



LINCOLN COUNTY SCHOOL DISTRICT

Dr. Majalise Tolan
Superintendent

District Office | Teaching & Learning Center
1212 NE Fogarty Street, Newport, OR 97365
PO Box 1110, Newport, OR 97365
T 541-265-9211 | F 541-265-3059
www.lincoln.k12.or.us

LINCOLN COUNTY SCHOOL DISTRICT
Board of Directors – Lincoln County School District Business Meeting of the
Board
Tuesday, June 10, 2025 - 6:30 PM
Newport High School
322 NE Eads St
Newport, OR 97365

Agenda

1. Call to Order & Reading of Land Acknowledgment
2. Roll Call- Establishment of a quorum
3. Introductions
4. Recess into Public Hearing for 2025-2026 Approved Budget
 - a. Public Hearing

Lincoln County School District

Proposed Budget

2025-2026



Dr. Majalise Tolan, Superintendent

541-265-9211

1212 NE Fogarty St. | Newport, OR | 97365

**LINCOLN COUNTY SCHOOL DISTRICT
2025-26 BUDGET
July 1, 2025 – June 30, 2026**

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**LINCOLN COUNTY SCHOOL DISTRICT
2025-26 BUDGET
July 1, 2025 – June 30, 2026**

BUDGET COMMITTEE MEMBERS

BOARD OF DIRECTORS

Zone 1 – Mitch Parsons	Term Ends June 30, 2025
Zone 2 – Liz Martin	Term Ends June 30, 2027
Zone 3 – Jason Malloy	Term Ends June 30, 2025
Zone 4 – Peter Vince	Term Ends June 30, 2025
Zone 5 – Senitila McKinley	Term Ends June 30, 2025

APPOINTED COMMUNITY MEMBERS

Zone 1 – Jessica Maldonado	Term Ends June 30, 2026
Zone 2 – Miranda Williams	Term Ends June 30, 2026
Zone 3 – Matt Grass	Term Ends June 30, 2025
Zone 4 – Kelly Corbett	Term Ends June 30, 2027
Zone 5 – Mary Woods	Term Ends June 30, 2026

ADMINISTRATIVE STAFF

**Dr. Majalise Tolan
Kim Cusick, SFO**

**Superintendent
Business Services Director**

Lincoln County School District

2025-26 Board Goals and District Continuous Improvement Plan

Vision

Empowering all students every day to realize their full potential for living the future life they imagine.

Mission

Relentlessly committed to ensuring that all students learn the critical reading and thinking skills needed to be educated, healthy and resilient people that graduate with future options and the ability to achieve their dreams.

Board Goals

- **GOAL ONE:** Lincoln County School District will establish and meet high expectations for student achievement.
- **GOAL TWO:** Lincoln County School District will create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.
- **GOAL THREE:** Lincoln County School District will provide for the long term health and welfare of our facilities, focusing on accessibility, technological innovation, and purposeful utilization.
- **GOAL FOUR:** Lincoln County School District will strengthen community relationships through communication and engagement with staff, students, families, and community partners.

Continuous Improvement Plan Goals

- **Each LCSD high school will improve their four-year cohort graduation by 3% each year or reach and maintain 90% over the next three years.**
 - Utilize a comprehensive assessment system in math and reading
 - Adopt, implement, and monitor a guaranteed and viable curricula
 - Provide administrators with professional learning to provide feedback on instruction and grading practices
 - Train, coach, and collaborate in professional learning community structures
 - Adopt, implement, and monitor Enhanced Core Reading Instruction (ECRI) and language rich and high level instructional strategies (AVID)
- **Each school will increase attendance of regular attenders by 5% each year or reach and maintain 90%, which will be measured by 90% of the students attending 90% of the time each year for the next three years.**
 - Develop a menu of Tier II and Tier III interventions for students based on multiple sources of data
 - Increase adult education in equitable practices in co-curricular and extracurricular activities
 - Provide professional development in restorative practices and multi tiered systems of support

LCS D Budget Committee Tool for Ensuring Equity

“The Equity Lens” will be implemented when decisions regarding equitable resources allocation arise, when policies about student instruction and discipline come into play and for other policy related decisions as appropriate.

Vision of Equity

Through board and policy commitment, our unified vision is to welcome, accept and affirm equitable practices that break down barriers, promote access and voice, and advance ongoing opportunities for an equitable education for all.

Mission

Our mission is to bring forth intentional and impactful actions through intentional discourse and policy review, current and future, that prioritize data and professional training to assert cultural relevance and representation that provide necessary skills to meet the needs of all students.

“Five P’s of Equity Lens Tool”

Purpose: Center equity and inclusivity so that students, families, and systems do not experience barriers throughout our district.

People: Thoughtful in language, respectful of the past and present trauma of marginalized groups, recognizing the struggle for civil rights and equity. The trauma and process our underserved people have endured deserves to be treated with gravity and solemnity.

Place: Recognize environmental and geographical impacts on resource allocation and holds space for access to equitable resources, not hindered by geographic location, socioeconomic status, varying neuro abilities or demographics.

Process: The equity lens addresses policy barriers and processes through open and honest discourse and decision making which result in empowering, supporting, and reducing the traumatization of people.

Power: The equity lens through genuine shared power and authentic shared decision making contributes to strong problem solving and action that moves forward equitable policies, boards, and communities.

**Review LCS D Board Policies AAA and AAA-AR for historical context of policy development, references, and resources (2022).*



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2025-2026 Budget Message

Welcome and Opening Statement:

Dear Lincoln County School District Budget Committee Members and Community:

Now in my second year as Superintendent of Lincoln County School District, I have worked in partnership with leaders to develop the 2025–2026 budget. This process has required a careful balance—upholding our commitment to equitable, high-quality education for every student while responsibly managing a \$181,390,495 budget.

In 2022–2023, Oregon approved a \$10.2 billion State School Fund (SSF) allocation for the biennium. As we prepare this budget for the first year of the 2025-2027 biennium, the projected SSF has increased to \$11.36 billion. This projection serves as the foundation for Lincoln County School District’s proposed 2025–2026 budget.

While this represents a historic investment in public education, the district continues to face financial challenges due to declining student enrollment and escalating operational costs. As a result, LCSD faced a \$2.8 million shortfall in the operating budget during this first year of the biennium and expects even tougher financial decisions ahead in 2026–2027.

This proposal includes the strategic use of \$1 million in one-time cash reserves, accumulated through temporarily unfilled positions, as well as one-time wildfire grant funds of \$1,324,854. With this approach, it becomes increasingly important to conduct a comprehensive review of priorities and expenditures in order to align our resources and right-size the budget for long-term sustainability.

The annual budgeting process serves as a meaningful opportunity to reflect on the Lincoln County School District Board of Education’s Strategic Plan and Goals, while also guiding the thoughtful application of our district’s equity lens—outlined in this document—to inform decisions that align with the strategies in our Continuous Improvement Plan. Developing a well-rounded, responsive budget demands collaborative and visionary leadership across the district to ensure we address the needs of every department and student. In accordance with ORS 294.391, I respectfully present the proposed 2025–2026 budget for the Lincoln County School District.

Board Goals:

- Demonstrate High Expectations for Student Achievement by Supporting an Equitable Education Framework.
- Enhanced Communications and Community Engagement
- LCSD is a Convener and Influencer of City County and State Education and Economic Policies
- LCSD will provide for the Health and Welfare of our Facilities
- LCSD will Identify the Need and Development of a Possible 2025 Bond Election



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Continuous Improvement Plan Goals:

- Each LCSD high school will improve their four-year cohort graduation by 3% each year or reach and maintain 90% over the next three years.
- Each school will increase attendance of regular attenders by 5% each year or reach and maintain 90%, which will be measured by 90% of the students attending 90% of the time each year for the next three years.

Estimated Revenues:

- State School Fund (SSF) for 2025-26: \$22,621,328
- Local Property Taxes: \$47,124,020
- Other Local Revenue in SSF Formula: \$1,458,590
- Wildfire Relief Funds: \$1,324,854
- Beginning Fund Balance: \$14,924,568
- Other Sources \$2,920,359
- Total General Fund Revenue \$89,048,865

Estimated Expenditures:

Salaries and Fringe Benefits: Consistent with our emphasis on using funds for the greatest student impact, the majority of our expenditures go toward staffing our educational system. Employee costs account for approximately 61% of the General Fund budget. Due to declining enrollment, we have reduced 7.0 certified FTE, 2.5 classified FTE, 1 confidential FTE, and 1 administrative position across the district to help balance the 2025-2026 budget.

Purchased Services: Utilities, Transportation and Custodial Services make up the majority of the purchased services for our district totaling \$11,298,880. These costs continue to rise faster than our revenue, with a 2.9% increase in transportation services, 3% increase in utilities totaling, and 2.6% increase in custodial. Charter School Funding totaling \$6,373,669 is also budgeted under purchased services.

