North Santiam School District
1155 N 3rd Ave - Stayton, OR 97383
www.nssd29j.org

2025-26 BOARD & STAFF

Board Chair, Mackenzie Strawn **Board Vice-Chair,** Alisha Oliver
Board Members: Mike Wagner, Erin Cramer, Mark Henderson, Coral Ford & Brunk Conley
Student Representatives to the Board, Rylie Worcester & Amalia Bell
Superintendent, Lee W. Loving
Director of Business & Fiscal Services, Rhonda Allen
Director of Human Resources, Danielle Blackwell
Director of Teaching & Learning, Nicole Duncan
Director of Special Programs, Melissa Glover
Director of Nutrition Services, John Barnes
Director of Operations & Facilities, Dave Parsons
Superintendent/School Board Executive Assistant, Tonia Whisman

Access to the agenda and meeting materials can be located on the District website at
www.nssd29j.org > Board of Directors >Agendas/Meeting Minutes

NSSD Budget Committee
Thursday, May 14, 2026 ~ 6:00 PM
NSSD District Office/Santiam Room, 1155 N 3rd Ave, Stayton, OR 97383
https://youtube.com/live/1LXtEKyhvLs?feature=share

1. CALL BUDGET COMMITTEE MEETING TO ORDER: Mackenzie Strawn
2. WELCOME AND INTRODUCTIONS: Mackenzie Strawn
3. ELECTIONS OF OFFICERS:
3.1. Election of Committee Chair: Makenzie Strawn
3.2. Election of Vice-Chair: Budget Committee Chair
4. APPROVAL OF MAY MEETING MINUTES: Committee Chair **3**
The 2024-25 Budget Committee minutes from May 8, 2025, have been attached for review and approval.

RECOMMENDED MOTION-APPROVAL OF MINUTES
I move that the Board approve the Budget Committee minutes from May 8, 2025 as [submitted] [revised].

05.08.25 Budget Committee Minutes-DRAFT ***3***
5. BUDGET MESSAGE: Lee Loving
6. BUDGET PRESENTATION: Rhonda Allen **6**
Proposed Budget 2627 FINAL ***6***
7. PUBLIC COMMENT: Committee Chair
8. BUDGET DISCUSSION: Committee Chair
9. BUDGET COMMITTEE RECOMMENDATION: Committee Chair

10. ADJOURN

EQUAL OPPORTUNITY EMPLOYER

North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

DRAFT

BUDGET COMMITTEE MEETING MINUTES
District Office Santiam Room
May 8, 2025 ~ 6:00 pm

Budget Committee Members Present: Brandon John, Scott Knox, Brunk Conley, Karen Odenthal**,** Randy Forrette

Budget Committee Members Absent: Casey Dark, Moria Thiessen

Board Members Present: Alisha Oliver, Erin Cramer, Mark Henderson, Coral Ford, Mackenzie Strawn, Mike Wagner

Board Members Absent: Laura Wipper

District Staff Present: Lee Loving, Rhonda Allen, Sara Silbernagel, Tonia Whisman, Steve Pederson

1) **CALL TO ORDER**
The NSSD Board Chair, Mackenzie Strawn, called the meeting to order at 6:00 pm.

2) **WELCOME AND INTRODUCTIONS**
All attendees introduced themselves and indicated their connection to the school district.

3) **ELECT BUDGET COMMITTEE CHAIRPERSON**
The NSSD Board Chair Strawn asked for nominations and/or volunteers to serve as the Budget Committee Chairperson. Karen Odenthal nominated Scott Knox. Brunk Conley and Erin Cramer seconded.

4) **APPROVAL OF MAY 9, 2024 MEETING MINUTES**
Brunk Conley made a motion to approve the minutes from last year's meeting, and Mackenzie Strawn seconded the motion. All were in favor.

5) **SUPERINTENDENT'S MESSAGE**
Superintendent Lee Loving thanked the committee for their service and read aloud his 2025-26 budget message to the committee.
Mr. Loving shared the Board's vision and mission to be adopted in the coming year. He reviewed the current and projected enrollment for the 2025-26 school year, mentioning that the District is trying to be fiscally responsible while budgeting funds for 2,055 student ADMr and 2,468.18 student ADMw. There are many unknowns, including the State School Funding (SSF) budget, Executive and Governmental orders, licensed contract negotiations, and enrollment numbers. The District has planned reductions of FTE, cut all out-of-state professional development, and scaled back on curriculum

purchasing and professional development contracts. Mr. Loving mentioned that the District is preparing for increased operating costs, PERS rates, and unemployment. The Long-Range Facility Plan will be updated with assessments funded through grants. The District strives to maintain quality programs and graduates who are future-ready.

6) BUDGET PRESENTATION

Mr. Loving reviewed the Adoption Budget process and spoke about the new District Vision and Mission. He also discussed the Modified Student-Based Budget, Contingency Funds, and the Unappropriated Fund Balance. Mr. Conley asked about our credit rating. Mr. Loving mentioned that we had an AA+ rating on our last bond, saving 1.4 million for our taxpayers.

Mrs. Allen spoke about how she is bound by local budget appropriation laws. The District can't transfer more than 10% of the budget. If needed, the Board must approve the modification. Mr. Conley questioned moving FTE into SIA (Student Investment Account) and wondered what the end date would be. Mrs. Allen mentioned the end date for the current biennium is June 30th, 2025. Ms. Odenthal asked about negotiations and how they will affect the budget. Ms. Oliver asked about the ramifications of FTE cuts at Stayton High School. Mr. Loving mentioned that higher class sizes may be seen, but there will be no course or program cuts.

Business Director Rhonda Allen thanked the committee and mentioned the uncertainty of Government funds. Mrs. Allen presented an overview of the 2025-26 budget (all committee members received a binder with all budgetary documents before the meeting). She began with basic information on budgets, account structure, and fund types. The back of the binder includes an appendix of acronyms.

She explained how the SSF is a changing document. The SSF includes weights (ADMr raw number, ADMw includes additional weights). Each weight is worth different amounts. She explained our estimated ADMr, ADMw, General Fund revenues, and expenditures. Each student brings in about $10,800, not including weights. A fluctuation of 20 students would be considered a significant change. Mrs. Allen budgeted a 3% increase in property taxes. She reviewed how the revenue is calculated for the SSF. Mrs. Allen reviewed the District's budget and staffing assumptions for the coming year. The PERS rate increased by about one million dollars. Mrs. Allen reviewed the General Fund expenditures for each building, followed by a District-wide overview.

She presented the Special Revenue Funds, including reserves, SIA, and HSS/M98. Mrs. Allen then explained Debt Service and Capital Project funds. She talked about the Unemployment Fund and SB489, anticipating costs. Lastly, Mrs. Allen reviewed our Trust and Agency Funds.

7) DISCUSSION

Ms. Odenthal praised Mrs. Allen's great work balancing the budget and answering all the questions. She wouldn't see any changes necessary. Mr. Knox commended the School Board and Administration for keeping us out of the negative. Mr. Cramer is hopeful for

supplemental conversations if we are lucky to receive more. Mr. John had an observation about why we only have an annual budget meeting. Mr. Conley hopes negotiations go well and the board won't have to make future adjustments. Mr. Knox hopes to keep as many FTE as possible working with the students. Mr. Wagner mentioned local/governmental budget changes; keep your eyes open. Ms. Ford talked about the legislative priorities.

8) **CALL FOR MOTION**

Karen Odenthal made motions that the Budget Committee of the North Santiam School District approve the proposed 2025-2026 Budget of $57,269,721. The Budget Committee approves the permanent rate tax of $4.3973 per $1,000 value in support of the General Fund. Mike Wagner seconded the motion.
Furthermore, the Budget Committee of the North Santiam School District approves $2,340,000 for debt service for general obligation bonds, which, for the purpose of Article XI Section 1-1b of the Oregon Constitution, is excluded from the education rate limitation. Alisha Oliver seconded the motion, and the budget committee voted unanimously to approve.

Adjourn

The Committee Chairperson acknowledged no need for an additional Budget Committee meeting and adjourned at **8:28** pm.

Links to Agenda: https://meetings.boardbook.org/Public/Agenda/1548?meeting=688351

Livestream video: https://www.youtube.com/live/ny-4m5L-uKU?feature=share

Proposed Budget 2026-27



North Santiam School District
1155 N Third Ave.
Stayton OR, 97383
503-769-6924
https://www.nssd29j.org

This Page Intentionally Blank

TABLE OF CONTENTS

I. INTRODUCTION

Budget Message **2**
Our Schools **7**
Budget Committee **9**
Budget Calendar **11**
Organizational Chart **13**
Role of the Budget Committee **15**

II. BUDGET DEVELOPMENT ASSUMPTIONS

Enrollment & Revenue Assumptions **17**
Personnel & Benefit Assumptions **18**
Operational & Supply Assumptions **19**
Potential Budget Risks & Variables **20**
Reserve & Contingency Assumptions **20**

III. RESULTS 2030: NSSD STRATEGIC PLAN

Introduction **21**
Executive Summary **24**
Strategic Themes & Focus Areas **25**
Vision, Mission, Guiding Principles, and Values **26**

IV. GENERAL FUND REVENUES

Introduction **27**
Revenue Sources **29**
Revenues Graph **30**
Revenues Budget Summary **31**

V. GENERAL FUND EXPENDITURES

Instruction Services (1111 - 1460) **33**
Support Services (2111- 2680) **44**
Community Services (3300 - 3360) **65**
Transfers of Funds (5200) **66**
Operating Contingency (6110) **66**
Unappropriated Ending Fund Bal (7000) **66**
Expenditures by Function Summary **67**
Expenditures by Location Summary **71**
Expenditures by Object Summary **75**

VI. SPECIAL EDUCATION PROGRAM

Introduction **81**
Comprehensive Analysis **82**
ESD Local Service Plan **83**

VII. SPECIAL REVENUE FUNDS

Introduction **85**
Funds 201 - 290 **87**
Fund 299 - Food Service **167**

VIII. DEBT SERVICE FUNDS

Introduction **171**
Fund 310 - 2003 PERS Bond **173**
Fund 321 - 2021 PERS Bond **174**
Fund 375 - 2023 GO Bond **175**

= *Graph Overview*

TABLE OF CONTENTS

IX. CAPITAL PROJECTS FUNDS

Introduction **177**
Fund 400 - QZAB Capital Projects **179**
Fund 420 - Athletics Capital Projects Fund **180**
Fund 426 - Vehicle Replacement Fund **181**
Fund 430 - Capital Projects Fund **182**
Fund 448 - Excise Tax Fund **183**

X. INTERNAL SERVICE FUNDS

Introduction **185**
Fund 610 - Unemployment Fund **187**

XI. TRUST AND AGENCY FUNDS

Introduction **189**
Fund 701 - High School Scholarship Fund **191**

XII. BUDGET RECAP

Introduction **193**
Total Budget Revenues **195**
Total Budget Expenditures **197**

XIII. APPENDIX

Introduction **199**
Legal Notices/Publications **201**
Glossary **203**
Acronyms **215**

= *Graph Overview*

NORTH SANTIAM SCHOOL DISTRICT

2026-2027

BUDGET MESSAGE

10

Lee Loving, Superintendent

May 14, 2026

North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

2026-27 BUDGET MESSAGE

NSSD VISION

Future-ready graduates.

NSSD MISSION

The mission of the North Santiam School District is to provide a skills-based and rigorous academic education for all students.

The 2026-27 school budget has been built to meet the overall needs of the students in the North Santiam School District, as outlined in the NSSD's "Results 2030" Strategic Plan. The 2026-27 school year will be the second year of the 2025-2027 state fiscal biennium, and the budget is based on a 51% distribution of the state-approved $11.36 billion State School Fund allocation.

The North Santiam School District budget decisions continue to be based on the District's newly approved Vision and Mission and the newly adopted five (5) year district strategic plan. These serve as a guide or road map that, if implemented effectively, will lead to all NSSD students being "future-ready". To that end, District staff have created the 2026-27 budget on the following core beliefs: 11

- Every student needs to be future-ready.
- All students, staff, families, and residents within our district boundaries are essential partners in our educational community.
- Our schools need to be safe and healthy places for students to learn and grow.
- Providing an early educational foundation in literacy and mathematics is key to our students' future success, both personally and academically.
- High levels of learning occur when instructional best practices and student engagement are the foundation of our instructional design.
- Working in professional, collaborative teams allows us to make a greater positive impact on students' academic learning.
- Maintaining a comprehensive and student-centered educational program is vital to achieving our vision and mission.

Staffing levels and program decisions made within this budget have been based on the above core beliefs, aligned with the district's five-year strategic plan. The factors that have been taken into consideration include:

- Focusing on student skill growth to meet grade-level standards in literacy and mathematics.
- Being intentional and strategic about deploying resources to support student skill intervention and acceleration where needed.

- A continued emphasis on staffing levels for students who need to access mental health, behavior support, second language support services and Special Education services.
- A highly effective professional development plan for all staff members, which supports individual and collective staff growth. These professional development plans will strongly emphasize literacy, mathematics, and daily attendance at all grade levels.
- Continuing to offer Career and Technical Education (CTE) programs at Stayton High School to prepare students for future-readiness. In addition, the CTE programs the school district provides will be maintained with funds from the High School Success (HSS) account. These HSS dollars will fund programs to support student opportunities and increase Stayton High School's four-year on-time Graduation rates and five-year Completer rates.
- Additional grant dollars made available during the 2025 Legislative Session will fund further implementation of our Early Literacy work.

Based on our current and projected enrollment for the 2026-27 school year, the District has budgeted to receive funds for 2015 student ADMr and 2468.18 student ADMw. We believe these projections are in line with a fiscally responsible budget. The District plans to closely monitor future student enrollment levels to ensure funding aligns with our student enrollment trends. Continued development of our district programs can only help increase student enrollment and develop future-ready students.

At this time, there are still many unknowns regarding the 2026-27 general fund budget. These unknown factors include:

- The financial impact of a new classified union contract that is currently being negotiated.
- The long-term ramifications of current and future Executive Orders from the Executive branches of the Federal and Oregon governments.
- The actual fall student enrollment totals at each grade level, especially Kindergarten (our Kindergarten enrollment level stayed steady for the 2025-26 school year).

With the projected enrollment, significantly increased PERS rates, and other known and unknown budgetary conditions outlined above, the District needed to reduce approximately $1.18 Million in the General Fund for the 2026-27 school year. The following reductions have been made to meet our budgetary goals:

- FTE
    - We reduced 2.80 Administrative FTE, eliminating all Assistant Director positions at the district office level, which included:
        - 1.0 FTE - Teaching & Learning
        - 1.0 FTE - Operations
        - 0.8 FTE - Nutrition
    - We reduced 2.31 Licensed FTE, which included:
        - 1.0 FTE - Science position at Stayton High School
        - 1.0 FTE - TOSA: Instructional Coach position at Stayton High School

        - 0.31 FTE - MS Language Arts position at Mari-Linn K-8 School

    - We reduced 1.69 Classified FTE, which included:
        - 0.81 Office Specialist at Stayton Middle School
        - 0.88 Special Program Aide 3 (SPA3) at Stayton Middle School

    - We reassigned 8.26 FTE to different schools/positions:
        - At Stayton High School
            - 1.0 FTE Licensed Counselor reassigned to Mari-Linn K-8
            - 1.0 FTE Licensed Teacher reassigned to SIMS
        - At Stayton Intermediate Middle School
            - 1.0 FTE Classified Office Specialist reassigned to Sublimity K-8
            - 1.0 FTE Licensed Counselor reassigned to SES
            - 1.0 FTE Classified Office Specialist reassigned to another office position at SIMS
        - At Mari-Linn K-8 School
            - 0.6 FTE Licensed Behavior Specialist reassigned to SIMS
        - At Sublimity K-8 School
            - 0.4 FTE Licensed Behavior Specialist reassigned to SIMS
            - 0.88 FTE Classified SPA1-LRC to SPA1 at Sublimity K-8
            - 0.5 FTE Classified SPA1 to SPA1-LRC at Sublimity K-8
            - 0.88 FTE Classified SPA2 to SHS
    - We also right-sized student district-wide access to school counselors for students. This resulted in the sunrising of 1.0 FTE for a K-8 counselor, funded through the Student Investment Account (SIA) grant. As a result, all NSSD students have access to a full-time school counselor in their building. This is directly connected to living out the strategic plan in supporting every student to become future-ready.

- We plan to continue to eliminate all out-of-state professional development employee travel for the second year in a row.
- AND… we adjusted some third-party contracts, including those for curriculum purchasing and professional development. We reduced these contract obligations by over $155,000 for the 2026-27 school year.

Notably, we are preparing for the large anticipated increase in PERS rates again in 2027, the early depletion of our PERS side account in 2027, and continued unemployment liability for the 2026-27 school year and beyond. At this time, using our expiring 2003 PERS Side Account, the district has a very low PERS rate of 4.9% of payroll costs. While the PERS rate will increase to 22% of payroll in 2027, the District must also fulfill the final 13 months of debt service on our 2003 PERS Side Account. This overlap means the District's effective PERS contribution will spike to 37% during portions of 2027 and 2028 before the debt expires in June 2028. You might ask, "What does this mean for our budget?" This simply means that of the $11,496 in per-student ADM we receive from SSF

dollars, $2,559 will go directly to the district's PERS obligations and not toward supporting student learning. Furthermore, we are just concluding our second year under Oregon's new eligibility requirements for classified staff to receive unemployment benefits. Since the district is self-insured for unemployment, we anticipate continued increases in claims during school breaks (winter, spring, and summer).

Moving forward, the District completed a district-wide facility assessment of every campus in December 2025. The 2026 NSSD Long-Range Facilities Master Planning Committee is updating the long-term facility plan, last updated in 2019. The district will complete those assessments and use that information to determine if a General Obligation (GO) Bond should be sought in the near future.

As a reminder, the Budget Committee's role focuses on program/service prioritization and on recommending adjustments (increases or decreases) to the funding levels proposed by the District. The committee ultimately approves the final budget document or requests the Superintendent and the Director of Business & Fiscal Services adjust and resubmit a budget for the Committees approval. Personnel decisions, transfers, contracts, and related matters remain under the purview of the Superintendent and School Board.

As we move forward now and with future fiscal development, we will strive to maintain quality programs to help ensure students graduating from the North Santiam School District are future-ready, whether they choose to attend university, college, trade school, participate in an internship/apprenticeship, enlist in the military, or enter the workforce. I am so grateful for the support, participation, and viable solutions provided by members of our community, district staff, the budget committee, and the members of the school board.

14

I believe this budget is both educationally sound and fiscally responsible.

Sincerely,

Lee W Loving

Lee W. Loving
Superintendent
North Santiam School District 29J

This Page Intentionally Blank

15

Our Schools

Lyons and Mehama: These two smallest communities of the district exist on each side of the North Santiam River. The two communities include over 500 households and are collectively home to about 1500 residents. One district school campus serves students in the area:



Mari-Linn School

Home of the Hornets, Mari-Linn School includes kindergarten through eighth grade.

Stayton: The largest community in the district includes over 2500 households, home to 8000 residents. There are three district school campuses:

16



Stayton Elementary School

Home of the Cheetahs, SES offers kindergarten through third grade, a preschool program, and specialized life skills classes.



Stayton Intermediate/Middle School

Home of the Vikings, SIMS encompasses two buildings on one campus, one with fourth and fifth grades; the other a typical middle school with sixth through eighth grade.

Our Schools



Stayton High School

Home of the Eagles, SHS is the comprehensive high school for the district, serving ninth through twelfth grade.

Sublimity: Sublimity is on the north side of Highway 22, includes over 1000 households, and is home to about 3000 residents. One district school campus serves students in the area:



Sublimity School

17

Home of the Wildcats, Sublimity School consists of one building serving elementary grades kindergarten through fifth grade and another building that serves middle school students, sixth through eighth grade. A third building includes the gym with a cafeteria that serves all students.

Throughout Lyons, Mehama, Stayton, and Sublimity: One district has two alternative schools that serve the entire region.



Stayton Virtual Academy & Locust Street Academy

As an alternative to traditional learning environments, NSSD has Stayton Virtual Academy for grades kindergarten through twelfth grade learning exclusively online and Locust Street Academy, where students in tenth through twelfth grade can participate in an in-person, teacher-led instructional environment.

North Santiam School District
1155 N 3rd Ave - Stayton, OR 97383
www.nssd29j.org

Superintendent, Lee Loving
Director of Business & Fiscal Services, Rhonda Allen

2026-2027 Budget Committee

BOARD MEMBERS	Term Expires	COMMUNITY MEMBERS	Term Expires
Mackenzie Strawn Director #1	06/30/29	Michael Taylor Position #8	06/30/27
Erin Cramer Director #2	06/30/27	Creshea Hilton Position #9	06/30/27 18
Brunk Conley Director #3	06/30/29	Veronica Hunter Position #10	06/30/27
Mike Wagner Director #4	06/30/27	Fritz Jenkins Position #11	06/30/27
Mark Henderson Director #5	06/30/27	Scott Knox Position #12	06/30/28
Coral Ford Director #6	06/30/27	Karen Odenthal Position #13	06/30/28
Alisha Oliver Director #7	06/30/29	Randy Forrette Position #14	06/30/26

Budget committee members are appointed to three-year terms by the school board. At the end of a budget committee member term, the incumbent member can be reappointed at the discretion of the governing body (*will be re-appointed for another 3 year term (exp. 06/30/28) when the Board fills the open seats).

This Page Intentionally Blank

North Santiam School District

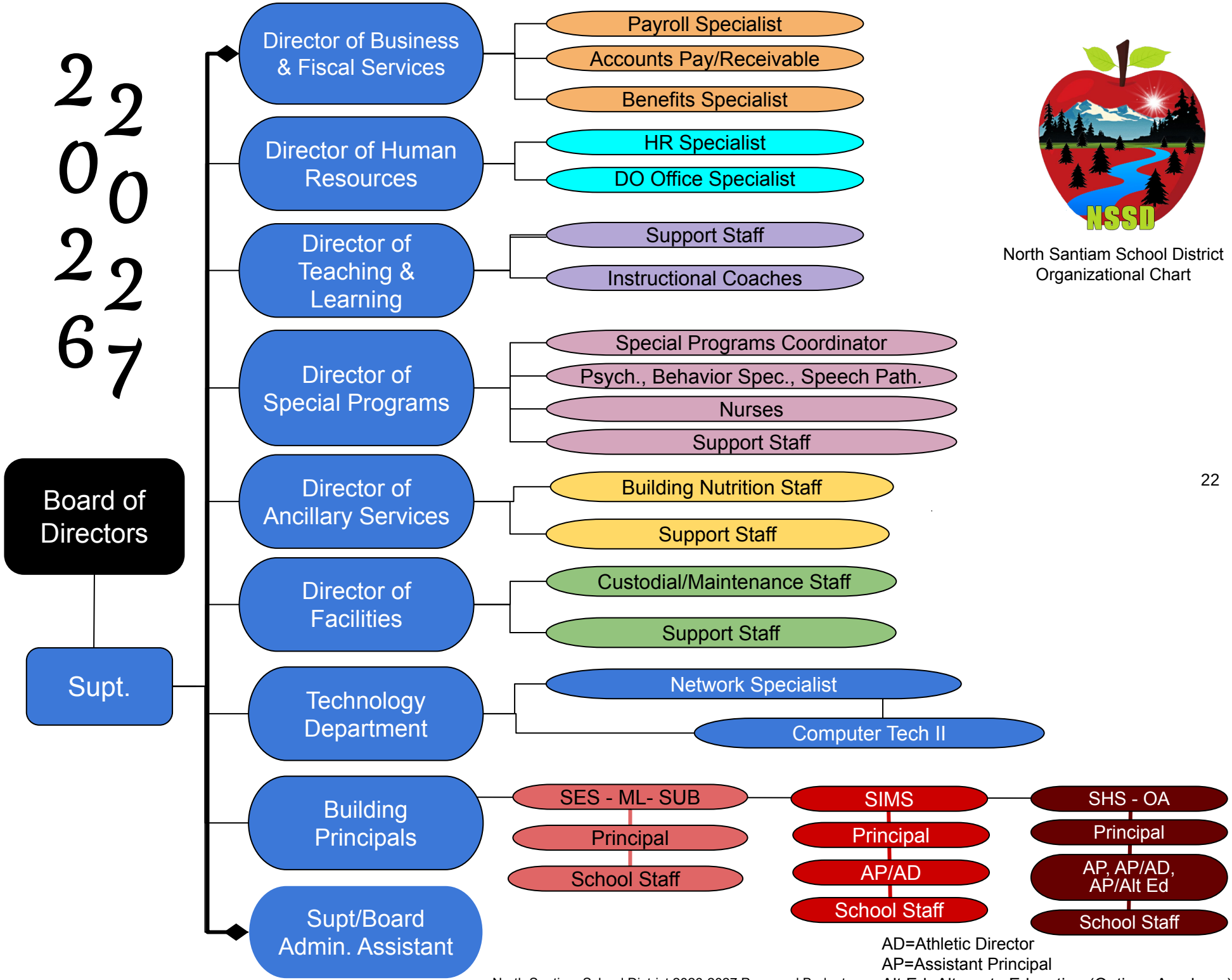
2026-2027 BUDGET CALENDAR	
January 15, 2026	***School Board Meeting 6:00 PM*** Approval of 2026-27 Budget Calendar Review Open Budget Committee Vacancies
February 19, 2026	***School Board Meeting 6:00 PM*** Approve Budget Committee Members
April 20, 2026	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (5-30 days prior to meeting) (*Publish on the website) (publish both meeting dates, 5-14-2026 & 5-21-2026)
May 6, 2026	Early Release of Budget Document (7 days prior to Budget Meeting)
May 14, 2026	Budget Committee Meeting- 1st Meeting, 6:00 PM
May 21, 2026	**Budget Committee Meeting- 2nd Meeting, 5:00 PM (If requested)**
June 1, 2026	Publish Budget Summary (ORS 294.421 (2)) (5 – 30 days prior to Budget Hearing)
June 11, 2026	**Public Hearing on Budget, 5:30 PM** Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30, 2026)
Prior to July 15, 2026	Submit Notice of Property Taxes to County Assessor

20

This Page Intentionally Blank

21

2026 2027



North Santiam School District
Organizational Chart

22

AD=Athletic Director
AP=Assistant Principal
Alt Ed=Alternate Education (Options Academy)

This Page Intentionally Blank

23

Role of the Budget Committee

Budget Committee Members

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.414, renumbered from 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body.

Duties of the Budget Committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget.

The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per $1,000 of assessed value for each levy that will be certified to the assessor.

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law.

24

Budget Committee Meetings

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.414(9), renumbered from 294.336(9)]. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget. The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer.

Committee members may not discuss or deliberate on the budget outside of a public meeting. The committee may ask questions of the executive officer or other staff and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget (ORS 294.428, renumbered from 294.406). Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B), implementing ORS 294.414].

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed.

This Page Intentionally Blank

25

NORTH SANTIAM SCHOOL DISTRICT

BUDGET DEVELOPMENT ASSUMPTIONS

Quick Facts: FY 2026-27 Budget Snapshot

- Total Student Enrollment (ADM): 2,015 students
- Total Estimated State School Fund (SSF) Grant: $20,046,378
- Per-Student Funding Level: $11,496
- Licensed Staff Cost of Living Adjustment (COLA): 3.0% increase
- Administrative Cost of Living Adjustment (COLA): 3.0% increase (follow the Licensed CBA)
- Classified Staff Cost of Living Adjustment (COLA): 3.0% increase (Projected/Under Negotiation)
- Minimum Budget Contingency: 7% of total expenditures
- Transportation Reimbursement: 70% of qualifying General Fund expenses

26

1. Enrollment & Revenue Assumptions

Revenue is primarily driven by student counts and state funding allocations.

Student Enrollment: Projections are based on the ODE 2nd Period Average Daily Membership (ADM) Collection and historical cohort trends. The district-wide estimated ADM is 2,015 students.

- Kindergarten: 131
- Grades 1-8: 1,189
- Grades 9-12: 695

State School Fund (SSF): Calculations assume a statewide biennial funding level of $11.359 billion.

- Per-Student Funding: Estimated at $11,496

- Total SSF Grant: Estimated at $20,046,378

Local Property Taxes: Budgeted with a 3% projected increase in assessed property values and a 94.5% historical collection rate.

Grant Funding Overview

Most grants support specific staffing (FTE), except for Title III and Title IV.

Grant Resource	2025-26 Allocation	2026-27 Preliminary	% Change
Early Literacy	$103,055	$145,925	+42%
Grant Resource	**2025-26 Allocation**	**2026-27 Preliminary**	**% Change**
High School Success (HSS)	$638,820	$664,894	+4%
Student Investment Acct (SIA)	$2,064,786	$2,149,036	+4%
IDEA 611 (Special Education)	$511,890	$511,890	0%
Title I	$519,249	$490,272	-6%
Title II	$88,045	$63,979	-27%
Title IV	$40,330	$38,224	-5%
Title III	$11,554	$11,438	-1%

27

2. Personnel & Benefit Assumptions

Personnel costs represent the largest portion of the district budget.

Cost of Living Adjustments (COLA):

- Licensed: 3.0% (per current contract through June 2028).
- Administrative: 3.0% (follow Licensed CBA).

- Classified: 3.0% (Projected; current contract expires June 30, 2026).
- Step & Column Movement: Includes an average 3.0% to 3.5% increase for experience and education.
- Health Insurance: Budgeted for a 3–6% premium increase effective October 2026.

Retirement (PERS):

- Current Rate Relief: Senate Bill 849 provided a temporary 1.68% rate credit for the 2025-27 biennium.
- Reserve Strategy: The district is intentionally funding a PERS Reserve to prepare for the expiration of the PERS side account and sharp rate increases projected for 2027-29.

Reductions:

- District – 2.80 FTE (Assistant Director Positions)
- Stayton High School – 2.0 FTE (Licensed)
- Stayton Middle School - 1.69 FTE (Classified)
- Mari-Linn - .31 FTE (Licensed

Additions:

- Counselor – 1.0 FTE (funded with SIA Grant)

28

3. Operational & Supply Assumptions

- Building Discretionary Funds: Remain flat-funded with no increase.
- Technology Replacement: Managed primarily through Student Investment Account (SIA) funds.
- Transportation Reimbursement: 70% of qualifying General Fund expenses.
- Transportation Contract: Provided by Mid-Columbia Bus Company, Inc., with a 2.67% rate increase for 2026-27.
- Property and Casualty Insurance: Average increase of 15%.

4. Potential Budget Risks & Variables

- Classified Negotiations: Since an agreement has not yet been reached, the 3.0% COLA is a placeholder.
- Legislative Funding Shifts: Budget built on current $11.359 billion state level; spring sessions may adjust this.
- PERS Rate Volatility: Expected 18%+ jump in 2027-29 advisory rates represents a fiscal cliff.
- Special Education Costs: Costs for high-needs placements often exceed IDEA 611 grant revenue.
- Enrollment Fluctuations: If actual Fall enrollment falls below 2,015 ADM, state funding will be reduced.

5. Reserve & Contingency Assumptions

Ending Fund Balance (EFB): The district will maintain a minimum unassigned contingency of 7% of total expenditures per Board Policy DBDB.

Results 2030: NSSD Strategic Plan

30

North Santiam School District's strategic plan Results 2030 is a guiding framework that reflects the district's shared vision for the future of our schools. At the heart of the plan are the district's core values: citizenship, accountability, relationships/connections, and excellence.

This Page Intentionally Blank

31



2025-2030

North Santiam School District 29J

Results 2030 Strategic Plan

1155 N 3RD AVE, STAYTON, OREGON 97383

32

EXECUTIVE SUMMARY

The North Santiam School District includes the communities of Stayton, Sublimity and Lyons/Mehama. These communities send about 2100 students to the five different campuses that make up the district. The effort to educate these students is guided by:

- **Our Vision:** Future-Ready Graduates.
- **Our Mission:** Provide a skills-based and rigorous academic education for all students.
- **Our Guiding Principle:** Do what is best for all kids.
- **Our Values:** C.A.R.E.
  - Citizenship.
  - Accountability.
  - Relationships/Connections.
  - Excellence.

Reviews of the state of the district and input heard from staff, students and families, and numerous members of our communities resulted in priority focus areas shown in the table that follows. The intended outcomes and key metrics for tracking our progress are outlined. Additional background information and details follow the table and this section.

Strategic Themes and Focus Areas	***Desired Outcomes***	***Metric Concepts***
Future-Ready Students • Next-step readiness. • Work skills. • Career-connected learning. • Social-Emotional readiness and resilience.	Increases in: • Student participation in activities. • Attendance and timely arrivals. • Participation in career or college learning. • Appropriate use of cell phones, etc.	• Student attendance and timeliness. • Student participation in sports, co- and/or extra- curricular activities. • College credits earned. • Career Pathways completers.
Teaching & Learning • Rigor. • Competency. • Tech habits.	Increases in: • Academically on-track. • Testing participation.	• Students academically on-track. • Participation in STAR assessments.
Thriving Communities • Collaborate and engage with communities. • Promote belonging. • Encourage civic engagement and service.	Increases in: • Student collaboration & engagement in communities. • Student community service. • Participation in student government elections.	• Hours of student community service. • Annual participation in student elections.
Quality Staff • Hiring. • Retention. • Professional growth. • District & building support.	• Hire well. • Retain quality staff. • Relevant professional development. • Support mechanisms for staff success.	• Staff renewed. • Staff who continue with NSSD. • Satisfaction with professional development. • Positive support.
Fiscal Stewardship • Sustainable budget. • Quality learning spaces. • Safety and security.	• Transparent budget. • Quality learning spaces, facilities and technology. • Safe and secure facilities. • Community engagement in facilities planning.	• Annual balanced budget. • Quality of learning spaces. • Support of communities.

STRATEGIC THEMES & FOCUS AREAS

Strategic themes guide implementation of this plan. Each strategic theme will be operationalized over the next five years based on key focus areas within each strategic theme. These efforts include and integrate with additional and more specific planning, such as those required by the Oregon Department of Education or district-specific plans like those outlining investments and stewardship of learning spaces of the district.

The superintendent will also engage with both staff and the board to use existing metrics or to develop those needed to effectively monitor the successful implementation of this plan. A select summary of representative metrics will be made available in a public-facing dashboard within the first year of this plan.

Themes and priorities for focus emerged from comments heard from almost 300 in-person interviews and questionnaires conducted as part of the analysis of the state of the district. Beyond the board and the district office, about a third of this input came from building staff, about another third came from students, and the remaining third came from families and diverse members of all the district's communities.

Focus Areas & Priorities within Strategic Themes



OUR VISION

Future-ready graduates.

OUR MISSION

Provide a skills-based and rigorous academic education for all students.

OUR GUIDING PRINCIPLE

Do what is best for all kids!

OUR VALUES

The following district values serve as a framework for both staff behavior and student learning:

Citizenship: District staff and students who are ready to be active, informed, responsible members of our communities and society, including civic participation.

Accountability: As a public entity, the district and its staff strive to achieve successful outcomes while being good stewards of public resources. We also teach and expect students to do the same and to learn responsibility for themselves. Accountability for the district includes transparency with honesty, integrity, and ethical principles in all we do.

Relationships/Connections: Strong, supportive relationships among students, staff, families, and our four communities are a priority. This includes fostering an inclusive environment where every student and staff member feels valued and connected within their school and the district. This also includes connecting and collaborating with our business community in efforts to improve graduate readiness.

Excellence: We are committed to achieving the highest standards in education and district operations. This includes fostering curiosity in students that encourages exploration and adaptation in the face of challenges and nurtures thoughtful innovation. We want students to develop the same aptitudes for their own success.

General Fund

36

The main fund for the District is the General Fund. With an estimated amount of $34,831,029, the General Fund makes up 59.9% of the total budget for Fiscal Year 2026-2027.

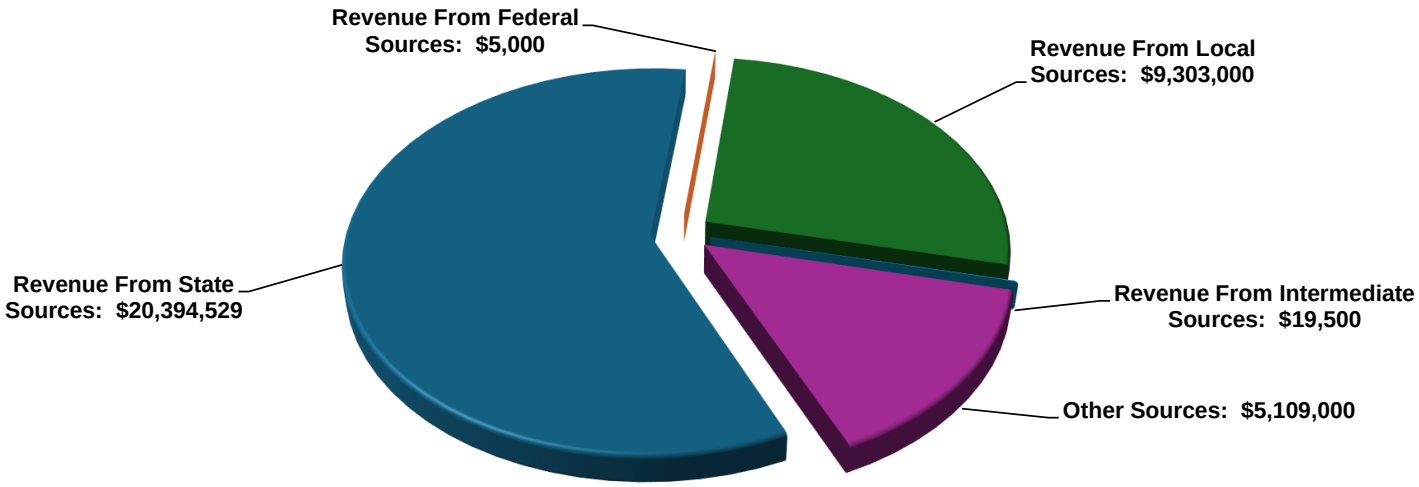


This Page Intentionally Blank

37

Accounts for all financial resources of the districts except those required to be accounted for in another fund.

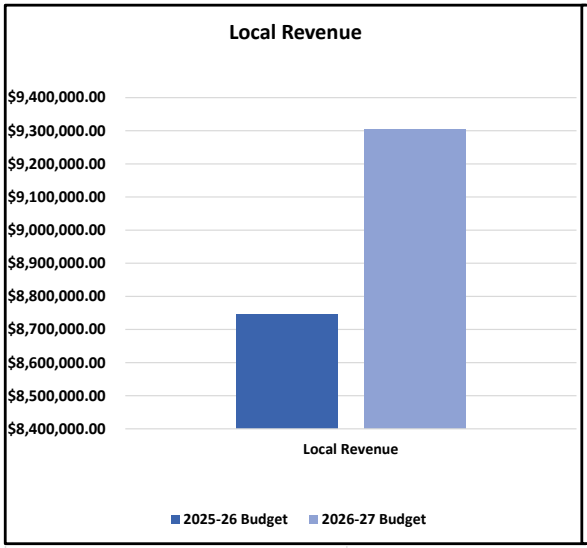
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund: Revenues	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
7,254,800	7,483,659	7,908,600		**1111 - Current Year's Taxes**	8,253,000					
178,177	128,361	141,225		**1112 - Prior Year's Taxes**	145,000					
1,398	-	20,175		**1114 - Payments In Lieu of Property Taxes**	20,000					
3,856	5	-		**1190 - Penalties and Interest On Taxes**	-					
1,879	-	-		**1200 - Revenue From Local Governmental Units**	-					
896,173	938,522	500,000		**1510 - Interest On Investments**	700,000					
25,446	35,012	21,500		**1710 - Admissions**	25,000					
1,130	6,128	2,000		**1740 - Fees**	2,000					
2,109	15,040	8,000		**1910 - Rentals**	8,000					
1,087	8,402	-		**1960 - Recovery of Prior Years' Expenditure**	-					
145,820	147,057	140,000		**1980 - Fees Charged to Grants**	140,000					
97,674	60,667	5,000		**1990 - Miscellaneous**	10,000					
17,132	28,247	19,500		**2101 - County School Funds**	19,500					
-	451,984	97,000		**2102 - General Education Service District Funds**	-					
-	(3,553)	-		**2199 - Other Intermediate Sources**	-					
6,384	6,980	-		**2800 - Revenue In Lieu of Taxes**	-					
17,876,731	18,296,193	19,555,653		**3101 - State School Fund—General Support**	20,046,378					
290,645	284,799	290,645		**3103 - Common School Fund**	301,151					
196,370	1,890	100,000		**3104 - State Managed County Timber**	2,000					
274,931	(23,613)	175,000		**3107 - State School Fund High Cost Disability**	45,000					
9,174	-	5,000		**4801 - Federal Forest Fees**	5,000					
-	-	105,099		**5200 - Interfund Transfers**	109,000					
5,521,993	5,310,865	4,800,000		**5400 - Beginning Fund Balance**	5,000,000					
32,802,909	**33,176,645**	**33,894,397**		**Total:**	**34,831,029**					

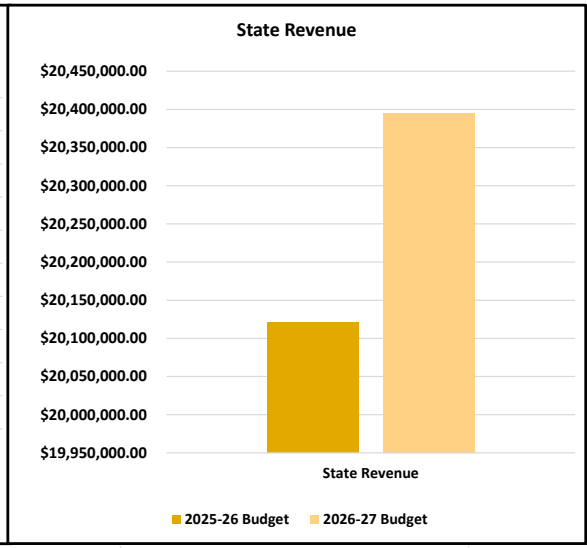


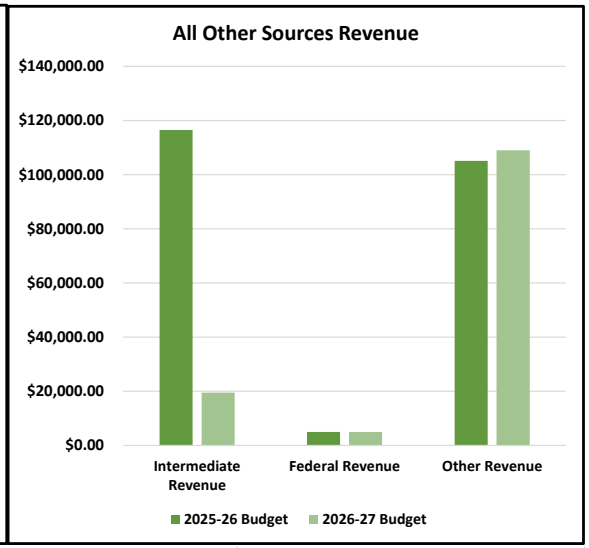
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Revenues Graph	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
8,609,549	8,822,853	8,746,500		1000 - Revenue From Local Sources	9,303,000					
23,515	483,659	116,500		2000 - Revenue From Intermediate Sources	19,500					
18,638,678	18,559,269	20,121,298		3000 - Revenue From State Sources	20,394,529					
9,174	-	5,000		4000 - Revenue From Federal Sources	5,000					
5,521,993	5,310,865	4,905,099		5000 - Other Sources	5,109,000					
32,802,909	**33,176,645**	**33,894,397**		**Total:**	**34,831,029**					

FY 2026-27 GENERAL FUND BUDGET SUMMARY - REVENUE

LOCAL REVENUE	STATE REVENUE	ALL OTHER SOURCES REVENUE
$9,303,000	$20,394,529	$5,133,500







Operating Revenues	2025-26 Budget	2026-27 Budget	Percent Change	Dollar Change
Local Revenue	$8,746,500.00	$9,303,000.00	6.36%	$556,500.00
Intermediate Revenue	$116,500.00	$19,500.00	-83.26%	($97,000.00)
State Revenue	$20,121,298.00	$20,394,529.00	1.36%	$273,231.00
Federal Revenue	$5,000.00	$5,000.00	0.00%	$0.00
Other Revenue - Transfers	$105,099.00	$109,000.00	0.00%	$3,901.00
Total Operating Revenues	$29,094,397.00	$29,831,029.00	2.53%	$736,632.00
Other Revenue - BFB	$4,800,000.00	$5,000,000.00	4.17%	$200,000.00

FY 2026-27 Revenue Budget Summary: ***General Fund*** *Revenue for FY 2026-27 is budgeted at $34,831,029, which is a difference of $936,632 from last fiscal year.* ***Local Revenue*** *is budgeted to increase by $556,500 or 6.36%.* ***State Revenue*** *is budgeted to increase by $273,321 to $20,394,529.* ***Intermediate Revenue*** *and* ***Transfers from Other Funds*** *decreased by $93,099 due to adjustments in transit dollars from the Willamette ESD Local Service Plan .*
The budgeted ***Beginning Fund Balance*** *for FY 2026-27 is $5,000,000. The FY 2025-26 Beginning Fund Balance was $5,330,670 (a budget decrease of $330,670).*

40

This Page Intentionally Blank

41

1111 - Elementary K-6
Total: $6,165,970

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Elementary K-6	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
2,764,016	2,895,396	3,133,755	46.32	**0111 - Licensed Salaries**	3,294,590	46.01				
101,180	111,651	117,106	4.14	**0112 - Classified Salaries**	116,592	4.11				
3,328	-	-		**0121 - Substitutes—Licensed**	-					
24,815	18,236	7,000		**0131 - Add'l Hours Licensed**	7,500					
5,579	2,340	3,000		**0132 - Add'l Hours Classified/Conf**	1,000					
-	-	-		**0135 - Extra Duty Licensed (CBA)**	18,072					
-	6,527	5,042		**0138 - Pay In Lieu of Prep**	5,217					
35,147	44,072	-		**0141 - Insurance Opt Out Licensed**	-					
3,360	3,325	-		**0142 - Insurance Opt Out Classified**	-					
600	3,187	-		**0145 - Stipend Mentor**	-					
1,400	1,400	1,155		**0146 - Stipend Licensed**	23,455					
750	1,500	625		**0147 - Stipend Classified**	300					
7,498	8,108	7,500		**0161 - Personal Leave Payout**	4,000					
0	-	22,554		**0211 - PERS ER Pension, TIER I/II**	30,509					
169,941	174,588	196,508		**0212 - PERS EE Contribution, PU**	208,249					
402,922	306,733	327,524		**0213 - PERS Bond 2003**	347,078					
-	-	168,343		**0214 - PERS ER UAL, OPSRP**	44,678					
152,535	162,568	180,137		**0215 - PERS Bond 2021**	190,890					42
16	-	-		**0216 - PERS Recovery of Prior Year**	-					
-	-	-		**0217 - PERS Reserve**	148,544					
180,539	192,458	250,550		**0221 - Social Security**	265,511					
42,223	45,010	-		**0222 - Medicare**	-					
5,622	5,173	8,196		**0231 - Workers' Compensation**	8,675					
-	54,481	65,505		**0232 - Unemployment Compensation**	28,085					
2,265	892	-		**0233 - Workers Benefit Fund**	-					
11,638	12,393	13,106		**0234 - PLO**	13,889					
704,643	715,786	-		**0240 - Contractual Employee Benefits**	1,249,141					
-	-	1,167,264		**0241 - Insurance/Licensed**	-					
-	(98,017)	43,986		**0242 - Insurance/Classified**	-					
3,693	2,821	-		**0244 - TSA**	-					
101	1,801	-		**0249 - Insurance/ER Pd LTD**	-					
120,127	147,572	121,100		**0315 - Purchased Services Substitutes**	88,100					
-	-	500		**0322 - Repairs and Maintenance Services**	-					
11,109	11,479	12,135		**0324 - Rentals**	12,135					
606	-	-		**0340 - Travel**	-					
14,924	18,250	15,910		**0355 - Printing and Binding**	15,910					
23,712	21,909	31,055		**0410 - Consumable Supplies and Materials**	31,450					
665	878	1,250		**0416 - Food**	1,500					
2,419	255	2,400		**0420 - Textbooks**	2,400					
5,403	4,967	6,100		**0460 - Non-Consumable Items**	8,500					
132	50	50		**0470 - Computer Software**	-					
4,802,907	**4,877,787**	**5,909,356**	**50.46**	**Total 1111:**	**6,165,970**	**50.12**				

1120 - AVID

Total: $4,375

AVID - Advancement Via Individual Determination: Instructional activities for educators to close opportunity gaps and improve college and career readiness for middle and high school, especially those traditionally underrepresented in higher education.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		AVID	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	2,000		**0340 - Travel**	-					
5,544	1,965	3,650		**0410 - Consumable Supplies and Materials**	4,025					
160	230	250		**0416 - Food**	350					
5,704	**2,195**	**5,900**		**Total 1120:**	**4,375**					

1121 - Middle/Junior High Programs

Total: $3,512,749

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Middle/Junior High Programs	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,569,115	1,662,348	1,707,668	23.97	**0111 - Licensed Salaries**	1,962,849	25.59				
132	-	-		**0112 - Classified Salaries**	-					
309	40	-		**0121 - Substitutes—Licensed**	-					
10,099	6,177	10,000		**0131 - Add'l Hours Licensed**	11,000					
-	-	-		**0135 - Extra Duty Licensed (CBA)**	9,337					
-	-	1,681		**0138 - Pay In Lieu of Prep**	1,739					
24,845	21,540	-		**0141 - Insurance Opt Out Licensed**	-					
-	314	-		**0145 - Stipend Mentor**	-					
1,000	-	1,155		**0146 - Stipend Licensed**	14,975					
3,980	2,407	4,000		**0161 - Personal Leave Payout**	3,000					
-	-	16,881		**0211 - PERS ER Pension, TIER I/II**	25,895					
94,911	101,569	103,470		**0212 - PERS EE Contribution, PU**	120,173					
221,458	169,487	172,453		**0213 - PERS Bond 2003**	200,293					
-	-	78,824		**0214 - PERS ER UAL, OPSRP**	23,875					
83,838	89,719	94,848		**0215 - PERS Bond 2021**	110,160					
-	-	-		**0217 - PERS Reserve**	85,724					
97,769	103,241	131,921		**0221 - Social Security**	153,225					
22,865	24,145	-		**0222 - Medicare**	-					
3,058	1,500	4,312		**0231 - Workers' Compensation**	5,014					
-	33,423	34,493		**0232 - Unemployment Compensation**	16,207					
1,063	584	-		**0233 - Workers Benefit Fund**	-					
6,284	6,661	6,896		**0234 - PLO**	8,014					
337,684	349,851	-		**0240 - Contractual Employee Benefits**	668,819					
-	-	603,288		**0241 - Insurance/Licensed**	-					
-	643	-		**0242 - Insurance/Classified**	-					
1,818	2,175	-		**0244 - TSA**	-					
0	3	-		**0249 - Insurance/ER Pd LTD**	-					
60,362	89,277	47,400		**0315 - Purchased Services Substitutes**	35,400					
1,796	1,987	2,230		**0322 - Repairs and Maintenance Services**	2,560					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Middle/Junior High Programs	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
7,202	7,857	7,865		**0324 - Rentals**	7,865					
12,622	15,267	13,000		**0355 - Printing and Binding**	13,000					
14,791	18,737	24,630		**0410 - Consumable Supplies and Materials**	24,800					
956	1,812	2,250		**0416 - Food**	2,500					
2,748	1,110	4,300		**0460 - Non-Consumable Items**	6,200					
239	-	350		**0470 - Computer Software**	-					
275	-	250		**0640 - Dues and Fees**	125					
2,581,220	**2,711,875**	**3,074,165**	**23.97**	**Total 1121:**	**3,512,749**	**25.59**				

1122 - Middle/Junior High School Extracurricular

Total: $182,655

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Middle/Junior High School Extracurricular	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
(45)	700	-		**0130 - Add'l Pay Xtra Curr**	-					
79,541	88,487	98,652		**0150 - Coaching**	104,196					
4,431	3,749	5,919		**0212 - PERS EE Contribution, PU**	6,252					
10,339	6,248	9,865		**0213 - PERS Bond 2003**	10,420					
-	-	3,499		**0214 - PERS ER UAL, OPSRP**	913					
3,914	3,311	5,426		**0215 - PERS Bond 2021**	5,731					
-	-	-		**0217 - PERS Reserve**	4,460					
4,895	5,496	7,547		**0221 - Social Security**	7,971					
1,145	1,285	-		**0222 - Medicare**	-					
151	223	247		**0231 - Workers' Compensation**	260					
-	879	1,973		**0232 - Unemployment Compensation**	843					
82	46	-		**0233 - Workers Benefit Fund**	-					
316	355	395		**0234 - PLO**	417					
-	1,611	-		**0240 - Contractual Employee Benefits**	-					
-	334	-		**0242 - Insurance/Classified**	-					
166	-	500		**0340 - Travel**	-					
10,797	17,601	17,607		**0390 - Other General Professional and Technological Svs**	20,607					
2,615	1,587	2,200		**0410 - Consumable Supplies and Materials**	2,200					
21,352	15,306	15,385		**0460 - Non-Consumable Items**	15,785					
761	951	1,000		**0470 - Computer Software**	1,000					
1,367	1,015	1,500		**0640 - Dues and Fees**	1,600					
141,827	**149,183**	**171,715**		**Total 1122:**	**182,655**					

1131 - High School Programs

Total: $3,557,115

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		High School Programs	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,757,660	1,847,710	1,879,909	28.00	**0111 - Licensed Salaries**	1,922,427	27.15				
4,546	-	-		**0112 - Classified Salaries**	-					
2,668	1,052	-		**0121 - Substitutes—Licensed**	-					
38,065	5,520	5,000		**0131 - Add'l Hours Licensed**	8,792					
4,126	4,291	4,553		**0135 - Extra Duty Licensed (CBA)**	4,648					
6,115	-	-		**0138 - Pay In Lieu of Prep**	-					
11,882	12,674	-		**0141 - Insurance Opt Out Licensed**	-					
-	991	-		**0142 - Insurance Opt Out Classified**	-					
-	100	-		**0145 - Stipend Mentor**	-					
-	-	1,190		**0146 - Stipend Licensed**	7,690					
2,794	3,200	2,769		**0161 - Personal Leave Payout**	6,750					
-	-	8,406		**0211 - PERS ER Pension, TIER I/II**	8,584					
98,935	108,230	113,601		**0212 - PERS EE Contribution, PU**	117,017					
230,394	180,383	189,340		**0213 - PERS Bond 2003**	195,032					
-	-	106,401		**0214 - PERS ER UAL, OPSRP**	28,877					
87,642	95,603	104,138		**0215 - PERS Bond 2021**	107,269					
91	-	-		**0216 - PERS Recovery of Prior Year**	-					
-	-	-		**0217 - PERS Reserve**	83,475					
111,490	114,562	144,847		**0221 - Social Security**	149,194					
26,074	26,793	-		**0222 - Medicare**	-					
(16,064)	3,324	4,737		**0231 - Workers' Compensation**	4,875					
-	35,161	37,869		**0232 - Unemployment Compensation**	15,786					45
1,370	630	-		**0233 - Workers Benefit Fund**	-					
7,172	7,392	7,576		**0234 - PLO**	7,802					
542,805	529,588	-		**0240 - Contractual Employee Benefits**	709,462					
-	-	705,600		**0241 - Insurance/Licensed**	-					
900	900	-		**0244 - TSA**	-					
5	-	-		**0249 - Insurance/ER Pd LTD**	-					
128,740	114,194	75,100		**0315 - Purchased Services Substitutes**	70,100					
6,127	5,742	8,700		**0322 - Repairs and Maintenance Services**	8,700					
11,372	14,056	12,500		**0324 - Rentals**	12,500					
18	37	400		**0340 - Travel**	400					
14,503	19,563	17,700		**0355 - Printing and Binding**	17,700					
3,672	500	2,200		**0390 - Other General Professional and Technological Svs**	2,200					
52,170	30,701	50,610		**0410 - Consumable Supplies and Materials**	52,756					
8,630	6,752	15,085		**0460 - Non-Consumable Items**	12,935					
36	36	40		**0470 - Computer Software**	44					
1,862	2,800	2,100		**0640 - Dues and Fees**	2,100					
3,145,799	**3,172,480**	**3,500,371**	**28.00**	**Total 1131:**	**3,557,115**	**27.15**				

1132 - High School Extracurricular

Total: $896,570

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		High School Extracurricular	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	-		**0111 - Licensed Salaries**	35,710	0.50				
53,395	60,460	62,274	0.50	**0113 - Administrators**	59,838	0.50				
3,985	-	-		**0130 - Add'l Pay Xtra Curr**	-					
15,467	13,929	-		**0131 - Add'l Hours Licensed**	250					
163	5,266	5,000		**0132 - Add'l Hours Classified/Conf**	500					
56,729	68,661	73,086		**0135 - Extra Duty Licensed (CBA)**	86,115					
-	-	600		**0140 - Travel Stipend**	600					
-	-	600		**0149 - Technology Stipend**	600					
250,499	274,107	313,215		**0150 - Coaching**	334,165					
(164)	-	254		**0211 - PERS ER Pension, TIER I/II**	377					
14,216	16,890	27,288		**0212 - PERS EE Contribution, PU**	31,071					
42,469	35,638	45,480		**0213 - PERS Bond 2003**	51,782					
-	-	24,462		**0214 - PERS ER UAL, OPSRP**	8,317					
15,732	18,397	25,011		**0215 - PERS Bond 2021**	28,478					
-	-	-		**0217 - PERS Reserve**	22,160					
23,396	25,419	34,627		**0221 - Social Security**	39,607					
5,472	5,945	-		**0222 - Medicare**	-					
855	509	1,128		**0231 - Workers' Compensation**	1,299					
-	5,364	9,092		**0232 - Unemployment Compensation**	4,197					
366	130	-		**0233 - Workers Benefit Fund**	-					
1,437	1,640	1,820		**0234 - PLO**	2,078					
9,522	11,735	-		**0240 - Contractual Employee Benefits**	26,136					
-	3,027	-		**0242 - Insurance/Classified**	-					
-	265	10,950		**0243 - Insurance/Admin/Director/NonRep**	-					
-	4	-		**0244 - TSA**	-					
1	1	-		**0249 - Insurance/ER Pd LTD**	-					
426	1,315	650		**0322 - Repairs and Maintenance Services**	650					
5,921	5,070	7,000		**0324 - Rentals**	7,000					
3,558	6,480	7,000		**0340 - Travel**	8,400					
70,743	65,822	86,000		**0390 - Other General Professional and Technological Svs**	86,000					
1,627	4,499	19,500		**0410 - Consumable Supplies and Materials**	10,000					
-	-	-		**0416 - Food**	330					
2,184	10,435	14,000		**0460 - Non-Consumable Items**	21,770					
10,283	12,088	12,500		**0470 - Computer Software**	14,900					
17,568	24,257	16,610		**0640 - Dues and Fees**	14,240					
605,848	**677,352**	**798,147**	**0.50**	**Total 1132:**	**896,570**	**1.00**				

1140 - Preschool (History)

Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Preschool (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
52	-	-		**0240 - Contractual Employee Benefits**	-					

1220 - Restrictive Programs Students w/Disabilities

Total: $2,212,633

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Restrictive Programs Students w/Disabilities	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
297,015	354,690	391,532	6.00	**0111 - Licensed Salaries**	429,982	6.00				
441,794	533,473	600,668	20.53	**0112 - Classified Salaries**	594,236	19.29				
206	7,947	-		**0121 - Substitutes—Licensed**	-					
11,519	-	-		**0124 - Temporary—Classified**	-					
12,468	3,508	5,000		**0131 - Add'l Hours Licensed**	1,500					
4,199	15,077	16,000		**0132 - Add'l Hours Classified/Conf**	8,800					
1,520	1,807	2,157		**0135 - Extra Duty Licensed (CBA)**	2,691					
44,059	34,499	36,835		**0138 - Pay In Lieu of Prep**	41,869					
6,426	3,300	-		**0141 - Insurance Opt Out Licensed**	-					
16,865	20,720	-		**0142 - Insurance Opt Out Classified**	-					
30,303	29,643	30,000		**0146 - Stipend Licensed**	25,898					
25,423	52,824	59,050		**0147 - Stipend Classified**	1,250					
639	1,000	639		**0161 - Personal Leave Payout**	2,250					
-	-	1,078		**0211 - PERS ER Pension, TIER I/II**	1,481					
44,381	57,759	68,506		**0212 - PERS EE Contribution, PU**	66,505					
108,481	99,008	114,187		**0213 - PERS Bond 2003**	110,854					
-	-	69,334		**0214 - PERS ER UAL, OPSRP**	17,168					
41,068	52,474	62,801		**0215 - PERS Bond 2021**	60,969					
-	-	-		**0217 - PERS Reserve**	47,446					
55,112	65,431	87,355		**0221 - Social Security**	84,794					
12,889	15,302	-		**0222 - Medicare**	-					
1,693	2,675	2,838		**0231 - Workers' Compensation**	2,768					
-	20,267	22,833		**0232 - Unemployment Compensation**	8,972					
1,039	444	-		**0233 - Workers Benefit Fund**	-					
3,513	4,215	4,572		**0234 - PLO**	4,432					
344,983	427,252	-		**0240 - Contractual Employee Benefits**	557,568					
-	-	151,200		**0241 - Insurance/Licensed**	-					
-	82,640	414,132		**0242 - Insurance/Classified**	-					
300	300	-		**0244 - TSA**	-					
719	862	-		**0249 - Insurance/ER Pd LTD**	-					
-	-	10,000		**0312 - Instructional Programs Improvement Services**	10,000					
111,959	47,335	54,900		**0315 - Purchased Services Substitutes**	44,900					
137	22	300		**0340 - Travel**	300					
9,735	68,352	70,000		**0371 - Tuition Payments to Other Districts Within State**	70,000					
8,790	5,606	6,100		**0410 - Consumable Supplies and Materials**	6,800					
1,853	440	-		**0420 - Textbooks**	-					
3,165	3,450	7,000		**0460 - Non-Consumable Items**	7,000					
3,084	1,400	2,900		**0470 - Computer Software**	2,200					
1,645,338	**2,013,724**	**2,291,917**	**26.53**	**Total 1220:**	**2,212,633**	**25.29**				

47

1223 - Transitions Program

Total: $500

Instructional program serving 18-21 year olds with IEPs post graduation. Instructional areas include employment, independent living, and recreation/leisure. A federally required program for any student with an IEP that graduates with something other than a regular diploma. Activities include community outings, job shadows and internships, and practicing independent living skills like cooking, shopping, and managing money

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Transitions Program	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	500		**0460 - Non-Consumable Items**	500					

1250 - Less Restrictive Programs Students w/Disabilities

Total: $1,383,906

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Less Restrictive Programs Students w/Disabilities	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
298,360	447,484	481,308	7.00	**0111 - Licensed Salaries**	455,946	7.00				
123,169	156,176	165,954	5.40	**0112 - Classified Salaries**	243,047	7.86				
-	834	-		**0121 - Substitutes—Licensed**	-					
2,574	4,569	-		**0131 - Add'l Hours Licensed**	1,500					
3,159	735	-		**0132 - Add'l Hours Classified/Conf**	-					
-	-	-		**0135 - Extra Duty Licensed (CBA)**	1,713					
463	-	-		**0138 - Pay In Lieu of Prep**	-					
4,404	4,478	-		**0141 - Insurance Opt Out Licensed**	-					
5,601	5,568	-		**0142 - Insurance Opt Out Classified**	-					
22,017	27,000	28,000		**0146 - Stipend Licensed**	29,096					
4,894	9,000	11,385		**0147 - Stipend Classified**	750					
900	1,550	923		**0161 - Personal Leave Payout**	-					
-	-	2,689		**0211 - PERS ER Pension, TIER I/II**	-					
27,170	36,350	41,252		**0212 - PERS EE Contribution, PU**	43,924					
63,396	65,403	68,757		**0213 - PERS Bond 2003**	73,205					
-	-	39,290		**0214 - PERS ER UAL, OPSRP**	11,934					
24,185	34,663	37,817		**0215 - PERS Bond 2021**	40,265					
-	-	-		**0217 - PERS Reserve**	31,331					
28,319	40,209	52,599		**0221 - Social Security**	56,003					
6,623	9,404	-		**0222 - Medicare**	-					
884	982	1,721		**0231 - Workers' Compensation**	1,829					
-	13,363	13,750		**0232 - Unemployment Compensation**	5,926					
431	194	-		**0233 - Workers Benefit Fund**	-					
1,815	2,591	2,752		**0234 - PLO**	2,925					
113,708	166,728	-		**0240 - Contractual Employee Benefits**	339,212					
-	-	176,400		**0241 - Insurance/Licensed**	-					
-	26,529	101,963		**0242 - Insurance/Classified**	-					

Continued on Next Page...

48

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Less Restrictive Programs Students w/Disabilities	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
255	255	-		**0244 - TSA**	-					
199	240	-		**0249 - Insurance/ER Pd LTD**	-					
30,595	25,636	31,200		**0315 - Purchased Services Substitutes**	31,200					
328	12	300		**0340 - Travel**	300					
3,805	5,034	5,100		**0410 - Consumable Supplies and Materials**	4,950					
350	-	-		**0420 - Textbooks**	-					
58	353	3,000		**0460 - Non-Consumable Items**	4,332					
703	1,560	5,700		**0470 - Computer Software**	4,518					
768,363	**1,086,900**	**1,271,860**	**12.40**	**Total 1250:**	**1,383,906**	**14.86**				

1271 - Remediation (Reading Support)

Total: $571,064

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Remediation (Reading Support)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
160,245	148,417	176,091	2.00	**0111 - Licensed Salaries**	182,268	2.00				
121,195	138,874	148,168	4.95	**0112 - Classified Salaries**	130,392	4.07				
-	88	-		**0131 - Add'l Hours Licensed**	-					
185	420	-		**0132 - Add'l Hours Classified/Conf**	-					
-	3,300	-		**0141 - Insurance Opt Out Licensed**	-					
4,060	4,469	-		**0142 - Insurance Opt Out Classified**	-					
-	-	-		**0146 - Stipend Licensed**	2,000					
1,000	1,000	1,000		**0147 - Stipend Classified**	-					
378	922	426		**0161 - Personal Leave Payout**	-					
-	-	999		**0211 - PERS ER Pension, TIER I/II**	1,438					
16,607	16,463	19,539		**0212 - PERS EE Contribution, PU**	18,878					
38,749	27,438	32,568		**0213 - PERS Bond 2003**	31,466					
-	-	19,150		**0214 - PERS ER UAL, OPSRP**	4,640					
14,669	14,542	17,913		**0215 - PERS Bond 2021**	17,306					
-	-	-		**0217 - PERS Reserve**	13,467					
17,021	17,828	24,915		**0221 - Social Security**	24,071					
3,981	4,169	-		**0222 - Medicare**	-					
545	744	816		**0231 - Workers' Compensation**	787					
-	7,556	6,513		**0232 - Unemployment Compensation**	2,547					
311	160	-		**0233 - Workers Benefit Fund**	-					
1,098	1,150	1,304		**0234 - PLO**	1,260					
129,966	123,588	-		**0240 - Contractual Employee Benefits**	136,644					
-	-	50,400		**0241 - Insurance/Licensed**	-					
-	16,261	100,503		**0242 - Insurance/Classified**	-					
300	300	-		**0244 - TSA**	-					
193	224	-		**0249 - Insurance/ER Pd LTD**	-					
8,684	4,721	3,900		**0315 - Purchased Services Substitutes**	3,900					
519,188	**532,632**	**604,205**	**6.95**	**Total 1271:**	**571,064**	**6.07**				

1272 - Title I-A
Total: $109,134

Record Title IA/D instructional activities here.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title I-A	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	11,658	0.13	**0111 - Licensed Salaries**	-					
27,860	20,576	40,540	1.32	**0112 - Classified Salaries**	53,377	1.57				
21,575	-	-		**0121 - Substitutes—Licensed**	-					
-	169	-		**0132 - Add'l Hours Classified/Conf**	-					
-	3,360	-		**0142 - Insurance Opt Out Classified**	-					
-	-	-		**0211 - PERS ER Pension, TIER I/II**	1,130					
2,970	1,446	3,131		**0212 - PERS EE Contribution, PU**	3,202					
6,929	2,410	5,220		**0213 - PERS Bond 2003**	5,338					
-	-	3,388		**0214 - PERS ER UAL, OPSRP**	487					
2,623	1,278	2,871		**0215 - PERS Bond 2021**	2,936					
-	-	-		**0217 - PERS Reserve**	2,284					
3,024	1,483	3,994		**0221 - Social Security**	4,084					
707	347	-		**0222 - Medicare**	-					
94	60	131		**0231 - Workers' Compensation**	134					
-	479	1,043		**0232 - Unemployment Compensation**	432					
70	17	-		**0233 - Workers Benefit Fund**	-					
195	96	209		**0234 - PLO**	214					
35,180	15,047	-		**0240 - Contractual Employee Benefits**	32,516					
-	-	3,226		**0241 - Insurance/Licensed**	-					
-	1,204	26,136		**0242 - Insurance/Classified**	-					
69	33	-		**0249 - Insurance/ER Pd LTD**	-					
10,100	524	-		**0315 - Purchased Services Substitutes**	-					
1,498	-	3,000		**0410 - Consumable Supplies and Materials**	3,000					
112,893	**48,529**	**104,547**	**1.45**	**Total 1272:**	**109,134**	**1.57**				

50

1281 - Public Alternative Programs (SHS)
Total: $124,000

Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Public Alternative Programs (SHS)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
34,006	40,357	-		**0311 - Instruction Services**	37,000					
95,586	100,756	87,000		**0374 - Other Tuition**	87,000					
129,592	**141,113**	**87,000**		**Total 1281:**	**124,000**					

1285 - District Alternative School (Options Academy)

Total: $601,568

Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		District Alternative School (Options Academy)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
249,747	259,736	267,528	3.00	**0111 - Licensed Salaries**	276,312	3.00				
4,075	475	-		**0131 - Add'l Hours Licensed**	-					
1,011	-	-		**0132 - Add'l Hours Classified/Conf**	-					
-	-	-		**0138 - Pay In Lieu of Prep**	-					
1,000	1,000	500		**0146 - Stipend Licensed**	4,000					
600	400	639		**0161 - Personal Leave Payout**	-					
-	-	2,802		**0211 - PERS ER Pension, TIER I/II**	4,292					
15,350	15,697	16,120		**0212 - PERS EE Contribution, PU**	16,818					
35,817	26,161	26,868		**0213 - PERS Bond 2003**	28,030					
-	-	11,900		**0214 - PERS ER UAL, OPSRP**	3,116					
13,559	13,865	14,777		**0215 - PERS Bond 2021**	15,418					
-	-	-		**0217 - PERS Reserve**	11,996					
15,361	15,666	20,555		**0221 - Social Security**	21,446					
3,592	3,664	-		**0222 - Medicare**	-					
487	654	672		**0231 - Workers' Compensation**	702					
-	6,692	5,373		**0232 - Unemployment Compensation**	2,270					
140	72	-		**0233 - Workers Benefit Fund**	-					
991	1,011	1,075		**0234 - PLO**	1,120					
69,408	63,645	-		**0240 - Contractual Employee Benefits**	78,408					
-	-	75,600		**0241 - Insurance/Licensed**	-					
550	1,150	-		**0244 - TSA**	-					
30,044	31,442	50,000		**0311 - Instruction Services**	60,000					
746	2,203	2,500		**0315 - Purchased Services Substitutes**	2,500					
800	511	400		**0324 - Rentals**	400					
131	-	-		**0353 - Postage**	-					
1,869	2,116	1,600		**0355 - Printing and Binding**	1,600					
77,446	60,400	30,000		**0374 - Other Tuition**	30,000					
5,302	3,147	7,360		**0410 - Consumable Supplies and Materials**	7,320					
303	959	3,000		**0416 - Food**	3,000					
189	-	1,000		**0420 - Textbooks**	1,000					
3,276	957	8,000		**0460 - Non-Consumable Items**	11,820					
-	-	23,820		**0530 - Improvements Other Than Buildings**	20,000					
531,793	**511,625**	**572,089**	**3.00**	**Total 1285:**	**601,568**	**3.00**				

51

1291 - English Language Learner

Total: $604,257

Instructional activities for ELL students used in acquisition of the English language.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		English Language Learner	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
154,155	145,747	216,993	3.00	**0111 - Licensed Salaries**	202,285	2.50				
91,707	126,662	190,399	5.52	**0112 - Classified Salaries**	124,000	3.64				
-	267	-		**0121 - Substitutes—Licensed**	-					
1,621	595	-		**0131 - Add'l Hours Licensed**	-					
8,018	682	-		**0132 - Add'l Hours Classified/Conf**	1,200					
3,243	3,300	-		**0141 - Insurance Opt Out Licensed**	-					
5,029	1,120	-		**0142 - Insurance Opt Out Classified**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		English Language Learner	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	-		**0146 - Stipend Licensed**	1,000					
1,050	1,950	1,050		**0147 - Stipend Classified**	750					
-	400	-		**0161 - Personal Leave Payout**	-					
16,036	17,272	24,506		**0212 - PERS EE Contribution, PU**	19,755					
37,419	28,952	40,844		**0213 - PERS Bond 2003**	32,924					
-	-	26,508		**0214 - PERS ER UAL, OPSRP**	5,366					
14,166	15,289	22,466		**0215 - PERS Bond 2021**	18,107					
-	-	-		**0217 - PERS Reserve**	14,092					
16,964	17,839	31,246		**0221 - Social Security**	25,185					
3,968	4,172	-		**0222 - Medicare**	-					
519	733	1,021		**0231 - Workers' Compensation**	824					
-	6,867	8,169		**0232 - Unemployment Compensation**	2,665					
274	153	-		**0233 - Workers Benefit Fund**	-					
1,082	1,151	1,632		**0234 - PLO**	1,316					
73,410	72,272	-		**0240 - Contractual Employee Benefits**	140,688					
-	-	75,600		**0241 - Insurance/Licensed**	-					
-	4,535	109,896		**0242 - Insurance/Classified**	-					
141	203	-		**0249 - Insurance/ER Pd LTD**	-					
8,214	15,610	11,600		**0315 - Purchased Services Substitutes**	9,600					
-	63	1,000		**0410 - Consumable Supplies and Materials**	1,000					
36	-	-		**0420 - Textbooks**	-					
389	278	1,500		**0460 - Non-Consumable Items**	1,500					
50	630	2,000		**0470 - Computer Software**	2,000					
437,488	**466,743**	**766,430**	**8.52**	**Total 1291:**	**604,257**	**6.14**				

1292 - Teen Parent Programs

Total: $6,100

52

Instructional programs designed to accommodate the needs of teen parents.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Teen Parent Programs	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	300		**0319 - Other Instructional, Professional and Technical Svcs**	300					
-	-	300		**0340 - Travel**	300					
-	-	5,000		**0390 - Other General Professional and Technological Svs**	5,000					
-	-	500		**0410 - Consumable Supplies and Materials**	500					
-	**-**	**6,100**		**Total 1292:**	**6,100**					

1460 - Special Programs Summer School

Total: $800

Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Special Programs Summer School	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
4,515	-	-		**0131 - Add'l Hours Licensed**	-					
2,064	-	-		**0132 - Add'l Hours Classified/Conf**	-					
395	-	-		**0212 - PERS EE Contribution, PU**	-					
921	-	-		**0213 - PERS Bond 2003**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Special Programs Summer School	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
349	-	-		**0215 - PERS Bond 2021**	-					
408	-	-		**0221 - Social Security**	-					
95	-	-		**0222 - Medicare**	-					
13	-	-		**0231 - Workers' Compensation**	-					
7	-	-		**0233 - Workers Benefit Fund**	-					
0	-	-		**0234 - PLO**	-					
60	-	500		**0410 - Consumable Supplies and Materials**	500					
83	-	300		**0460 - Non-Consumable Items**	300					
8,911	**-**	**800**		**Total 1460:**	**800**					

2111 - Safety and Security Service Area Direction

Total: $20,316

Activities associated with directing and managing attendance and social work services.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Safety and Security Service Area Direction	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
43,502	66,722	-		**0114 - Managerial—Classified**	12,043	0.13				
-	-	-		**0140 - Travel Stipend**	150					
-	-	-		**0149 - Technology Stipend**	150					
-	1,827	-		**0160 - Vacation Payout**	-					
324	-	-		**0162 - Insurance Stipend**	-					
9	-	-		**0211 - PERS ER Pension, TIER I/II**	-					
-	-	-		**0212 - PERS EE Contribution, PU**	741					
6,136	7,476	-		**0213 - PERS Bond 2003**	1,234					
-	-	-		**0214 - PERS ER UAL, OPSRP**	201					
2,323	3,651	-		**0215 - PERS Bond 2021**	679					
-	-	-		**0217 - PERS Reserve**	528					
2,352	3,923	-		**0221 - Social Security**	944					
550	918	-		**0222 - Medicare**	-					
83	163	-		**0231 - Workers' Compensation**	230					
-	3,033	-		**0232 - Unemployment Compensation**	100					
30	14	-		**0233 - Workers Benefit Fund**	-					
126	253	-		**0234 - PLO**	49					
12,701	11,989	-		**0240 - Contractual Employee Benefits**	3,267					
-	334	-		**0243 - Insurance/Admin/Director/NonRep**	-					
68,136	**100,303**	**-**		**Total 2111:**	**20,316**	**0.13**				

2115 - Student Safety

Total: $109,266

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Student Safety	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
54,872	55,918	34,142	0.94	**0112 - Classified Salaries**	34,971	0.94				
387	-	-		**0121 - Substitutes—Licensed**	-					
-	3,080	-		**0142 - Insurance Opt Out Classified**	-					
500	500	500		**0147 - Stipend Classified**	750					
2,662	3,570	2,079		**0212 - PERS EE Contribution, PU**	2,143					
6,211	5,950	3,464		**0213 - PERS Bond 2003**	3,572					
-	-	2,248		**0214 - PERS ER UAL, OPSRP**	582					

Continued on Next Page...

53

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Student Safety	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
2,351	3,153	1,905		**0215 - PERS Bond 2021**	1,965					
-	-	-		**0217 - PERS Reserve**	1,529					
3,422	3,562	2,650		**0221 - Social Security**	2,733					
800	833	-		**0222 - Medicare**	-					
106	149	87		**0231 - Workers' Compensation**	89					
-	3,462	693		**0232 - Unemployment Compensation**	289					
73	41	-		**0233 - Workers Benefit Fund**	-					
221	230	139		**0234 - PLO**	143					
41,995	25,613	-		**0240 - Contractual Employee Benefits**	20,700					
-	10,354	20,100		**0242 - Insurance/Classified**	-					
30	89	-		**0249 - Insurance/ER Pd LTD**	-					
11,217	18,319	16,000		**0322 - Repairs and Maintenance Services**	22,300					
-	-	6,000		**0329 - Other Property Services**	-					
-	-	500		**0340 - Travel**	-					
7,815	37,710	8,000		**0390 - Other General Professional and Technological Svs**	8,500					
261	116	2,000		**0410 - Consumable Supplies and Materials**	2,000					
1,081	1,122	2,000		**0411 - Fuel**	-					
135	4,931	7,000		**0460 - Non-Consumable Items**	7,000					
-	150	300		**0640 - Dues and Fees**	-					
134,139	**178,850**	**109,807**	**0.94**	**Total 2115:**	**109,266**	**0.94**				

2119 - Other Attendance and Social Work Services

Total: $75,486

Attendance and social work services other than those described above.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Attendance and Social Work Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	-		**0112 - Classified Salaries**	42,450	0.82				
-	-	-		**0147 - Stipend Classified**	410					
-	-	-		**0212 - PERS EE Contribution, PU**	2,572					
-	-	-		**0213 - PERS Bond 2003**	4,286					
-	-	-		**0214 - PERS ER UAL, OPSRP**	699					
-	-	-		**0215 - PERS Bond 2021**	2,357					
-	-	-		**0217 - PERS Reserve**	1,834					
-	-	-		**0221 - Social Security**	3,279					
-	-	-		**0231 - Workers' Compensation**	107					
-	-	-		**0232 - Unemployment Compensation**	347					
-	-	-		**0234 - PLO**	171					
-	-	-		**0240 - Contractual Employee Benefits**	16,974					
-	**-**	**-**		**Total 2119:**	**75,486**	**0.82**				

2120 - Guidance Services

Total: $233,315

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Guidance Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	(2,150)	69,664	1.00	**0111 - Licensed Salaries**	76,879	1.00				
41,301	43,281	46,537	1.00	**0112 - Classified Salaries**	47,287	1.00				
-	7,357	5,499		**0131 - Add'l Hours Licensed**	6,070					
1,353	-	-		**0132 - Add'l Hours Classified/Conf**	-					
500	500	500		**0147 - Stipend Classified**	500					
2,589	2,939	7,332		**0212 - PERS EE Contribution, PU**	7,844					
6,042	5,043	12,220		**0213 - PERS Bond 2003**	13,074					
-	-	7,931		**0214 - PERS ER UAL, OPSRP**	2,131					
2,287	2,596	6,721		**0215 - PERS Bond 2021**	7,190					
-	-	-		**0217 - PERS Reserve**	5,595					
2,456	2,811	9,348		**0221 - Social Security**	10,002					
574	657	-		**0222 - Medicare**	-					
81	119	306		**0231 - Workers' Compensation**	326					
-	3,184	2,444		**0232 - Unemployment Compensation**	1,058					
54	32	-		**0233 - Workers Benefit Fund**	-					
146	181	489		**0234 - PLO**	523					
21,561	21,439	-		**0240 - Contractual Employee Benefits**	46,836					
-	-	25,200		**0241 - Insurance/Licensed**	-					
-	-	20,100		**0242 - Insurance/Classified**	-					
300	296	-		**0244 - TSA**	-					
62	70	-		**0249 - Insurance/ER Pd LTD**	-					
3,335	3,000	3,000		**0324 - Rentals**	3,435					
4,684	4,163	5,000		**0410 - Consumable Supplies and Materials**	4,565					
87,324	**95,521**	**222,291**	**2.00**	**Total 2120:**	**233,315**	**2.00**				

2134 - Nurse Services

Total: $309,417

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Nurse Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
139,541	130,553	132,592	1.73	**0114 - Managerial—Classified**	187,801	1.73				
2,811	-	-		**0134 - Extra Duty Confidential**	-					
4,079	4,588	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
600	600	450		**0149 - Technology Stipend**	450					
891	-	-		**0162 - Insurance Stipend**	-					
9,782	10,785	7,982		**0212 - PERS EE Contribution, PU**	11,296					
22,824	19,137	13,304		**0213 - PERS Bond 2003**	18,826					
-	-	8,634		**0214 - PERS ER UAL, OPSRP**	3,068					
8,641	9,527	7,317		**0215 - PERS Bond 2021**	10,354					
-	-	-		**0217 - PERS Reserve**	8,057					
10,163	10,810	10,178		**0221 - Social Security**	14,402					
2,377	2,528	-		**0222 - Medicare**	-					
311	432	332		**0231 - Workers' Compensation**	471					
-	4,611	2,660		**0232 - Unemployment Compensation**	1,524					
87	53	-		**0233 - Workers Benefit Fund**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Nurse Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
543	697	532		**0234 - PLO**	753					
7,336	7,529	-		**0240 - Contractual Employee Benefits**	45,215					
-	917	37,931		**0243 - Insurance/Admin/Director/NonRep**	-					
2,440	3,747	3,000		**0340 - Travel**	3,000					
1,233	563	3,000		**0410 - Consumable Supplies and Materials**	3,000					
70	-	-		**0416 - Food**	-					
566	76	700		**0460 - Non-Consumable Items**	700					
356	279	500		**0640 - Dues and Fees**	500					
214,651	**207,432**	**229,112**	**1.73**	**Total 2134:**	**309,417**	**1.73**				

2139 - Other Health Services

Total: $4,800

Other health services such as training programs for staff.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Health Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
600	-	600		**0312 - Instructional Programs Improvement Services**	600					
874	-	1,500		**0410 - Consumable Supplies and Materials**	1,500					
2,805	2,967	1,500		**0460 - Non-Consumable Items**	1,500					
754	1,046	1,200		**0640 - Dues and Fees**	1,200					
5,033	**4,013**	**4,800**		**Total 2139:**	**4,800**					

2142 - Psychological Services

Total: $3,000

Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Psychological Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	1,000		**0410 - Consumable Supplies and Materials**	1,000					
-	-	2,000		**0460 - Non-Consumable Items**	2,000					
-	**-**	**3,000**		**Total 2142:**	**3,000**					

2143 - Behavior Support

Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Behavior Support	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
6,741	-	-		**0111 - Licensed Salaries**	-					
-	45,522	-		**0114 - Managerial—Classified**	-					
-	3,972	-		**0131 - Add'l Hours Licensed**	-					
103	-	-		**0146 - Stipend Licensed**	-					
411	2,969	-		**0212 - PERS EE Contribution, PU**	-					
958	4,949	-		**0213 - PERS Bond 2003**	-					
363	2,623	-		**0215 - PERS Bond 2021**	-					
423	3,061	-		**0221 - Social Security**	-					
99	716	-		**0222 - Medicare**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Behavior Support	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
13	124	-		**0231 - Workers' Compensation**	-					
-	3,334	-		**0232 - Unemployment Compensation**	-					
4	23	-		**0233 - Workers Benefit Fund**	-					
27	197	-		**0234 - PLO**	-					
712	10,118	-		**0240 - Contractual Employee Benefits**	-					
25	-	-		**0244 - TSA**	-					
-	185	-		**0340 - Travel**	-					
-	83,129	-		**0390 - Other General Professional and Technological Svs**	-					
9,879	**160,922**	**-**		**Total 2143:**	**-**					

2152 - Speech Pathology Services

Total: $143,548

Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Speech Pathology Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
72,556	75,458	77,722	0.85	**0111 - Licensed Salaries**	79,940	0.85				
674	973	-		**0131 - Add'l Hours Licensed**	-					
5,500	6,000	4,250		**0146 - Stipend Licensed**	5,194					
144	170	213		**0161 - Personal Leave Payout**	-					
-	-	2,713		**0211 - PERS ER Pension, TIER I/II**	4,095					
4,732	4,983	4,931		**0212 - PERS EE Contribution, PU**	5,108					
11,042	8,305	8,218		**0213 - PERS Bond 2003**	8,513					
4,180	4,402	4,520		**0215 - PERS Bond 2021**	4,682					
-	-	-		**0217 - PERS Reserve**	3,644					
4,890	5,149	6,287		**0221 - Social Security**	6,513					
1,144	1,204	-		**0222 - Medicare**	-					
150	208	206		**0231 - Workers' Compensation**	213					
-	3,852	1,643		**0232 - Unemployment Compensation**	689					
39	21	-		**0233 - Workers Benefit Fund**	-					
316	332	329		**0234 - PLO**	341					
14,520	14,904	-		**0240 - Contractual Employee Benefits**	22,216					
-	-	21,420		**0241 - Insurance/Licensed**	-					
906	-	-		**0390 - Other General Professional and Technological Svs**	-					
-	-	800		**0410 - Consumable Supplies and Materials**	400					
-	-	800		**0460 - Non-Consumable Items**	1,593					
-	-	800		**0470 - Computer Software**	407					
120,794	**125,961**	**134,852**	**0.85**	**Total 2152:**	**143,548**	**0.85**				

2160 - Autism Support Services (History)

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Autism Support Services (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
4,991	-	-		**0111 - Licensed Salaries**	-					
413	-	-		**0146 - Stipend Licensed**	-					
81	-	-		**0161 - Personal Leave Payout**	-					
329	-	-		**0212 - PERS EE Contribution, PU**	-					
768	-	-		**0213 - PERS Bond 2003**	-					
291	-	-		**0215 - PERS Bond 2021**	-					
339	-	-		**0221 - Social Security**	-					
79	-	-		**0222 - Medicare**	-					
10	-	-		**0231 - Workers' Compensation**	-					
3	-	-		**0233 - Workers Benefit Fund**	-					
22	-	-		**0234 - PLO**	-					
711	-	-		**0240 - Contractual Employee Benefits**	-					
25	-	-		**0244 - TSA**	-					
76,784	-	-		**0390 - Other General Professional and Technological Svs**	-					
84,848	**-**	**-**		**Total 2160:**	**-**					

2190 - Director of Special Services

Total: $583,928

Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Director of Special Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
28,773	87,514	95,374	1.88	**0112 - Classified Salaries**	104,025	1.88				
52,052	88,775	108,150	0.75	**0114 - Managerial—Classified**	238,874	1.93				
-	5,607	-		**0131 - Add'l Hours Licensed**	-					
376	-	-		**0132 - Add'l Hours Classified/Conf**	-					
2,750	-	-		**0139 - Add'l Hours Director/Admin**	-					
-	-	900		**0140 - Travel Stipend**	1,200					
6,634	-	-		**0145 - Stipend Mentor**	-					
-	3,000	-		**0146 - Stipend Licensed**	4,487					
300	1,800	500		**0147 - Stipend Classified**	500					
1,000	1,584	-		**0148 - Stipend Admin/Director/Nonrep**	-					
-	-	900		**0149 - Technology Stipend**	1,200					
-	400	-		**0161 - Personal Leave Payout**	-					
-	-	-		**0211 - PERS ER Pension, TIER I/II**	4,423					
5,115	11,401	12,349		**0212 - PERS EE Contribution, PU**	21,017					
12,864	19,401	20,583		**0213 - PERS Bond 2003**	35,029					
-	-	13,359		**0214 - PERS ER UAL, OPSRP**	4,211					
4,870	10,071	11,320		**0215 - PERS Bond 2021**	19,266					
-	-	-		**0217 - PERS Reserve**	14,991					
5,546	11,252	15,745		**0221 - Social Security**	26,796					
1,297	2,632	-		**0222 - Medicare**	-					
175	469	515		**0231 - Workers' Compensation**	876					
-	5,549	4,116		**0232 - Unemployment Compensation**	2,835					
107	83	-		**0233 - Workers Benefit Fund**	-					
324	720	823		**0234 - PLO**	1,402					
41,328	68,977	-		**0240 - Contractual Employee Benefits**	89,358					
-	1,615	37,524		**0242 - Insurance/Classified**	-					
-	-	16,425		**0243 - Insurance/Admin/Director/NonRep**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Director of Special Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
50	300	-		0244 - TSA	-					
55	143	-		0249 - Insurance/ER Pd LTD	-					
-	-	-		0324 - Rentals	300					
1,395	1,381	3,000		0340 - Travel	2,700					
-	230	-		0390 - Other General Professional and Technological Svs	-					
398	573	3,000		0410 - Consumable Supplies and Materials	3,000					
1,492	136	3,088		0460 - Non-Consumable Items	3,088					
-	-	3,655		0470 - Computer Software	3,655					
-	695	695		0640 - Dues and Fees	695					
166,900	**324,308**	**352,021**	**2.63**	**Total 2190:**	**583,928**	**3.81**				

2211 - Teaching & Learning Service Area Direction

Total: $338,864

Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Teaching & Learning Service Area Direction	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	50,340	59,837	1.00	0112 - Classified Salaries	58,860	1.00				
166,996	130,000	123,600	1.00	0114 - Managerial—Classified	148,200	1.00				
-	922	-		0132 - Add'l Hours Classified/Conf	-					
1,200	1,200	1,200		0140 - Travel Stipend	1,200					
1,200	1,200	1,200		0149 - Technology Stipend	1,200					
-	576	-		0160 - Vacation Payout	-					
1,030	-	-		0162 - Insurance Stipend	-					
10,164	11,086	11,150		0212 - PERS EE Contribution, PU	12,568					
23,715	19,736	18,584		0213 - PERS Bond 2003	20,946					
-	-	12,060		0214 - PERS ER UAL, OPSRP	3,414					
8,978	9,793	10,221		0215 - PERS Bond 2021	11,520					
-	-	-		0217 - PERS Reserve	8,965					
10,427	11,365	14,217		0221 - Social Security	16,024					
2,439	2,658	-		0222 - Medicare	-					
324	443	465		0231 - Workers' Compensation	524					
-	4,947	3,717		0232 - Unemployment Compensation	1,695					
115	69	-		0233 - Workers Benefit Fund	-					
558	733	743		0234 - PLO	837					
24,418	25,892	-		0240 - Contractual Employee Benefits	46,836					
-	1,511	20,100		0242 - Insurance/Classified	-					
-	530	21,900		0243 - Insurance/Admin/Director/NonRep	-					
-	101	-		0249 - Insurance/ER Pd LTD	-					
1,615	495	3,500		0340 - Travel	3,500					
153	145	500		0410 - Consumable Supplies and Materials	500					
12,489	669	1,000		0460 - Non-Consumable Items	1,000					
-	120	200		0470 - Computer Software	50					
-	790	1,025		0640 - Dues and Fees	1,025					
265,821	**275,320**	**305,219**	**2.00**	**Total 2211:**	**338,864**	**2.00**				

2213 - Curriculum Development
Total: $116,300

Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Curriculum Development	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
203	-	-		0131 - Add'l Hours Licensed	-					
12	-	-		0212 - PERS EE Contribution, PU	-					
28	-	-		0213 - PERS Bond 2003	-					
11	-	-		0215 - PERS Bond 2021	-					
12	-	-		0221 - Social Security	-					
3	-	-		0222 - Medicare	-					
0	-	-		0231 - Workers' Compensation	-					
0	-	-		0233 - Workers Benefit Fund	-					
1	-	-		0234 - PLO	-					
-	-	3,000		0315 - Purchased Services Substitutes	1,500					
6,089	3,400	5,000		0340 - Travel	5,000					
2,465	2,149	2,500		0410 - Consumable Supplies and Materials	1,500					
8,952	10,680	15,000		0416 - Food	17,650					
62,050	7,039	57,750		0420 - Textbooks	57,750					
4,800	4,178	20,600		0422 - Textbook Replacement	20,600					
1,731	720	1,800		0460 - Non-Consumable Items	1,800					
24,168	4,341	26,500		0470 - Computer Software	10,000					
190	-	-		0640 - Dues and Fees	500					
110,716	**32,507**	**132,150**		**Total 2213:**	**116,300**					

2219 - Other Improvement of Instruction Services
Total: $1,800

60

Activities for improving instruction other than those classified above.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Improvement of Instruction Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
31,710	(9,156)	-		0111 - Licensed Salaries	-					
93,770	70,934	75,323	1.00	0114 - Managerial—Classified	-					
309	8,210	5,947		0131 - Add'l Hours Licensed	-					
1,602	1,650	-		0141 - Insurance Opt Out Licensed	-					
6,507	(584)	-		0148 - Stipend Admin/Director/Nonrep	-					
400	200	426		0161 - Personal Leave Payout	-					
7,629	4,825	4,902		0212 - PERS EE Contribution, PU	-					
17,802	8,041	8,170		0213 - PERS Bond 2003	-					
-	-	5,274		0214 - PERS ER UAL, OPSRP	-					
6,739	4,262	4,493		0215 - PERS Bond 2021	-					
8,247	4,916	6,250		0221 - Social Security	-					
1,929	1,150	-		0222 - Medicare	-					
255	201	205		0231 - Workers' Compensation	-					
-	3,991	1,634		0232 - Unemployment Compensation	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Improvement of Instruction Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
92	24	-		**0233 - Workers Benefit Fund**	-					
532	317	327		**0234 - PLO**	-					
34,592	22,481	-		**0240 - Contractual Employee Benefits**	-					
-	-	25,200		**0241 - Insurance/Licensed**	-					
704	626	400		**0340 - Travel**	400					
205	-	300		**0410 - Consumable Supplies and Materials**	300					
168	-	200		**0470 - Computer Software**	100					
-	-	-		**0640 - Dues and Fees**	1,000					
213,191	**122,087**	**139,051**	**1.00**	**Total 2219:**	**1,800**					

2220 - Educational Media Services

Total: $324,197

Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, online and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Educational Media Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
152,031	160,022	160,585	4.20	**0112 - Classified Salaries**	163,358	4.20				
361	38	-		**0132 - Add'l Hours Classified/Conf**	-					
10,174	6,720	-		**0142 - Insurance Opt Out Classified**	-					
1,500	1,500	1,750		**0147 - Stipend Classified**	2,500					
13	-	2,661		**0211 - PERS ER Pension, TIER I/II**	3,878					
7,785	8,007	9,739		**0212 - PERS EE Contribution, PU**	9,952					
22,969	17,130	16,233		**0213 - PERS Bond 2003**	16,585					
-	-	4,178		**0214 - PERS ER UAL, OPSRP**	1,113					
8,696	8,941	8,929		**0215 - PERS Bond 2021**	9,123					
-	-	-		**0217 - PERS Reserve**	7,098					
10,002	10,193	12,418		**0221 - Social Security**	12,688					
2,339	2,384	-		**0222 - Medicare**	-					
312	418	406		**0231 - Workers' Compensation**	415					
-	5,025	3,247		**0232 - Unemployment Compensation**	1,341					
217	119	-		**0233 - Workers Benefit Fund**	-					
624	658	648		**0234 - PLO**	664					
45,372	68,459	-		**0240 - Contractual Employee Benefits**	77,832					
-	25,428	75,048		**0242 - Insurance/Classified**	-					
300	300	-		**0244 - TSA**	-					
241	264	-		**0249 - Insurance/ER Pd LTD**	-					
1,855	2,468	800		**0315 - Purchased Services Substitutes**	800					
-	-	300		**0340 - Travel**	300					
3,630	2,755	3,650		**0410 - Consumable Supplies and Materials**	2,943					
11,652	10,004	12,500		**0430 - Library Books**	11,600					
97	-	-		**0440 - Periodicals**	-					
2,899	1,269	2,000		**0460 - Non-Consumable Items**	2,007					
-	72	-		**0640 - Dues and Fees**	-					
283,068	**332,173**	**315,092**	**4.20**	**Total 2220:**	**324,197**	**4.20**				

2230 - Assessment and Testing (History)

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Assessment and Testing (History)	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
(64)	-	-	**0112 - Classified Salaries**	-		
1,913	-	-	**0132 - Add'l Hours Classified/Conf**	-		
111	-	-	**0212 - PERS EE Contribution, PU**	-		
259	-	-	**0213 - PERS Bond 2003**	-		
98	-	-	**0215 - PERS Bond 2021**	-		
115	-	-	**0221 - Social Security**	-		
27	-	-	**0222 - Medicare**	-		
4	-	-	**0231 - Workers' Compensation**	-		
3	-	-	**0233 - Workers Benefit Fund**	-		
7	-	-	**0234 - PLO**	-		
67	-	-	**0249 - Insurance/ER Pd LTD**	-		
2,539	**-**	**-**	**Total 2230:**	**-**		

2240 - Instructional Staff Development

Total: $67,136

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Instructional Staff Development	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
1,475	1,877	-	**0131 - Add'l Hours Licensed**	500		
2,098	1,167	1,500	**0132 - Add'l Hours Classified/Conf**	1,500		
-	5,872	6,710	**0135 - Extra Duty Licensed (CBA)**	7,095		
3,071	-	-	**0146 - Stipend Licensed**	-		
-	-	119	**0211 - PERS ER Pension, TIER I/II**	177		
189	509	493	**0212 - PERS EE Contribution, PU**	546		
442	854	822	**0213 - PERS Bond 2003**	910		
-	-	299	**0214 - PERS ER UAL, OPSRP**	88		
167	453	452	**0215 - PERS Bond 2021**	501		
-	-	-	**0217 - PERS Reserve**	389		
217	544	628	**0221 - Social Security**	696		
51	127	-	**0222 - Medicare**	-		
7	22	21	**0231 - Workers' Compensation**	23		
-	2,617	164	**0232 - Unemployment Compensation**	74		
5	4	-	**0233 - Workers Benefit Fund**	-		
14	35	32	**0234 - PLO**	37		
-	112	-	**0242 - Insurance/Classified**	-		
642	-	-	**0315 - Purchased Services Substitutes**	-		
470	-	-	**0319 - Other Instructional, Professional and Technical Svcs**	-		
-	2,786	3,500	**0324 - Rentals**	3,500		
18,060	9,851	25,000	**0340 - Travel**	38,100		
-	272	3,000	**0410 - Consumable Supplies and Materials**	3,000		
5,138	4,272	8,000	**0416 - Food**	10,000		
32,045	**31,374**	**50,740**	**Total 2240:**	**67,136**		

62

2310 - Board of Education Services

Total: $130,575

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Board of Education Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
2,015	2,604	3,500		**0340 - Travel**	3,500					
950	2,364	2,000		**0354 - Advertising**	4,000					
1,764	1,691	2,000		**0355 - Printing and Binding**	3,500					
29,500	39,950	35,000		**0381 - Audit Services**	35,000					
60,000	38,973	44,500		**0382 - Legal Services**	41,000					
-	-	2,500		**0384 - Negotiation Services**	2,500					
11,846	1,238	10,000		**0388 - Election Services**	10,000					
750	5,620	3,000		**0390 - Other General Professional and Technological Svs**	3,000					
3,240	3,642	5,575		**0410 - Consumable Supplies and Materials**	5,575					
1,960	3,380	4,500		**0416 - Food**	4,500					
1,153	2,623	3,000		**0460 - Non-Consumable Items**	3,000					
240	1,196	1,000		**0470 - Computer Software**	1,000					
12,690	11,965	14,000		**0640 - Dues and Fees**	14,000					
126,107	**115,246**	**130,575**		**Total 2310:**	**130,575**					

2320 - Executive Administration Services

Total: $695,569

Activities associated with the overall general administrative or executive responsibility for the entire district.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Executive Administration Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
157,466	183,770	178,951	1.00	**0113 - Administrators**	219,486	1.00				
75,830	77,329	79,649	1.00	**0114 - Managerial—Classified**	83,631	1.00				
-	-	-		**0131 - Add'l Hours Licensed**	11,320					
7,200	9,300	9,300		**0140 - Travel Stipend**	19,530					
2,575	2,652	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
-	-	6,000		**0146 - Stipend Licensed**	-					
3,000	3,700	3,700		**0149 - Technology Stipend**	3,855					
3,996	-	-		**0160 - Vacation Payout**	7,500					
621	-	-		**0162 - Insurance Stipend**	-					
67	-	6,334		**0211 - PERS ER Pension, TIER I/II**	12,198					
14,940	16,647	16,656		**0212 - PERS EE Contribution, PU**	20,719					
34,861	29,542	27,760		**0213 - PERS Bond 2003**	34,533					
-	-	5,597		**0214 - PERS ER UAL, OPSRP**	1,495					
13,198	14,705	15,268		**0215 - PERS Bond 2021**	18,994					
-	-	-		**0217 - PERS Reserve**	14,779					
15,468	16,251	19,496		**0221 - Social Security**	19,915					
3,618	4,008	-		**0222 - Medicare**	-					
475	667	694		**0231 - Workers' Compensation**	864					
-	5,922	5,552		**0232 - Unemployment Compensation**	2,870					
124	76	-		**0233 - Workers Benefit Fund**	-					
837	1,048	1,110		**0234 - PLO**	1,381					
28,472	28,079	-		**0240 - Contractual Employee Benefits**	196,086					
-	-	21,360		**0242 - Insurance/Classified**	-					
-	696	-		**0243 - Insurance/Admin/Director/NonRep**	-					
7,724	394	-		**0244 - TSA**	-					
-	-	151,560		**0248 - Insurance/Superintendent**	-					
-	-	6,450		**0319 - Other Instructional, Professional and Technical Svcs**	6,450					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Executive Administration Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
6,544	6,054	6,000		**0340 - Travel**	6,000					
2,400	3,150	750		**0390 - Other General Professional and Technological Svs**	750					
4,837	1,101	5,380		**0410 - Consumable Supplies and Materials**	4,952					
1,121	1,648	2,000		**0416 - Food**	2,015					
140	258	320		**0440 - Periodicals**	420					
350	3,152	3,313		**0460 - Non-Consumable Items**	2,630					
1,581	934	1,000		**0470 - Computer Software**	1,351					
1,295	1,151	1,200		**0640 - Dues and Fees**	1,845					
388,740	**412,232**	**575,400**	**2.00**	**Total 2320:**	**695,569**	**2.00**				

2410 - Office of the Principal Services

Total: $2,800,195

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Office of the Principal Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	110,010	251,455	2.75	**0111 - Licensed Salaries**	178,910	2.19				
494,802	507,020	575,456	13.31	**0112 - Classified Salaries**	548,193	12.50				
921,472	930,288	1,089,743	8.25	**0113 - Administrators**	944,124	7.00				
-	8,273	14,919		**0131 - Add'l Hours Licensed**	13,635					
7,865	13,640	4,000		**0132 - Add'l Hours Classified/Conf**	4,100					
2,133	3,283	-		**0136 - Extra Duty Classified (CBA)**	-					
10,800	11,300	8,700		**0140 - Travel Stipend**	8,100					
13,847	13,577	-		**0142 - Insurance Opt Out Classified**	-					
2,575	2,652	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
-	75	-		**0145 - Stipend Mentor**	-					
-	-	-		**0146 - Stipend Licensed**	1,357					
3,050	3,050	3,800		**0147 - Stipend Classified**	3,950					
-	21,000	20,000		**0148 - Stipend Admin/Director/Nonrep**	10,000					
11,400	12,500	9,900		**0149 - Technology Stipend**	8,700					
1,054	1,341	1,065		**0161 - Personal Leave Payout**	3,000					
3,605	-	-		**0162 - Insurance Stipend**	-					
(35)	-	18,270		**0211 - PERS ER Pension, TIER I/II**	21,070					
82,524	94,426	118,747		**0212 - PERS EE Contribution, PU**	103,441					
200,440	177,693	197,904		**0213 - PERS Bond 2003**	172,405					
-	-	78,772		**0214 - PERS ER UAL, OPSRP**	20,962					
75,881	89,871	108,848		**0215 - PERS Bond 2021**	94,826					
-	-	-		**0217 - PERS Reserve**	73,787					
89,898	102,695	151,398		**0221 - Social Security**	131,890					
21,025	24,017	-		**0222 - Medicare**	-					
(16,742)	2,068	4,950		**0231 - Workers' Compensation**	4,312					
-	26,083	39,582		**0232 - Unemployment Compensation**	13,953					
1,103	495	-		**0233 - Workers Benefit Fund**	-					
5,009	6,615	7,915		**0234 - PLO**	6,896					
348,210	403,850	-		**0240 - Contractual Employee Benefits**	361,732					
-	-	69,300		**0241 - Insurance/Licensed**	-					
-	(83,474)	268,524		**0242 - Insurance/Classified**	-					
-	3,475	71,175		**0243 - Insurance/Admin/Director/NonRep**	-					
1,125	1,065	-		**0244 - TSA**	-					
731	857	-		**0249 - Insurance/ER Pd LTD**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Office of the Principal Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,789	2,434	2,400		**0315 - Purchased Services Substitutes**	1,900					
-	335	335		**0324 - Rentals**	335					
5,209	1,630	10,907		**0340 - Travel**	8,657					
873	790	-		**0351 - Telephone**	-					
7,447	5,619	9,075		**0353 - Postage**	7,832					
826	114	1,200		**0355 - Printing and Binding**	1,200					
5,030	2,035	1,600		**0390 - Other General Professional and Technological Svs**	1,970					
17,605	8,167	19,483		**0410 - Consumable Supplies and Materials**	19,651					
330	219	-		**0411 - Fuel**	300					
3,146	4,300	9,800		**0416 - Food**	10,550					
-	-	100		**0440 - Periodicals**	-					
7,980	5,715	8,710		**0460 - Non-Consumable Items**	8,260					
610	10,670	9,917		**0640 - Dues and Fees**	10,197					
2,332,615	**2,529,774**	**3,187,950**	**24.31**	**Total 2410:**	**2,800,195**	**21.69**				

2490 - Other Support Services—School Administration (History)

Other school administration services which cannot be recorded under the preceding functions.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Support Services—School Administration (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
24,710	-	-		**0111 - Licensed Salaries**	-					
243	-	-		**0131 - Add'l Hours Licensed**	-					
100	-	-		**0161 - Personal Leave Payout**	-					
1,497	-	-		**0212 - PERS EE Contribution, PU**	-					
3,493	-	-		**0213 - PERS Bond 2003**	-					
1,061	-	-		**0215 - PERS Bond 2021**	-					
1,550	-	-		**0221 - Social Security**	-					
362	-	-		**0222 - Medicare**	-					
48	-	-		**0231 - Workers' Compensation**	-					
13	-	-		**0233 - Workers Benefit Fund**	-					
100	-	-		**0234 - PLO**	-					
7,910	-	-		**0240 - Contractual Employee Benefits**	-					
41,087	**-**	**-**		**Total 2490:**	**-**					

2510 - Direction of Business Support Services

Total: $243,664

Activities concerned with directing and managing the business support services as a group.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Direction of Business Support Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
128,894	138,000	142,140	1.00	**0114 - Managerial—Classified**	149,247	1.00				
-	-	1,200		**0140 - Travel Stipend**	1,200					
-	-	1,200		**0149 - Technology Stipend**	1,200					
515	-	-		**0162 - Insurance Stipend**	-					
7,734	8,312	8,672		**0212 - PERS EE Contribution, PU**	9,099					
18,045	14,773	14,454		**0213 - PERS Bond 2003**	15,165					
-	-	9,381		**0214 - PERS ER UAL, OPSRP**	2,472					
6,831	7,342	7,950		**0215 - PERS Bond 2021**	8,341					
-	-	-		**0217 - PERS Reserve**	6,490					
7,950	8,516	11,057		**0221 - Social Security**	11,601					
1,859	1,992	-		**0222 - Medicare**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Direction of Business Support Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
246	333	361		**0231 - Workers' Compensation**	379					
-	4,201	2,891		**0232 - Unemployment Compensation**	1,227					
61	38	-		**0233 - Workers Benefit Fund**	-					
428	549	578		**0234 - PLO**	607					
22,728	23,510	-		**0240 - Contractual Employee Benefits**	26,136					
-	530	21,900		**0243 - Insurance/Admin/Director/NonRep**	-					
400	-	-		**0244 - TSA**	-					
3,035	4,587	8,000		**0340 - Travel**	8,000					
145	-	500		**0410 - Consumable Supplies and Materials**	500					
12,888	29	-		**0470 - Computer Software**	-					
398	1,482	2,000		**0640 - Dues and Fees**	2,000					
212,159	**214,193**	**232,284**	**1.00**	**Total 2510:**	**243,664**	**1.00**				

2520 - Fiscal Services

Total: $448,352

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Fiscal Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	69,160	73,372	1.00	**0112 - Classified Salaries**	75,563	1.00				
182,216	127,229	132,945	2.00	**0114 - Managerial—Classified**	139,593	2.00				
-	-	-		**0135 - Extra Duty Licensed (CBA)**	1,957					
1,200	1,200	-		**0140 - Travel Stipend**	-					
-	-	1,000		**0147 - Stipend Classified**	1,000					
2,400	1,200	-		**0149 - Technology Stipend**	-					
1,092	-	-		**0160 - Vacation Payout**	-					
1,084	-	-		**0162 - Insurance Stipend**	-					
(3,691)	-	-		**0210 - PERS**	-					
11,215	11,962	12,439		**0212 - PERS EE Contribution, PU**	13,086					
26,167	21,263	20,732		**0213 - PERS Bond 2003**	21,812					
9	-	13,455		**0214 - PERS ER UAL, OPSRP**	3,556					
9,906	10,567	11,402		**0215 - PERS Bond 2021**	11,997					
987	5	-		**0216 - PERS Recovery of Prior Year**	-					
-	-	-		**0217 - PERS Reserve**	9,336					
11,201	12,118	15,859		**0221 - Social Security**	16,686					
2,619	2,834	-		**0222 - Medicare**	-					
357	479	518		**0231 - Workers' Compensation**	545					
-	5,204	4,146		**0232 - Unemployment Compensation**	1,766					
(4,155)	32	-		**0233 - Workers Benefit Fund**	-					
607	782	829		**0234 - PLO**	873					
62,098	63,975	-		**0240 - Contractual Employee Benefits**	72,972					
-	1,578	62,820		**0242 - Insurance/Classified**	-					
-	584	-		**0243 - Insurance/Admin/Director/NonRep**	-					
1,383	-	-		**0244 - TSA**	-					
-	124	-		**0249 - Insurance/ER Pd LTD**	-					
2,825	2,825	2,850		**0324 - Rentals**	2,850					
742	4,592	5,000		**0340 - Travel**	5,000					
1,838	3,635	2,500		**0353 - Postage**	2,500					
4,240	3,176	2,500		**0354 - Advertising**	2,500					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Fiscal Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
5,397	6,964	6,500		**0390 - Other General Professional and Technological Svs**	6,260					
7,810	5,014	12,000		**0410 - Consumable Supplies and Materials**	12,000					
62	-	500		**0416 - Food**	500					
102	747	2,500		**0460 - Non-Consumable Items**	2,500					
32,945	28,890	35,000		**0470 - Computer Software**	35,000					
617	2,081	-		**0630 - Unrecoverable Bad Debt**	-					
12,866	13,398	8,500		**0640 - Dues and Fees**	8,500					
12	13	-		**0670 - Taxes and Licenses**	-					
376,152	**401,631**	**427,367**	**3.00**	**Total 2520:**	**448,352**	**3.00**				

2528 - Risk Management Services

Total: $535,000

Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Risk Management Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
296,702	319,235	383,705		**0653 - Property Insurance Premiums**	535,000					

2541 - Maintenance/Facilities Service Area Direction

Total: $161,047

Activities of directing and managing the operation and maintenance of the school plant facilities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Maintenance/Facilities Service Area Direction	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
153,781	162,015	166,875	2.00	**0114 - Managerial—Classified**	96,343	1.00				
-	-	600		**0149 - Technology Stipend**	1,200					
282	-	-		**0162 - Insurance Stipend**	-					
9,227	9,746	10,048		**0212 - PERS EE Contribution, PU**	5,853					
21,529	17,324	16,748		**0213 - PERS Bond 2003**	9,754					
-	-	10,869		**0214 - PERS ER UAL, OPSRP**	1,590					
8,150	8,609	9,211		**0215 - PERS Bond 2021**	5,365					
-	-	-		**0217 - PERS Reserve**	4,175					
9,403	9,699	12,812		**0221 - Social Security**	7,462					
2,199	2,268	-		**0222 - Medicare**	-					
2,326	2,488	3,417		**0231 - Workers' Compensation**	1,990					
-	4,439	3,349		**0232 - Unemployment Compensation**	789					
127	78	-		**0233 - Workers Benefit Fund**	-					
506	626	670		**0234 - PLO**	390					
44,901	46,344	-		**0240 - Contractual Employee Benefits**	26,136					
-	420	43,800		**0243 - Insurance/Admin/Director/NonRep**	-					
64	-	-		**0315 - Purchased Services Substitutes**	-					
252,496	**264,056**	**278,399**	**2.00**	**Total 2541:**	**161,047**	**1.00**				

2542 - Care and Upkeep of Buildings Services

Total: $2,779,288

Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Care and Upkeep of Buildings Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
614,073	677,409	722,324	14.30	**0112 - Classified Salaries**	727,798	14.50				
-	120	-		**0132 - Add'l Hours Classified/Conf**	1,000					
3,500	573	-		**0142 - Insurance Opt Out Classified**	-					
-	-	3,000		**0146 - Stipend Licensed**	-					
5,150	5,150	5,550		**0147 - Stipend Classified**	5,750					
600	600	-		**0149 - Technology Stipend**	-					
9,569	4,937	-		**0160 - Vacation Payout**	5,000					
2,269	1,845	2,300		**0161 - Personal Leave Payout**	3,000					
37,294	36,409	43,988		**0212 - PERS EE Contribution, PU**	44,551					
87,049	64,840	73,316		**0213 - PERS Bond 2003**	74,253					
-	-	47,584		**0214 - PERS ER UAL, OPSRP**	12,100					
32,954	32,161	40,326		**0215 - PERS Bond 2021**	40,840					
-	-	-		**0217 - PERS Reserve**	31,782					
38,859	42,448	56,088		**0221 - Social Security**	56,807					
9,088	9,927	-		**0222 - Medicare**	-					
8,438	9,430	14,862		**0231 - Workers' Compensation**	14,653					
-	11,040	14,659		**0232 - Unemployment Compensation**	6,010					
829	376	-		**0233 - Workers Benefit Fund**	-					
2,115	2,734	2,934		**0234 - PLO**	2,972					
238,813	263,230	-		**0240 - Contractual Employee Benefits**	300,150					
-	3,994	288,774		**0242 - Insurance/Classified**	-					
300	300	-		**0244 - TSA**	-					68
828	1,055	-		**0249 - Insurance/ER Pd LTD**	-					
4,933	9,606	12,700		**0315 - Purchased Services Substitutes**	12,700					
295,676	333,413	536,756		**0322 - Repairs and Maintenance Services**	529,428					
50,874	55,485	56,500		**0324 - Rentals**	57,200					
256,350	302,183	299,140		**0325 - Electricity**	299,140					
121,426	146,866	129,500		**0326 - Fuel**	129,500					
88,670	91,574	102,392		**0327 - Water and Sewage**	102,392					
76,645	82,518	83,355		**0328 - Garbage**	83,355					
1,779	1,401	1,430		**0340 - Travel**	2,000					
34	46	100		**0355 - Printing and Binding**	100					
3,394	-	-		**0390 - Other General Professional and Technological Svs**	-					
104,210	88,371	127,527		**0410 - Consumable Supplies and Materials**	132,527					
7,682	8,105	6,000		**0411 - Fuel**	9,500					
340	445	1,500		**0416 - Food**	750					
47,703	33,867	52,750		**0460 - Non-Consumable Items**	36,480					
16,000	-	-		**0520 - Buildings Acquisition**	-					
-	46,417	30,000		**0530 - Improvements Other Than Buildings**	30,000					
9,449	-	25,000		**0541 - Initial and Additional Equipment Purchase**	25,000					
765	1,021	1,300		**0640 - Dues and Fees**	2,550					
2,177,657	**2,369,899**	**2,781,655**	**14.30**	**Total 2542:**	**2,779,288**	**14.50**				

2543 - Care and Upkeep of Grounds Services

Total: $169,022

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Care and Upkeep of Grounds Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
62,763	67,366	76,130	1.50	**0112 - Classified Salaries**	74,786	1.50				
-	33	-		**0132 - Add'l Hours Classified/Conf**	-					
140	293	-		**0142 - Insurance Opt Out Classified**	-					
300	300	300		**0147 - Stipend Classified**	500					
1,984	938	-		**0160 - Vacation Payout**	-					
42	-	-		**0161 - Personal Leave Payout**	-					
3,695	3,259	4,585		**0212 - PERS EE Contribution, PU**	4,517					
8,646	5,761	7,643		**0213 - PERS Bond 2003**	7,529					
-	-	4,960		**0214 - PERS ER UAL, OPSRP**	1,227					
3,273	2,879	4,204		**0215 - PERS Bond 2021**	4,140					
-	-	-		**0217 - PERS Reserve**	3,223					
3,700	4,331	5,847		**0221 - Social Security**	5,759					
865	1,013	-		**0222 - Medicare**	-					
951	1,314	1,560		**0231 - Workers' Compensation**	1,180					
-	3,409	1,529		**0232 - Unemployment Compensation**	609					
79	56	-		**0233 - Workers Benefit Fund**	-					
208	279	306		**0234 - PLO**	302					
26,587	27,605	-		**0240 - Contractual Employee Benefits**	31,050					
-	414	30,150		**0242 - Insurance/Classified**	-					
88	103	-		**0249 - Insurance/ER Pd LTD**	-					
296	-	-		**0315 - Purchased Services Substitutes**	-					
2,486	9,850	22,750		**0322 - Repairs and Maintenance Services**	20,750					
-	70	250		**0340 - Travel**	250					
7,132	-	-		**0390 - Other General Professional and Technological Svs**	-					
2,369	2,173	6,500		**0410 - Consumable Supplies and Materials**	8,500					
-	-	2,200		**0411 - Fuel**	2,200					
1,426	632	2,000		**0460 - Non-Consumable Items**	2,000					
158	324	500		**0640 - Dues and Fees**	500					
127,187	**132,401**	**171,414**	**1.50**	**Total 2543:**	**169,022**	**1.50**				

2549 - Other Operation and Maintenance of Plant Services

Total: $34,037

Operation and maintenance of plant activities which cannot be classified under the preceding functions.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Operation and Maintenance of Plant Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	-		**0112 - Classified Salaries**	19,025	0.38				
5,620	6,678	5,634	0.15	**0114 - Managerial—Classified**	-					
349	398	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
77	-	-		**0162 - Insurance Stipend**	-					
358	430	338		**0212 - PERS EE Contribution, PU**	1,142					
836	738	563		**0213 - PERS Bond 2003**	1,903					
-	-	366		**0214 - PERS ER UAL, OPSRP**	310					
316	379	310		**0215 - PERS Bond 2021**	1,046					
-	-	-		**0217 - PERS Reserve**	814					
360	430	431		**0221 - Social Security**	1,455					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Operation and Maintenance of Plant Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
84	101	-		**0222 - Medicare**	-					
80	130	105		**0231 - Workers' Compensation**	354					
-	96	113		**0232 - Unemployment Compensation**	154					
7	4	-		**0233 - Workers Benefit Fund**	-					
22	28	23		**0234 - PLO**	76					
649	653	-		**0240 - Contractual Employee Benefits**	7,758					
-	80	3,285		**0243 - Insurance/Admin/Director/NonRep**	-					
-	27	-		**0460 - Non-Consumable Items**	-					
8,757	**10,171**	**11,168**	**0.15**	**Total 2549:**	**34,037**	**0.38**				

2550 - Student Transportation Services

Total: $1,348,354

Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Student Transportation Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
850,333	975,738	1,300,000		**0331 - Reimbursable Student Transportation**	1,280,000					
58,842	76,990	116,250		**0332 - Non-Reimbursable Student Transportation**	68,354					
-	327	-		**0340 - Travel**	-					
909,176	**1,053,055**	**1,416,250**		**Total 2550:**	**1,348,354**					

2558 - Special Education Transportation Services

Total: $250,000

Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.

70

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Special Education Transportation Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
265,718	384,467	250,000		**0331 - Reimbursable Student Transportation**	250,000					

2630 - Information Services

Total: $82,918

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Information Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
39,687	36,468	45,432	0.78	**0112 - Classified Salaries**	46,795	0.78				
-	-	936		**0140 - Travel Stipend**	1,000					
750	750	780		**0147 - Stipend Classified**	-					
8	-	1,561		**0211 - PERS ER Pension, TIER I/II**	2,299					
2,426	2,233	2,829		**0212 - PERS EE Contribution, PU**	2,868					
5,661	3,865	4,715		**0213 - PERS Bond 2003**	4,780					
2,143	1,973	2,593		**0215 - PERS Bond 2021**	2,629					
-	-	-		**0217 - PERS Reserve**	2,046					
2,353	2,249	3,607		**0221 - Social Security**	3,657					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Information Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
550	526	-		**0222 - Medicare**	-					
77	90	118		**0231 - Workers' Compensation**	120					
-	584	943		**0232 - Unemployment Compensation**	387					
37	22	-		**0233 - Workers Benefit Fund**	-					
140	145	189		**0234 - PLO**	191					
15,238	17,139	-		**0240 - Contractual Employee Benefits**	16,146					
-	119	15,678		**0242 - Insurance/Classified**	-					
62	70	-		**0249 - Insurance/ER Pd LTD**	-					
69,132	**66,232**	**79,381**	**0.78**	**Total 2630:**	**82,918**	**0.78**				

2640 - Staff Services

Total: $276,256

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Staff Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
26,490	28,426	30,243	0.75	**0112 - Classified Salaries**	35,225	0.75				
65,144	67,750	69,783	1.00	**0114 - Managerial—Classified**	73,272	1.00				
596	-	-		**0132 - Add'l Hours Classified/Conf**	-					
600	600	600		**0149 - Technology Stipend**	600					
1,253	-	-		**0160 - Vacation Payout**	-					
515	-	-		**0162 - Insurance Stipend**	-					
5,570	5,838	6,038		**0212 - PERS EE Contribution, PU**	6,546					
12,996	10,280	10,062		**0213 - PERS Bond 2003**	10,910					
-	-	6,531		**0214 - PERS ER UAL, OPSRP**	1,778					
4,920	5,157	5,534		**0215 - PERS Bond 2021**	6,000					
-	-	-		**0217 - PERS Reserve**	4,670					
5,939	5,981	7,698		**0221 - Social Security**	8,346					
1,389	1,399	-		**0222 - Medicare**	-					
180	235	252		**0231 - Workers' Compensation**	273					
-	3,745	2,013		**0232 - Unemployment Compensation**	883					
104	62	-		**0233 - Workers Benefit Fund**	-					
322	386	403		**0234 - PLO**	436					
19,774	23,172	-		**0240 - Contractual Employee Benefits**	41,652					
-	-	36,210		**0242 - Insurance/Classified**	-					
-	530	-		**0243 - Insurance/Admin/Director/NonRep**	-					
63,850	68,700	48,500		**0245 - Tuition Reimbursement**	48,500					
40	46	-		**0249 - Insurance/ER Pd LTD**	-					
1,775	-	-		**0319 - Other Instructional, Professional and Technical Svcs**	-					
8,150	5,841	4,000		**0340 - Travel**	4,000					
17	6	200		**0353 - Postage**	200					
814	1,905	2,145		**0354 - Advertising**	2,145					
-	-	615		**0355 - Printing and Binding**	615					
15,319	19,799	24,980		**0390 - Other General Professional and Technological Svs**	24,980					
1,891	1,522	2,000		**0410 - Consumable Supplies and Materials**	2,000					
1,022	453	1,200		**0416 - Food**	1,200					
616	708	750		**0460 - Non-Consumable Items**	750					
503	1,794	600		**0470 - Computer Software**	600					
10,596	2,115	675		**0640 - Dues and Fees**	675					
250,386	**256,452**	**261,032**	**1.75**	**Total 2640:**	**276,256**	**1.75**				

Continued on Next Page...

2641 - Human Resources Service Area Direction

Total: $256,050

Activities concerned with managing and directing the Human Resource Department of the District.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Human Resources Service Area Direction	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
139,256	144,826	149,171	1.00	**0114 - Managerial—Classified**	156,630	1.00				
1,200	1,200	1,200		**0140 - Travel Stipend**	1,200					
1,200	1,200	1,200		**0149 - Technology Stipend**	1,200					
515	-	-		**0162 - Insurance Stipend**	-					
57	-	5,017		**0211 - PERS ER Pension, TIER I/II**	7,649					
8,530	8,865	9,094		**0212 - PERS EE Contribution, PU**	9,542					
19,904	15,757	15,157		**0213 - PERS Bond 2003**	15,903					
7,535	7,831	8,336		**0215 - PERS Bond 2021**	8,747					
-	-	-		**0217 - PERS Reserve**	6,806					
8,569	8,654	11,595		**0221 - Social Security**	12,166					
2,004	2,024	-		**0222 - Medicare**	-					
270	355	379		**0231 - Workers' Compensation**	398					
-	4,227	3,031		**0232 - Unemployment Compensation**	1,287					
62	38	-		**0233 - Workers Benefit Fund**	-					
457	558	606		**0234 - PLO**	636					
22,747	23,510	-		**0240 - Contractual Employee Benefits**	26,136					
-	530	21,900		**0243 - Insurance/Admin/Director/NonRep**	-					
-	4,829	5,000		**0340 - Travel**	5,000					
-	226	500		**0410 - Consumable Supplies and Materials**	500					
-	599	750		**0460 - Non-Consumable Items**	750					
-	-	1,500		**0640 - Dues and Fees**	1,500					
212,307	**225,230**	**234,436**	**1.00**	**Total 2641:**	**256,050**	**1.00**				72

2649 - Other Staff Services (History)

Staff services which cannot be classified under the preceding functions.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Other Staff Services (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,764	131	-		**0136 - Extra Duty Classified (CBA)**	-					
1	-	-		**0211 - PERS ER Pension, TIER I/II**	-					
106	8	-		**0212 - PERS EE Contribution, PU**	-					
247	13	-		**0213 - PERS Bond 2003**	-					
93	7	-		**0215 - PERS Bond 2021**	-					
108	8	-		**0221 - Social Security**	-					
25	2	-		**0222 - Medicare**	-					
3	1	-		**0231 - Workers' Compensation**	-					
-	1	-		**0232 - Unemployment Compensation**	-					
3	0	-		**0233 - Workers Benefit Fund**	-					
1	1	-		**0234 - PLO**	-					
28	-	-		**0240 - Contractual Employee Benefits**	-					
0	-	-		**0244 - TSA**	-					
0	-	-		**0249 - Insurance/ER Pd LTD**	-					
-	60	-		**0340 - Travel**	-					
2,381	**231**	**-**		**Total 2649:**	**-**					

2660 - Technology Services

Total: $915,510

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Technology Services	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	58,594	62,193	1.00	**0112 - Classified Salaries**	65,964	1.00				
148,723	99,280	102,258	1.00	**0114 - Managerial—Classified**	107,371	1.00				
13,884	12,833	-		**0124 - Temporary—Classified**	-					
-	-	-		**0132 - Add'l Hours Classified/Conf**	10,400					
3,000	-	-		**0134 - Extra Duty Confidential**	-					
1,200	1,200	1,200		**0140 - Travel Stipend**	1,200					
-	2,867	-		**0142 - Insurance Opt Out Classified**	-					
2,575	-	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
5,056	1,938	-		**0146 - Stipend Licensed**	-					
-	3,000	3,000		**0147 - Stipend Classified**	3,245					
1,800	1,800	1,800		**0149 - Technology Stipend**	1,800					
295	-	-		**0162 - Insurance Stipend**	-					
39	-	3,464		**0211 - PERS ER Pension, TIER I/II**	5,280					
9,757	10,028	10,227		**0212 - PERS EE Contribution, PU**	11,399					
22,766	17,808	17,045		**0213 - PERS Bond 2003**	18,998					
-	-	4,270		**0214 - PERS ER UAL, OPSRP**	1,138					
8,618	8,858	9,375		**0215 - PERS Bond 2021**	10,448					
-	-	-		**0217 - PERS Reserve**	8,131					
10,939	11,147	13,039		**0221 - Social Security**	14,533					
2,558	2,607	-		**0222 - Medicare**	-					
335	428	426		**0231 - Workers' Compensation**	475					
-	4,832	3,409		**0232 - Unemployment Compensation**	1,537					
160	98	-		**0233 - Workers Benefit Fund**	-					
568	719	682		**0234 - PLO**	760					
27,473	26,836	-		**0240 - Contractual Employee Benefits**	46,836					
-	10,500	20,100		**0242 - Insurance/Classified**	-					
-	390	21,900		**0243 - Insurance/Admin/Director/NonRep**	-					
-	97	-		**0249 - Insurance/ER Pd LTD**	-					
-	-	1,000		**0312 - Instructional Programs Improvement Services**	500					
2,150	-	6,000		**0322 - Repairs and Maintenance Services**	3,000					
5,774	6,299	7,500		**0324 - Rentals**	7,500					
1,723	1,510	2,500		**0340 - Travel**	2,500					
51,113	48,931	49,675		**0351 - Telephone**	59,075					
-	-	100		**0353 - Postage**	100					
5,733	4,986	5,000		**0355 - Printing and Binding**	5,000					
23,457	19,413	30,959		**0359 - Internet /T1**	35,459					
32,559	30,904	50,000		**0390 - Other General Professional and Technological Svs**	70,000					
1,306	115	10,000		**0410 - Consumable Supplies and Materials**	2,000					
777	806	2,000		**0411 - Fuel**	2,000					
2,029	4,328	60,000		**0460 - Non-Consumable Items**	95,000					
139,833	178,439	210,045		**0470 - Computer Software**	227,700					
88,238	50,488	158,661		**0480 - Computer Hardware**	85,761					
-	-	10,000		**0542 - Replacement Equipment Purchase**	10,000					
3,927	-	-		**0550 - Depreciable Technology**	-					
-	300	400		**0640 - Dues and Fees**	400					
618,366	**622,377**	**878,228**	**2.00**	**Total 2660:**	**915,510**	**2.00**				

73

2680 - Interpretation and Translation (History)

Use for language and interpretation servcies not related to the acquisition of the English language.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Interpretation and Translation (History)	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
251	-	-	**0146 - Stipend Licensed**	-		
15	-	-	**0212 - PERS EE Contribution, PU**	-		
35	-	-	**0213 - PERS Bond 2003**	-		
13	-	-	**0215 - PERS Bond 2021**	-		
15	-	-	**0221 - Social Security**	-		
4	-	-	**0222 - Medicare**	-		
0	-	-	**0231 - Workers' Compensation**	-		
0	-	-	**0233 - Workers Benefit Fund**	-		
1	-	-	**0234 - PLO**	-		
335	**-**	**-**	**Total 2680:**	**-**		

3300 - Community Services

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Community Services	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
-	-	200	**0410 - Consumable Supplies and Materials**	-		
-	-	600	**0416 - Food**	-		
-	-	200	**0460 - Non-Consumable Items**	-		
-	**-**	**1,000**	**Total 3300:**	**-**		74

3360 - Welfare Activities Services

Total: $1,000

Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the district or for an outside concern, and for clothing, food or other personal needs.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Welfare Activities Services	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
1,000	1,000	-	**0140 - Travel Stipend**	-		
0	-	-	**0211 - PERS ER Pension, TIER I/II**	-		
60	60	-	**0212 - PERS EE Contribution, PU**	-		
140	103	-	**0213 - PERS Bond 2003**	-		
53	53	-	**0215 - PERS Bond 2021**	-		
58	60	-	**0221 - Social Security**	-		
14	14	-	**0222 - Medicare**	-		
2	2	-	**0231 - Workers' Compensation**	-		
-	14	-	**0232 - Unemployment Compensation**	-		
1	1	-	**0233 - Workers Benefit Fund**	-		
3	4	-	**0234 - PLO**	-		
-	5	-	**0242 - Insurance/Classified**	-		
108	-	-	**0327 - Water and Sewage**	-		
289	48	-	**0410 - Consumable Supplies and Materials**	-		
1,848	3,941	-	**0640 - Dues and Fees**	1,000		
3,575	**5,305**	**-**	**Total 3360:**	**1,000**		

5200 - Transfers of Funds

Total: $10,200

These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Transfers of Funds	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
10,167	9,875	10,200	**0710 - Fund Modifications**	10,200		
674,833	70,911	-	**0711 - TRFR Cap Improv Fund**	-		
400,000	-	-	**0712 - TRFR PERS Reserve**	-		
222,000	-	-	**0713 - TRFR Textbook Reserve**	-		
278,000	-	-	**0714 - TRFR Unemployment Fund**	-		
1,585,000	**80,786**	**10,200**	**Total 5200:**	**10,200**		

6110 - Operating Contingency

Total: $499,223

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Operating Contingency	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
-	-	490,716	**0810 - Planned Reserve**	499,223		

7000 - Unappropriated Ending Fund Balance

Total: $930,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Unappropriated Ending Fund Balance	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
-	-	930,000	**0820 - Reserved for Next Year**	930,000		

27,492,044	**27,845,884**	**33,894,397 230.92**	**General Fund Expenditures Total:**	**34,831,029 227.87**		

North Santiam School District

Fiscal Year Budget 2026/27

General Fund Expenditures by Function

Total: $34,831,029

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Function	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				1000 - Instruction						
4,802,907	4,877,787	5,909,356	50.46	**1111 - Elementary K-6**	6,165,970	50.12				
5,704	2,195	5,900		**1120 - AVID**	4,375					
2,581,220	2,711,875	3,074,165	23.97	**1121 - Middle/Junior High Programs**	3,512,749	25.59				
141,827	149,183	171,715		**1122 - Middle/Junior High School Extracurricular**	182,655					
3,145,799	3,172,480	3,500,371	28.00	**1131 - High School Programs**	3,557,115	27.15				
605,848	677,352	798,147	0.50	**1132 - High School Extracurricular**	896,570	1.00				
52	-	-		**1140 - Preschool (History)**	-					
1,645,338	2,013,724	2,291,917	26.53	**1220 - Restrictive Programs Students w/Disabilities**	2,212,633	25.29				
-	-	500		**1223 - Transitions Program**	500					
768,363	1,086,900	1,271,860	12.40	**1250 - Less Restrictive Programs Students w/Disabilities**	1,383,906	14.86				
519,188	532,632	604,205	6.95	**1271 - Remediation (Reading Support)**	571,064	6.07				
112,893	48,529	104,547	1.45	**1272 - Title I-A**	109,134	1.57				
129,592	141,113	87,000		**1281 - Public Alternative Programs (SHS)**	124,000					
531,793	511,625	572,089	3.00	**1285 - District Alternative School (Options Academy)**	601,568	3.00				
437,488	466,743	766,430	8.52	**1291 - English Language Learner**	604,257	6.14				
-	-	6,100		**1292 - Teen Parent Programs**	6,100					
8,911	-	800		**1460 - Special Programs Summer School**	800					
15,436,923	**16,392,137**	**19,165,102**	**161.78**	**Total 1000:**	**19,933,396**	**160.79**				
				2000 - Support Services						
68,136	100,303	-		**2111 - Safety and Security Service Area Direction**	20,316	0.13				
134,139	178,850	109,807	0.94	**2115 - Student Safety**	109,266	0.94				
-	-	-		**2119 - Other Attendance and Social Work Services**	75,486	0.82				
87,324	95,521	222,291	2.00	**2120 - Guidance Services**	233,315	2.00				
214,651	207,432	229,112	1.73	**2134 - Nurse Services**	309,417	1.73				
5,033	4,013	4,800		**2139 - Other Health Services**	4,800					
-	-	3,000		**2142 - Psychological Services**	3,000					
9,879	160,922	-		**2143 - Behavior Support**	-					
120,794	125,961	134,852	0.85	**2152 - Speech Pathology Services**	143,548	0.85				
84,848	-	-		**2160 - Autism Support Services (History)**	-					
166,900	324,308	352,021	2.63	**2190 - Director of Special Services**	583,928	3.81				
265,821	275,320	305,219	2.00	**2211 - Teaching & Learning Service Area Direction**	338,864	2.00				
110,716	32,507	132,150		**2213 - Curriculum Development**	116,300					
213,191	122,087	139,051	1.00	**2219 - Other Improvement of Instruction Services**	1,800					
283,068	332,173	315,092	4.20	**2220 - Educational Media Services**	324,197	4.20				
2,539	-	-		**2230 - Assessment and Testing (History)**	-					
32,045	31,374	50,740		**2240 - Instructional Staff Development**	67,136					
126,107	115,246	130,575		**2310 - Board of Education Services**	130,575					
388,740	412,232	575,400	2.00	**2320 - Executive Administration Services**	695,569	2.00				
2,332,615	2,529,774	3,187,950	24.31	**2410 - Office of the Principal Services**	2,800,195	21.69				
41,087	-	-		**2490 - Other Support Services—School Administration (History**	-					
212,159	214,193	232,284	1.00	**2510 - Direction of Business Support Services**	243,664	1.00				
376,152	401,631	427,367	3.00	**2520 - Fiscal Services**	448,352	3.00				
296,702	319,235	383,705		**2528 - Risk Management Services**	535,000					
252,496	264,056	278,399	2.00	**2541 - Maintenance/Facilities Service Area Direction**	161,047	1.00				
2,177,657	2,369,899	2,781,655	14.30	**2542 - Care and Upkeep of Buildings Services**	2,779,288	14.50				
127,187	132,401	171,414	1.50	**2543 - Care and Upkeep of Grounds Services**	169,022	1.50				
8,757	10,171	11,168	0.15	**2549 - Other Operation and Maintenance of Plant Services**	34,037	0.38				

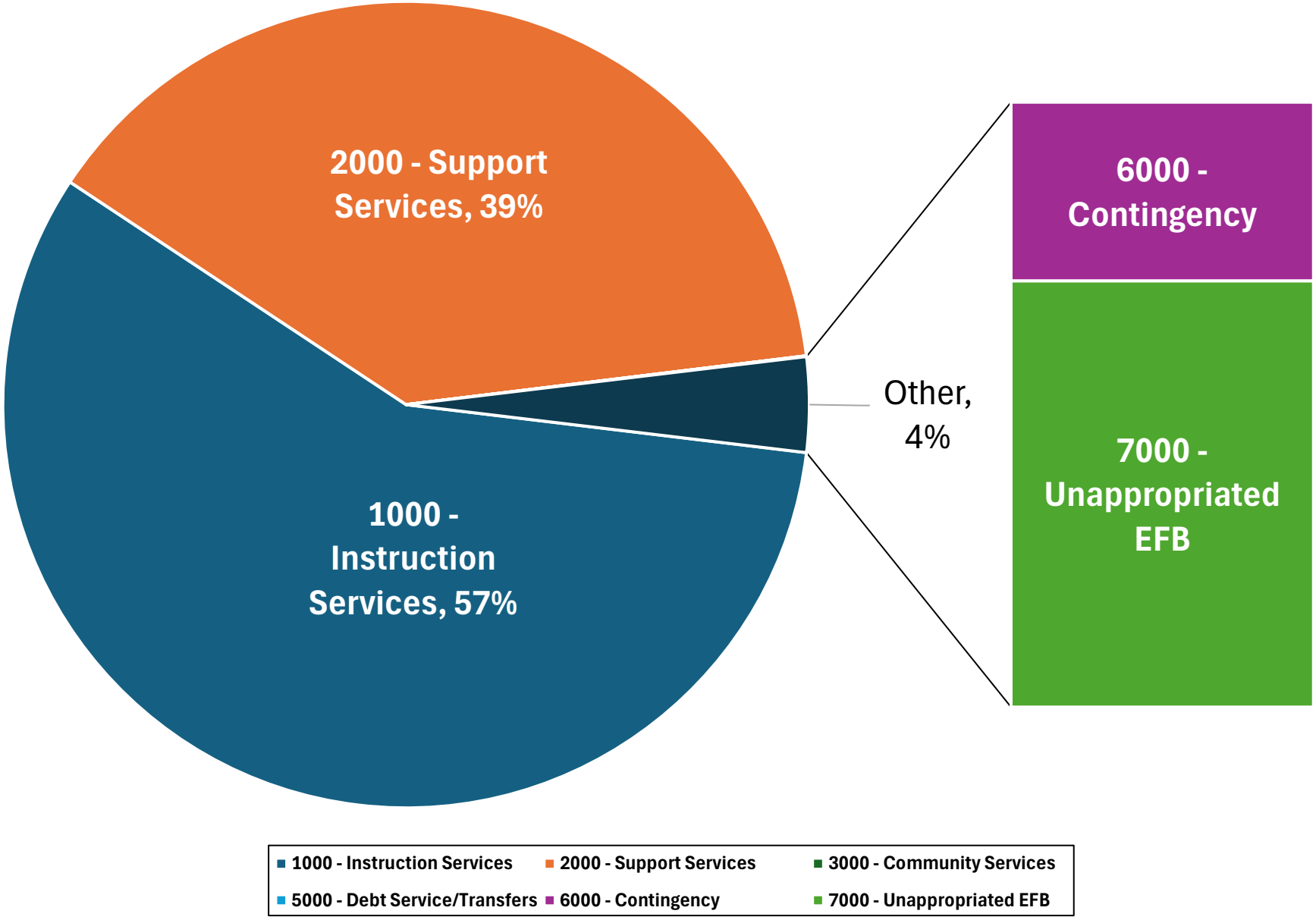
Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Function	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
909,176	1,053,055	1,416,250		**2550 - Student Transportation Services**	1,348,354					
265,718	384,467	250,000		**2558 - Special Education Transportation Services**	250,000					
69,132	66,232	79,381	0.78	**2630 - Information Services**	82,918	0.78				
250,386	256,452	261,032	1.75	**2640 - Staff Services**	276,256	1.75				
212,307	225,230	234,436	1.00	**2641 - Human Resources Service Area Direction**	256,050	1.00				
2,381	231	-		**2649 - Other Staff Services (History)**	-					
618,366	622,377	878,228	2.00	**2660 - Technology Services**	915,510	2.00				
335	-	-		**2680 - Interpretation and Translation (History)**	-					
10,466,545	**11,367,656**	**13,297,379**	**69.14**	**Total 2000:**	**13,457,210**	**67.08**				
				3000 - Enterprise and Community Services.						
-	-	1,000		**3300 - Community Services**	-					
3,575	5,305	-		**3360 - Welfare Activities Services**	1,000					
3,575	**5,305**	**1,000**		**Total 3000:**	**1,000**					
				5000 - Other Uses						
1,585,000	80,786	10,200		**5200 - Transfers of Funds**	10,200					
1,585,000	**80,786**	**10,200**		**Total 5000:**	**10,200**					
				6000 - Contingencies						
-	-	490,716		**6110 - Operating Contingency**	499,223					
-	**-**	**490,716**		**Total 6000:**	**499,223**					
				7000 - Unappropriated Ending Fund Balance						
-	-	930,000		**7000 - Unappropriated Ending Fund Balance**	930,000					
-	**-**	**930,000**		**Total 7000:**	**930,000**					
27,492,044	**27,845,884**	**33,894,397**	**230.92**	**General Fund Expenditures by Function Total:**	**34,831,029**	**227.87**				

77

GENERAL FUND BY FUNCTION



78

This Page Intentionally Blank

200 - Mari-Linn
Total: $2,228,790

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,015,650	1,012,616	1,171,751	17.89	**0100 - Salaries**	1,191,128	17.81				
601,524	644,863	862,330		**0200 - Associated Payroll Costs**	870,239					
101,572	160,927	146,322		**0300 - Purchased Services**	123,222					
28,404	32,144	42,251		**0400 - Supplies and Materials**	42,701					
-	28,065	30,000		**0500 - Capital Outlay**	-					
197	1,042	1,200		**0600 - Other Objects**	1,500					
1,747,347	**1,879,657**	**2,253,854**	**17.89**	**Total 200:**	**2,228,790**	**17.81**				

300 - Sublimity
Total: $4,179,405

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,835,104	2,007,993	2,094,078	34.99	**0100 - Salaries**	2,206,527	35.08				
1,107,021	1,177,351	1,594,277		**0200 - Associated Payroll Costs**	1,659,654					
241,793	270,120	271,490		**0300 - Purchased Services**	261,790					
51,718	32,786	47,214		**0400 - Supplies and Materials**	50,314					
16,000	-	-		**0500 - Capital Outlay**	-					
345	695	1,120		**0600 - Other Objects**	1,120					
3,251,979	**3,488,945**	**4,008,179**	**34.99**	**Total 300:**	**4,179,405**	**35.08**				

400 - Stayton Elementary
Total: $4,993,375

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
2,181,936	2,360,667	2,537,940	42.70	**0100 - Salaries**	2,676,742	43.91				
1,253,785	1,270,651	1,911,147		**0200 - Associated Payroll Costs**	2,019,201					
314,570	274,815	266,099		**0300 - Purchased Services**	241,719					
44,411	35,903	53,868		**0400 - Supplies and Materials**	54,663					
-	695	695		**0600 - Other Objects**	1,050					
3,794,701	**3,942,731**	**4,769,749**	**42.70**	**Total 400:**	**4,993,375**	**43.91**				

500 - Stayton Middle
Total: $6,204,388

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
2,755,998	3,065,222	3,351,852	48.79	**0100 - Salaries**	3,413,020	47.10				
1,622,925	1,793,511	2,403,295		**0200 - Associated Payroll Costs**	2,413,068					
318,445	329,396	292,943		**0300 - Purchased Services**	280,730					
88,279	68,249	90,112		**0400 - Supplies and Materials**	93,975					
1,672	2,600	3,245		**0600 - Other Objects**	3,595					
4,787,320	**5,258,978**	**6,141,447**	**48.79**	**Total 500:**	**6,204,388**	**47.10**				

600 - Stayton High
Total: $7,611,713

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
3,412,785	3,598,334	3,878,905	58.89	**0100 - Salaries**	3,807,405	55.71				
1,984,022	2,004,847	2,815,512		**0200 - Associated Payroll Costs**	2,754,786					
826,167	898,802	800,830		**0300 - Purchased Services**	801,665					
143,850	125,627	207,110		**0400 - Supplies and Materials**	226,905					
-	18,352	-		**0500 - Capital Outlay**	-					
19,658	32,458	22,562		**0600 - Other Objects**	20,952					
6,386,482	**6,678,419**	**7,724,919**	**58.89**	**Total 600:**	**7,611,713**	**55.71**				

700 - Stayton Options Academy
Total: $813,367

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
317,940	321,912	318,577	4.00	**0100 - Salaries**	392,442	4.86				
194,977	196,655	214,953		**0200 - Associated Payroll Costs**	257,810					
122,178	111,493	100,860		**0300 - Purchased Services**	111,860					
18,739	7,549	24,830		**0400 - Supplies and Materials**	28,960					
-	-	23,820		**0500 - Capital Outlay**	20,000					
175	2,005	2,255		**0600 - Other Objects**	2,295					
654,010	**639,614**	**685,295**	**4.00**	**Total 700:**	**813,367**	**4.86**				

900 - District Office
Total: $8,799,991

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Location	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1,881,869	2,099,087	2,054,850	23.66	**0100 - Salaries**	2,285,954	23.40				
1,082,069	1,235,822	1,330,484		**0200 - Associated Payroll Costs**	1,463,254					
1,502,735	1,819,235	2,289,217		**0300 - Purchased Services**	2,296,423					
466,085	363,305	753,687		**0400 - Supplies and Materials**	679,297					
13,376	-	35,000		**0500 - Capital Outlay**	65,000					
338,881	359,305	416,800		**0600 - Other Objects**	570,640					
1,585,000	80,786	10,200		**0700 - Transfers**	10,200					
-	-	1,420,716		**0800 - Other Uses of Funds**	1,429,223					
6,870,016	**5,957,539**	**8,310,954**	**23.66**	**Total 900:**	**8,799,991**	**23.40**				

27,491,855	**27,845,884**	**33,894,397**	**230.92**	**General Fund Expenditures by Location Total:**	**34,831,029**	**227.87**				

NORTH SANTIAM SCHOOL DISTRICT

STAFFING & GENERAL FUND ANALYSIS BY LOCATION

200 - Mari-Linn

FTE 17.81

ENROLLMENT 171

SPENDING PER STUDENT
$13,033.86

TOTAL EXPENDITURES
$2,228,790.00

300 - Sublimity

FTE 35.08

ENROLLMENT 386

SPENDING PER STUDENT
$10,974.30

TOTAL EXPENDITURES
$4,179,405.00

400 - Stayton Elementary

FTE 43.91

ENROLLMENT 317

SPENDING PER STUDENT
$15,751.97

TOTAL EXPENDITURES
$4,993,375.00

500 - Stayton Middle

FTE 47.1

ENROLLMENT 438.1

SPENDING PER STUDENT
$14,152.02

TOTAL EXPENDITURES
$6,204,388.00

600 - Stayton High

FTE 55.71

ENROLLMENT 634.86

SPENDING PER STUDENT
$11,852.36

TOTAL EXPENDITURES
$7,611,713.00

700 - Stayton Options

FTE 4.86

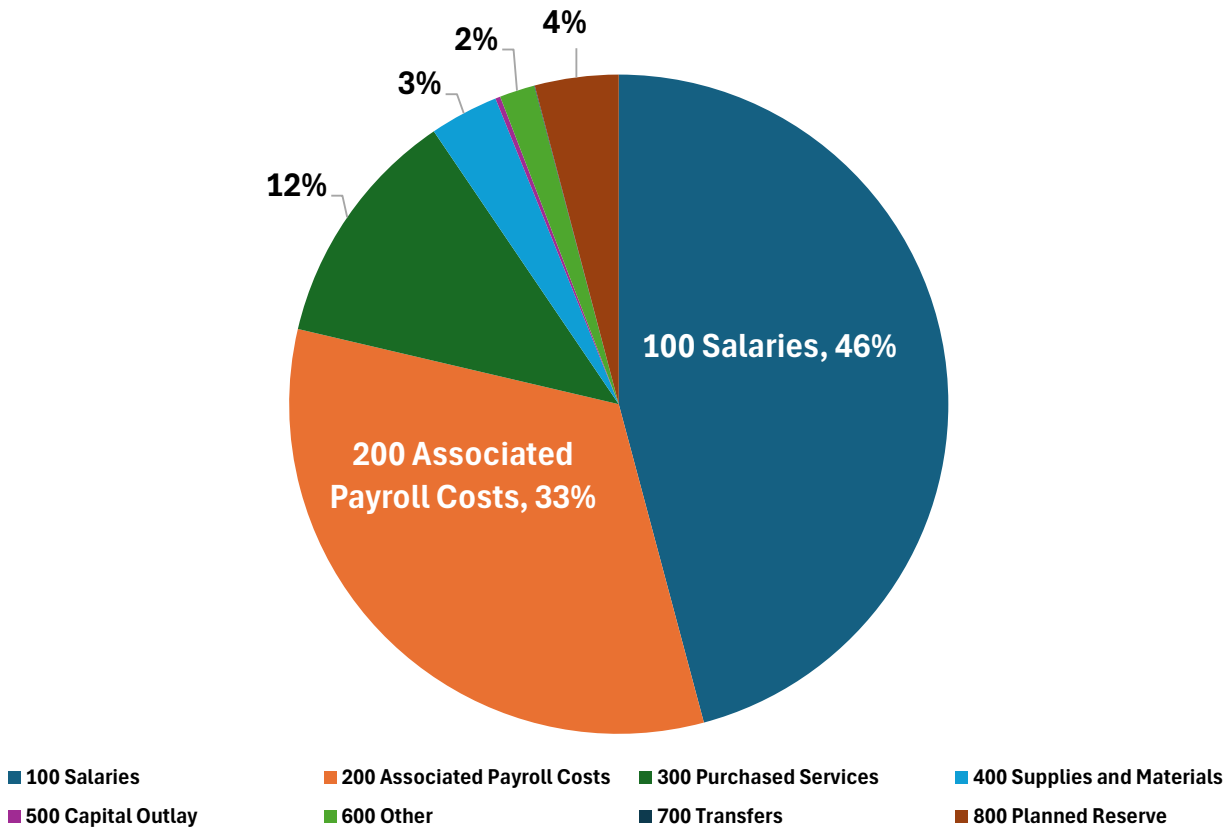
ENROLLMENT 65.77

SPENDING PER STUDENT
$12,829.79

TOTAL EXPENDITURES
$813,367.00

This Page Intentionally Blank

GENERAL FUND EXPENDITURES BY OBJECT



84

Total Budget: $34,831,029

Personnel Costs: Salaries ($15.9M) and Associated Payroll Costs ($11.4M) make up the vast majority of the budget, totaling approximately 78.9%.

Operations: Purchased Services represent 11.9% ($4.1M), while Supplies and Materials account for 3.4% ($1.1M).

Fiscal Planning: The Planned Reserve is set at 3.8% ($1.4M) to ensure future stability.

Other: Capital Outlay, Transfers, and miscellaneous "Other" costs combine for the remaining 1.9%

North Santiam School District

Fiscal Year Budget 2026/27

General Fund Expenditures by Object

Total: $34,831,029

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Object	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				0100 - Salaries						
7,391,020	7,935,690	8,665,283	124.02	**0111 - Licensed Salaries**	9,098,098	123.79				
2,426,312	2,928,928	3,244,460	83.52	**0112 - Classified Salaries**	3,305,944	82.79				
1,132,334	1,174,517	1,330,968	9.75	**0113 - Administrators**	1,223,448	8.50				
1,395,324	1,355,613	1,288,120	13.63	**0114 - Managerial—Classified**	1,393,005	12.79				
28,473	10,139	-		**0121 - Substitutes—Licensed**	-					
25,403	12,833	-		**0124 - Temporary—Classified**	-					
3,940	700	-		**0130 - Add'l Pay Xtra Curr**	-					
116,603	89,366	53,365		**0131 - Add'l Hours Licensed**	62,067					
38,939	40,610	29,500		**0132 - Add'l Hours Classified/Conf**	28,500					
5,811	-	-		**0134 - Extra Duty Confidential**	-					
62,375	80,631	86,506		**0135 - Extra Duty Licensed (CBA)**	131,628					
3,897	3,415	-		**0136 - Extra Duty Classified (CBA)**	-					
50,637	41,025	43,558		**0138 - Pay In Lieu of Prep**	48,825					
2,750	-	-		**0139 - Add'l Hours Director/Admin**	-					
23,800	26,400	25,236		**0140 - Travel Stipend**	35,380					
87,549	94,313	-		**0141 - Insurance Opt Out Licensed**	-					
62,575	66,663	-		**0142 - Insurance Opt Out Classified**	-					
12,153	10,290	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
7,234	3,675	-		**0145 - Stipend Mentor**	-					
70,113	69,981	75,250		**0146 - Stipend Licensed**	119,152					
45,167	82,824	90,790		**0147 - Stipend Classified**	22,155					
7,507	22,000	20,000		**0148 - Stipend Admin/Director/Nonrep**	10,000					
22,800	23,400	22,150		**0149 - Technology Stipend**	22,155					
330,039	362,594	411,867		**0150 - Coaching**	438,361					
17,894	8,278	-		**0160 - Vacation Payout**	12,500					
20,879	21,944	20,900		**0161 - Personal Leave Payout**	22,000					
9,754	-	-		**0162 - Insurance Stipend**	-					
13,401,282	**14,465,831**	**15,407,953**	**230.92**	**Total 0100:**	**15,973,218**	**227.87**				
				0200 - Associated Payroll Costs						
(3,691)	-	-		**0210 - PERS**	-					
(6)	-	95,802		**0211 - PERS ER Pension, TIER I/II**	134,775					
751,798	819,310	924,458		**0212 - PERS EE Contribution, PU**	958,394					
1,794,169	1,443,641	1,540,803		**0213 - PERS Bond 2003**	1,597,342					
9	-	786,867		**0214 - PERS ER UAL, OPSRP**	211,506					
679,220	751,572	847,440		**0215 - PERS Bond 2021**	878,539					
1,094	5	-		**0216 - PERS Recovery of Prior Year**	-					
-	-	-		**0217 - PERS Reserve**	683,648					
819,281	891,804	1,176,804		**0221 - Social Security**	1,215,445					
191,607	208,774	-		**0222 - Medicare**	-					
(3,266)	37,346	56,004		**0231 - Workers' Compensation**	55,984					
-	301,934	308,148		**0232 - Unemployment Compensation**	129,354					
6,806	5,183	-		**0233 - Workers Benefit Fund**	-					
50,327	57,482	61,644		**0234 - PLO**	63,907					
3,472,232	3,702,408	-		**0240 - Contractual Employee Benefits**	5,460,618					

Continued on Next Page...

85

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Object	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	3,149,698		**0241 - Insurance/Licensed**	-					
-	9,312	1,713,104		**0242 - Insurance/Classified**	-					
-	9,281	271,166		**0243 - Insurance/Admin/Director/NonRep**	-					
19,449	10,559	-		**0244 - TSA**	-					
63,850	68,700	48,500		**0245 - Tuition Reimbursement**	48,500					
-	-	151,560		**0248 - Insurance/Superintendent**	-					
3,632	6,388	-		**0249 - Insurance/ER Pd LTD**	-					
7,846,512	**8,323,699**	**11,131,998**		**Total 0200:**	**11,438,012**					
				0300 - Purchased Services						
64,050	71,799	50,000		**0311 - Instruction Services**	97,000					
600	-	11,600		**0312 - Instructional Programs Improvement Services**	11,100					
489,105	461,581	366,600		**0315 - Purchased Services Substitutes**	302,600					
2,245	-	6,750		**0319 - Other Instructional, Professional and Technical Svcs**	6,750					
319,877	370,626	593,586		**0322 - Repairs and Maintenance Services**	587,388					
99,212	109,701	113,585		**0324 - Rentals**	115,020					
256,350	302,183	299,140		**0325 - Electricity**	299,140					
121,426	146,866	129,500		**0326 - Fuel**	129,500					
88,777	91,574	102,392		**0327 - Water and Sewage**	102,392					
76,645	82,518	83,355		**0328 - Garbage**	83,355					
-	-	6,000		**0329 - Other Property Services**	-					
1,116,051	1,360,205	1,550,000		**0331 - Reimbursable Student Transportation**	1,530,000					
58,842	76,990	116,250		**0332 - Non-Reimbursable Student Transportation**	68,354					
64,312	59,739	98,087		**0340 - Travel**	107,607					
51,986	49,721	49,675		**0351 - Telephone**	59,075					
9,433	9,260	11,875		**0353 - Postage**	10,632					
6,005	7,445	6,645		**0354 - Advertising**	8,645					
52,274	62,034	57,125		**0355 - Printing and Binding**	58,625					
23,457	19,413	30,959		**0359 - Internet /T1**	35,459					
9,735	68,352	70,000		**0371 - Tuition Payments to Other Districts Within State**	70,000					
173,032	161,156	117,000		**0374 - Other Tuition**	117,000					
29,500	39,950	35,000		**0381 - Audit Services**	35,000					
60,000	38,973	44,500		**0382 - Legal Services**	41,000					
-	-	2,500		**0384 - Negotiation Services**	2,500					
11,846	1,238	10,000		**0388 - Election Services**	10,000					
242,699	273,464	205,637		**0390 - Other General Professional and Technological Svs**	229,267					
3,427,460	**3,864,789**	**4,167,761**		**Total 0300:**	**4,117,409**					
				0400 - Supplies and Materials						
277,523	214,362	371,120		**0410 - Consumable Supplies and Materials**	361,214					
9,871	10,251	12,200		**0411 - Fuel**	14,000					
23,894	29,058	49,850		**0416 - Food**	54,845					
66,897	7,733	61,150		**0420 - Textbooks**	61,150					
4,800	4,178	20,600		**0422 - Textbook Replacement**	20,600					
11,652	10,004	12,500		**0430 - Library Books**	11,600					
237	258	420		**0440 - Periodicals**	420					
130,762	106,772	229,031		**0460 - Non-Consumable Items**	262,700					
227,612	232,458	303,540		**0470 - Computer Software**	304,525					
88,238	50,488	158,661		**0480 - Computer Hardware**	85,761					
841,486	**665,563**	**1,219,072**		**Total 0400:**	**1,176,815**					

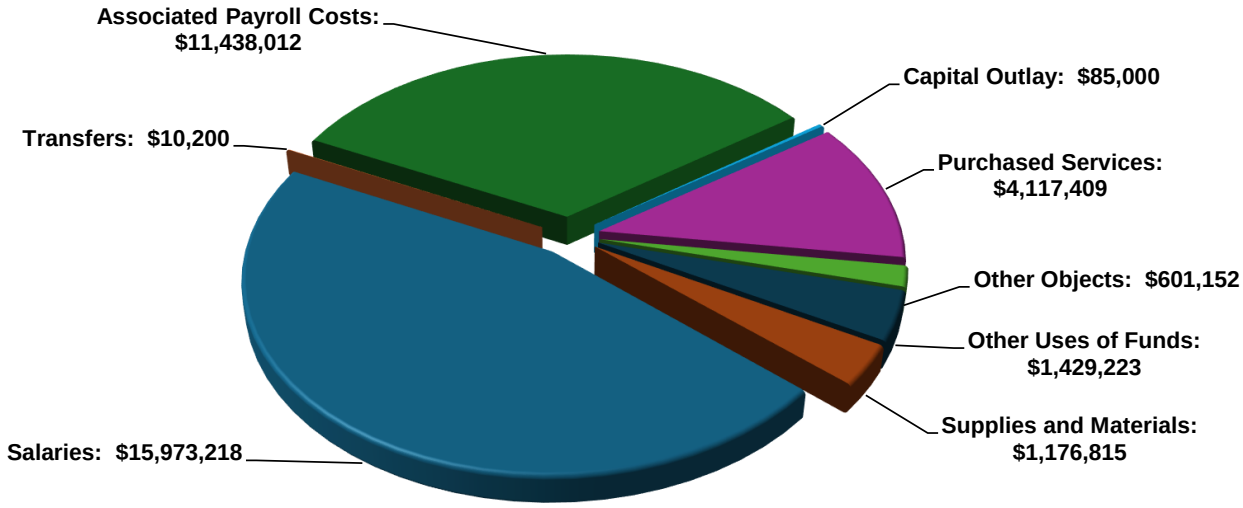
Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Object	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				0500 - Capital Outlay						
16,000	-	-		**0520 - Buildings Acquisition**	-					
-	46,417	53,820		**0530 - Improvements Other Than Buildings**	50,000					
9,449	-	25,000		**0541 - Initial and Additional Equipment Purchase**	25,000					
-	-	10,000		**0542 - Replacement Equipment Purchase**	10,000					
3,927	-	-		**0550 - Depreciable Technology**	-					
29,376	**46,417**	**88,820**		**Total 0500:**	**85,000**					
				0600 - Other Objects						
617	2,081	-		**0630 - Unrecoverable Bad Debt**	-					
63,597	77,470	64,172		**0640 - Dues and Fees**	66,152					
296,702	319,235	383,705		**0653 - Property Insurance Premiums**	535,000					
12	13	-		**0670 - Taxes and Licenses**	-					
360,928	**398,800**	**447,877**		**Total 0600:**	**601,152**					
				0700 - Transfers						
10,167	9,875	10,200		**0710 - Fund Modifications**	10,200					
674,833	70,911	-		**0711 - TRFR Cap Improv Fund**	-					
400,000	-	-		**0712 - TRFR PERS Reserve**	-					
222,000	-	-		**0713 - TRFR Textbook Reserve**	-					
278,000	-	-		**0714 - TRFR Unemployment Fund**	-					
1,585,000	**80,786**	**10,200**		**Total 0700:**	**10,200**					
				0800 - Other Uses of Funds						
-	-	490,716		**0810 - Planned Reserve**	499,223					
-	-	930,000		**0820 - Reserved for Next Year**	930,000					
-	**-**	**1,420,716**		**Total 0800:**	**1,429,223**					
27,492,044	**27,845,884**	**33,894,397**	**230.92**	**General Fund Expenditures by Object Total:**	**34,831,029**	**227.87**				

87

General Fund Expenditures by Object
Total: $34,831,029



2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		General Fund Expenditures by Object	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
13,401,282	14,465,831	15,407,953	230.92	0100 - Salaries	15,973,218	227.87				
7,846,512	8,323,699	11,131,998		0200 - Associated Payroll Costs	11,438,012					
3,427,460	3,864,789	4,167,761		0300 - Purchased Services	4,117,409					
841,486	665,563	1,219,072		0400 - Supplies and Materials	1,176,815					
29,376	46,417	88,820		0500 - Capital Outlay	85,000					
360,928	398,800	447,877		0600 - Other Objects	601,152					
1,585,000	80,786	10,200		0700 - Transfers	10,200					
-	-	1,420,716		0800 - Other Uses of Funds	1,429,223					
27,492,044	**27,845,884**	**33,894,397**	**230.92**	**Total:**	**34,831,029**	**227.87**				

This Page Intentionally Blank

89

NORTH SANTIAM SCHOOL DISTRCIT
SPECIAL EDUCATION PROGRAM

North Santiam School District provides special education services to approximately 400 students K-12. The majority of these services are provided in the student's general education setting, with some pullout throughout the week for specially designed instruction from a specialist. Approximately 18% of students with IEPs receive intensive services in self-contained special education classrooms due to more significant disabilities. To meet the needs of students receiving special education services, our district employs 15 special education teachers, 2 speech pathologists, a school psychologist, two district nurses and two behavior specialists. Additionally, we partner with the WESD for a full time autism specialist and speech language pathology assistant, as well as a part time occupational therapist, physical therapist, and augmentative communication specialist. These certified professionals, in addition to approximately 30 special programs assistants, make up our special education support team across the district.







90

NORTH SANTIAM SCHOOL DISTRICT

SPECIAL EDUCATION COMPREHENSIVE ANALYSIS

MARI LINN

BUDGET AMOUNT	SPED CHILD COUNT
$157,626	33

TEACHERS	CLASSIFIED
1.00	0.74

% SECC in Self-Contained: **0.0%**

SUBLIMITY

BUDGET AMOUNT	SPED CHILD COUNT
$473,513	61

TEACHERS	CLASSIFIED
2.00	4.24

% SECC in Self-Contained: **11.5%**

STAYTON ELEMENTARY

BUDGET AMOUNT	SPED CHILD COUNT
$1,188,348	65

TEACHERS	CLASSIFIED
2.92	9.38

% SECC in Self-Contained: **37.5%**

STAYTON INTERMEDIATE/MIDDLE

BUDGET AMOUNT	SPED CHILD COUNT
$1,066,259	104

TEACHERS	CLASSIFIED
4.00	6.97

% SECC in Self-Contained: **9.6%**

STAYTON HIGH

BUDGET AMOUNT	SPED CHILD COUNT
$1,111,044	99

TEACHERS	CLASSIFIED
4.85	7.92

% SECC in Self-Contained: **8.1%**

OPTIONS ACADEMY

BUDGET AMOUNT	SPED CHILD COUNT
$77,889	27

TEACHERS	CLASSIFIED
0.23	0.38

91

% SECC in Self-Contained: **0.0%**

DISTRICT-WIDE SUMMARY TOTALS

TOTAL BUDGET	TOTAL CHILD COUNT	TEACHER FTE	CLASSIFIED FTE	SPECIALIST FTE
$5,748,092	399	15.00	29.63	8.23

WESD LOCAL SERVICE PLAN: NORTH SANTIAM SCHOOL DISTRICT

Programs for Children with Special Needs | 2026-27 School Year

Mission and Legal Framework:
ORS 334.005 provides that the mission of education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high-quality, cost-effective, and locally responsive educational services at a regional level. ORS 334.177 requires the ESD board to expend at least 90 percent of all amounts received from the State School Fund and at least 90 percent of all amounts considered to be local revenues of an education service district, as defined in ORS 327.019 on services or programs that have been approved by the component school districts of the education service district through the resolution process described in ORS 334.175.

As a result of HB 3184, the annual resolutions process has been merged into the development of a local service plan, which is to be developed jointly by the Education Service District and its component school districts. In accordance with ORS 334.175 (2) (3), the local service plan includes the following components for Special Education:

SERVICE PROGRAM	TOTAL SERVICE (FTE / HOURS / UNITS)	TOTAL RESOLUTION COST
Audiology (MOE)	10.00 Hour	**$1,165.10**
Autism Specialist (MOE)	1.00 FTE	**$163,283.00**
Braille Transcription - Literary (MOE)	190.00 Hour	**$15,713.00**
Braille Transcription - Nemeth (MOE)	290.00 Hour	**$35,974.50**
Evaluations - Audiology (MOE)	6.00 Hour	**$2,961.12**
Occupational Therapy Specialist (MOE)	0.70 FTE	**$114,746.10**
Physical Therapy Specialist (MOE)	0.10 FTE	**$18,620.80**
Speech/Language: Aug Comm (MOE)	100.00 Hour	**$14,129.00**
Speech/Language: SLP-A (MOE)	1.00 FTE	**$115,507.00**
The Phoenix School (formerly Oasis) (MOE)	2.00 Slot	**$153,962.00**
TOTAL RESOLUTION COMMITMENT		**$636,061.62**

FTE Costs: *Includes all salary and associated payroll/benefit costs.*
Service Delivery: *Hour units and slot allocation amounts are calculated for a full fiscal year.*

Local Service Plan

North Santiam School District, Years: 2026-27

Year	Resolution Funds									Contracted Funds	Overall Total Used
	Allocation	Adjustments to Allocation	Prior Year Carryover	Prior Year Reconciliat	Total Allocation	Transit Approved	Resolution Funds Committed	Total Used	Total Remaining	Total Used	
2026-27	$1,208,055.00	$0.00	$52,776.10	$0.00	$1,260,831.10	$0.00	$636,061.62	$636,061.62	$624,769.48	$0.00	$636,061.62

	Year	Unit Measure	Unit Cost	Transit Units	Total Transit Cost	Total Resolution	Total Resolution	Contracted Units	Contracted Cost	Total Cost
Programs for Children with Special Needs										
Audiology (MOE)	26-27	Hour	$116.51	0.0000	$0.00	10.0000	$1,165.10	0.0000	$0.00	$1,165.10
Autism Specialist (MOE)	26-27	FTE	$163,283.00	0.0000	$0.00	1.0000	$163,283.00	0.0000	$0.00	$163,283.00
Braille Transcription - Literary (MOE)	26-27	Hour	$82.70	0.0000	$0.00	190.0000	$15,713.00	0.0000	$0.00	$15,713.00
Braille Transcription - Nemeth (MOE)	26-27	Hour	$124.05	0.0000	$0.00	290.0000	$35,974.50	0.0000	$0.00	$35,974.50
Evaluations - Audiology (MOE)	26-27	Eval	$493.52	0.0000	$0.00	6.0000	$2,961.12	0.0000	$0.00	$2,961.12
Occupational Therapy Specialist (MOE)	26-27	FTE	$163,923.00	0.0000	$0.00	0.7000	$114,746.10	0.0000	$0.00	$114,746.10
Physical Therapy Specialist (MOE)	26-27	FTE	$186,208.00	0.0000	$0.00	0.1000	$18,620.80	0.0000	$0.00	$18,620.80
Speech/Language: Aug Comm (MOE)	26-27	Hour	$141.29	0.0000	$0.00	100.0000	$14,129.00	0.0000	$0.00	$14,129.00
Speech/Language: SLP-A (MOE)	26-27	FTE	$115,507.00	0.0000	$0.00	1.0000	$115,507.00	0.0000	$0.00	$115,507.00
The Phoenix School (formerly Oasis) (MOE)	26-27	Slot	$76,981.00	0.0000	$0.00	2.0000	$153,962.00	0.0000	$0.00	$153,962.00
					$0.00		**$636,061.62**		$0.00	**$636,061.62**

93

Special Revenue Funds

94

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

This Page Intentionally Blank

201 - Board Reserve
Total: $1,792

Reserve Fund established by the Board in the event of budget challenges.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Board Reserve	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
1,001,791	1,791	1,792		**5400 - Beginning Fund Balance**	1,792					
1,001,791	**1,791**	**1,792**		**Total 000:**	**1,792**					
1,001,791	**1,791**	**1,792**		**Total Resources:**	**1,792**					
				Requirements						
				6110 - Operating Contingency						
-	-	1,792		**0810 - Planned Reserve**	1,792					
-	**-**	**1,792**		**Total 6110:**	**1,792**					
-	**-**	**1,792**		**Total Requirements:**	**1,792**					

202 - Textbook Reserve
Total: $1,006,350

Reserve Fund for the purchase of curriculum as adoptions require.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Textbook Reserve	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
222,000	-	-		**5200 - Interfund Transfers**	-					
915,000	1,006,350	1,006,350		**5400 - Beginning Fund Balance**	1,006,350					
1,137,000	**1,006,350**	**1,006,350**		**Total 000:**	**1,006,350**					
1,137,000	**1,006,350**	**1,006,350**		**Total Resources:**	**1,006,350**					
				Requirements						
				2213 - Curriculum Development						
130,650	-	600,000		**0420 - Textbooks**	600,000					
130,650	**-**	**600,000**		**Total 2213:**	**600,000**					
				6110 - Operating Contingency						
-	-	406,350		**0810 - Planned Reserve**	406,350					
-	**-**	**406,350**		**Total 6110:**	**406,350**					
130,650	**-**	**1,006,350**		**Total Requirements:**	**1,006,350**					

97

204 - ARP-HCY 1 (History)

Homeless Children and Youth Funds - used to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		ARP-HCY 1 (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
21,382	5,546	-		**4500 - Restricted Revenue From the Federal Government**	-					
21,382	**5,546**	**-**		**Total 000:**	**-**					
21,382	**5,546**	**-**		**Total Resources:**	**-**					
				Requirements						
				2520 - Fiscal Services						
1,030	-	-		**0690 - Grant Indirect Charges**	-					
1,030	**-**	**-**		**Total 2520:**	**-**					
				3300 - Community Services						
6,603	5,546	-		**0410 - Consumable Supplies and Materials**	-					
13,749	-	-		**0460 - Non-Consumable Items**	-					
20,352	**5,546**	**-**		**Total 3300:**	**-**					
21,382	**5,546**	**-**		**Total Requirements:**	**-**					

98

205 - CTE Construction House

Total: $375,000

Career and Technical Education Funds - used to support students in acquiring technical skills, professional practices, and academic knowledge critical for career success.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		CTE Construction House	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
75,000	-	-		**5200 - Interfund Transfers**	-					
-	-	375,000		**5300 - Sale of or Compensation for Loss of Fixed Assets**	375,000					
13,093	47,915	39,190		**5400 - Beginning Fund Balance**	-					
88,093	**47,915**	**414,190**		**Total 000:**	**375,000**					
88,093	**47,915**	**414,190**		**Total Resources:**	**375,000**					
				Requirements						
				1289 - Alternative Program AVID (History)						
-	308	-		**0131 - Add'l Hours Licensed**	-					
-	18	-		**0212 - PERS EE Contribution, PU**	-					
-	31	-		**0213 - PERS Bond 2003**	-					
-	16	-		**0215 - PERS Bond 2021**	-					
-	19	-		**0221 - Social Security**	-					
-	4	-		**0222 - Medicare**	-					
-	1	-		**0231 - Workers' Compensation**	-					
-	8	-		**0232 - Unemployment Compensation**	-					
-	0	-		**0233 - Workers Benefit Fund**	-					
-	1	-		**0234 - PLO**	-					
266	-	-		**0324 - Rentals**	-					
-	-	10,000		**0383 - Architect/Engineer Services**	10,000					99
561	-	6,796		**0390 - Other General Professional and Technological Svs**	6,796					
-	1,761	10,000		**0410 - Consumable Supplies and Materials**	10,000					
-	2,021	-		**0460 - Non-Consumable Items**	-					
39,352	39,382	302,394		**0520 - Buildings Acquisition**	253,204					
-	909	10,000		**0640 - Dues and Fees**	10,000					
40,178	**44,479**	**339,190**		**Total 1289:**	**290,000**					
				5200 - Transfers of Funds						
-	-	75,000		**0711 - TRFR Cap Improv Fund**	85,000					
-	**-**	**75,000**		**Total 5200:**	**85,000**					
40,178	**44,479**	**414,190**		**Total Requirements:**	**375,000**					

206 - CTE SHS Grants (History)

Career and Technical Education Funds

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		CTE SHS Grants (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
4,985	-	-		**5400 - Beginning Fund Balance**	-					
4,985	**-**	**-**		**Total 000:**	**-**					
4,985	**-**	**-**		**Total Resources:**	**-**					
				Requirements						
				1131 - High School Programs						
4,985	-	-		**0460 - Non-Consumable Items**	-					
4,985	**-**	**-**		**Total 1131:**	**-**					
4,985	**-**	**-**		**Total Requirements:**	**-**					

100

209 - ESSER III (History)

Elementary and Secondary School Emergency Relief Fund III - eligible expenses incurred between March 13, 2020 and September 30, 2024

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		ESSER III (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
55,282	43,096	-		**4500 - Restricted Revenue From the Federal Government**	-					
55,282	**43,096**	**-**		**Total 000:**	**-**					
55,282	**43,096**	**-**		**Total Resources:**	**-**					
				Requirements						
				1285 - District Alternative School (Options Academy)						
554	-	-		**0410 - Consumable Supplies and Materials**	-					
554	**-**	**-**		**Total 1285:**	**-**					
				2134 - Nurse Services						
27,429	43,096	-		**0114 - Managerial—Classified**	-					
376	-	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
708	-	-		**0212 - PERS EE Contribution, PU**	-					
1,653	-	-		**0213 - PERS Bond 2003**	-					
626	-	-		**0215 - PERS Bond 2021**	-					
732	-	-		**0221 - Social Security**	-					
171	-	-		**0222 - Medicare**	-					
22	-	-		**0231 - Workers' Compensation**	-					
6	-	-		**0233 - Workers Benefit Fund**	-					
37	-	-		**0234 - PLO**	-					
688	-	-		**0240 - Contractual Employee Benefits**	-					
32,448	**43,096**	**-**		**Total 2134:**	**-**					
				2190 - Director of Special Services						
1,871	-	-		**0460 - Non-Consumable Items**	-					
6,403	-	-		**0541 - Initial and Additional Equipment Purchase**	-					
8,273	**-**	**-**		**Total 2190:**	**-**					
				2213 - Curriculum Development						
532	-	-		**0460 - Non-Consumable Items**	-					
532	**-**	**-**		**Total 2213:**	**-**					
				2520 - Fiscal Services						
2,663	-	-		**0690 - Grant Indirect Charges**	-					
2,663	**-**	**-**		**Total 2520:**	**-**					
				2542 - Care and Upkeep of Buildings Services						
9,774	-	-		**0322 - Repairs and Maintenance Services**	-					
9,774	**-**	**-**		**Total 2542:**	**-**					
				2660 - Technology Services						
229	-	-		**0460 - Non-Consumable Items**	-					
810	-	-		**0480 - Computer Hardware**	-					
1,039	**-**	**-**		**Total 2660:**	**-**					
55,282	**43,096**	**-**		**Total Requirements:**	**-**					

210 - Appropriation Fund

Total: $330,000

Fund established for budgetary purposes. This fund allows the district the authority to spend unforeseen grants and special revenue funds.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Appropriation Fund	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
(41,689)	-	50,000		**1990 - Miscellaneous**	40,000					
-	-	50,000		**2199 - Other Intermediate Sources**	40,000					
-	-	250,000		**4500 - Restricted Revenue From the Federal Government**	250,000					
48,008	-	-		**5400 - Beginning Fund Balance**	-					
6,319	**-**	**350,000**		**Total 000:**	**330,000**					
6,319	**-**	**350,000**		**Total Resources:**	**330,000**					
				Requirements						
				1111 - Elementary K-6						
6,149	-	-		**0460 - Non-Consumable Items**	-					
6,149	**-**	**-**		**Total 1111:**	**-**					
				1131 - High School Programs						
-	-	50,000		**0410 - Consumable Supplies and Materials**	40,000					
-	**-**	**50,000**		**Total 1131:**	**40,000**					
				2520 - Fiscal Services						
-	-	75,000		**0410 - Consumable Supplies and Materials**	65,000					
170	-	-		**0460 - Non-Consumable Items**	-					
170	**-**	**75,000**		**Total 2520:**	**65,000**					
				3300 - Community Services						
-	-	25,000		**0410 - Consumable Supplies and Materials**	25,000					
-	**-**	**25,000**		**Total 3300:**	**25,000**					
				4150 - Building Acquisition, Construction, and Improv.						
-	-	200,000		**0520 - Buildings Acquisition**	200,000					
-	**-**	**200,000**		**Total 4150:**	**200,000**					
6,319	**-**	**350,000**		**Total Requirements:**	**330,000**					

211 - United Way (History)

Funding to address basic student needs, improve educational outcomes, and foster a supportive environment for students.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		United Way (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
3,716	-	-		**5400 - Beginning Fund Balance**	-					
3,716	**-**	**-**		**Total 000:**	**-**					
3,716	**-**	**-**		**Total Resources:**	**-**					
				Requirements						
				1111 - Elementary K-6						
391	-	-		**0410 - Consumable Supplies and Materials**	-					
391	**-**	**-**		**Total 1111:**	**-**					
				1121 - Middle/Junior High Programs						
558	-	-		**0410 - Consumable Supplies and Materials**	-					
558	**-**	**-**		**Total 1121:**	**-**					
				2410 - Office of the Principal Services						
2,767	-	-		**0410 - Consumable Supplies and Materials**	-					
2,767	**-**	**-**		**Total 2410:**	**-**					
3,716	**-**	**-**		**Total Requirements:**	**-**					

215 - Title IV
Total: $38,224

Student Support and Academic Enrichment Grant - program intended to increase the capacity of schools to 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology to order to improve the academic achievement and digital literacy of all students.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title IV	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
56,296	34,394	10,863		**4500 - Restricted Revenue From the Federal Government**	38,224					
56,296	**34,394**	**10,863**		**Total 000:**	**38,224**					
56,296	**34,394**	**10,863**		**Total Resources:**	**38,224**					
				Requirements						
				1111 - Elementary K-6						
-	-	-		**0315 - Purchased Services Substitutes**	1,275					
-	-	2,912		**0410 - Consumable Supplies and Materials**	-					
-	800	-		**0420 - Textbooks**	-					
4,232	3,130	-		**0460 - Non-Consumable Items**	-					
4,232	**3,930**	**2,912**		**Total 1111:**	**1,275**					
				1121 - Middle/Junior High Programs						
-	1,012	-		**0311 - Instruction Services**	-					
-	-	-		**0315 - Purchased Services Substitutes**	425					
-	360	2,913		**0410 - Consumable Supplies and Materials**	500					
-	**1,372**	**2,913**		**Total 1121:**	**925**					
				1131 - High School Programs						
-	-	-		**0315 - Purchased Services Substitutes**	425					
-	-	-		**0420 - Textbooks**	500					
-	-	-		**0460 - Non-Consumable Items**	2,050					
-	**-**	**-**		**Total 1131:**	**2,975**					
				2210 - Improvement of Instruction Services (History)						
449	-	-		**0410 - Consumable Supplies and Materials**	-					
5,125	-	-		**0460 - Non-Consumable Items**	-					
5,574	**-**	**-**		**Total 2210:**	**-**					
				2240 - Instructional Staff Development						
4,306	-	-		**0131 - Add'l Hours Licensed**	7,433					
12,800	-	-		**0146 - Stipend Licensed**	-					
1,026	-	-		**0212 - PERS EE Contribution, PU**	446					
2,393	-	-		**0213 - PERS Bond 2003**	743					
-	-	-		**0214 - PERS ER UAL, OPSRP**	121					
906	-	-		**0215 - PERS Bond 2021**	409					
-	-	-		**0217 - PERS Reserve**	318					
1,053	-	-		**0221 - Social Security**	569					
246	-	-		**0222 - Medicare**	-					
32	-	-		**0231 - Workers' Compensation**	19					
-	-	-		**0232 - Unemployment Compensation**	60					
8	-	-		**0233 - Workers Benefit Fund**	-					
68	-	-		**0234 - PLO**	30					
5,345	-	-		**0312 - Instructional Programs Improvement Services**	4,660					
7,891	15,488	-		**0340 - Travel**	580					
3,812	-	-		**0410 - Consumable Supplies and Materials**	-					
39,886	**15,488**	**-**		**Total 2240:**	**15,388**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title IV	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2520 - Fiscal Services						
-	1,688	538		**0690 - Grant Indirect Charges**	807					
-	**1,688**	**538**		**Total 2520:**	**807**					
				2542 - Care and Upkeep of Buildings Services						
-	1,786	-		**0460 - Non-Consumable Items**	-					
-	**1,786**	**-**		**Total 2542:**	**-**					
				2660 - Technology Services						
2,595	4,290	-		**0460 - Non-Consumable Items**	6,458					
-	1,500	-		**0470 - Computer Software**	-					
1,189	-	-		**0480 - Computer Hardware**	1,546					
3,784	**5,790**	**-**		**Total 2660:**	**8,004**					
				3300 - Community Services						
-	3,450	-		**0312 - Instructional Programs Improvement Services**	1,800					
-	892	-		**0410 - Consumable Supplies and Materials**	3,600					
-	**4,342**	**-**		**Total 3300:**	**5,400**					
				3370 - Nonpublic School Student Svcs						
2,820	-	4,500		**0312 - Instructional Programs Improvement Services**	3,450					
2,820	**-**	**4,500**		**Total 3370:**	**3,450**					
56,296	**34,394**	**10,863**		**Total Requirements:**	**38,224**					

105

216 - Misc Grants (History)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Misc Grants (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
7,925	-	-		**1990 - Miscellaneous**	-					
8,017	8,426	-		**5400 - Beginning Fund Balance**	-					
15,942	**8,426**	**-**		**Total 000:**	**-**					
15,942	**8,426**	**-**		**Total Resources:**	**-**					
				Requirements						
				2410 - Office of the Principal Services						
2,092	1,447	-		**0410 - Consumable Supplies and Materials**	-					
-	600	-		**0460 - Non-Consumable Items**	-					
2,092	**2,047**	**-**		**Total 2410:**	**-**					
				2520 - Fiscal Services						
5,424	-	-		**0460 - Non-Consumable Items**	-					
5,424	**-**	**-**		**Total 2520:**	**-**					
				2542 - Care and Upkeep of Buildings Services						
-	6,379	-		**0460 - Non-Consumable Items**	-					
-	**6,379**	**-**		**Total 2542:**	**-**					
7,516	**8,426**	**-**		**Total Requirements:**	**-**					

219 - Title III-A

Total: $11,438

English Learners and Immigrant Youth - the primary purpose is to assist English Learners to develop English Language skills, succeed academically, and overcome barriers that impede their academic success.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Title III-A	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
19,209	12,308	12,070		**4500 - Restricted Revenue From the Federal Government**	11,438					
19,209	**12,308**	**12,070**		**Total 000:**	**11,438**					
19,209	**12,308**	**12,070**		**Total Resources:**	**11,438**					
				Requirements						
				1111 - Elementary K-6						
-	212	-		**0315 - Purchased Services Substitutes**	-					
-	**212**	**-**		**Total 1111:**	**-**					
				1271 - Remediation (Reading Support)						
-	743	-		**0315 - Purchased Services Substitutes**	-					
-	**743**	**-**		**Total 1271:**	**-**					
				1291 - English Language Learner						
1,574	-	-		**0132 - Add'l Hours Classified/Conf**	-					
94	-	-		**0212 - PERS EE Contribution, PU**	-					
220	-	-		**0213 - PERS Bond 2003**	-					
83	-	-		**0215 - PERS Bond 2021**	-					
96	-	-		**0221 - Social Security**	-					
22	-	-		**0222 - Medicare**	-					
3	-	-		**0231 - Workers' Compensation**	-					
2	-	-		**0233 - Workers Benefit Fund**	-					
6	-	-		**0234 - PLO**	-					
1,540	1,618	-		**0315 - Purchased Services Substitutes**	-					
-	-	1,000		**0460 - Non-Consumable Items**	-					
5,460	-	-		**0470 - Computer Software**	-					
9,101	**1,618**	**1,000**		**Total 1291:**	**-**					
				2240 - Instructional Staff Development						
-	1,000	-		**0312 - Instructional Programs Improvement Services**	-					
-	-	4,400		**0315 - Purchased Services Substitutes**	2,400					
4,750	3,527	1,699		**0340 - Travel**	6,084					
-	435	-		**0416 - Food**	-					
455	-	-		**0690 - Grant Indirect Charges**	-					
5,205	**4,962**	**6,099**		**Total 2240:**	**8,484**					
				2520 - Fiscal Services						
573	477	599		**0690 - Grant Indirect Charges**	596					
573	**477**	**599**		**Total 2520:**	**596**					
				3300 - Community Services						
-	613	-		**0131 - Add'l Hours Licensed**	-					
-	1,739	-		**0132 - Add'l Hours Classified/Conf**	951					
-	141	-		**0212 - PERS EE Contribution, PU**	57					
-	235	-		**0213 - PERS Bond 2003**	95					
-	-	-		**0214 - PERS ER UAL, OPSRP**	16					
-	125	-		**0215 - PERS Bond 2021**	52					
-	-	-		**0217 - PERS Reserve**	41					
-	144	-		**0221 - Social Security**	73					
-	34	-		**0222 - Medicare**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title III-A	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	6	-		**0231 - Workers' Compensation**	2					
-	52	-		**0232 - Unemployment Compensation**	8					
-	2	-		**0233 - Workers Benefit Fund**	-					
-	9	-		**0234 - PLO**	4					
-	19	-		**0242 - Insurance/Classified**	-					
58	-	-		**0340 - Travel**	-					
2,086	-	1,500		**0410 - Consumable Supplies and Materials**	-					
2,185	1,178	2,872		**0416 - Food**	1,059					
4,330	**4,295**	**4,372**		**Total 3300:**	**2,358**					
19,209	**12,308**	**12,070**		**Total Requirements:**	**11,438**					

221 - IDEA 611
Total: $582,860

Individuals with Disabilities Education Act (IDEA) - the primiary purpose of the program is to support children experiencing disabilities birth through age 21.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		IDEA 611	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
693,742	636,286	835,447		**4500 - Restricted Revenue From the Federal Government**	582,860					
693,742	**636,286**	**835,447**		**Total 000:**	**582,860**					
693,742	**636,286**	**835,447**		**Total Resources:**	**582,860**					
				Requirements						
				1220 - Restrictive Programs Students w/Disabilities						
-	95	-		**0131 - Add'l Hours Licensed**	-					
-	2,777	-		**0132 - Add'l Hours Classified/Conf**	-					
1,250	2,500	-		**0147 - Stipend Classified**	-					
75	314	-		**0212 - PERS EE Contribution, PU**	-					
175	523	-		**0213 - PERS Bond 2003**	-					
66	277	-		**0215 - PERS Bond 2021**	-					
73	320	-		**0221 - Social Security**	-					
17	75	-		**0222 - Medicare**	-					
2	13	-		**0231 - Workers' Compensation**	-					
-	45	-		**0232 - Unemployment Compensation**	-					
1	4	-		**0233 - Workers Benefit Fund**	-					
5	21	-		**0234 - PLO**	-					
1,044	2,269	-		**0240 - Contractual Employee Benefits**	-					
-	1,122	-		**0242 - Insurance/Classified**	-					
1	4	-		**0249 - Insurance/ER Pd LTD**	-					
26,772	-	-		**0371 - Tuition Payments to Other Districts Within State**	-					
29,482	**10,358**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
151,329	94,914	108,785	2.00	**0111 - Licensed Salaries**	149,355	2.00				
72,794	81,420	90,439	2.97	**0112 - Classified Salaries**	46,497	1.60				
426	-	-		**0114 - Managerial—Classified**	-					
3,205	1,304	-		**0131 - Add'l Hours Licensed**	-					
3,168	63	-		**0132 - Add'l Hours Classified/Conf**	-					
801	-	-		**0141 - Insurance Opt Out Licensed**	-					
-	739	-		**0142 - Insurance Opt Out Classified**	-					
8,833	9,000	8,000		**0146 - Stipend Licensed**	8,454					
3,750	6,750	6,540		**0147 - Stipend Classified**	-					
200	-	450		**0161 - Personal Leave Payout**	135					
13,044	11,648	12,852		**0212 - PERS EE Contribution, PU**	12,266					
30,435	19,413	21,421		**0213 - PERS Bond 2003**	20,444					
-	-	13,902		**0214 - PERS ER UAL, OPSRP**	3,332					
11,522	10,289	11,781		**0215 - PERS Bond 2021**	11,244					
-	-	-		**0217 - PERS Reserve**	8,750					
15,197	11,813	16,386		**0221 - Social Security**	15,639					
3,554	2,763	-		**0222 - Medicare**	-					
466	485	536		**0231 - Workers' Compensation**	510					
-	3,185	4,285		**0232 - Unemployment Compensation**	1,654					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		IDEA 611	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
263	112	-		**0233 - Workers Benefit Fund**	-					
976	762	857		**0234 - PLO**	818					
95,653	102,584	-		**0240 - Contractual Employee Benefits**	85,392					
-	-	50,400		**0241 - Insurance/Licensed**	-					
-	2,688	60,287		**0242 - Insurance/Classified**	-					
224	224	-		**0244 - TSA**	-					
129	136	-		**0249 - Insurance/ER Pd LTD**	-					
8,890	16,003	9,000		**0315 - Purchased Services Substitutes**	1,240					
424,859	**376,294**	**415,921**	**4.97**	**Total 1250:**	**365,730**	**3.60**				
				1271 - Remediation (Reading Support)						
905	-	-		**0315 - Purchased Services Substitutes**	-					
905	**-**	**-**		**Total 1271:**	**-**					
				2152 - Speech Pathology Services						
-	-	67,937	1.00	**0111 - Licensed Salaries**	-					
-	-	4,000		**0146 - Stipend Licensed**	-					
-	-	2,381		**0211 - PERS ER Pension, TIER I/II**	-					
-	-	4,316		**0212 - PERS EE Contribution, PU**	-					
-	-	7,194		**0213 - PERS Bond 2003**	-					
-	-	3,957		**0215 - PERS Bond 2021**	-					
-	-	5,503		**0221 - Social Security**	-					
-	-	180		**0231 - Workers' Compensation**	-					
-	-	1,439		**0232 - Unemployment Compensation**	-					
-	-	288		**0234 - PLO**	-					
-	-	25,200		**0241 - Insurance/Licensed**	-					
48,587	-	-		**0390 - Other General Professional and Technological Svs**	150,000					
48,587	**-**	**122,395**	**1.00**	**Total 2152:**	**150,000**					
				2190 - Director of Special Services						
93,891	140,000	121,773	1.19	**0114 - Managerial—Classified**	-					
-	-	6,136		**0131 - Add'l Hours Licensed**	-					
994	1,200	300		**0140 - Travel Stipend**	-					
1,717	-	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
-	-	2,814		**0146 - Stipend Licensed**	-					
2,625	-	-		**0148 - Stipend Admin/Director/Nonrep**	-					
994	1,200	300		**0149 - Technology Stipend**	-					
-	-	3,134		**0211 - PERS ER Pension, TIER I/II**	-					
1,959	8,544	7,879		**0212 - PERS EE Contribution, PU**	-					
17,255	15,182	13,132		**0213 - PERS Bond 2003**	-					
-	-	2,379		**0214 - PERS ER UAL, OPSRP**	-					
6,532	7,547	7,223		**0215 - PERS Bond 2021**	-					
7,635	8,816	10,046		**0221 - Social Security**	-					
1,786	2,062	-		**0222 - Medicare**	-					
234	342	329		**0231 - Workers' Compensation**	-					
-	1,791	2,626		**0232 - Unemployment Compensation**	-					
50	36	-		**0233 - Workers Benefit Fund**	-					
449	569	526		**0234 - PLO**	-					
6,089	17,300	-		**0240 - Contractual Employee Benefits**	-					
-	-	23,612		**0241 - Insurance/Licensed**	-					
-	-	5,475		**0243 - Insurance/Admin/Director/NonRep**	-					
2,111	-	-		**0410 - Consumable Supplies and Materials**	-					
-	2,384	2,384		**0440 - Periodicals**	-					
-	10,710	10,710		**0470 - Computer Software**	-					
144,321	**217,683**	**220,778**	**1.19**	**Total 2190:**	**-**					

Continued on Next Page...

Continued from Previous Page

IDEA 611

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	2025/26 Adopted FTE		2026/27 Proposed $	2026/27 Proposed FTE	2026/27 Approved $	2026/27 Approved FTE	2026/27 Adopted $	2026/27 Adopted FTE
				2240 - Instructional Staff Development						
979	-	-		**0340 - Travel**	-					
-	-	362		**0416 - Food**	-					
979	**-**	**362**		**Total 2240:**	**-**					
				2520 - Fiscal Services						
20,093	11,564	41,438		**0690 - Grant Indirect Charges**	30,830					
20,093	**11,564**	**41,438**		**Total 2520:**	**30,830**					
				3300 - Community Services						
-	156	-		**0416 - Food**	-					
-	**156**	**-**		**Total 3300:**	**-**					
				3370 - Nonpublic School Student Svcs						
12,804	13,316	13,716	0.15	**0111 - Licensed Salaries**	14,107	0.15				
-	-	5,715	0.06	**0114 - Managerial—Classified**	6,583	0.07				
-	-	1,083		**0131 - Add'l Hours Licensed**	-					
3,165	-	-		**0141 - Insurance Opt Out Licensed**	-					
-	-	939		**0146 - Stipend Licensed**	1,179					
256	30	-		**0161 - Personal Leave Payout**	-					
-	-	710		**0211 - PERS ER Pension, TIER I/II**	1,052					
973	801	1,287		**0212 - PERS EE Contribution, PU**	1,312					
2,271	1,335	2,146		**0213 - PERS Bond 2003**	2,187					
860	707	1,180		**0215 - PERS Bond 2021**	1,202					
-	-	-		**0217 - PERS Reserve**	936					
1,005	827	1,641		**0221 - Social Security**	1,673					
235	194	-		**0222 - Medicare**	-					
31	33	53		**0231 - Workers' Compensation**	55					
-	223	429		**0232 - Unemployment Compensation**	177					
8	3	-		**0233 - Workers Benefit Fund**	-					
65	53	86		**0234 - PLO**	87					
2,768	2,630	-		**0240 - Contractual Employee Benefits**	5,750					
-	-	5,368		**0241 - Insurance/Licensed**	-					
74	-	200		**0340 - Travel**	-					
-	78	-		**0416 - Food**	-					
24,517	**20,231**	**34,553**	**0.21**	**Total 3370:**	**36,300**	**0.22**				
693,742	**636,286**	**835,447**	**7.37**	**Total Requirements:**	**582,860**	**3.82**				

111

222 - Carl Perkins
Total: $5,000

Funds awarded to support the Career and Technical Education of High School Students.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Carl Perkins	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
11,914	5,209	5,000	**3299 - Other Restricted Grants-In-Aid**	5,000		
(1,268)	-	-	**5400 - Beginning Fund Balance**	-		
10,645	**5,209**	**5,000**	**Total 000:**	**5,000**		
10,645	**5,209**	**5,000**	**Total Resources:**	**5,000**		
			Requirements			
			1131 - High School Programs			
1,297	3,110	2,500	**0315 - Purchased Services Substitutes**	2,500		
2,356	2,099	2,500	**0340 - Travel**	2,500		
6,993	-	-	**0541 - Initial and Additional Equipment Purchase**	-		
10,645	**5,209**	**5,000**	**Total 1131:**	**5,000**		
10,645	**5,209**	**5,000**	**Total Requirements:**	**5,000**		

224 - EL Transformation (History)

HB3499 Fund - the purpose of the funds are to assist Districts demonstrating challenges in serving students who are English learners.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		EL Transformation (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
125,000	125,000	-		**3299 - Other Restricted Grants-In-Aid**	-					
125,000	**125,000**	**-**		**Total 000:**	**-**					
125,000	**125,000**	**-**		**Total Resources:**	**-**					
				Requirements						
				1291 - English Language Learner						
30,184	58,496	-		**0111 - Licensed Salaries**	-					
53,959	24,232	-		**0112 - Classified Salaries**	-					
1,537	-	-		**0131 - Add'l Hours Licensed**	-					
215	-	-		**0132 - Add'l Hours Classified/Conf**	-					
1,919	-	-		**0141 - Insurance Opt Out Licensed**	-					
4,534	4,152	-		**0212 - PERS EE Contribution, PU**	-					
10,579	6,944	-		**0213 - PERS Bond 2003**	-					
4,005	3,668	-		**0215 - PERS Bond 2021**	-					
4,920	4,291	-		**0221 - Social Security**	-					
1,151	1,004	-		**0222 - Medicare**	-					
151	173	-		**0231 - Workers' Compensation**	-					
-	1,373	-		**0232 - Unemployment Compensation**	-					
92	32	-		**0233 - Workers Benefit Fund**	-					
304	277	-		**0234 - PLO**	-					
11,343	20,368	-		**0240 - Contractual Employee Benefits**	-					
-	75	-		**0242 - Insurance/Classified**	-					
107	35	-		**0249 - Insurance/ER Pd LTD**	-					
-	(120)	-		**0315 - Purchased Services Substitutes**	-					
125,000	**125,000**	**-**		**Total 1291:**	**-**					
125,000	**125,000**	**-**		**Total Requirements:**	**-**					

225 - IDEA 611 ARP (History)

Additonal funding under the American Rescue Plan for students with disabilties.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		IDEA 611 ARP (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
47,772	-	-		**4500 - Restricted Revenue From the Federal Government**	-					
47,772	**-**	**-**		**Total 000:**	**-**					
47,772	**-**	**-**		**Total Resources:**	**-**					
				Requirements						
				2190 - Director of Special Services						
39,915	-	-		**0114 - Managerial—Classified**	-					
206	-	-		**0140 - Travel Stipend**	-					
206	-	-		**0149 - Technology Stipend**	-					
1,038	-	-		**0212 - PERS EE Contribution, PU**	-					
2,422	-	-		**0213 - PERS Bond 2003**	-					
917	-	-		**0215 - PERS Bond 2021**	-					
1,069	-	-		**0221 - Social Security**	-					
250	-	-		**0222 - Medicare**	-					
33	-	-		**0231 - Workers' Compensation**	-					
7	-	-		**0233 - Workers Benefit Fund**	-					
23	-	-		**0234 - PLO**	-					
1,688	-	-		**0240 - Contractual Employee Benefits**	-					
47,772	**-**	**-**		**Total 2190:**	**-**					
47,772	**-**	**-**		**Total Requirements:**	**-**					

227 - Title I-A
Total: $515,032

Improving Basic Programs - the purpose is to provide all children an opportunity to receive a fair, equitable, and high-quality education.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	2025/26 Adopted FTE	Title I-A	2026/27 Proposed $	2026/27 Proposed FTE	2026/27 Approved $	2026/27 Approved FTE	2026/27 Adopted $	2026/27 Adopted FTE
				Resources						
				000 - Undesignated						
424,190	532,188	471,872		**4500 - Restricted Revenue From the Federal Government**	515,032					
424,190	**532,188**	**471,872**		**Total 000:**	**515,032**					
424,190	**532,188**	**471,872**		**Total Resources:**	**515,032**					
				Requirements						
				1272 - Title I-A						
144,246	137,950	114,267	1.56	**0111 - Licensed Salaries**	134,233	1.69				
77,139	117,461	113,429	3.52	**0112 - Classified Salaries**	106,416	3.27				
112	-	-		**0131 - Add'l Hours Licensed**	-					
425	16	-		**0132 - Add'l Hours Classified/Conf**	-					
840	-	-		**0142 - Insurance Opt Out Classified**	-					
159	-	-		**0146 - Stipend Licensed**	690					
1,000	1,000	1,000		**0147 - Stipend Classified**	1,000					
427	340	-		**0161 - Personal Leave Payout**	450					
-	-	1,965		**0211 - PERS ER Pension, TIER I/II**	1,794					
13,034	15,427	13,721		**0212 - PERS EE Contribution, PU**	14,566					
30,412	25,713	22,868		**0213 - PERS Bond 2003**	24,279					
-	-	10,991		**0214 - PERS ER UAL, OPSRP**	3,349					
11,513	13,628	12,580		**0215 - PERS Bond 2021**	13,354					
-	-	-		**0217 - PERS Reserve**	10,390					
13,677	15,784	17,496		**0221 - Social Security**	18,574					
3,199	3,691	-		**0222 - Medicare**	-					
426	643	572		**0231 - Workers' Compensation**	606					
-	4,482	4,573		**0232 - Unemployment Compensation**	1,965					
207	133	-		**0233 - Workers Benefit Fund**	-					
882	1,018	916		**0234 - PLO**	972					
71,493	105,019	-		**0240 - Contractual Employee Benefits**	111,842					
-	-	39,362		**0241 - Insurance/Licensed**	-					
-	12,327	69,696		**0242 - Insurance/Classified**	-					
360	360	-		**0244 - TSA**	-					
126	194	-		**0249 - Insurance/ER Pd LTD**	-					
8,161	5,427	-		**0315 - Purchased Services Substitutes**	2,625					
-	9,977	-		**0410 - Consumable Supplies and Materials**	-					
377,838	**470,590**	**423,436**	**5.08**	**Total 1272:**	**447,105**	**4.96**				
				2520 - Fiscal Services						
20,430	23,693	23,405		**0690 - Grant Indirect Charges**	23,968					
20,430	**23,693**	**23,405**		**Total 2520:**	**23,968**					
				3300 - Community Services						
11,194	18,476	12,814	0.22	**0112 - Classified Salaries**	22,516	0.40				
-	200	-		**0131 - Add'l Hours Licensed**	-					
-	-	264		**0140 - Travel Stipend**	-					
-	-	220		**0147 - Stipend Classified**	1,090					
2	-	440		**0211 - PERS ER Pension, TIER I/II**	683					
672	1,121	798		**0212 - PERS EE Contribution, PU**	1,416					
1,567	1,935	1,330		**0213 - PERS Bond 2003**	2,361					
-	-	-		**0214 - PERS ER UAL, OPSRP**	153					
593	990	731		**0215 - PERS Bond 2021**	1,298					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title I-A	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	-	-		**0217 - PERS Reserve**	1,011					
650	1,142	1,017		**0221 - Social Security**	1,806					
152	267	-		**0222 - Medicare**	-					
21	46	33		**0231 - Workers' Compensation**	59					
-	325	266		**0232 - Unemployment Compensation**	191					
10	11	-		**0233 - Workers Benefit Fund**	-					
39	74	53		**0234 - PLO**	95					
4,298	8,815	-		**0240 - Contractual Employee Benefits**	8,280					
-	52	4,422		**0242 - Insurance/Classified**	-					
18	33	-		**0249 - Insurance/ER Pd LTD**	-					
6,705	4,420	2,643		**0410 - Consumable Supplies and Materials**	3,000					
25,922	**37,905**	**25,031**	**0.22**	**Total 3300:**	**43,959**	**0.40**				
424,190	**532,188**	**471,872**	**5.30**	**Total Requirements:**	**515,032**	**5.36**				

228 - Title II-A
Total: $63,979

Supporting Effective Instruction - the purpose is to improve teacher and leader quality which focuses on preparing, training, and recruiting high-quality teachers and principals.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title II-A	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
50,064	90,110	80,938		**4500 - Restricted Revenue From the Federal Government**	63,979					
50,064	**90,110**	**80,938**		**Total 000:**	**63,979**					
50,064	**90,110**	**80,938**		**Total Resources:**	**63,979**					
				Requirements						
				1111 - Elementary K-6						
-	4,500	-		**0111 - Licensed Salaries**	-					
-	225	-		**0212 - PERS EE Contribution, PU**	-					
-	450	-		**0213 - PERS Bond 2003**	-					
-	239	-		**0215 - PERS Bond 2021**	-					
-	271	-		**0221 - Social Security**	-					
-	63	-		**0222 - Medicare**	-					
-	11	-		**0231 - Workers' Compensation**	-					
-	109	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	18	-		**0234 - PLO**	-					
770	5,035	-		**0315 - Purchased Services Substitutes**	-					
770	**10,922**	**-**		**Total 1111:**	**-**					
				1121 - Middle/Junior High Programs						
-	2,500	-		**0111 - Licensed Salaries**	-					
-	150	-		**0212 - PERS EE Contribution, PU**	-					
-	250	-		**0213 - PERS Bond 2003**	-					
-	133	-		**0215 - PERS Bond 2021**	-					
-	154	-		**0221 - Social Security**	-					
-	36	-		**0222 - Medicare**	-					
-	6	-		**0231 - Workers' Compensation**	-					
-	62	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	10	-		**0234 - PLO**	-					
578	372	-		**0315 - Purchased Services Substitutes**	-					
578	**3,674**	**-**		**Total 1121:**	**-**					
				1131 - High School Programs						
-	3,900	-		**0111 - Licensed Salaries**	-					
-	234	-		**0212 - PERS EE Contribution, PU**	-					
-	390	-		**0213 - PERS Bond 2003**	-					
-	207	-		**0215 - PERS Bond 2021**	-					
-	238	-		**0221 - Social Security**	-					
-	56	-		**0222 - Medicare**	-					
-	10	-		**0231 - Workers' Compensation**	-					
-	96	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	15	-		**0234 - PLO**	-					
449	1,379	-		**0315 - Purchased Services Substitutes**	-					
449	**6,526**	**-**		**Total 1131:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title II-A	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				1220 - Restrictive Programs Students w/Disabilities						
-	400	-		**0111 - Licensed Salaries**	-					
-	24	-		**0212 - PERS EE Contribution, PU**	-					
-	40	-		**0213 - PERS Bond 2003**	-					
-	21	-		**0215 - PERS Bond 2021**	-					
-	22	-		**0221 - Social Security**	-					
-	5	-		**0222 - Medicare**	-					
-	1	-		**0231 - Workers' Compensation**	-					
-	9	-		**0232 - Unemployment Compensation**	-					
-	0	-		**0233 - Workers Benefit Fund**	-					
-	1	-		**0234 - PLO**	-					
-	266	-		**0315 - Purchased Services Substitutes**	-					
-	**790**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
-	400	-		**0111 - Licensed Salaries**	-					
-	24	-		**0212 - PERS EE Contribution, PU**	-					
-	40	-		**0213 - PERS Bond 2003**	-					
-	21	-		**0215 - PERS Bond 2021**	-					
-	24	-		**0221 - Social Security**	-					
-	6	-		**0222 - Medicare**	-					
-	1	-		**0231 - Workers' Compensation**	-					
-	10	-		**0232 - Unemployment Compensation**	-					
-	0	-		**0233 - Workers Benefit Fund**	-					
-	2	-		**0234 - PLO**	-					
-	4,784	-		**0315 - Purchased Services Substitutes**	-					
-	**5,311**	**-**		**Total 1250:**	**-**					
				1271 - Remediation (Reading Support)						
-	500	-		**0111 - Licensed Salaries**	-					
-	30	-		**0212 - PERS EE Contribution, PU**	-					
-	50	-		**0213 - PERS Bond 2003**	-					
-	27	-		**0215 - PERS Bond 2021**	-					
-	31	-		**0221 - Social Security**	-					
-	7	-		**0222 - Medicare**	-					
-	1	-		**0231 - Workers' Compensation**	-					
-	12	-		**0232 - Unemployment Compensation**	-					
-	0	-		**0233 - Workers Benefit Fund**	-					
-	2	-		**0234 - PLO**	-					
-	1,924	-		**0315 - Purchased Services Substitutes**	-					
-	**2,584**	**-**		**Total 1271:**	**-**					
				1272 - Title I-A						
-	2,328	-		**0315 - Purchased Services Substitutes**	-					
-	**2,328**	**-**		**Total 1272:**	**-**					
				1291 - English Language Learner						
-	1,595	-		**0315 - Purchased Services Substitutes**	-					
-	**1,595**	**-**		**Total 1291:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Title II-A	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2210 - Improvement of Instruction Services (History)						
16,722	-	-		**0135 - Extra Duty Licensed (CBA)**	19,082					
(114)	-	-		**0146 - Stipend Licensed**	-					
-	-	-		**0211 - PERS ER Pension, TIER I/II**	200					
997	-	-		**0212 - PERS EE Contribution, PU**	1,147					
2,325	-	-		**0213 - PERS Bond 2003**	1,909					
-	-	-		**0214 - PERS ER UAL, OPSRP**	244					
880	-	-		**0215 - PERS Bond 2021**	1,049					
-	-	-		**0217 - PERS Reserve**	818					
1,009	-	-		**0221 - Social Security**	1,459					
236	-	-		**0222 - Medicare**	-					
31	-	-		**0231 - Workers' Compensation**	48					
-	-	-		**0232 - Unemployment Compensation**	156					
9	-	-		**0233 - Workers Benefit Fund**	-					
65	-	-		**0234 - PLO**	78					
22,161	**-**	**-**		**Total 2210:**	**26,190**					
				2240 - Instructional Staff Development						
5,434	6,306	9,448		**0131 - Add'l Hours Licensed**	6,337					
154	733	-		**0132 - Add'l Hours Classified/Conf**	-					
2,500	-	-		**0146 - Stipend Licensed**	-					
473	417	567		**0212 - PERS EE Contribution, PU**	380					
1,104	712	945		**0213 - PERS Bond 2003**	634					
-	-	613		**0214 - PERS ER UAL, OPSRP**	103					
418	371	520		**0215 - PERS Bond 2021**	349					
-	-	-		**0217 - PERS Reserve**	271					
493	428	723		**0221 - Social Security**	485					
115	100	-		**0222 - Medicare**	-					
15	17	24		**0231 - Workers' Compensation**	16					
-	101	189		**0232 - Unemployment Compensation**	51					
7	4	-		**0233 - Workers Benefit Fund**	-					
32	28	38		**0234 - PLO**	25					
122	-	-		**0240 - Contractual Employee Benefits**	-					
-	33	-		**0242 - Insurance/Classified**	-					
-	8,280	-		**0312 - Instructional Programs Improvement Services**	5,000					
-	-	6,600		**0315 - Purchased Services Substitutes**	-					
-	1,359	-		**0324 - Rentals**	-					
3,149	35,217	44,256		**0340 - Travel**	5,483					
117	-	-		**0410 - Consumable Supplies and Materials**	-					
128	-	1,000		**0416 - Food**	-					
14,262	**54,105**	**64,923**		**Total 2240:**	**19,134**					
				2410 - Office of the Principal Services						
-	133	-		**0315 - Purchased Services Substitutes**	-					
-	**133**	**-**		**Total 2410:**	**-**					
				2520 - Fiscal Services						
1,163	2,142	4,015		**0690 - Grant Indirect Charges**	4,543					
1,163	**2,142**	**4,015**		**Total 2520:**	**4,543**					
				3370 - Nonpublic School Student Svcs						
10,680	-	12,000		**0312 - Instructional Programs Improvement Services**	-					
-	-	-		**0790 - Other Transfers**	14,112					
10,680	**-**	**12,000**		**Total 3370:**	**14,112**					
50,064	**90,110**	**80,938**		**Total Requirements:**	**63,979**					

230 - Technology Services

Total: $30,000

Revenue from technology department contracted services. These funds are used to support the technology initiatives of the district.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Technology Services	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
734	8,672	6,500		**1990 - Miscellaneous**	6,500					
12,102	12,836	19,245		**5400 - Beginning Fund Balance**	23,500					
12,836	**21,507**	**25,745**		**Total 000:**	**30,000**					
12,836	**21,507**	**25,745**		**Total Resources:**	**30,000**					
				Requirements						
				2660 - Technology Services						
-	-	5,745		**0460 - Non-Consumable Items**	3,500					
-	242	20,000		**0480 - Computer Hardware**	26,500					
-	**242**	**25,745**		**Total 2660:**	**30,000**					
-	**242**	**25,745**		**Total Requirements:**	**30,000**					

120

231 - After School Community Grant (History)

YMCA After-School Program

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		After School Community Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
28,340	11,763	-		**5400 - Beginning Fund Balance**	-					
28,340	**11,763**	**-**		**Total 000:**	**-**					
28,340	**11,763**	**-**		**Total Resources:**	**-**					
				Requirements						
				1127 - After School Program (History)						
13,920	8,640	-		**0390 - Other General Professional and Technological Svs**	-					
2,657	3,123	-		**0410 - Consumable Supplies and Materials**	-					
16,577	**11,763**	**-**		**Total 1127:**	**-**					
16,577	**11,763**	**-**		**Total Requirements:**	**-**					

232 - Outdoor School
Total: $68,842

OSU Outdoor School Program - supports the efforts of public school districts and outdoor school providers to improve outdoor school for all students.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Outdoor School	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
95,301	-	-		**2200 - Restricted Revenue**	-					
-	84,267	117,932		**3299 - Other Restricted Grants-In-Aid**	68,842					
(28,105)	-	-		**5400 - Beginning Fund Balance**	-					
67,196	**84,267**	**117,932**		**Total 000:**	**68,842**					
67,196	**84,267**	**117,932**		**Total Resources:**	**68,842**					
				Requirements						
				1122 - Middle/Junior High School Extracurricular						
3,259	-	-		**0130 - Add'l Pay Xtra Curr**	-					
2,336	5,218	3,200		**0131 - Add'l Hours Licensed**	-					
1,152	3,017	5,250		**0132 - Add'l Hours Classified/Conf**	-					
1,520	4,672	10,004		**0135 - Extra Duty Licensed (CBA)**	10,764					
3,692	9,609	-		**0136 - Extra Duty Classified (CBA)**	-					
301	650	1,107		**0212 - PERS EE Contribution, PU**	647					
701	1,083	1,846		**0213 - PERS Bond 2003**	1,077					
-	-	685		**0214 - PERS ER UAL, OPSRP**	40					
265	574	1,016		**0215 - PERS Bond 2021**	593					
-	-	-		**0217 - PERS Reserve**	461					
739	1,388	1,413		**0221 - Social Security**	823					
173	325	-		**0222 - Medicare**	-					
23	56	48		**0231 - Workers' Compensation**	26					
-	97	369		**0232 - Unemployment Compensation**	88					
5	10	-		**0233 - Workers Benefit Fund**	-					
48	90	74		**0234 - PLO**	44					
-	61	-		**0240 - Contractual Employee Benefits**	-					
-	485	-		**0242 - Insurance/Classified**	-					
394	374	500		**0324 - Rentals**	500					
129	121	-		**0340 - Travel**	-					
37,711	44,428	65,000		**0390 - Other General Professional and Technological Svs**	43,758					
5,082	3,471	5,000		**0410 - Consumable Supplies and Materials**	4,500					
6,519	7,187	10,000		**0416 - Food**	5,000					
64,048	**82,915**	**105,512**		**Total 1122:**	**68,321**					
				2134 - Nurse Services						
-	-	4,100		**0131 - Add'l Hours Licensed**	-					
-	-	246		**0212 - PERS EE Contribution, PU**	-					
-	-	410		**0213 - PERS Bond 2003**	-					
-	-	266		**0214 - PERS ER UAL, OPSRP**	-					
-	-	226		**0215 - PERS Bond 2021**	-					
-	-	314		**0221 - Social Security**	-					
-	-	10		**0231 - Workers' Compensation**	-					
-	-	82		**0232 - Unemployment Compensation**	-					
-	-	16		**0234 - PLO**	-					
-	**-**	**5,670**		**Total 2134:**	**-**					
				2520 - Fiscal Services						
525	-	-		**0690 - Grant Indirect Charges**	-					
525	**-**	**-**		**Total 2520:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Outdoor School	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2550 - Student Transportation Services						
1,910	384	1,500		**0331 - Reimbursable Student Transportation**	521					
713	969	5,000		**0332 - Non-Reimbursable Student Transportation**	-					
-	-	250		**0340 - Travel**	-					
2,623	**1,353**	**6,750**		**Total 2550:**	**521**					
67,196	**84,267**	**117,932**		**Total Requirements:**	**68,842**					

240 - E-Rate C1
Total: $24,000

E-Rate Category 1 - Funding for services that provide basic conduit access to the internet.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		E-Rate C1	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
45,564	-	-		**1990 - Miscellaneous**	-					
-	-	24,000		**2199 - Other Intermediate Sources**	24,000					
42,284	87,848	81,099		**5400 - Beginning Fund Balance**	-					
87,848	**87,848**	**105,099**		**Total 000:**	**24,000**					
87,848	**87,848**	**105,099**		**Total Resources:**	**24,000**					
				Requirements						
				2660 - Technology Services						
-	6,750	-		**0390 - Other General Professional and Technological Svs**	-					
-	**6,750**	**-**		**Total 2660:**	**-**					
				5200 - Transfers of Funds						
-	-	105,099		**0710 - Fund Modifications**	24,000					
-	**-**	**105,099**		**Total 5200:**	**24,000**					
-	**6,750**	**105,099**		**Total Requirements:**	**24,000**					

241 - Nike Grant (History)

Grant Funds received from Nike to assist in implementing the AVID Program.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Nike Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
12,390	-	-		**5400 - Beginning Fund Balance**	-					
12,390	**-**	**-**		**Total 000:**	**-**					
12,390	**-**	**-**		**Total Resources:**	**-**					
				Requirements						
				1131 - High School Programs						
74	-	-		**0111 - Licensed Salaries**	-					
12,316	-	-		**0340 - Travel**	-					
12,390	**-**	**-**		**Total 1131:**	**-**					
12,390	**-**	**-**		**Total Requirements:**	**-**					

125

243 - District Grants (History)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		District Grants (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
1,500	1,100	-		**1920 - Contributions and Donations From Private Sources**	-					
119	-	-		**1990 - Miscellaneous**	-					
1,567	1,619	-		**5400 - Beginning Fund Balance**	-					
3,186	**2,719**	**-**		**Total 000:**	**-**					
3,186	**2,719**	**-**		**Total Resources:**	**-**					
				Requirements						
				1131 - High School Programs						
206	1,640	-		**0410 - Consumable Supplies and Materials**	-					
770	-	-		**0460 - Non-Consumable Items**	-					
976	**1,640**	**-**		**Total 1131:**	**-**					
				1285 - District Alternative School (Options Academy)						
591	1,043	-		**0410 - Consumable Supplies and Materials**	-					
-	36	-		**0460 - Non-Consumable Items**	-					
591	**1,079**	**-**		**Total 1285:**	**-**					
1,567	**2,719**	**-**		**Total Requirements:**	**-**					

126

244 - E-Rate C2

Total: $11,895

E-Rate Category 2 - Funding for services that are needed to enable high-speed broadband connectivity and broadband internal connections components.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	E-Rate C2	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
21,694	62,114	-	**1990 - Miscellaneous**	-		
-	-	27,510	**2199 - Other Intermediate Sources**	-		
(5,987)	-	-	**5400 - Beginning Fund Balance**	11,895		
15,707	**62,114**	**27,510**	**Total 000:**	**11,895**		
15,707	**62,114**	**27,510**	**Total Resources:**	**11,895**		
			Requirements			
			2660 - Technology Services			
15,707	50,219	27,510	**0550 - Depreciable Technology**	11,895		
15,707	**50,219**	**27,510**	**Total 2660:**	**11,895**		
15,707	**50,219**	**27,510**	**Total Requirements:**	**11,895**		

247 - IDEA 619
Total: $5,237

Federal Funds awarded to support children experiencing disabilities aged 3 through 5.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	IDEA 619	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
7,358	2,188	2,010		**4500 - Restricted Revenue From the Federal Government**	5,237					
7,358	**2,188**	**2,010**		**Total 000:**	**5,237**					
7,358	**2,188**	**2,010**		**Total Resources:**	**5,237**					
				Requirements						
				1140 - Preschool (History)						
2,514	-	-		**0114 - Managerial—Classified**	-					
2,350	-	-		**0131 - Add'l Hours Licensed**	-					
141	-	-		**0212 - PERS EE Contribution, PU**	-					
329	-	-		**0213 - PERS Bond 2003**	-					
125	-	-		**0215 - PERS Bond 2021**	-					
145	-	-		**0221 - Social Security**	-					
34	-	-		**0222 - Medicare**	-					
4	-	-		**0231 - Workers' Compensation**	-					
2	-	-		**0233 - Workers Benefit Fund**	-					
9	-	-		**0234 - PLO**	-					
698	-	-		**0460 - Non-Consumable Items**	-					
6,351	**-**	**-**		**Total 1140:**	**-**					
				1220 - Restrictive Programs Students w/Disabilities						
894	-	-		**0460 - Non-Consumable Items**	-					
894	**-**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
-	266	2,010		**0315 - Purchased Services Substitutes**	3,054					
-	**266**	**2,010**		**Total 1250:**	**3,054**					
				2152 - Speech Pathology Services						
-	1,370	-		**0131 - Add'l Hours Licensed**	1,500					
-	82	-		**0212 - PERS EE Contribution, PU**	90					
-	137	-		**0213 - PERS Bond 2003**	150					
-	-	-		**0214 - PERS ER UAL, OPSRP**	24					
-	73	-		**0215 - PERS Bond 2021**	83					
-	-	-		**0217 - PERS Reserve**	64					
-	85	-		**0221 - Social Security**	115					
-	20	-		**0222 - Medicare**	-					
-	3	-		**0231 - Workers' Compensation**	4					
-	34	-		**0232 - Unemployment Compensation**	12					
-	0	-		**0233 - Workers Benefit Fund**	-					
-	5	-		**0234 - PLO**	6					
-	**1,811**	**-**		**Total 2152:**	**2,048**					
				2520 - Fiscal Services						
114	112	-		**0690 - Grant Indirect Charges**	135					
114	**112**	**-**		**Total 2520:**	**135**					
7,358	**2,188**	**2,010**		**Total Requirements:**	**5,237**					

249 - SB 1149
Total: $80,000

Public Purpose Charge School Program - 20% of collected "public purpose charge" goes to school districts for implementing energy efficiency measures in public schools.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SB 1149	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
74,759	78,650	79,620	**1990 - Miscellaneous**	80,000		
63,851	138,610	34,823	**5400 - Beginning Fund Balance**	-		
138,610	**217,259**	**114,443**	**Total 000:**	**80,000**		
138,610	**217,259**	**114,443**	**Total Resources:**	**80,000**		
			Requirements			
			5200 - Transfers of Funds			
-	183,425	114,443	**0711 - TRFR Cap Improv Fund**	80,000		
-	**183,425**	**114,443**	**Total 5200:**	**80,000**		
-	**183,425**	**114,443**	**Total Requirements:**	**80,000**		

251 - SIA
Total: $2,449,064

Student Investment Act - Funds provided by the state for student mental or behavioral health needs; and to increase academic achievement for students and reduce academic disparities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
2,015,076	2,136,946	2,130,067		**3299 - Other Restricted Grants-In-Aid**	2,149,064					
598,176	707,241	-		**5400 - Beginning Fund Balance**	300,000					
2,613,252	**2,844,187**	**2,130,067**		**Total 000:**	**2,449,064**					
2,613,252	**2,844,187**	**2,130,067**		**Total Resources:**	**2,449,064**					
				Requirements						
				1111 - Elementary K-6						
898	-	-		**0112 - Classified Salaries**	-					
145	218	5,000		**0131 - Add'l Hours Licensed**	-					
63	13	300		**0212 - PERS EE Contribution, PU**	-					
146	22	500		**0213 - PERS Bond 2003**	-					
-	-	325		**0214 - PERS ER UAL, OPSRP**	-					
55	12	275		**0215 - PERS Bond 2021**	-					
65	14	384		**0221 - Social Security**	-					
15	3	-		**0222 - Medicare**	-					
2	1	14		**0231 - Workers' Compensation**	-					
-	5	100		**0232 - Unemployment Compensation**	-					
2	0	-		**0233 - Workers Benefit Fund**	-					
4	1	20		**0234 - PLO**	-					
4	-	-		**0240 - Contractual Employee Benefits**	-					
24,559	29,053	3,500		**0315 - Purchased Services Substitutes**	-					
16,256	-	-		**0420 - Textbooks**	-					
42,214	**29,342**	**10,418**		**Total 1111:**	**-**					
				1120 - AVID						
569	-	1,626		**0133 - Tutors**	2,563					
-	-	98		**0212 - PERS EE Contribution, PU**	154					
-	-	163		**0213 - PERS Bond 2003**	256					
-	-	106		**0214 - PERS ER UAL, OPSRP**	42					
-	-	89		**0215 - PERS Bond 2021**	141					
-	-	-		**0217 - PERS Reserve**	110					
35	-	124		**0221 - Social Security**	196					
8	-	-		**0222 - Medicare**	-					
1	-	4		**0231 - Workers' Compensation**	6					
-	-	33		**0232 - Unemployment Compensation**	21					
1	-	-		**0233 - Workers Benefit Fund**	-					
2	-	7		**0234 - PLO**	10					
-	20,124	7,500		**0410 - Consumable Supplies and Materials**	7,500					
-	130,127	-		**0460 - Non-Consumable Items**	-					
617	**150,250**	**9,750**		**Total 1120:**	**10,999**					
				1121 - Middle/Junior High Programs						
-	978	3,000		**0131 - Add'l Hours Licensed**	-					
-	59	180		**0212 - PERS EE Contribution, PU**	-					
-	98	300		**0213 - PERS Bond 2003**	-					
-	-	130		**0214 - PERS ER UAL, OPSRP**	-					
-	52	165		**0215 - PERS Bond 2021**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	61	231		**0221 - Social Security**	-					
-	14	-		**0222 - Medicare**	-					
-	2	10		**0231 - Workers' Compensation**	-					
-	-	60		**0232 - Unemployment Compensation**	-					
-	0	-		**0233 - Workers Benefit Fund**	-					
-	4	12		**0234 - PLO**	-					
11,149	11,862	900		**0315 - Purchased Services Substitutes**	-					
22,337	-	-		**0420 - Textbooks**	-					
33,487	**13,130**	**4,988**		**Total 1121:**	**-**					
				1131 - High School Programs						
-	10,653	10,973	0.12	**0111 - Licensed Salaries**	11,286	0.12				
-	437	2,000		**0131 - Add'l Hours Licensed**	-					
-	-	-		**0146 - Stipend Licensed**	120					
-	665	778		**0212 - PERS EE Contribution, PU**	684					
-	1,109	1,297		**0213 - PERS Bond 2003**	1,141					
-	-	842		**0214 - PERS ER UAL, OPSRP**	186					
-	588	714		**0215 - PERS Bond 2021**	627					
-	-	-		**0217 - PERS Reserve**	488					
-	674	992		**0221 - Social Security**	873					
-	158	-		**0222 - Medicare**	-					
-	28	32		**0231 - Workers' Compensation**	29					
-	185	259		**0232 - Unemployment Compensation**	92					
-	3	-		**0233 - Workers Benefit Fund**	-					
-	44	52		**0234 - PLO**	46					
-	3,237	-		**0240 - Contractual Employee Benefits**	3,136					
-	-	3,024		**0241 - Insurance/Licensed**	-					
12,159	13,860	9,000		**0315 - Purchased Services Substitutes**	9,000					
-	8,667	-		**0410 - Consumable Supplies and Materials**	1,000					
29,013	-	-		**0420 - Textbooks**	-					
-	43,500	-		**0460 - Non-Consumable Items**	-					
41,171	**83,806**	**29,963**	**0.12**	**Total 1131:**	**28,708**	**0.12**				
				1140 - Preschool (History)						
-	57	-		**0315 - Purchased Services Substitutes**	-					
-	**57**	**-**		**Total 1140:**	**-**					
				1220 - Restrictive Programs Students w/Disabilities						
2,054	2,589	-		**0315 - Purchased Services Substitutes**	-					
-	1,016	-		**0420 - Textbooks**	-					
2,054	**3,605**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
4,409	5,951	-		**0315 - Purchased Services Substitutes**	-					
4,409	**5,951**	**-**		**Total 1250:**	**-**					
				1271 - Remediation (Reading Support)						
1,403	-	-		**0315 - Purchased Services Substitutes**	-					
1,403	**-**	**-**		**Total 1271:**	**-**					
				1272 - Title I-A						
266	907	-		**0315 - Purchased Services Substitutes**	-					
266	**907**	**-**		**Total 1272:**	**-**					
				1285 - District Alternative School (Options Academy)						
257	836	-		**0315 - Purchased Services Substitutes**	-					
257	**836**	**-**		**Total 1285:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				1291 - English Language Learner						
77	-	-		**0131 - Add'l Hours Licensed**	-					
5	-	-		**0212 - PERS EE Contribution, PU**	-					
11	-	-		**0213 - PERS Bond 2003**	-					
4	-	-		**0215 - PERS Bond 2021**	-					
5	-	-		**0221 - Social Security**	-					
1	-	-		**0222 - Medicare**	-					
0	-	-		**0231 - Workers' Compensation**	-					
0	-	-		**0233 - Workers Benefit Fund**	-					
0	-	-		**0234 - PLO**	-					
770	2,284	-		**0315 - Purchased Services Substitutes**	-					
873	**2,284**	**-**		**Total 1291:**	**-**					
				2120 - Guidance Services						
264,432	330,058	277,079	4.00	**0111 - Licensed Salaries**	322,726	5.00				
-	16,918	18,840		**0131 - Add'l Hours Licensed**	18,999					
(520)	4,054	-		**0141 - Insurance Opt Out Licensed**	-					
800	1,000	990		**0161 - Personal Leave Payout**	1,575					
15,836	21,138	17,814		**0212 - PERS EE Contribution, PU**	20,599					
36,951	35,230	29,692		**0213 - PERS Bond 2003**	34,330					
-	-	19,270		**0214 - PERS ER UAL, OPSRP**	5,597					
13,989	18,672	16,330		**0215 - PERS Bond 2021**	18,881					
-	-	-		**0217 - PERS Reserve**	14,693					
16,127	21,759	22,714		**0221 - Social Security**	26,262					
3,772	5,089	-		**0222 - Medicare**	-					
503	881	742		**0231 - Workers' Compensation**	858					
-	5,909	5,938		**0232 - Unemployment Compensation**	2,778					
182	121	-		**0233 - Workers Benefit Fund**	-					
1,040	1,404	1,188		**0234 - PLO**	1,372					
66,605	63,429	-		**0240 - Contractual Employee Benefits**	130,680					
-	-	100,800		**0241 - Insurance/Licensed**	-					
-	429	-		**0315 - Purchased Services Substitutes**	-					
968	-	-		**0410 - Consumable Supplies and Materials**	-					
420,684	**526,090**	**511,397**	**4.00**	**Total 2120:**	**599,350**	**5.00**				
				2132 - Medical Services						
-	3,530	-		**0390 - Other General Professional and Technological Svs**	-					
-	**3,530**	**-**		**Total 2132:**	**-**					
				2142 - Psychological Services						
-	-	65,032	1.00	**0111 - Licensed Salaries**	84,826	1.00				
-	-	5,000		**0146 - Stipend Licensed**	3,623					
-	-	4,202		**0212 - PERS EE Contribution, PU**	5,307					
-	-	7,003		**0213 - PERS Bond 2003**	8,845					
-	-	4,545		**0214 - PERS ER UAL, OPSRP**	1,442					
-	-	3,852		**0215 - PERS Bond 2021**	4,865					
-	-	-		**0217 - PERS Reserve**	3,786					
-	-	5,357		**0221 - Social Security**	6,766					
-	-	175		**0231 - Workers' Compensation**	221					
-	-	1,401		**0232 - Unemployment Compensation**	716					
-	-	280		**0234 - PLO**	354					
-	-	-		**0240 - Contractual Employee Benefits**	26,136					
-	-	25,200		**0241 - Insurance/Licensed**	-					
-	**-**	**122,047**	**1.00**	**Total 2142:**	**146,887**	**1.00**				

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2143 - Behavior Support						
54,739	72,453	127,080	2.00	**0111 - Licensed Salaries**	139,482	2.00				
-	377	5,377		**0131 - Add'l Hours Licensed**	7,336					
-	808	-		**0132 - Add'l Hours Classified/Conf**	-					
-	3,000	-		**0146 - Stipend Licensed**	7,498					
-	200	-		**0161 - Personal Leave Payout**	-					
3,284	4,611	7,947		**0212 - PERS EE Contribution, PU**	9,259					
7,663	7,685	13,245		**0213 - PERS Bond 2003**	15,432					
-	-	8,597		**0214 - PERS ER UAL, OPSRP**	2,516					
2,901	4,073	7,285		**0215 - PERS Bond 2021**	8,488					
-	-	-		**0217 - PERS Reserve**	6,604					
3,414	4,617	10,133		**0221 - Social Security**	11,805					
799	1,080	-		**0222 - Medicare**	-					
104	192	331		**0231 - Workers' Compensation**	386					
-	1,247	2,649		**0232 - Unemployment Compensation**	1,248					
39	23	-		**0233 - Workers Benefit Fund**	-					
216	298	530		**0234 - PLO**	617					
21,171	17,534	-		**0240 - Contractual Employee Benefits**	52,272					
-	-	50,400		**0241 - Insurance/Licensed**	-					
-	6	-		**0242 - Insurance/Classified**	-					
-	-	15,000		**0390 - Other General Professional and Technological Svs**	21,750					
94,331	**118,205**	**248,574**	**2.00**	**Total 2143:**	**284,693**	**2.00**				
				2210 - Improvement of Instruction Services (History)						
-	367	4,992		**0131 - Add'l Hours Licensed**	-					
1,846	1,355	20,986		**0135 - Extra Duty Licensed (CBA)**	-					
-	-	131		**0211 - PERS ER Pension, TIER I/II**	-					
111	103	1,558		**0212 - PERS EE Contribution, PU**	-					
258	172	2,599		**0213 - PERS Bond 2003**	-					
-	-	1,431		**0214 - PERS ER UAL, OPSRP**	-					
98	91	1,431		**0215 - PERS Bond 2021**	-					
114	107	1,989		**0221 - Social Security**	-					
27	25	-		**0222 - Medicare**	-					
4	4	64		**0231 - Workers' Compensation**	-					
-	32	519		**0232 - Unemployment Compensation**	-					
1	1	-		**0233 - Workers Benefit Fund**	-					
7	7	105		**0234 - PLO**	-					
168,150	4,500	110,000		**0312 - Instructional Programs Improvement Services**	-					
2,481	-	3,500		**0410 - Consumable Supplies and Materials**	-					
936	-	-		**0416 - Food**	-					
174,034	**6,764**	**149,305**		**Total 2210:**	**-**					
				2211 - Teaching & Learning Service Area Direction						
73,700	73,700	-		**0690 - Grant Indirect Charges**	-					
73,700	**73,700**	**-**		**Total 2211:**	**-**					
				2213 - Curriculum Development						
521	-	5,062		**0131 - Add'l Hours Licensed**	30,000					
31	-	304		**0212 - PERS EE Contribution, PU**	1,800					
73	-	506		**0213 - PERS Bond 2003**	3,000					
-	-	329		**0214 - PERS ER UAL, OPSRP**	489					
28	-	278		**0215 - PERS Bond 2021**	1,650					
-	-	-		**0217 - PERS Reserve**	1,284					
32	-	387		**0221 - Social Security**	2,295					
7	-	-		**0222 - Medicare**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
1	-	13		**0231 - Workers' Compensation**	75					
-	-	101		**0232 - Unemployment Compensation**	243					
0	-	-		**0233 - Workers Benefit Fund**	-					
2	-	20		**0234 - PLO**	120					
-	50,388	17,500		**0312 - Instructional Programs Improvement Services**	75,000					
-	-	37,500		**0315 - Purchased Services Substitutes**	23,222					
3,432	10,806	-		**0410 - Consumable Supplies and Materials**	-					
103	934	-		**0416 - Food**	-					
521,986	681,577	300,000		**0420 - Textbooks**	292,638					
2,315	19,474	-		**0460 - Non-Consumable Items**	-					
528,532	**763,178**	**362,000**		**Total 2213:**	**431,816**					
				2240 - Instructional Staff Development						
4,416	66,529	12,147		**0131 - Add'l Hours Licensed**	18,939					
-	185	-		**0132 - Add'l Hours Classified/Conf**	-					
-	-	7,190		**0135 - Extra Duty Licensed (CBA)**	-					
10,791	6,000	-		**0146 - Stipend Licensed**	-					
3	-	-		**0211 - PERS ER Pension, TIER I/II**	-					
862	3,731	1,160		**0212 - PERS EE Contribution, PU**	1,137					
2,011	6,734	1,934		**0213 - PERS Bond 2003**	1,894					
-	-	1,255		**0214 - PERS ER UAL, OPSRP**	309					
761	3,385	1,063		**0215 - PERS Bond 2021**	1,043					
-	-	-		**0217 - PERS Reserve**	811					
890	4,460	1,480		**0221 - Social Security**	1,449					
208	1,043	-		**0222 - Medicare**	-					
28	177	48		**0231 - Workers' Compensation**	47					
-	274	388		**0232 - Unemployment Compensation**	154					
4	41	-		**0233 - Workers Benefit Fund**	-					
40	288	77		**0234 - PLO**	76					
-	667	-		**0240 - Contractual Employee Benefits**	-					
-	0	-		**0242 - Insurance/Classified**	-					
15,200	186,334	18,000		**0312 - Instructional Programs Improvement Services**	18,000					
-	-	5,500		**0315 - Purchased Services Substitutes**	14,495					
57,609	84,620	88,112		**0340 - Travel**	43,500					
92,824	**364,468**	**138,354**		**Total 2240:**	**101,854**					
				2410 - Office of the Principal Services						
-	258,007	171,904	1.88	**0111 - Licensed Salaries**	200,320	2.13				
-	16,417	12,994		**0131 - Add'l Hours Licensed**	5,940					
-	-	-		**0146 - Stipend Licensed**	1,880					
-	300	-		**0161 - Personal Leave Payout**	-					
-	-	-		**0211 - PERS ER Pension, TIER I/II**	1,131					
-	16,503	11,094		**0212 - PERS EE Contribution, PU**	12,488					
-	27,505	18,490		**0213 - PERS Bond 2003**	20,814					
-	-	12,000		**0214 - PERS ER UAL, OPSRP**	3,009					
-	14,578	10,170		**0215 - PERS Bond 2021**	11,447					
-	-	-		**0217 - PERS Reserve**	8,908					
-	16,827	14,145		**0221 - Social Security**	15,924					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	3,935	-		0222 - Medicare	-					
-	688	462		0231 - Workers' Compensation	520					
-	4,562	3,698		0232 - Unemployment Compensation	1,684					
-	68	-		0233 - Workers Benefit Fund	-					
-	1,086	740		0234 - PLO	833					
-	45,881	-		0240 - Contractual Employee Benefits	55,670					
-	-	47,376		0241 - Insurance/Licensed	-					
-	266	-		0315 - Purchased Services Substitutes	-					
-	**406,622**	**303,073**	**1.88**	**Total 2410:**	**340,568**	**2.13**				
				2490 - Other Support Services—School Administration (History)						
168,612	-	-		0111 - Licensed Salaries	-					
187	-	-		0131 - Add'l Hours Licensed	-					
200	-	-		0161 - Personal Leave Payout	-					
10,128	-	-		0212 - PERS EE Contribution, PU	-					
23,632	-	-		0213 - PERS Bond 2003	-					
8,946	-	-		0215 - PERS Bond 2021	-					
10,372	-	-		0221 - Social Security	-					
2,426	-	-		0222 - Medicare	-					
321	-	-		0231 - Workers' Compensation	-					
85	-	-		0233 - Workers Benefit Fund	-					
669	-	-		0234 - PLO	-					
40,869	-	-		0240 - Contractual Employee Benefits	-					
266,447	**-**	**-**		**Total 2490:**	**-**					
				2520 - Fiscal Services						
-	-	105,651		0690 - Grant Indirect Charges	110,892					
-	**-**	**105,651**		**Total 2520:**	**110,892**					
				2660 - Technology Services						
-	5,511	-		0146 - Stipend Licensed	-					
-	331	-		0212 - PERS EE Contribution, PU	-					
-	551	-		0213 - PERS Bond 2003	-					
-	292	-		0215 - PERS Bond 2021	-					
-	337	-		0221 - Social Security	-					
-	79	-		0222 - Medicare	-					
-	13	-		0231 - Workers' Compensation	-					
-	113	-		0232 - Unemployment Compensation	-					
-	2	-		0233 - Workers Benefit Fund	-					
-	22	-		0234 - PLO	-					
-	76,458	80,000		0470 - Computer Software	75,340					
128,710	207,753	49,547		0480 - Computer Hardware	287,957					
128,710	**291,461**	**129,547**		**Total 2660:**	**363,297**					
				3300 - Community Services						
-	-	-		0312 - Instructional Programs Improvement Services	25,000					
-	-	2,500		0410 - Consumable Supplies and Materials	2,500					
-	-	2,500		0416 - Food	2,500					
-	**-**	**5,000**		**Total 3300:**	**30,000**					
1,906,011	**2,844,187**	**2,130,067**	**9.00**	**Total Requirements:**	**2,449,064**	**10.25**				

252 - High School Success/M98

Total: $664,894

Funding initiated by ballot Measure 98. The intent is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		High School Success/M98	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
410,261	942,773	678,214		**3299 - Other Restricted Grants-In-Aid**	664,894					
410,261	**942,773**	**678,214**		**Total 000:**	**664,894**					
410,261	**942,773**	**678,214**		**Total Resources:**	**664,894**					
				Requirements						
				1111 - Elementary K-6						
773	-	-		**0315 - Purchased Services Substitutes**	-					
773	**-**	**-**		**Total 1111:**	**-**					
				1120 - AVID						
-	-	1,808		**0131 - Add'l Hours Licensed**	7,325					
4,761	5,029	-		**0133 - Tutors**	-					
-	-	108		**0212 - PERS EE Contribution, PU**	440					
-	-	181		**0213 - PERS Bond 2003**	733					
-	-	117		**0214 - PERS ER UAL, OPSRP**	119					
-	-	99		**0215 - PERS Bond 2021**	403					
-	-	-		**0217 - PERS Reserve**	314					
295	309	138		**0221 - Social Security**	560					
69	72	-		**0222 - Medicare**	-					
9	13	5		**0231 - Workers' Compensation**	18					
-	87	36		**0232 - Unemployment Compensation**	59					
7	5	-		**0233 - Workers Benefit Fund**	-					
19	20	7		**0234 - PLO**	29					
5,160	**5,533**	**2,499**		**Total 1120:**	**10,000**					
				1121 - Middle/Junior High Programs						
321	399	-		**0315 - Purchased Services Substitutes**	-					
321	**399**	**-**		**Total 1121:**	**-**					
				1131 - High School Programs						
58,657	102,080	67,308	1.00	**0111 - Licensed Salaries**	61,064	0.86				
10,359	14,631	42,326		**0131 - Add'l Hours Licensed**	14,640					
-	141	-		**0132 - Add'l Hours Classified/Conf**	-					
869	1,129	1,438		**0135 - Extra Duty Licensed (CBA)**	2,202					
8,850	7,350	11,500		**0146 - Stipend Licensed**	21,950					
400	400	405		**0161 - Personal Leave Payout**	450					
4,681	7,521	7,377		**0212 - PERS EE Contribution, PU**	6,018					
10,923	12,535	12,299		**0213 - PERS Bond 2003**	10,030					
-	-	7,979		**0214 - PERS ER UAL, OPSRP**	1,635					
4,135	6,643	6,764		**0215 - PERS Bond 2021**	5,516					
-	-	-		**0217 - PERS Reserve**	4,292					
4,642	7,439	9,408		**0221 - Social Security**	7,673					
1,085	1,740	-		**0222 - Medicare**	-					
150	314	307		**0231 - Workers' Compensation**	251					
-	2,076	2,459		**0232 - Unemployment Compensation**	812					
60	50	-		**0233 - Workers Benefit Fund**	-					
299	480	493		**0234 - PLO**	402					
24,515	34,534	-		**0240 - Contractual Employee Benefits**	22,346					
-	-	25,200		**0241 - Insurance/Licensed**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		High School Success/M98	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
-	59	-		**0242 - Insurance/Classified**	-					
2,000	-	-		**0312 - Instructional Programs Improvement Services**	-					
7,398	10,401	3,977		**0315 - Purchased Services Substitutes**	-					
-	1,115	-		**0340 - Travel**	-					
-	-	-		**0374 - Other Tuition**	3,500					
-	358	5,000		**0390 - Other General Professional and Technological Svs**	5,000					
22,183	82,533	21,418		**0410 - Consumable Supplies and Materials**	25,776					
1,098	-	-		**0416 - Food**	-					
-	16,266	-		**0420 - Textbooks**	-					
23,807	90,372	-		**0460 - Non-Consumable Items**	17,470					
-	8,295	-		**0470 - Computer Software**	-					
-	8,463	-		**0480 - Computer Hardware**	-					
-	59,055	-		**0541 - Initial and Additional Equipment Purchase**	-					
2,500	2,495	-		**0640 - Dues and Fees**	-					
188,611	**478,474**	**225,658**	**1.00**	**Total 1131:**	**211,027**	**0.86**				
				1132 - High School Extracurricular						
4,995	5,646	6,470		**0135 - Extra Duty Licensed (CBA)**	7,094					
300	339	388		**0212 - PERS EE Contribution, PU**	426					
699	565	647		**0213 - PERS Bond 2003**	710					
-	-	419		**0214 - PERS ER UAL, OPSRP**	116					
265	299	355		**0215 - PERS Bond 2021**	391					
-	-	-		**0217 - PERS Reserve**	304					
310	350	495		**0221 - Social Security**	543					
72	82	-		**0222 - Medicare**	-					
9	14	16		**0231 - Workers' Compensation**	18					
-	94	129		**0232 - Unemployment Compensation**	58					
2	2	-		**0233 - Workers Benefit Fund**	-					
20	23	26		**0234 - PLO**	29					
6,673	**7,413**	**8,945**		**Total 1132:**	**9,689**					
				1220 - Restrictive Programs Students w/Disabilities						
-	568	-		**0131 - Add'l Hours Licensed**	-					
-	220	-		**0132 - Add'l Hours Classified/Conf**	-					
-	47	-		**0212 - PERS EE Contribution, PU**	-					
-	79	-		**0213 - PERS Bond 2003**	-					
-	42	-		**0215 - PERS Bond 2021**	-					
-	48	-		**0221 - Social Security**	-					
-	11	-		**0222 - Medicare**	-					
-	2	-		**0231 - Workers' Compensation**	-					
-	20	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	3	-		**0234 - PLO**	-					
-	59	-		**0242 - Insurance/Classified**	-					
257	532	-		**0315 - Purchased Services Substitutes**	-					
257	**1,631**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
-	1,063	-		**0315 - Purchased Services Substitutes**	-					
-	**1,063**	**-**		**Total 1250:**	**-**					
				1272 - Title I-A						
-	133	-		**0315 - Purchased Services Substitutes**	-					
-	**133**	**-**		**Total 1272:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		High School Success/M98	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				1285 - District Alternative School (Options Academy)						
-	-	2,396		**0135 - Extra Duty Licensed (CBA)**	2,691					
4,000	2,259	-		**0146 - Stipend Licensed**	-					
240	136	144		**0212 - PERS EE Contribution, PU**	161					
560	226	240		**0213 - PERS Bond 2003**	269					
-	-	156		**0214 - PERS ER UAL, OPSRP**	44					
212	120	132		**0215 - PERS Bond 2021**	148					
-	-	-		**0217 - PERS Reserve**	115					
235	133	183		**0221 - Social Security**	206					
55	31	-		**0222 - Medicare**	-					
8	6	6		**0231 - Workers' Compensation**	7					
-	36	48		**0232 - Unemployment Compensation**	22					
2	1	-		**0233 - Workers Benefit Fund**	-					
15	9	10		**0234 - PLO**	11					
5,326	**2,954**	**3,315**		**Total 1285:**	**3,674**					
				1289 - Alternative Program AVID (History)						
-	-	-		**0131 - Add'l Hours Licensed**	3,600					
2,281	1,920	1,694		**0135 - Extra Duty Licensed (CBA)**	2,691					
137	115	102		**0212 - PERS EE Contribution, PU**	377					
319	192	169		**0213 - PERS Bond 2003**	629					
-	-	110		**0214 - PERS ER UAL, OPSRP**	103					
121	102	93		**0215 - PERS Bond 2021**	346					
-	-	-		**0217 - PERS Reserve**	269					
140	117	130		**0221 - Social Security**	481					
33	28	-		**0222 - Medicare**	-					
4	5	4		**0231 - Workers' Compensation**	16					
-	32	34		**0232 - Unemployment Compensation**	51					
2	1	-		**0233 - Workers Benefit Fund**	-					
9	8	7		**0234 - PLO**	25					
-	5,184	9,800		**0312 - Instructional Programs Improvement Services**	9,800					
-	-	5,000		**0340 - Travel**	-					
-	10,961	5,500		**0410 - Consumable Supplies and Materials**	5,500					
3,045	**18,663**	**22,643**		**Total 1289:**	**23,888**					
				1291 - English Language Learner						
-	266	-		**0315 - Purchased Services Substitutes**	-					
-	**266**	**-**		**Total 1291:**	**-**					
				2113 - Social Work Services (History)						
12,225	24,450	-		**0690 - Grant Indirect Charges**	-					
12,225	**24,450**	**-**		**Total 2113:**	**-**					
				2120 - Guidance Services						
81	129	-		**0131 - Add'l Hours Licensed**	-					
5	8	-		**0212 - PERS EE Contribution, PU**	-					
11	13	-		**0213 - PERS Bond 2003**	-					
4	7	-		**0215 - PERS Bond 2021**	-					
5	8	-		**0221 - Social Security**	-					
1	2	-		**0222 - Medicare**	-					
0	0	-		**0231 - Workers' Compensation**	-					
-	3	-		**0232 - Unemployment Compensation**	-					
0	0	-		**0233 - Workers Benefit Fund**	-					
0	1	-		**0234 - PLO**	-					
108	**170**	**-**		**Total 2120:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		High School Success/M98	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2143 - Behavior Support						
-	-	10,000		**0390 - Other General Professional and Technological Svs**	10,000					
-	**-**	**10,000**		**Total 2143:**	**10,000**					
				2219 - Other Improvement of Instruction Services						
31,710	76,704	72,776	1.00	**0111 - Licensed Salaries**	11,878	0.15				
1,602	1,650	-		**0141 - Insurance Opt Out Licensed**	-					
1,999	4,152	4,367		**0212 - PERS EE Contribution, PU**	713					
4,664	6,920	7,278		**0213 - PERS Bond 2003**	1,188					
-	-	4,723		**0214 - PERS ER UAL, OPSRP**	194					
1,766	3,667	4,003		**0215 - PERS Bond 2021**	653					
-	-	-		**0217 - PERS Reserve**	508					
2,065	4,278	5,567		**0221 - Social Security**	909					
483	1,000	-		**0222 - Medicare**	-					
63	173	182		**0231 - Workers' Compensation**	30					
-	1,569	1,456		**0232 - Unemployment Compensation**	96					
20	20	-		**0233 - Workers Benefit Fund**	-					
133	276	291		**0234 - PLO**	48					
1,876	3,888	-		**0240 - Contractual Employee Benefits**	-					
-	-	25,200		**0241 - Insurance/Licensed**	-					
46,382	**104,298**	**125,843**	**1.00**	**Total 2219:**	**16,217**	**0.15**				
				2240 - Instructional Staff Development						
-	556	-		**0131 - Add'l Hours Licensed**	-					
-	-	3,595		**0135 - Extra Duty Licensed (CBA)**	-					
900	3,388	-		**0146 - Stipend Licensed**	-					
54	237	216		**0212 - PERS EE Contribution, PU**	-					
126	394	360		**0213 - PERS Bond 2003**	-					
-	-	233		**0214 - PERS ER UAL, OPSRP**	-					
48	209	198		**0215 - PERS Bond 2021**	-					
56	243	275		**0221 - Social Security**	-					
13	57	-		**0222 - Medicare**	-					
2	10	9		**0231 - Workers' Compensation**	-					
-	56	72		**0232 - Unemployment Compensation**	-					
0	1	-		**0233 - Workers Benefit Fund**	-					
-	16	14		**0234 - PLO**	-					
6,383	-	-		**0312 - Instructional Programs Improvement Services**	-					
17,816	22,404	10,000		**0340 - Travel**	20,202					
25,397	**27,571**	**14,972**		**Total 2240:**	**20,202**					
				2320 - Executive Administration Services						
-	-	-		**0240 - Contractual Employee Benefits**	20,394					
-	**-**	**-**		**Total 2320:**	**20,394**					
				2410 - Office of the Principal Services						
73,865	173,686	143,313	1.25	**0113 - Administrators**	197,599	1.50				
-	-	1,500		**0140 - Travel Stipend**	1,800					
-	-	-		**0148 - Stipend Admin/Director/Nonrep**	7,500					
-	-	1,500		**0149 - Technology Stipend**	1,800					
-	-	-		**0211 - PERS ER Pension, TIER I/II**	5,585					
4,432	8,744	8,779		**0212 - PERS EE Contribution, PU**	12,522					
10,341	15,544	14,631		**0213 - PERS Bond 2003**	20,870					
-	-	9,496		**0214 - PERS ER UAL, OPSRP**	1,509					
3,915	7,723	8,047		**0215 - PERS Bond 2021**	11,478					
-	-	-		**0217 - PERS Reserve**	8,933					

Continued on Next Page...

Continued from Previous Page

High School Success/M98

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	2025/26 Adopted FTE		2026/27 Proposed $	2026/27 Proposed FTE	2026/27 Approved $	2026/27 Approved FTE	2026/27 Adopted $	2026/27 Adopted FTE
4,497	8,861	11,193		**0221 - Social Security**	15,966					
1,052	2,072	-		**0222 - Medicare**	-					
140	350	365		**0231 - Workers' Compensation**	521					
-	2,382	2,926		**0232 - Unemployment Compensation**	1,689					
40	43	-		**0233 - Workers Benefit Fund**	-					
241	572	585		**0234 - PLO**	834					
17,459	31,656	-		**0240 - Contractual Employee Benefits**	19,602					
-	90	27,375		**0243 - Insurance/Admin/Director/NonRep**	-					
115,983	**251,723**	**229,710**	**1.25**	**Total 2410:**	**308,208**	**1.50**				
				2520 - Fiscal Services						
-	-	27,129		**0690 - Grant Indirect Charges**	26,595					
-	**-**	**27,129**		**Total 2520:**	**26,595**					
				2542 - Care and Upkeep of Buildings Services						
-	13,860	-		**0530 - Improvements Other Than Buildings**	-					
-	**13,860**	**-**		**Total 2542:**	**-**					
				3300 - Community Services						
-	1,912	-		**0132 - Add'l Hours Classified/Conf**	-					
-	115	-		**0212 - PERS EE Contribution, PU**	-					
-	191	-		**0213 - PERS Bond 2003**	-					
-	101	-		**0215 - PERS Bond 2021**	-					
-	118	-		**0221 - Social Security**	-					
-	28	-		**0222 - Medicare**	-					
-	4	-		**0231 - Workers' Compensation**	-					
-	48	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					140
-	8	-		**0234 - PLO**	-					
-	46	-		**0340 - Travel**	-					
-	1,559	5,000		**0410 - Consumable Supplies and Materials**	2,500					
-	42	2,500		**0416 - Food**	2,500					
-	**4,172**	**7,500**		**Total 3300:**	**5,000**					
410,261	**942,773**	**678,214**	**3.25**	**Total Requirements:**	**664,894**	**2.51**				

255 - Preschool Promise

Total: $602,000

Preschool Promise (PSP) - free, high-quality preschool program available to Oregon families who are living at or below 200 percent of the Federal Poverty Level in Oregon. The program serves children ages 3-5 in a "mixed-delivery model," meaning that the program is operated in a variety of settings and with a variety of sponsor organizations.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Preschool Promise	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	269,816	-		**3200 - Restricted Grants-In-Aid**	-					
352,884	328,300	502,500		**3299 - Other Restricted Grants-In-Aid**	602,000					
352,884	**598,116**	**502,500**		**Total 000:**	**602,000**					
352,884	**598,116**	**502,500**		**Total Resources:**	**602,000**					
				Requirements						
				1140 - Preschool (History)						
21,340	23,440	22,860	0.25	**0111 - Licensed Salaries**	23,512	0.25				
78,751	85,594	209,029	5.27	**0112 - Classified Salaries**	236,825	5.99				
82,115	139,812	-		**0114 - Managerial—Classified**	-					
1,676	-	-		**0121 - Substitutes—Licensed**	-					
7,188	9,519	7,700		**0131 - Add'l Hours Licensed**	3,713					
2,540	8,119	-		**0132 - Add'l Hours Classified/Conf**	-					
8,890	3,360	-		**0142 - Insurance Opt Out Classified**	-					
-	-	-		**0146 - Stipend Licensed**	333					
278	293	315		**0161 - Personal Leave Payout**	225					
1	-	1,012		**0211 - PERS ER Pension, TIER I/II**	1,326					
12,301	12,661	14,395		**0212 - PERS EE Contribution, PU**	15,877					
28,703	21,492	23,991		**0213 - PERS Bond 2003**	26,462					
-	-	13,586		**0214 - PERS ER UAL, OPSRP**	3,691					
10,866	11,184	13,195		**0215 - PERS Bond 2021**	14,553					
-	-	-		**0217 - PERS Reserve**	11,326					
13,050	15,149	18,352		**0221 - Social Security**	20,242					
3,052	3,543	-		**0222 - Medicare**	-					
390	609	600		**0231 - Workers' Compensation**	661					
-	24,368	4,797		**0232 - Unemployment Compensation**	2,143					
243	143	3,120		**0233 - Workers Benefit Fund**	-					
784	977	960		**0234 - PLO**	1,060					
46,764	54,600	-		**0240 - Contractual Employee Benefits**	112,938					
-	-	6,300		**0241 - Insurance/Licensed**	-					
-	13,017	99,600		**0242 - Insurance/Classified**	-					
75	75	-		**0244 - TSA**	-					
115	310	-		**0249 - Insurance/ER Pd LTD**	-					
21,086	8,657	13,238		**0315 - Purchased Services Substitutes**	6,000					
-	640	-		**0324 - Rentals**	-					
-	1,108	200		**0340 - Travel**	500					
-	4,650	-		**0390 - Other General Professional and Technological Svs**	-					
2,507	17,527	5,500		**0410 - Consumable Supplies and Materials**	54,634					
-	752	5,000		**0416 - Food**	6,650					
1,003	3,123	1,500		**0420 - Textbooks**	1,500					
-	-	200		**0430 - Library Books**	200					
2,299	52,037	3,000		**0460 - Non-Consumable Items**	46,329					
-	2,261	100		**0470 - Computer Software**	2,000					
-	19,743	-		**0480 - Computer Hardware**	3,000					
346,017	**538,764**	**468,550**	**5.52**	**Total 1140:**	**595,700**	**6.24**				

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Preschool Promise	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2220 - Educational Media Services						
-	420	-		**0112 - Classified Salaries**	-					
-	420	-		**0240 - Contractual Employee Benefits**	-					
-	**840**	**-**		**Total 2220:**	**-**					
				2240 - Instructional Staff Development						
-	1,917	-		**0131 - Add'l Hours Licensed**	-					
-	61	-		**0132 - Add'l Hours Classified/Conf**	-					
-	119	-		**0212 - PERS EE Contribution, PU**	-					
-	198	-		**0213 - PERS Bond 2003**	-					
-	105	-		**0215 - PERS Bond 2021**	-					
-	121	-		**0221 - Social Security**	-					
-	28	-		**0222 - Medicare**	-					
-	5	-		**0231 - Workers' Compensation**	-					
-	49	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	8	-		**0234 - PLO**	-					
1,266	7,128	2,000		**0340 - Travel**	4,000					
-	354	-		**0410 - Consumable Supplies and Materials**	-					
61	912	500		**0416 - Food**	2,000					
1,326	**11,005**	**2,500**		**Total 2240:**	**6,000**					
				2410 - Office of the Principal Services						
-	2,148	-		**0112 - Classified Salaries**	-					
-	3,000	3,000		**0132 - Add'l Hours Classified/Conf**	-					
-	180	180		**0212 - PERS EE Contribution, PU**	-					
-	300	300		**0213 - PERS Bond 2003**	-					
-	-	195		**0214 - PERS ER UAL, OPSRP**	-					
-	159	165		**0215 - PERS Bond 2021**	-					
-	183	230		**0221 - Social Security**	-					
-	43	-		**0222 - Medicare**	-					
-	7	8		**0231 - Workers' Compensation**	-					
-	66	60		**0232 - Unemployment Compensation**	-					
-	2	-		**0233 - Workers Benefit Fund**	-					
-	12	12		**0234 - PLO**	-					
-	1,784	-		**0240 - Contractual Employee Benefits**	-					
-	3	-		**0242 - Insurance/Classified**	-					
-	**7,888**	**4,150**		**Total 2410:**	**-**					
				2520 - Fiscal Services						
5,500	5,500	-		**0690 - Grant Indirect Charges**	-					
5,500	**5,500**	**-**		**Total 2520:**	**-**					
				2528 - Risk Management Services						
-	5,731	-		**0653 - Property Insurance Premiums**	-					
-	**5,731**	**-**		**Total 2528:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Preschool Promise	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				2542 - Care and Upkeep of Buildings Services						
-	5,114	-		**0112 - Classified Salaries**	-					
-	2,828	-		**0240 - Contractual Employee Benefits**	-					
-	4,650	-		**0322 - Repairs and Maintenance Services**	-					
-	5,038	-		**0325 - Electricity**	-					
-	2,068	-		**0326 - Fuel**	-					
-	2,032	-		**0327 - Water and Sewage**	-					
-	1,885	-		**0328 - Garbage**	-					
-	1,352	-		**0410 - Consumable Supplies and Materials**	-					
-	**24,968**	**-**		**Total 2542:**	**-**					
				2543 - Care and Upkeep of Grounds Services						
-	1,549	-		**0112 - Classified Salaries**	-					
-	1,018	-		**0240 - Contractual Employee Benefits**	-					
-	**2,567**	**-**		**Total 2543:**	**-**					
				2550 - Student Transportation Services						
-	-	27,000		**0332 - Non-Reimbursable Student Transportation**	-					
-	**-**	**27,000**		**Total 2550:**	**-**					
				3300 - Community Services						
41	759	200		**0410 - Consumable Supplies and Materials**	200					
-	93	100		**0416 - Food**	100					
41	**852**	**300**		**Total 3300:**	**300**					
352,884	**598,116**	**502,500**	**5.52**	**Total Requirements:**	**602,000**	**6.24**				

143

259 - Career Pathways Program Grant

Total: $5,616

Established by the Oregon Legislature through HB 3072. The funds are intended to incentivize intensive Career and Technical Education (CTE) Programs of Study that lead to high wage and high demand occupations.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Career Pathways Program Grant	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	26,607	10,815		**3299 - Other Restricted Grants-In-Aid**	5,616					
-	**26,607**	**10,815**		**Total 000:**	**5,616**					
-	**26,607**	**10,815**		**Total Resources:**	**5,616**					
				Requirements						
				1131 - High School Programs						
-	4,886	2,000		**0410 - Consumable Supplies and Materials**	-					
-	21,721	6,815		**0460 - Non-Consumable Items**	3,616					
-	-	2,000		**0640 - Dues and Fees**	2,000					
-	**26,607**	**10,815**		**Total 1131:**	**5,616**					
-	**26,607**	**10,815**		**Total Requirements:**	**5,616**					

144

261 - Misc Sublimity School
Total: $18,230

Sublimity fund raising fund for the purpose of student activities and supplies.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Misc Sublimity School	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
1,372	1,526	5,000		**1760 - Club Fund Raising**	500					
300	-	-		**1920 - Contributions and Donations From Private Sources**	-					
-	-	500		**1990 - Miscellaneous**	-					
40,821	30,778	28,404		**5400 - Beginning Fund Balance**	17,730					
42,493	**32,304**	**33,904**		**Total 000:**	**18,230**					
42,493	**32,304**	**33,904**		**Total Resources:**	**18,230**					
				Requirements						
				1113 - Elementary Extracurricular						
-	260	-		**0340 - Travel**	-					
168	1,026	17,840		**0410 - Consumable Supplies and Materials**	5,730					
470	979	-		**0416 - Food**	-					
11,077	5,727	15,564		**0460 - Non-Consumable Items**	12,500					
11,715	**7,992**	**33,404**		**Total 1113:**	**18,230**					
				2410 - Office of the Principal Services						
-	-	500		**0410 - Consumable Supplies and Materials**	-					
-	**-**	**500**		**Total 2410:**	**-**					
11,715	**7,992**	**33,904**		**Total Requirements:**	**18,230**					

145

262 - Misc Stayton Elementary School
Total: $17,059

Stayton Elementary fund raising fund for the purpose of student activities and supplies.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Misc Stayton Elementary School	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
3,875	5,096	15,000	**1760 - Club Fund Raising**	10,000		
6,002	300	-	**1920 - Contributions and Donations From Private Sources**	-		
7,031	8,297	7,403	**5400 - Beginning Fund Balance**	7,059		
16,909	**13,693**	**22,403**	**Total 000:**	**17,059**		
16,909	**13,693**	**22,403**	**Total Resources:**	**17,059**		
			Requirements			
			1113 - Elementary Extracurricular			
3,482	3,756	16,338	**0410 - Consumable Supplies and Materials**	11,177		
4,773	946	6,065	**0460 - Non-Consumable Items**	5,882		
307	1,375	-	**0640 - Dues and Fees**	-		
8,562	**6,077**	**22,403**	**Total 1113:**	**17,059**		
			2220 - Educational Media Services			
49	-	-	**0430 - Library Books**	-		
49	**-**	**-**	**Total 2220:**	**-**		
8,612	**6,077**	**22,403**	**Total Requirements:**	**17,059**		

263 - Misc Stayton Intermediate Middle School

Total: $32,451

Stayton Middle fund raising fund for the purpose of student activities and supplies.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Misc Stayton Intermediate Middle School	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
40	10,049	450		**1740 - Fees**	200					
265	2,049	3,000		**1760 - Club Fund Raising**	8,000					
-	1,300	500		**1920 - Contributions and Donations From Private Sources**	1,000					
3,062	6,564	9,000		**1990 - Miscellaneous**	1,200					
29,939	28,056	27,044		**5400 - Beginning Fund Balance**	22,051					
33,306	**48,018**	**39,994**		**Total 000:**	**32,451**					
33,306	**48,018**	**39,994**		**Total Resources:**	**32,451**					
				Requirements						
				1113 - Elementary Extracurricular						
515	895	914		**0640 - Dues and Fees**	-					
515	**895**	**914**		**Total 1113:**	**-**					
				1122 - Middle/Junior High School Extracurricular						
-	-	-		**0390 - Other General Professional and Technological Svs**	8,012					
1,772	9,518	22,879		**0410 - Consumable Supplies and Materials**	10,678					
684	1,491	-		**0416 - Food**	-					
5,350	824	16,201		**0460 - Non-Consumable Items**	10,395					
878	10,764	-		**0640 - Dues and Fees**	3,366					
8,684	**22,597**	**39,080**		**Total 1122:**	**32,451**					
9,199	**23,492**	**39,994**		**Total Requirements:**	**32,451**					

147

264 - Stayton Elementary School ASB
Total: $22,500

Stayton Elementary ASB fund for the purpose of student activities.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Stayton Elementary School ASB	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
310	-	-		**1740 - Fees**	-					
16,258	17,376	14,000		**1760 - Club Fund Raising**	22,500					
-	144	-		**1990 - Miscellaneous**	-					
19,633	16,095	11,713		**5400 - Beginning Fund Balance**	-					
36,201	**33,615**	**25,713**		**Total 000:**	**22,500**					
36,201	**33,615**	**25,713**		**Total Resources:**	**22,500**					
				Requirements						
				1113 - Elementary Extracurricular						
19,537	18,950	25,713		**0410 - Consumable Supplies and Materials**	22,500					
569	-	-		**0460 - Non-Consumable Items**	-					
20,106	**18,950**	**25,713**		**Total 1113:**	**22,500**					
20,106	**18,950**	**25,713**		**Total Requirements:**	**22,500**					

265 - Misc Stayton High School
Total: $292,515

Stayton High fund raising fund for the purpose of student supplies and activities.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Misc Stayton High School	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
2,788	2,699	-		**1740 - Fees**	3,700					
4,157	2,521	3,000		**1760 - Club Fund Raising**	118,300					
5,000	6,300	1,000		**1920 - Contributions and Donations From Private Sources**	7,100					
150	846	2,000		**1990 - Miscellaneous**	2,150					
40,475	42,815	46,629		**5400 - Beginning Fund Balance**	161,265					
52,569	**55,181**	**52,629**		**Total 000:**	**292,515**					
52,569	**55,181**	**52,629**		**Total Resources:**	**292,515**					
				Requirements						
				1132 - High School Extracurricular						
-	-	-		**0324 - Rentals**	500					
-	-	-		**0340 - Travel**	8,335					
5,166	11,661	35,292		**0410 - Consumable Supplies and Materials**	54,455					
-	-	746		**0420 - Textbooks**	104					
-	641	-		**0430 - Library Books**	-					
1,261	11,458	8,745		**0460 - Non-Consumable Items**	175,651					
-	-	-		**0470 - Computer Software**	3,080					
-	-	-		**0640 - Dues and Fees**	38,600					
6,427	**23,760**	**44,783**		**Total 1132:**	**280,725**					
				2220 - Educational Media Services						
482	-	-		**0430 - Library Books**	-					
482	**-**	**-**		**Total 2220:**	**-**					
				2410 - Office of the Principal Services						
2,771	978	5,846		**0410 - Consumable Supplies and Materials**	5,895					
-	-	2,000		**0460 - Non-Consumable Items**	5,895					
75	-	-		**0470 - Computer Software**	-					
2,846	**978**	**7,846**		**Total 2410:**	**11,790**					
9,755	**24,738**	**52,629**		**Total Requirements:**	**292,515**					

267 - Mari Linn School ASB
Total: $32,750

Maril Linn ASB fund for the purpose of student supplies and activities.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Mari Linn School ASB	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
414	-	1,000		**1740 - Fees**	100					
12,065	15,903	9,800		**1760 - Club Fund Raising**	14,500					
-	50	-		**1920 - Contributions and Donations From Private Sources**	6,500					
599	1,004	2,275		**1990 - Miscellaneous**	100					
12,045	9,602	7,087		**5400 - Beginning Fund Balance**	11,550					
25,123	**26,559**	**20,162**		**Total 000:**	**32,750**					
25,123	**26,559**	**20,162**		**Total Resources:**	**32,750**					
				Requirements						
				1122 - Middle/Junior High School Extracurricular						
408	1,366	-		**0340 - Travel**	-					
-	-	-		**0390 - Other General Professional and Technological Svs**	5,000					
6,107	3,851	10,782		**0410 - Consumable Supplies and Materials**	15,536					
207	900	-		**0460 - Non-Consumable Items**	-					
1,597	743	355		**0640 - Dues and Fees**	150					
8,319	**6,861**	**11,137**		**Total 1122:**	**20,686**					
				2220 - Educational Media Services						
-	2,367	3,265		**0410 - Consumable Supplies and Materials**	4,064					
2,333	-	-		**0460 - Non-Consumable Items**	-					
2,559	2,224	-		**0640 - Dues and Fees**	-					150
4,892	**4,591**	**3,265**		**Total 2220:**	**4,064**					
				2410 - Office of the Principal Services						
498	373	1,000		**0340 - Travel**	1,000					
1,051	2,123	3,000		**0410 - Consumable Supplies and Materials**	5,000					
161	-	760		**0460 - Non-Consumable Items**	1,000					
601	-	1,000		**0640 - Dues and Fees**	1,000					
2,310	**2,496**	**5,760**		**Total 2410:**	**8,000**					
15,522	**13,948**	**20,162**		**Total Requirements:**	**32,750**					

268 - Sublimity School ASB
Total: $13,463

Sublimity ASB fund for the purpose of student supplies and activities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Sublimity School ASB	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
3,798	1,102	1,000		**1760 - Club Fund Raising**	-					
-	0	-		**1990 - Miscellaneous**	-					
15,047	14,944	13,450		**5400 - Beginning Fund Balance**	13,463					
18,844	**16,046**	**14,450**		**Total 000:**	**13,463**					
18,844	**16,046**	**14,450**		**Total Resources:**	**13,463**					
				Requirements						
				1113 - Elementary Extracurricular						
-	-	565		**0410 - Consumable Supplies and Materials**	565					
-	**-**	**565**		**Total 1113:**	**565**					
				1122 - Middle/Junior High School Extracurricular						
-	1,000	-		**0340 - Travel**	-					
200	-	-		**0390 - Other General Professional and Technological Svs**	-					
1,887	1,286	9,583		**0410 - Consumable Supplies and Materials**	9,853					
1,159	176	3,302		**0460 - Non-Consumable Items**	2,045					
655	-	1,000		**0640 - Dues and Fees**	1,000					
3,900	**2,462**	**13,885**		**Total 1122:**	**12,898**					
3,900	**2,462**	**14,450**		**Total Requirements:**	**13,463**					

151

269 - Stayton High School Needy Child Fund
Total: $9,950

Stayton High Needy Child Fund is used to help students in need of basic necessities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Stayton High School Needy Child Fund	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
3,100	3,230	1,000	**2200 - Restricted Revenue**	1,000		
14,687	12,413	10,143	**5400 - Beginning Fund Balance**	8,950		
17,787	**15,643**	**11,143**	**Total 000:**	**9,950**		
17,787	**15,643**	**11,143**	**Total Resources:**	**9,950**		
			Requirements			
			3360 - Welfare Activities Services			
5,374	6,246	11,143	**0410 - Consumable Supplies and Materials**	9,950		
5,374	**6,246**	**11,143**	**Total 3360:**	**9,950**		
5,374	**6,246**	**11,143**	**Total Requirements:**	**9,950**		

271 - Stayton Intermedicate Middle School ASB

Total: $6,228

Stayon Intermediate Middle ASB Fund for the purpose of student supplies and activities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Stayton Intermedicate Middle School ASB	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
2,762	-	1,700		**1740 - Fees**	-					
508	129	2,500		**1760 - Club Fund Raising**	350					
2,000	-	-		**1920 - Contributions and Donations From Private Sources**	-					
6,690	-	-		**1990 - Miscellaneous**	-					
8,570	6,751	6,201		**5400 - Beginning Fund Balance**	5,878					
20,530	**6,880**	**10,401**		**Total 000:**	**6,228**					
20,530	**6,880**	**10,401**		**Total Resources:**	**6,228**					
				Requirements						
				1113 - Elementary Extracurricular						
861	-	-		**0640 - Dues and Fees**	-					
861	**-**	**-**		**Total 1113:**	**-**					
				1122 - Middle/Junior High School Extracurricular						
7,278	283	9,901		**0410 - Consumable Supplies and Materials**	5,728					
206	-	500		**0416 - Food**	500					
1,485	-	-		**0640 - Dues and Fees**	-					
8,970	**283**	**10,401**		**Total 1122:**	**6,228**					
9,831	**283**	**10,401**		**Total Requirements:**	**6,228**					

153

272 - Stayton High School ASB
Total: $161,576

Stayton High ASB fund for the purpose of student supplies and activities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Stayton High School ASB	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
1,237	5,318	4,500	**1710 - Admissions**	3,000		
7,550	4,650	-	**1740 - Fees**	7,182		
195,827	201,328	190,500	**1760 - Club Fund Raising**	62,050		
2,638	7,014	9,000	**1920 - Contributions and Donations From Private Sources**	8,000		
1,185	10,589	10,000	**1990 - Miscellaneous**	5,000		
210,821	211,042	208,858	**5400 - Beginning Fund Balance**	76,344		
419,258	**439,941**	**422,858**	**Total 000:**	**161,576**		
419,258	**439,941**	**422,858**	**Total Resources:**	**161,576**		
			Requirements			
			1132 - High School Extracurricular			
-	-	1,643	**0322 - Repairs and Maintenance Services**	-		
6,458	5,997	6,000	**0324 - Rentals**	6,650		
24,290	9,763	27,777	**0340 - Travel**	21,000		
1,622	1,748	1,500	**0390 - Other General Professional and Technological Svs**	2,700		
117,949	117,696	243,389	**0410 - Consumable Supplies and Materials**	109,041		
25,513	20,408	98,649	**0460 - Non-Consumable Items**	5,135		
-	2,055	-	**0480 - Computer Hardware**	-		
32,384	43,136	43,900	**0640 - Dues and Fees**	17,050		
208,217	**200,803**	**422,858**	**Total 1132:**	**161,576**		
208,217	**200,803**	**422,858**	**Total Requirements:**	**161,576**		

ASB BUDGET OVERVIEW - ALL SCHOOLS

STAYTON HIGH SCHOOL

TOTAL BUDGET:
$464,041.00

STAYTON ELEMENTARY SCHOOL

TOTAL BUDGET:
$39,559.00

STAYTON INTERMEDIATE/ MIDDLE SCHOOL

TOTAL BUDGET:
$38,679.00

MARI LINN SCHOOL

TOTAL BUDGET:
$32,750.00

SUBLIMITY SCHOOL

TOTAL BUDGET:
$31,693.00

155

GRAND TOTAL DISTRICT ASB BUDGET

$606,722.00

273 - Salmon Watch Grant (History)

The Salmon Watch environmental education program teaches middle and high school students about the importance of wild salmon conservation in watershed management.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Salmon Watch Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	975	-		**1920 - Contributions and Donations From Private Sources**	-					
-	**975**	**-**		**Total 000:**	**-**					
-	**975**	**-**		**Total Resources:**	**-**					
				Requirements						
				1131 - High School Programs						
-	532	-		**0315 - Purchased Services Substitutes**	-					
-	**532**	**-**		**Total 1131:**	**-**					
				2550 - Student Transportation Services						
-	443	-		**0332 - Non-Reimbursable Student Transportation**	-					
-	**443**	**-**		**Total 2550:**	**-**					
-	**975**	**-**		**Total Requirements:**	**-**					

274 - SIA-EIIS

Total: $7,210

Early Indicator and Intervention System - provides financial support and technical assistance to Oregon school districts to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SIA-EIIS	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
6,208	6,139	6,139		**3299 - Other Restricted Grants-In-Aid**	7,210					
6,208	**6,139**	**6,139**		**Total 000:**	**7,210**					
6,208	**6,139**	**6,139**		**Total Resources:**	**7,210**					
				Requirements						
				2210 - Improvement of Instruction Services (History)						
2,907	-	-		**0146 - Stipend Licensed**	-					
359	-	-		**0212 - PERS EE Contribution, PU**	-					
837	-	-		**0213 - PERS Bond 2003**	-					
317	-	-		**0215 - PERS Bond 2021**	-					
365	-	-		**0221 - Social Security**	-					
85	-	-		**0222 - Medicare**	-					
11	-	-		**0231 - Workers' Compensation**	-					
4	-	-		**0233 - Workers Benefit Fund**	-					
23	-	-		**0234 - PLO**	-					
4,908	**-**	**-**		**Total 2210:**	**-**					
				2240 - Instructional Staff Development						
820	-	-		**0131 - Add'l Hours Licensed**	-					
86	-	-		**0212 - PERS EE Contribution, PU**	-					
201	-	-		**0213 - PERS Bond 2003**	-					
76	-	-		**0215 - PERS Bond 2021**	-					
87	-	-		**0221 - Social Security**	-					
20	-	-		**0222 - Medicare**	-					
3	-	-		**0231 - Workers' Compensation**	-					
2	-	-		**0233 - Workers Benefit Fund**	-					
6	-	-		**0234 - PLO**	-					
1,300	**-**	**-**		**Total 2240:**	**-**					
				2660 - Technology Services						
-	4,201	-		**0146 - Stipend Licensed**	-					
-	368	-		**0212 - PERS EE Contribution, PU**	-					
-	614	-		**0213 - PERS Bond 2003**	-					
-	325	-		**0215 - PERS Bond 2021**	-					
-	375	-		**0221 - Social Security**	-					
-	88	-		**0222 - Medicare**	-					
-	16	-		**0231 - Workers' Compensation**	-					
-	126	-		**0232 - Unemployment Compensation**	-					
-	2	-		**0233 - Workers Benefit Fund**	-					
-	24	-		**0234 - PLO**	-					
-	-	6,139		**0390 - Other General Professional and Technological Svs**	7,210					
-	**6,139**	**6,139**		**Total 2660:**	**7,210**					
6,208	**6,139**	**6,139**		**Total Requirements:**	**7,210**					

275 - OCF - Dorris J Wipper Grant
Total: $1,000

Oregon Community Foundation funding for playground and playground equipment.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	OCF - Dorris J Wipper Grant	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
$	$	$ FTE		$ FTE	$ FTE	$ FTE
			Resources			
			000 - Undesignated			
22,229	-	-	**3299 - Other Restricted Grants-In-Aid**	-		
-	-	-	**5400 - Beginning Fund Balance**	1,000		
22,229	**-**	**-**	**Total 000:**	**1,000**		
22,229	**-**	**-**	**Total Resources:**	**1,000**		
			Requirements			
			1131 - High School Programs			
-	-	-	**0460 - Non-Consumable Items**	1,000		
-	**-**	**-**	**Total 1131:**	**1,000**		
			2543 - Care and Upkeep of Grounds Services			
22,229	-	-	**0460 - Non-Consumable Items**	-		
22,229	**-**	**-**	**Total 2543:**	**-**		
22,229	**-**	**-**	**Total Requirements:**	**1,000**		

158

276 - OSU Grant (History)

Local grants that support classroom activities and supplies.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		OSU Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
395	-	600		**1920 - Contributions and Donations From Private Sources**	-					
395	**-**	**600**		**Total 000:**	**-**					
395	**-**	**600**		**Total Resources:**	**-**					
				Requirements						
				1131 - High School Programs						
395	-	600		**0410 - Consumable Supplies and Materials**	-					
395	**-**	**600**		**Total 1131:**	**-**					
395	**-**	**600**		**Total Requirements:**	**-**					

277 - TAP Grants

Total: $175,000

Technical Assistance Program Grants - Funds to help districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		TAP Grants	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
22,650	-	75,000		**3299 - Other Restricted Grants-In-Aid**	175,000					
22,650	**-**	**75,000**		**Total 000:**	**175,000**					
22,650	**-**	**75,000**		**Total Resources:**	**175,000**					
				Requirements						
				2542 - Care and Upkeep of Buildings Services						
850	-	-		**0340 - Travel**	-					
21,800	-	75,000		**0390 - Other General Professional and Technological Svs**	175,000					
22,650	**-**	**75,000**		**Total 2542:**	**175,000**					
22,650	**-**	**75,000**		**Total Requirements:**	**175,000**					

278 - Communication/Community Engagement

Total: $39,080

Funds for community communication and engagement.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Communication/Community Engagement	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
41,689	-	-		**1990 - Miscellaneous**	-					
-	41,539	39,100		**5400 - Beginning Fund Balance**	39,080					
41,689	**41,539**	**39,100**		**Total 000:**	**39,080**					
41,689	**41,539**	**39,100**		**Total Resources:**	**39,080**					
				Requirements						
				2633 - Public Information Services (History)						
-	2,458	10,000		**0354 - Advertising**	10,000					
-	-	24,100		**0410 - Consumable Supplies and Materials**	24,080					
150	-	5,000		**0416 - Food**	5,000					
150	**2,458**	**39,100**		**Total 2633:**	**39,080**					
150	**2,458**	**39,100**		**Total Requirements:**	**39,080**					

279 - Early Literacy Grant

Total: $145,925

Funds established by the Oregon Legislature to increase early literacy for children from birth to third grade; reduce literacy academic disparities for student groups that have historically experienced academic disparities; increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Early Literacy Grant	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
147,501	136,115	142,395		**3299 - Other Restricted Grants-In-Aid**	145,925					
-	52,016	-		**5400 - Beginning Fund Balance**	-					
147,501	**188,131**	**142,395**		**Total 000:**	**145,925**					
147,501	**188,131**	**142,395**		**Total Resources:**	**145,925**					
				Requirements						
				1111 - Elementary K-6						
11,608	40,984	41,437	1.57	**0112 - Classified Salaries**	46,784	1.57				
4,119	1,321	2,712		**0131 - Add'l Hours Licensed**	-					
868	-	-		**0132 - Add'l Hours Classified/Conf**	-					
-	571	-		**0142 - Insurance Opt Out Classified**	-					
3,149	7,680	-		**0146 - Stipend Licensed**	-					
-	195	-		**0161 - Personal Leave Payout**	-					
953	2,402	2,648		**0212 - PERS EE Contribution, PU**	2,807					
2,223	4,003	4,414		**0213 - PERS Bond 2003**	4,679					
-	-	2,865		**0214 - PERS ER UAL, OPSRP**	763					
842	2,122	2,429		**0215 - PERS Bond 2021**	2,573					
-	-	-		**0217 - PERS Reserve**	2,002					
1,196	2,991	3,377		**0221 - Social Security**	3,579					
280	700	-		**0222 - Medicare**	-					
37	127	109		**0231 - Workers' Compensation**	117					
-	695	883		**0232 - Unemployment Compensation**	378					
25	38	-		**0233 - Workers Benefit Fund**	-					
77	193	177		**0234 - PLO**	188					
10,854	29,247	-		**0240 - Contractual Employee Benefits**	31,514					
-	2,945	35,411		**0242 - Insurance/Classified**	-					
21	53	-		**0249 - Insurance/ER Pd LTD**	-					
5,081	5,101	1,650		**0315 - Purchased Services Substitutes**	-					
-	5,009	-		**0470 - Computer Software**	-					
41,333	**106,374**	**98,112**	**1.57**	**Total 1111:**	**95,384**	**1.57**				
				1121 - Middle/Junior High Programs						
643	-	352		**0315 - Purchased Services Substitutes**	-					
5,610	-	-		**0420 - Textbooks**	-					
6,253	**-**	**352**		**Total 1121:**	**-**					
				1131 - High School Programs						
900	-	-		**0315 - Purchased Services Substitutes**	-					
900	**-**	**-**		**Total 1131:**	**-**					
				1220 - Restrictive Programs Students w/Disabilities						
128	-	-		**0315 - Purchased Services Substitutes**	-					
128	**-**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
128	797	-		**0315 - Purchased Services Substitutes**	-					
128	**797**	**-**		**Total 1250:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Early Literacy Grant	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				1271 - Remediation (Reading Support)						
-	22,194	-		**0111 - Licensed Salaries**	-					
309	-	-		**0131 - Add'l Hours Licensed**	-					
19	1,332	-		**0212 - PERS EE Contribution, PU**	-					
43	2,219	-		**0213 - PERS Bond 2003**	-					
16	1,176	-		**0215 - PERS Bond 2021**	-					
19	1,362	-		**0221 - Social Security**	-					
4	319	-		**0222 - Medicare**	-					
1	55	-		**0231 - Workers' Compensation**	-					
-	458	-		**0232 - Unemployment Compensation**	-					
0	6	-		**0233 - Workers Benefit Fund**	-					
1	88	-		**0234 - PLO**	-					
-	972	-		**0240 - Contractual Employee Benefits**	-					
721	165	-		**0315 - Purchased Services Substitutes**	-					
1,134	**30,345**	**-**		**Total 1271:**	**-**					
				1272 - Title I-A						
177	983	-		**0315 - Purchased Services Substitutes**	-					
177	**983**	**-**		**Total 1272:**	**-**					
				1410 - Summer School Elementary						
-	27,455	20,063		**0410 - Consumable Supplies and Materials**	21,969					
-	**27,455**	**20,063**		**Total 1410:**	**21,969**					
				2213 - Curriculum Development						
37,567	-	-		**0312 - Instructional Programs Improvement Services**	5,000					
424	47	-		**0410 - Consumable Supplies and Materials**	-					
-	12,607	-		**0420 - Textbooks**	-					
37,991	**12,654**	**-**		**Total 2213:**	**5,000**					
				2240 - Instructional Staff Development						
-	-	4,519		**0131 - Add'l Hours Licensed**	3,450					
-	-	7,910		**0135 - Extra Duty Licensed (CBA)**	-					
-	-	-		**0146 - Stipend Licensed**	8,300					
-	-	746		**0212 - PERS EE Contribution, PU**	705					
-	-	1,243		**0213 - PERS Bond 2003**	1,175					
-	-	807		**0214 - PERS ER UAL, OPSRP**	191					
-	-	684		**0215 - PERS Bond 2021**	647					
-	-	-		**0217 - PERS Reserve**	503					
-	-	951		**0221 - Social Security**	899					
-	-	31		**0231 - Workers' Compensation**	30					
-	-	248		**0232 - Unemployment Compensation**	95					
-	-	50		**0234 - PLO**	47					
-	292	-		**0340 - Travel**	-					
-	**292**	**17,189**		**Total 2240:**	**16,042**					
				2410 - Office of the Principal Services						
68	-	-		**0132 - Add'l Hours Classified/Conf**	-					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Early Literacy Grant	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
4	-	-		**0212 - PERS EE Contribution, PU**	-					
10	-	-		**0213 - PERS Bond 2003**	-					
4	-	-		**0215 - PERS Bond 2021**	-					
4	-	-		**0221 - Social Security**	-					
1	-	-		**0222 - Medicare**	-					
0	-	-		**0231 - Workers' Compensation**	-					
0	-	-		**0233 - Workers Benefit Fund**	-					
0	-	-		**0234 - PLO**	-					
91	**-**	**-**		**Total 2410:**	**-**					
				2520 - Fiscal Services						
7,350	9,231	6,679		**0690 - Grant Indirect Charges**	7,530					
7,350	**9,231**	**6,679**		**Total 2520:**	**7,530**					
95,485	**188,131**	**142,395**	**1.57**	**Total Requirements:**	**145,925**	**1.57**				

280 - Homeless Support
Total: $140

Donated funds to support students and families experiencing homelessness.

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Homeless Support	2026/27 Proposed $	FTE	2026/27 Approved $	FTE	2026/27 Adopted $	FTE
				Resources						
				000 - Undesignated						
400	-	-		**1920 - Contributions and Donations From Private Sources**	-					
322	-	-		**5400 - Beginning Fund Balance**	140					
722	**-**	**-**		**Total 000:**	**140**					
722	**-**	**-**		**Total Resources:**	**140**					
				Requirements						
				3360 - Welfare Activities Services						
54	-	-		**0327 - Water and Sewage**	-					
265	-	-		**0328 - Garbage**	-					
200	-	-		**0340 - Travel**	-					
203	-	-		**0410 - Consumable Supplies and Materials**	140					
722	**-**	**-**		**Total 3360:**	**140**					
722	**-**	**-**		**Total Requirements:**	**140**					

281 - PERS Reserve
Total: $2,217,224

Reserve Funds for the purpose of recognizing higher PERS rates.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		PERS Reserve	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
400,000	-	-		**5200 - Interfund Transfers**	-					
375,000	1,775,000	1,775,000		**5400 - Beginning Fund Balance**	2,217,224					
775,000	**1,775,000**	**1,775,000**		**Total 000:**	**2,217,224**					
775,000	**1,775,000**	**1,775,000**		**Total Resources:**	**2,217,224**					
				Requirements						
				6110 - Operating Contingency						
-	-	1,775,000		**0810 - Planned Reserve**	2,217,224					
-	**-**	**1,775,000**		**Total 6110:**	**2,217,224**					
-	**-**	**1,775,000**		**Total Requirements:**	**2,217,224**					

283 - PEEK Grant

Total: $70,000

Physical Education Expansion K-8 - funds to support high quality and comprehensive physical education.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		PEEK Grant	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
65,000	65,000	65,000		**3299 - Other Restricted Grants-In-Aid**	70,000					
65,000	**65,000**	**65,000**		**Total 000:**	**70,000**					
65,000	**65,000**	**65,000**		**Total Resources:**	**70,000**					
				Requirements						
				1111 - Elementary K-6						
47,569	63,350	37,494	0.52	**0111 - Licensed Salaries**	41,277	0.52				
39	-	32		**0131 - Add'l Hours Licensed**	-					
1,869	1,650	-		**0141 - Insurance Opt Out Licensed**	-					
2,367	-	2,252		**0212 - PERS EE Contribution, PU**	2,477					
5,530	-	3,753		**0213 - PERS Bond 2003**	4,128					
-	-	2,435		**0214 - PERS ER UAL, OPSRP**	673					
2,093	-	2,064		**0215 - PERS Bond 2021**	2,270					
-	-	-		**0217 - PERS Reserve**	1,767					
2,449	-	2,871		**0221 - Social Security**	3,158					
573	-	-		**0222 - Medicare**	-					
75	-	94		**0231 - Workers' Compensation**	103					
-	-	751		**0232 - Unemployment Compensation**	334					
32	-	-		**0233 - Workers Benefit Fund**	-					
158	-	150		**0234 - PLO**	165					
2,195	-	-		**0240 - Contractual Employee Benefits**	13,565					
-	-	13,104		**0241 - Insurance/Licensed**	-					
-	-	-		**0410 - Consumable Supplies and Materials**	83					
64,950	**65,000**	**65,000**	**0.52**	**Total 1111:**	**70,000**	**0.52**				
				1121 - Middle/Junior High Programs						
39	-	-		**0131 - Add'l Hours Licensed**	-					
5	-	-		**0213 - PERS Bond 2003**	-					
2	-	-		**0215 - PERS Bond 2021**	-					
2	-	-		**0221 - Social Security**	-					
1	-	-		**0222 - Medicare**	-					
0	-	-		**0231 - Workers' Compensation**	-					
0	-	-		**0233 - Workers Benefit Fund**	-					
0	-	-		**0234 - PLO**	-					
50	**-**	**-**		**Total 1121:**	**-**					
65,000	**65,000**	**65,000**	**0.52**	**Total Requirements:**	**70,000**	**0.52**				

284 - SHS Athletic Improvement
Total: $19,825

Funds committed to improving the high school athletic program.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SHS Athletic Improvement	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
4,690	11,113	-		**1760 - Club Fund Raising**	10,000					
1,643	325	-		**1990 - Miscellaneous**	-					
17,447	19,072	15,000		**5400 - Beginning Fund Balance**	9,825					
23,780	**30,510**	**15,000**		**Total 000:**	**19,825**					
23,780	**30,510**	**15,000**		**Total Resources:**	**19,825**					
				Requirements						
				1132 - High School Extracurricular						
(197)	12,505	5,000		**0322 - Repairs and Maintenance Services**	1,500					
-	2,687	-		**0340 - Travel**	-					
3,165	-	5,000		**0410 - Consumable Supplies and Materials**	3,000					
1,740	-	4,500		**0460 - Non-Consumable Items**	15,000					
-	2,400	-		**0470 - Computer Software**	-					
-	-	500		**0640 - Dues and Fees**	325					
4,708	**17,592**	**15,000**		**Total 1132:**	**19,825**					
4,708	**17,592**	**15,000**		**Total Requirements:**	**19,825**					

285 - SB 283 Mentorship Grant (History)

The purpose of the grant is to provide eligible beginning teachers and administrators with a formally assigned mentor who will support their professional development and improve likelihood of their retention.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SB 283 Mentorship Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	90,541	-		**3299 - Other Restricted Grants-In-Aid**	-					
-	**90,541**	**-**		**Total 000:**	**-**					
-	**90,541**	**-**		**Total Resources:**	**-**					
				Requirements						
				1111 - Elementary K-6						
-	4,065	-		**0146 - Stipend Licensed**	-					
-	244	-		**0212 - PERS EE Contribution, PU**	-					
-	407	-		**0213 - PERS Bond 2003**	-					
-	215	-		**0215 - PERS Bond 2021**	-					
-	242	-		**0221 - Social Security**	-					
-	57	-		**0222 - Medicare**	-					
-	10	-		**0231 - Workers' Compensation**	-					
-	84	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	16	-		**0234 - PLO**	-					
-	133	-		**0315 - Purchased Services Substitutes**	-					
-	176	-		**0416 - Food**	-					
-	**5,650**	**-**		**Total 1111:**	**-**					
				1121 - Middle/Junior High Programs						
-	6,549	-		**0146 - Stipend Licensed**	-					
-	393	-		**0212 - PERS EE Contribution, PU**	-					
-	655	-		**0213 - PERS Bond 2003**	-					
-	347	-		**0215 - PERS Bond 2021**	-					
-	396	-		**0221 - Social Security**	-					
-	93	-		**0222 - Medicare**	-					
-	16	-		**0231 - Workers' Compensation**	-					
-	137	-		**0232 - Unemployment Compensation**	-					
-	2	-		**0233 - Workers Benefit Fund**	-					
-	26	-		**0234 - PLO**	-					
-	141	-		**0416 - Food**	-					
-	**8,755**	**-**		**Total 1121:**	**-**					
				1131 - High School Programs						
-	28,917	-		**0146 - Stipend Licensed**	-					
-	1,735	-		**0212 - PERS EE Contribution, PU**	-					
-	2,892	-		**0213 - PERS Bond 2003**	-					
-	1,533	-		**0215 - PERS Bond 2021**	-					
-	1,763	-		**0221 - Social Security**	-					
-	412	-		**0222 - Medicare**	-					
-	72	-		**0231 - Workers' Compensation**	-					
-	697	-		**0232 - Unemployment Compensation**	-					
-	7	-		**0233 - Workers Benefit Fund**	-					
-	114	-		**0234 - PLO**	-					
-	135	-		**0416 - Food**	-					
-	**38,277**	**-**		**Total 1131:**	**-**					

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SB 283 Mentorship Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				1220 - Restrictive Programs Students w/Disabilities						
-	2,484	-		**0146 - Stipend Licensed**	-					
-	149	-		**0212 - PERS EE Contribution, PU**	-					
-	248	-		**0213 - PERS Bond 2003**	-					
-	132	-		**0215 - PERS Bond 2021**	-					
-	152	-		**0221 - Social Security**	-					
-	36	-		**0222 - Medicare**	-					
-	6	-		**0231 - Workers' Compensation**	-					
-	53	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	10	-		**0234 - PLO**	-					
-	**3,271**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
-	2,484	-		**0146 - Stipend Licensed**	-					
-	149	-		**0212 - PERS EE Contribution, PU**	-					
-	248	-		**0213 - PERS Bond 2003**	-					
-	132	-		**0215 - PERS Bond 2021**	-					
-	151	-		**0221 - Social Security**	-					
-	35	-		**0222 - Medicare**	-					
-	6	-		**0231 - Workers' Compensation**	-					
-	52	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	10	-		**0234 - PLO**	-					
-	**3,268**	**-**		**Total 1250:**	**-**					
				2210 - Improvement of Instruction Services (History)						
-	18,804	-		**0135 - Extra Duty Licensed (CBA)**	-					
-	1,128	-		**0212 - PERS EE Contribution, PU**	-					
-	1,880	-		**0213 - PERS Bond 2003**	-					
-	997	-		**0215 - PERS Bond 2021**	-					
-	1,139	-		**0221 - Social Security**	-					
-	266	-		**0222 - Medicare**	-					
-	47	-		**0231 - Workers' Compensation**	-					
-	384	-		**0232 - Unemployment Compensation**	-					
-	5	-		**0233 - Workers Benefit Fund**	-					
-	74	-		**0234 - PLO**	-					
-	355	-		**0410 - Consumable Supplies and Materials**	-					
-	**25,081**	**-**		**Total 2210:**	**-**					
				2219 - Other Improvement of Instruction Services						
-	295	-		**0340 - Travel**	-					
-	**295**	**-**		**Total 2219:**	**-**					
				2240 - Instructional Staff Development						
-	4,517	-		**0146 - Stipend Licensed**	-					
-	271	-		**0212 - PERS EE Contribution, PU**	-					
-	452	-		**0213 - PERS Bond 2003**	-					
-	239	-		**0215 - PERS Bond 2021**	-					
-	276	-		**0221 - Social Security**	-					
-	64	-		**0222 - Medicare**	-					
-	11	-		**0231 - Workers' Compensation**	-					
-	95	-		**0232 - Unemployment Compensation**	-					
-	1	-		**0233 - Workers Benefit Fund**	-					
-	18	-		**0234 - PLO**	-					
-	**5,945**	**-**		**Total 2240:**	**-**					
-	**90,541**	**-**		**Total Requirements:**	**-**					

286 - Wireless Panic Alert Grant (History)

The Oregon Wireless Panic Alarm Grant provides $2,000 per school building in reimbursement for purchasing and installing wireless or wearable panic alarm systems, aimed at connecting staff directly to emergency services.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Wireless Panic Alert Grant (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	10,000	-		**3299 - Other Restricted Grants-In-Aid**	-					
-	**10,000**	**-**		**Total 000:**	**-**					
-	**10,000**	**-**		**Total Resources:**	**-**					
				Requirements						
				2115 - Student Safety						
-	10,000	-		**0470 - Computer Software**	-					
-	**10,000**	**-**		**Total 2115:**	**-**					
-	**10,000**	**-**		**Total Requirements:**	**-**					

287 - Maps Credit Union (History)

Funding from MAPS Credit Union to support classroom, school-wide and afterschool projects in the Mid-Willamette Valley.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Maps Credit Union (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	750	1,000		**1920 - Contributions and Donations From Private Sources**	-					
-	**750**	**1,000**		**Total 000:**	**-**					
-	**750**	**1,000**		**Total Resources:**	**-**					
				Requirements						
				1111 - Elementary K-6						
-	750	-		**0460 - Non-Consumable Items**	-					
-	**750**	**-**		**Total 1111:**	**-**					
				1121 - Middle/Junior High Programs						
-	-	1,000		**0410 - Consumable Supplies and Materials**	-					
-	**-**	**1,000**		**Total 1121:**	**-**					
-	**750**	**1,000**		**Total Requirements:**	**-**					

288 - SPED Staff Stipends (History)

One-time stipends for the 2024-25 school year to support and retain special education staff, including teachers and paraeducators.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		SPED Staff Stipends (History)	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	22,293	-		**3299 - Other Restricted Grants-In-Aid**	-					
-	**22,293**	**-**		**Total 000:**	**-**					
-	**22,293**	**-**		**Total Resources:**	**-**					
				Requirements						
				1220 - Restrictive Programs Students w/Disabilities						
-	2,675	-		**0146 - Stipend Licensed**	-					
-	9,363	-		**0147 - Stipend Classified**	-					
-	**12,038**	**-**		**Total 1220:**	**-**					
				1250 - Less Restrictive Programs Students w/Disabilities						
-	4,013	-		**0146 - Stipend Licensed**	-					
-	4,459	-		**0147 - Stipend Classified**	-					
-	**8,471**	**-**		**Total 1250:**	**-**					
				2152 - Speech Pathology Services						
-	446	-		**0146 - Stipend Licensed**	-					
-	**446**	**-**		**Total 2152:**	**-**					
				2190 - Director of Special Services						
-	446	-		**0147 - Stipend Classified**	-					
-	892	-		**0148 - Stipend Admin/Director/Nonrep**	-					
-	**1,338**	**-**		**Total 2190:**	**-**					
-	**22,293**	**-**		**Total Requirements:**	**-**					

289 - Unified Sports
Total: $5,000

Unified Sports is an inclusive program, pioneered by Special Olympics, that joins people with and without intellectual disabilities on the same team. It is dedicated to promoting social inclusion through shared training and competitive experiences.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Unified Sports	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	-	-		**2200 - Restricted Revenue**	5,000					
-	**-**	**-**		**Total 000:**	**5,000**					
-	**-**	**-**		**Total Resources:**	**5,000**					
				Requirements						
				1131 - High School Programs						
-	-	-		**0460 - Non-Consumable Items**	5,000					
-	**-**	**-**		**Total 1131:**	**5,000**					
-	**-**	**-**		**Total Requirements:**	**5,000**					

290 - Selco Grant
Total: $2,500

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Selco Grant	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
-	-	-		**1920 - Contributions and Donations From Private Sources**	2,500					
-	**-**	**-**		**Total 000:**	**2,500**					
-	**-**	**-**		**Total Resources:**	**2,500**					
				Requirements						
				1121 - Middle/Junior High Programs						
-	-	-		**0410 - Consumable Supplies and Materials**	1,000					
-	-	-		**0460 - Non-Consumable Items**	1,500					
-	**-**	**-**		**Total 1121:**	**2,500**					
-	**-**	**-**		**Total Requirements:**	**2,500**					

299 - Food Service
Total: $1,484,652

National School Lunch Program - federally assisted meal program operating in public schools, providing nutritionally balanced, low-cost, or no-cost breakfast and lunch to children each school day.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Food Service	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				Resources						
				000 - Undesignated						
95,123	48,666	-		**1610 - Daily Sales—Reimbursable Programs**	25,000					
11,549	11,543	70,350		**1620 - Daily Sales—Non Reimbursable Program**	2,000					
-	15,055	5,000		**1944 - Services Provided Private Schools**	11,952					
300	-	-		**1960 - Recovery of Prior Years' Expenditure**	-					
3,407	2,081	1,000		**1990 - Miscellaneous**	1,000					
228,681	283,041	243,150		**3299 - Other Restricted Grants-In-Aid**	315,000					
13,575	80,086	-		**4500 - Restricted Revenue From the Federal Government**	-					
237	-	-		**4511 - State Breakfast**	-					
270	-	-		**4512 - State Lunch**	-					
199,394	265,146	330,000		**4513 - NSLP Breakfast**	310,000					
571,459	675,810	770,000		**4515 - NSLP Lunch**	665,000					
2,657	3,123	-		**4518 - NSLP Snack**	-					
-	-	15,000		**4519 - Farm to School**	15,000					
10,685	7,593	10,000		**4525 - Summer Lunch**	15,000					
82,588	90,977	90,000		**4910 - USDA Commodities**	105,000					
10,167	9,875	10,200		**5200 - Interfund Transfers**	10,200					
221,388	22,215	270,000		**5400 - Beginning Fund Balance**	9,500					
1,451,481	**1,515,212**	**1,814,700**		**Total 000:**	**1,484,652**					
1,451,481	**1,515,212**	**1,814,700**		**Total Resources:**	**1,484,652**					
				Requirements						
				3110 - Service Area Direction Food Service						
-	-	-		**0112 - Classified Salaries**	19,025	0.38				
104,885	102,490	103,123	1.60	**0114 - Managerial—Classified**	84,300	0.88				
1,200	1,200	1,200		**0140 - Travel Stipend**	1,050					
1,395	1,591	-		**0143 - Insurance Opt Out Admin Dir Confid**	-					
-	-	-		**0147 - Stipend Classified**	3,500					
-	8,000	4,600		**0148 - Stipend Admin/Director/Nonrep**	2,500					
1,200	1,200	1,200		**0149 - Technology Stipend**	1,050					
824	-	-		**0162 - Insurance Stipend**	-					
6,521	6,919	6,607		**0212 - PERS EE Contribution, PU**	6,686					
15,215	12,250	11,013		**0213 - PERS Bond 2003**	11,143					
-	-	7,147		**0214 - PERS ER UAL, OPSRP**	1,816					
5,760	6,112	6,057		**0215 - PERS Bond 2021**	6,128					
-	-	-		**0217 - PERS Reserve**	4,769					
6,636	7,134	8,424		**0221 - Social Security**	8,524					
1,552	1,668	-		**0222 - Medicare**	-					
484	1,417	2,048		**0231 - Workers' Compensation**	2,073					
-	1,495	2,203		**0232 - Unemployment Compensation**	901					
84	48	-		**0233 - Workers Benefit Fund**	-					
358	442	441		**0234 - PLO**	446					
22,754	23,371	-		**0240 - Contractual Employee Benefits**	30,627					
-	848	35,040		**0243 - Insurance/Admin/Director/NonRep**	-					
168,868	**176,187**	**189,103**	**1.60**	**Total 3110:**	**184,538**	**1.26**				

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Food Service	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
				3120 - Food Preparation and Dispensing Services						
285,263	306,350	332,740	10.54	**0112 - Classified Salaries**	328,694	10.27				
9,505	-	-		**0122 - Substitutes—Classified**	-					
18,030	18,034	-		**0132 - Add'l Hours Classified/Conf**	-					
4,057	4,026	-		**0142 - Insurance Opt Out Classified**	-					
5,400	5,900	5,200		**0147 - Stipend Classified**	4,400					
1,958	1,067	1,935		**0161 - Personal Leave Payout**	1,665					
-	-	4,556		**0211 - PERS ER Pension, TIER I/II**	4,831					
19,287	19,634	20,395		**0212 - PERS EE Contribution, PU**	20,086					
45,004	33,002	33,987		**0213 - PERS Bond 2003**	33,475					
-	-	13,123		**0214 - PERS ER UAL, OPSRP**	3,632					
17,037	17,344	18,693		**0215 - PERS Bond 2021**	18,413					
-	-	-		**0217 - PERS Reserve**	14,326					
19,344	19,813	26,001		**0221 - Social Security**	25,610					
4,524	4,634	-		**0222 - Medicare**	-					
2,420	5,011	6,291		**0231 - Workers' Compensation**	5,787					
-	5,141	6,798		**0232 - Unemployment Compensation**	2,710					
499	259	-		**0233 - Workers Benefit Fund**	-					
1,192	1,278	1,359		**0234 - PLO**	1,338					
145,713	155,364	-		**0240 - Contractual Employee Benefits**	179,292					
-	27,006	212,274		**0242 - Insurance/Classified**	-					
600	600	-		**0244 - TSA**	-					
459	469	-		**0249 - Insurance/ER Pd LTD**	-					
4,751	4,654	1,500		**0315 - Purchased Services Substitutes**	2,200					
3,529	3,678	15,000		**0322 - Repairs and Maintenance Services**	2,050					
277	147	5,000		**0340 - Travel**	500					
41,257	41,469	78,500		**0410 - Consumable Supplies and Materials**	34,500					
252	204	1,000		**0411 - Fuel**	587					
82,588	90,977	90,000		**0415 - USDA Commodities**	105,000					
524,125	514,855	693,310		**0450 - Food**	495,168					
9,668	9,127	30,240		**0460 - Non-Consumable Items**	3,250					
4,695	7,850	4,695		**0470 - Computer Software**	8,100					
-	-	1,500		**0480 - Computer Hardware**	-					
-	-	12,000		**0542 - Replacement Equipment Purchase**	-					
8,963	5,087	9,500		**0640 - Dues and Fees**	4,500					
1,260,398	**1,302,979**	**1,625,597**	**10.54**	**Total 3120:**	**1,300,114**	**10.27**				
1,429,267	**1,479,166**	**1,814,700**	**12.14**	**Total Requirements:**	**1,484,652**	**11.53**				
6,435,943	**8,478,333**	**11,490,448**	**44.67**	**Special Revenue Funds Total:**	**11,645,501**	**41.80**				

177

HISTORICAL ANALYSIS - FOOD SERVICE

REVENUE

Funding Source	26-27 Budget	25-26 Budget	24-25 Actuals	23-24 Actuals	22-23 Actuals
Local Revenue	$39,952.00	$76,350.00	$77,345.00	$110,379.00	$127,568.00
State Revenue	$315,000.00	$243,150.00	$283,041.00	$228,681.00	$184,152.00
Federal Revenue	$1,110,000.00	$1,215,000.00	$1,122,735.00	$880,865.00	$853,602.00
Transfers	$10,200.00	$10,200.00	$9,875.00	$10,167.00	$10,154.00
Beginning Fund Balance	$9,500.00	$270,000.00	$22,215.00	$221,388.00	$301,907.00
Grand Total	$1,484,652.00	$1,814,700.00	$1,515,211.00	$1,451,480.00	$1,477,383.00

EXPENDITURES

Service	26-27 Budget	25-26 Budget	24-25 Actuals	23-24 Actuals	22-23 Actuals
Wages & Benefits	$828,797.00	$872,455.00	$801,114.00	$749,159.00	$672,130.00
Purchased Services	$4,750.00	$21,500.00	$8,480.00	$8,557.00	$3,515.00
Materials & Supplies	$646,605.00	$902,915.00	$664,482.00	$662,584.00	$565,057.00
Capital Outlay	$0.00	$12,000.00	$0.00	$0.00	$6,525.00
Dues & Fees	$4,500.00	$5,830.00	$5,087.00	$8,963.00	$8,763.00
Grand Total	$1,484,652.00	$1,814,700.00	$1,479,163.00	$1,429,263.00	$1,255,990.00

178

This Page Intentionally Blank

Debt Service Funds

180

Debt Service Funds account for the accumulation of resources for, and payment of, general long-term debt, principal and interest.

This Page Intentionally Blank

181

310 - PERS UAL Bond 2003
Total: $3,170,253

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Debt Service Funds	2026/27 Proposed $	FTE	2026/27 Approved $	2026/27 Adopted $
				Resources				
				000 - Undesignated				
56,957	56,421	15,000		**1510 - Interest On Investments**	9,000			
2,094,172	1,714,727	1,589,211		**1970 - Services Provided Other Funds**	1,930,300			
1,750,718	1,908,747	1,394,122		**5400 - Beginning Fund Balance**	1,230,953			
3,901,847	**3,679,895**	**2,998,333**		**Total 000:**	**3,170,253**			
3,901,847	**3,679,895**	**2,998,333**		**Total Resources:**	**3,170,253**			
				Requirements				
				5110 - Long-Term Debt Service				
1,525,000	1,710,000	1,910,000		**0610 - Redemption of Principal**	2,115,000			
468,100	382,548	286,000		**0621 - Regular Interest**	180,000			
1,993,100	**2,092,548**	**2,196,000**		**Total 5110:**	**2,295,000**			
				6110 - Operating Contingency				
-	-	802,333		**0810 - Planned Reserve**	875,253			
1,993,100	**2,092,548**	**2,998,333**		**Total Requirements:**	**3,170,253**			

182

Debt Service Fund - 310			
Date	**Principal**	**Interest**	**Annual Total**
06/30/2027	2,115,000.00	177,216.00	2,292,216.00
06/30/2028	1,005,000.00	57,084.00	1,062,084.00
Total	**3,120,000.00**	**234,300.00**	**3,354,300.00**

321 - PERS Bond 2021
Total: $1,330,150

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Debt Service Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
8,310	7,686	6,500		**1510 - Interest On Investments**	5,400			
792,792	893,261	874,066		**1970 - Services Provided Other Funds**	1,060,000			
56,916	55,559	50,310		**5400 - Beginning Fund Balance**	264,750			
858,019	**956,506**	**930,876**		**Total 000:**	**1,330,150**			
858,019	**956,506**	**930,876**		**Total Resources:**	**1,330,150**			
				Requirements				
				5110 - Long-Term Debt Service				
500,000	530,000	570,000		**0610 - Redemption of Principal**	600,000			
302,459	299,499	295,000		**0621 - Regular Interest**	290,000			
802,459	**829,499**	**865,000**		**Total 5110:**	**890,000**			
				6110 - Operating Contingency				
-	-	65,876		**0810 - Planned Reserve**	440,150			
802,459	**829,499**	**930,876**		**Total Requirements:**	**1,330,150**			

Debt Service Fund - 321			
Date	**Principal**	**Interest**	**Total**
06/30/2027	600,000.00	288,629.50	888,629.50
06/30/2028	640,000.00	280,469.50	920,469.50
06/30/2029	680,000.00	270,677.50	950,677.50
06/30/2030	725,000.00	259,069.90	984,069.90
06/30/2031	770,000.00	245,969.16	1,015,969.16
06/30/2032	820,000.00	231,439.26	1,051,439.26
06/30/2033	870,000.00	214,735.86	1,084,735.86
06/30/2034	925,000.00	195,534.96	1,120,534.96
06/30/2035	985,000.00	173,732.70	1,158,732.70
06/30/2036	1,050,000.00	149,531.26	1,199,531.26
06/30/2037	1,120,000.00	122,892.76	1,242,892.76
06/30/2038	1,195,000.00	90,468.76	1,285,468.76
06/30/2039	1,270,000.00	55,873.50	1,325,873.50
06/30/2040	660,000.00	19,107.00	679,107.00
Total	**12,310,000.00**	**2,598,131.62**	**14,908,131.62**

375 - GO Bond 2023
Total: $2,535,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Debt Service Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
2,312,279	2,373,307	2,325,000		**1111 - Current Year's Taxes**	2,500,000			
48,374	40,079	35,000		**1112 - Prior Year's Taxes**	35,000			
2,076	3	-		**1190 - Penalties and Interest On Taxes**	-			
147,316	373,545	373,545		**5400 - Beginning Fund Balance**	-			
2,510,045	**2,786,934**	**2,733,545**		**Total 000:**	**2,535,000**			
2,510,045	**2,786,934**	**2,733,545**		**Total Resources:**	**2,535,000**			
				Requirements				
				5110 - Long-Term Debt Service				
1,405,000	1,540,000	1,750,000		**0610 - Redemption of Principal**	1,900,000			
731,499	661,245	590,000		**0621 - Regular Interest**	500,000			
2,136,499	**2,201,245**	**2,340,000**		**Total 5110:**	**2,400,000**			
				6110 - Operating Contingency				
-	-	393,545		**0810 - Planned Reserve**	135,000			
2,136,499	**2,201,245**	**2,733,545**		**Total Requirements:**	**2,535,000**			

Debt Service Fund - 375			
Date	**Principal**	**Interest**	**Total**
06/30/2027	1,900,000.00	497,250.00	2,397,250.00
06/30/2028	1,075,000.00	402,250.00	1,477,250.00
06/30/2029	1,175,000.00	348,500.00	1,523,500.00
06/30/2030	1,275,000.00	289,750.00	1,564,750.00
06/30/2031	1,385,000.00	226,000.00	1,611,000.00
06/30/2032	1,505,000.00	156,750.00	1,661,750.00
06/30/2033	1,630,000.00	81,500.00	1,711,500.00
Total	**9,945,000.00**	**2,002,000.00**	**11,947,000.00**

4,932,058	**5,123,292**	**6,662,754**		**Debt Service Funds Total:**	**7,035,403**			

This Page Intentionally Blank

Capital Projects Funds

186

Capital Projects Funds consist of various types of financial resources utilized in the acquiring or constructing of capital facilities.

This Page Intentionally Blank

187

400 - QZAB Capital Projects (History)

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Capital Projects Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
6	-	-		**5400 - Beginning Fund Balance**	-			
6	**-**	**-**		**Total Resources:**	**-**			
				Requirements				
				2542 - Care and Upkeep of Buildings Services				
6	-	-		**0410 - Consumable Supplies and Materials**	-			
6	**-**	**-**		**Total Requirements:**	**-**			

188

420 - Athletics Capital Projects
Total: $185,100

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Capital Projects Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
18,357	17,118	17,062		**1990 - Miscellaneous**	17,232			
115,161	133,517	133,517		**5400 - Beginning Fund Balance**	167,868			
133,517	**150,636**	**150,579**		**Total 000:**	**185,100**			
133,517	**150,636**	**150,579**		**Total Resources:**	**185,100**			
				Requirements				
				4190 - Other Facilities Construction Services				
-	-	150,579		**0530 - Improvements Other Than Buildings**	185,100			
-	**-**	**150,579**		**Total Requirements:**	**185,100**			

426 - Vehicle Replacement
Total: $52,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Capital Projects Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
7,047	3,197	3,000		**1990 - Miscellaneous**	3,000			
60,872	52,362	45,461		**5400 - Beginning Fund Balance**	49,000			
67,919	**55,559**	**48,461**		**Total 000:**	**52,000**			
67,919	**55,559**	**48,461**		**Total Resources:**	**52,000**			
				Requirements				
				2542 - Care and Upkeep of Buildings Services				
15,557	9,250	48,461		**0541 - Initial and Additional Equipment Purchase**	52,000			
15,557	**9,250**	**48,461**		**Total Requirements:**	**52,000**			

190

430 - Capital Projects Facilities
Total: $2,194,000

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Capital Projects Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
674,833	254,336	189,443		**5200 - Interfund Transfers**	80,000			
1,687,588	2,078,230	2,261,655		**5400 - Beginning Fund Balance**	2,114,000			
2,362,421	**2,332,565**	**2,451,098**		**Total 000:**	**2,194,000**			
2,362,421	**2,332,565**	**2,451,098**		**Total Resources:**	**2,194,000**			
				Requirements				
				1132 - High School Extracurricular				
-	6,200	-		**0383 - Architect/Engineer Services**	-			
-	80	-		**0460 - Non-Consumable Items**	-			
-	-	60,000		**0530 - Improvements Other Than Buildings**	60,000			
-	500	-		**0640 - Dues and Fees**	-			
-	**6,780**	**60,000**		**Total 1132:**	**60,000**			
				2542 - Care and Upkeep of Buildings Services				
84,922	7,825	225,000		**0322 - Repairs and Maintenance Services**	225,000			
-	1,448	-		**0324 - Rentals**	-			
656	350	-		**0390 - Other General Professional and Technological Svs**	-			
34,701	3,158	-		**0460 - Non-Consumable Items**	-			
-	16,209	-		**0530 - Improvements Other Than Buildings**	-			
-	66,454	200,000		**0541 - Initial and Additional Equipment Purchase**	200,000			
120,279	**95,443**	**425,000**		**Total 2542:**	**425,000**			
				4120 - Site Acquisition and Development Services				
-	4,080	-		**0383 - Architect/Engineer Services**	-			
				4150 - Building Acquisition, Construction, and Improv.				
22,157	-	1,000,000		**0520 - Buildings Acquisition**	1,000,000			
16,261	-	200,000		**0530 - Improvements Other Than Buildings**	280,000			
50,493	-	160,000		**0541 - Initial and Additional Equipment Purchase**	160,000			
88,912	**-**	**1,360,000**		**Total 4150:**	**1,440,000**			
				5200 - Transfers of Funds				
75,000	-	-		**0711 - TRFR Cap Improv Fund**	-			
				6110 - Operating Contingency				
-	-	606,098		**0810 - Planned Reserve**	269,000			
284,191	**106,303**	**2,451,098**		**Total Requirements:**	**2,194,000**			

191

448 - Excise Tax Fund
Total: $1,191,360

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Capital Projects Funds	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
				Resources				
				000 - Undesignated				
240,002	48,088	50,000		**1130 - Construction Exise Tax**	72,000			
1,458,671	1,521,796	1,350,000		**5400 - Beginning Fund Balance**	1,119,360			
1,698,673	**1,569,884**	**1,400,000**		**Total 000:**	**1,191,360**			
1,698,673	**1,569,884**	**1,400,000**		**Total Resources:**	**1,191,360**			
				Requirements				
				1132 - High School Extracurricular				
-	5,982	-		**0530 - Improvements Other Than Buildings**	-			
8,631	21,218	-		**0542 - Replacement Equipment Purchase**	-			
-	900	-		**0640 - Dues and Fees**	-			
8,631	**28,100**	**-**		**Total 1132:**	**-**			
				2115 - Student Safety				
-	30,634	-		**0460 - Non-Consumable Items**	-			
				2542 - Care and Upkeep of Buildings Services				
554	265	-		**0460 - Non-Consumable Items**	108,640			
36,597	-	-		**0542 - Replacement Equipment Purchase**	-			
-	720	-		**0640 - Dues and Fees**	-			
37,151	**985**	**-**		**Total 2542:**	**108,640**			
				4150 - Building Acquisition, Construction, and Improv.				
43,938	75,463	500,000		**0520 - Buildings Acquisition**	782,720			
46,626	19,000	500,000		**0530 - Improvements Other Than Buildings**	-			
90,564	**94,463**	**1,000,000**		**Total 4150:**	**782,720**			
				5110 - Long-Term Debt Service				
35,894	36,935	38,200		**0610 - Redemption of Principal**	-			
4,637	3,596	2,600		**0621 - Regular Interest**	-			
40,531	**40,531**	**40,800**		**Total 5110:**	**-**			
				6110 - Operating Contingency				
-	-	359,200		**0810 - Planned Reserve**	300,000			
176,877	**194,713**	**1,400,000**		**Total Requirements:**	**1,191,360**			
476,631	**310,267**	**4,050,138**		**Capital Projects Funds Total:**	**3,622,460**			

This Page Intentionally Blank

Internal Service Funds

194

Internal Service Funds 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. The Internal Service Fund for North Santiam School District is the Umemployment Fund.

This Page Intentionally Blank

195

610 - Unemployment Fund
Total: $931,140

Internal Service Funds

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE		2026/27 Proposed $	FTE	2026/27 Approved $	2026/27 Adopted $
				Resources				
				000 - Undesignated				
-	27,551	-		**1960 - Recovery of Prior Years' Expenditure**	-			
-	346,038	358,086		**1970 - Services Provided Other Funds**	-			
278,000	-	-		**5200 - Interfund Transfers**	-			
322,050	595,171	767,000		**5400 - Beginning Fund Balance**	931,140			
600,050	**968,760**	**1,125,086**		**Total 000:**	**931,140**			
600,050	**968,760**	**1,125,086**		**Total Resources:**	**931,140**			
				Requirements				
				2520 - Fiscal Services				
4,028	98,690	350,000		**0232 - Unemployment Compensation**	150,000			
840	840	1,200		**0640 - Dues and Fees**	1,200			
4,868	**99,530**	**351,200**		**Total 2520:**	**151,200**			
				2529 - Other Fiscal Services				
10	-	-		**0232 - Unemployment Compensation**	-			
				6110 - Operating Contingency				
-	-	773,886		**0810 - Planned Reserve**	779,940			
4,878	**99,530**	**1,125,086**		**Total Requirements:**	**931,140**			

4,878	**99,530**	**1,125,086**		**Internal Service Funds Total:**	**931,140**			

196

This Page Intentionally Blank

197

Trust and Agency Funds

198

Trust and Agency Funds account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Trust and Agency Fund for North Santiam School District is the Scholarship Fund.

This Page Intentionally Blank

199

701 - Scholarship Fund
Total: $49,398

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE	Trust & Agency Funds	2026/27 Proposed $	FTE	2026/27 Approved $	2026/27 Adopted $
				Resources				
				000 - Undesignated				
37,572	17,000	2,000		**1920 - Contributions and Donations From Private Sources**	3,500			
17,220	47,292	44,898		**5400 - Beginning Fund Balance**	45,898			
54,792	**64,292**	**46,898**		**Total 000:**	**49,398**			
54,792	**64,292**	**46,898**		**Total Resources:**	**49,398**			
				Requirements				
				2520 - Fiscal Services				
7,500	7,000	9,848		**0371 - Tuition Payments to Other Districts Within State**	11,348			
-	2,583	-		**0410 - Consumable Supplies and Materials**	-			
7,500	**9,583**	**9,848**		**Total 2520:**	**11,348**			
				6110 - Operating Contingency				
-	-	31,050		**0810 - Planned Reserve**	38,050			
-	-	6,000		**0820 - Reserved for Next Year**	-			
-	**-**	**37,050**		**Total 6110:**	**38,050**			
7,500	**9,583**	**46,898**		**Total Requirements:**	**49,398**			200

7,500	**9,583**	**46,898**		**Trust & Agency Funds Total:**	**49,398**			

This Page Intentionally Blank

201

Budget Recap

202

The budget recap includes a summary of all revenue funds and a summary of all expenditure funds for the Fiscal Year 2026-2027 Budget.

This Page Intentionally Blank

203

North Santiam School District

Fiscal Year Budget 2026/27

Total 2026-2027 Budget Revenues

Total: $58,114,931

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Total 2026-2027 Budget Revenues	2026/27 Proposed		2026/27 Approved	2026/27 Adopted
$	$	$	FTE		$	FTE	$	$
32,802,909	33,176,645	33,894,397		**100 - General Fund**	34,831,029			
1,001,791	1,791	1,792		**201 - Board Reserve**	1,792			
1,137,000	1,006,350	1,006,350		**202 - Textbook Reserve**	1,006,350			
21,382	5,546	-		**204 - ARP-HCY 1 (History)**	-			
88,093	47,915	414,190		**205 - CTE Construction House**	375,000			
4,985	-	-		**206 - CTE SHS Grants (History)**	-			
55,282	43,096	-		**209 - ESSER III (History)**	-			
6,319	-	350,000		**210 - Appropriation Fund**	330,000			
3,716	-	-		**211 - United Way (History)**	-			
56,296	34,394	10,863		**215 - Title IV**	38,224			
15,942	8,426	-		**216 - Misc Grants (History)**	-			
19,209	12,308	12,070		**219 - Title III-A**	11,438			
693,742	636,286	835,447		**221 - IDEA 611**	582,860			
10,645	5,209	5,000		**222 - Carl Perkins**	5,000			
125,000	125,000	-		**224 - EL Transformation (History)**	-			
47,772	-	-		**225 - IDEA 611 ARP (History)**	-			
424,190	532,188	471,872		**227 - Title I-A**	515,032			
50,064	90,110	80,938		**228 - Title II-A**	63,979			
12,836	21,507	25,745		**230 - Technology Services**	30,000			
28,340	11,763	-		**231 - After School Community Grant (History)**	-			
67,196	84,267	117,932		**232 - Outdoor School**	68,842			
87,848	87,848	105,099		**240 - E-Rate C1**	24,000			
12,390	-	-		**241 - Nike Grant (History)**	-			
3,186	2,719	-		**243 - District Grants (History)**	-			
15,707	62,114	27,510		**244 - E-Rate C2**	11,895			
7,358	2,188	2,010		**247 - IDEA 619**	5,237			
138,610	217,259	114,443		**249 - SB 1149**	80,000			
2,613,252	2,844,187	2,130,067		**251 - SIA**	2,449,064			
410,261	942,773	678,214		**252 - High School Success/M98**	664,894			
352,884	598,116	502,500		**255 - Preschool Promise**	602,000			
-	26,607	10,815		**259 - Career Pathways Program Grant**	5,616			
42,493	32,304	33,904		**261 - Misc Sublimity School**	18,230			
16,909	13,693	22,403		**262 - Misc Stayton Elementary School**	17,059			
33,306	48,018	39,994		**263 - Misc Stayton Intermediate Middle School**	32,451			
36,201	33,615	25,713		**264 - Stayton Elementary School ASB**	22,500			
52,569	55,181	52,629		**265 - Misc Stayton High School**	292,515			
25,123	26,559	20,162		**267 - Mari Linn School ASB**	32,750			
18,844	16,046	14,450		**268 - Sublimity School ASB**	13,463			
17,787	15,643	11,143		**269 - Stayton High School Needy Child Fund**	9,950			
20,530	6,880	10,401		**271 - Stayton Intermedicate Middle School ASB**	6,228			
419,258	439,941	422,858		**272 - Stayton High School ASB**	161,576			
-	975	-		**273 - Salmon Watch Grant (History)**	-			
6,208	6,139	6,139		**274 - SIA-EIIS**	7,210			
22,229	-	-		**275 - OCF - Dorris J Wipper Grant**	1,000			
395	-	600		**276 - OSU Grant (History)**	-			

204

Continued on Next Page...

Continued from Previous Page

Total 2026-2027 Budget Revenues

2023/24 Actuals $	2024/25 Actuals $	2025/26 Adopted $	FTE		2026/27 Proposed $	FTE	2026/27 Approved $	2026/27 Adopted $
22,650	-	75,000		**277 - TAP Grants**	175,000			
41,689	41,539	39,100		**278 - Communication/Community Engagement**	39,080			
147,501	188,131	142,395		**279 - Early Literacy Grant**	145,925			
722	-	-		**280 - Homeless Support**	140			
775,000	1,775,000	1,775,000		**281 - PERS Reserve**	2,217,224			
65,000	65,000	65,000		**283 - PEEK Grant**	70,000			
23,780	30,510	15,000		**284 - SHS Athletic Improvement**	19,825			
-	90,541	-		**285 - SB 283 Mentorship Grant (History)**	-			
-	10,000	-		**286 - Wireless Panic Alert Grant (History)**	-			
-	750	1,000		**287 - Maps Credit Union (History)**	-			
-	22,293	-		**288 - SPED Staff Stipends (History)**	-			
-	-	-		**289 - Unified Sports**	5,000			
-	-	-		**290 - Selco Grant**	2,500			
1,451,481	1,515,212	1,814,700		**299 - Food Service**	1,484,652			
3,901,847	3,679,895	2,998,333		**310 - PERS UAL Bond 2003**	3,170,253			
858,019	956,506	930,876		**321 - PERS Bond 2021**	1,330,150			
2,510,045	2,786,934	2,733,545		**375 - GO Bond 2023**	2,535,000			
6	-	-		**400 - QZAB Capital Projects (History)**	-			
133,517	150,636	150,579		**420 - Athletics Capital Projects**	185,100			
67,919	55,559	48,461		**426 - Vehicle Replacement**	52,000			
2,362,421	2,332,565	2,451,098		**430 - Capital Projects Facilities**	2,194,000			
1,698,673	1,569,884	1,400,000		**448 - Excise Tax Fund**	1,191,360			
600,050	968,760	1,125,086		**610 - Unemployment Fund**	931,140			
54,792	64,292	46,898		**701 - Scholarship Fund**	49,398			
55,741,172	**57,625,612**	**57,269,721**		**Total:**	**58,114,931**			

205

North Santiam School District

Fiscal Year Budget 2026/27

Total 2026-2027 Budget Expenditures

Total: $58,114,931

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Total 2026-2027 Budget Expenditures	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
27,492,044	27,845,884	33,894,397	230.92	**100 - General Fund**	34,831,029	227.87				
-	-	1,792		**201 - Board Reserve**	1,792					
130,650	-	1,006,350		**202 - Textbook Reserve**	1,006,350					
21,382	5,546	-		**204 - ARP-HCY 1 (History)**	-					
40,178	44,479	414,190		**205 - CTE Construction House**	375,000					
4,985	-	-		**206 - CTE SHS Grants (History)**	-					
55,282	43,096	-		**209 - ESSER III (History)**	-					
6,319	-	350,000		**210 - Appropriation Fund**	330,000					
3,716	-	-		**211 - United Way (History)**	-					
56,296	34,394	10,863		**215 - Title IV**	38,224					
7,516	8,426	-		**216 - Misc Grants (History)**	-					
19,209	12,308	12,070		**219 - Title III-A**	11,438					
693,742	636,286	835,447	7.37	**221 - IDEA 611**	582,860	3.82				
10,645	5,209	5,000		**222 - Carl Perkins**	5,000					
125,000	125,000	-		**224 - EL Transformation (History)**	-					
47,772	-	-		**225 - IDEA 611 ARP (History)**	-					
424,190	532,188	471,872	5.30	**227 - Title I-A**	515,032	5.36				
50,064	90,110	80,938		**228 - Title II-A**	63,979					
-	242	25,745		**230 - Technology Services**	30,000					
16,577	11,763	-		**231 - After School Community Grant (History)**	-					
67,196	84,267	117,932		**232 - Outdoor School**	68,842					
-	6,750	105,099		**240 - E-Rate C1**	24,000					
12,390	-	-		**241 - Nike Grant (History)**	-					
1,567	2,719	-		**243 - District Grants (History)**	-					
15,707	50,219	27,510		**244 - E-Rate C2**	11,895					
7,358	2,188	2,010		**247 - IDEA 619**	5,237					
-	183,425	114,443		**249 - SB 1149**	80,000					
1,906,011	2,844,187	2,130,067	9.00	**251 - SIA**	2,449,064	10.25				
410,261	942,773	678,214	3.25	**252 - High School Success/M98**	664,894	2.51				
352,884	598,116	502,500	5.52	**255 - Preschool Promise**	602,000	6.24				
-	26,607	10,815		**259 - Career Pathways Program Grant**	5,616					
11,715	7,992	33,904		**261 - Misc Sublimity School**	18,230					
8,612	6,077	22,403		**262 - Misc Stayton Elementary School**	17,059					
9,199	23,492	39,994		**263 - Misc Stayton Intermediate Middle School**	32,451					
20,106	18,950	25,713		**264 - Stayton Elementary School ASB**	22,500					
9,755	24,738	52,629		**265 - Misc Stayton High School**	292,515					
15,522	13,948	20,162		**267 - Mari Linn School ASB**	32,750					
3,900	2,462	14,450		**268 - Sublimity School ASB**	13,463					
5,374	6,246	11,143		**269 - Stayton High School Needy Child Fund**	9,950					
9,831	283	10,401		**271 - Stayton Intermedicate Middle School ASB**	6,228					
208,217	200,803	422,858		**272 - Stayton High School ASB**	161,576					
-	975	-		**273 - Salmon Watch Grant (History)**	-					
6,208	6,139	6,139		**274 - SIA-EIIS**	7,210					
22,229	-	-		**275 - OCF - Dorris J Wipper Grant**	1,000					
395	-	600		**276 - OSU Grant (History)**	-					
22,650	-	75,000		**277 - TAP Grants**	175,000					
150	2,458	39,100		**278 - Communication/Community Engagement**	39,080					
95,485	188,131	142,395	1.57	**279 - Early Literacy Grant**	145,925	1.57				
722	-	-		**280 - Homeless Support**	140					
-	-	1,775,000		**281 - PERS Reserve**	2,217,224					
65,000	65,000	65,000	0.52	**283 - PEEK Grant**	70,000	0.52				

Continued on Next Page...

Continued from Previous Page

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		Total 2026-2027 Budget Expenditures	2026/27 Proposed		2026/27 Approved		2026/27 Adopted	
$	$	$	FTE		$	FTE	$	FTE	$	FTE
4,708	17,592	15,000		**284 - SHS Athletic Improvement**	19,825					
-	90,541	-		**285 - SB 283 Mentorship Grant (History)**	-					
-	10,000	-		**286 - Wireless Panic Alert Grant (History)**	-					
-	750	1,000		**287 - Maps Credit Union (History)**	-					
-	22,293	-		**288 - SPED Staff Stipends (History)**	-					
-	-	-		**289 - Unified Sports**	5,000					
-	-	-		**290 - Selco Grant**	2,500					
1,429,267	1,479,166	1,814,700	12.14	**299 - Food Service**	1,484,652	11.53				
1,993,100	2,092,548	2,998,333		**310 - PERS UAL Bond 2003**	3,170,253					
802,459	829,499	930,876		**321 - PERS Bond 2021**	1,330,150					
2,136,499	2,201,245	2,733,545		**375 - GO Bond 2023**	2,535,000					
6	-	-		**400 - QZAB Capital Projects (History)**	-					
-	-	150,579		**420 - Athletics Capital Projects**	185,100					
15,557	9,250	48,461		**426 - Vehicle Replacement**	52,000					
284,191	106,303	2,451,098		**430 - Capital Projects Facilities**	2,194,000					
176,877	194,713	1,400,000		**448 - Excise Tax Fund**	1,191,360					
4,878	99,530	1,125,086		**610 - Unemployment Fund**	931,140					
7,500	9,583	46,898		**701 - Scholarship Fund**	49,398					
39,349,054	**41,866,890**	**57,269,721**	**275.59**	**Total:**	**58,114,931**	**269.67**				

Appendix

208

Supplementary materials supporting the budget document

This Page Intentionally Blank

North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

To: Legal Notice Department
ganlegpubnotices6@gannett.com
Fax: 503-399-6808
Phone: 844-590-5995

From: Rhonda Allen, Director of Business and Fiscal Services

Re: Publication of Budget Committee Meeting Notice

Please publish the following notice on April 20, 2026

NORTH SANTIAM SCHOOL DISTRICT
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the North Santiam School District, Marion County, State of Oregon, to discuss the budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027. The meeting will take place on Thursday, May 14, 2026, at 6:00 PM in the Santiam Room of the District Office, located at 1155 N. 3rd Avenue

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

A copy of the budget will be available for review or pickup starting May 6, 2026, at the District Office (1155 N. 3rd Avenue, Stayton, OR 97383) between 7:30 AM and 4:00 PM.

If necessary, a second meeting will be held on May 21, 2026. All budget meeting notices are posted on the district website at www.nssd29j.org. The meetings can be observed in person and virtually via Livestream on YouTube. Public comment can be submitted either in person or virtually. Those who wish to address the Board virtually must register before 12:00 p.m. on the meeting date to receive the live meeting link. Those attending in person may complete the comment cards onsite or may choose to sign up ahead of time.

USA TODAY CO.

LocaliQ

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

North Santiam Sch Dist 29J
1155 N 3Rd Ave
Stayton OR 97383-1801

STATE OF WISCONSIN, COUNTY OF BROWN

The Statesman Journal, of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published in Salem in Marion County, Oregon; and that this Public Notices is printed copy of which is hereby annexed was Published in said newspapers in the issue:

04/20/2026

and that the fees charged are legal.
Sworn to and subscribed before on 04/20/2026

Legal Clerk

Notary, State of WI, County of Brown

5:15:27

My commission expires

Publication Cost:	$475.40		
Tax Amount:	$0.00		
Payment Cost:	$475.40		
Order No:	12239127	# of Copies:	
Customer No:	1124207	0	
PO #:			

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NANCY HEYRMAN
Notary Public
State of Wisconsin

PUBLIC NOTICE
NORTH SANTIAM SCHOOL DISTRICT
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the North Santiam School District, Marion County, State of Oregon, to discuss the budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027. The meeting will take place on Thursday, May 14, 2026, at 6:00 PM in the Santiam Room of the District Office, located at 1155 N. 3rd Avenue

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

A copy of the budget will be available for review or pickup starting May 6, 2026, at the District Office (1155 N. 3rd Avenue, Stayton, OR 97383) between 7:30 AM and 4:00 PM.

If necessary, a second meeting will be held on May 21, 2026. All budget meeting notices are posted on the district website at www.nssd29j.org. The meetings can be observed in person and virtually via Livestream on YouTube. Public comment can be submitted either in person or virtually. Those who wish to address the Board virtually must register before 12:00 p.m. on the meeting date to receive the live meeting link. Those attending in person may complete the comment cards onsite or may choose to sign up ahead of time
04/20/2026

Glossary

212

Definitions of terms and acronyms used in school finance

This Page Intentionally Blank

213

GLOSSARY

Accounting System
The total structure of records and procedures which recognize, classify, record, summarize, and report financial information of a government at its various component levels.

Accrual Basis
This basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

Accrue
To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned by not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Ad Valorem Tax
A property tax computed as a percentage of the value of taxable property.

Adopted Budget 214
The final budget, which is approved by the governing board and is the basis for setting legal appropriation levels.

Appropriation
A legal authorization granted by the school board to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Level
A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

Approved Budget
The budget document receiving final acceptance from the budget committee, which is submitted to the governing board for adoption.

Assessed Value
The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value – MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Assets
Resources owned or held by a school district which has monetary value.

ADM
Average Daily Membership. Student enrollment calculated for funding by the State.

ADMr
Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district.

ADMw
Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.
The state school funding formula credits districts with additional ADM for the following factors:

Special Education	1.00
English Second Language	.50
Pregnant & Parenting	1.00
Poverty Factor	.25
Foster Care/Neglected and Delinquent	.25

215

The formula also makes a weighted adjustment to consider the additional cost of operating remote small schools.

Board of School Directors
The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond
An interest-bearing promise to pay a specified sum of money – the principal amount due on a specific date.

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

Budget Committee
A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budget Control
The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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

Budget Message
An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer of presiding offer of the governing body.

Budget Officer

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

Budgetary Expenditures
Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Lease
A means of purchasing capital equipment in installments over a period of greater than one year.

Capital Outlay
Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund
Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

Capital Reserve
Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so appropriate funds may be designated.

Cash Basis
A basis of accounting under which transactions are recognized only when cash changes hands.

Certified Salary
Compensation paid to employees holding a teaching certificate.

Common School Fund
A fund established by the Oregon Legislature over 100 years ago. The State Land Board, on behalf of school districts in Oregon administers this fund. Source of revenue for this fund is sale of state-owned land and resources. The State Land Board distributes a certain percentage of earnings to school districts. These funds become an element of the School Support Fund. Most of the current earnings (and distributions) result from the investment of revenue.

Contingency
A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Contracted Services
Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

County School Fund
The County School Fund is an allocation made to school districts from a variety of county sources. Also, Federal Forest Receipts are received by school district through the County School Fund when federal timber, managed by the U.S. Forest Service with the county, is harvested. Twenty-five percent of this revenue must go to schools; 75 percent is for county roads. In 10 counties – curry, Gilliam, Grant, Harney, Hood River, Lake, Morrow, Sherman, Wallowa, and Wheeler – more than 25 percent may be allocated to schools at the discretion of the county commission.

Current Resources
Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt
An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Service Fund
Accounts for the sale and repayment of general obligation bonds. These bonds allow the district to finance new capital projects, such as the building of schools or facilities. Voters must approve the sale of general obligation bonds.

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

Employees, Classified
Support staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers.

Employees, Licensed
Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Encumbrance
Decrease in net financial resources by issuance of a purchase order.

Enterprise Funds
Account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

Equipment
Those moveable items used for school operations that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum cleaners, computers, lathes, clocks, machinery and vehicles, etc. are classified as equipment.

Estimated Revenue
When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

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

Extra-curricular
School sponsored activates, under the guidance and supervision of district staff, which supplement the regular instruction program including athletics, band and choir.

Fall Enrollment
Number of students enrolled in school on October 1st.

Fiscal Year
A Twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operation. For school districts the fiscal year is July 1 through June 30.

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

Function Classification
Expenditure classification according to the principal purposes for which expenditures are made.

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

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

Fund Balance
The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Obligation Bonds
Issued by the district and authorized by the vote of the people of the district, these funds may be used to acquire land, renovate, remodel, and expand existing facilities, build new schools, and pay issuance costs.

Generally Accepted Accounting Principles (GAAP)
Uniform minimum standards of, and guidelines to, financial accounting and reporting. These principals govern the form and content of the basic financial statements of the district.

Grants
Resources received from various organizations in turn for performance of specific programs or other expenditure activities designed by the grantor.

Instruction
The activities dealing directly with the teaching of students or improving the quality of teaching.

Internal Service Fund
A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Levy
(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

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

Line-Item Budget
The traditional form of budgeting, where proposed expenditures are a based on individual objects of expense within a department or division.

Local Government
Any city, country, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Location
Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel. 220

Modified Accrual Basis
Governmental funds and expendable trust funds can be accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Non-consumable Supplies
Expenditures for items that are "equipment like" but which fail one or more of the criteria for classification as capital outlay.

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

Object/ Object Class
As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, associated payroll costs, purchased services, materials and supplies, capital outlay, and debt services.

Offset
A transfer of funds to the District by Marion County. The monies in this transfer relates to County Timber Tax collections. A transfer of these funds is made to the district on a quarterly basis

Operating Budget
Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

Payroll Costs
Amount paid by a school district on behalf of employees, in addition to gross salary. Examples are: Group health insurance; Contributions to PERS; Social Security (FICA); Workers' Compensation; and Unemployment Insurance.

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

Program Budget
A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

Property Taxes
221
Amount imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonds debts.

Proposed Budget
The initial budget developed by district management that is presented to the budget committee for review.

Purchase Order
A document used to authorize the acquisition of specific services, supplies or capital outlay.

Rate Limit
A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998, or are voter-approved for districts formed in 1997-1998 and later.

Real Market Value
Value set on real and personal property as basis for imposing tax.

Requirements
See Expenditures.

Reserve Fund
Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution
An order of a governing body. Requires less legal formality and has lower legal status that an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue-raising measure such as taxes, special assessments and service charges always require ordinances.)

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

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

Special Revenue Fund
This fund tracks money school districts received from federal, state, and private grants.
Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

222

Staffing Ratio
The certified staffing ratio is the ratio of students to certified staff.

State School Fund
The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

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

Tax Base
The total property and resources subject to taxation.

Tax Levy
Taxes imposed by a local government unit through a rate or amount.

Taxes
As presented under “revenues” refers to Ad Valorem taxes levied by a district on the assessed valuation of real and personal property located within that district.

TOSA
Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

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

Trust and Agency Fund
Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Unappropriated Ending Fund Balance (UEFB)
Amount budgeted to carry over to the next year’s budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

ACRONYMS

ACRONYM	TITLE	DEFINITION
ADM	Average Daily Membership	Average Daily Membership – The aggregate days membership of a school during a certain period divided by the number of days the school was actually in session during the same period.
ADMw	Average Daily Membership Weighted	Weighted average daily membership (or ADMw) = average daily membership (above) + an additional amount computed for the district's students who qualify in the following categories: - eligible for special education **Important to note the number of students that a district can receive extra funding for cannot exceed 11% of district's ADM, regardless of how many SPED students the district actually has enrolled** - eligible for and enrolled in an English as a second language program - students in poverty families, as determined by the Department of Education - Students placed in foster homes
ARP	American Rescue Plan	President Biden's plan to provide direct relief due to COVID-19 and the corresponding economic crisis.
ASB	Associated Student Body	Student clubs
AVID	Advancement Via Individual Determination	AVID is a sixth grade through high school program to prepare students for success by developing skills that support students to be ready for college or career programs.
BFB	Beginning Fund Balance	The amount in a particular fund that the district starts with at the beginning of the fiscal year.
CBA		
CTE	Career and Technical Student Organizations	CTE programs use 21st-century technology to support students in acquiring technical skills, professional practices, and academic knowledge critical for career success in high-wage, in-demand careers.
EE	Employee	
EFB	Ending Fund Balance	The sum total of revenue minus expenditures in a particular fund.
EIIS	Early Indicator and Intervention System	A grant program to assist school districts with implementing early indicator and intervention systems (EIIS). The goal of the EIIS grant program is to align school, district, and community systems to help students stay on track to graduate from high school.
ELD	English Language Development	Instruction designed specifically for English language learners to develop their listening, speaking, reading, and writing skills in English.
ELL	English Language Learner	Refers to students who have English as a Second Language. They are learning to speak English at the same
ER	Employer	
E-Rate	Education Rate	Provides discounts for telecommunications, internet access, and internal connections to eligible schools
ESD	Education Service District	The Education Service District for North Santiam is Willamette ESD
ESSER	Elementary and Secondary School Emergency Relief Fund	The U.S. Department of Education awarded ESSER Fund grants to state education agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

ACRONYM	TITLE	DEFINITION
FFA	Future Farmers of America	FFA is an intracurricular student organization for those interested in agriculture and leadership.
FICA	Federal Insurance Contributions Act	Social Security and Medicare payroll tax
FTE	Full-Time Equivalent/Employee	Full-time equivalent is a unit that indicates the workload of an employed person (or student) in a way that makes workloads comparable across various contexts. An FTE of 1.0 means that the person is equivalent to a full-time worker or student, while an FTE of 0.5 signals that the individual is half-time.
FY	Fiscal Year	The school district fiscal year runs from July 1st - June 30th
GO Bond	General Obligation Bond	A form of long-term borrowing in which the state issues municipal securities and pledges its full faith and credit to their repayment.
IA	Instructional Assistant	
IDEA	Individuals with Disabilities Act	The IDEA is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.
IT	Information Technology	
LTD	Long Term Disability	Long Term Disability provides partial income replacement for employees who are unable to work due to an injury or illness for a longer period of time.
M98	Measure 98/HSS	Ballot Measure 98 which initiated funding of High School Success. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase graduation rates of high schools, and improve high school graduates' readiness for college and career.
ML	Mari Linn School	
NSLP	National School Lunch Program	Federally assisted meal program operating in public schools.
ODE	Oregon Department of Education	The Oregon Department of Education oversees the education of over 560,000 students in Oregon's public K-12 education system. ODE encompasses early learning, public preschool programs, the state School for the Deaf, regional programs for children with disabilities, and education programs in Oregon youth corrections facilities. Oregon has more than 1200 public K-12 schools organized into 197 School Districts and 19 Education Service Districts. Over 100 of these schools are public charter schools. These schools and districts employ over 63,000 teachers, administrators, and other school and district staff.
PERS	Public Employees Retirement System	PERS was established in 1946 as a retirement benefit for public employees in Oregon.
PERS OPSRP	Oregon Public Service Retirement Plan	A retirement plan created for Oregon public employees hired after August 28, 2003.
PERS UAL	PERS Unfunded Actuarial Liability	UAL - the difference between accrued assets (employer conributions and investment earnings) and accrued liabilities (the cost of pension benefits earned) as of the vauation date.
PLO	Paid Leave Oregon	Paid Leave Oregon is a new program that allows employees in Oregon to take up to 12 weeks of paid leave per year.
QZAB Bond	Qualified Zone Academy Bonds	This provision of the taxcode provides a source of funding that may be used for renovating school buildings, purchasing equipment, developing curricula, and/or training school personnel.

ACRONYM	TITLE	DEFINITION
SES	Stayton Elementary School	
SHS	Stayton High School	
SIA	Student Investment Account	State funds for the purpose of addressing mental or behavioral health needs and increase academic achievement for students, reducing academic disparities.
SIMS	Stayton Intermediate Middle School	
SPED	Special Education	A range of services to help kids with disabilities learn and make progress in school.
SRO	School Resource Officer	SRO - a sworn law enforcement officer who is trained in school-based law enforcement and crisis response.
SSF	State School Fund	The major appropriation of state support for public elementary and secondary schools. The State School Fund is distributed to school districts according to a legislature-adopted formula. This is the pool of money from which school districts receive their per student funding, based on ADMw.
SUB	Sublimity School	
TAP	Technical Assistance Program	TAP grants help districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.
TOSA	Teacher on Special Assignment	A teacher who is serving in a capacity outside the day-to-day instruction.
TSA	Tax Sheltered Annuity	Pre-tax retirement plan for employees to invest into retirement.
UEFB	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.
USDA	U.S. Department of Agriculture	
WBF	Workers Benefit Fund	Payroll tax used for return-to-work programs, benefits for workers who are permanently and totally disables, and benefits to families of workers who die from workplace injuries or diseases.
WESD	Willamette Education Service District	The Willamette ESD is a multi-faceted agency with a workforce of over 450 highly skilled and caring professionals. It is a student-centered organization serving 21 Oregon school districts. Willamette ESD provides approximately 61 services related to Special Education, Technology, School Improvement, and Administrative Services.

This Page Intentionally Blank

227

2030 Strategic Plan Themes and Focus Areas

