Ontario
SCHOOL DISTRICT 8C

2025-2026 Approved Budget

195 SW THIRD AVE. ONTARIO, OREGON 97914

(541) 889-5374

WWW.ONTARIO.K12.OR.US

Ontario School District 8C

Table of Contents

SUPERINTENDENT’S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

I am pleased to present the proposed budget for the 2025-2026 school year. This plan reflects our strong commitment to providing a high-quality, equitable, and safe educational environment for all our students, while also ensuring fiscal responsibility and long-term sustainability. The proposed 2025-26 budget is based on year one (49%) of the anticipated state school funding allocation of $11.3 billion for the biennium. This budget builds upon previous years' work, aligning resources with the district’s Strategic Plan, Board Budget Goals, and ongoing initiatives like the Student Investment Account (SIA). It also takes into account the evolving financial landscape, including changes in state funding, inflationary pressures, enrollment decline, and demographic shifts.

Proactive Fiscal Management: Recognizing the potential for future economic headwinds and possible budget constraints, the district is committed to a proactive, rather than reactive, approach to fiscal management. We are taking deliberate steps now to ensure the long-term financial health of the district and to safeguard the employment of our dedicated staff. By carefully monitoring economic indicators, optimizing resource allocation, and strategically leveraging grant opportunities, we aim to stay ahead of any possible budget shortfalls. This forward-thinking strategy is designed to minimize disruptions to our educational programs and preserve the jobs of our valued employees, allowing us to continue providing a stable and high-quality learning environment for our students.

While COVID-19-related federal funding (including ESSER III) has ended, we are still focused on maintaining essential infrastructure and program enhancements supported by earlier grants and state funds. The SIA and Measure 98 (High School Success) funds will continue to support college and career readiness, dropout prevention, student and staff safety, and student engagement, with modest increases projected for 2025-2026. We anticipate an increase in Public Employees Retirement System (PERS) rates for the upcoming year, which will affect our allocation. Additionally, to strengthen staffing and support our strategic goals, we have invested substantially in staff compensation as part of recent negotiations, including a new salary schedule for certified staff and salary increases for classified staff to be more competitive with local districts. These salary adjustments are crucial for recruiting and retaining the essential personnel needed to support student success and maintain a high-quality workforce.

Enrollment trends continue to be a challenge, with a slight decline in student numbers affecting both the district and the state. To address this, we have implemented attrition-based staffing reductions and are keeping a close eye on these shifts. While not primarily driven by cost reduction, the transition to grade-based schools has resulted in efficiencies, and we project average elementary class sizes of 18-25 students. Given the substantial investment in staff compensation resulting from recent negotiations, and the fact that year one of the biennium is funded at 49%, the district will need to utilize a small amount of our reserve funds this year. We anticipate that this will be a one-time use of reserves, and that reserves will not be needed in the following year of the biennium. This strategic use of reserves demonstrates our commitment to both our staff and the long-term financial health of the district.

It's important to acknowledge that the educational landscape is also being shaped by evolving federal policies. The new administration has introduced changes that present both opportunities and challenges for school districts across the nation. These include shifts in funding priorities, adjustments to accountability measures, and new directives related to meeting the diverse needs of our student population. We are closely monitoring these developments and will adapt our strategies to ensure compliance and to continue providing the best possible education for our students.

The district is currently experiencing significant upward pressure on expenditures due to prevailing economic conditions, which have led to increased costs across several essential areas. We have seen notable rises in the prices of necessary supplies, fuel for transportation, and instructional materials such as textbooks. These broader inflationary trends necessitate careful consideration and strategic allocation of our resources to mitigate their impact on our students' learning experiences.

To strategically manage our financial resources and preserve the integrity of the general fund, we have actively pursued opportunities to align staffing costs with available (state) grant funding. This proactive approach has involved the careful identification of Full-Time Equivalent (FTE) positions that can be appropriately and effectively supported through categorical grants, thereby reducing the burden on our general fund and ensuring these essential roles continue to contribute to student success without compromising our core operating budget. Our staffing strategies prioritize the delivery of high-quality instruction and support services.

Elementary schools will maintain licensed music, PE, and library/media assistants, along with counselors and instructional coaches. We are committed to improving literacy, particularly achieving the goal that all students read at grade level by the end of third grade, supported by ongoing grants and curriculum updates. Furthermore, we remain dedicated to helping students' social-emotional well-being, with district-wide counseling and intervention programs prioritized.

With regard to safety and facilities, we will continue to invest in security upgrades, emergency preparedness, and maintenance to ensure secure learning environments. Capital reserves will support important projects such as facility upgrades, building replacements, and future safety enhancements.

Technology remains integral to our instructional approach. The budget allocates resources for device replacement cycles, electronic curriculum access, and family engagement tools. The district's Technology Instructional Coach and Technology Specialist will continue to support innovative teaching strategies and ensure reliable access to digital resources.

We are dedicated to building staff capacity through ongoing professional development, mentoring, collaborative planning, and instructional coaching. These efforts are essential to maintaining a positive school culture and improving student outcomes. We believe that investing in our staff is investing in our students.

Finally, our communication strategies will be enhanced through the expanded use of digital platforms and proactive community outreach to strengthen engagement with families and the community, fostering pride, greater transparency, and trust in our district. We are committed to fostering strong relationships with our community and keeping them informed about our progress with increased openness and clarity.

The proposed budget adheres to the district's policy of maintaining unappropriated reserves, ensuring financial stability and preparedness for unforeseen circumstances. In conclusion, this budget supports our mission to deliver a comprehensive, safe, and equitable educational experience for every student. We appreciate the continued support of our community, staff, and stakeholders as we work together to make the 2025-2026 school year our most successful yet.

Respectfully submitted,

Nicole Albisu, Superintendent

Ontario 8C District Strategic Goals

Student Achievement for All Kids
All students will show continuous growth toward their personalized learning goals and will be prepared for post-secondary and/or career success.

Communication & Collaboration
Provide frequent, clear and results-driven communications in order to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders through:

- Establishing and maintaining community partnerships
- Encouraging volunteering/participation within our schools
- Creating opportunities for participation and collaboration in school and district initiatives and goals

Recruit, Support, Develop & Retain Highly Effective Staff
To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff and fostering a positive culture.

District Budget Goals 25-26

The District will:

- Maintain sufficient reserves to meet policy and cash flow needs as well as anticipate future unfunded policy/mandates, declining enrollment impacts, PERS rate increases, and health insurance rate changes.

- All students will continuously grow toward their personalized learning goals and be prepared for post-secondary education and/or career success.

- Support safe, healthy, and well-maintained learning environments that support student learning and success with sufficient funds available for unforeseen events.

- Utilize funds to enhance opportunities, create equitable programs, expand instructional space, and improve student health and safety, and attract and retain quality staff.

- Continue to integrate and sustain technology into the classroom/curriculum, which will enhance teacher instruction and student learning.

- To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff, and fostering a positive culture.

- Provide frequent, clear, and results-driven communications to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders (school, family, and community).

BUDGET COMMITTEE MEMBERS

Position	Member	Appointed	Term	Term Expires
Position A	Eddie Melendrez	May 20, 2024	3	June 30, 2027
Position B	Dan Wilken	April 28, 2025	3	June 30, 2028
Position C	Barb Higgenbothem	May 20, 2024	3	June 30, 2027
Position D	OPEN	-	-	-
Position E	OPEN	-	-	-

BOARD MEMBERS

Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Bret Uptmor, Chair	2023	4	June 30, 2027
Position 2	Matt Stringer	2021	4	June 30, 2025
Position 3	Blanca Rodriguez	2021	4	June 30, 2025
Position 4	OPEN	-	-	-
Position 5	Mike Blackaby, Vice Chair	2023	4	June 30, 2027

The following is the list of account codes used by the District. These account codes are mandated by the Oregon Department of Education.

FUNDS

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, Ontario School District 8C.

100 General Fund

Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.

200 Special Revenue

Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

The special revenue funds used by Ontario School District are as follows:

Various Federal Programs
Various State and Local Programs
201 Nutrition
202 Student Body Funds
299 Medicaid Reimbursement Fund

300 Debt Service

Used to account for payment of interest and principal on all general obligation debt. It does not include monies payable exclusively for special assessments and revenue debt issued for and serviced by a government enterprise.

300 Bond Debt Service Fund
301 PERS Bond Debt Service Fund

400 Capital Projects	Used to account for financial resources to be used for the acquisition or construction of major capital facilities. 420 Building Improvement Fund 430 Equipment Reserve Fund 440 Technology Reserve Fund 450 Chromebook Reserve Fund
500 Enterprise Funds	Used to account for district activities that are similar to business operations in the private sector. 511 Boxing 515 OHS Teen Parent Program
600 Internal Service	Used to 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. 601 Unemployment Fund

REVENUES

Revenues are classified by type and source for the various funds of the District. Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets and 3) do not represent contributions of fund capital in food services and pupil activity funds.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenue

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use.

1111 Current Taxes
1112 Delinquent Taxes
1113 County Land Sales
1190 Penalties and Interest on Taxes

1200 Revenue from Local Government
1311 Tuition from Individuals
1312 Tuition from Oregon Districts
1412 Transportation Fees from Other Districts Within the State
1510 Interest on Investments
1600 Sale of Lunches
1710 Admissions & Gate Receipts
1750 Concession sales
1790 Miscellaneous Co-Curricular Revenue
1910 Rentals
1920 Donations
1941 Services to Other Districts
1980 Fees Charged to Grants
1990 Miscellaneous Revenue

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state.

2101 County School Fund
2200 Restricted Revenue-Other Intermediate Sources

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local schools.

3101 State School Support Fund
3102 State School Support Fund - School Lunch Match
3103 Common School
3299 Miscellaneous State Revenue

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

4300 Restricted Revenue Direct from the Federal Government
4500 Restricted Revenue from the Federal Government through the State

5000 Other Sources

5200 Transfers In
5300 Compensation for Loss of Assets
5400 Cash on Hand

FUNCTION

Function describes the type of activity that is carried out. There are five major function areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and Other Uses.

1000 Instruction

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

The following instruction numbers are used by the district.

1111 Primary Instruction
1113 Elementary Co-Curricular
1121 Middle Instruction
1122 Middle Co-Curricular
1131 High School Instruction

1132 High School Co-Curricular
1210 Talented and Gifted
1226 Home Instruction
1250 Special Education
1271 Remediation
1272 Title I
1283 Alternative Education
1288 Charter Schools
1291 English Second Language Learners
1292 Teen Parent
1293 Migrant Education
1299 Special Programs
1300 Adult/Continuing Education Programs
1410 Intermediate Summer School
1420 Middle Summer School
1430 High School Summer School
1440 Primary Summer School

2000 Support Services

Support Services are those services which provide administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

The following Support Services functions are used by the District.