Curriculum, Instruction and Technology: Professional development is continued for staff development and support in AVID, instructional coaching, professional learning community implementation, and curriculum adoption and development. We believe that technology is an integral part of our K-12 education to prepare students for the future. Building and classroom technology and cybersecurity are a prioritized part of our annual budget. Approximately 48% of the annual General Fund budget is for curriculum, instruction and technology. Additional funding is provided in the Special Revenue Funds. The curriculum fund budget includes anticipated expenditures for 7-12 math, social sciences and Spanish adoptions.

Well Rounded Education: The 2025-2026 budget includes providing music and physical education instruction in all schools, regardless of their size, counseling services, social workers, increased bilingual family and student support, and access to extracurricular activities without cost for secondary students.

Charter School Agreements: 7% of the General Fund budget is a per pupil allocation transferred directly to Siletz Valley Charter and Eddyville Charter School. Community Services Consortium notified LCSD in January



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2024 that Career Tech Charter School would close on June 30, 2024. Although a new entity submitted an application to open a new Career Tech Charter School, the application was not approved for the 2024-2025 school year and a new application was not submitted.

Facilities and Maintenance: 3% of the total general fund budget is used for facility and maintenance needs. Although LCSD has a proposed facility renewal bond on the May 2025 ballot, that ballot measure does not account for the day to day facility and maintenance operating needs that exist for the health and welfare of our properties for our staff and students

Ending Fund Balance and Contingency Fund: The Lincoln County School District Board of Education requires a minimum 7% Ending Fund Balance in the general fund each year in order to provide a starting cash balance for the coming year. This is budgeted as Unappropriated Ending Fund Balance in the amount of \$5,449,457. Contingency remains budgeted at \$3,750,000.

Debt Services:

Debt service is for long-term financing. These funds are used to finance and account for the interest and principal payments on all PERS and General Obligation bonds. In our district, we have two debt service areas:

- General Obligation Bonds – issued to fund the construction and remodeling of all school buildings, the most recent renovations were bonded in 2011 and are set to expire in June 2026. We have transfers of \$6,695,000 scheduled for deposit into the sinking fund (Fund 331) in order to save funds for the \$15,000,000 balloon payment on the remainder of the bonds.
- Public Employees Retirement System (PERS) Bonds – The District issued bonds in 2002 and 2003 to pre-pay the District's portion of the PERS unfunded liability and lower LCSD's employer contribution rate. The bond proceeds remitted to PERS remain in a PERS side account for LCSD and continue to reduce LCSD's PERS employer contribution rate from 28.07% to 0% for 2025-2027.

LCSD continues to decrease the rate charged against payroll for debt service payments to prevent having excess funds in the account when the bonds are paid in full in June 2028. Reducing this payroll expense over time offsets revenue losses in the State School Fund due to declining enrollment and other factors. In 2025-2026 we will again reduce our PERS Bond rate, from 11% to 9%, reducing general fund payroll expenses by \$343,606 or 1% of the reduction. The remaining 1% will be held in a new PERS Reserve fund so funds can be saved to offset the anticipated rate increase when the bonds are fully paid and the remaining rate credit from the bond side account expires. Debt Service payments are scheduled at \$6,167,240.

Special Revenue Funds:

All federal, state and local grants and other special revenue funds are budgeted within the guidelines and constraints of each unique fund. These funds are itemized throughout the budget document and include funding for curriculum, technology, building maintenance, music, outdoor school and the Student Investment Account (SIA).



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Closing:

The 2025-26 total estimated expenditures are \$181,390,495. This is an increase from the 2024-2025 budget of \$8,853,287, a decrease of (\$633,753) in the general fund and an increase of \$9,542,040 in the special revenue, debt service, capital and self insurance funds. The district continues to use and leverage state funding from the Student Investment Account totaling \$5,345,320.

Despite the loss of funding due to declining enrollment, Lincoln County School District will continue to use its Equity Lens to review Board strategic goals and comprehensive school improvement goals and strategies. We will gather ongoing community, family, staff, and student feedback to allocate resources to support learning acceleration and support every student.

I would like to thank the Business Department for their incredible amount of work preparing the 2025-26 Budget Document. Thank you to our Budget Committee for their volunteer time to review the LCSD School Board Goals, Equity Lens and Budget Document. This budget presented to you supports your work and the implementation of our mission: Every Child, Every Day, Future Ready.

Respectfully submitted,

Dr. Majalise Tolan, Superintendent

Assumptions Used to Develop the 2025-26 Budget

General Fund – Revenue

State School Fund:

The District's 2025-26 revenue budget is based on Governor Kotek's biennial budget released in December recommending a State School Fund (SSF) of \$11.36 billion for K-12 education. The Oregon State Legislature has not yet approved a State School Fund budget and is unlikely to do so until after the May 15th Economic Forecast is released. However, they have indicated that they will approve at least this much if the forecast is favorable.

The SSF Estimate includes an increase to the Current Service Level (CSL) calculation in the formula by beginning at the amount funded to districts in the second half of the last biennium (51% of the funds) rather than the 50% that was formerly in the formula. This starts the Current Service Level at an amount closer to district's actual costs in the prior year. It also includes an adjustment to more accurately reflect the increase in the final PERS rate adopted by the PERS board in October rather than using the estimated advisory rates from the prior year. These changes are meant to rectify in part the decades long underfunding of public schools.

The budget is expected to be distributed as usual where 49% will be given to districts in the 2025-26 school year and the remaining 51% will be distributed in the 2026-27 school year.

Split 49/51, the proposed state budget represents only a 1.45% increase in revenue for the first year of the biennium. However, contracted employee costs, which are the largest portion of the District's budget, will rise 7% for Confidential/Exempt staff, 6.25% for Classified staff, a budgeted 5.5% for Licensed staff and a budgeted 2% for Administrative staff. Contracted vendor costs will rise 2.6% for custodial and 2.9% for transportation. The Consumer Price Index West Region, all items, from March to March was 2.2%.

Staff projected 6,078.02 Extended ADMw per the March 3, 2025 SSF Estimate. This is a drop of 252.12 from the prior year. The District is in stop loss due to declining enrollment and will be paid based on the 2024-25 ADMw because it is higher than the estimated 5,852.9 ADMw for 2025-26. The largest enrollment losses are in grades K-2.

During previous years LCSD had maintained staffing to serve pre-pandemic enrollment levels in the hope that students would return to the District and to retain our existing staff. Because those students have not returned, in 2023-24 LCSD reduced 9 teaching positions through attrition at the elementary schools. For 2024-25 an additional 3 teaching positions were reduced, with an additional 6 for 2025-26 at the elementary schools due to continued enrollment declines in the primary grades. This was done while still maintaining an average 20 students to 1 teacher class size ratio for grades K-2 and an average 23 students to 1 teacher in grades 3-6. A 1.0 FTE has been held in reserve for potential ADM increases in the primary grades or to provide a long-term sub.

The State School Fund (SSF) General Purpose Grant for 2025-26 was projected by the state at \$10,893 per Extended ADMw. The District will continue to receive a 70% reimbursement of all general fund student transportation costs which is estimated to be \$4,446,220, bringing the total Formula Revenue to \$11,614 per Extended ADMw for a total anticipated State School Fund revenue of \$71,203,938. Because local revenue projected at \$48,582,610 offsets funds received from the state as part of the SSF formula, the district anticipates receipts of \$18,175,108 from the state for the 2025-26 school year.

Wildfire Grant:

In 2022-23 the Legislature approved additional funding for those districts who lost housing for students in the wildfires of 2020 which resulted in a loss of ADMw and therefore funding. LCSD identified 94 students who had not returned to the County due to loss of housing after the wildfires. The final payment of \$1,324,854 was recently received and is to be used for the 2025-26 budget. It has been budgeted as part of the general fund beginning fund balance. This will be the last payment of these funds. Additional wildfire relief funds will be received for our Student Investment Account (SIA) in the amount of \$103,973 and High School Success (HSS) funds in the amount of \$31,008 and have been budgeted with the Special Revenue Funds.

Beginning Fund Balance, Contingency & Unappropriated Ending Fund Balance:

The District anticipates a \$3,000,000 ending fund balance in excess of the 7% required to be held as cash in Unappropriated Ending Fund Balance by board policy.

This excess is due in part to revenues received that the district does not include in the budget because the amounts are so volatile from year to year. These include Federal Forest Fees, High Cost Disability Grants, and excess State School Fund revenues that occur when statewide local revenue increases, statewide enrollment drops, or other statewide swings occur in the SSF formula. Additionally, in the past several years the District has shifted general fund expenditures to grants to fully spend those funds, which created additional excesses in the general fund. Approximately \$1,660,000 is a result of a higher than budgeted Beginning Fund Balance from 2024-25 for these reasons.

Additionally, there are savings when payroll fixed costs and benefits are not expended in full. However, the bulk of this large excess in the past several years has been due to underspending on staffing and other budgeted items during the COVID-19 pandemic. During 2024-25 the District has been able to more fully staff all positions resulting in a lower ending fund balance.

