

**GENERAL FUND**

	Working Budget	5/31/2025 MTD	Previous Month Adjustments	YTD	Encumbered	Fiscal Year Projected*	Budget Versus FY Projected
<b>RESOURCES</b>							(Under) / Over
1111 & 1112 - Local Property Taxes	9,478,000	56,819	-	9,127,933	-	9,450,000	(28,000)
1312 - Tuition 0th District In State	30,000	-	-	-	-	-	(30,000)
14XX - Transportation	10,000	-	-	3,374	-	10,000	-
1510 - Interest on Investments	400,000	80,803	(0)	860,439	-	930,000	530,000
1700 - Extracurricular Activities	-	-	-	2,995	-	2,995	2,995
1710 - Admissions	75,000	-	-	37,135	-	75,000	-
1910 - Rentals	30,000	-	-	32,558	-	40,000	10,000
1920 - Contributions / Donations	-	-	-	500	-	500	-
1980 - Fees charged to Grants	100,000	95,114	-	95,114	-	95,114	(4,886)
199X - Refunds and Miscellaneous Revenue	100,000	5,172	0	103,800	-	110,000	10,000
2101 - County School Fund	-	-	-	-	-	-	-
2102 - Education Service District Revenue	700,000	-	-	693,221	-	693,221	(6,779)
2199 - Other Intermediate Sources	15,000	-	-	4,110	-	4,110	(10,890)
3101 - State School Fund	30,013,713	3,332,829	-	31,244,613	-	31,244,613	1,230,900
3103 - Common School Fund	300,000	-	-	171,298	-	342,000	42,000
5300 - Sale of Fixed Asset	-	-	-	1,100	-	-	-
5400 - Beginning Fund Balance	5,800,000	-	-	6,677,252	-	6,677,252	-
<b>Total Resources</b>	<b>47,051,713</b>	<b>3,570,738</b>	<b>0</b>	<b>49,055,442</b>	<b>-</b>	<b>49,674,805</b>	<b>1,745,340</b>
<b>REQUIREMENTS</b>							Under / (Over)
Instruction	26,083,544	2,084,884	(8,110)	22,597,460	4,089,206	26,686,666	(603,122)
Support Services	16,459,714	1,471,330	11,573	13,001,118	1,904,811	14,905,929	1,553,785
Community Services	20,000	-	-	-	-	20,000	-
Other Uses	1,540,000	-	-	1,710,100	-	1,710,000	(170,000)
Contingency	2,948,455	-	-	-	-	-	2,948,455
<b>Total Expenditures</b>	<b>47,051,713</b>	<b>3,556,213</b>	<b>3,463</b>	<b>37,308,678</b>	<b>5,994,017</b>	<b>43,322,596</b>	<b>3,729,117</b>
<b>PERIOD NET ACTIVITY</b>		<b>14,524</b>					
<b>PROJECTED ENDING FUND BALANCE</b>						<b>6,352,209</b>	
(Total Resources minus Requirements)							
<b>PROJ ACTUAL (SPEND DOWN)/ ADD BACK IN CASH RESERVE</b>							<b>(325,043)</b>

**Notes :**

- 1) Beginning Balance is audited number.
- 2) Revenues estimate is based on ODE projection as of 12/19/2023  
Based on \$10.2 Billion Legislative Approved Budget with 49/51 split, and  
Total ADMw (including Charter): 3,623.40
- 2) Expenditures estimate is based on actuals to date and projected summer payroll and project costs.
- 3) The projection is an estimate which can and may vary up to 10%.

**GENERAL FUND**

	Working Budget	5/31/2025 MTD	Previous Month Adjustments	YTD	Encumbered	Fiscal Year Projected*	Budget Versus FY Projected
<b>RESOURCES</b>							(Under) / Over
1111 & 1112 - Local Property Taxes	9,478,000	56,819	-	9,127,933	-	9,450,000	(28,000)
1312 - Tuition 0th District In State	30,000	-	-	-	-	-	(30,000)
14XX - Transportation	10,000	-	-	3,374	-	10,000	-
1510 - Interest on Investments	400,000	80,803	(0)	860,439	-	930,000	530,000
1700 - Extracurricular Activities	-	-	-	2,995	-	2,995	2,995
1710 - Admissions	75,000	-	-	37,135	-	75,000	-
1910 - Rentals	30,000	-	-	32,558	-	40,000	10,000
1920 - Contributions / Donations	-	-	-	500	-	500	-
1980 - Fees charged to Grants	100,000	95,114	-	95,114	-	95,114	(4,886)
199X - Refunds and Miscellaneous Revenue	100,000	5,172	0	103,800	-	110,000	10,000
2101 - County School Fund	-	-	-	-	-	-	-
2102 - Education Service District Revenue	700,000	-	-	693,221	-	693,221	(6,779)
2199 - Other Intermediate Sources	15,000	-	-	4,110	-	4,110	(10,890)
3101 - State School Fund	30,013,713	3,332,829	-	31,244,613	-	31,244,613	1,230,900
3103 - Common School Fund	300,000	-	-	171,298	-	342,000	42,000
5300 - Sale of Fixed Asset	-	-	-	1,100	-	-	-
5400 - Beginning Fund Balance	5,800,000	-	-	6,677,252	-	6,677,252	-
<b>Total Resources</b>	<b>47,051,713</b>	<b>3,570,738</b>	<b>0</b>	<b>49,055,442</b>	<b>-</b>	<b>49,674,805</b>	<b>1,745,340</b>
<b>REQUIREMENTS</b>							Under / (Over)
Instruction	26,083,544	2,084,884	(8,110)	22,597,460	4,089,206	26,686,666	(603,122)
Support Services	16,459,714	1,471,330	11,573	13,001,118	1,904,811	14,905,929	1,553,785
Community Services	20,000	-	-	-	-	20,000	-
Other Uses	1,540,000	-	-	1,710,100	-	1,710,000	(170,000)
Contingency	2,948,455	-	-	-	-	-	2,948,455
<b>Total Expenditures</b>	<b>47,051,713</b>	<b>3,556,213</b>	<b>3,463</b>	<b>37,308,678</b>	<b>5,994,017</b>	<b>43,322,596</b>	<b>3,729,117</b>
<b>PERIOD NET ACTIVITY</b>		<b>14,524</b>					
<b>PROJECTED ENDING FUND BALANCE</b>						<b>6,352,209</b>	
(Total Resources minus Requirements)							
<b>PROJ ACTUAL (SPEND DOWN)/ ADD BACK IN CASH RESERVE</b>							<b>(325,043)</b>

**Notes :**

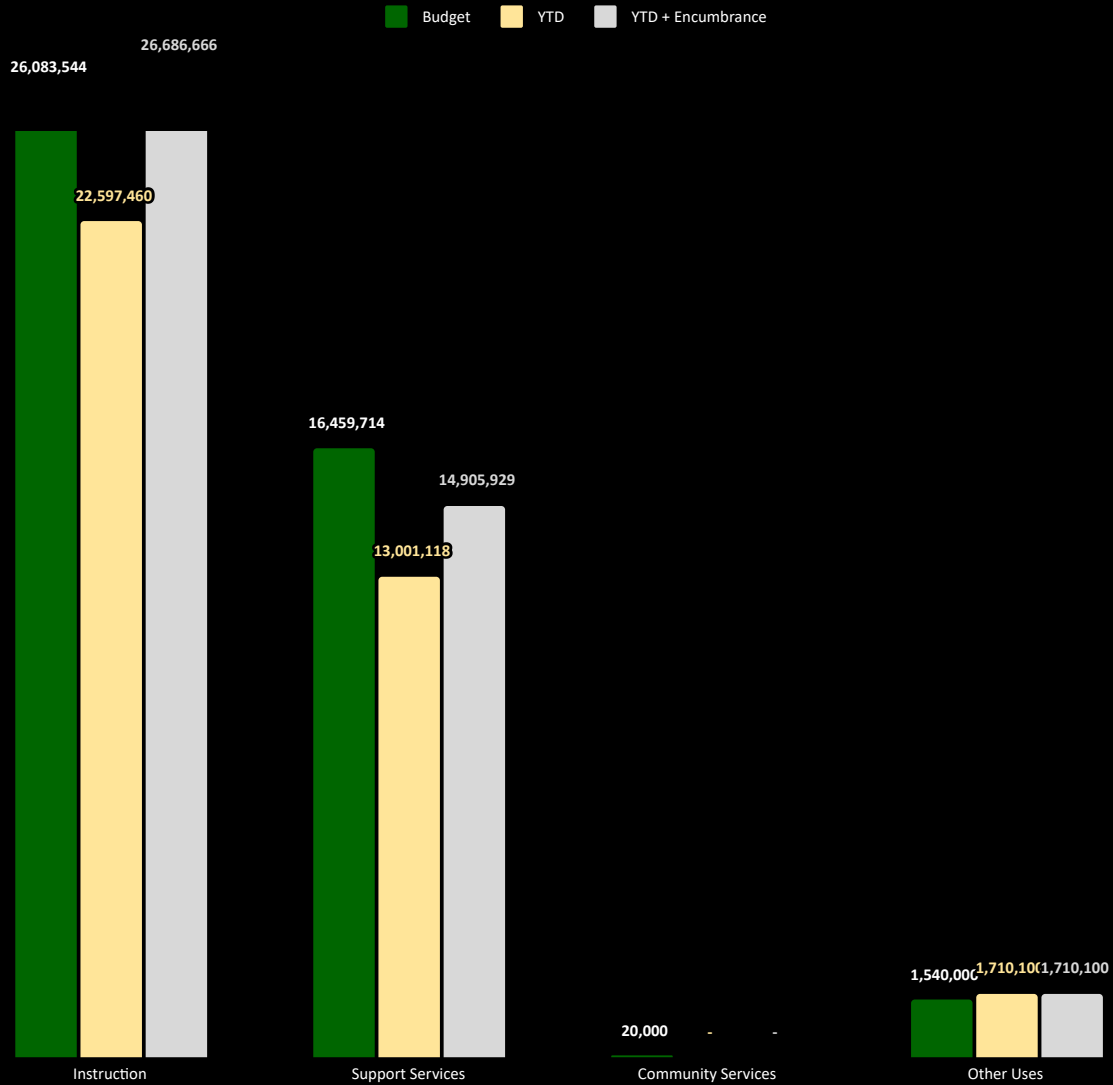
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Based on \$10.2 Billion Legislative Approved Budget with 49/51 split, and  
Total ADMw (including Charter): 3,623.40
- 2) Expenditures estimate is based on actuals to date and projected summer payroll and project costs.
- 3) The projection is an estimate which can and may vary up to 10%.

**Fiscal Year 2024-2025**  
**May 2025 Board Report**  
**May 2024 and 2025 Respectively**

GENERAL FUND										
	FY 2023-2024					FY 2024-2025				
	Revised Budget	5/31/2025 MTD	YTD	Fiscal Year Projected	YTD %	Working Budget	5/31/2025 MTD	YTD	Fiscal Year Projected	YTD %
<b>RESOURCES</b>										
1111 & 1112 - Local Property Taxes	7,500,000	40,682	8,644,304	8,700,000	115.3%	9,478,000	56,819	9,127,933	9,450,000	96.3%
14XX - Transportation	10,000	-	6,539	10,000	0.0%	30,000	-	-	-	0.0%
1510 - Interest on Investments	150,000	92,218	847,009	900,000	564.7%	10,000	-	3,374	10,000	33.7%
1700 - Extracurricular Activities	-	-	-	0	0.0%	400,000	80,803	860,439	930,000	0.0%
1710 - Admissions	75,000	-	84,956	84,956	0.0%	-	-	2,995	2,995	0.0%
1910 - Rentals	50,000	3,525	21,774	25,000	43.5%	75,000	-	37,135	75,000	49.5%
1920 - Contributions / Donations	-	-	-	0	0.0%	30,000	-	32,558	40,000	0.0%
1960 - Recovery P/Y Expenditures	-	-	-	0	0.0%	-	-	500	500	0.0%
1980 - Fees charged to Grants	100,000	-	-	75,000	0.0%	100,000	95,114	95,114	95,114	0.0%
199X - Refunds and Miscellaneous Revenue	175,000	(25,583)	43,749	60,000	25.0%	100,000	5,172	103,800	110,000	103.8%
2101 - County School Fund	-	-	-	0	0.0%	-	-	-	-	0.0%
2102 - Education Service District Revenue	700,000	-	800,536	800,536	114.4%	700,000	-	693,221	693,221	99.0%
2199 - Other Intermediate Sources	15,000	-	12,498	15,000	0.0%	15,000	-	4,110	4,110	0.0%
3101 - State School Fund	28,091,540	2,267,465	29,276,231	29,276,231	104.2%	30,013,713	3,332,829	31,244,613	31,244,613	104.1%
3103 - Common School Fund	300,000	-	157,068	314,135	52.4%	300,000	-	171,298	342,000	57.1%
5300 - Sale of Fixed Asset	-	-	1,991	1,991	0.0%	-	-	1,100	-	0.0%
5400 - Beginning Fund Balance	8,013,767	-	8,043,593	8,043,593	100.4%	5,800,000	-	6,677,252	6,677,252	0.0%
<b>Total Resources</b>	<b>45,180,307</b>	<b>2,378,307</b>	<b>47,940,247</b>	<b>48,306,442</b>	<b>106.1%</b>	<b>47,051,713</b>	<b>3,570,738</b>	<b>49,055,442</b>	<b>49,674,805</b>	<b>104.3%</b>
<b>REQUIREMENTS</b>										
Instruction	25,736,957	2,228,516	20,655,178	25,436,573	80.3%	26,083,544	2,084,884	22,597,460	26,686,666	86.6%
Support Services	14,052,681	1,228,857	12,374,534	14,681,172	88.1%	16,459,714	1,471,330	13,001,118	14,905,929	79.0%
Community Services	20,000	-	-	20,000	0.0%	20,000	-	-	20,000	0.0%
Other Uses	1,370,000	-	-	1,370,000	0.0%	1,540,000	-	1,710,100	1,710,100	111.0%
Contingency	2,750,669	-	-	-	0.0%	2,948,455	-	-	-	0.0%
<b>Total Expenditures</b>	<b>43,930,307</b>	<b>3,457,373</b>	<b>33,029,713</b>	<b>41,507,745</b>	<b>75.2%</b>	<b>47,051,713</b>	<b>3,556,213</b>	<b>37,308,678</b>	<b>43,322,696</b>	<b>79.3%</b>
<b>PERIOD NET ACTIVITY</b>		<u>(1,079,066)</u>					<u>14,524</u>			
<b>PROJECTED ENDING FUND BALANCE</b>				<u>6,798,697</u>					<u>6,352,109</u>	
<b>AVAILABLE PROJECTED ENDING FUND BALANCE</b>				<u>6,798,697</u>					<u>6,352,109</u>	
<b>PROJ. ACTUAL (SPEND DOWN)/ADD BACK IN CASH RESERVE</b>				<b>(1,244,895)</b>					<b>(325,143)</b>	

Beginning Fund Balance - Projected Ending Fund Balance = Proj. Actual (Spend Down)/Add Back

Budget to Actuals - May 2025



**Two Year Comparison as of Month Ending May 2024 and 2025 Respectively**

**GENERAL FUND**

	2023-24 EST YTD May	2024-25 EST YTD May	Compare to Prior Year May	Change %
<b>REVENUES</b>			<u>+ / (-)</u>	<u>+ / (-)</u>
Local Sources	9,648,331	10,263,849	615,518	6.4%
Intermediate Sources	813,033	697,330	(115,703)	-14.2%
State Sources	29,433,299	31,415,911	1,982,612	6.7%
Federal Sources	-	-	-	0.0%
Other Sources	1,991	1,100	(891)	0.0%
Beginning Fund Balance	8,043,593	6,677,252	(1,366,341)	0.0%
<b>Total Revenues</b>	<u><b>47,940,247</b></u>	<u><b>49,055,442</b></u>	<u><b>1,115,195</b></u>	<u><b>4.3%</b></u>
<b>EXPENDITURES</b>			<u>+ / (-)</u>	<u>+ / (-)</u>
Salaries	12,186,045	13,038,339	852,295	7.0%
Benefits/Employer Costs	6,631,968	7,028,932	396,964	6.0%
Purchased Services	12,244,851	13,507,592	1,262,742	10.3%
Supplies and Materials	1,242,971	1,328,594	85,624	6.9%
Capital Outlay	192,053	88,462	(103,591)	0.0%
Other Objects (Debts, Dues & Fees)	531,825	606,658	74,833	14.1%
Transfers	-	1,710,100	1,710,100	0.0%
<b>Total Expenditures</b>	<u><b>33,029,713</b></u>	<u><b>37,308,678</b></u>	<u><b>4,278,966</b></u>	<u><b>13.0%</b></u>
<b>PERIOD NET ACTIVITY</b>	<u><b>14,910,534</b></u>	<u><b>11,746,764</b></u>	<u><b>(3,163,771)</b></u>	<u><b>-21.2%</b></u>



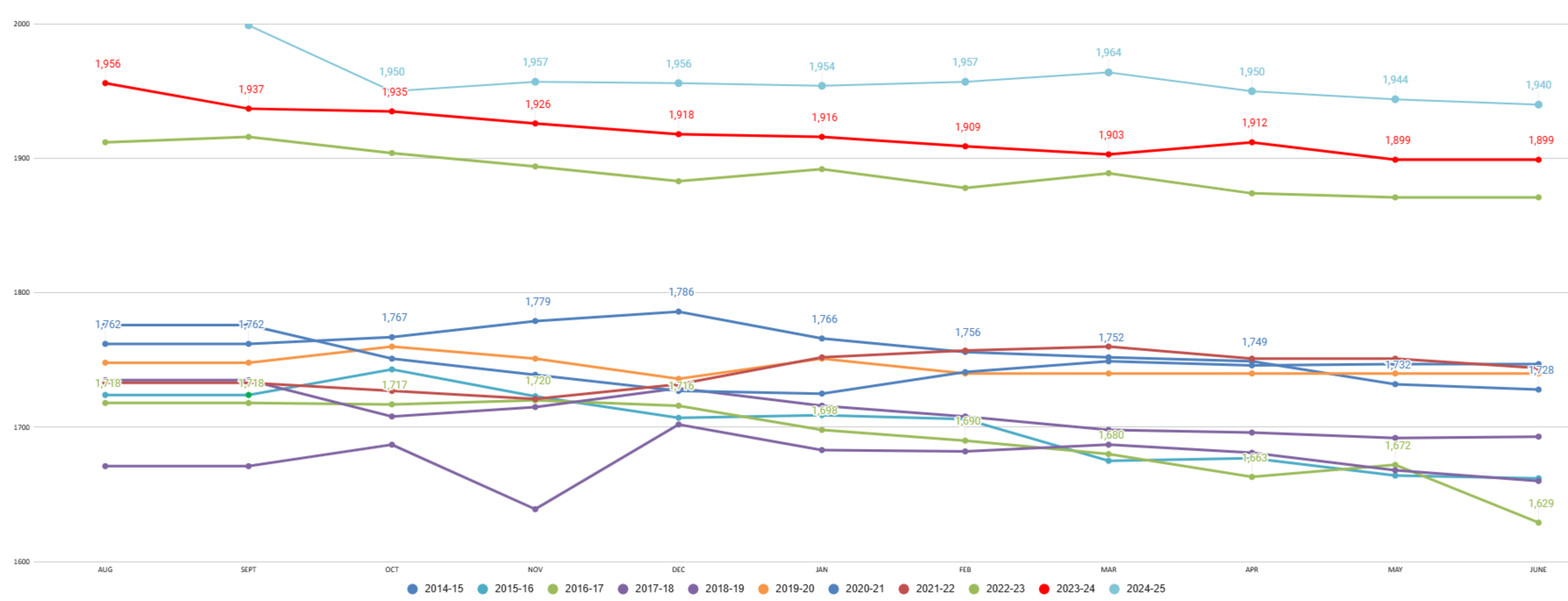
# Capital Projects

**PROJECTED ENDING FUND BALANCE**  
(Total Resources minus Requirements)

**PROJ ACTUAL (SPEND DOWN)/ ADD BACK IN CASH RESERVE**

Estacada School District Enrollment Report as of May 2025																Change since last month	Since last year								
	Para FTE	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th											
Clackamas River ES	9.625	19 regular classroom teachers 22.8 Average Class Size																							
Clackamas River A																				20	22	19	27	26	25
Clackamas River B																				18	23	21	26	25	22
Clackamas River C																				18	22	22	27	27	22
Clackamas River D																-	-			-	-		22		
CRE Total		56	67	62	80	78	91									434 CRE Total	0	(6)							
River Mill ES	7.688	21 regular classroom teachers (plus pre-K) 24.9 Average Class Size																							
River Mill A																		24	26	22	23	26	31		
River Mill B																		24	25	21	24	27	31		
River Mill C																		24	26	22	22	27	30		
River Mill D																		23		22	23				
River Mill Total																		95	77	87	92	80	92		
Total Elementary	17.313	151	144	149	172	158	183									957 ELM TOTAL	4	8							
Estacada MS	5.625							163	141	144						448 MS Total	0	13							
Estacada HS	6.688										137	139	97	85	458 HS TOTAL	(5)									
DCLA	1.000										-	8	15	23	46 DCLA TOTAL	(4)									
EHS CCC											-	-	9	14	23 CCC TOTAL	0									
SKIE														8	8 SKIE TOTAL	0									
Total High School	7.688										137	147	121	130	535 HS TOTAL	(8)	20								
DISTRICT TOTAL K-12															1,940	(4)	41								
Summit Learning Center		77	74	77	71	77	71	78	63	94	108	186	214	181	1,371 SLC TOTAL	(6)	100								
DISTRICT TOTAL INCLUDING CHARTER SCHOOL K-12															3,311	(10)	141								

Last Month enrollment	Last Yr Enrollment
434	440
519	509
953	949
448	435
463	
50	
23	
8	
543	515
1,944	1,899
1,377	1,271
3,321	3,170





# FY 2024-2025 - State School Fund Breakdown

	ADMw / School	\$ per State Calculation	Funding Ratio Factor	SSF Allotment / School	
Estacada	2345.2100	\$ 4,440.25	2.339524830147	\$ 24,362,217.67	% of SSF for Estacada 20%
Summit	1390.2700	\$ 4,440.25	2.339524830147	\$ 14,442,229.21	
	<b>3735.4800</b>	Total ADMw		<b>\$ 38,804,446.88</b>	General Purpose
				\$ 1,557,500.00	Transportation
				<b>\$ (9,742,595.54)</b>	Local Revenue Sources
				<b>\$ 30,619,351.34</b>	Total SSF Allotment

FY 24-25 Total Actual Revenue from SSF			FY 24-25 Estacada Revenue from SSF			FY 24-25 Summit LC Revenue from SSF		
Jul-24	\$	3,822,074.05	Jul-24	\$	2,888,287.58	Jul-24	\$	933,786.47
Aug-24	\$	1,604,001.90	Aug-24	\$	1,426,742.87	Aug-24	\$	177,259.04
Sep-24	\$	1,383,136.58	Sep-24	\$	1,259,638.48	Sep-24	\$	123,498.10
Oct-24	\$	1,367,057.08	Oct-24	\$	1,259,044.47	Oct-24	\$	108,012.61
Nov-24	\$	1,204,400.97	Nov-24	\$	1,259,044.47	Nov-24	\$	(54,643.50)
Dec-24	\$	1,363,135.17	Dec-24	\$	1,259,044.47	Dec-24	\$	104,090.70
Jan-25	\$	1,359,727.41	Jan-25	\$	1,259,044.47	Jan-25	\$	100,682.94
Feb-25	\$	1,555,629.17	Feb-25	\$	1,329,612.92	Feb-25	\$	226,016.25
Mar-25	\$	1,400,420.68	Mar-25	\$	1,329,612.92	Mar-25	\$	70,807.76
Apr-25	\$	1,440,882.20	Apr-25	\$	1,329,612.92	Apr-25	\$	111,269.28
May-25	\$	1,565,509.79	May-25	\$	1,329,612.92	May-25	\$	235,896.87
<b>Fiscal YTD</b>	<b>\$</b>	<b>18,065,974.99</b>	<b>Fiscal YTD</b>	<b>\$</b>	<b>15,929,298.49</b>	<b>Fiscal YTD</b>	<b>\$</b>	<b>2,136,676.50</b>