2110 Social Services
2115 Student Safety
2117 Identification and Recruitment of Students
2119 Other Attendance Services
2120 Guidance Services
2122 Counseling
2134 Nursing Services
2139 Health Services
2190 Student Support Services
2213 Director of Improvement of Instruction

2219 Other Improvement of Instruction Services
2222 Library
2223 Multi-Media Services
2230 Assessment and Testing
2240 Instructional Staff Development
2310 Board of Education
2321 Superintendent’s Office
2324 Federal and State Relations
2410 Principal’s Office
2521 Business Services
2524 Payroll Services
2525 Financial Accounting Services
2541 Direction of Facilities
2542 Care & Upkeep of Buildings
2543 Care & Upkeep of Grounds
2551 Director of Transportation
2552 Vehicle Operation Services
2559 Other Student Transportation
2573 Warehouse and Distributing Services
2620 Statistics, Planning and Research
2626 Grant Writing
2630 Parent Center Coordinator
2633 Public Information
2640 Volunteer Services
2641 Personnel
2660 Technology
2700 Early Retirement Program

3000 Enterprise and Community Services

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where that stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3110 Food Services Direction
3120 Food Preparation

3130 Food Delivery
3190 Other Food Services
3300 Building Services

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings major remodeling and construction of buildings and major additions to buildings initial installation or extension of service systems and other built-in equipment and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.

4150 Building Acquisition, Construction and Improvement

5000 Other Uses

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.

5110 Long Term Debt
5120 Short Term Debt
5200 Transfer of Funds

6000 Contingencies

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

7000 Unappropriated Ending Fund Balance

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

OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

100 Salaries

Amounts paid to employees of the district who are considered to be in the positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

111 Licensed Salaries
112 Classified Salaries
113 Administrators
114 Supervisors
116 Supplemental Retirement Stipends
121 Licensed Substitutes
122 Classified Substitutes
123 Licensed Temporary
124 Classified Temporary
130 Additional Salary (Extra Duty, Overtime)

200 Employee Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

211 PERS Employer Contribution Tier 1&2
212 PERS Pickup
213 PERS UAL Bond
216 OPSRP Tier III
220 Social Security

231 Workers Compensation
232 Unemployment
240 Health Insurance
245 Other Benefits

300 Purchased Services

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc. Also included are services to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other than district employees. Other items are student transportation services, costs of travel for all district personnel, communications such as telephone, postage, advertising and printing, medical services and other professional and technical services.

311 Instruction Services
313 Medical
318 Professional Development Non-Instructional
319 Professional Services
322 Maintenance and Repair
324 Rental
325 Electricity
326 Heat
327 Water & Sewage
328 Garbage Disposal
329 Other Property Services
340 Travel
349 Other Student Travel
351 Telephone
353 Postage
354 Advertising
355 Printing
360 Charter School Payments
374 Tuition
381 Audit

382 Legal
383 Architect Fees
384 Negotiation Services
388 Election
390 Professional Services

400 Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use.

410 Supplies
411 Gasoline, Oil, Lubricants
412 Tires and Batteries
413 Vehicle Repair Parts
414 Garage Supplies
415 Other Vehicle Supplies
420 Textbooks
430 Library Books
440 Periodicals
450 Food
460 Non-consumable Supplies
470 Computer Software
480 Computer Hardware

500 Capital Outlay

Expenditures for the acquisition of fixed assets. They are expenditures for land or existing buildings improvements of grounds construction of buildings additions to buildings remodeling of buildings initial equipment additional equipment and replacement of equipment.

520 Building Remodel
530 Improvements other than Buildings
541 Initial or Additional Equipment
542 Replacement Equipment
550 Technology Equipment
564 Bus and Bus Improvements

600 Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and payments of dues and fees.

610 Principal
620 Interest
621 Interest, Excluding bus and bus improvements
622 Interest, Bus and bus improvements
640 Dues and Fees
651 Liability Insurance
652 Fidelity Bonds
653 Property Insurance
670 Taxes and License
690 Grant Indirect Charges

700 Transfers

This object category does not represent a purchase rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another.

710 Transfers

800 Other Uses of Funds

810 Planned Reserve

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Used only with 6110 Function.

820 Reserve for Next Year

Used only with 7000 Unappropriated Ending Fund Balance.

RESPONSIBILITY CENTER

An organizational cost center.

000	District Wide Expenditures
010	Aiken
020	Alameda
060	May Roberts
070	Middle School
080	High School

Summary of Revenues by Fund and Function
For the Fiscal Year 25-26

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	6,036,500	1,300,000	29,944,680	25,000	9,515,000	46,821,180
Federal Grants	-	-	-	3,991,025	-	3,991,025
State & Local Grants	6,000	-	5,022,975	-	16,291	5,045,266
Nutrition Services	22,000	-	32,500	2,340,000	2,010,000	4,404,500
Student Body Funds	285,000	-	-	-	215,000	500,000
Medicaid Reimbursement Fund	-	-	-	350,000	650,000	1,000,000
Equipment Replacement	-	-	-	-	65,000	65,000
Technology Reserve	-	-	-	-	213,000	213,000
Chromebook Reserve	10,000	-	-	-	15,000	25,000
Debt Service Fund	1,750,000	-	-	910,000	16,000,000	18,660,000
PERS Bond Debt Service Fund	1,300,768	-	-	-	-	1,300,768
Building Improvement	-	-	-	-	6,390,500	6,390,500
OHS Teen Parent Program	125,000	-	-	-	125,000	250,000
Boxing	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	-	-	-	650,000	650,000
TOTAL	**9,545,267**	**1,300,000**	**35,000,155**	**7,616,025**	**35,864,791**	**89,326,238**

Summary of Expenditures by Fund and Function
For the Fiscal Year 25-26

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	25,270,354	14,780,854	-	56,000	1,500,000	450,000	4,763,973	46,821,180
Federal Grants	2,709,163	1,153,825	128,037	-	-	-	-	3,991,025
State & Local Grants	2,267,726	2,737,540	-	40,000	-			5,045,266
Nutrition Services	-	20,600	4,383,900	-	-	-	-	4,404,500
Student Body Funds	360,000	-	-	-	-	-	140,000	500,000
Medicaid Reimbursement Fund	290,826	565,385	-	-	-	-	143,788	1,000,000
Equipment Replacement	-	65,000	-	-	-	-	-	65,000
Technology Reserve	-	213,000	-	-	-	-	-	213,000
Chromebook Reserve	-	25,000	-	-	-	-	-	25,000
Debt Service Fund	-	-	-	-	1,033,040	-	17,626,960	18,660,000
PERS Bond Debt Service Fund	-	100	-	-	1,300,668	-	-	1,300,768
Building Improvement	-	-	-	6,390,500	-	-	-	6,390,500
OHS Teen Parent Program	207,117	42,883	-	-	-	-	-	250,000
Boxing	-	-	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	650,000	-	-	-	-	-	650,000
TOTAL	**31,105,184**	**20,254,187**	**4,521,937**	**6,486,500**	**3,833,708**	**450,000**	**22,674,721**	**89,326,238**

Budget Resources
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	PROPOSED	APPROVED	ADOPTED
1111	Current Taxes	5,012,421	5,215,033	5,000,000	5,125,000	5,125,000	
1112	Delinquent Taxes	102,475	109,244	120,000	125,000	125,000	
1113	County Land Sales	9,962	2,036	-	-	-	
1190	Penalties and Interest on Taxes	-	0	-	-	-	
1200	Tuition From Individuals	787	1,695	-	-	-	
1312	Tuition from Oregon Districts	-	0	-	-	-	
1411	Transportation Fees from Individuals	-	0	-	-	-	
1412	Transportation Fees from Other Districts	-	0	-	-	-	
1510	Interest on Investments	457,193	1,012,743	300,000	350,000	350,000	
1710	Admissions	24,408	28,118	30,000	30,000	30,000	
1790	Other Co-Curricular Revenue	-	0	-	-	-	
1910	Rentals	10,530	10,372	8,000	8,000	8,000	
1920	Donations	5,441	0	1,000	1,000	1,000	
1970	Service to Other Funds	-	-	22,500	22,500	22,500	
1980	Fees Charged to Grants	374,328	449,601	300,000	350,000	350,000	
1990	Misc Revenue	(659,784)	(1,317,685)	25,000	25,000	25,000	
1994	Fingerprinting	-	-	-	-	-	
Total Revenue From Local Sources		**5,337,762**	**5,511,156**	**5,806,500**	**6,036,500**	**6,036,500**	
2101	County School Fund	-	-	-	375,000	375,000	
2199	Other Intermediate Sources	-	-	-	-	-	
2200	Misc County Funding	4,520	1,849,630	915,000	925,000	925,000	
Total Revenue From Intermediate Sources		**4,520**	**1,849,630**	**915,000**	**1,300,000**	**1,300,000**	
3101	State School Fund - General Support	27,281,350	28,035,242	27,946,732	29,551,700	29,551,700	
3103	Common School Fund	-	319,103	354,580	367,980	367,980	
3204	Driver Education	-	-	-	-	-	
3299	Restricted State Grants	11,676	115,103	-	25,000	25,000	
Total 3000 Revenue From State Sources		**27,293,026**	**28,469,448**	**28,301,312**	**29,944,680**	**29,944,680**	
4500	Restricted Federal Revenue	2,315,785	11,747,409	3,230,000	25,000	25,000	
Total 4000 Revenue From Federal Sources		**2,315,785**	**11,747,409**	**3,230,000**	**25,000**	**25,000**	
5300	Compensation for Loss of Fixed Asset	10,855	18,494	15,000	15,000	15,000	
5400	Beginning Fund Balance	11,506,830	-	10,635,959	9,500,000	9,500,000	
Total 5000 Revenue From Other Sources		**11,517,686**	**18,494**	**10,650,959**	**9,515,000**	**9,515,000**	
Total General Fund Resources		**46,468,778**	**47,596,137**	**48,903,771**	**46,821,180**	**46,821,180**	

Budget Summary by Major Function
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	11,613,801	11,766,360	12,769,871	116.67	13,400,880	100.10	13,400,880	
1000 Co-Curricular Programs	857,181	963,690	845,846	1.30	1,063,857	2.20	1,063,857	
1200 Special Programs	8,379,315	9,231,446	10,123,965	77.70	10,805,616	87.90	10,805,616	
Total 1000 Instruction	**20,850,298**	**21,961,496**	**23,739,682**	**195.67**	**25,270,354**	**190.20**	**25,270,354**	
2100 Support Services - Students	1,155,856	1,376,987	2,174,104	13.66	1,275,349	9.50	1,275,349	
2200 Support Services - Instruction Staff	760,574	828,587	877,980	10.70	838,402	8.27	838,402	
2300 General Administration	458,566	473,400	2,037,392	3.00	749,896	3.00	749,896	
2400 School Administration	2,956,185	3,388,736	3,388,879	30.10	3,459,628	28.55	3,459,628	
2500 Business	5,401,559	5,425,581	5,985,386	48.54	6,581,836	48.88	6,581,836	
2600 Support Services - Central Activities	1,572,846	1,611,214	2,012,634	12.41	1,821,442	10.66	1,821,442	
2700 Supplemental Retirement	53,944	41,609	54,850	-	54,300		54,300	
Total 2000 Support Services	**12,359,530**	**13,146,114**	**16,531,224**	**118.41**	**14,780,854**	**108.85**	**14,780,854**	
Total 3000 Community Services			**-**					
Total 4000 Building Acq. & Const.	**584,989**	**8,942,742**	**3,290,000**		**56,000**		**56,000**	
Total 5000 Debt Service			**-**					
Total 5200 Transfer of Funds	**3,308,000**	**2,200,000**	**1,200,000**		**1,500,000**		**1,500,000**	
Total 6000 Contingency			**70,000**		**450,000**		**450,000**	
Total 7000 Unappropriated EFB			**4,072,865**		**4,763,973**		**4,763,973**	
Total General Fund Requirements	**37,102,817**	**46,250,352**	**48,903,771**	**314.08**	**46,821,180**	**299.05**	**46,821,180**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111	Primary Instruction	6,506,215	6,511,672	7,151,559	65.47	6,675,001	45.50	6,675,001	
1112	Intermediate Instruction	-	-	-	-	-	-	-	
1113	Elementary Co-Curricular	4,095	12,267	17,500	-	17,500	-	17,500	
1121	Middle Instruction	1,719,018	1,810,352	1,892,750	18.06	3,198,808	24.88	3,198,808	
1122	Middle Co-Curricular	156,587	187,112	189,316	0.30	218,612	0.20	218,612	
1131	High School Instruction	3,388,569	3,444,336	3,725,562	33.14	3,527,072	29.72	3,527,072	
1132	High School Co-Curricular	696,498	764,312	639,030	1.00	827,745	2.00	827,745	
1210	Talented & Gifted	5,372	7,198	83,284	-	6,950	-	6,950	
1226	Home Instruction	-	-	-	-	-	-	-	
1250	Special Education	3,456,176	3,650,024	3,960,302	62.30	4,364,275	71.30	4,364,275	
1271	Remediation	-	-	-	-	-	-	-	
1283	Alternative Education	203,531	219,675	206,569	3.00	326,418	4.80	326,418	
1288	Charter School	3,858,254	4,485,520	4,651,078	-	4,760,000	-	4,760,000	
1291	ESL	781,649	803,375	1,153,110	11.40	1,258,050	10.80	1,258,050	
1292	Teen Parent	74,333	65,654	69,623	1.00	89,923	1.00	89,923	
Total 1000 Instruction		**20,850,298**	**21,961,496**	**23,739,682**	**195.67**	**25,270,354**	**190.20**	**25,270,354**	
2115	Student Safety (Crossing Guards & SROs)	-	-	200,821	-	125,000	-	125,000	
2119	Other Attendance Services	70,533	89,341	99,020	2.00	110,413	2.00	110,413	
2122	Counseling	765,348	877,839	939,250	8.51	296,812	2.50	296,812	
2134	Nursing Services	2,949	1,475	83,130	-	5,000	-	5,000	
2139	Health Services	893	1,070	1,250	-	1,250	-	1,250	
2190	Student Support Services	316,134	407,261	850,633	3.15	736,874	5.00	736,874	
2213	Director of Improvement of Instruction	22,278	22,234	18,223	0.10	9,556	-	9,556	
2219	Improvement of Instruction	-	-	-	-	-	-	-	
2222	Library	264,306	272,929	286,599	6.13	229,101	4.07	229,101	
2223	Multi-Media Services	258	-	1,200	-	1,200	-	1,200	
2230	Assessment & Testing	231,675	253,799	316,175	3.97	337,198	3.70	337,198	
2240	Instructional Staff Development	242,057	279,625	255,783	0.50	261,348	0.50	261,348	
2310	Board of Education (Local Board)	53,404	48,055	1,567,536	-	247,000	-	247,000	
2321	Superintendent's Office	405,161	425,346	469,856	3.00	502,896	3.00	502,896	
2324	State and Federal Relations	-	-	-	-	-	-	-	
2410	Principal's Office	2,722,022	2,979,590	3,031,139	26.95	3,099,723	25.80	3,099,723	
2490	Other Support Services	234,163	409,146	357,739	3.15	359,905	2.75	359,905	
2521	Business Services	257,062	273,366	329,281	1.00	351,847	1.00	351,847	
2524	Payroll Services	83,150	86,181	90,352	1.00	96,663	1.00	96,663	
2525	Financial Accounting Services	89,544	70,126	75,070	0.75	77,894	0.75	77,894	
2541	Direction of Facilities	155,518	160,564	170,126	1.25	179,326	1.25	179,326	
2542	Care & Upkeep of Buildings	2,472,775	2,591,431	2,777,290	22.13	2,990,143	22.50	2,990,143	
2543	Care & Upkeep of Grounds	265,994	273,147	304,963	3.00	333,366	2.00	333,366	
2551	Direction of Transportation	237,149	263,596	272,726	2.20	285,874	2.20	285,874	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2552 Vehicle Operation Services	1,789,935	1,655,952	1,908,572	16.71	2,207,731	17.68	2,207,731	
2559 Other Student Transportation	5,678	5,058	7,550	-	7,550	-	7,550	
2573 Warehouse & Distributing Services	44,754	46,160	49,456	0.50	51,441	0.50	51,441	
2620 Statistics, Planning, & Research	-	-	-	-	-	-	-	
2626 Grant Writing	119	-	98,086	-	-	-	-	
2630 Parent Center	106,420	177,750	147,542	3.11	138,345	2.36	138,345	
2633 Public Information	155,926	170,362	177,758	1.00	184,378	1.00	184,378	
2640 Volunteer Services	971	1,019	1,550	-	1,550	-	1,550	
2641 Personnel	266,935	296,911	276,827	1.80	292,175	1.80	292,175	
2660 Technology	1,042,476	965,173	1,307,772	6.50	1,201,893	5.50	1,201,893	
2680 Interpretation and Translation Services	-	-	3,100	-	3,100	-	3,100	
2700 Supplemental Retirement	53,944	41,609	54,850	-	54,300	-	54,300	
Total 2000 Support Services	**12,359,530**	**13,146,114**	**16,531,224**	**118.41**	**14,780,854**	**108.85**	**14,780,854**	
Total 3000 Community Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total 4000 Building Acq. & Const.	**584,989**	**8,942,742**	**3,290,000**		**56,000**		**56,000**	
5110 Long Term Debt	-	-						
5120 Short Term Debt	-	-						
5200 Transfers of Funds	3,308,000	2,200,000	1,200,000	-	1,500,000	-	1,500,000	
Total 5000 Other Uses	**3,308,000**	**2,200,000**	**1,200,000**	**-**	**1,500,000**	**-**	**1,500,000**	
Total 6000 Contingency	**-**	**-**	**70,000**	**-**	**450,000**	**-**	**450,000**	
Total 7000 Unappropriated EFB	**-**	**-**	**4,072,865**	**-**	**4,763,973**	**-**	**4,763,973**	
Total General Fund Requirements	**37,102,817**	**46,250,352**	**48,903,771**	**314.08**	**46,821,180**	**299.05**	**46,821,180**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	2,061,859	13.80	1,711,033	15.10	2,027,108	15.60					875,000	1.00
1112 Intermediate Instruction												
1113 Elementary Co-Curricular											17,500	
1121 Middle Instruction							3,188,808	24.88			10,000	
1122 Middle Co-Curricular							218,612	0.20				
1131 High School Instruction									3,522,072	28.72	5,000	1.00
1132 High School Co-Curricular							2,633		825,112	2.00		
1210 Talented and Gifted	250		250		250		250		250		5,700	
1226 Home Instruction												
1250 Special Education	331,277	11.00	679,708	11.00	701,194	12.50	536,845	10.47	790,976	14.33	1,324,275	12.00
1271 Remediation												
1283 Alternative Education									326,418	4.80		
1288 Charter School											4,760,000	
1291 ESL	156,553	1.20	128,707	0.90	238,544	1.90	236,203	2.70	177,112	2.00	320,930	2.10
1292 Teen Parent Programm									89,923	1.00		
Total 1000 Instruction	**2,549,939**	**26.00**	**2,519,699**	**27.00**	**2,967,097**	**30.00**	**4,183,351**	**38.25**	**5,731,863**	**52.85**	**7,318,405**	**16.10**
2115 Student Safety											125,000	
2119 Other Attendance Services							54,940	1.00	55,473	1.00		
2122 Counseling	200		1,100		200		137,885	1.00	57,479	0.50	99,947	1.00
2134 Nursing Services											5,000	
2139 Health Services			250				1,000					
2190 Student Support Services											736,874	5.00
2213 Director of Improvement of Instruction											9,556	
2219 Improvement of Instruction												
2222 Library	63,914	1.00	65,772	1.07	42,089	1.00	850		56,476	1.00		
2223 Multi-Media Services			500		500		200					
2230 Assessment & Testing	33,503	0.60	19,957	0.53			30,622	0.53	30,727	0.53	222,389	1.50
2240 Instructional Staff Development	2,000		2,000		3,500		1,500		6,100		246,248	0.50
2310 Board of Education (Local Board)											247,000	
2321 Superintendent's Office											502,896	3.00
2324 State and Federal Relations												
2410 Principal's Office	584,384	5.00	438,947	4.00	476,618	4.00	713,932	6.30	847,392	6.50	38,450	
2490 Other Support Services							132,209	1.00	227,696	1.75		
2521 Business Services											351,847	1.00
2524 Payroll Services											96,663	1.00
2525 Financial Accounting Services											77,894	0.75
2541 Direction of Facilities											179,326	1.25
2542 Care & Upkeep of Buildings	257,790	2.34	249,503	2.00	246,421	2.00	414,062	3.00	526,397	4.53	1,295,969	8.63
2543 Care & Upkeep of Grounds											333,366	2.00
2551 Direction of Transportation											285,874	2.20
2552 Vehicle Operation Services	100		100		300				100		2,207,131	17.68
2559 Other Student Transportation							1,000		6,550			
2573 Warehouse and Distributing Services											51,441	0.50
2620 Statistics, Planning, & Research												
2626 Grant Writing												
2630 Parent Center	25,918	0.70	40,525	0.70	36,953	0.70			17,949	0.26	17,000	
2633 Public Information											184,378	1.00
2640 Volunteer Services											1,550	
2641 Personnel											292,175	1.80
2660 Technology	6,500		12,990		11,000		17,000				1,154,403	5.50
2680 Interpretation and Translation Services											3,100	
2700 Supplemental Retirement											54,300	
Total 2000 Support Services	**974,309**	**9.65**	**831,643**	**8.30**	**817,581**	**7.70**	**1,505,200**	**12.83**	**1,832,340**	**16.07**	**8,819,780**	**54.30**

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services												
Total 4000 Building Acq. & Const.											**56,000**	
5110 Long Term Debt												
5120 Short Term Debt												
5200 Transfers of Funds											1,500,000	
Total 5000 Other Uses											**1,500,000**	
Total 6000 Contingency											**450,000**	
Total 7000 Unappropriated EFB											**4,763,973**	
Total General Fund Requirements	**3,524,248**	**35.65**	**3,351,341**	**35.30**	**3,784,679**	**37.70**	**5,688,551**	**51.08**	**7,564,203**	**68.92**	**22,908,158**	**70.40**

Budget Summary by Major Object
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	15,933,082	16,865,327	19,710,376	314.08	18,425,577	299.05	18,425,577	
200 Employee Benefits	9,070,039	9,678,941	10,863,836		11,673,211		11,673,211	
300 Purchased Services	5,514,177	6,348,345	6,822,323		6,924,550		6,924,550	
400 Supplies and Materials	2,143,622	1,814,805	1,997,070		1,997,070		1,997,070	
500 Capital Outlay	725,173	8,901,222	3,639,500		459,500		459,500	
600 Other Objects	408,724	441,712	527,800		627,300		627,300	
700 Transfers	3,308,000	2,200,000	1,200,000		1,500,000		1,500,000	
800 Other Uses of Funds			4,142,865		5,213,973		5,213,973	
Total	**37,102,817**	**46,250,352**	**48,903,771**	**314.08**	**46,821,180**	**299.05**	**46,821,180**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111	Certified Salaries	8,466,728	9,215,220	9,951,606	151.26	9,695,864	137.08	9,695,864	
112	Classified Salaries	4,012,009	4,082,155	4,659,325	136.27	4,718,109	137.17	4,718,109	
113	Administrators	2,051,596	2,329,559	3,045,060	22.80	2,566,010	22.05	2,566,010	
114	Supervisors	270,831	242,802	369,293	3.75	288,285	2.75	288,285	
116	Early Retirement	51,700	39,850	50,000		50,000		50,000	
121	Substitutes - Licensed	402,138	384,434	456,000		566,000		566,000	
122	Substitutes - Classified	10,329	12,006	58,000		58,000		58,000	
123	Temporaries - Licensed								
124	Temporaries - Classified					40,000		40,000	
130	Additional Salary	667,751	559,301	1,121,092		443,308		443,308	
Total Salaries		**15,933,082**	**16,865,327**	**19,710,376**	**314.08**	**18,425,577**	**299.05**	**18,425,577**	
210	Retirement								
211	PERS-Employer Contribution	573,546	532,747	685,930		681,012		681,012	
212	PERS-Pickup	897,251	973,099	1,047,922		1,093,718		1,093,718	
213	PERS UAL Bond	1,083,481	1,163,765	1,258,315		1,262,160		1,262,160	
216	OPSRP Tier III	1,626,232	1,935,270	2,122,712		2,876,387		2,876,387	
220	Social Security	1,140,150	1,210,810	1,255,188		1,276,268		1,276,268	
231	Workers Comp	96,676	101,316	140,963		113,858		113,858	
233	Oregon Paid Family Leave	216	60,664	63,233		65,912		65,912	
240	Employee Insurance	3,645,988	3,694,269	4,283,074		4,291,120		4,291,120	
245	Other Benefits	6,500	7,000	6,500		12,775		12,775	
Total Benefits		**9,070,039**	**9,678,941**	**10,863,836**		**11,673,211**		**11,673,211**	
310	Instruction Services		12,714						
311	Instruction Services			1,000		1,000		1,000	
313	Student Services (Medical)			1,500		1,500		1,500	
318	Prof & Improvement Costs: Non-Instruct	78,685	104,267	104,250		104,250		104,250	
319	Other Instr., Prof & Tech. Services	62,969	62,886	144,900		144,900		144,900	
322	Maintenance & Repair	107,350	205,940	187,600		187,600		187,600	
324	Rental	97,433	113,496	132,100		132,100		132,100	
325	Electricity	338,703	348,693	345,500		361,500		361,500	
326	Heat	157,806	144,203	160,000		166,000		166,000	
327	Water & Sewage	41,794	44,251	48,300		55,500		55,500	
328	Garbage	62,097	65,624	68,700		72,300		72,300	
329	Other Property Services	46,487	72,344	43,000		47,000		47,000	
340	Travel	72,910	102,846	115,650		115,650		115,650	
341	In District Travel		190	400		400		400	
349	Other Student Travel	38,296	50,955	36,500		36,500		36,500	
351	Telephone	49,273	51,282	50,200		50,200		50,200	
353	Postage	14,601	13,992	18,850		18,850		18,850	
354	Advertising	1,016		14,996		20,500		20,500	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
355	Printing	5,552	7,962	10,850		10,850		10,850	
359	Other communication services	6,011	10,108						
360	Charter School	3,858,254	4,485,520	4,651,078		4,760,000		4,760,000	
374	Other Tuition								
381	Audit			120,000		60,000		60,000	
382	Legal	17,327	10,333	50,000		65,000		65,000	
383	Architect Fees	40,320		4,000					
384	Negotiation Services			7,500		7,500		7,500	
388	Election	3,054		3,500		3,500		3,500	
390	Other General Prof. & Tech. Services	414,239	440,739	501,950		501,950		501,950	
Total Purchased Services		**5,514,177**	**6,348,345**	**6,822,323**		**6,924,550**		**6,924,550**	
410	Supplies	784,221	866,391	784,030		784,030		784,030	
411	Gasoline, Oil, Lubricants	157,371	151,772	140,000		140,000		140,000	
412	Tires & Batteries	5,574	8,972	10,000		10,000		10,000	
413	Vehicle Repair Parts	42,852	63,073	35,000		35,000		35,000	
414	Garage Supplies	25,045	11,593	500		500		500	
415	Other Vehicle Expense	8,705	12,134	2,000		2,000		2,000	
416	Coveralls & Grease Rags	285	758	500		500		500	
420	Textbooks	746,427	431,017	697,250		697,250		697,250	
430	Library Books	7,423	6,159	7,500		7,500		7,500	
440	Periodicals			300		300		300	
460	Non-Consumable Supplies	10,585	19,973	115,500		115,500		115,500	
470	Computer Software	185,728	212,508	144,800		144,800		144,800	
480	Computer Hardware	169,406	30,454	59,690		59,690		59,690	
Total Supplies & Materials		**2,143,622**	**1,814,805**	**1,997,070**		**1,997,070**		**1,997,070**	
520	Building Remodel	526,467	8,880,247	3,230,000					
530	Improvements other than Buildings	126							
542	Replacement Equipment	6,404	2,625	54,500		54,500		54,500	
550	Technology Equipment			55,000		55,000		55,000	
564	Bus & Bus Improvements	192,176	18,350	300,000		350,000		350,000	
Total Capital Outlay		**725,173**	**8,901,222**	**3,639,500**		**459,500**		**459,500**	
640	Dues & Fees	61,791	43,731	64,800		76,300		76,300	
651	Liability Insurance	3,570	3,570	11,000		11,000		11,000	
653	Property Insurance	343,233	394,411	451,000		539,000		539,000	
670	Taxes & License	131		1,000		1,000		1,000	
Total Other Objects		**408,724**	**441,712**	**527,800**		**627,300**		**627,300**	
	Technology Transfer	126,000.00	63,000	63,000		63,000		63,000	
	Equipment Fund Transfer	80,000.00	40,000	40,000		40,000		40,000	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Building Fund Transfer	3,100,000.00	2,090,500	1,089,200		1,390,500		1,390,500	
SMILE Transfer	2,000.00	6,500	7,800		6,500		6,500	
Total Transfers	**3,308,000.00**	**2,200,000**	**1,200,000**		**1,500,000**		**1,500,000**	
810 Planned Reserve			70,000		450,000		450,000	
820 Reserve For Next Year			4,072,865		4,763,973		4,763,973	
Total Other Uses of Funds			**4,142,865**		**5,213,973**		**5,213,973**	
Total	**37,102,817**	**46,250,352**	**48,903,771**	**314.08**	**46,821,180**	**299.05**	**46,821,180**	

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	1,495,317	17.00	1,254,457	19.00	1,475,357	19.00	2,104,524	31.58	2,547,780	37.00	818,429	13.50
112 Classified Salaries	369,179	16.65	425,630	14.30	487,694	16.70	493,732	16.75	856,575	27.92	2,085,298	44.85
113 Administrators	227,718	2.00	222,189	2.00	213,246	2.00	325,256	2.75	473,523	4.00	1,104,079	9.30
114 Supervisors											288,285	2.75
116 Early Retirement											50,000	
121 Substitutes - Licensed	2,000		2,000		2,000		78,000		148,000		334,000	
122 Substitutes - Classified											58,000	
123 Temporaries - Licensed												
124 Temporaries - Classified											40,000	
130 Additional Salary	4,248		5,310		6,130		101,827		316,706		9,088	
Total Salaries	**2,098,462**	**35.65**	**1,909,586**	**35.30**	**2,184,427**	**37.70**	**3,103,339**	**51.08**	**4,342,584**	**68.92**	**4,787,178**	**70.40**
211 PERS-Employer Contribution	104,293		70,334		101,903		10,023		93,045		301,415	
212 PERS-Pickup	122,572		112,590		128,608		196,508		247,504		285,937	
213 PERS UAL Bond	137,927		137,815		160,759		244,908		280,961		299,790	
216 OPSRP Tier III	273,475		325,878		338,003		675,548		683,544		579,939	
220 Social Security	131,784		137,443		145,523		246,797		300,673		314,049	
231 Workers Comp	8,913		8,539		9,047		15,337		20,176		51,845	
233 Oregon Paid Family Leave	6,891		7,187		7,609		12,701		15,311		16,212	
240 Employee Insurance	523,931		492,379		554,150		853,341		968,773		898,545	
245 Other Benefits											12,775	
Total Benefits	**1,309,786**		**1,292,165**		**1,445,602**		**2,255,162**		**2,609,989**		**2,760,507**	
311 Instruction Services											1,000	
313 Student Services (Medical)											1,500	
318 Prof & Improvement Costs: Non-Instruct	2,000		1,500		4,600		2,150		3,500		90,500	
319 Other Instr., Prof & Tech. Services									4,400		140,500	
322 Maintenance & Repair	1,000		600		800		16,200		7,000		162,000	
324 Rental	5,000		13,000		10,000		16,000		28,100		60,000	
325 Electricity	18,500		34,000		39,000		115,000		100,000		55,000	
326 Heat	13,000		11,000		12,000		26,000		70,000		34,000	
327 Water & Sewage	7,000		7,500		8,000		10,000		20,000		3,000	
328 Garbage	6,000		9,000		10,500		15,000		24,000		7,800	
329 Other Property Services											47,000	
340 Travel	1,100		2,100		2,800		5,000		41,650		63,000	
341 In District Travel			100		200						100	
349 Other Student Travel									36,500			
351 Telephone	2,200		3,500		3,500		5,500		7,500		28,000	
353 Postage	650		1,500		1,500		2,000		4,000		9,200	
354 Advertising											20,500	
355 Printing			500		400		750		1,500		7,700	
359 Other communication services												
360 Charter School											4,760,000	
374 #VALUE!												
381 Audit											60,000	
382 Legal											65,000	
383 Architect Fees												
384 Negotiation Services											7,500	
388 Election											3,500	
390 Other General Prof. & Tech. Services			200				15,000		46,250		440,500	
Total Purchased Services	**56,450**		**84,500**		**93,300**		**228,600**		**394,400**		**6,067,300**	
410 Supplies	50,050		49,100		44,650		97,700		165,130		377,400	
411 Gasoline, Oil, Lubricants											140,000	
412 Tires & Batteries											10,000	
413 Vehicle Repair Parts											35,000	
414 Garage Supplies											500	
415 Other Vehicle Expense											2,000	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
416 Coveralls & Grease Rags											500	
420 Textbooks			4,000		3,000		250				690,000	
430 Library Books	2,000		1,500		1,500		500		2,000			
440 Periodicals											300	
460 Non-Consumable Supplies									2,500		113,000	
470 Computer Software	4,000		4,200		7,200		3,000		13,400		113,000	
480 Computer Hardware			6,290		5,000						48,400	
Total Supplies & Materials	**56,050**		**65,090**		**61,350**		**101,450**		**183,030**		**1,530,100**	
520 Building Remodel												
542 Replacement Equipment	3,500								1,000		50,000	
550 Technology Equipment											55,000	
564 Bus & Bus Improvements											350,000	
Total Capital Outlay	**3,500**								**1,000**		**455,000**	
640 Dues & Fees									33,200		43,100	
651 Liability Insurance											11,000	
653 Property Insurance											539,000	
670 Taxes & License											1,000	
Total Other Objects									**33,200**		**594,100**	
Technology Transfer											63,000	
Equipment Fund Transfer											40,000	
Building Fund Transfer											1,390,500	
SMILE Transfer											6,500	
Total Transfers											**1,500,000**	
810 Planned Reserve											450,000	
820 Reserve For Next Year											4,763,973	
Total Other Uses of Funds											**5,213,973**	
Total	**3,524,248**	**35.65**	**3,351,341**	**35.30**	**3,784,679**	**37.70**	**5,688,551**	**51.08**	**7,564,203**	**68.92**	**22,908,158**	**70.40**

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	PROPOSED	APPROVED	ADOPTED
Resources for Federal Programs:						
Title I C - Migrant	1,333,490	1,074,964	1,389,279	1,154,379	1,154,379	
Title I A	1,221,228	1,706,000	1,617,493	1,621,140	1,621,140	
Title III ESL	45,795	31,081	25,814	27,073	27,073	
ARP-HCYII	16,575	21,508	20,879	-	-	
IDEA	744,303	836,415	810,850	770,957	770,957	
EBISS	-	-	-	-	-	
Title V (B) Rural Education Initiative Grant	73,313	88,227	80,990	106,779	106,779	
Title II (A) Quality Teachers	168,546	174,695	171,339	180,235	180,235	
Title IV Student Support and Academic Grant	212,961	84,509	119,008	130,462	130,462	
4500 Total Restricted Federal Revenue	**3,816,210**	**4,017,399**	**4,235,652**	**3,991,025**	**3,991,025**	
Title I C - Migrant	52,773	23,812				
Title I A	(31,539)	(53,270)				
Title III ESL	507	7,167				
ARP-HCYII	(3,319)	(3,348)				
IDEA	(97,913)	(107,832)				
EBISS	-	(763)				
Title V (B) Rural Education Initiative Grant	(18,343)	(1,265)				
Title II (A) Quality Teachers	3,439	(5,253)				
Title IV Student Support and Academic Grant	(101,154)	(485)				
5400 Total Beginning Fund Balance	**(195,550)**	**(141,237)**	**-**	**-**	**-**	
Total Resources	**3,620,660**	**3,876,162**	**4,235,652**	**3,991,025**	**3,991,025**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1140 Special Education								
100 Total Salaries	5,496	408	-		-		-	
200 Total Benefits	5,262	149	-		-		-	
1250 Total Special Education	**10,758**	**557**	**-**	**-**	**-**	**-**	**-**	
1250 Special Education								
100 Total Salaries	393,169	249,419	381,129	1.50	295,750	1.00	295,750	
200 Total Benefits	185,155	148,864	98,126		253,707		253,707	
300 Total Purchased Services	40,290	-	50,000		50,000		50,000	
400 Total Supplies & Materials	111,460	10,338	198,795		104,500		104,500	
600 Total Other Objects	16,917	43,955	55,000		42,000		42,000	
1250 Total Special Education	**746,990**	**452,576**	**783,050**	**1.50**	**745,957**	**1.00**	**745,957**	
1272 Title I								
100 Total Salaries	578,935	795,123	760,690	24.45	722,785	22.47	722,785	
200 Total Benefits	297,819	446,555	491,679		513,734		513,734	
300 Total Purchased Services	27,481	12,244	1,500		5,500		5,500	
400 Total Supplies & Materials	27,428	103,273	65,000		21,433		21,433	
500 Total Capital Outlay	-	-	-		-		-	
600 Total Other Objects	69,302	88,920	95,000		82,365		82,365	
1272 Total Title I	**1,000,965**	**1,446,115**	**1,413,868**	**24.45**	**1,345,816**	**22.47**	**1,345,816**	
1288 Charter School								
300 Total Purchased Services	67,459	105,722	-		110,000		110,000	
1288 Total Charter School	**67,459**	**105,722**	**-**		**110,000**		**110,000**	
1291 English Second Language								
100 Total Salaries	24,449	17,359	-		-		-	
200 Total Benefits	13,618	6,133	-		-		-	
300 Total Purchased Services	-	6,000			-		-	
400 Total Supplies & Materials	23	1,463			-		-	
600 Total Other Objects	827	-			-		-	
1291 Total English Second Language	**38,916**	**30,955**	**-**		**-**		**-**	
1293 Migrant Education								
100 Total Salaries	80,359	196,230	198,785	0.50	119,193	0.50	119,193	
200 Total Benefits	40,997	71,324	129,736		18,136		18,136	
300 Total Purchased Services	243,741	179,899	82,500		40,000		40,000	
400 Total Supplies & Materials	33,923	24,972	122,000		61,748		61,748	
600 Total Other Objects	54,851	52,262	2,772		2,381		2,381	
1293 Total Migrant Education	**453,871**	**524,688**	**535,793**	**0.50**	**241,458**	**0.50**	**241,458**	
1400 Summer School Programs								
100 Total Salaries	252,902	2,306	267,074		138,015		138,015	
200 Total Benefits	75,580	848	69,564		36,687		36,687	
300 Total Purchased Services	73,907	17,135	22,000		6,000		6,000	
400 Total Supplies & Materials	32,315	33,558	88,041		70,000		70,000	
600 Total Other Objects	20,986	3,215	22,500		10,500		10,500	
1400 Total Summer School Programs	**455,690**	**57,062**	**469,179**		**261,202**		**261,202**	
1410 Intermediate Summer School								
400 Total Supplies & Materials	1,362	-	-		-		-	
600 Total Other Objects	332	3,331			4,730		4,730	
1410 Total Intermediate Summer School	**1,694**	**3,331**	**-**		**4,730**		**4,730**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1440 Primary Summer School								
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	161			-		-	
1410 Total Primary Summer School	**-**	**161**	**-**		**-**		**-**	
1000 Total Instruction	**2,776,342**	**2,621,168**	**3,201,890**	**26.45**	**2,709,163**	**23.97**	**2,709,163**	
2110 Social Services								
100 Total Salaries	120,811	88,176	78,677	1.80	62,313	1.20	62,313	
200 Total Benefits	57,972	47,561	45,514		31,597		31,597	
300 Total Purchased Services	11,406	5,117	15,000		4,000		4,000	
400 Total Supplies & Materials	19,420	21,032	11,879		500		500	
600 Total Other Objects	843	1,084	-		-		-	
2110 Total Social Services	**210,452**	**162,970**	**151,070**	**1.80**	**98,409**	**1.20**	**98,409**	
2117 Identification & Recruitment								
100 Total Salaries	73,004	119,445	227,363	5.40	176,648	3.40	176,648	
200 Total Benefits	45,300	76,599	49,162		118,621		118,621	
300 Total Purchased Services	3,058	2,528	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	40,000		40,000		40,000	
2117 Total Identification & Recruitment	**121,362**	**198,572**	**316,524**	**5.40**	**335,268**	**3.40**	**335,268**	
2120 Guidance Services								
100 Total Salaries	-	70,239	-		108,088		108,088	
200 Total Benefits	-	27,246	-		49,824		49,824	
300 Total Purchased Services	625	18,535	-		-		-	
400 Total Supplies & Materials	-	1,306	-		-		-	
2120 Total Guidance Services	**625**	**117,327**	**-**		**157,911**		**157,911**	
2122 Counseling								
100 Total Salaries	58,539	17,401	16,628	0.50	26,298	0.74	26,298	
200 Total Benefits	28,451	14,029	14,930		24,343		24,343	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	1,539	1,173	7,000		-		-	
2122 Total Counseling	**88,530**	**32,603**	**38,557**	**0.50**	**50,641**	**0.74**	**50,641**	
2190 Student Support Services								
100 Total Salaries	61,398	296,645	66,790	0.50	68,810	0.50	68,810	
200 Total Benefits	30,202	151,358	13,984		39,181		39,181	
300 Total Purchased Services	10,206	690	27,300		26,500		26,500	
400 Total Supplies & Materials	5,934	2,798	32,000		30,000		30,000	
500 Total Capital Outlay	-	-	-		-		-	
600 Total Other Objects	-	-	-		-		-	
2190 Total Student Support Services	**107,739**	**451,491**	**140,075**	**0.50**	**164,490**	**0.50**	**164,490**	
2213 Curriculum Development								
100 Total Salaries	8,015	8,255	8,670	0.10	8,930	0.10	8,930	
200 Total Benefits	4,360	4,370	4,943		5,633		5,633	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	1,783	-	-		-		-	
2213 Total Curriculum Development	**14,158**	**12,626**	**13,613**	**0.10**	**14,563**	**0.10**	**14,563**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction Services								
100 Total Salaries	81,109	-	-		-		-	
200 Total Benefits	46,110	-	-		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	7,000		-		-	
2219 Total Impr. of Instr. Services	**127,218**	**-**	**7,000**		**-**		**-**	
2230 Assessment & Testing								
100 Total Salaries	-	464	57,971	1.00	94,008	1.00	94,008	
200 Total Benefits	-	173	46,457		60,939		60,939	
2230 Total Assessment & Testing	**140,679**	**637**	**171,339**	**1.00**	**180,235**	**1.00**	**180,235**	
2240 Instructional Staff Development								
100 Total Salaries	42,116	98,608	57,971	1.00	94,008	1.00	94,008	
200 Total Benefits	16,041	57,164	46,457		60,939		60,939	
300 Total Purchased Services	74,423	25,651	-		-		-	
400 Total Supplies & Materials	-	1,517	63,911		16,277		16,277	
600 Total Other Objects	8,100	9,290	3,000		9,012		9,012	
2240 Total Instructional Staff Development	**140,679**	**192,230**	**171,339**	**1.00**	**180,235**	**1.00**	**180,235**	
2630 Parent Center Coordinator								
100 Total Salaries	111	-	-		-		-	
200 Total Benefits	39	-	-		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	407	-	-		-		-	
2630 Total Parent Center Coordinator	**557**	**-**						
2660 Technology								
100 Total Salaries	58,355	64,740	68,849	1.00	90,432	1.00	90,432	
200 Total Benefits	35,355	38,666	42,592		55,352		55,352	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	6,119	5,265	-		6,523		6,523	
2660 Total Technology	**99,830**	**108,671**	**111,441**	**1.00**	**152,308**	**1.00**	**152,308**	
2000 Total Support Services	**911,150**	**1,277,127**	**949,619**	**10.30**	**1,153,825**	**7.94**	**1,153,825**	
3300 Building Services								
100 Total Salaries	55,048	54,812	26,616	0.50	52,907	1.00	52,907	
200 Total Benefits	22,352	21,603	26,818		37,922		37,922	
300 Total Purchased Services	24,009	11,742	-		-		-	
400 Total Supplies & Materials	21,100	55,790	30,709		37,209		37,209	
3370 Total Non Public School Services	**122,509**	**143,947**	**84,142**	**0.50**	**128,037**	**1.00**	**128,037**	
3000 Total Enterprise & Community Serv.	**122,509**	**143,947**	**84,142**	**0.50**	**128,037**	**1.00**	**128,037**	
Total Requirements	**3,810,001**	**4,042,242**	**4,235,652**	**37.25**	**3,991,025**	**32.91**	**3,991,025**	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	PROPOSED	APPROVED	ADOPTED
Resources for State Programs:						
1920 Donations						
Family Services	-	1,977	1,000	2,000	2,000	
1920 Total Donations	**-**	**1,977**	**1,000**	**2,000**	**2,000**	
1990 Miscellaneous						
High School Success	(15,019)	-	-	-	-	
OSBA Scholarship	150	-	-	-	-	
Aiken PBIS	9,055	9,000	3,000	4,000	4,000	
1990 Total Miscellaneous	**(5,814)**	**9,000**	**3,000**	**4,000**	**4,000**	
3299 Restricted State Grants						
SMILE	4,152	9,100	10,000	11,100	11,100	
CTE State Grants	68,422	(6,964)	42,600	48,044	48,044	
Education Staff Retention and Recruitment	316,746	-	-	-	-	
High School Success	999,275	556,850	638,328	649,486	649,486	
Outdoor School Grant	85,348	262,093	145,000	195,000	195,000	
Student Investment Account	2,057,301	2,340,635	3,294,892	2,434,619	2,434,619	
Latinx	169,175	138,262	-	175,000	175,000	
Early Childhood Equity Fund	81,993	82,948	83,000	87,964	87,964	
State Summer School Grant	247,212	28,403	550,000	-	-	
Seismic Rehabilitation Grant	-	550,783	2,492,630	-	-	
Early Literacy Grant	-	184,241	191,761	181,011	181,011	
Stronger Connections	-	-	-	300,750	300,750	
Comprehensive Distance Learning	-	-	-	-	340,000	
Literacy State Grant	-	-	-	-	300,000	
Misc Grants	-	-	250,000	300,000	300,000	
3299 Total Restricted State Grants	**4,029,625**	**4,146,350**	**7,698,211**	**4,382,975**	**5,022,975**	
4500 Restricted Federal Rev through State						
JumpStart Summer	101,977	98,340	150,000	-	-	
4500 Total Restricted Federal Rev through State	**101,977**	**98,340**	**150,000**	**-**	**-**	
5200 Transfers In						
SMILE	2,000	6,500	7,800	6,500	6,500	
5200 Total Transfers In	**2,000**	**6,500**	**2,000**	**6,500**	**6,500**	
5400 Beginning Fund Balance						
Student Investment Account	1,000,676	1,013,909	-	-	-	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	PROPOSED	APPROVED	ADOPTED
Latinx	-	47	-	-	-	
Family Services	1,248	1,125	2,334	1,141	1,141	
ASPIRE	8,417	8,417	8,417	-	-	
SMILE	5,754	3,947	1,900	-	-	
Oregon RTI	18,021	-	4,422	-	-	
High School Success	16,286	65,358	-	-	-	
Aiken PBIS	(1,034)	(690)	4,000	2,500	2,500	
CTE State Grants	(20,356)	9,111	-	-	-	
Education Staff Retention and Recruitment	-	(1,236)	-	-	-	
NW Health Foundation	3,953	-	3,953	-	-	
OSBA Scholarship	6,000	6,150	6,150	6,150	6,150	
Early Childhood Equity Fund	13,732	12,724	-	-	-	
State Summer School Grant	(9,506)	42,427	-	-	-	
Seismic Rehabilitation Grant	-	(16,930)	-	-	-	
Outdoor School Grant	(84,651)	(132,379)	-	-	-	
JumpStart Summer	2,394	12,006	-	-	-	
5400 Total Beginning Fund Balance	**960,933**	**1,023,986**	**31,176**	**9,791**	**9,791**	
Total Resources	**5,088,720**	**5,286,155**	**7,885,387**	**4,405,266**	**5,045,266**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Elementary Instruction								
100 Total Salaries	206,166	201,880	208,391	3.97	588,083	9.00	908,083	
200 Total Benefits	105,023	107,662	113,240		359,591		359,591	
300 Total Purchased Services	74,140	70,927	86,607		122,716		122,716	
400 Total Supplies & Materials	104,744	91,624	218,000		185,752		185,752	
600 Total Other Objects	-	-	-		-		-	
1111 Total Elementary Instruction	**490,072**	**472,093** -	**626,239**	**3.97**	**1,256,141**	**9.00**	**1,576,141**	
1131 High School Instruction								
100 Total Salaries	189,654	243,614	132,865	2.00	231,084	3.00	231,084	
200 Total Benefits	48,436	77,377	84,035		155,818		155,818	
300 Total Purchased Services	7,011	-	17,867		30,231		30,231	
400 Total Supplies & Materials	44,355	28,759	39,300		23,963		23,963	
600 Total Other Objects	1,449	-	-		-		-	
1131 Total High School Instruction	**290,904**	**349,750**	**274,066**	**2.00**	**441,096**	**3.00**	**441,096**	
1132 High School Extracurricular								
100 Total Salaries	-	12,536	2,488	-	-	0.00	-	
200 Total Benefits	-	4,644	920		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	477	422	42,473		-		-	
600 Total Other Objects	-	-	-		-		-	
1132 Total High School Extracurricular	**477**	**17,603**	**45,880**		**-**		**-**	
1140 Pre-Kindergarten Programs								
100 Total Salaries	42,792	41,712	48,762	1.00	36,746	0.50	36,746	
200 Total Benefits	26,981	47,455	33,452		34,088		34,088	
300 Total Purchased Services	4,678	581	-		3,936		3,936	
400 Total Supplies & Materials	2,529	-	-		-		-	
600 Total Other Objects	6,072	10,826	786		13,195		13,195	
1140 Total Pre-Kindergarten Programs	**83,053**	**100,574**	**83,000**	**1.00**	**87,964**	**0.50**	**87,964**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1210 Talented and Gifted Programs								
100 Total Salaries	72,303	74,291	76,334	1.00	82,698	1.00	82,698	
200 Total Benefits	40,481	42,339	45,500		53,226		53,226	
300 Total Purchased Services	572	335	1,300		2,000		2,000	
400 Total Supplies & Materials	3,420	65	3,000		7,000		7,000	
600 Total Other Objects	102,597	-	-		-		-	
1210 Total Talented and Gifted Programs	**219,373**	**117,030**	**126,134**	**1.00**	**144,924**	**1.00**	**144,924**	
1299 Other Programs								
100 Total Salaries	5,548	13,441	13,322	-	10,236	0.00	10,236	
200 Total Benefits	1,733	5,356	4,378		3,364		3,364	
300 Total Purchased Services	428	-	-		2,000		2,000	
400 Total Supplies & Materials	7,517	8,450	38,000		2,000		2,000	
1299 Total Other Programs	**15,226**	**27,247**	**55,700**		**17,600**		**17,600**	
1400 Summer School Programs								
100 Total Salaries	172,553	49,461	222,721	-	-	0.00	-	
200 Total Benefits	37,207	16,931	42,642		-		-	
300 Total Purchased Services	1,645	2,997	-		-		-	
400 Total Supplies & Materials	34,247	66,371	401,637		-		-	
500 Total Capital Outlay	44,476	-	-		-		-	
600 Total Other Objects	-	1,450	33,000		-		-	
1400 Total Summer School Programs	**290,127**	**137,210**	**700,000**		**-**		**-**	
1000 Total Instruction	**1,389,231**	**1,221,506**	**1,911,019**	**7.97**	**1,947,726**	**13.50**	**2,267,726**	
2110 Social Services								
100 Total Salaries	-	-			-		-	
200 Total Benefits	-	-			-		-	
300 Total Purchased Services	276	-			-		-	
400 Total Supplies & Materials	2,116	-	7,500		-		-	
600 Total Other Objects	-	-			-		-	
2110 Total Social Services	**2,392**	**-**	**7,500**	**0.00**	**-**	**0.00**	**-**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety								
100 Total Salaries	61,761	73,613	75,821	1.00	78,096	1.00	78,096	
200 Total Benefits	37,336	42,575	47,592		51,105		51,105	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	34,237	79,931	50,000		10,000		10,000	
600 Total Other Objects	-	-	-		-		-	
2115 Total Student Safety	**133,334**	**196,120**	**173,413**	**1.00**	**139,201**	**1.00**	**139,201**	
2119 Other Attendance Services								
100 Total Salaries	-	-	-	0.00	-	0.00	-	
200 Total Benefits	-	-	-		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	22,367	22,641	2,000		2,000		2,000	
600 Total Other Objects	-	-	-		-		-	
2119 Total Other Attendance Services	**22,367**	**22,641**	**2,000**	**0.00**	**2,000**	**0.00**	**2,000**	
2120 Guidance Services								
100 Total Salaries	40,928	54,270	-	1.00	39,434	1.67	39,434	
200 Total Benefits	27,165	37,699	-		27,353		27,353	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	-		-		-	
2120 Total Guidance Services	**68,093**	**91,968**	**-**	**1.00**	**66,787**	**1.67**	**66,787**	
2122 Counseling								
100 Total Salaries	36,067	37,149	39,013	0.45	40,184	0.45	40,184	
200 Total Benefits	19,622	19,665	22,241		25,349		25,349	
300 Total Purchased Services	338,313	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	74,770	-	-		-		-	
2122 Total Counseling	**468,772**	**56,814**	**61,255**	**0.45**	**65,533**	**0.45**	**65,533**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2130 Health Services								
400 Total Supplies & Materials	-	-	-		46,577		46,577	
600 Total Other Objects	-	-	122,245		121,731		121,731	
2130 Total Health Services	**-**	**-**	**122,245**	**-**	**168,308**		**168,308**	
2134 Health Services								
100 Total Salaries	73,645	75,854	78,130	1.00	80,474	1.00	80,474	
200 Total Benefits	41,686	43,291	48,402		55,076		55,076	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	-		-		-	
2134 Total Health Services	**115,331**	**119,145**	**126,532**	**1.00**	**135,550**	**1.00**	**135,550**	
2190 Service Direction, Student Support Services								
100 Total Salaries	293,353	187,302	168,530	2.74	349,097	2.50	669,097	
200 Total Benefits	141,322	105,052	99,288		117,243		117,243	
300 Total Purchased Services	94,050	67,120	130,826		64,000		64,000	
400 Total Supplies & Materials	144,561	227,859	282,000		291,809		291,809	
600 Total Other Objects	-	122,989	-		-		-	
2190 Total Service Direction, Student Suppo	**673,286**	**710,322**	**680,644**	**2.74**	**822,148**	**2.50**	**1,142,148**	
2219 Improvement of Instruction								
100 Total Salaries	-	-	-		-	0.00	-	
200 Total Benefits	-	-	-		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	715	-	-		-		-	
600 Total Other Objects	-	-	-		-		-	
2219 Total Improvement of Instruction	**715**	**-**			**-**	**0.00**	**-**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2240 Instructional Staff Development								
100 Total Salaries	235,698	-	-		-	0.00	-	
200 Total Benefits	78,077	-	-		-		-	
300 Total Purchased Services	35,705	17,532	2,868		70,431		70,431	
400 Total Supplies & Materials	4,723	1,290	1,554		44,553		44,553	
600 Total Other Objects	-	-	-		9,500		9,500	
2240 Total Instructional Staff Development	**354,203**	**18,822**	**4,422**		**124,483**		**124,483**	
2410 Office of the Principal Services								
100 Total Salaries	-	50,903	105,255	1.00	192,991	2.00	192,991	
200 Total Benefits	13	24,816	53,940		104,321		104,321	
300 Total Purchased Services	-	-	20,000		85,000		85,000	
400 Total Supplies & Materials	8,794	90,049	48,553		64,724		64,724	
600 Total Other Objects	-	6,805	9,500		16,000		16,000	
2240 Total Office of the Principal Services	**8,807**	**172,574**	**237,247**	**1.00**	**463,036**	**2.00**	**463,036**	
2490 Other Support Services								
600 Total Other Objects	43,797	-	25,533		35,979		35,979	
2490 Total Other Support Services	**43,797**	**-**	**25,533**		**35,979**		**35,979**	
2542 Care & Upkeep of Building								
100 Total Salaries	1,150	-	-	-	-	0.00	-	
200 Total Benefits	115	-	-		-		-	
400 Total Supplies & Materials	-	-	3,953		-		-	
500 Total Capital Outlay	271,391	-	-		-		-	
2542 Total Care & Upkeep of Building	**272,655**	**-**	**3,953**		**-**		**-**	
2550 Student Transportation								
300 Total Purchased Services	7,348	112	-		40,000		40,000	
2550 Total Student Transportation	**7,348**	**112**	**-**		**40,000**		**40,000**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2626 Grant Writing								
100 Total Salaries	30,248	95,229	98,086	0.75	101,028	0.75	101,028	
200 Total Benefits	11,170	37,474	38,066		54,728		54,728	
400 Total Supplies & Materials	-	-	-		-		-	
500 Total Capital Outlay	-	-	-		-		-	
2626 Total Grant Writing	**41,417**	**132,703**	**136,152**	**0.75**	**155,756**	**0.75**	**155,756**	
2630 Information Services								
100 Total Salaries	-	-	-	-	-	0.00	-	
200 Total Benefits	-	-	-		-		-	
300 Total Purchased Services	226	-	-		-		-	
400 Total Supplies & Materials	-	979	3,334		3,141		3,141	
500 Total Capital Outlay	-	-	-		-		-	
2630 Total Information Services	**226**	**979**	**3,334**		**3,141**		**3,141**	
2660 Technology								
100 Total Salaries	66,762	116,863	111,300	1.50	120,421	1.50	120,421	
200 Total Benefits	38,821	67,534	68,218		75,198		75,198	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	238,567	-	-		-		-	
2660 Total Technology	**344,150**	**184,396**	**179,517**	**1.50**	**195,619**	**1.50**	**195,619**	
2000 Total Support Services	**2,556,893**	**1,706,595**	**1,763,748**	**9.44**	**2,417,540**	**10.87**	**2,737,540**	
3300 Building Services								
300 Total Purchased Services	23,632	235,421	300,000		-		-	
500 Total Capital Outlay	-	302,013	2,192,630		-		-	
3300 Total Building Services	**23,632**	**537,434**	**2,492,630**	**-**	**-**	**0.00**	**-**	
3000 Total Enterprise & Community Serv.	**23,632**	**537,434**	**2,492,630**		**-**		**-**	
4150 Bldg Acquisition, Construction, IMP								
300 Total Purchased Services	97,760	767,852	830,861		15,000		15,000	
400 Total Supplies & Materials	87,169	78,970	892,930		25,000		25,000	
4150 Total Building Services	**184,929**	**846,822**	**1,723,791**	**-**	**40,000**	**0.00**	**40,000**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
4000 Total Building Acquisition	184,929	**846,822**	**1,723,791**		**40,000**		**40,000**	
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	
Total Requirements	**4,154,685**	**4,312,357**	**7,891,187**	**17.41**	**4,405,266**	**24.37**	**5,045,266**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:									
1600	Sale of Lunches	4,584	6,215	12,000		12,000		12,000	
1990	Misc Revenue		(408,311)	10,000		10,000		10,000	
3102	State School Fund - School Lunch	15,137	16,215	17,500		17,500		17,500	
3299	Restricted State Grant	48,068		15,000		15,000		15,000	
4500	Restricted Federal Revenue	2,188,991	1,992,086	2,000,000		2,200,000		2,200,000	
4900	Commodity Revenue	151,790	122,991	140,000		140,000		140,000	
5300	Compensation for Loss of Assets	7,470		10,000		10,000		10,000	
5400	Cash on Hand	2,278,954	2,793,200	1,500,000		2,000,000		2,000,000	
Total Resources		**4,694,995**	**4,522,396**	**3,704,500**		**4,404,500**		**4,404,500**	
Requirements:									
2190	Student Support Services								
100	Total Salaries	**2,500.00**				-		-	
200	Total Benefits	**977.69**				-		-	
2190 Total Student Support Services		**3,478**						**-**	
2542	Care & Upkeep of Buildings								
100	Total Salaries	5,700.00		**20,000**		20,600	-	20,600	
200	Total Benefits	563.78		**1,950**		-		-	
2190 Total Student Support Services		**6,264**		**21,950**		**20,600**		**20,600**	
2000 Total Support Services		**9,741**		**21,950**		**20,600**		**20,600**	
3110	Food Services Director								
100	Total Salaries	129,014	132,720	136,430	2.00	144,008	2.00	144,008	
200	Total Benefits	64,295	67,079	72,729		93,649		93,649	
300	Total Purchased Services	2,591	5,083	6,700		6,700		6,700	
600	Total Other Objects	70		1,500		1,500		1,500	
3110 Total Food Services Director		**195,970**	**204,881**	**217,359**	**2.00**	**245,857**	**2.00**	**245,857**	
3120	Food Preparation								
100	Total Salaries	438,536	457,744	453,835	17.53	473,154	18.17	473,154	
200	Total Benefits	307,485	343,352	374,280		428,238		428,238	
300	Total Purchased Services	16,976	22,093	66,000		66,000		66,000	
400	Total Supplies & Materials	850,349	824,980	1,114,000		1,114,000		1,114,000	
500	Total Capital Outlay	405,730	340,835	1,260,956		1,896,211		1,896,211	
600	Total Other Objects		98,872	90,000		100,000		100,000	
3120 Total Food Preparation		**2,019,076**	**2,087,875**	**3,359,072**	**17.53**	**4,077,603**	**18.17**	**4,077,603**	
3130	Food Delivery								
100	Total Salaries	58,324	60,243	61,587	1.50	29,708	1.50	29,708	
200	Total Benefits	31,499	32,878	35,532		21,732		21,732	
300	Total Purchased Services	6,875	2,521	5,000		5,000		5,000	
400	Total Supplies & Materials			4,000		4,000		4,000	
500	Total Capital Outlay	-		-		-		-	
3130 Total Food Delivery		**96,698**	**95,642**	**106,119**	**1.50**	**60,440**	**1.50**	**60,440**	
3000 Total Enterprise & Community Serv.		**2,311,743**	**2,388,398**	**3,682,550**	**21.03**	**4,383,900**	**21.67**	**4,383,900**	
7000 Unappropriated Ending Fund Balance		**2,383,252**	**2,133,998**			**-**		**-**	
Total Requirements		**4,694,995**	**4,522,396**	**3,704,500**	**21.03**	**4,404,500**	**21.67**	**4,404,500**	

202 Student Body Accounts

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1730 Student Membership Dues and Fees					-			
1740 Dues & Fees					-		-	
1760 Club Fund Raising	137,244	271,771	285,000		285,000		285,000	
1990 Miscellaneous Revenue	(4,282)				-			
5400 Cash on Hand	216,431	216,719	215,000		215,000		215,000	
Total Resources	**349,393**	**488,490**	**500,000**		**500,000**		**500,000**	
Requirements:								
1299 Special Programs								
300 Total Purchased Services	-	-	10,000		-			
400 Total Supplies & Materials	132,674	239,144	350,000		360,000		360,000	
1299 Total Special Programs	**132,674**	**239,144**	**360,000**		**360,000**		**360,000**	
1000 Total Instructional Services	**132,674**	**239,144**	**360,000**		**360,000**		**360,000**	
7000 Unappropriated Ending Fund Balance	**216,719**	**249,346**	**140,000**		**140,000**		**140,000**	
Total Requirements	**349,393**	**488,490**	**500,000**		**500,000**		**500,000**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:									
1730	Student Membership Dues and Fees	-	-	-		-		-	
1990	Miscellanous Revenue	-	-	-		-		-	
4202	Federal Medicaid Reimbursement	1,137,953	165,157	400,000		350,000		350,000	
5400	Cash on Hand	175,937	964,748	750,000		650,000		650,000	
Total Resources		**1,313,890**	**1,129,905**	**1,150,000**		**1,000,000**		**1,000,000**	
Requirements:									
1250	Special Education								
100	Total Salaries	5,000	-	30,000	-	59,485	1.00	59,485	
200	Total Benefits	398	-	20,000		26,894		26,894	
400	Total Supplies & Materials	2,180	27,045	372,690		204,448		204,448	
1250 Total Special Education		**7,578**	**27,045**	**422,690**		**290,826**	**1.00**	**290,826**	
1000 Total Instructional Services		**7,578**	**27,045**	**422,690**		**290,826**	**1.00**	**290,826**	
2122	Counseling								
100	Total Salaries	26,776	78,572	82,895	1.45	40,184	0.45	40,184	
200	Total Benefits	18,021	50,114	56,003		25,349		25,349	
300	Total Purchased Services	-	-	-		-		-	
2190 Total Student Support Services		**44,797**	**128,686**	**138,898**	**1.45**	**65,533**	**0.45**	**65,533**	
2190	Student Support Services								
100	Total Salaries	-	43,246	-		-		-	
200	Total Benefits	-	5,059	-		-		-	
300	Total Purchased Services	277,914	161,385	34,853		34,853		34,853	
410	Supplies	-	-	-		-		-	
420	Textbooks	-	-	-		-		-	
460	Non-Consumable Supplies	-	-	-		-		-	
400	Total Supplies & Materials	14,473	25,383	15,000		15,000		15,000	
542	Replacement Equipment	-	-	-		-		-	
500	Total Capital Outlay	-	-	-		-		-	
2190 Total Student Support Services		**292,387**	**235,073**	**49,853**		**49,853**		**49,853**	
2542	Care & Upkeep of Buildings								
300	Total Purchased Services	63,496	-	450,000		450,000		450,000	
400	Total Supplies & Materials	-	-	-		-		-	
2542 Total Instructional Staff Development		**63,496**	**-**	**450,000**		**450,000**		**450,000**	
2000 Total Support Services		**400,679**	**363,759**	**638,751**	**1.45**	**565,385**	**0.45**	**565,385**	
7000 Unappropriated Ending Fund Balance		**905,633**	**739,101**	**88,559**		**143,788**		**143,788**	
Total Requirements		**1,313,890**	**1,129,905**	**1,150,000**	**1.45**	**1,000,000**	**1.45**	**1,000,000**	

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:									
1111	Current Taxes	1,172,589	1,167,516	1,250,000		1,250,000		1,250,000	
1112	Delinquent Taxes	26,349	28,878	35,000		50,000		50,000	
1113	County Land Sales	2,330	456	-		-		-	
1190	Penlties and Interest on Taxes	-	-	-		-		-	
1510	Interest on Investments	336,193	789,190	400,000		450,000		450,000	
1990	Miscellaneous Revenue	84,255	(43,068)	-		-		-	
2199	Other Intermediate Sources	-	-	-		-		-	
4500	Restricted Federal Revenue	929,839	-	910,000		910,000		910,000	
5400	Cash on Hand	12,518,561	14,031,084	15,000,000		16,000,000		16,000,000	
Total Resources		**15,070,116**	**15,974,055**	**17,595,000**		**18,660,000**		**18,660,000**	
Requirements:									
5110	Debt Service								
610	Bond Principal	-	-	-		-		-	
621	Interest, Excl. Bus and Bus Improve	1,033,040	-	-		-		-	
600	Total Other Objects	**-**	-	**1,033,040**		1,033,040		**1,033,040**	
5110 Total Debt Service		**1,033,040**	**-**	**1,033,040**		**1,033,040**		**1,033,040**	
5000 Total Other Uses		**1,033,040**	**-**	**1,033,040**		**1,033,040**		**1,033,040**	
7000 Unappropriated Ending Fund Balance		**14,037,076**	**15,974,055**	**16,561,960**		**17,626,960**		**17,626,960**	
Total Requirements		**15,070,116**	**15,974,055**	**17,595,000**		**18,660,000**		**18,660,000**	

Budget Detail Sheet

JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:									
1510	Interest on Investments	18,930	33,392	20,000		20,000		20,000	
1970	Services Provided Other Funds	1,124,499	1,783,099	1,222,378		1,280,768		1,280,768	
1990	Miscellaneous Revenue	34	-	-		-		-	
5200	Transfers In	-	-	-		-		-	
5400	Cash on Hand	870,715	886,926	-		-		-	
Total Resources		**2,014,178**	**2,703,417**	**1,242,378**		**1,300,768**		**1,300,768**	
Requirements:									
2649	Other Staff Services								
300	Total Purchased Services	1	1	100		100		100	
2649 Total Other Staff Services		**1**	**1**	**100**		**100**		**100**	
2000 Total Support Services		**1**	**1**	**100**		**100**		**100**	
5110	Debt Service								
610	Bond Principal	810,000	-	-		-		-	
621	Interest, Excluding Bus and Bus Improve	317,252	-	-		-		-	
600	Total Other Objects	-	-	1,242,278		1,300,668		1,300,668	
5110 Total Debt Service		**1,127,252**	**-**	**1,242,278**		**1,300,668**		**1,300,668**	
5000 Total Other Uses		**1,127,252**	**-**	**1,242,278**		**1,300,668**		**1,300,668**	
7000 Unappropriated Ending Fund Balance		**886,926**	**2,703,416**	**-**		**-**		**-**	
Total Requirements		**2,014,178**	**2,703,417**	**1,242,378**		**1,300,768**		**1,300,768**	

420 Building Improvement

Reserve fund per ORS 294.346

Budget Detail Sheet

JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:									
5200	Transfers In	3,100,000	2,090,500	1,250,000		1,390,500		1,390,500	
5400	Cash on Hand	1,231,684	4,257,910	4,000,000		5,000,000		5,000,000	
Total Resources		**4,331,684**	**6,348,410**	**5,250,000**		**6,390,500**		**6,390,500**	
Requirements:									
4150	Bldg Acquisition, Contruction, Imp								
300	Purchased Services	11,578	33,507	350,000		1,100,000		1,100,000	
500	Capital Outlay	62,195	107,787	4,900,000		5,290,500		5,290,500	
4150 Total Bldg Acq., Const., & Imp		**73,773**	**141,293**	**5,250,000**		**6,390,500**		**6,390,500**	
4000 Total Facilities Acq. & Const.		**73,773**	**141,293**	**5,250,000**		**6,390,500**		**6,390,500**	
7000 Unappropriated Ending Fund Balance		4,257,910	6,207,117	-		-			
Total Requirements		**4,331,684**	**6,348,410**	**5,250,000**		**6,390,500**		**6,390,500**	

430 **Equipment Replacement**

Reserve fund per ORS 294.346

Budget Detail Sheet

JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Misc Revenue	323	(1,276)	-		-		-	
5200 Transfers In	80,000	40,000	40,000		40,000		40,000	
5400 Cash on Hand	65,640	72,070	255,000		25,000		25,000	
Total Resources	**145,963**	**110,794**	**295,000**		**65,000**		**65,000**	
Requirements:								
2542 Care & Upkeep of Buildings								
500 Capital Outlay	76,355	95,600	295,000		65,000		65,000	
2542 Total Care & Upkeep of Buildings	**76,355**	**95,600**	**295,000**		**65,000**		**65,000**	
2000 Support Services	**76,355**	**95,600**	**295,000**		**65,000**		**65,000**	
7000 Unappropriated Ending Fund Balance	**69,608**	**15,194**	**-**		**-**		**-**	
Total Requirements	**145,963**	**110,794**	**295,000**		**65,000**		**65,000**	

440 Technology
Reserve fund per ORS 294.346

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues	(22,625)	-	-		-		-	
5200 Transfers In	126,000	63,000	63,000		63,000		63,000	
5400 Cash on Hand	41,336	99,125	25,000		150,000		150,000	
Total Resources	**144,711**	**162,125**	**88,000**		**213,000**		**213,000**	
Requirements:								
2660 Technology								
500 Capital Outlay	45,586	70,494	88,000		213,000		213,000	
2660 Total Technology	**45,586**	**70,494**	**88,000**		**213,000**		**213,000**	
2000 Total Support Services	**45,586**	**70,494**	**88,000**		**213,000**		**213,000**	
7000 Unappropriated Ending Fund Balance	**99,125**	**91,631**	**-**		**-**		**-**	
Total Requirements	**144,711**	**162,125**	**88,000**		**213,000**		**213,000**	

450 Chromebooks
Reserve fund per ORS 294.346

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues	-	1,270	10,000		10,000		10,000	
5200 Transfers In	-	-	-		-			
5400 Cash on Hand	21,911	21,911	22,000		15,000		15,000	
Total Resources	**21,911**	**23,181**	**32,000**		**25,000**		**25,000**	
Requirements:								
2660 Technology								
400 Supplies & Materials	-	-	32,000		25,000		25,000	
2660 Total Technology	**-**	**-**	**32,000**		**25,000**		**25,000**	
2000 Total Support Services	**-**	**-**	**32,000**		**25,000**		**25,000**	
7000 Unappropriated Ending Fund Balance	**21,911**	**23,181**	**-**		**-**		**-**	
Total Requirements	**21,911**	**23,181**	**32,000**		**25,000**		**25,000**	

515 OHS Teen Parent Program

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:									
1990	Miscellaneous Revenue	54,503	114,486	100,000		125,000		125,000	
5400	Cash on Hand	12,330	19,709	20,000		125,000		125,000	
Total Resources		**66,833**	**134,195**	**120,000**		**250,000**		**250,000**	
Requirements:									
1292	Teen Parent Programs								
100	Total Salaries	25,769	46,595	48,639	2.27	109,826	3.20	109,826	
200	Total Benefits	7,554	14,446	35,893		47,292		47,292	
400	Total Supplies & Materials	1,876	5,334	10,468		50,000		50,000	
1292 Total Teen Parent Programs		**35,199**	**66,375**	**95,000**	**2.27**	**207,117**	**3.20**	**207,117**	
1000 Total Instructional Services		**35,199**	**66,375**	**95,000**	**2.27**	**207,117**	**3.20**	**207,117**	
2190	Student Support Services								
100	Total Salaries	-	-	-		5,000		5,000	
200	Total Benefits	-	-	-		2,075		2,075	
300	Total Purchased Services	12,000	12,000	25,000		35,808		35,808	
2190 Student Support Services		**12,000**	**12,000**	**25,000**		**42,883**		**42,883**	
2000 Total Support Services		**12,000**	**12,000**	**25,000**	**0.00**	**42,883**	**0.00**	**42,883**	
7000 Unappropriated Ending Fund Balance		**19,634**	**55,820**	**-**		**-**		**-**	
Total Requirements		**66,833**	**134,195**	**120,000**	**2.27**	**250,000**	**3.20**	**250,000**	

511 Boxing

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donation	16,500	-	10,000		10,000		10,000	
5400 Cash on Hand	-	6,331	-		-		-	
Total Resources	**16,500**	**6,331**	**10,000**		**10,000**		**10,000**	
Requirements:								
1284 After School Program								
300 Purchased Services	910	-	-		-		-	
400 Supplies & Materials	9,514	681	10,000		10,000		10,000	
1284 Total After School Program	**10,424**	**681**	**10,000**		**10,000**		**10,000**	
2000 Total Student Services	**10,424**	**681**	**10,000**		**10,000**		**10,000**	
7000 Unappropriated Ending Fund Balance	**6,076**	**5,650**	**-**		**-**		**-**	
Total Requirements	**16,500**	**6,331**	**10,000**		**10,000**		**10,000**	

601 Internal Service Fund Unemployment

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	(1,382)	1,382			-			
1990 Miscellaneous Revenue	3,810	-			-			
5400 Cash on Hand	364,462	361,562	375,000		650,000		650,000	
Total Resources	**366,890**	**362,944**	**375,000**		**650,000**		**650,000**	
Requirements:								
2649 Other Staff Services								
200 Unemployment	5,327	1,338	375,000		650,000		650,000	
2649 Total Other Staff Services	**5,327**	**1,338**	**375,000**		**650,000**		650,000	
2000 Total Support Services	**5,327**	**1,338**	**375,000**		**650,000**		**650,000**	
7000 Unappropriated Ending Fund Balance	**361,562**	**361,607**						
Total Requirements	**366,890**	**362,944**	**375,000**		**650,000**		**650,000**	