Beginning Fund Balance is budgeted at \$14,924,568

- \$5,449,457 is reserved for the required 7% Unappropriated Ending Fund Balance.
- \$3,000,000 is reserved for Contingency as mitigation of the need for furlough days, staffing reductions or discretionary reductions during one-time revenue shortfalls.

- \$750,000 is reserved for Contingency as the annual set aside.
- \$1,042,335 is budgeted for anticipated building budget balances that will be carried forward and available for expenditure in 2025-26.
- Budgeted Transfers for planned future expenditure:
 - \$1,000,000 Curriculum Fund
 - \$1,000,000 Technology Fund
- \$1,682,776 is budgeted for the beginning fund balance of the ODE Wildfire grant.
 - Remainder of 2023-24 payment = \$357,922
 - Final revenue received in 2024-25 = \$1,324,854
 - The total amount is budgeted for FTE in the north area schools.
- \$1,000,000 is budgeted to cover the general operating fund shortfall.

Linn-Benton-Lincoln ESD Tier II Revenue:

The following expenses will be supported with ESD Tier II transit funds revenue:

- \$127,730 Early Childhood Education Coordinator .85 FTE.
(The remainder of this salary is paid with grant funds.)
- \$ 90,000 School Resource Officers
- \$ 82,926 Student Information System Specialist
- \$ 74,746 Attendance Specialist
- \$ 13,000 TAG Testing Fees
- \$395,122 Total ESD Tier II Revenue**

Other Miscellaneous Revenue:

The District is allowed to charge an “Indirect Cost Rate” against all grant expenditures which is then transferred to the general fund as revenue. This helps to cover the administrative and clerical costs of administering the grants. During the COVID-19 pandemic, the District had a large amount of ESSER pandemic relief grants which provided larger amounts of indirect cost revenue in the general fund. Because these grants have expired, the District is estimated to receive about \$210,753 less in Indirect Cost revenue to the general fund in 2025-26.

General Fund – Expenditures

All LCSD schools will be on the same calendar again this year. School Principals maintain the latitude to adjust spending between Licensed, Classified and Discretionary allocations with pre-approval from Central Administrators.

The net decrease to the Proposed 2025-26 General Fund Budget as compared to the 2024-25 Adopted Budget is (\$688,753). The largest cost increases were in salaries and contracted services.

The initial operating expense projection was approximately \$2.8 million short of projected revenues after reducing 6 teachers, the Assistant Superintendent position and her assistant. The budget was balanced by:

- \$ 120,000 Reducing 1 FTE Long Term Sub Vacant Position
- \$ 235,051 Reducing 2 Classified Future Bound Assistants (one was vacant) and .5 Classified HR Information Tech vacant position
- \$1,111,485 Reducing Central and School Discretionary budgets by 15% (excluding insurance, custodial and transportation contracts)
- \$ 343,606 Reducing PERS Bond Rate by 1%
- \$1,000,000 Use of one-time cash in General Fund

Discretionary Allocations:

- Based on a 15% reduction from 2024-25 and calculated on projected ADM. Total Budgeted for schools \$281,006. This is a \$119,002 decrease due to the 15% reduction to balance the budget.

Co-curricular Allocations:

- Calculated on building ADM, with a 2% COLA increase plus a 3% step increase. Total Budgeted is \$141,433, which is \$6,026 more than the prior year.

Athletic Allocations – General Fund \$1,077,616:

- \$737,714 is budgeted for athletic coaching salaries and fixed costs based on current staffing levels, a 2% COLA plus a 3% step increase.
 - This is an increase of \$8,721.
 - The relatively low increase is due to many coaches being at the top of the scale and not receiving a step increase, as well as many positions having new coaching staff starting at a much lower step than the previous coach.
 - Additionally, the balance between employee coaches and community coaches can shift the PERS expense as many community coaches are not PERS eligible.
- 4 new positions were added at Toledo Jr/Sr High School including a Soccer Head, Football Assistant, Track Assistant and a Baseball Assistant.
- 3 new positions were added at Newport High School including 2 Football Assistants and 1 Soccer Assistant. 1 Cross Country Coach was removed, and a Competition Cheer Coach was added.
- \$35,437 is budgeted to cover the cost of substitute salaries when staff are absent for competitions.

- \$36,350 is budgeted for helmet leases and other equipment maintenance.
- \$268,115 is budgeted for transportation to all OSAA sanctioned high school contests and state championships and is covered fully by the District's general fund transportation budget.

Athletic Allocations – Student Investment Account \$362,872:

- **High School Pay to Play Fees \$192,960 (increase of \$60,300)**
 - The Student Investment Account (SIA) grant budget (Fund 289) supports high school athletics programs and families by covering the Pay to Play Fees at \$160 per estimated participant. This was increased by \$50 per participant this year to help defray the cost increase for game officials. As in the past, students playing more than one sport are required to pay for additional sports.
 - Prior to support from the SIA grant, families were required to pay the participation fees and schools estimated a collection rate of about 75% or less. The funding provided by SIA creates a more stable funding base for these programs as well as relieving pressure on family incomes in a high poverty county.
- **Middle School Pay to Play Fees \$52,200 (increase of \$22,185)**
 - The SIA budget also supports middle school athletics programs and families by covering the Pay to Play Fees at \$120 per estimated participant. This was increased by \$50 per estimated participant this year to help defray the cost increase for game officials.
- **Middle School Coaches \$117,712**
 - The SIA budget also pays all Middle School Coaches for Boys & Girls Basketball, Football and Volleyball.
 - Middle school sports were not supported by district level funding until the SIA funds became available in 2022-23. Prior to that, all middle school sports were funded by the Boosters Clubs and other fundraisers.
- **Other Expenses:** As in the past, the remainder of funds needed to cover game officials, supplies, equipment and uniforms for high school and middle school sports is provided by Boosters Clubs and team fundraising efforts.

Employee Expenses:

General Fund Expenses Moved to Student Investment Account (SIA Fund 289):

\$2,611,715 (22.8 FTE) for the following positions continues to be budgeted in the SIA grant as there are inadequate revenues in the General Fund to sustain these positions:

- 6.0 FTE Elementary Counselors (\$678,786)
- 2.0 FTE Elementary Reading & Math Curriculum Support TOSA's (\$292,263)

- 1.0 FTE Hispanic Family & Community Liaison -Classified (\$69,667)
- 9.8 FTE Music Teachers (\$1,055,387)
- 3.0 FTE Nurses (\$395,612)
- 1.0 FTE Structured Learning Center Teacher (\$120,000)

The Assistant Superintendent (.23 General Fund FTE) and her Administrative Assistant (.75 General Fund FTE) are both retiring in June. Neither position will be refilled but will instead reduce the general fund budget by \$178,000.

Contracted Employee Groups:

- The district is bargaining with the Licensed Union. Salaries have been budgeted at a 2% COLA with a 3.5% step increase for a total of 5.5%. Should a higher increase be bargained, it will be paid from savings that occur from staff declining benefits or by further decreasing other budgeted items or staff.
- Salaries for the Classified bargaining group have been budgeted at the contracted rollup of 3.75% COLA plus a 2.5% step for a total of 6.25%.
- Confidential/Exempt: Salaries are budgeted at the contracted 4% COLA plus a 3% step for a total of 7%.
- Building and Central administrative salaries are budgeted with a 2% COLA until the Licensed contract is settled as these groups follow the licensed COLA. No step is given to these groups.

Health Insurance (Medical, Dental, Vision & Life):

- The District health benefit cap covers the full premiums for medical, dental, vision and life insurance at no out of pocket cost to all employees.
- Licensed Cap: increased by \$50 per month to \$1,690.39 per month or \$20,285 per employee, per year. This amount is pending until the contract is settled.
- Classified Cap: increased to \$1,1740.39 per month or \$20,685 per employee, per year.
- Administrative Cap: increased to \$1,690.39 per month or \$20,285 per employee per year, as it follows the Licensed contract.
- In the 2015-16 plan year, the District was able to establish a self-funded Group Health Reimbursement Account (HRA) to augment OEGB's high deductible plan with limited coverages. The Group HRA provides additional benefits and significantly reduced employee deductibles and total out of pocket costs,

Due to OEGB premium increases and to maintain the health of the Group HRA, the District is now paying tiered premium rates to OEGB. The difference between the employee benefit cap and the actual premium is recorded in the HRA fund.

These funds are used to cover the cost of employee deductibles and out of pocket maximums according to plan limits.

OEBB is raising the deductible to \$700 with a full reimbursement if a preferred provider is used. The District is in conversation with the Classified and Licensed unions to change the structure of the Group HRA so the full \$700 deductible is covered by the HRA. However, any changes will be made with the health of the fund in mind. Additional funds have been budgeted in the special revenue fund for the HRA to assure adequate appropriations.

PERS Rates:

- The District continues to see the value in bonding its unfunded liability in 2002 and 2003. Without these bond proceeds which are held by PERS in a Side Account, the District would be paying 26.46% for OPSRP members (up 1.43% from the previous biennium) and 29.64% for Tier 1/Tier 2 members (up 1.77%). The total rate credit (relief) provided by the Side Account is (49.46%). The actual employer rate paid to PERS in the 2025-27 biennium will be 0%. Excess rate credit will extend beyond the final payment period for the bonds.
- These bonds will be paid in full on June 30, 2028. The District is in conversation with PERS regarding when the rate credits will fully expire. When the rate credits expire, the District will be required to pay the full PERS Employer Rates, currently at an average 28.07%. However, the Debt Service rate is expected to be around 3% at that time because as payrolls increase, the rate needed to charge against that payroll to accumulate adequate funds for the debt service payments decreases.
- This will create a large increase in payroll costs of around 25% of payroll using current rates. Therefore, District staff recommend that the Board create a PERS reserve fund to begin saving funds to offset this increase or to be used to start a new PERS Side Account in the future.
- PERS Debt Service expenditures have been budgeted at a 2% reduction for 2025-26, from 11% down to 9%. These funds are collected and accumulated to make current and future bond payments.
 - 1% of this reduction is being used to balance the budget.
 - District staff recommend that the remaining 1% be retained in a new PERS Reserve fund to offset the rate increase that will occur when the bonds are fully paid and the District begins paying the normal PERS Employer Contribution rate.
 - The District anticipates needing to reduce these expenditures in future years, as the balance in this fund cannot exceed the total future debt service payments. However, total actual wages will determine the amount of that possible reduction in future years.

- This amount reduced costs in the General Fund by approximately \$343,606 which has been used to close the revenue gap.
- The District also continues to “pick up” the 6% Employee PERS contribution totaling \$2,018,386 in the General Fund.
- Current debt service fund balance and future payments are detailed in the Debt Service Funds section.

Central Budgets:

- Early Retiree medical expenditures were budgeted at \$7,715.
- Staffing allocations were based on current staffing levels with the following changes:
- Utility budgets were increased by an average of 3%.
- Property and liability insurance have been increased 17.5% to cover anticipated premium increases from PACE. The continued large increase is due to the cost of re-insurance policies across national markets due to the increase in natural disasters such as hurricanes and wildfires, as well as cyber-crime.
- \$200,000 was added to the Board budget on the recommendation of ODE to support potential legal expenses related to federal grant lawsuits.
- \$45,000 was added to the Board budget to retain retiring Assistant Superintendent Susan VanLiew on a contract basis for a one-year transition to assist with legal matters.
- \$56,000 was added to the Vehicles Fund budget for the purchase of a new courier van. This has not previously been a planned transfer from the Facilities and Maintenance budget.

Contracted Services:

- The student transportation contract with First Student was renewed for five years beginning July 1, 2024. The budget includes a 2.9% CPI-U (December to December) increase per the contract.
- The custodial services budget includes a 2.6% CPI-W (November to November) increase per the contract.

**LINCOLN COUNTY SCHOOL DISTRICT
2025-26 SCHOOL GENERAL FUND BUDGET ALLOCATIONS**

School	Grade Levels	ADM	Licensed FTE	Classified Staff	Special Ed Licensed FTE	Special Ed Classified	Discretionary	Central Athletics	Non-Athletic Co-Curr
NORTH AREA									
Oceanlake	K-2	215.3	12.00	\$425,029	1.00	\$300,770	\$25,712		\$2,752
Taft Elementary	3-6	417.4	19.60	\$551,663	4.00	\$386,248	\$49,847		\$5,334
Taft 7-12	7-12	746.4	32.40	\$764,842	5.00	\$682,849	\$102,551	\$223,798	\$40,066
TOTAL NORTH AREA		1,379.1	64.00	\$1,741,534	10.00	\$1,369,867	\$178,110	\$223,798	\$48,152
WEST AREA									
Yaquina View	K-2	260.3	15.00	\$347,507	1.00	\$248,270	\$31,089		\$3,327
Sam Case	3-5	326.6	17.00	\$363,485	2.00	\$228,783	\$39,003		\$4,174
Newport Middle	6-8	386.7	19.83	\$464,455	2.00	\$312,054	\$53,131		\$20,758
Newport High	9-12	636.4	25.01	\$831,819	6.00	\$485,228	\$87,438	\$256,162	\$34,161
TOTAL WEST AREA		1,610.0	76.84	\$2,007,266	11.00	\$1,274,335	\$210,661	\$256,162	\$62,420
EAST AREA									
Toledo Elem	K-6	314.6	16.50	\$340,279	2.00	\$119,393	\$37,569		\$4,020
Toledo Jr/Sr	7-12	267.8	14.67	\$398,372	2.00	\$59,147	\$36,794	\$128,037	\$14,376
TOTAL EAST AREA		582.4	31.17	\$738,651	4.00	\$178,540	\$74,363	\$128,037	\$18,396
SOUTH AREA									
Crestview Heights	K-6	236.0	15.23	\$231,787	2.00	\$263,797	\$28,179		\$3,016
Waldport High	7-12	288.3	14.39	\$254,815	1.00	\$110,913	\$39,611	\$129,717	\$15,476
TOTAL SOUTH AREA		524.3	29.62	\$486,602	3.00	\$374,710	\$67,790	\$129,717	\$18,492
NON-TRADITIONAL SCHOOLS									
Compass Online	7-8	23.7	2.17	\$82,747			\$18,995		
Future Bound North	7-8	8.0	1.00				\$8,635		
Future Bound West	7-8	10.0	1.00				\$22,452		
TOTAL NON-TRADITIONAL			4.17	\$82,747			\$50,082		
GRAND TOTAL		4,095.8	205.80	\$5,056,800	28.00	\$3,197,452	\$581,006	\$737,714	\$147,460

Classified allocations are based on actual staff at a 3.75% COLA plus 2.5% step. Discretionary is a 15% reduction.

Licensed Allocations are based on student/teacher ratios and ELD needs. CoCurricular Allocations based on 3% Step and 2% COLA.

Special Education Licensed and Classified Allocations are based on case load.

Compass Online Discretionary based on past requirements. Future Bound allocations are not based on ADM.

Lincoln County School District 2025-26 Projected ADM

	KG	1	2	3	4	5	6	7	8	9	10	11	12	Projected YTD ADM
NORTH AREA														
Oceanlake K-2	66.8	67.5	81.0											215.3
Taft Elem 3-6				92.2	112.0	114.7	98.5							417.4
Taft High 7-12								131.3	125.6	110.7	141.5	118.0	119.3	746.4
TOTAL NORTH AREA	66.8	67.5	81.0	92.2	112.0	114.7	98.5	131.3	125.6	110.7	141.5	118.0	119.3	1379.1
SOUTH AREA														
Crestview Hts K-6	31.6	31.8	32.0	32.4	37.2	45.0	26.0							236.0
Waldport High 7-12								54.8	44.0	38.4	47.1	50.5	53.5	288.3
TOTAL SOUTH AREA	31.6	31.8	32.0	32.4	37.2	45.0	26.0	54.8	44.0	38.4	47.1	50.5	53.5	524.3
EAST AREA														
Toledo Elem K-6	44.2	44.7	33.0	49.1	49.5	47.7	46.4							314.6
Toledo High 7-12								48.0	33.0	39.7	50.0	49.0	48.1	267.8
TOTAL EAST AREA	44.2	44.7	33.0	49.1	49.5	47.7	46.4	48.0	33.0	39.7	50.0	49.0	48.1	582.4
WEST AREA														
Yaquina View Elem	93.6	94.7	72.0											260.3
Sam Case Elem 3-5				97.9	117.5	111.2								326.6
Newport Middle 6-7							120.5	137.0	129.2					386.7
Newport High 9-12										152.6	159.1	171.7	153.0	636.4
TOTAL WEST AREA	93.6	94.7	72.0	97.9	117.5	111.2	120.5	137.0	129.2	152.6	159.1	171.7	153.0	1,610.0
Compass Online								4.9	18.8					23.7
Future Bound (W & N)														18.0
Totals	236.2	238.7	218.0	271.6	316.2	318.6	291.4	371.1	331.8	341.4	397.7	389.2	373.9	4,137.5

Assumptions used for Projections:

December 2024 YTD ADM data promoted one grade

Date: 3/3/2025
To: District Business Managers
Re: 2025-26 State School Fund Estimates

	2025-26	2026-27	2025-27 Biennium
	\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2025-26 Budget Appropriation for school districts & ESDs:			\$5,566,106,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(14),(15)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.023(1),(3),(4)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)		Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)		Less Small High School Grant:	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds:	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$3,500,000)
327.008(7),(8),(16)		Less Office of School Facilities:	(\$7,500,000)
327.008(9)		Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19)		Oregon Youth Challenge program:	(\$2,134,383)
327.008(17)		Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions			(\$65,002,879)
State Revenue for Formula			\$5,501,103,121
District Local Revenue:			\$2,576,406,012
ESD Local Revenue:			\$174,960,980
Local Rev. for Formula (District + ESD)			\$2,751,366,991
Total Revenue For Formula			\$8,252,470,112
District Share at 95.50%			\$7,881,108,957
ESD Share at 4.50%			\$371,361,155
Other Transfers/Deductions:		327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)		Less share of EAF:	(\$9,484,284)
Districts			(\$64,484,284)
327.008(13)		Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)		Less share of EAF:	(\$9,484,284)
ESDs			(\$9,968,284)
Formula Revenue for Distribution			\$7,816,624,673
School Districts			\$7,816,624,673
ESDs			\$361,392,871

Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMr:	535,070
Estimated ADMw:	670,256
District Accrual per ADMw:	\$661
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,139

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Lincoln County, Lincoln County SD - 2097

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$47,124,020.00
Common School Fund	=	\$658,589.55
County School Fund	=	\$300,000.00
State Managed Timber	=	\$500,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$48,582,609.55

2025-2026 Experience Adjustment

District Average Teacher Experience	=	9.57
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.52

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$5,477,075.00
Transportation per ADMr Rank		66%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$3,833,952.50

2025-2026 Extended ADMw

2025-2026 ADMw 5,852.90	2024-2025 ADMw 6,078.02	Extended ADMw 6,078.02
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2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.52 by \$25 then add \$4500 to the result = \$4,437.00
 Then multiply \$4,437.00 by the Extended ADMw 6078.0196 and then by the funding ratio 2.47542604256 = \$66,757,717.68

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$66,757,717.68 to the Transportation Grant \$3,833,952.50 = \$70,591,670.18

2025-2026 State School Fund Grant

Subtract the Local Revenue \$48,582,609.55 from the Total Formula Revenue \$70,591,670.18 = \$22,009,060.63

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw =	\$10,983	Total Formula Revenue per Extended ADMw =	\$11,614
Charter Schools Rate(ORS 338.155) =	\$11,406		

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	22
	High Cost Disability Estimated Remaining Balance Due
	16-i

**LINCOLN COUNTY SCHOOL DISTRICT
ADMINISTRATION POSITIONS
Proposed and Prior Year Budget Comparison**

	2024-25			2025-26			Difference		
	F100	Other	Total	F100	Other	Total	F100	Other	Total
Central Administrators:									
Superintendent	1.00			1.00					
Asst Supt of Equitable & Healthy Schools	0.23	0.77		0.00	0.00		(0.23)	(0.77)	(1.00)
Facilities Director	1.00			1.00					
Business Services Director	1.00			1.00					
Human Resources Director	1.00			1.00					
Curriculum Director	1.75	0.25		1.75	0.25				
Technology Director	1.00			1.00					
Special Programs Director	1.00			1.00					
Special Programs Administrator	1.89	0.11		1.89	0.11				
Educational Technology Administrator		1.00			1.00				
Total Central Administrators	9.87	2.13	12.00	9.64	1.36	11.00	(0.23)	(0.77)	(1.00)
Principals:									
Compass K-12 Online School	0.00			0.00			0.00		0.00
Oceanlake Elementary	1.00			1.00					
Taft Elementary	1.00			1.00					
Taft 7-12	1.00			1.00					
Yaquina View Elementary	1.00			1.00					
Sam Case Elementary	1.00			1.00					
Newport Middle	1.00			1.00					
Newport High	1.00			1.00					
Toledo Elementary	1.00			1.00					
Toledo Jr/Sr	1.00			1.00					
Crestview Heights	1.00			1.00					
Waldport High	1.00			1.00					
Total Principals	11.00	-	11.00	11.00	-	11.00	0.00	-	0.00
Assistant Principals:									
Oceanlake Elementary	1.00			1.00					
Taft Elementary	1.00			1.00					
Taft 7-12	2.41	0.59		2.41	0.59		0.00	0.00	0.00
Yaquina View Elementary	1.00			1.00					
Sam Case Elementary	1.00			1.00					
Newport Middle	2.00			2.00					
Newport High	2.00			2.00					
Toledo Elementary	1.00			1.00					
Toledo Jr/Sr	1.00			1.00			0.00		0.00
Crestview Heights	1.00			1.00					
Waldport High	1.00			1.00					
Total Vice Principals	14.41	0.59	15.00	14.41	0.59	15.00	0.00	0.00	0.00
Total Administrators	35.28	2.72	38.00	35.05	1.95	37.00	(0.23)	(0.77)	(1.00)

*Red indicates a change

Definitions of Acronyms Used

ADM	Average Daily Membership
ADM _r	Average Daily Membership – resident
ADM _w	Average Daily Membership – weighted Weights are based on: IEP, ESL, Pregnant/Parenting Students, Students in Poverty, Students in Foster Care, Neglected/Delinquent Students and Remote Small School and Small High School Corrections
ARPA	American Rescue Plan Act
AVID	Advancement Via Individual Determination
CARES	Coronavirus Aid, Relief, and Economic Security Act
CEP	Community Eligibility Program
CET	Construction Excise Tax
COLA	Cost of Living Adjustment
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CTE	Career Technical Education
ELD	English Language Development
ELL	English Language Learners
ER	Early Retiree
ESD	Education Service District - for us LBL ESD in Albany
ESL	English as a Second Language – also referred to as ELD, ELL or ESOL
ESSER	Elementary and Secondary School Emergency Relief
FTE	Full Time Equivalent – refers to staff: Administrators, Confidential, Exempt & Classified 8.0 hour day Licensed Teachers – 7.5 hour day
HRA	Health Reimbursement Account
IEP	Individual Education Plan – special needs identified
LBL ESD	Linn-Benton-Lincoln Education Service District
MTSS	Multi-Tiered Systems of Support
ODE	Oregon Department of Education
OPSRP	Oregon Public Service Retirement Pension
PBIS	Positive Behavior Interventions & Supports
PERS	Public Employee Retirement System
QSCB's	Qualified School Construction Bonds
SIA	Student Investment Account
SSF	State School Fund
STEM	Science, Technology, Engineering & Math
TIC	Teacher In-Charge
TIER II	LBL ESD Funding Support
Local Revenue	Property Taxes, County & Common School Funds, Federal Forest Fees, State Timber
Budget Committee	Comprised of five board of directors and five community members from each Zone
Proposed Budget	Budget Prepared by the Superintendent and submitted to the Budget Committee
Approved Budget	Budget approved by the Budget Committee – submitted to Board of Directors for Adoption
Adopted Budget	Budget adopted by Resolution of the Board of Directors

LINCOLN COUNTY SCHOOL DISTRICT

REVENUE DESCRIPTIONS

Revenue identified with the blue font indicates those that are "Local Revenue" in the State School Fund (SSF) formula. Fluctuations in Local Revenue are offset with State Revenue in the formula.

1000 REVENUE FROM LOCAL SOURCES

1111 Current Year's Taxes -

Property taxes collected in Lincoln County from the current year taxes imposed

1112 Prior Year Lincoln Tax -

Property taxes collected in Lincoln County from years prior to the current year

1115 Prior Year Lane Tax -

Property taxes collected in Lane County from years prior to the current year

1118 Current Year Lane Tax

Property taxes collected in Lane County from the current year taxes imposed

1130 SB 1036 Construction Excise Tax

\$1.07 tax collected against new residential square foot construction; \$.53 tax for commercial construction with a maximum of \$25,000. This revenue is recorded in Fund 405.

1200 Payments in Lieu of Property Taxes

Revenue from publicly owned utilities and housing authority, etc. which own property that is non-assessable

1509 Interest earned on Unsegregated Taxes

Interest earned while funds are held by the County Treasurer prior to distribution

1510 Interest on Investments

Interest earned on funds in interest-bearing checking accounts, money market accounts, Time Certificates of Deposit or other approved investments

1600 Food Services

Monies received for Ala Carte food items, vended meals, catering and adult meals.

1700 Extra-Curricular Activities Fees & Fundraising

Fees collected at the school level through their Student Body Activity Accounts Student body fees & cards, athletic participation fees, fundraising activities, etc. This revenue is recorded in Fund 295.

1910 Rentals

Rent collected on District property rented to other individuals and organizations

LINCOLN COUNTY SCHOOL DISTRICT

REVENUE DESCRIPTIONS

Revenue identified with the blue font indicates those that are "Local Revenue" in the State School Fund (SSF) formula. Fluctuations in Local Revenue are offset with State Revenue in the formula.

1000 REVENUE FROM LOCAL SOURCES (Continued)

1920 Contributions - Donations

Monies received, often unexpectedly, from individuals and businesses

1943 Services Provided Charter Schools

Transportation or other contracted services

1960 Recovery of Prior Year Expenses

Refund of expenditures made in a prior fiscal year

1970 Services Provided Other Funds

Revenue generated from expenses charged another fund. i.e. PERS Debt Service and self-funded health insurance programs

1980 Fees Charged to Grants

Indirect administrative charges assessed to grants. The indirect rate is calculated by an ODE formula. The maximum approved rate for 22/23 is 3.99%.

1990 Miscellaneous

These monies are received from a variety of sources. This includes, but is not limited to Medicaid Administrative Claiming reimbursements, E-rate, SB1149 Energy, copies of student transcripts, vendor rebates, LCEA reimbursement of Association President release time.

2000 REVENUE FROM INTERMEDIATE SOURCES

2101 County School Funds

Revenue from the apportionment of the resources of the County School Fund which includes State Court Fees, a portion of State Timber Fees, Electric Co-op in-lieu-of taxes.

2199 Other Unrestricted Intermediate Sources

2210 ESD Grants

Received by the District from LBL ESD to provide services for students with severe disabilities.

LINCOLN COUNTY SCHOOL DISTRICT

REVENUE DESCRIPTIONS

Revenue identified with the blue font indicates those that are "Local Revenue" in the State School Fund (SSF) formula. Fluctuations in Local Revenue are offset with State Revenue in the formula.

3000 REVENUE FROM STATE SOURCES

3100 Possible SSF Additions

Budget in this account is for possible additions to 2019-20 state revenue to a \$9 billion funding level

3101 State School Fund

Oregon's State School Fund (SSF) is established, appropriated and distributed by the State of Oregon. The dollar amount of the annual appropriation is set by the Legislature. The distribution is based on the number of pupils educated and certain other factors. It is composed of the State's General Purpose Grant and the Transportation Grant. The Transportation Grant portion is equal to 70% of the District's reimbursable transportation expenses. Athletic and other non-educational transportation expenses are not included in this calculation. SSF revenue is subject to change to reflect fluctuations in state-wide formula factors and in the collection of local revenues. As collected local revenue increases above the estimate in the formula, the distribution of SSF revenue decreases. Adjustments to the state-wide allocation are made 2-3 times per fiscal year and are also based on other state-wide factors such as teacher experience, poverty rate, legislated carve outs for other purposes, and fluctuations in student ADM. Final adjustments for a fiscal year SSF distribution is not made until May of the following year. For example, the 2023/24 SSF final will be calculated in May 2025.

3102 State School Fund - School Lunch Match

The portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

3103 Common School Fund

Revenue from the rental and/or sale of school lands is distributed to each county on the basis of the estimated census of children, ages 4-19, within county boundaries. The appropriation of these dollars is set by legislation, and this revenue is also considered part of the Local Revenue of the District - as it increases, State support decreases.

3104 State Timber Revenue

Monies in this account come from taxes resulting from the sale and harvest timber on state managed lands. This revenue is also considered as Local Revenue.

3199 Other Unrestricted State Revenue

Revenue received from Oregon Department of Education which may be used for any purpose desired by the district.

LINCOLN COUNTY SCHOOL DISTRICT

REVENUE DESCRIPTIONS

Revenue identified with the blue font indicates those that are "Local Revenue" in the State School Fund (SSF) formula. Fluctuations in Local Revenue are offset with State Revenue in the formula.

3000 REVENUE FROM STATE SOURCES (Continued)

3299 Other Restricted State Revenue

Revenue received from Oregon Department of Education - must be used for a categorical or specific purpose.

4000 REVENUE FROM FEDERAL SOURCES

4200 Unrestricted Revenue from the Federal Government Through the State

Revenues from the federal government through the state as grants to the district which can be used for any legal purpose desired by the district.

4500 Restricted Revenue from the Federal Government Through the State

Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4801 Federal Forest Fees

This source of revenue is generated from assessments on the harvest of National Forests and BLM lands, and is appropriated by the US Congress. This revenue is no longer considered Local Revenue in the SSF formula. This revenue source is uncertain and is therefore not budgeted.

5000 REVENUE FROM OTHER SOURCES

5200 Interfund Transfers

Revenue earned or received from another fund.

5300 Sale or Compensation for Loss of Fixed Assets

Revenue received for the sale of fixed assets or insurance compensation for the loss of fixed assets.

5400 Beginning Fund Balance

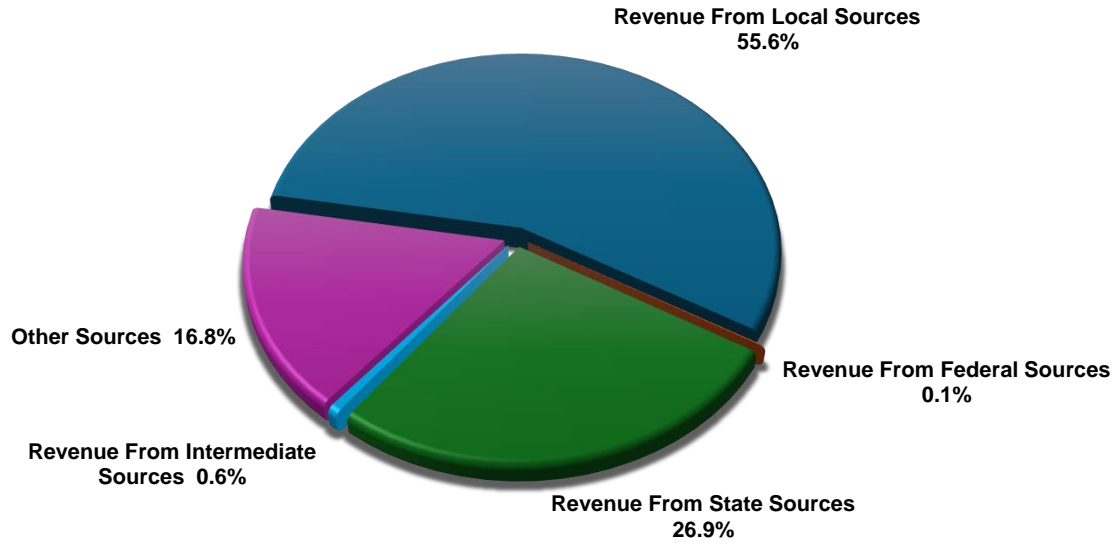
The budgeted figure represents the amount of the 22/23 beginning balance used to offset expenditures.

Lincoln County School District

2025-26 Proposed Budget

All Funds Comparison

All Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
100 - General Funds	71,539,363	72,188,503	89,737,618	483.61	89,048,865	471.75		
200 - Special Revenue Grants	15,905,348	12,171,494	14,891,185	68.04	17,934,504	65.92		
286 - Indigenous Peoples Studies	267	7,895	194,975	0.08	86,279	0.08		
287 - Musical Instruments	149,470	72,013	595,640		433,661			
288 - Pre-School Promise - Delc	516,429	582,376	563,400	8.85	563,400	7.60		
289 - SSA/Student Investment Account	4,133,850	4,801,298	5,345,320	49.44	5,571,216	48.02		
290 - Curriculum	-	7,810	5,624,186		6,520,952			
291 - Small School Grants (134 & 116)	130,180	57,185	162,352		277,661			
292 - High School Success	1,613,657	1,369,850	1,498,394	7.85	1,552,634	8.35		
293 - Building Maintenance	2,085,375	1,292,648	3,596,903		2,235,005			
294 - Food Services	3,552,413	3,715,221	3,974,161	2.34	3,820,786	1.84		
295 - Student Body	1,038,631	1,172,303	2,800,000		2,880,723	0.92		
296 - Outdoor School for All	137,746	131,347	169,958		327,689			
298 - Technology	649,335	224,579	4,648,930	0.50	5,495,515			
299 - Vehicle Replacement	143,667	48,842	87,505		225,057			
320 - PERS Bonds	5,834,753	6,116,208	15,153,438		12,013,202			
325 - PERS Reserve Fund	-	-	-		425,000			
330 - 2011 General Obligation Bonds	6,201,109	6,377,906	7,252,126		6,737,000			
331 - 2011 QSCB Sinking Fund	-	-	7,103,832		15,000,005			
405 - Construction Excise Tax	950,194	814,674	2,247,370		2,564,505			
420 - Property Purchase Reserve Fund	-	-	1,125,265		1,181,355			
610 - Dental/Vision Self Insurance	820,361	813,948	2,195,960		2,368,211			
620 - District Group Medical HRA	301,570	396,486	3,568,690		4,127,270			
Total Grand:	115,703,717	112,362,585	172,537,208	620.71	181,390,495	604.48		



Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
1000 - Revenue From Local Sources	44,556,147	46,630,703	48,815,459		49,548,369			
2000 - Revenue From Intermediate Sources	352,106	563,386	480,000		546,000			
3000 - Revenue From State Sources	24,313,342	25,152,945	25,110,995		23,979,918			
4000 - Revenue From Federal Sources	387,586	482,624	50,000		50,000			
5000 - Other Sources	17,967,320	16,298,797	15,281,164		14,924,578			
Total:	87,576,500	89,128,455	89,737,618		89,048,865			

Lincoln County School District

2025-26 Proposed Budget

General Fund Resources

Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
1000 - Revenue From Local Sources								
1111 - Current Year Lincoln County TAX	41,410,406	42,830,330	44,736,913		46,079,020			
1112 - Prior Year Lincoln County TAX	899,269	933,088	800,000		800,000			
1113 - County TAX Sales for Back Taxes	-	-	-		-			
1114 - Pmts In Lieu of Property Taxes	-	18	-		-			
1115 - Prior Year Lane County Taxes	4,819	2,650	5,000		5,000			
1118 - Current Year Lane County Taxes	236,859	241,619	240,000		240,000			
1200 - Revenue for Other Local Gov't	(15,021)	13,039	-		-			
1509 - Interest Earned On Unseg. TAX	27,311	75,114	-		-			
1510 - Interest Earned On Investments	904,962	1,417,754	1,090,000		805,515			
1910 - Rentals (Building & Equip)	6,050	8,837	10,000		10,000			
1920 - Private Contributions	1	2,591	-		-			
1943 - Svcs Provided Charter Schools	233,318	284,396	-		-			
1960 - Recovery of Prior Year Expenditures	32,074	49,704	-		-			
1980 - Fees Charged to Grants	527,554	453,762	650,000		439,247			
1990 - Miscellaneous	279,599	312,790	1,283,546		1,169,587			
1995 - Transp Fees Outside of State Funding Formula	8,945	5,012	-		-			
Total General Fund Resources:	44,556,147	46,630,703	48,815,459		49,548,369			
2000 - Revenue From Intermediate Sources								
2101 - County School Funds	151,192	484,292	300,000		300,000			
2199 - Other Intermediate Sources	5,914	2,623	-		-			
2210 - Restricted From Intermed. Sources	195,000	76,471	180,000		246,000			
Total General Fund Resources:	352,106	563,386	480,000		546,000			
3000 - Revenue From State Sources								
3101 - State School Fund	21,117,547	22,102,165	22,763,459		22,621,328			
3103 - Common School Fund	674,849	696,414	663,240		658,590			
3104 - State Managed Timber	245,393	787,657	500,000		500,000			
3199 - Unrestricted Grants From State	2,275,553	1,566,710	1,184,296		200,000			
Total General Fund Resources:	24,313,342	25,152,945	25,110,995		23,979,918			

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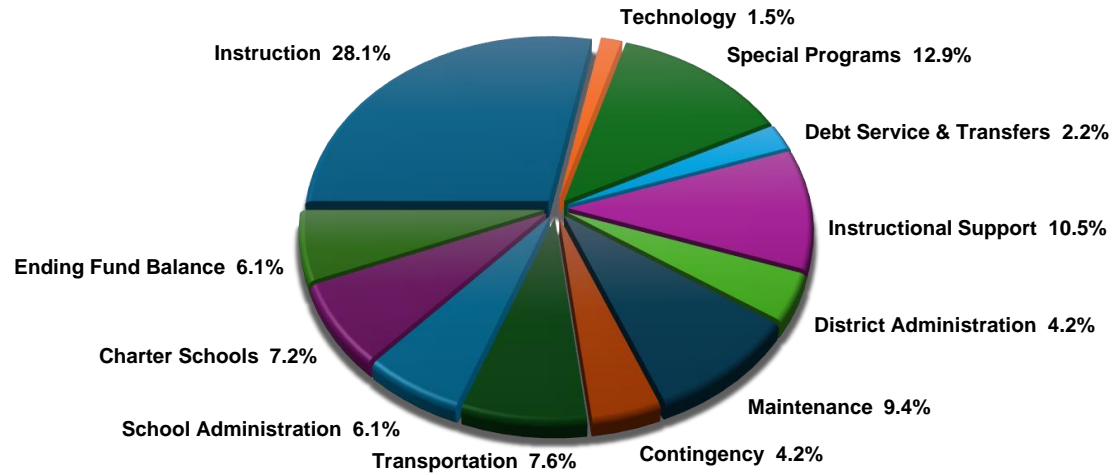
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Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
4000 - Revenue From Federal Sources								
4200 - Unrestricted Revenue From Fed Govt. Through State	-	-	50,000		50,000			
4201 - Foster Care Transportation (now recorded in 4200)	64,348	86,962	-		-			
4530 - CFDA #97.036 FEMA Public Assistance Grant	-	14,915	-		-			
4539 - CFDA #97.039 FEMA Hazard Mitigation Grant	-	55,679	-		-			
4801 - Federal Forest Fees	323,238	325,069	-		-			
Total General Fund Resources:	387,586	482,624	50,000		50,000			
5000 - Other Sources								
5165 - SBITAs Proceeds	-	197,856	-		-			
5200 - Interfund Transfers	-	-	-		10			
5300 - Sale or Compensation for Loss of Assets	8,492	16,921	-		-			
5400 - Resources - Beginning Fund Balance	17,958,828	16,084,020	15,281,164		14,924,568			
Total General Fund Resources:	17,967,320	16,298,797	15,281,164		14,924,578			
Total General Fund Resources:	87,576,500	89,128,455	89,737,618		89,048,865			

Lincoln County School District

2025-26 Proposed Budget

General Fund Requirements - Category Summary

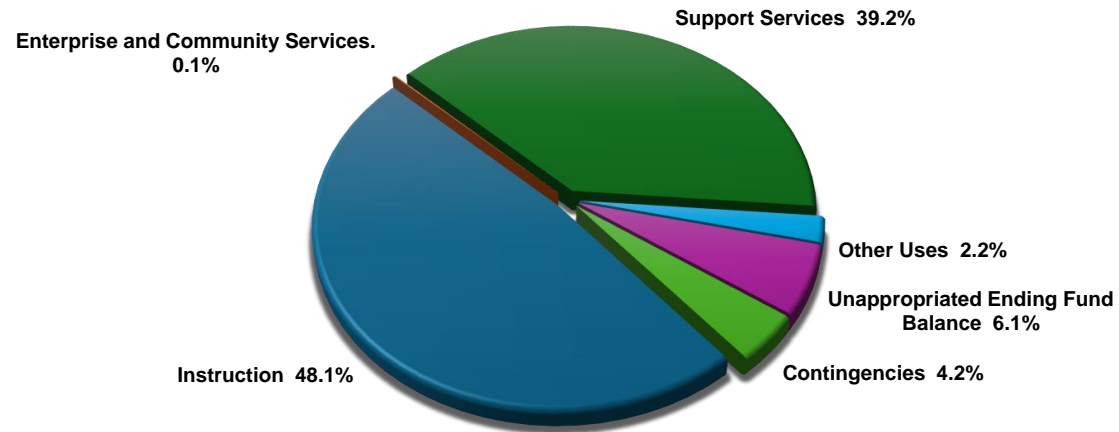


Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
A - Instruction	23,057,780	22,931,004	25,557,647	209.51	25,002,276	195.05			
B - Special Programs	8,138,135	9,484,015	10,567,524	121.92	11,496,783	122.56			
C - Instructional Support	6,555,139	7,555,456	8,661,734	71.87	9,352,250	75.15			
D - School Administration	5,232,484	5,227,451	5,433,346	36.41	5,400,199	35.00			
E - District Administration	3,207,672	3,158,018	3,375,638	19.66	3,726,049	19.24			
F - Technology	1,312,935	1,428,917	1,293,683	8.50	1,355,200	9.00			
G - Transportation	4,796,298	4,891,384	6,569,083	0.45	6,759,442	0.45			
H - Charter Schools	5,516,283	6,069,765	6,310,460		6,373,669				
I - Maintenance	6,974,437	7,131,494	8,056,458	15.30	8,380,864	15.30			
J - Capital Projects	-	2,000	5,000		-				
K - Contingency	-	-	3,750,000		3,750,000				
L - Debt Service & Transfers	6,748,200	4,307,400	4,803,205		2,002,676				
M - Ending Fund Balance	-	-	5,353,840		5,449,457				
Total:	71,539,363	72,186,903	89,737,618	483.61	89,048,865	471.75			

Lincoln County School District

2025-26 Proposed Budget

General Fund Requirements - Function Summary



Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction	36,684,303	38,453,668	42,435,631	331.42	42,872,728	317.62			
2000 - Support Services	28,099,032	29,424,256	33,360,054	151.94	34,891,233	153.89			
3000 - Enterprise and Community Services.	7,828	1,179	29,888	0.25	82,771	0.25			
4000 - Facilities Acquisition and Construction	-	2,000	5,000		-				
5000 - Other Uses	6,748,200	4,307,400	4,803,205		2,002,676				
6000 - Contingencies	-	-	3,750,000		3,750,000				
7000 - Unappropriated Ending Fund Balance	-	-	5,353,840		5,449,457				
8000 - Internal	-	-	-		-				
Total:	71,539,363	72,188,503	89,737,618	483.61	89,048,865	471.75			

Lincoln County School District

2025-26 Proposed Budget

General Fund Requirements - Function

Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
1100 - Instructional Services	51,705	-	-		-				
1111 - Elementary K-6	11,357,539	11,217,397	12,529,378	112.03	11,491,789	96.80			
1113 - Extra Curricular - K-5	13,825	13,756	13,916		6,356				
1121 - Middle School Programs 6-8	4,146,505	4,065,666	4,563,204	38.30	4,721,764	38.25			
1122 - Middle School Extra-Curricular 6-8	24,915	14,774	15,795		24,753				
1131 - High School Programs 9-12	6,668,495	6,788,305	7,523,154	59.17	7,838,837	60.00			
1132 - High School Extra-Curricular	793,437	830,965	908,200		916,577				
1140 - Pre-Kindergarten Programs	1,359	140	4,000		2,200				
1210 - Programs for Academically Gifted (AGP)	24,014	34,799	39,399		35,288				
1220 - Rstd Programs for Students w/Disabilities	3,755,068	4,411,972	4,835,769	59.88	5,488,448	62.63			
1250 - Less RSTD Programs for Students W/Disabilities	2,434,096	2,505,850	2,818,921	30.06	3,153,457	30.94			
1281 - Alt Ed Provided By Public Agencies	-	-	80,000		48,970				
1282 - Private Alternative Programs	13,800	4,950	-		-				
1283 - Alt Ed - District Operated	328,851	505,782	529,978	6.48	441,527	4.50			
1284 - Compass School	80	299,870	282,566	3.00	365,261	3.00			
1288 - Charter Schools	5,516,283	6,069,765	6,310,460		6,373,669				
1291 - English Language Learner Programs	1,479,851	1,665,369	1,939,352	22.00	1,926,982	21.00			
1292 - Teen Parent Programs	74,480	22,613	41,539	0.50	36,850	0.50			
1299 - Other Special Programs	-	1,696	-		-				
Total General Fund Requirements - Function:	36,684,303	38,453,668	42,435,631	331.42	42,872,728	317.62			
2000 - Support Services									
2111 - Student Sppt Area Direction-Social Work/Attendance	259,967	250,790	279,318	1.89	291,648	1.89			
2112 - Attendance Services	35,833	77,469	93,376	1.31	104,185	1.31			
2113 - Social Work Services	92,509	84,831	86,428	0.95	32,614	0.20			
2114 - Student Accounting Services - Records, Attendance	1,049,444	1,386,927	1,456,745	19.13	1,507,899	18.81			
2115 - Student Safety	316,492	333,811	393,760	3.00	407,574	3.00			
2122 - Counseling Services	900,466	970,884	1,139,457	9.75	1,197,159	9.97			
2123 - Appraisal Services	203,446	209,713	214,743	1.54	250,394	1.72			
2126 - Placement Services	27,895	31,115	-		-				
2132 - Student Related Medical Services	491,052	527,623	507,739	7.25	591,027	7.69			
2134 - Nurse Services	30,043	85,061	110,905	0.50	38,411				
2139 - Other Health Services	-	-	-		-				
2142 - Psychological Testing	-	1,600	-		-				
2143 - Psychological Counseling	201,295	199,522	234,912	1.70	342,754	2.67			
2152 - Speech Pathology Services	843,481	928,135	860,197	5.50	1,065,114	6.03			
2159 - Other Speech Pathology & Audiology Services	200	-	2,000		2,172				
2160 - Other Student Treatment Services	78,398	123,291	134,115	1.00	136,233	1.00			
2190 - Student Services Direction	363,324	533,594	549,253	3.23	456,023	2.48			

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Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2211 - Curriculum Instruction Assess Administration	395,443	445,970	461,222	2.25	468,666	2.25			
2213 - Curriculum or Program Development	80,428	103,753	163,918	0.65	189,404	0.90			
2219 - Other Improvement of Instruction Services	189,677	198,643	230,719	1.50	638,747	4.50			
2221 - Library/Media Services Direction	83,367	88,316	93,137	1.00	97,708	1.00			
2222 - Library/Media Center	642,215	588,366	664,473	9.38	706,415	9.38			
2230 - Assessment and Testing	24,690	16,900	25,279	0.10	19,989	0.10			
2240 - Instructional Staff Development	242,346	315,129	835,100		715,596				
2310 - Board of Education Services	401,006	307,730	428,326		682,474				
2321 - Superintendent Services	420,776	393,024	399,954	2.00	423,837	2.00			
2322 - Assistant Superintendent Services	202,241	261,487	68,536	0.23	-				
2411 - Principal Services	2,914,388	3,017,714	3,022,233	22.00	3,167,917	22.00			
2412 - Assistant Principal Services	2,298,107	2,194,639	2,402,613	14.41	2,220,911	13.00			
2413 - Graduation Expenses	19,989	15,098	8,500		11,371				
2490 - Other Admin Services - Operations	915	-	-		-				
2511 - Business Services Direction	367,320	367,364	387,684	2.00	388,177	2.00			
2521 - Fiscal Services Direction	5,500	17,956	6,500		5,395				
2522 - Budgeting Services	12,238	12,343	14,950		18,630				
2523 - Accounts Payable Services	81,993	102,618	127,275	1.50	121,931	1.25			
2524 - Payroll Services	367,428	319,461	449,959	3.00	454,298	2.50			
2525 - Financial Accounting Services	155,728	192,141	226,573	2.25	328,758	3.00			
2526 - Student Activities/Receivables Acctg	13,983	10,112	8,229		10,780				
2528 - Risk Management Services	37,096	38,209	45,852		53,875				
2541 - Facilities & Maintenance Direction	381,011	403,104	401,315	2.55	443,342	2.55			
2542 - Care & Upkeep of Buildings	4,423,046	4,592,741	5,255,154		5,495,000				
2543 - Care & Upkeep of Grounds	503,414	514,723	691,922	5.00	694,079	5.00			
2544 - Maintenance - Repair of Facilities	1,484,477	1,390,020	1,484,655	7.75	1,473,626	7.75			
2545 - Vehicle Maintenance	136,103	181,064	181,412		226,677				
2546 - Building Security Services	39,619	41,922	35,000		41,500				
2549 - Other Operations/Maintenance of Plant	6,768	7,920	7,000		6,640				
2551 - Student Transportation Services Direction	86,378	87,015	89,355	0.45	98,255	0.45			
2552 - Vehicle Operation Services	4,058,168	4,030,935	5,596,567		5,759,665				
2558 - Special Education Transportation	651,752	773,433	883,161		901,522				
2610 - Central Support Services	91,193	87,743	115,809	0.66	108,756	0.66			
2623 - Evaluation Services	-	1,030	-		-				
2625 - Research Services	-	19,895	-		-				
2626 - Grant Writing/Resource Development	3,004	52	23,757		28,084				
2633 - Public Information Services	98,263	98,783	114,268	1.00	111,621	1.00			
2641 - Human Resources Direction	248,525	301,983	231,331	1.00	231,144	1.00			
2642 - Recruitment and Placement Services	197,036	205,457	243,918	1.00	244,110	1.00			
2643 - Personnel Coordinating Services	67,814	110,410	170,218	1.75	178,223	1.50			
2645 - Employee Related Health Svcs	-	-	-		-				
2646 - Employee Contract Negotiations	1,113	156	-		-				

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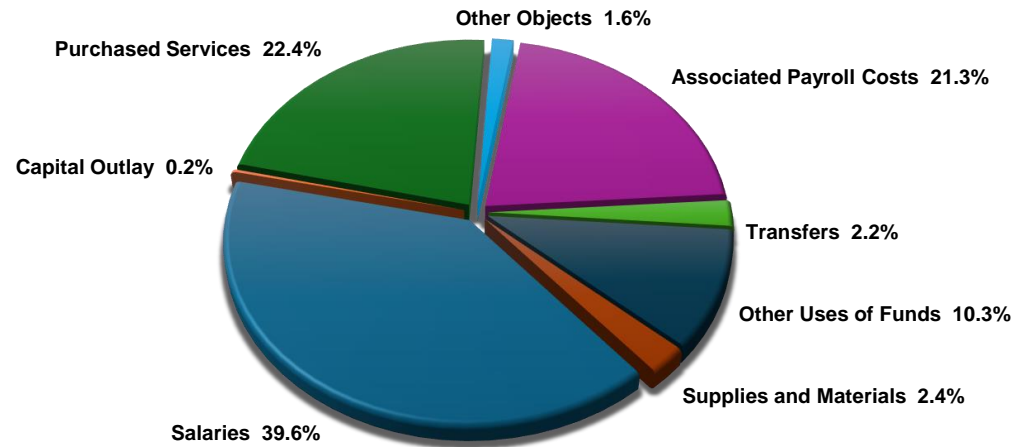
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Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2648 - