - Current Year Levy	1,058,521		
-	22,858	-	-	1920 - Contrbtns - Prvte Source	66,104		
433,445	530,903	531,503	1,124,625	1990 - Miscellaneous	-		
				Total Object::	1,124,625		
				3000 - Revenue From State Sources			
10,284,076	10,777,383	12,844,824	12,084,856	3101 - School Support Fund	13,190,070		
10,717,521	11,308,286	13,376,327	13,209,481	Total:	14,314,695		

Trust and Agency Requirements by Major Function

North Clackamas School District

Total: \$14,314,695

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Function	\$	\$	\$
8,878,494	9,667,421	10,720,949	10,525,563	1000 - Instruction	11,082,224	30.93	
1,752,607	2,063,720	2,188,512	2,683,918	2000 - Support Services	3,232,471	16.00	
10,631,101	11,731,142	12,909,462	13,209,481	Total Function:	14,314,695	46.93	

Trust and Agency Requirements by Major Object

North Clackamas School District

Total: \$14,314,695

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed		2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Object	\$		\$	\$
3,953,949	3,937,897	4,198,532	4,550,152	100 - Salaries	4,927,230	46.93		
2,006,008	2,175,635	2,123,443	2,551,054	200 - Associated Payroll Costs	2,725,720			
1,865,545	2,341,208	3,240,011	2,501,289	300 - Purchased Services	3,054,759			
-	-	-	290,856	400 - Supplies and Materials	290,856			
2,805,599	3,276,402	3,347,475	3,316,130	600 - Other Objects	3,316,130			
10,631,101	11,731,142	12,909,462	13,209,481	Total Object:	14,314,695	46.93		

Trust and Agency Requirements by Function and Object

North Clackamas School District

Total: \$14,314,695

Regular Programs

Total: \$5,291,812

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
				100 - Salaries			
2,405,512	2,333,679	2,477,604	2,629,863	111 - Licensed	2,768,405	25.77	
177,717	149,958	151,465	205,773	112 - Classified	217,621	4.00	
228	-	-	1,000	121 - Sub - Licensed	1,000		
87	-	-	1,000	122 - Sub - Classified	1,000		
20,821	19,138	21,642	-	123 - Temp - Licensed	-		
27	407	161	-	124 - Temp - Classified	-		
2,993	9,332	-	-	131 - Additional Contract Days	-		
312	614	125	-	132 - Overtime	-		
8,887	-	9,798	4,636	133 - Extended Responsibility	4,636		
-	6,000	3,000	-	141 - Doctorate Stipend	-		
2,616,584	2,519,129	2,663,794	2,842,272	Total Object:	2,992,662	29.77	
				200 - Associated Payroll Costs			
293,558	301,721	315,695	558,760	211 - PERS	537,609		
227,277	327,470	233,174	137,490	213 - PERS Bond	147,493		
192,982	186,721	196,780	217,435	220 - Social Security	228,939		
-	-	-	2,646	232 - Unemployment Compensation	2,784		
615,629	580,157	618,081	700,572	241 - Employee Insurance	757,803		
600	600	900	-	242 - TAX Sheltered Annuity	-		
-	14,966	15,948	-	255 - Paid Leave	-		
1,330,047	1,411,636	1,380,579	1,616,903	Total Object:	1,674,628		
				300 - Purchased Services			
-	-	-	3,362	324 - Rentals	3,362		
-	-	-	15,000	340 - Travel	15,000		
-	-	-	50,941	390 - Other Contracted Services	55,239		
-	-	-	69,303	Total Object:	73,601		
				400 - Supplies and Materials			
-	-	-	140,856	410 - Consumable Supplies	140,856		
				600 - Other Objects			
292,830	389,535	436,997	410,065	690 - Grant Indirect Charges	410,065		
4,239,461	4,320,300	4,481,370	5,079,399	Total Major Function:	5,291,812	29.77	

Special Programs

Total: \$5,790,412

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	1200	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
				100 - Salaries			
138,933	81,162	67,173	70,532	111 - Licensed	111,087	1.16	
25,049	-	-	-	112 - Classified	-		
163,982	81,162	67,173	70,532	Total Object:	111,087	1.16	
				200 - Associated Payroll Costs			
17,564	8,676	7,181	12,978	211 - PERS	18,574		
14,553	10,551	5,822	3,412	213 - PERS Bond	5,475		
12,286	6,024	5,049	5,396	220 - Social Security	8,498		
-	-	-	65	232 - Unemployment Compensation	104		
56,305	16,117	8,150	15,730	241 - Employee Insurance	29,451		
-	488	409	-	255 - Paid Leave	-		
100,708	41,856	26,610	37,581	Total Object:	62,102		
				300 - Purchased Services			
1,861,574	2,341,208	3,235,318	2,431,986	360 - Charter School Payments	2,711,158		
				600 - Other Objects			
2,512,770	2,882,896	2,910,478	2,906,065	690 - Grant Indirect Charges	2,906,065		
4,639,033	5,347,122	6,239,580	5,446,164	Total Major Function:	5,790,412	1.16	

Support Services - Students

Total: \$1,310,777

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
				100 - Salaries			
421,816	621,195	557,575	706,747	111 - Licensed	845,979	8.00	
-	-	23,650	-	123 - Temp - Licensed	-		
-	17,157	8,942	2,057	131 - Additional Contract Days	2,057		
421,816	638,352	590,167	708,804	Total Object:	848,036	8.00	
				200 - Associated Payroll Costs			
48,587	77,107	71,615	141,053	211 - PERS	151,008		
37,245	82,986	55,416	34,288	213 - PERS Bond	41,795		
31,057	46,348	43,128	54,223	220 - Social Security	64,874		
-	-	-	661	232 - Unemployment Compensation	790		
97,818	149,104	123,907	155,108	241 - Employee Insurance	204,274		
-	3,756	3,495	-	255 - Paid Leave	-		
214,707	359,302	297,560	385,333	Total Object:	462,741		
636,523	997,654	887,727	1,094,137	Total Major Function:	1,310,777	8.00	

School Administration

Total: \$1,651,694

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2400	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
				100 - Salaries			
171,491	179,039	234,515	254,077	112 - Classified	266,151	4.00	
568,435	509,655	631,103	663,827	113 - Administrators	698,654	4.00	
-	-	140	-	124 - Temp - Classified	-		
-	-	-	2,000	132 - Overtime	2,000		
4,800	4,200	4,800	4,800	134 - Cell Phone	4,800		
3,840	3,360	3,840	3,840	135 - Mileage	3,840		
3,000	3,000	3,000	-	141 - Doctorate Stipend	-		
751,566	699,255	877,398	928,544	Total Object:	975,445	8.00	
				200 - Associated Payroll Costs			
90,732	91,545	111,593	192,078	211 - PERS	185,206		
80,541	90,357	93,183	44,914	213 - PERS Bond	48,077		
55,743	51,907	64,616	71,034	220 - Social Security	74,621		
-	-	-	864	232 - Unemployment Compensation	908		
132,931	125,005	143,166	200,747	241 - Employee Insurance	215,837		
600	600	900	-	242 - TAX Sheltered Annuity	-		
-	-	-	1,600	249 - Health Reimbursement Spending Account	1,600		
-	3,427	5,237	-	255 - Paid Leave	-		
360,547	362,841	418,694	511,237	Total Object:	526,249		
				400 - Supplies and Materials			
-	-	-	150,000	410 - Consumable Supplies	150,000		
1,112,113	1,062,096	1,296,092	1,589,781	Total Major Function:	1,651,694	8.00	

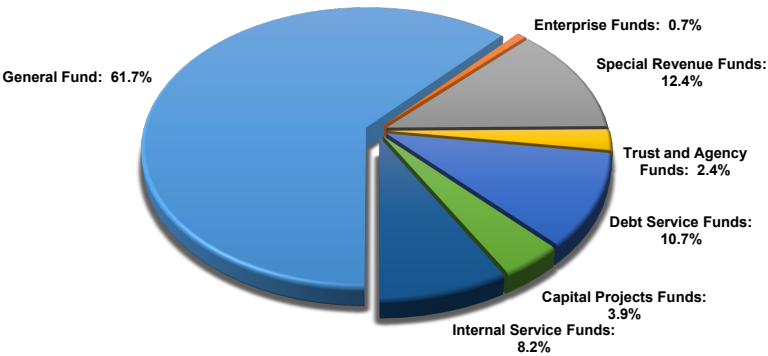
Support Services—Business

Total: \$270,000

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	2500	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Major Object - Object	\$	\$	\$
3,971	-	4,693	-	<u>300 - Purchased Services</u>	270,000		
-	3,733	-	-	324 - Rentals	-		
-	238	-	-	<u>600 - Other Objects</u>	-		
-	3,971	-	-	610 - Redemption of Principal	-		
				621 - Regular Interest	-		
				Total Object:	-		
3,971	3,971	4,693	-	Total Major Function:	270,000		
10,631,101	11,731,142	12,909,462	13,209,481	Total:	14,314,695	46.93	

Expenditures All Funds

North Clackamas School District
Total: \$598,382,426



2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Expenditures All Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund	\$	FTE	\$
224,963,159	244,561,572	274,743,572	359,632,568	100 - General Fund	369,362,111	1,780.19	
49,040,552	53,179,308	51,388,554	77,589,823	200 - Special Revenue Funds	73,940,479	295.80	
54,175,405	55,984,373	72,650,412	61,884,206	300 - Debt Service Funds	63,931,129		
6,752,542	5,263,513	10,183,029	27,043,151	400 - Capital Projects Funds	23,543,151		
1,861,155	2,663,317	3,089,144	4,479,057	500 - Enterprise Funds	4,423,680	33.81	
44,146,677	48,138,760	54,997,963	48,714,884	600 - Internal Service Funds	48,867,181	5.15	
10,631,101	11,731,142	12,909,462	13,209,481	700 - Trust and Agency Funds	14,314,695	46.93	
391,570,591	421,521,983	479,962,135	592,553,170	Total Fund:	598,382,426	2,161.88	

Budget Summary

North Clackamas School District

Total: \$598,382,426

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund	\$	\$	\$
169,835,039	183,850,354	209,186,700	285,418,473	100 - General Fund	294,642,228	1,237.79	
8,581,000	8,994,091	9,662,041	10,465,102	102 - Custodial	10,954,481	91.16	
6,942,097	7,715,055	8,828,453	9,579,118	103 - Facilities	7,747,283	30.00	
585,155	1,093,086	1,141,081	1,492,652	105 - Online Program	1,291,326	8.13	
5,673,245	6,100,864	6,191,460	7,384,847	106 - Sabin	7,280,670	46.14	
5,713,920	6,415,123	7,609,182	9,216,817	107 - ELL	10,471,480	69.81	
27,632,703	30,392,997	32,124,655	36,075,559	108 - SPED	36,974,643	297.18	
12,681	21,838	15,000	41,672	202 - Title Ic- Migrant Ed	42,616		
222,123	180,448	333,101	306,406	203 - Title III	263,321	1.00	
824,664	478,470	491,469	508,070	204 - Title II-A Teacher Quality	459,419	1.30	
2,754,486	2,285,824	2,592,710	3,437,850	206 - PI 101-476 IDEA	3,483,229	19.50	
677,631	495,755	580,746	593,552	208 - 21st Century Community Learning Centers	593,552	5.88	
32,278	40,025	43,143	60,000	212 - Misc. Grants - Non Special Ed	60,000		
2,304,289	3,366,322	3,868,971	4,200,795	216 - Title IA and IB	4,236,014	27.49	
304,785	139,792	266,132	276,797	222 - Career Pathways (Cte)	255,351		
147,625	130,752	109,964	140,000	223 - Carl Perkins Grant	140,000		
7,608,621	9,316,141	10,080,587	10,478,819	230 - Nutrition Services	11,022,087	84.07	
-	-	-	-	233 - Comprehensive Literacy State Development Gr	1,058,954	10.06	
5,750	5,495	-	-	236 - Supplemental Grants -SP Ed	-		
1,250,000	4,855,673	1,906,848	2,508,122	237 - Transportation Equipment	2,392,819		
3,093,809	3,696,282	3,680,935	9,600,000	241 - Student Body Funds (Recording Purposes)	9,600,000		
3,974,622	5,900,776	414,712	2,042	244 - Esser III	2,021		
574,131	-	-	-	245 - CARES Act	-		
888,104	876,826	1,068,629	903,837	246 - Measure 99 - Outdoor School	800,000		
4,753,732	4,591,416	4,858,553	3,963,620	247 - Measure 98	3,927,708	23.24	
-	171,375	40,904	69,037	249 - Title V 2004-INACTIVE	-		
77,319	119,749	115,478	129,450	250 - Child Care Block	156,847	1.17	
14,553,088	15,556,351	17,118,931	17,176,000	251 - Student Investment Account	16,539,545	106.73	
9,658	7,516	53,993	-	253 - Coord School Health Nuhs	-		
273,671	139,865	108,908	287,546	254 - YTP- Oregon Vocational Rehab.	305,144	3.50	
62,909	-	-	-	255 - Kpi	-		
31,425	12,153	22,725	190,000	257 - Wellness Program	210,000		
68,795	66,311	11,005	130,000	258 - Peg Channel State Grant	130,000		
112,241	191,126	158,918	334,500	259 - Work Force Developmnt State Gr	334,500	1.25	
206,570	295,857	307,143	381,437	261 - Preschool Promise	381,437	2.50	
-	6,272	2,402,783	1,850,000	263 - Early Literacy Grant	1,325,652	8.13	
1,517,299	-	195,401	-	268 - K-8 Enrichment Summer School	1,000,000		
-	-	130,257	-	272 - Safe School Culture Grant	-		
-	-	(70)	11,158	277 - Pace	11,158		
144,251	-	-	-	278 - HS Credit Recovery Summer School	-		
-	-	-	1,909,273	279 - E-Rate	1,909,273		
-	-	-	20,000	280 - N Clackamas University	20,000		
2,320,507	-	-	786	283 - HB 4030 Staff Retention & Recruitment	778		
-	-	-	10,000,000	285 - Benefit Reserves	5,000,000		
64,290	56,602	6,740	350,000	286 - Technology Fee	350,000		
-	-	-	27,838	288 - AVID - Nike & Miller Foundation	27,838		
11,951	10,303	13,043	48,200	290 - Student Wellness Grants	48,200		
-	-	-	17,603	293 - Misc Grants - Over \$10,000 (Local Sources)	17,603		
-	-	-	2,200,000	297 - Schools Public Purpose Charge	2,400,000		
47,439	45,281	47,820	55,000	298 - Eils - Early Indicator Intervention	55,000		
109,808	118,710	343,078	5,380,413	299 - Miscellaneous Grants	5,380,413		
38,381,732	39,631,199	55,229,047	44,612,218	300 - Debt Service Funds	46,025,559		
13,669,029	14,330,763	15,021,855	15,745,300	305 - Debt Service PERS Bond	16,494,185		
2,124,645	2,022,411	2,399,510	1,526,688	310 - Debt Service-Leases	1,411,385		
944,204	1,088,576	6,261,698	19,442,151	405 - Capital Projects Fund	19,442,151		
95,814	95,814	95,814	2,396,000	410 - Land Purchase (Azar Property)	2,396,000		
5,712,524	4,079,123	3,825,517	5,205,000	420 - Bond 2017	1,705,000		
1,861,155	2,663,317	3,089,144	4,479,057	500 - Enterprise Funds	4,423,680	33.81	
43,275,157	46,681,167	53,546,870	47,294,681	600 - Self Insurance Fund	47,444,681	5.15	
871,519	1,457,594	1,451,093	1,420,203	605 - Property & Casualty	1,422,500		
23,324	(16)	11,874	66,104	701 - Sojourner Ed Foundation	66,104	0.10	
2,963,626	3,190,510	3,319,722	3,364,614	710 - Milwaukie Academy Arts	3,389,594	2.16	
7,644,150	8,540,647	9,577,866	9,778,763	745 - Clackamas Charter Alliance	10,858,997	44.67	
391,570,591	421,521,983	479,962,135	592,553,170	Total Fund:	598,382,426	2,161.88	

North Clackamas School District Total District Resources and Requirements (by Fund Type)								
Type	General Fund	Special Revenue	Debt Service	Capital Project	Community Service	Internal Service	Trust & Agency	All Funds
<u>Resources by Object</u>								
Beginning Balance	\$ 72,382,360.00	\$ 11,342,989.00	\$ 350,000.00	\$ 21,300,186.00	\$ 350,000.00	\$ 7,025,000.00		\$ 112,750,535.00
Revenue from Taxes	\$ 119,297,941.00		\$ 45,575,559.00				\$ 1,058,521.00	\$ 165,932,021.00
Tuition		\$ 20,000.00						\$ 20,000.00
Earnings on Investment	\$ 4,275,000.00		\$ 100,000.00	\$ 200,000.00		\$ 111,034.00		\$ 4,686,034.00
Food Service		\$ 1,975,000.00						\$ 1,975,000.00
Extra-curricular Activities		\$ 7,100,000.00						\$ 7,100,000.00
Other Local Sources	\$ 5,860,322.00	\$ 6,859,487.00	\$ 16,494,185.00	\$ 1,847,151.00	\$ 4,073,680.00	\$ 40,631,147.00	\$ 66,104.00	\$ 75,832,076.00
Intermediate Sources	\$ 3,097,876.00							\$ 3,097,876.00
State Sources	\$ 164,448,612.00	\$ 26,537,934.00		\$ 100,000.00			\$ 13,190,070.00	\$ 204,276,616.00
Federal Sources		\$ 16,005,069.00						\$ 16,005,069.00
Interfund Transfers		\$ 4,100,000.00	\$ 1,411,385.00	\$ 95,814.00		\$ 1,100,000.00		\$ 6,707,199.00
Total Resources	\$ 369,362,111.00	\$ 73,940,479.00	\$ 63,931,129.00	\$ 23,543,151.00	\$ 4,423,680.00	\$ 48,867,181.00	\$ 14,314,695.00	\$ 598,382,426.00
<u>Requirements by Function</u>								
Instruction	\$ 174,734,923.00	\$ 30,202,896.00				\$ 2,892.00	\$ 11,082,224.00	\$ 216,022,935.00
Support Services	\$ 135,228,321.00	\$ 25,235,968.00		\$ 500,000.00		\$ 48,863,605.00	\$ 3,232,471.00	\$ 213,060,365.00
Enterprise and Community	\$ 8,720.00	\$ 12,718,796.00			\$ 4,223,680.00	\$ 684.00		\$ 16,951,880.00
Facilities Acq & Construction	\$ 300,000.00			\$ 20,543,151.00				\$ 20,843,151.00
Other Uses	\$ 5,924,380.00	\$ 782,819.00	\$ 63,931,129.00					\$ 70,638,328.00
Contingency	\$ 53,165,767.00	\$ 5,000,000.00		\$ 2,500,000.00	\$ 200,000.00			\$ 60,865,767.00
Ending Fund Balance								\$ -
Total Requirements	\$ 369,362,111.00	\$ 73,940,479.00	\$ 63,931,129.00	\$ 23,543,151.00	\$ 4,423,680.00	\$ 48,867,181.00	\$ 14,314,695.00	\$ 598,382,426.00
<u>Requirements by Object</u>								
Salaries and Benefits	\$ 256,367,340.00	\$ 35,551,081.00			\$ 3,690,515.00	\$ 3,492,753.00	\$ 7,652,950.00	\$ 306,754,639.00
Purchased Services	\$ 39,096,030.00	\$ 6,174,661.00		\$ 850,000.00	\$ 98,334.00	\$ 41,124,704.00	\$ 3,054,759.00	\$ 90,398,488.00
Supplies and Materials	\$ 11,839,692.00	\$ 24,013,951.00			\$ 289,831.00	\$ 194,737.00	\$ 290,856.00	\$ 36,629,067.00
Capital Outlay	\$ 350,000.00	\$ 1,634,000.00		\$ 20,193,151.00				\$ 22,177,151.00
Other Objects	\$ 2,618,902.00	\$ 783,967.00	\$ 63,931,129.00		\$ 145,000.00	\$ 4,054,987.00	\$ 3,316,130.00	\$ 74,850,115.00
Fund Transfers	\$ 5,924,380.00	\$ 782,819.00						\$ 6,707,199.00
Contingency	\$ 53,165,767.00	\$ 5,000,000.00		\$ 2,500,000.00	\$ 200,000.00			\$ 60,865,767.00
Ending Fund Balance								\$ -
Total Requirements	\$ 369,362,111.00	\$ 73,940,479.00	\$ 63,931,129.00	\$ 23,543,151.00	\$ 4,423,680.00	\$ 48,867,181.00	\$ 14,314,695.00	\$ 598,382,426.00



Property Tax Data



North Clackamas School District Tax Collection Record (1)

Fiscal Year	Percent Levy Year (3)	Total Collections as of 6/30/2026 (3)
2025-26	-	-
2024-25	97.19%	98.08%
2023-24	98.64%	97.53%
2022-23	95.73%	95.73%
2021-22	98.01%	99.22%
2020-21	98.48%	99.63%
2019-20	98.40%	99.86%
2018-19	98.55%	99.95%
2017-18	98.01%	99.97%
2016-17	98.09%	99.98%

(1) Percentage of total tax levy collection in Clackamas County. Pre-payment discounts are considered collected when outstanding taxes are calculated. The tax rates are before offsets.

(2) The percentage of taxes collected in "the year of the levy" represent taxes collected in a single levy year, beginning July 1 and ending June 30.

(3) The percentage of taxes shown in the column represents taxes collected cumulatively from July of a given year through June 30.

(-) Not available, fiscal year not yet complete

Source: Clackamas County Department of Assessment & Taxation

North Clackamas School District Property Tax Base History

Fiscal Year	Real Market Value M5	Total Assessed Value	Less Urban Renewal Excess	Assessed Value Used to Calculate Rates	Taxable Percentage	Property Tax Levied
2029*	\$36,689,380,428	\$21,763,381,479	\$1,269,235,995	\$20,494,145,484	55.86%	\$165,400,982
2028*	\$35,620,757,697	\$21,129,496,582	\$1,232,267,956	\$19,897,228,626	55.86%	\$160,583,478
2027*	\$34,583,259,900	\$20,514,074,351	\$1,196,376,656	\$19,317,697,695	55.86%	\$155,906,289
2026	\$33,575,980,485	\$19,916,577,040	\$1,161,530,734	\$18,755,046,306	55.86%	\$151,365,330
2025	\$32,598,039,306	\$19,336,482,563	\$1,127,699,742	\$18,208,782,821	55.86%	\$146,956,631
2024	\$32,756,728,828	\$18,017,227,357	\$908,033,267	\$17,109,194,090	52.23%	\$146,956,631
2023	\$31,049,034,050	\$17,246,748,724	\$701,778,957	\$16,544,969,767	53.29%	\$142,395,314
2022	\$26,644,520,437	\$16,429,089,525	\$474,058,070	\$15,955,031,455	59.88%	\$136,591,575
2021	\$24,498,315,554	\$15,788,968,377	\$382,536,534	\$15,406,431,843	62.89%	\$128,656,833

Source: Clackamas County Department of Assessment and Taxation

*Per \$1,000 of assessed value

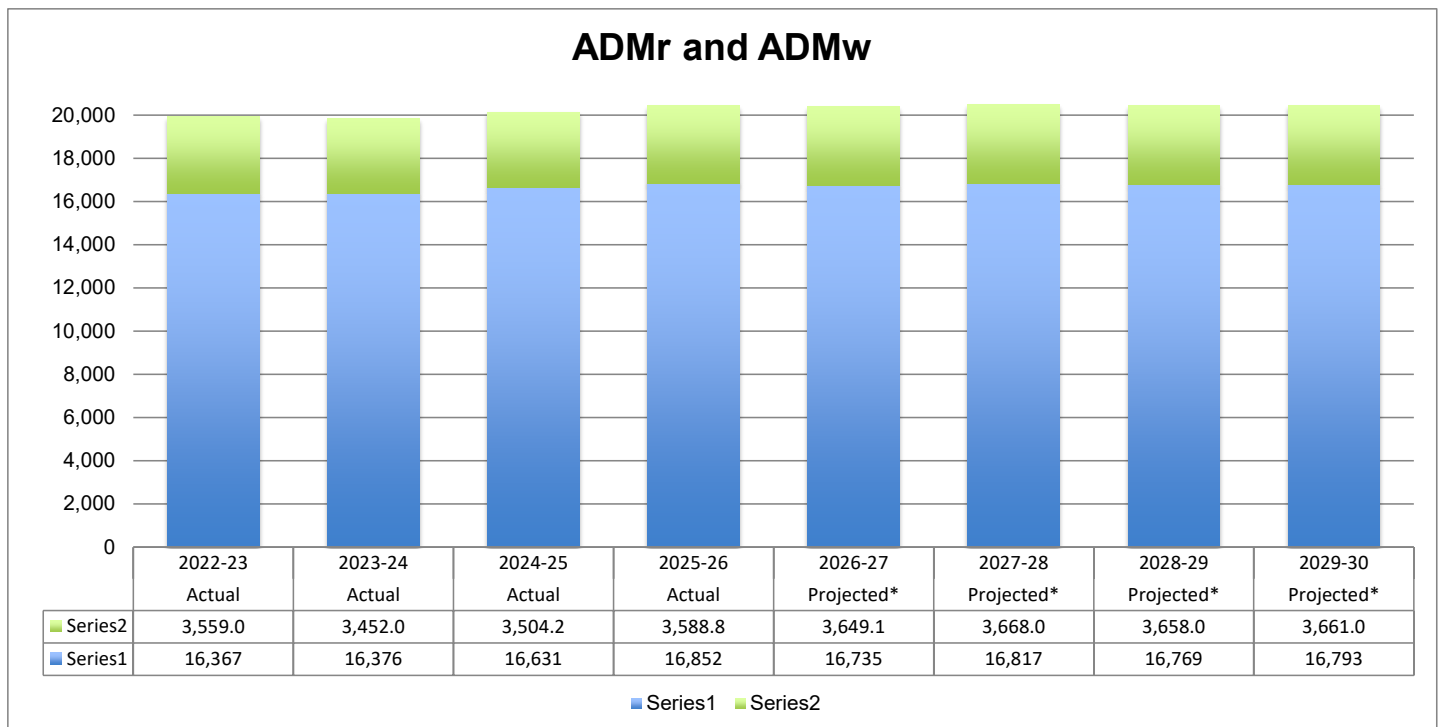
*3% Projection based on estimated growth

Enrollment History & Projections



North Clackamas School District Average Daily Membership History

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projected* 2026-27	Projected* 2027-28	Projected* 2028-29	Projected* 2029-30
Average Daily Membership (ADMr)	16,367	16,376	16,631	16,852	16,735	16,817	16,769	16,793
Additional Weightings:								
ELL/ESL	1,007	950	1,005	1,005	990	995	992	993
Pregnant and Parenting	7	10	10	10	10	10	10	10
Special Education	1,800	1,801	1,854	1,854	1,841	1,850	1,847	1848
Students on IEP above 11% Cap	373	288	319	405	405	407	405	405
Students in Poverty	360	391	307	307	395	397	395	396
Foster Care/Neglected/Delinquent	12	12	10	9	9	9	9	9
Total ADM Weighted (ADMw)	19,926	19,828	20,135	20,441	20,384	20,485	20,427	20,454



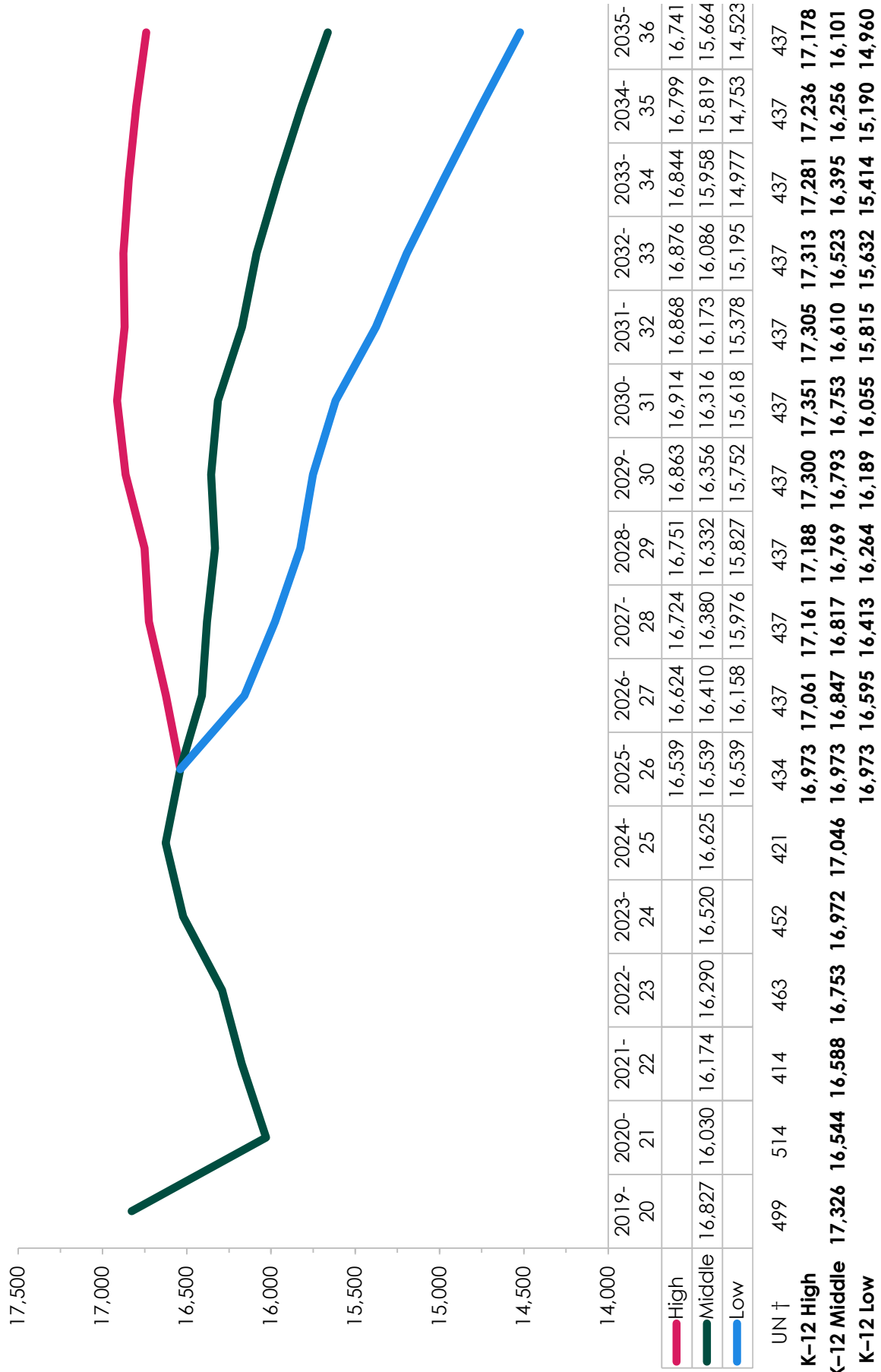
*Projected amount as reported by the ODE 2026-2027 State School Fund Estimates dated 3/2/2026

Note: ADMr and ADMw reflect state funding and accounting of enrollment and does not necessarily align with the Portland State University/FLO Analytics Study

ADMr includes full-day kindergarten (apx. 974)

For the 2026-2027 school year, North Clackamas School District will operate seventeen elementary schools, serving Grades Kindergarten through fifth; four middle schools, serving Grades sixth through eighth; and five high schools serving Grades ninth through twelfth. The district also serves students in four charter schools, one magnet school and a professional technical center. As there are multiple variables that can affect enrollment projections, the district applies low, middle and high scenarios for enrollment forecasts. The middle scenarios has been used in our forecasts. These forecasts are done through 2035-2036 by using FLO Analytics. Flo Analytics' study is completed through three main concepts: (1) demographic and residential development analysis, (2) enrollment assessment and (3) enrollment forecasting. We applied these forecasts to our projections in order to obtain the extended Average Daily Membership (ADMr). ADMr is the average of daily student enrollment. With the ADMr we are able to calculate additional weightings in our forecasts i.e ELL and Special Education. Historical data is also applied in order to create an accurate forecast. For our current year information enrollment reports, from the Oregon Department of Education, are used to capture the most up to date enrollment numbers.

Figure 18: District-wide Enrollment Forecasts – Low, Middle, and High Scenarios



Notes

† UN is a sum of ungraded students within the NCSD monthly enrollment reports (i.e., not included in K-5, 6-8, and 9-12 totals), including Students Without Schedules, Learning Center (SLC, TLC, and Adult Transition Program), and LEEP.

Sources

North Clackamas School District October 2019-20 to 2025-26 headcount enrollment and FLO October 2026-27 to 2035-36 enrollment forecasts (low, middle, and high scenarios).

2026-27 to 2035-36 enrollment forecasts based on October 2025 headcount enrollment

North Clackamas School District Funding Rate History

Fiscal Year	General Purpose Grant	Total Formula Revenue
2026-27*	\$ 11,754	\$ 12,366
2025-26	\$ 11,239	\$ 11,869
2024-25	\$ 10,633	\$ 11,235
2023-24	\$ 10,187	\$ 10,790
2022-23	\$ 9,682	\$ 10,155
2021-22	\$ 9,175	\$ 9,756
2020-21	\$ 8,829	\$ 9,241
2019-20	\$ 8,491	\$ 9,021
2018-19	\$ 8,020	\$ 8,491
2017-18	\$ 7,789	\$ 8,186
2016-17	\$ 7,249	\$ 7,672
2015-16	\$ 7,071	\$ 7,482
2014-15	\$ 7,029	\$ 7,471
2013-14	\$ 6,661	\$ 7,118
2012-13	\$ 6,097	\$ 6,541
2011-12	\$ 5,902	\$ 6,311
2010-11	\$ 5,679	\$ 6,049
2009-10	\$ 5,811	\$ 6,162
2008-09	\$ 5,722	\$ 6,084
2007-08	\$ 5,897	\$ 6,224
2006-07	\$ 5,562	\$ 5,844

*Based on estimates from the Oregon Department of Education and subject to changes.

The General Purpose Grant represents the amount of funding the District receives per the Weighted Average Daily Membership. The Total Formula Revenue is the General Purpose Grant plus the reimbursement the District receives for transportation.



Licensed Staff
By
Fund Program



Licensed Staff by Fund Type and Function

North Clackamas School District

Total: \$106,493,857

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
				100 - General Fund			
				1111 - Elementary, K-5 or K-6			
22,497,843	23,395,436	24,286,998	27,705,538	111 - Licensed	28,465,504	291.93	
				1121 - Middle/Junior High Programs			
10,827,594	11,058,862	12,559,629	14,809,333	111 - Licensed	14,959,895	159.04	
				1131 - High School Programs			
12,232,287	12,536,880	13,753,307	15,570,355	111 - Licensed	16,248,653	166.00	
				1210 - Talented and Gifted			
-	-	-	57,676	111 - Licensed	51,884	0.50	
				1271 - Remediation			
184,632	101,100	106,155	111,463	111 - Licensed	115,922	1.00	
				2113 - Social Work Services			
31,753	-	-	-	111 - Licensed	-		
				2122 - Counseling Services			
2,803,318	2,972,607	3,256,246	3,363,419	111 - Licensed	3,580,718	38.70	
				2134 - Nursing Services			
643,912	781,489	819,254	887,187	111 - Licensed	930,739	8.10	
				2213 - Curriculum Development			
-	44,299	46,514	50,317	111 - Licensed	-		
				2222 - Library/ Media Center			
435,525	504,343	519,646	549,403	111 - Licensed	575,474	5.00	
				2240 - Instructional Staff Development			
521,530	876,009	1,055,765	1,093,766	111 - Licensed	1,281,555	12.20	
				2410 - Office of Principal			
300,823	325,413	372,667	397,087	111 - Licensed	398,292	4.00	
				2552 - Vehicle Operation Services			
96,286	101,108	105,828	111,463	111 - Licensed	115,922	1.00	
				2640 - Staff Service			
60,179	65,441	66,239	69,664	111 - Licensed	-		
				2663 - Programming Services			
253,572	202,164	197,111	218,949	111 - Licensed	227,708	2.00	
50,889,254	52,965,149	57,145,359	64,995,620	Total Fund:	66,952,266	689.46	
				105 - Online Program			
				1131 - High School Programs			
177,106	702,572	612,673	647,080	111 - Licensed	631,294	6.00	
				1250 - Disability Less Restrictive Program			
179,849	-	114	-	111 - Licensed	-		
				2122 - Counseling Services			
-	-	-	111,463	111 - Licensed	-		
356,955	702,572	612,787	758,543	Total Fund:	631,294	6.00	
				106 - Sabin			
				1131 - High School Programs			
2,417,204	2,710,624	2,807,136	3,320,128	111 - Licensed	3,189,809	29.01	
				2410 - Office of Principal			
96,286	-	-	-	111 - Licensed	-		
2,513,490	2,710,624	2,807,136	3,320,128	Total Fund:	3,189,809	29.01	
				107 - ELL			
				1111 - Elementary, K-5 or K-6			
415,286	404,143	444,603	491,135	111 - Licensed	699,922	8.00	
				1121 - Middle/Junior High Programs			
73,831	35,600	62,457	70,276	111 - Licensed	17,781	0.25	
				1131 - High School Programs			
56,049	59,207	119,121	72,563	111 - Licensed	131,648	1.67	
				1291 - English Language Learner			
2,830,755	3,038,720	3,775,606	4,214,178	111 - Licensed	4,586,159	45.01	
3,375,921	3,537,670	4,401,787	4,848,152	Total Fund:	5,435,510	54.93	
				108 - SPED			
				1221 - Learning Centers-Structured			
2,062,667	2,252,810	2,292,715	2,637,392	111 - Licensed	2,801,557	31.40	
				1223 - Community Transition Centers			
186,029	194,964	183,197	196,335	111 - Licensed	228,031	2.26	
				1229 - Other			
327,776	257,856	470,092	630,849	111 - Licensed	610,470	6.00	
				1250 - Disability Less Restrictive Program			
4,647,322	4,773,950	5,310,243	5,920,541	111 - Licensed	4,470,373	48.10	
				2140 - Psychological Services			
487,680	298,031	483,908	563,393	111 - Licensed	937,103	13.00	
				2150 - Speech Path and Audiology			
1,390,246	1,560,070	1,762,221	2,061,735	111 - Licensed	2,862,642	27.70	
				2160 - Other Student Treatments Svce			
358,728	395,019	405,521	449,829	111 - Licensed	392,561	4.00	
				2190 - Student Support Svce Direct			
312,648	119,502	106,155	132,523	111 - Licensed	137,824	1.25	

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
-	70,915	15,700	-	<u>2240 - Instructional Staff Development</u>			
9,773,096	9,923,117	11,029,751	12,592,597	111 - Licensed	-		
				Total Fund:	12,440,561	133.71	
				203 - Title III			
				<u>1291 - English Language Learner</u>			
-	69,352	102,844	111,463	111 - Licensed	115,923	1.00	
127,965	2,526	-	29,394	<u>2240 - Instructional Staff Development</u>			
127,965	71,878	102,844	140,857	111 - Licensed	-		
				Total Fund:	115,923	1.00	
				204 - Title II-A Teacher Quality			
				<u>2240 - Instructional Staff Development</u>			
213,995	129,735	133,685	193,675	111 - Licensed	146,399	1.30	
				206 - PI 101-476 IDEA			
				<u>1250 - Disability Less Restrictive Program</u>			
344,152	338,197	385,669	415,922	111 - Licensed	1,995,134	19.50	
165,299	105,962	325,269	368,578	<u>2140 - Psychological Services</u>			
				111 - Licensed	-		
323,584	320,769	341,872	384,364	<u>2150 - Speech Path and Audiology</u>			
				111 - Licensed	-		
77,029	80,880	84,924	89,170	<u>2160 - Other Student Treatments Svce</u>			
				111 - Licensed	-		
96,286	-	-	-	<u>2190 - Student Support Svce Direct</u>			
1,006,349	845,808	1,137,734	1,258,034	111 - Licensed	-		
				Total Fund:	1,995,134	19.50	
				208 - 21st Century Community Learning Centers			
				<u>1271 - Remediation</u>			
-	27,011	34,857	37,988	111 - Licensed	30,570	0.50	
				216 - Title IA and IB			
				<u>1272 - Title IA/D</u>			
319,428	342,914	435,932	504,206	111 - Licensed	458,298	4.50	
31,753	64,354	36,090	-	<u>2113 - Social Work Services</u>			
				111 - Licensed	70,041	1.00	
328,557	593,683	600,262	650,045	<u>2240 - Instructional Staff Development</u>			
679,738	1,000,950	1,072,284	1,154,251	111 - Licensed	546,352	5.00	
				Total Fund:	1,074,691	10.50	
				233 - Comprehensive Literacy State Development Grant			
				<u>1291 - English Language Learner</u>			
-	-	-	-	111 - Licensed	81,436	1.00	
-	-	-	-	<u>2240 - Instructional Staff Development</u>			
-	-	-	-	111 - Licensed	369,038	4.00	
				Total Fund:	450,474	5.00	
				244 - Esser III			
				<u>1111 - Elementary, K-5 or K-6</u>			
293,725	-	-	-	111 - Licensed	-		
666,579	69,360	-	-	<u>1131 - High School Programs</u>			
				111 - Licensed	-		
-	101,100	-	-	<u>1250 - Disability Less Restrictive Program</u>			
				111 - Licensed	-		
-	101,100	-	-	<u>2122 - Counseling Services</u>			
960,304	271,560	-	-	111 - Licensed	-		
				Total Fund:	-		
				245 - CARES Act			
				<u>1111 - Elementary, K-5 or K-6</u>			
10,935	-	-	-	111 - Licensed	-		
				246 - Measure 99 - Outdoor School			
				<u>1121 - Middle/Junior High Programs</u>			
300	-	-	-	111 - Licensed	-		
				247 - Measure 98			
				<u>1131 - High School Programs</u>			
1,328,794	1,495,928	1,764,859	1,766,744	111 - Licensed	1,852,685	17.99	
-	50,550	-	-	<u>2122 - Counseling Services</u>			
				111 - Licensed	-		
28,299	-	-	-	<u>2633 - Public Information Service</u>			
1,357,092	1,546,478	1,764,859	1,766,744	111 - Licensed	-		
				Total Fund:	1,852,685	17.99	
				249 - Title V 2004-INACTIVE			
				<u>2240 - Instructional Staff Development</u>			
-	74,269	5,350	43,720	111 - Licensed	-		
				250 - Child Care Block			
				<u>1131 - High School Programs</u>			
48,143	-	-	-	111 - Licensed	-		
				<u>3500 - Child Care</u>			
-	30,016	55,824	73,616	111 - Licensed	75,230	0.67	
48,143	30,016	55,824	73,616	Total Fund:	75,230	0.67	
				251 - Student Investment Account			
				<u>1111 - Elementary, K-5 or K-6</u>			
1,879,523	1,901,172	1,996,232	2,360,778	111 - Licensed	2,478,547	26.10	

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	100	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
596,252	639,878	679,956	722,278	<u>1121 - Middle/Junior High Programs</u>			
				111 - Licensed	742,989	8.00	
694,554	694,621	748,636	828,540	<u>1131 - High School Programs</u>			
				111 - Licensed	710,756	7.33	
13,195	-	-	-	<u>1140 - Pre Kinder Programs</u>			
				111 - Licensed	-		
49,183	64,961	72,163	78,653	<u>1221 - Learning Centers-Structured</u>			
				111 - Licensed	83,797	1.10	
-	-	15,244	35,100	<u>1229 - Other</u>			
				111 - Licensed	96,184	2.44	
423,061	428,814	477,182	504,358	<u>1250 - Disability Less Restrictive Program</u>			
				111 - Licensed	536,197	6.00	
121,886	-	-	-	<u>1280 - Alternative Education</u>			
				111 - Licensed	-		
148,051	210,038	235,061	305,248	<u>1291 - English Language Learner</u>			
				111 - Licensed	268,907	2.67	
298,393	320,083	355,046	388,468	<u>2113 - Social Work Services</u>			
				111 - Licensed	326,253	4.00	
370,023	374,203	392,344	426,716	<u>2122 - Counseling Services</u>			
				111 - Licensed	420,739	4.50	
369,115	292,743	357,518	423,319	<u>2134 - Nursing Services</u>			
				111 - Licensed	598,322	5.60	
251,137	744,982	824,936	884,917	<u>2140 - Psychological Services</u>			
				111 - Licensed	790,234	9.00	
48,143	50,485	53,078	55,731	<u>2150 - Speech Path and Audiology</u>			
				111 - Licensed	-		
398,262	455,597	487,649	515,551	<u>2213 - Curriculum Development</u>			
				111 - Licensed	308,127	2.80	
-	75,109	99,591	104,570	<u>2240 - Instructional Staff Development</u>			
				111 - Licensed	105,252	1.00	
5,660,777	6,252,686	6,794,635	7,634,227	Total Fund:	7,466,304	80.54	
				259 - Work Force Developmnt State Gr			
-	15,385	45,836	48,839	<u>1131 - High School Programs</u>			
				111 - Licensed	25,064	0.25	
-	50,550	53,078	55,731	<u>2122 - Counseling Services</u>			
				111 - Licensed	57,961	0.50	
-	65,935	98,913	104,570	Total Fund:	83,025	0.75	
				261 - Preschool Promise			
59,379	101,192	106,155	111,463	<u>1140 - Pre Kinder Programs</u>			
				111 - Licensed	141,862	1.75	
				263 - Early Literacy Grant			
-	-	556,855	649,529	<u>1111 - Elementary, K-5 or K-6</u>			
				111 - Licensed	686,649	7.00	
				278 - HS Credit Recovery Summer School			
(7,500)	-	-	-	<u>1430 - Summer School High</u>			
				111 - Licensed	-		
				500 - Enterprise Funds			
1,133	-	-	-	<u>3310 - Community Service Direction</u>			
				111 - Licensed	-		
				701 - Sojourner Ed Foundation			
16,938	-	9,303	9,768	<u>1111 - Elementary, K-5 or K-6</u>			
				111 - Licensed	6,469	0.10	
				710 - Milwaukie Academy Arts			
95,604	81,162	67,173	70,532	<u>1288 - Charter Schools</u>			
				111 - Licensed	73,354	0.66	
48,143	50,550	53,078	55,731	<u>2122 - Counseling Services</u>			
				111 - Licensed	57,961	0.50	
143,747	131,712	120,251	126,263	Total Fund:	131,315	1.16	
				745 - Clackamas Charter Alliance			
2,388,574	2,333,679	2,468,301	2,620,095	<u>1131 - High School Programs</u>			
				111 - Licensed	2,761,936	25.67	
43,329	-	-	-	<u>1250 - Disability Less Restrictive Program</u>			
				111 - Licensed	37,733	0.50	
373,673	570,645	504,497	651,016	<u>2122 - Counseling Services</u>			
				111 - Licensed	788,018	7.50	
2,805,576	2,904,324	2,972,798	3,271,111	Total Fund:	3,587,687	33.67	
79,993,588	83,292,687	90,963,164	103,090,856	Total:	106,493,857	1,094.53	



Classified Staff
By
Fund Program



Classified Staff by Fund Type and Function

North Clackamas School District

Total: \$53,021,194

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
				100 - General Fund			
2,719,093	2,797,835	3,219,276	3,532,494	<u>1111 - Elementary, K-5 or K-6</u>			
				112 - Classified	3,057,227	70.70	
81,695	86,280	97,357	169,070	<u>1121 - Middle/Junior High Programs</u>			
				112 - Classified	258,250	6.00	
196	-	-	-	<u>1122 - Middle School Extracurricular</u>			
				112 - Classified	-		
381,025	622,601	695,677	994,850	<u>1131 - High School Programs</u>			
				112 - Classified	830,609	17.88	
415,474	399,549	439,742	492,229	<u>1132 - High School Extracurricular</u>			
				112 - Classified	529,298	7.00	
2,518,435	2,823,450	3,275,575	3,771,804	<u>1221 - Learning Centers-Structured</u>			
				112 - Classified	3,915,410	86.06	
110,436	171,123	270,939	258,571	<u>1223 - Community Transition Centers</u>			
				112 - Classified	275,843	5.75	
-	-	-	-	<u>1227 - Extended School Year Programs</u>			
				112 - Classified	72,062	1.63	
1,112,557	1,264,198	1,379,774	1,629,480	<u>1250 - Disability Less Restrictive Program</u>			
				112 - Classified	2,168,971	49.51	
347,746	439,773	512,164	641,836	<u>1291 - English Language Learner</u>			
				112 - Classified	693,161	14.63	
173,814	165,410	164,192	145,543	<u>2112 - Attendance Services</u>			
				112 - Classified	208,038	3.50	
101,308	109,252	139,629	166,566	<u>2113 - Social Work Services</u>			
				112 - Classified	226,080	3.00	
318,902	319,944	308,850	391,618	<u>2115 - Student Safety</u>			
				112 - Classified	452,155	8.75	
377,710	344,113	343,684	385,746	<u>2122 - Counseling Services</u>			
				112 - Classified	409,465	7.00	
4,446	-	-	-	<u>2126 - Placement Services</u>			
				112 - Classified	-		
63,656	63,132	74,242	79,654	<u>2134 - Nursing Services</u>			
				112 - Classified	83,452	1.75	
80,000	-	-	-	<u>2140 - Psychological Services</u>			
				112 - Classified	-		
305,377	300,374	311,712	345,814	<u>2150 - Speech Path and Audiology</u>			
				112 - Classified	396,878	6.39	
221,787	183,645	288,994	303,555	<u>2160 - Other Student Treatments Svce</u>			
				112 - Classified	332,006	6.26	
251,515	185,250	214,149	231,648	<u>2190 - Student Support Svce Direct</u>			
				112 - Classified	300,170	3.88	
190,880	201,510	214,261	227,944	<u>2211 - Service Area Direction</u>			
				112 - Classified	238,753	3.00	
56,326	64,397	67,454	70,658	<u>2213 - Curriculum Development</u>			
				112 - Classified	74,014	1.00	
927,324	916,568	974,999	1,115,798	<u>2222 - Library/ Media Center</u>			
				112 - Classified	1,126,840	20.94	
90,771	98,654	108,493	119,289	<u>2230 - Assessment and Testing</u>			
				112 - Classified	124,954	1.00	
272,197	275,343	293,298	427,835	<u>2321 - Office of Superintendent</u>			
				112 - Classified	319,714	3.00	
3,462,057	3,596,264	3,853,672	4,354,121	<u>2410 - Office of Principal</u>			
				112 - Classified	4,836,454	81.75	
393	-	-	-	<u>2490 - Support Service School Admin</u>			
				112 - Classified	-		
773,369	876,125	929,823	1,009,911	<u>2520 - Fiscal Services</u>			
				112 - Classified	1,090,428	13.00	
180,922	128,138	256,131	276,577	<u>2528 - Risk Management Services</u>			
				112 - Classified	204,198	2.00	
173,619	184,004	210,847	215,177	<u>2541 - Service Area Direction</u>			
				112 - Classified	228,905	3.00	
4,522,960	4,662,047	4,990,259	5,426,580	<u>2542 - Care and Upkeep of Building Services</u>			
				112 - Classified	5,778,326	89.16	
505,040	600,895	639,367	700,549	<u>2543 - Care and Upkeep of Grounds Ser</u>			
				112 - Classified	753,692	10.00	
1,200,636	1,175,666	1,343,327	1,477,551	<u>2544 - Maintenance</u>			
				112 - Classified	1,556,279	16.00	
256,784	261,657	276,130	298,373	<u>2551 - Student Transport Direction</u>			
				112 - Classified	316,199	4.00	
3,251,525	3,572,862	3,711,874	4,190,339	<u>2552 - Vehicle Operation Services</u>			
				112 - Classified	5,110,971	107.66	
856,131	959,095	1,003,924	1,027,006	<u>2553 - Transportation Scheduling</u>			
				112 - Classified	1,047,592	13.25	

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Fund - Function - Object	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$		\$	\$	\$
1,148,499	1,425,696	1,824,571	2,197,777	2558 - Transportation Special Educate			
				112 - Classified	2,231,286	50.73	
538,075	554,940	575,029	608,407	2559 - Other Student Transportation			
				112 - Classified	630,113	7.00	
393,044	411,605	496,522	576,511	2570 - Internal Services			
				112 - Classified	614,379	7.35	
316,385	297,354	311,443	334,880	2631 - Information Service Direction			
				112 - Classified	346,910	4.00	
75,501	202,305	200,618	207,925	2633 - Public Information Service			
				112 - Classified	172,766	3.00	
657,011	690,890	797,164	901,734	2640 - Staff Service			
				112 - Classified	959,497	10.00	
198,203	391,441	368,647	397,686	2661 - Technology Service Direction			
				112 - Classified	518,479	5.00	
286,840	235,712	225,570	238,578	2663 - Programming Services			
				112 - Classified	249,908	2.00	
212,400	239,685	238,881	259,452	2664 - Technology Operation Services			
				112 - Classified	280,587	3.00	
1,134,811	1,092,076	1,154,085	1,261,174	2669 - Other Technology Services			
				112 - Classified	1,333,171	14.00	
31,266,874	33,390,857	36,802,346	41,462,310	Total Fund:	44,353,490	774.51	
				200 - Special Revenue Funds			
				1111 - Elementary, K-5 or K-6			
373,041	377,200	321,740	418,464	112 - Classified	254,398	6.19	
19,802	27,618	-	-	1121 - Middle/Junior High Programs			
				112 - Classified	-		
529,316	326,425	142,588	166,853	1131 - High School Programs			
				112 - Classified	159,921	2.75	
26,703	45,860	56,113	59,235	1140 - Pre Kinder Programs			
				112 - Classified	28,622	0.75	
122,867	128,508	153,100	164,301	1221 - Learning Centers-Structured			
				112 - Classified	168,344	3.81	
146,783	67,981	46,455	155,116	1223 - Community Transition Centers			
				112 - Classified	166,688	3.50	
343,183	362,398	416,814	489,340	1250 - Disability Less Restrictive Program			
				112 - Classified	-		
-	46,524	137,374	169,113	1271 - Remediation			
				112 - Classified	185,158	4.63	
265,973	345,159	408,133	547,437	1272 - Title IA/D			
				112 - Classified	590,614	13.74	
103,544	64,985	101,082	114,444	1291 - English Language Learner			
				112 - Classified	135,308	2.75	
101,957	-	-	-	1410 - Summer School Elementary			
				112 - Classified	-		
161,092	194,435	143,380	167,597	2112 - Attendance Services			
				112 - Classified	90,054	1.50	
123,490	132,654	163,814	169,863	2113 - Social Work Services			
				112 - Classified	185,089	2.50	
11,211	76,924	96,892	163,774	2115 - Student Safety			
				112 - Classified	199,902	4.00	
-	72,372	199,292	221,040	2122 - Counseling Services			
				112 - Classified	184,085	3.00	
126,054	55,803	133,507	150,681	2134 - Nursing Services			
				112 - Classified	159,498	3.50	
6,239	-	-	-	2160 - Other Student Treatments Svce			
				112 - Classified	-		
70,918	66,805	52,439	54,930	2190 - Student Support Svce Direct			
				112 - Classified	-		
46,646	51,661	56,806	85,693	2211 - Service Area Direction			
				112 - Classified	68,745	1.00	
54,756	59,524	12,050	-	2490 - Support Service School Admin			
				112 - Classified	-		
45,885	94,973	-	-	2528 - Risk Management Services			
				112 - Classified	-		
5,603	-	19,829	-	2542 - Care and Upkeep of Building Services			
				112 - Classified	-		
261,859	144,002	190,437	225,837	2633 - Public Information Service			
				112 - Classified	30,018	0.50	
155,672	87,391	86,611	90,725	2661 - Technology Service Direction			
				112 - Classified	-		
2,049,982	2,242,040	2,689,481	2,965,235	3120 - Nutrition Preparation Services			
				112 - Classified	3,277,273	81.62	
77,446	72,528	88,798	112,444	3130 - Nutrition Delivery Services			
				112 - Classified	118,788	1.65	
80,327	110,230	138,895	163,386	3360 - Welfare Activities Services			
				112 - Classified	173,671	3.38	

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2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
-	-	1,945	6,064	3500 - Child Care			
5,310,349	5,254,001	5,857,575	6,861,572	112 - Classified	18,681	0.50	
				Total Fund:	6,194,857	141.26	
				400 - Capital Projects Funds			
				4110 - Construction Services Direction			
87,506	62,166	-	-	112 - Classified	-		
				500 - Enterprise Funds			
				3310 - Community Service Direction			
52,882	30,675	33,727	35,329	112 - Classified	37,007	0.50	
72,446	67,553	128,357	141,186	3320 - Community Recreation Services			
				112 - Classified	154,891	2.00	
659,156	922,697	1,133,006	1,384,691	3500 - Child Care			
784,484	1,020,925	1,295,090	1,561,206	112 - Classified	1,490,763	30.06	
				Total Fund:	1,682,661	32.56	
				600 - Internal Service Funds			
				2115 - Student Safety			
-	-	600	-	112 - Classified	-		
307,354	241,095	256,423	288,532	2528 - Risk Management Services			
307,354	241,095	257,023	288,532	112 - Classified	306,414	3.70	
				Total Fund:	306,414	3.70	
				700 - Trust and Agency Funds			
177,717	149,958	151,465	205,773	1131 - High School Programs			
				112 - Classified	217,621	4.00	
25,049	-	-	-	1250 - Disability Less Restrictive Program			
				112 - Classified	-		
171,491	179,039	234,515	254,077	2410 - Office of Principal			
374,257	328,998	385,980	459,850	112 - Classified	266,151	4.00	
				Total Fund:	483,772	8.00	
38,130,825	40,298,042	44,598,014	50,633,470	Total:	53,021,194	960.03	



Administrative Staff
By
Fund Program



Administrative Staff by Fund and Program

North Clackamas School District

Total: \$19,164,677

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
				100 - General Fund			
				<u>1132 - High School Extracurricular</u>			
552,041	558,272	612,383	652,314	110 - Regular Salaries	686,680	4.00	
-	-	-	35,878	<u>1210 - Talented and Gifted</u>			
				110 - Regular Salaries	55,970	0.30	
320,262	147,167	172,491	179,391	<u>2113 - Social Work Services</u>			
				110 - Regular Salaries	186,567	1.00	
1,216,569	1,418,762	1,752,828	2,177,621	<u>2211 - Service Area Direction</u>			
				110 - Regular Salaries	2,080,173	10.45	
989,289	1,103,319	1,292,328	1,060,263	<u>2321 - Office of Superintendent</u>			
				110 - Regular Salaries	1,487,954	7.00	
6,198,435	6,571,874	6,739,112	7,633,217	<u>2410 - Office of Principal</u>			
				110 - Regular Salaries	7,910,973	45.83	
39,366	43,413	47,477	51,799	<u>2510 - Direction of Business Support</u>			
				110 - Regular Salaries	54,389	0.25	
346,797	373,156	359,724	384,908	<u>2520 - Fiscal Services</u>			
				110 - Regular Salaries	403,718	2.50	
132,012	144,381	153,910	160,066	<u>2528 - Risk Management Services</u>			
				110 - Regular Salaries	197,212	1.00	
339,394	364,381	389,626	406,976	<u>2551 - Student Transport Direction</u>			
				110 - Regular Salaries	423,256	3.00	
-	-	-	-	<u>2552 - Vehicle Operation Services</u>			
				110 - Regular Salaries	180,257	1.00	
277,805	148,891	158,718	165,067	<u>2631 - Information Service Direction</u>			
				110 - Regular Salaries	171,670	1.00	
466,922	510,514	771,678	952,378	<u>2640 - Staff Service</u>			
				110 - Regular Salaries	808,048	4.00	
210,049	113,268	141,302	150,689	<u>2661 - Technology Service Direction</u>			
				110 - Regular Salaries	195,894	1.00	
11,088,939	11,497,398	12,591,578	14,010,567	Total Fund:	14,842,761	82.33	
				102 - Custodial			
				<u>2542 - Care and Upkeep of Building Services</u>			
201,116	216,623	233,360	248,090	110 - Regular Salaries	141,555	1.00	
				103 - Facilities			
139,673	288,565	268,447	458,291	<u>2541 - Service Area Direction</u>			
				110 - Regular Salaries	313,225	2.00	
124,954	-	-	-	<u>2544 - Maintenance</u>			
				110 - Regular Salaries	-		
264,627	288,565	268,447	458,291	Total Fund:	313,225	2.00	
				105 - Online Program			
				<u>2490 - Support Service School Admin</u>			
-	-	33,066	41,267	110 - Regular Salaries	42,917	0.25	
				106 - Sabin			
297,332	315,440	318,585	348,427	<u>2410 - Office of Principal</u>			
				110 - Regular Salaries	362,364	2.00	
				107 - ELL			
-	-	-	-	<u>1291 - English Language Learner</u>			
				110 - Regular Salaries	158,448	1.00	
				108 - SPED			
882	-	-	-	<u>1227 - Extended School Year Programs</u>			
				110 - Regular Salaries	-		
822,284	760,226	615,640	987,949	<u>2190 - Student Support Svce Direct</u>			
				110 - Regular Salaries	686,680	4.00	
823,166	760,226	615,640	987,949	Total Fund:	686,680	4.00	
				206 - PI 101-476 IDEA			
5,008	-	-	-	<u>2190 - Student Support Svce Direct</u>			
				110 - Regular Salaries	-		
				208 - 21st Century Community Learning Centers			
74,617	79,504	77,725	88,183	<u>1271 - Remediation</u>			
				110 - Regular Salaries	91,710	0.75	
				216 - Title IA and IB			
127,905	147,909	138,590	136,785	<u>2211 - Service Area Direction</u>			
				110 - Regular Salaries	298,577	1.75	
				230 - Nutrition Services			
-	-	125,048	132,053	<u>3120 - Nutrition Preparation Services</u>			
				110 - Regular Salaries	137,336	0.80	
				244 - Esser III			
139,676	138,605	21,012	-	<u>2490 - Support Service School Admin</u>			
				110 - Regular Salaries	-		
				245 - CARES Act			
23,034	-	-	-	<u>2544 - Maintenance</u>			
				110 - Regular Salaries	-		

Continued on Next Page...

2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	\$	Fund - Function - Object	\$	\$	\$
				247 - Measure 98			
				<u>2211 - Service Area Direction</u>			
39,415	42,476	45,279	47,090	110 - Regular Salaries	54,389	0.25	
				<u>2320 - Executive Administration Services</u>			
280,813	218,445	239,615	217,063	110 - Regular Salaries	181,116	1.00	
				<u>2490 - Support Service School Admin</u>			
-	37,526	124,993	43,331	110 - Regular Salaries	45,064	0.25	
320,227	298,447	409,887	307,484	Total Fund:	280,569	1.50	
				251 - Student Investment Account			
				<u>2211 - Service Area Direction</u>			
174,857	186,857	209,458	226,481	110 - Regular Salaries	240,956	1.25	
				<u>2321 - Office of Superintendent</u>			
64,496	175,211	206,862	225,844	110 - Regular Salaries	237,136	1.00	
				<u>2410 - Office of Principal</u>			
-	140,860	153,910	160,066	110 - Regular Salaries	166,470	1.00	
				<u>2631 - Information Service Direction</u>			
64,497	-	-	-	110 - Regular Salaries	-		
				<u>2640 - Staff Service</u>			
139,676	157,865	172,491	179,391	110 - Regular Salaries	-		
443,526	660,793	742,721	791,782	Total Fund:	644,562	3.25	
				268 - K-8 Enrichment Summer School			
				<u>1410 - Summer School Elementary</u>			
22,020	-	-	-	110 - Regular Salaries	-		
				<u>2490 - Support Service School Admin</u>			
-	-	35,073	-	110 - Regular Salaries	-		
22,020	-	35,073	-	Total Fund:	-		
				298 - Eijs - Early Indicator Intervention			
				<u>2114 - Student Accounting Services</u>			
17,037	33,120	1,623	-	110 - Regular Salaries	-		
				500 - Enterprise Funds			
				<u>3310 - Community Service Direction</u>			
22,574	28,876	25,652	32,013	110 - Regular Salaries	33,294	0.20	
				<u>3320 - Community Recreation Services</u>			
40,633	43,314	38,478	48,020	110 - Regular Salaries	49,941	0.30	
				<u>3390 - Other Community Services - Sec Prgm</u>			
-	-	18,842	29,394	110 - Regular Salaries	30,570	0.25	
				<u>3500 - Child Care</u>			
56,434	72,191	64,129	80,033	110 - Regular Salaries	83,235	0.50	
119,640	144,381	147,101	189,460	Total Fund:	197,040	1.25	
				600 - Self Insurance Fund			
				<u>2528 - Risk Management Services</u>			
118,097	130,238	232,802	253,186	110 - Regular Salaries	268,279	1.45	
				710 - Milwaukie Academy Arts			
				<u>2410 - Office of Principal</u>			
139,673	52,594	143,877	157,113	110 - Regular Salaries	171,670	1.00	
				745 - Clackamas Charter Alliance			
				<u>2410 - Office of Principal</u>			
428,762	457,061	487,226	506,714	110 - Regular Salaries	526,984	3.00	
14,654,403	15,220,903	16,623,362	18,657,351	Total:	19,164,677	107.33	

District Report Card



OREGON AT-A-GLANCE DISTRICT PROFILE

North Clackamas SD 12

SUPERINTENDENT: Shay James | 12400 SE Freeman Way, Milwaukie 97222 | 503-353-6000

2024-25

Students We Serve



16,766

Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native



Asian



Black/African American



Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander

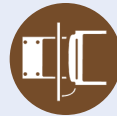


White



25%

Ever English Learners



75

Languages Spoken

18%

Students with Disabilities

12%

Mobile Students

25%

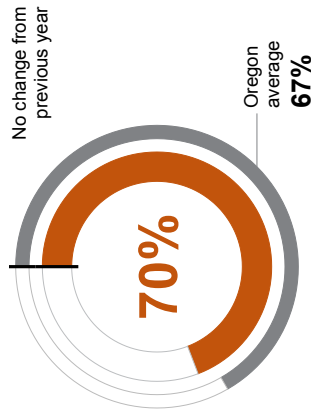
Students Experiencing Poverty

*<10 students or data unavailable

District Environment

REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.

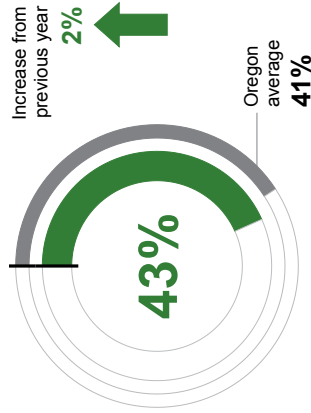


Academic Success

Grade 3

ENGLISH LANGUAGE ARTS

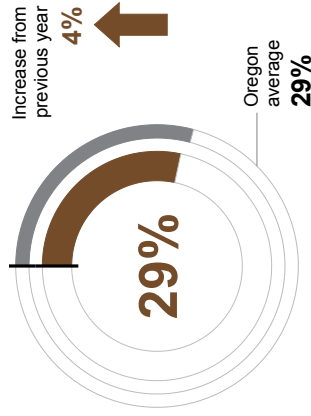
Students meeting state grade-level expectations.



Grade 8

MATHEMATICS

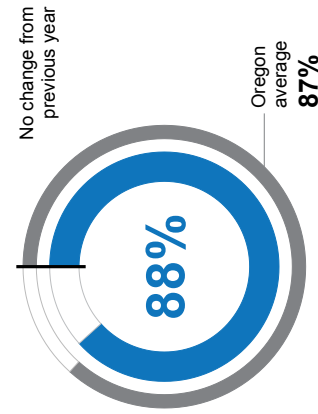
Students meeting state grade-level expectations.



High School Success

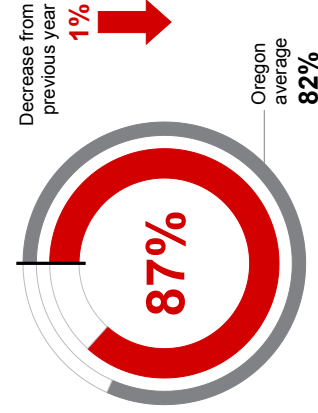
ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



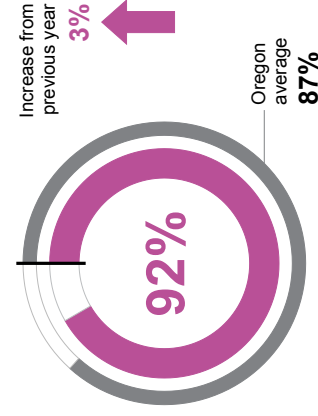
ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2020-21 graduating in 2023-24.



FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2019-20 finishing in 2023-24.



District Goals

*Submission optional for this section.

State Goals

The Oregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

North Clackamas SD 12

Outcomes

Our Staff (rounded FTE)

65
Administrators

879
Teachers

280
Educational assistants

49
Counselors

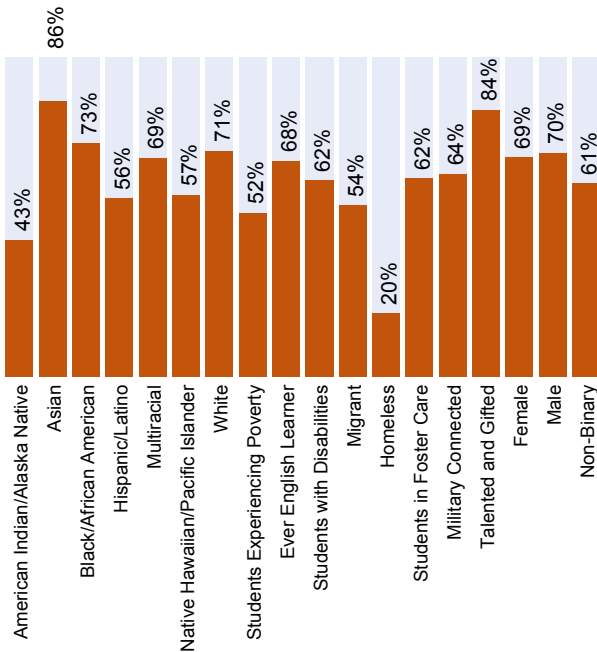
6
Social Workers

5
Licensed Librarians

22
Psychologists

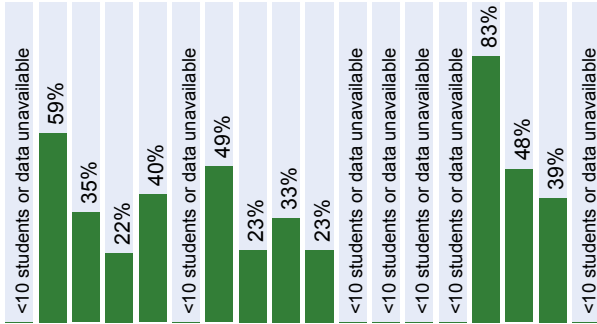
84%
% of licensed teachers with more than 3 years of experience

REGULAR ATTENDERS



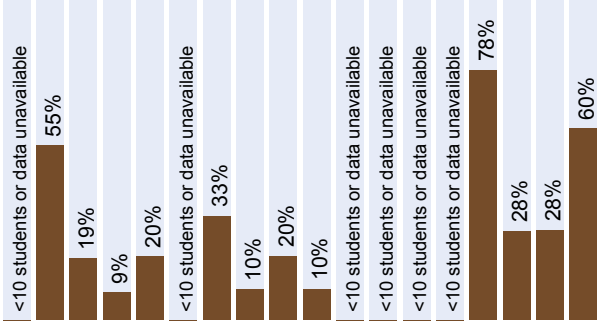
Grade 3

ENGLISH LANGUAGE ARTS

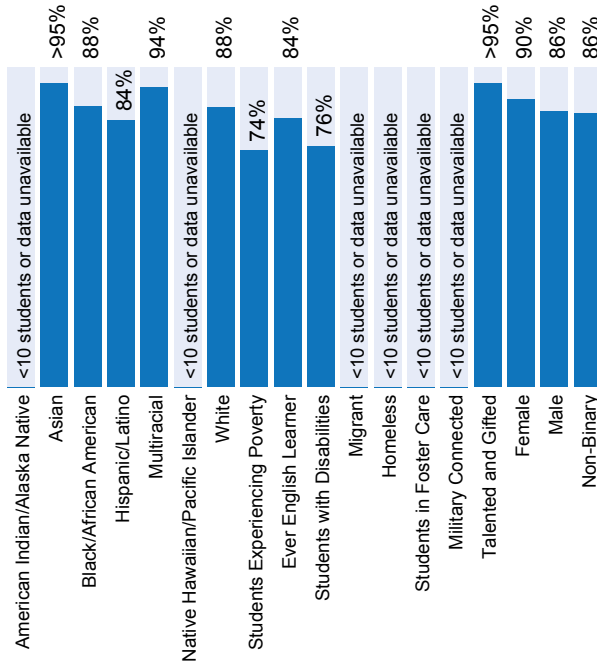


Grade 8

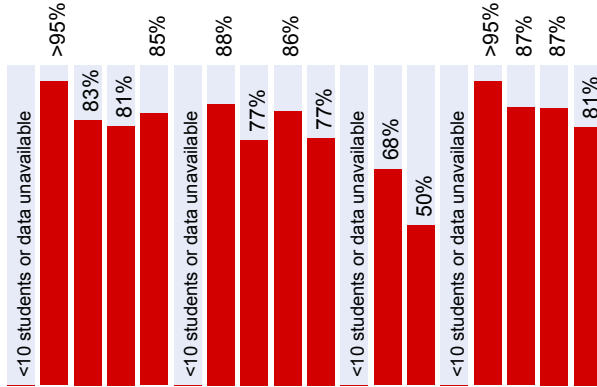
MATHEMATICS



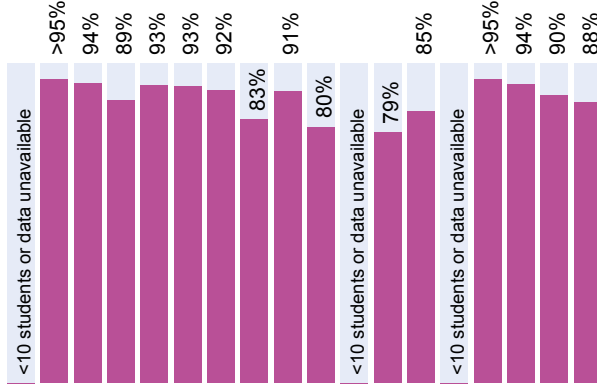
ON-TRACK TO GRADUATE



ON-TIME GRADUATION



FIVE-YEAR COMPLETION



State Assessment Results



North Clackamas School District Assessments

All Students	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	40.4%	38.8%	1.6%	42.9%	39.8%	3.1%
4	37.7%	42.6%	-4.9%	44.8%	46.6%	-1.8%
5	30.2%	31.9%	-1.7%	50.9%	46.7%	4.2%
6	29.2%	28.1%	1.1%	39.6%	44.3%	-4.7%
7	33.7%	30.7%	3.0%	40.9%	38%	2.9%
8	27.9%	24.5%	3.4%	34%	32.9%	1.1%
11	13.2%	18.4%	-5.2%	36.7%	45.7%	-9.0%

English Learners	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	16.4%	18.4%	-2.0%	12.1%	13.1%	-1.0%
4	13.3%	17.8%	-4.5%	9.1%	13.1%	-4.0%
5	<5%	<5%	NA	11.2%	6.3%	4.9%
6	<5%	5.9%	NA	<5%	5.9%	NA
7	15.8%	5.4%	10.4%	6.3%	<5%	NA
8	6.2%	<5%	NA	<5%	<5%	NA
11	<5%	7.1%	NA	6.9%	7%	-0.1%

Students with Disabilities	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	23.9%	20.4%	3.5%	22.4%	20.9%	1.5%
4	17.3%	23.6%	-6.3%	21.4%	22.6%	-1.2%
5	12.3%	16.3%	-4.0%	19.2%	21.8%	-2.6%
6	10.8%	8.8%	2.0%	15.3%	13.9%	1.4%
7	15.2%	8.1%	7.1%	13.8%	10.4%	3.4%
8	9.5%	10.6%	-1.1%	13.7%	11%	2.7%
11	5.6%	<5%	NA	12%	15.5%	-3.5%

Economically Disadvantaged	24-25 Math	24-25 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	21.8%	18.7%	3.1%	22.3%	17.7%	4.6%
4	19.1%	25%	-5.9%	22.8%	26.1%	-3.3%
5	17.7%	12.1%	5.6%	34.9%	23.2%	11.7%
6	13.8%	13%	0.8%	19.3%	31.6%	-12.3%
7	13.5%	12.7%	0.8%	26.7%	17.4%	9.3%
8	9.5%	8.6%	0.9%	16.9%	14.2%	2.7%
11	6.6%	6.6%	0.0%	22%	24.8%	-2.8%

(*) No data available

North Clackamas School District Assessments

American Indian/ Alaska Native	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	*	*	NA	*	*	NA
4	*	*	NA	*	*	NA
5	*	*	NA	*	*	NA
6	*	*	NA	*	*	NA
7	*	*	NA	*	*	NA
8	*	*	NA	*	*	NA
11	*	*	NA	*	*	NA

Black	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	28.6%	40.5%	-11.9%	32.1%	43.2%	-11.1%
4	35.7%	28.6%	7.1%	35.7%	34.5%	1.2%
5	25%	17.9%	7.1%	30.6%	25.6%	5%
6	11.9%	19.2%	-7.3%	18.6%	50%	-31.4%
7	25%	13.9%	11.1%	32.3%	27%	5.3%
8	18.4%	20%	-1.6%	26.3%	31.7%	-5.4%
11	14.6%	7.1%	7.5%	27.5%	22.2%	5.3%

Hispanic	23-24 Math	22-23 Math	Difference	23-24 ELA	22-23 ELA	Difference
3	21.2%	20.7%	0.5%	21.6%	21.4%	0.2%
4	19.7%	21.8%	-2.1%	28%	27.9%	0.1%
5	12.3%	16.6%	-4.3%	29.3%	27.4%	1.9%
6	12.2%	8.7%	3.5%	21.5%	25.5%	-4%
7	14.9%	9.7%	5.2%	24%	16.7%	7.3%
8	8.6%	10.2%	-1.6%	18.3%	18.9%	-0.6%
11	<5%	9.9%	NA	23.3%	31%	-7.7%

Pacific Islander	23-24 Math	22-23 Math	Difference	23-24 ELA	22-23 ELA	Difference
3	*	*	NA	*	*	NA
4	*	*	NA	*	*	NA
5	*	10%	NA	*	<5%	NA
6	16.7%	*	NA	16.7%	*	NA
7	*	*	NA	*	*	NA
8	*	16.7%	NA	*	16.7%	NA
11	*	*	NA	*	*	NA

(*) No data available

North Clackamas School District Assessments

Asian	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	61.2%	55.7%	5.5%	58.8%	48.4%	10.4%
4	60.6%	58.9%	1.7%	61.4%	58.2%	3.2%
5	37.7%	43.3%	-5.6%	59.9%	58.4%	1.5%
6	46.7%	52%	-5.3%	58.3%	59.4%	-1.1%
7	55.9%	57.7%	-1.8%	56.6%	55.8%	0.8%
8	54.6%	51.9%	2.7%	49.7%	59.6%	-9.9%
11	21.7%	37%	-15.3%	55.9%	66.5%	-10.6%

MultiRacial	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	34.4%	45.4%	-11.1%	39.4%	49.2%	-9.8%
4	38.7%	43.1%	-4.4%	44.9%	46%	-1.1%
5	30%	27.4%	2.6%	54.5%	45.9%	8.6%
6	26.4%	27.9%	-1.5%	31.2%	45.5%	-14.3%
7	35.3%	27.2%	8.1%	38.4%	37.6%	0.8%
8	19.4%	34.6%	-15.2%	34.9%	37.6%	-2.7%
11	15.6%	13.8%	1.8%	33.7%	45.1%	-11.4%

White	24-25 Math	23-24 Math	Difference	24-25 ELA	23-24 ELA	Difference
3	44.8%	41.3%	3.5%	48.6%	43.3%	5.3%
4	39.8%	46.5%	-6.7%	48.4%	50.6%	-2.2%
5	35.1%	36.3%	-1.2%	56.6%	52.6%	4%
6	32.7%	28.8%	3.9%	44.4%	46.6%	-2.2%
7	34.3%	34.7%	-0.4%	43%	43.5%	-0.5%
8	32.1%	22.4%	9.7%	37.6%	32%	5.6%
11	13.9%	18.2%	-4.3%	37.6%	47.1%	-9.5%

(*) No data available



Graduation Rates



North Clackamas School District 2021-2025
Four-Year Cohort Graduation Percent & Number of Students

NCS D	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
All Students	86.06% 1216/1413	88.45% 1286/1454	86.82% 1304/1502	87.94% 1400/1592
Students Experiencing Poverty	79.66% 474/595	86% 567/661	76.59%	76.3%
English Learners	73.68% 70/95	78.99% 94/119	78.72% 111/141	76.97% 127/165
Students with Disabilities	72.22% 169/234	76.15% 166/218	77.22% 200/259	79.64% 219/275
American Indian/Alaska Native	50.00% 2/4	66.67% 2/3	55.56% 5/9	60.00% 3/5
Asian	93.38% 127/136	94.41% 135/143	95.57% 151/158	94.42% 186/197
Black/African American	75.00% 24/32	90.63% 29/32	82.86% 29/35	86.36% 38/44
Hispanic/Latino	81.53% 203/249	84.64% 237/280	81.03% 252/311	82.01% 278/339
Multi-Racial	87.02% 114/131	89.43% 110/123	85.05% 91/107	87.72% 100/114
Native Hawaiian/Pacific Islander	83.33% 10/12	92.86% 13/14	100.00% 6/6	61.54% 8/13
White	86.69% 736/849	88.47% 760/859	87.90% 770/876	89.43% 787/880
Male	83.14% 631/759	86.70% 626/722	86.70% 626/722	86.24% 683/792
Female	89.70% 575/641	90.41% 632/699	87.14% 657/754	90.05% 688/764
Non-Binary	76.92% 10/13	84.85% 28/33	80.77% 21/26	80.56% 29/36
CTE Participants	91.07% 928/1019	93.19% 1013/1087	92.22% 1043/1131	93.76% 1112/1186
CTE Concentrators	94.38% 605/641	96.16% 590/620	98.09% 566/577	97.38% 595/611

North Clackamas School District 2021-2025
Five-Year Cohort Graduation Percent & Number of Students

NCS D	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
All Students	89.00% 1312/1458	88.64% 1248/1408	90.44% 1306/1444	89.60% 1335/1490
Students Experiencing Poverty	87.33% 593/679	82.44% 493/598	80.86%	82.2%
English Learners	88.42% 84/95	78.95% 75/95	82.91% 97/117	87.68% 121/138
Students with Disabilities	79.92% 203/254	76.07% 178/234	78.03% 174/223	82.31% 214/260
American Indian/Alaska Native	71.43% 5/7	66.67% 2/3	66.67% 2/3	62.50% 5/8
Asian	97.04% 131/135	95.65% 132/138	95.83% 138/144	98.08% 153/156
Black/African American	87.10% 27/31	84.38% 27/32	90.63% 29/32	85.71% 30/35
Hispanic/Latino	87.94% 248/282	84.62% 209/247	87.05% 242/278	85.62% 262/306
Multi-Racial	92.23% 95/103	86.36% 114/132	91.74% 111/121	88.68% 94/106
Native Hawaiian/Pacific Islander	100.00% 4/4	90.91% 10/11	92.86% 13/14	100.00% 6/6
White	89.51% 802/896	89.23% 754/845	90.49% 771/852	89.92% 785/873
Male	87.78% 668/761	87.48% 657/751	88.60% 637/719	89.79% 642/715
Female	92.44% 636/688	90.36% 581/643	92.49% 640/692	89.72% 672/749
Non-Binary	88.89% 8/9	71.43% 10/14	87.88% 29/33	80.77% 21/26
CTE Participants	94.29% 1056/1120	92.34% 988/1070	94.28% 1071/1136	94.25% 1065/1130
CTE Concentrators	96.67% 785/812	95.76% 678/708	96.11% 691/719	98.44% 569/578

Four-Year Cohort Graduation Percent & Number of Students
ALL STUDENTS

All Students	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	86.06% 1216/1413	88.45% 1286/1454	86.82% 1304/1502	87.94% 1400/1592
Clackamas High School	90.20% 506/561	89.49% 298/333	92.43% 281/304	94.40% 320/339
Clackamas Middle College	96.88% 62/64	95.83% 69/72	98.51% 66/67	97.40% 75/77
Clackamas Web Academy	81.25% 91/112	81.05% 77/95	87.85% 94/107	80.65% 75/93
Milwaukie Academy of the Arts	91.18% 62/68	87.30% 55/63	88.31% 68/77	92.75% 64/69
Milwaukie High School	73.71% 157/213	78.17% 179/229	78.26% 180/230	82.05% 192/234
Nelson High School	90.00% 72/80	95.90% 304/317	92.92% 302/325	94.86% 351/370
New Urban High School	47.06% 16/34	62.50% 20/32	57.89% 66/114	59.35% 92/155
Putnam High School	89.29% 250/280	91.32% 284/311	90.15% 247/274	90.94% 231/254

Five-Year Cohort Graduation Percent & Number of Students
ALL STUDENTS

All Students	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	89.00% 1312/1458	88.64% 1248/1408	90.44% 1306/1444	89.60% 1335/1490
Clackamas High School	94.47% 598/633	91.79% 514/560	92.64% 302/326	94.97% 283/298
Clackamas Middle College	97.94% 95/97	98.41% 62/63	97.18% 69/71	98.51% 66/67
Clackamas Web Academy	78.49% 73/93	88.29% 98/111	85.71% 78/91	88.79% 95/107
Milwaukie Academy of the Arts	95.77% 68/71	92.65% 63/68	90.32% 56/62	88.31% 68/77
Milwaukie High School	82.46% 174/211	77.36% 164/212	81.06% 184/227	81.50% 185/227
Nelson High School		97.50% 78/80	97.45% 306/314	95.06% 308/324
New Urban High School	78.00% 39/50	53.13% 17/32	65.85% 27/41	69.64% 78/112
Putnam High School	89.08% 261/293	89.68% 252/281	91.03% 284/312	91.97% 252/274

**Four-Year Cohort Graduation Percent & Number of Students
STUDENTS EXPERIENCING POVERTY**

Students Experiencing Poverty	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	Group Changed from 'Economically Disadvantaged' to 'Students Experiencing Poverty'	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	79.66% 474/595	85.78% 567/661		76.59%	76.30%
Clackamas High School	83.33% 130/156	84.35% 97/115		84.62%	83.60%
Clackamas Middle College	96.55% 28/29	90.32% 28/31		>95%	>95%
Clackamas Web Academy	80.95% 34/42	79.59% 39/49		92.31%	76.90%
Milwaukie Academy of the Arts	91.30% 21/23	87.10% 27/31		84.00%	76.90%
Milwaukie High School	72.48% 108/149	80.27% 118/147		74.26%	78.20%
Nelson High School	90.00% 27/30	91.60% 109/119		80.00%	88.60%
New Urban High School	42.31% 11/26	70.00% 14/20		48.44%	47.00%
Putnam High School	82.73% 115/139	91.84% 135/147		82.93%	83.30%

**Five-Year Cohort Graduation Percent & Number of Students
STUDENTS EXPERIENCING POVERTY**

Students Experiencing Poverty	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	Group Changed from 'Economically Disadvantaged' to 'Students Experiencing Poverty'	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	87.33% 593/679	82.44% 493/598		80.86%	82.20%
Clackamas High School	90.95% 201/221	84.71% 133/157		87.67%	85.10%
Clackamas Middle College	97.78% 44/45	96.55% 28/29		>95%	>95%
Clackamas Web Academy	80.65% 25/31	92.68% 38/41		77.78%	93.80%
Milwaukie Academy of the Arts	93.75% 30/32	95.65% 22/23		84.21%	81.50%
Milwaukie High School	81.46% 123/151	75.84% 113/149		73.50%	78.50%
Nelson High School		93.94% 31/33		94.55%	87.50%
New Urban High School	83.33% 30/36	48.00% 12/25		61.54%	63.50%
Putnam High School	88.39% 137/155	82.86% 116/140		78.57%	88.30%

Four-Year Cohort Graduation Percent & Number of Students
ENGLISH LEARNERS

English Learners (ELL at any point during High School)	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	73.68% 70/95	78.99% 94/119	78.72% 111/141	76.97% 127/165
Clackamas High School	75.00% 21/28	73.91% 17/23	83.78% 31/37	83.33% 20/24
Clackamas Middle College	100.00% 5/5	100.00% 3/3	87.50% 7/8	100.00% 2/2
Clackamas Web Academy	75.00% 3/4	100.00% 5/5	100.00% 9/9	75.00% 6/8
Milwaukie Academy of the Arts	NA NA	100.00% 2/2	100.00% 2/2	100.00% 1/1
Milwaukie High School	75.00% 24/32	71.43% 20/28	72.73% 24/33	72.50% 29/40
Nelson High School	70.00% 7/10	78.26% 18/23	71.43% 15/21	86.36% 38/44
New Urban High School	0.00% 0/2	NA NA	50.00% 4/8	46.15% 6/13
Putnam High School	71.43% 10/14	82.86% 29/35	82.61% 19/23	75.76% 25/33

Five-Year Cohort Graduation Percent & Number of Students
ENGLISH LEARNERS

English Learners (ELL at any point during High School)	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	88.42% 84/95	78.95% 75/95	82.91% 97/117	87.68% 121/138
Clackamas High School	94.59% 35/37	81.48% 22/27	81.82% 18/22	94.29% 33/35
Clackamas Middle College	66.67% 2/3	100.00% 5/5	100.00% 3/3	87.50% 7/8
Clackamas Web Academy	80.00% 4/5	75.00% 3/4	100.00% 5/5	100.00% 9/9
Milwaukie Academy of the Arts	100.00% 2/2	NA NA	100.00% 2/2	100.00% 2/2
Milwaukie High School	84.62% 22/26	78.13% 25/32	74.07% 20/27	75.00% 24/32
Nelson High School		81.82% 9/11	95.00% 19/20	95.00% 19/20
New Urban High School	100.00% 2/2	0.00% 0/1	50.00% 1/2	75.00% 6/8
Putnam High School	84.21% 16/19	73.33% 11/15	80.56% 29/36	87.50% 21/24

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**Four-Year Cohort Graduation Percent & Number of Students
STUDENTS WITH DISABILITIES**

Students with Disabilities	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	72.22% 169/234	76.15% 166/218	77.22% 200/259	79.64% 219/275
Clackamas High School	73.24% 52/71	68.00% 34/50	92.68% 38/41	88.89% 40/45
Clackamas Middle College	100.00% 3/3	80.00% 4/5	100.00% 5/5	100.00% 3/3
Clackamas Web Academy	64.29% 9/14	55.56% 5/9	85.71% 6/7	69.23% 9/13
Milwaukie Academy of the Arts	72.73% 8/11	90.00% 9/10	100.00% 15/15	100.00% 9/9
Milwaukie High School	71.67% 43/60	74.42% 32/43	72.13% 44/61	77.78% 42/54
Nelson High School	82% 9/11	94.12% 32/34	87.80% 36/41	86.27% 44/51
New Urban High School	20.00% 2/10	66.67% 6/9	42.86% 15/35	55.81% 24/43
Putnam High School	81.13% 43/53	78.57% 44/56	78.85% 41/52	85.71% 48/56

**Five-Year Cohort Graduation Percent & Number of Students
STUDENTS WITH DISABILITIES**

Students with Disabilities	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	79.92% 203/254	76.07% 178/234	78.03% 174/223	82.31% 214/260
Clackamas High School	86.59% 72/82	73.24% 52/71	75.00% 36/48	90.48% 38/42
Clackamas Middle College	80.00% 4/5	100.00% 3/3	80.00% 4/5	100.00% 6/6
Clackamas Web Academy	50.00% 4/8	78.57% 11/14	62.50% 5/8	85.71% 6/7
Milwaukie Academy of the Arts	100.00% 15/15	81.82% 9/11	90.00% 9/10	100.00% 15/15
Milwaukie High School	74.07% 40/54	74.19% 46/62	72.92% 35/48	78.33% 47/60
Nelson High School		91.67% 11/12	86.49% 32/37	92.68% 38/41
New Urban High School	77.78% 14/18	25.00% 2/8	81.82% 9/11	63.64% 21/33
Putnam High School	81.25% 52/64	84.62% 44/52	78.57% 44/56	79.63% 43/54

Four-Year Cohort Graduation Percent & Number of Students
AMERICAN INDIAN/ALASKA NATIVE

American Indian/Alaska Native	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	50.00% 2/4	66.67% 2/3	55.56% 5/9	60.00% 3/5
Clackamas High School	50.00% 1/2	50.00% 1/2	50.00% 1/2	NA NA
Clackamas Middle College	NA NA	NA NA	NA NA	NA NA
Clackamas Web Academy	NA NA	NA NA	NA NA	NA NA
Milwaukie Academy of the Arts	NA NA	NA NA	NA NA	NA NA
Milwaukie High School	NA NA	NA NA	66.67% 2/3	50.00% 1/2
Nelson High School	NA NA	NA NA	NA NA	100.00% 2/2
New Urban High School	NA NA	NA NA	50.00% 1/2	0.00% 0/1
Putnam High School	50.00% 1/2	100.00% 1/1	50.00% 1/2	NA NA

Five-Year Cohort Graduation Percent & Number of Students
AMERICAN INDIAN/ALASKA NATIVE

American Indian/Alaska Native	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	71.43% 5/7	66.67% 2/3	66.67% 2/3	62.50% 5/8
Clackamas High School	100.00% 1/1	100.00% 1/1	50.00% 1/2	50.00% 1/2
Clackamas Middle College	NA NA	NA NA	NA NA	NA NA
Clackamas Web Academy	100.00% 1/1	NA NA	NA NA	NA NA
Milwaukie Academy of the Arts	NA NA	NA NA	NA NA	NA NA
Milwaukie High School	50.00% 2/4	NA NA	NA NA	100.00% 2/2
Nelson High School		NA NA	NA NA	NA NA
New Urban High School	NA NA	NA NA	NA NA	50.00% 1/2
Putnam High School	100.00% 1/1	50.00% 1/2	100.00% 1/1	50.00% 1/2

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Four-Year Cohort Graduation Percent & Number of Students
BLACK/AFRICAN AMERICAN

Black/African American	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	75.00% 24/32	90.63% 29/32	82.86% 29/35	86.36% 38/44
Clackamas High School	83.33% 10/12	85.71% 6/7	100.00% 9/9	100.00% 15/15
Clackamas Middle College	100.00% 1/1	100.00% 1/1	100.00% 2/2	NA NA
Clackamas Web Academy	0.00% 0/1	50.00% 1/2	100.00% 1/1	0.00% 0/1
Milwaukie Academy of the Arts	NA NA	NA NA	66.67% 2/3	NA NA
Milwaukie High School	78.57% 11/14	100.00% 5/5	60.00% 6/10	75.00% 3/4
Nelson High School	NA NA	100.00% 12/12	80.00% 4/5	92.86% 13/14
New Urban High School	0.00% 0/1	NA NA	100.00% 2/2	66.67% 2/3
Putnam High School	100.00% 2/2	80.00% 4/5	100.00% 3/3	71.43% 5/7

Five-Year Cohort Graduation Percent & Number of Students
BLACK/AFRICAN AMERICAN

Black/African American	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	87.10% 27/31	84.38% 27/32	90.63% 29/32	85.71% 30/35
Clackamas High School	100.00% 11/11	84.62% 11/13	85.71% 6/7	100.00% 9/9
Clackamas Middle College	NA NA	100.00% 1/1	100.00% 1/1	100.00% 2/2
Clackamas Web Academy	50.00% 1/2	100.0% 1/1	50.00% 1/2	100.00% 1/1
Milwaukie Academy of the Arts	100.00% 1/1	NA NA	NA NA	66.67% 2/3
Milwaukie High School	90.00% 9/10	84.62% 11/13	100.00% 5/5	60.00% 6/10
Nelson High School		NA NA	100.00% 12/12	100.00% 4/4
New Urban High School	50.00% 1/2	100.00% 1/1	NA NA	100.00% 2/2
Putnam High School	80.00% 4/5	100.00% 2/2	80.00% 4/5	100.00% 4/4

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Four-Year Cohort Graduation Percent & Number of Students
HISPANIC/LATINO

Hispanic/Latino	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	81.53% 203/249	84.64% 237/280	81.03% 252/311	82.01% 278/339
Clackamas High School	82.35% 42/51	85.42% 41/48	91.67% 44/48	86.67% 39/45
Clackamas Middle College	85.71% 6/7	100.00% 13/13	100.00% 7/7	93.33% 14/15
Clackamas Web Academy	85.71% 12/14	50.00% 4/8	83.33% 5/6	75.00% 9/12
Milwaukie Academy of the Arts	100.00% 9/9	90.00% 9/10	76.92% 10/13	100.00% 9/9
Milwaukie High School	77.03% 57/74	76.12% 51/67	83.33% 70/84	81.82% 72/88
Nelson High School	68.75% 11/16	88.89% 40/45	76.74% 33/43	91.53% 54/59
New Urban High School	20.00% 1/5	85.71% 6/7	43.75% 14/32	50.00% 18/36
Putnam High School	89.04% 65/73	89.02% 73/82	89.61% 69/77	84.00% 63/75

Five-Year Cohort Graduation Percent & Number of Students
HISPANIC/LATINO

Hispanic/Latino	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	87.94% 248/282	84.62% 209/247	87.05% 242/278	85.62% 262/306
Clackamas High School	90.62% 87/96	86.00% 43/50	91.49% 43/47	95.74% 45/47
Clackamas Middle College	90.91% 10/11	85.71% 6/7	100.00% 13/13	100.00% 7/7
Clackamas Web Academy	88.89% 8/9	92.86% 13/14	50.00% 4/8	83.33% 5/6
Milwaukie Academy of the Arts	82.86% 13/14	100.00% 9/9	100.00% 10/10	76.92% 10/13
Milwaukie High School	81.25% 52/64	78.67% 59/75	78.46% 51/65	87.65% 71/81
Nelson High School		86.67% 13/15	95.24% 40/42	85.37% 35/41
New Urban High School	83.33% 5/6	25.00% 1/4	80.00% 8/10	54.55% 18/33
Putnam High School	92.21% 71/77	89.04% 65/73	87.95% 73/83	92.21% 71/77

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Four-Year Cohort Graduation Percent & Number of Students
NATIVE HAWAIIAN/PACIFIC ISLANDER

Native Hawaiian/ Pacific Islander	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	83.33% 10/12	92.86% 13/14	100.00% 6/6	61.54% 8/13
Clackamas High School	75.00% 3/4	100.00% 5/5	100.00% 1/1	66.67% 2/3
Clackamas Middle College	NA NA	NA NA	NA NA	NA NA
Clackamas Web Academy	100.00% 1/1	100.00% 1/1	NA NA	NA NA
Milwaukie Academy of the Arts	NA NA	100.00% 1/1	NA NA	NA NA
Milwaukie High School	75.00% 3/4	100.00% 6/6	100.00% 3/3	60.00% 3/5
Nelson High School	100.00% 1/1	NA NA	NA NA	NA NA
New Urban High School	NA NA	0.00% 0/1	100.00% 1/1	33.33% 1/3
Putnam High School	100.00% 2/2	NA NA	100.00% 1/1	100.00% 2/2

Five-Year Cohort Graduation Percent & Number of Students
NATIVE HAWAIIAN/PACIFIC ISLANDER

Native Hawaiian/ Pacific Islander	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	100.00% 4/4	90.91% 10/11	92.86% 13/14	100.00% 6/6
Clackamas High School	100.00% 1/1	75.00% 3/4	100.00% 5/5	100.00% 1/1
Clackamas Middle College	NA NA	NA NA	NA NA	NA NA
Clackamas Web Academy	NA NA	100.00% 1/1	100.00% 1/1	NA NA
Milwaukie Academy of the Arts	NA NA	NA NA	100.00% 1/1	NA NA
Milwaukie High School	100.00% 2/2	100.00% 3/3	100.00% 6/6	100.00% 3/3
Nelson High School		100.00% 1/1	NA NA	NA NA
New Urban High School	NA NA	NA NA	0.00% 0/1	100.00% 1/1
Putnam High School	100.00% 1/1	100.00% 2/2	NA NA	100.00% 1/1

Four-Year Cohort Graduation Percent & Number of Students
ASIAN

Asian	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	93.38% 127/136	94.41% 135/143	95.57% 151/158	94.42% 186/197
Clackamas High School	92.08% 93/101	93.65% 59/63	92.86% 52/56	96.10% 74/77
Clackamas Middle College	100.00% 5/5	100.00% 2/2	100.00% 7/7	100.00% 7/7
Clackamas Web Academy	75.00% 3/4	100.00% 7/7	100.00% 5/5	50.00% 1/2
Milwaukie Academy of the Arts	NA NA	0.00% 0/1	100.00% 2/2	100.00% 3/3
Milwaukie High School	100.00% 3/3	80.00% 4/5	100.00% 7/7	100.00% 7/7
Nelson High School	100.00% 16/16	96.23% 51/53	97.22% 70/72	93.75% 75/80
New Urban High School	100.00% 1/1	NA NA	100.00% 4/4	71.43% 5/7
Putnam High School	100.00% 6/6	100.00% 12/12	80.00% 4/5	100.00% 14/14

Five-Year Cohort Graduation Percent & Number of Students
ASIAN

Asian	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	97.04% 131/135	95.65% 132/138	95.83% 138/144	98.08% 153/156
Clackamas High School	98.36% 120/122	95.05% 96/101	93.65% 59/63	98.11% 52/53
Clackamas Middle College	100.00% 2/2	100.00% 5/5	100.00% 2/2	100.00% 7/7
Clackamas Web Academy	NA NA	75.00% 3/4	100.00% 7/7	100.00% 5/5
Milwaukie Academy of the Arts	NA NA	NA NA	0.00% 0/1	100.00% 2/2
Milwaukie High School	100.00% 3/3	100.00% 3/3	83.33% 5/6	100.00% 7/7
Nelson High School		100.00% 17/17	100.00% 53/53	97.26% 71/73
New Urban High School	NA NA	100.00% 1/1	NA NA	100.00% 4/4
Putnam High School	85.71% 6/7	100.00% 7/7	100.00% 12/12	100.00% 5/5

Last Update: 1/27/26

Four-Year Cohort Graduation Percent & Number of Students
MULTI-RACIAL

Multi-Racial	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	87.02% 114/131	89.43% 110/123	85.05% 91/107	87.72% 100/114
Clackamas High School	93.22% 55/59	89.66% 26/29	94.44% 17/18	100.00% 31/31
Clackamas Middle College	100.00% 6/6	83.33% 5/6	100.00% 3/3	100.00% 1/1
Clackamas Web Academy	87.50% 7/8	60.00% 3/5	100.00% 5/5	100.00% 3/3
Milwaukie Academy of the Arts	100.00% 7/7	100.00% 6/6	100.00% 4/4	100.00% 5/5
Milwaukie High School	52.63% 10/19	85.00% 17/20	70.00% 14/20	72.22% 13/18
Nelson High School	100.00% 9/9	100.00% 27/27	91.67% 22/24	100.00% 26/26
New Urban High School	0.00% 0/1	75.00% 3/4	66.67% 8/12	50.00% 8/16
Putnam High School	90.91% 20/22	95.83% 23/24	85.71% 18/21	92.86% 13/14

Five-Year Cohort Graduation Percent & Number of Students
MULTI-RACIAL

Multi-Racial	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	92.23% 95/103	86.36% 114/132	91.74% 111/121	88.68% 94/106
Clackamas High School	93.33% 42/45	90.16% 55/61	92.86% 26/28	94.44% 17/18
Clackamas Middle College	100.00% 11/11	100.00% 6/6	83.33% 5/6	100.00% 3/3
Clackamas Web Academy	NA NA	87.50% 7/8	60.00% 3/5	100.00% 5/5
Milwaukie Academy of the Arts	100.00% 6/6	100.00% 7/7	100.00% 6/6	100.00% 4/4
Milwaukie High School	83.33% 15/18	55.56% 10/18	89.47% 17/19	80.00% 16/20
Nelson High School		100.00% 9/9	96.43% 27/28	95.83% 23/24
New Urban High School	100.00% 3/3	0.00% 0/1	80.00% 4/5	72.73% 8/11
Putnam High School	90.00% 18/20	90.91% 20/22	95.83% 23/24	85.71% 18/21

Last Update: 1/27/26

Four-Year Cohort Graduation Percent & Number of Students
WHITE

White	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	86.69% 736/849	88.47% 760/859	87.90% 770/876	89.43% 787/880
Clackamas High School	90.96% 302/332	89.39% 160/179	92.35% 157/170	94.64% 159/168
Clackamas Middle College	97.78% 44/45	96.00% 48/50	97.92% 47/48	98.15% 53/54
Clackamas Web Academy	80.95% 68/84	84.72% 61/72	86.67% 78/90	82.67% 62/75
Milwaukie Academy of the Arts	88.46% 46/52	86.67% 39/45	90.91% 50/55	90.38% 47/52
Milwaukie High School	73.74% 73/99	76.19% 96/126	75.73% 78/103	84.55% 93/110
Nelson High School	92.11% 35/38	96.67% 174/180	95.58% 173/181	95.77% 181/189
New Urban High School	53.85% 14/26	55.00% 11/20	59.02% 36/61	65.17% 58/89
Putnam High School	89.02% 154/173	91.44% 171/187	91.52% 151/165	94.37% 134/142

Five-Year Cohort Graduation Percent & Number of Students
WHITE

White	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	89.51% 802/896	89.23% 754/845	90.49% 771/852	89.92% 785/873
Clackamas High School	94.12% 336/357	92.42% 305/330	93.10% 162/174	94.05% 158/168
Clackamas Middle College	98.63% 72/72	100.00% 44/44	97.96% 48/49	97.92% 47/48
Clackamas Web Academy	77.78% 63/81	87.95% 73/83	91.18% 62/68	87.78% 79/90
Milwaukie Academy of the Arts	96.00% 48/50	90.38% 47/52	88.64% 39/44	90.91% 50/55
Milwaukie High School	82.73% 91/110	78.00% 78/100	79.37% 100/126	76.92% 80/104
Nelson High School		100.00% 38/38	97.21% 174/179	96.15% 175/182
New Urban High School	76.92% 30/39	56.00% 14/25	60.00% 15/25	74.58% 44/59
Putnam High School	87.91% 160/182	89.60% 155/173	91.44% 171/187	92.68% 152/164

Four-Year Cohort Graduation Percent & Number of Students
CTE PARTICIPANT

CTE Participants	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	91.07% 928/1019	93.19% 1013/1087	92.22% 1043/1131	93.76% 1112/1186
Clackamas High School	93.51% 432/462	92.91% 262/282	96.47% 246/255	98.31% 290/295
Clackamas Middle College	92.31% 12/13	91.67% 11/12	95.65% 22/23	93.75% 15/16
Clackamas Web Academy	87.18% 34/39	81.58% 31/38	88.89% 32/36	73.53% 25/34
Milwaukie Academy of the Arts	91.11% 41/45	92.86% 39/42	90.00% 54/60	94.23% 49/52
Milwaukie High School	81.55% 137/168	85.71% 150/175	87.28% 151/173	91.71% 177/193
Nelson High School	96.61% 57/59	99.25% 264/266	94.86% 277/292	98.13% 315/321
New Urban High School	72.73% 8/11	75.00% 12/16	69.84% 44/63	68.75% 55/80
Putnam High School	93.24% 207/222	95.31% 244/256	94.76% 217/229	95.38% 186/195

Five-Year Cohort Graduation Percent & Number of Students
CTE PARTICIPANT

CTE Participants	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	94.29% 1056/1120	92.34% 988/1070	94.28% 1071/1136	94.25% 1065/1130
Clackamas High School	96.61% 542/561	93.98% 453/482	95.52% 277/290	96.86% 247/255
Clackamas Middle College	94.12% 16/17	92.31% 12/13	91.67% 11/12	95.65% 22/23
Clackamas Web Academy	90.24% 37/41	94.87% 37/39	83.78% 31/37	91.67% 33/36
Milwaukie Academy of the Arts	96.67% 58/60	92.00% 46/50	95.35% 41/43	90.00% 54/60
Milwaukie High School	87.85% 159/181	84.18% 149/177	88.14% 156/177	90.12% 155/172
Nelson High School		98.44% 63/64	98.93% 278/281	96.90% 281/290
New Urban High School	84.21% 16/19	72.73% 8/11	73.08% 19/26	78.46% 51/65
Putnam High School	94.94% 225/237	94.02% 220/234	95.56% 258/270	96.94% 222/229

Four-Year Cohort Graduation Percent & Number of Students
CTE CONCENTRATOR

CTE Concentrators	2021-22 4-Year Cohort (18-19)	2022-23 4-Year Cohort (19-20)	2023-24 4-Year Cohort (20-21)	2024-25 4-Year Cohort (21-22)
North Clackamas School District	94.38% 605/641	96.16% 590/620	98.09% 566/577	97.38% 595/611
Clackamas High School	95.67% 309/323	93.41% 156/167	100.00% 138/138	98.31% 174/177
Clackamas Middle College	100.00% 6/6	100.00% 7/7	100.00% 2/2	100.00% 3/3
Clackamas Web Academy	94.44% 17/18	77.78% 14/18	100.00% 5/5	100.00% 3/3
Milwaukie Academy of the Arts	80.00% 12/15	93.33% 14/15	100.00% 19/19	100.00% 18/18
Milwaukie High School	89.13% 82/92	93.33% 98/105	97.50% 78/80	96.64% 115/119
Nelson High School	100.00% 38/38	100.00% 153/153	98.35% 179/182	97.67% 168/172
New Urban High School	75.00% 3/4	83.33% 5/6	72.22% 13/18	78.95% 15/19
Putnam High School	95.17% 138/145	95.67% 143/149	99.25% 132/133	99.00% 99/100

Five-Year Cohort Graduation Percent & Number of Students
CTE CONCENTRATOR

CTE Concentrators	2021-22 5-Year Cohort (17-18)	2022-23 5-Year Cohort (18-19)	2023-24 5-Year Cohort (19-20)	2024-25 5-Year Cohort (20-21)
North Clackamas School District	96.67% 785/812	95.76% 678/708	96.11% 691/719	98.44% 569/578
Clackamas High School	97.53% 435/446	96.94% 348/359	96.04% 194/202	100.00% 138/138
Clackamas Middle College	100.00% 8/8	100.00% 6/6	100.00% 7/7	100.00% 2/2
Clackamas Web Academy	100.00% 25/25	100.00% 18/18	77.78% 14/18	100.00% 5/5
Milwaukie Academy of the Arts	100.00% 28/28	86.36% 19/22	94.44% 17/18	100.00% 19/19
Milwaukie High School	92.67% 119/128	91.00% 91/100	94.74% 108/114	97.50% 78/80
Nelson High School		100.00% 42/42	98.91% 181/183	99.45% 181/182
New Urban High School	87.50% 7/8	75.00% 3/4	87.50% 7/8	77.78% 14/18
Putnam High School	96.99% 161/166	96.18% 151/157	96.45% 163/169	98.51% 132/134

**Four-Year Cohort Graduation Percent & Number of Students
GENDER (2021-2023)**

All Students	2021-22 4-Year Cohort (18-19) Male	2021-22 4-Year Cohort (18-19) Female	2021-22 4-Year Cohort (18-19) Non-Binary	2022-23 4-Year Cohort (19-20) Male	2022-23 4-Year Cohort (19-20) Female	2022-23 4-Year Cohort (19-20) Non-Binary
North Clackamas School District	83.14% 631/759	89.70% 575/641	76.92% 10/13	86.70% 626/722	90.41% 632/699	84.85% 28/33
Clackamas High School	87.54% 274/313	93.85% 229/244	75.00% 3/4	88.62% 148/167	90.12% 146/162	100.00% 4/4
Clackamas Middle College	96.67% 29/30	96.97% 32/33	100.00% 1/1	96.30% 26/27	95.24% 40/42	100.00% 3/3
Clackamas Web Academy	74.19% 46/62	90.00% 45/50	NA NA	80.56% 29/36	82.46% 47/57	50.00% 1/2
Milwaukie Academy of the Arts	89.29% 25/28	94.29% 33/35	80.00% 4/5	84.00% 21/25	85.19% 23/27	100.00% 11/11
Milwaukie High School	67.52% 79/117	81.05% 77/95	100.00% 1/1	78.57% 88/112	79.09% 87/110	57.14% 4/7
Nelson High School	85.00% 34/40	95.00% 38/40	NA NA	94.32% 166/176	97.86% 137/140	100.00% 1/1
New Urban High School	40.00% 4/10	52.17% 12/23	0.00% 0/1	62.50% 10/16	66.67% 10/15	0.00% 0/1
Putnam High School	88.61% 140/158	90.08% 109/121	100.00% 1/1	85.19% 138/162	97.93% 142/145	100.00% 4/4

**Four-Year Cohort Graduation Percent & Number of Students
GENDER (2023-2025)**

All Students	2023-24 4-Year Cohort (20-21) Male	2023-24 4-Year Cohort (20-21) Female	2023-24 4-Year Cohort (20-21) Non-Binary	2024-25 4-Year Cohort (21-22) Male	2024-25 4-Year Cohort (21-22) Female	2024-25 4-Year Cohort (21-22) Non-Binary
North Clackamas School District	86.70% 626/722	87.14% 657/754	80.77% 21/26	86.24% 683/792	90.05% 688/764	80.56% 29/36
Clackamas High School	92.86% 143/154	92.41% 134/145	80.00% 4/5	95.21% 159/167	94.05% 158/168	75.00% 3/4
Clackamas Middle College	100.00% 24/24	97.56% 40/41	100.00% 2/2	100.00% 29/29	95.45% 42/44	100.00% 4/4
Clackamas Web Academy	86.67% 39/45	88.33% 53/60	100.00% 2/2	79.59% 39/49	83.33% 35/42	50.00% 1/2
Milwaukie Academy of the Arts	96.55% 28/29	80.49% 33/41	100.00% 7/7	94.12% 16/17	92.31% 36/39	92.31% 12/13
Milwaukie High School	77.12% 91/118	79.63% 86/108	75.00% 3/4	80.42% 115/143	84.88% 73/86	80.00% 4/5
Nelson High School	91.62% 153/167	94.23% 147/156	100.00% 2/2	92.47% 172/186	97.27% 178/183	100.00% 1/1
New Urban High School	62.71% 37/59	53.70% 29/54	0.00% 0/1	56.76% 42/74	62.82% 49/78	33.33% 1/3
Putnam High School	90.24% 111/123	91.22% 135/148	33.33% 1/3	88.10% 111/126	94.35% 117/124	75.00% 3/4

**Five-Year Cohort Graduation Percent & Number of Students
GENDER (2021-2023)**

All Students	2021-22 5-Year Cohort (17-18) Male	2021-22 5-Year Cohort (17-18) Female	2021-22 5-Year Cohort (17-18) Non-Binary	2022-23 5-Year Cohort (18-19) Male	2022-23 5-Year Cohort (18-19) Female	2022-23 5-Year Cohort (18-19) Non-Binary
North Clackamas School District	87.78% 668/761	92.44% 636/688	88.89% 8/9	87.48% 657/751	90.36% 581/643	71.43% 10/14
Clackamas High School	93.47% 315/337	95.92% 282/294	50.00% 1/2	90.65% 281/310	93.88% 230/245	60.00% 3/5
Clackamas Middle College	96.97% 32/33	98.44% 63/64	NA NA	100.00% 29/29	96.97% 32/33	100.00% 1/1
Clackamas Web Academy	77.50% 31/40	79.25% 42/53	NA NA	83.87% 52/62	93.88% 46/49	NA NA
Milwaukie Academy of the Arts	96.55% 28/29	95.12% 39/41	100.00% 1/1	89.29% 25/28	97.14% 34/35	80.00% 4/5
Milwaukie High School	79.03% 98/124	87.21% 75/86	100.00% 1/1	73.91% 85/115	81.25% 78/96	100.00% 1/1
Nelson High School				97.44% 38/39	97.56% 40/41	NA NA
New Urban High School	76.00% 19/25	80.00% 20/25	NA NA	55.56% 5/9	54.55% 12/22	0.00% 0/1
Putnam High School	86.50% 141/163	92.00% 115/125	100.00% 5/5	89.87% 142/158	89.34% 109/122	100.00% 1/1

**Five-Year Cohort Graduation Percent & Number of Students
GENDER (2023-2025)**

All Students	2023-24 5-Year Cohort (19-20) Male	2023-24 5-Year Cohort (19-20) Female	2023-24 5-Year Cohort (19-20) Non-Binary	2024-25 5-Year Cohort (20-21) Male	2024-25 5-Year Cohort (20-21) Female	2024-25 5-Year Cohort (20-21) Non-Binary
North Clackamas School District	88.60% 637/719	92.49% 640/692	87.88% 29/33	89.79% 642/715	89.72% 672/749	80.77% 21/26
Clackamas High School	92.02% 150/163	93.08% 148/159	100.00% 4/4	95.33% 143/150	95.10% 136/143	80.00% 4/5
Clackamas Middle College	96.30% 26/27	97.56% 40/41	100.00% 3/3	100.00% 24/24	97.56% 40/41	100.00% 2/2
Clackamas Web Academy	82.86% 29/35	88.89% 48/54	50.00% 1/2	88.89% 40/45	88.33% 53/60	100.00% 2/2
Milwaukie Academy of the Arts	91.67% 22/24	85.19% 23/27	100.00% 11/11	96.55% 28/29	80.49% 33/41	100.00% 7/7
Milwaukie High School	80.53% 91/113	82.41% 89/108	66.67% 4/6	81.58% 93/114	81.65% 89/109	75.00% 3/4
Nelson High School	96.55% 168/174	98.56% 137/139	100.00% 1/1	94.01% 157/167	96.13% 149/155	100.00% 2/2
New Urban High School	61.90% 13/21	72.22% 13/18	50.00% 1/2	76.27% 45/59	63.46% 33/52	0.00% 0/1
Putnam High School	85.19% 138/162	97.26% 142/146	100.00% 4/4	90.32% 112/124	94.56% 139/147	33.33% 1/3

**Five-Year Cohort Graduation Percent & Number of Students
GENDER (2023-2025)**

All Students	2023-24 5-Year Cohort (19-20) Male	2023-24 5-Year Cohort (19-20) Female	2023-24 5-Year Cohort (19-20) Non-Binary	2024-25 5-Year Cohort (20-21) Male	2024-25 5-Year Cohort (20-21) Female	2024-25 5-Year Cohort (20-21) Non-Binary
North Clackamas School District	88.60% 637/719	92.49% 640/692	87.88% 29/33	89.79% 642/715	89.72% 672/749	80.77% 21/26
Clackamas High School	92.02% 150/163	93.08% 148/159	100.00% 4/4	95.33% 143/150	95.10% 136/143	80.00% 4/5
Clackamas Middle College	96.30% 26/27	97.56% 40/41	100.00% 3/3	100.00% 24/24	97.56% 40/41	100.00% 2/2
Clackamas Web Academy	82.86% 29/35	88.89% 48/54	50.00% 1/2	88.89% 40/45	88.33% 53/60	100.00% 2/2
Milwaukie Academy of the Arts	91.67% 22/24	85.19% 23/27	100.00% 11/11	96.55% 28/29	80.49% 33/41	100.00% 7/7
Milwaukie High School	80.53% 91/113	82.41% 89/108	66.67% 4/6	81.58% 93/114	81.65% 89/109	75.00% 3/4
Nelson High School	96.55% 168/174	98.56% 137/139	100.00% 1/1	94.01% 157/167	96.13% 149/155	100.00% 2/2
New Urban High School	61.90% 13/21	72.22% 13/18	50.00% 1/2	76.27% 45/59	63.46% 33/52	0.00% 0/1
Putnam High School	85.19% 138/162	97.26% 142/146	100.00% 4/4	90.32% 112/124	94.56% 139/147	33.33% 1/3

Public Budget Notices



EXHIBIT A



PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the **The Review**, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

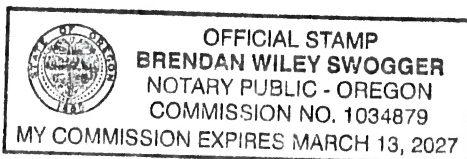
Owner: North Clackamas School District
Description: NOTICE OF BUDGET COMMITTEE MEETING - May 12, 2026
Ad#: 384630

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):

04/29/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this
04/29/2026.

NOTARY PUBLIC FOR OREGON

Acct #: 112230

Attn: Donna Collingwood
NORTH CLACKAMAS SCHOOL DISTRICT
12400 SE FREEMAN WAY
PORTLAND, OR 97222

NOTICE OF BUDGET COMMITTEE MEETING - May 12, 2026

A public meeting of the Budget Committee of the North Clackamas School District, Clackamas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at the district administration building located at 12400 SE Freeman Way, Milwaukie, OR 97222. The meeting will occur on Tuesday, May 12, 2026, at 6:30 p.m.

The purpose of the meeting is to receive the budget message and to receive questions and comments from the public on the budget. This meeting is open to the public and is where Budget Committee deliberation occurs.

Community members can present questions or comments with the Budget Committee in person or on Zoom. To do so, please complete the form by 1:00 p.m. on the day of the meeting by copying and pasting the link below into your internet browser. If you are presenting via Zoom, links to the Zoom meeting will then be shared via email. Only those signed up to speak will be allowed to speak.

Community Comments Form Link:
<https://forms.gle/VdeqtQMIMdyT6Gk66>

Accommodations may be made for those with disabilities. Community members in need of an interpreter or other communication aids, please contact Donna Collingwood at 503-353-6002, or via email at collingwoodd@nclack.k12.or.us. Requests must be made at least 48 hours in advance of the board meeting.

Written comments may be emailed to collingwoodd@nclack.k12.or.us at any time. Emails received by 1:00 p.m. the day of the meeting will be forwarded to the Budget Committee members for consideration.

A copy of the proposed budget document will be available on the North Clackamas School District budget webpage at <https://www.nclack.k12.or.us/about-ncsd/school-board/budget> on or after May 12, 2026.

For additional information, please contact Donna Collingwood at 503-353-6002 or collingwoodd@nclack.k12.or.us.

A copy of this notice is also posted on the North Clackamas School District website at:

<https://nclack.k12.or.us/about-ncsd/school-board/budget/budget-committee-meeting-public-notice>

Publish April 29, 2026

CLK/LOR384630



PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss
I, Deseri Cerruti, being first duly sworn, de-
pose and say that I am the Principal Clerk
of the **The Review**, a newspaper of general
circulation, published in Clackamas County,
Oregon, as defined by ORS 193.010 and
193.020, that

Owner: North Clackamas School District
Description: A public meeting of the Board
of Directors will be held on June 4, 2026
at 6:30 pm
Ad#: 386994

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue(s):

05/27/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this
05/27/2026.

NOTARY PUBLIC FOR OREGON



OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 112230
Attn: Donna Collingwood
NORTH CLACKAMAS SCHOOL DISTRICT
12400 SE FREEMAN WAY
PORTLAND, OR 97222

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors will be held on June 4, 2026 at 6:30 pm at 12400 SE Freeman Way, Milwaukie, OR 97222. You can also watch a live meeting stream on the district's YouTube channel at https://www.youtube.com/results?search_query=nscsd+youtube+channel. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the North Clackamas School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at the District's website www.nclack.k12.or.us/about-nscsd/school-board/budget. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Matt Makara, Executive Director

Telephone: 503-353-1800

Email: makarama@nclack.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	\$143,859,968	\$123,628,643	\$112,750,535
Current Year Property Taxes, other than Local Option Taxes	148,384,852	161,468,913	167,674,172
Other Revenue from Local Sources	86,067,708	86,709,850	87,870,959
Revenue from Intermediate Sources	3,589,503	3,037,133	3,097,876
Revenue from State Sources	196,833,396	196,433,527	204,276,616
Revenue from Federal Sources	14,564,340	14,704,702	16,005,069
Interfund Transfers	13,947,771	6,572,502	6,707,199
All Other Budget Resources	14,929,526	0	0
Total Resources	\$622,177,062	\$592,553,170	\$598,382,426

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$162,570,407	\$179,901,343	\$186,408,077
Other Associated Payroll Costs	90,354,919	117,626,196	120,346,562
Purchased Services	99,744,947	90,111,739	90,398,488
Supplies & Materials	20,090,819	35,861,728	36,629,067
Capital Outlay	10,662,457	25,697,151	22,177,151
Other Objects (except debt service & interfund transfers)	9,788,809	10,730,118	10,918,966
Debt Service*	72,802,007	61,884,206	63,931,129
Interfund Transfers*	13,947,771	6,572,502	6,707,199
Operating Contingency	0	64,168,187	60,865,767
Unappropriated Ending Fund Balance & Reserves	0	0	0
Total Requirements	\$479,962,136	\$592,553,170	\$598,382,426

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$183,213,112	\$210,648,899	\$216,022,935
FTE	1181.12	1273.87	1237.52
2000 Support Services	187,003,872	209,059,425	213,060,365
FTE	797.40	794.70	801.94
3000 Enterprise & Community Service	13,623,703	15,876,800	16,951,680
FTE	120.35	117.91	122.42
4000 Facility Acquisition & Construction	9,523,266	24,343,151	20,843,151
FTE	0.00	0.00	0.00
5000 Other Uses			
5100 Debt Service*	72,802,007	61,884,206	63,931,129
5200 Interfund Transfers*	13,947,771	6,572,502	6,707,199
6000 Contingency	0	64,168,187	60,865,767
7000 Unappropriated Ending Fund Balance	0		
Total Requirements	\$479,962,136	\$592,553,170	\$598,382,426
Total FTE	2098.87	2186.48	2161.88

* 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 all funds budget for revenue and expenditures has increased primarily due to general cost increases across many areas of the budget. In particular, there is an increase in payroll and associated payroll costs for contractual obligations across several funds and our PERS rate went up due to side account depletion.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8701 per \$1,000)	4.8701	4.8701	4.8701
Local Option Levy	\$1.63	\$1.63	\$1.63
Levy For General Obligation Bonds	\$40,854,768	\$44,969,115	\$46,715,943

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2026	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$487,598,023	
Other Bonds	\$22,395,000	
Other Borrowings	\$10,703,330	
Total	\$520,696,353	

Publish May 27, 2026

LOR386994

FORM ED-1

NOTICE OF BUDGET HEARING

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Contact: Matt Makara, Executive Director

Telephone: 503-353-1900

Email: makarama@nclack.k12.or.us

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

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Permanent Rate Levy (Rate Limit 4.8701 per \$1,000)	4.8701	4.8701	4.8701
Local Option Levy	\$1.63	\$1.63	\$1.63
Levy For General Obligation Bonds	\$40,854,768	\$44,969,115	\$46,715,943

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2026	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$487,598,023	
Other Bonds	\$22,395,000	
Other Borrowings	\$10,703,330	
Total	\$520,696,353	

1) RESOLUTION ADOPTING THE BUDGET - R25/26-41

BE IT RESOLVED that the Board of Directors of the North Clackamas School District 12 hereby adopts the budget for fiscal year 2026-27 in the total amount of \$598,382,426.* The budget is on file at 12400 SE Freeman Way in Milwaukie, Oregon.

2) RESOLUTION MAKING APPROPRIATIONS - R25/26-42

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

General Fund (100)

Instruction.....	\$ 174,734,923
Support Services.....	\$ 135,228,321
Enterprise & Community Services..	\$ 8,720
Facilities Acquisition.....	\$ 300,000
Transfers.....	\$ 5,924,380
Contingency.....	\$ 53,165,767
Total.....	\$ 369,362,111

Special Revenue Fund (200)

Instruction.....	\$ 30,202,896
Support Services.....	\$ 25,235,968
Enterprise & Community Services..	\$ 12,718,796
Transfers.....	\$ 782,819
Contingency.....	\$ 5,000,000
Total.....	\$ 73,940,479

Debt Service Fund (300)

Debt Service	\$ 63,931,129
Total.....	\$ 63,931,129

Capital Projects Fund (400)

Support Services.....	\$ 500,000
Facilities Acquisition.....	\$ 20,543,151
Contingency.....	\$ 2,500,000
Total.....	\$ 23,543,151

Enterprise Fund (500)

Enterprise & Community Services..	\$ 4,223,680
Contingency.....	\$ 200,000
Total.....	\$ 4,423,680

Internal Services Fund (600)

Instruction.....	\$ 2,892
Support Services.....	\$ 48,863,605
Enterprise & Community Services..	\$ 684
Total.....	\$ 48,867,181

Trust And Agency Fund (700)

Instruction.....	\$ 11,082,224
Support Services.....	\$ 3,232,471
Total.....	\$ 14,314,695

Total APPROPRIATIONS, All Funds....	\$ 598,382,426
Total Unappropriated and Reserve Amounts, All Funds....	\$ -
TOTAL ADOPTED BUDGET....	\$ 598,382,426 *

(*amounts with asterisks must match)

3) RESOLUTION IMPOSING THE TAX - R25/26/43

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

- (1) At the rate per \$1,000 of assessed value of \$4.8701 for permanent rate tax;
- (2) At the rate per \$1,000 of assessed value of \$1.63 for local option tax; and
- (3) In the amount of \$46,715,943 for the debt service on general obligation bonds.

4) RESOLUTION CATEGORIZING THE TAX - R25/26-44

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

Education Limitation	Excluded from Limitation
Permanent Rate Tax.....\$4.8701 / \$1,000	General Obligation Bond Debt Service...\$46,715,943
Local Option Tax.....\$1.63 / \$1,000	

The above resolution statements were approved and declared adopted on this 4th day of June, 2026.


Shay James, Superintendent


Jena Behaloga, Board Chair

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 Clackamas 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 North Clackamas School has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

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

12400 SE Freeman Way Milwaukie OR 97222 06/30/2026
Mailing address of district City State ZIP code Date submitted
Matthew J. Makara Exec. Director, Finance 503-353-1900 makarama@nclack.k12.or.us
Contact person Title Daytime telephone number 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	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.8701	Dollar Amount of Bond Levy
2. Local option operating tax	2	1.63	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		46,715,943
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.8701
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 7, 2023	2024-25	2028-29	1.63 Per 1,000

(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.



Glossary



GLOSSARY

ACCOUNTING SYSTEM – The total structure of records and procedures which discover, record, classify, summarize, and report information. It divulges the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACTIVITY – A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ACHIEVEMENT GAP – A persistent and significant disparity in educational achievement and attainment among groups of students.

ADM (Average Daily Membership) – The year-to-date average of daily student enrollment.

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

ADOPTED BUDGET – The financial plan adopted by the school board, which forms a basis for expenditure appropriations.

APPROPRIATION – A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

ASSESSED VALUE – The portion of value of real or personal property that is taxable, the lesser of the property's real market value or the constitutional value limit. The value limit may increase 3% annually unless qualifying improvements or changes are made to the property. See "Measure 50."

ASSESSMENT – A method to measure what students are learning (i.e., testing).

ASSETS – Resources owned or held by a government entity, which have monetary value

BEGINNING FUND BALANCE – Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

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

BUDGET – A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the School Board.

BUDGET COMMITTEE – Fiscal planning board of a local government or district, that consists of the governing body (school board) plus an equal number of legal voters from the district, who are appointed by the governing body (Oregon Revised Statutes, 294.336).

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial plan to the School Board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGETARY CONTROL – The management of the district, in accordance with an approved budget, for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CADRE – A group of people having some unifying relationship.

CAPITAL BUDGET – A plan of proposed capital projects for the coming year and the means for financing them.

CAPITAL OUTLAY – Expenditures that result in the acquisition of new or additional fixed assets.

CASH BASIS – The basis of accounting under which transactions are recognized only when cash changes hands.

CERTIFIED EMPLOYEES – Includes teachers, counselors, media specialists, social workers, nurses, athletic trainers, occupational, speech, and physical therapists. Also referred to as “licensed” employees.

CLASSIFIED EMPLOYEES – Support staff, including instructional assistants, clerical staff, bus drivers, custodians, maintenance and nutrition services staff.

CCSS (Common Core State Standards) – Establishes clear, consistent guidelines for what every student should know and be able to do in math and English language arts from kindergarten through 12th grade. These are Oregon’s adopted state standards. The Common Core State Standards are the foundation for the Oregon Diploma.

CONTINGENCY – An amount budgeted each year for unforeseen expenditures. Board policy recommends an operating contingency of 2% of expenditures. The transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

CURRENT RESOURCES – Resources available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, and transfers from other funds authorized but not received.

DEBT SERVICE – The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt services are usually expressed as an annual amount.

DEFICIT – The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

ELA – English Language Arts

ELP – English Language Proficiency

ENDING FUND BALANCE – The difference between a fund's resources and requirements at year-end.

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

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

FTE (Full-Time Equivalent) – One FTE is defined as a regular position scheduled to work eight hours per day.

FISCAL YEAR – A 12-month period that determines the time frame for financial reporting, budgeting and accounting. For North Clackamas the fiscal year is July 1 through June 30.

FIXED ASSETS – Asset of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FIXED COST – A cost such as rent that does not change with increases or decreases in the amount of services provided.

FUNCTION – Expenditure classification identifying the activity or principal purpose for which an expenditure is made.

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

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

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

IDEA (Individuals with Disabilities Education Act) – Federal legislation, which requires local districts to provide free and appropriate education in the least restrictive environment to students with disabilities.

IEP (Individualized Education Program) – A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

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

INTERNAL SERVICE FUND – A fund used to account for the financing of goods or services provided by departments, agencies, or governmental entities to other departments, agencies, or governmental entities, on a cost-reimbursement basis.

LIABILITIES – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LICENSED EMPLOYEES – Includes teachers, counselors, media specialist, social workers, nurse, athletic trainers, occupational, speech, and physical therapists. Also referred to as “certified” staff.

LOCAL OPTION – A tax levy approved by the 1999 Legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.

MEASURE 5 – Property tax limitation passed by Oregon’s voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

MEASURE 47 – Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995–96 levels less 10% and capping future increases by 3% annually.

MEASURE 50 – Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

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

NCEA (North Clackamas Education Association) – An employee group representing certified employees.

OPSRP (Oregon Public Service Retirement Plan) – PERS-covered employees hired on or after August 29, 2003, are **OPSRP** members unless membership was previously established in PERS. **OPSRP** has two components: The Pension Program and the Individual Account Program.

OSEA (Oregon School Employees Association) – An employee group representing classified staff.

OBJECT – As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies.

OPERATING BUDGET – Plans detailing projected expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of an annual operating budget is required by state law.

PAYROLL COSTS – Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are: group health insurance, contributions to public employees retirement system (PERS), social security (FICA), workers' compensation, and unemployment insurance.

PERS (Public Employee Retirement System) – This is the retirement and disability fund for public employees established in 1946.

PERS Tier One and Two—Classifications within the Oregon PERS system that define benefits based on hire date. Tier One offers retirement benefits for members hired before January 1, 1996; Tier Two covers members hired between January 1, 1996, and August 28, 2003

PD – Professional Development

PLC (Professional Learning Community) – A group of educators that meets regularly, shares expertise, and works collaboratively to increase teaching skills and the academic performance of students.

QUALITY EDUCATION MODEL (QEM) – Developed by the legislative Council on the Quality Education Model and refined by The Oregon Quality Education Commission. The model specifies what constitutes adequate funding and services for elementary, middle and high school students.

REAL MARKET VALUE – Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.

REQUIREMENT – An expenditure or net decrease to a fund's resources.

RESERVE FUND – Established to accumulate money from one fiscal year to another for a specific purpose.

RESOURCES – Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

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

RTI (Response to Intervention) – A process that shifts educational resources toward the delivery and evaluation of multiple tiers of instruction for students.

SSA (Student Success Act) – Additional funding to enhance the State School Fund, focused on a Student Investment Account, an Early Learning Account, and a Statewide Education Initiatives Account.

SERVICES FOR ENGLISH LANGUAGE LEARNERS – The English Language Learner (ELL) program provides educational support to students who do not meet a minimal English language proficiency standard. Previously known as the English as a Second Language (ESL) Program.

STAFFING RATIO – The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are funded through the staffing ratio.

STATE SCHOOL FUND – The major appropriation of state support for public schools. State School Fund grants are distributed to school districts on a per-student basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues. This formula determines over 90% of the district's General Fund revenues.

STUDENT INVESTMENT ACCOUNT – Funding to be allocated to school districts in accordance with Oregon House Bill 3427 (2019) often called the "Student Success Account." Two stated purposes include meeting students' mental or behavioral needs and reducing educational disparities in defined student groups.

SUPPLEMENTAL BUDGET – Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

TAG (Talented and Gifted) – State legislation requires local districts to provide programs and services to academically assess the level and rate of learning.

TITLE I – Title 1 of the Elementary and Secondary Education Act is federal funding aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

TOSA (Teacher on Special Assignment) – Performing project work such as curriculum development or program coordination.

TRANSFERS – Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

TSPC (Teacher Standards and Practices Commission) – An organization separate from the Oregon Department of Education, which provides licenses to teachers and administrators.

UNAPPROPRIATED ENDING FUND BALANCE – Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.



Cover artwork courtesy of Spring Mountain Elementary first graders.



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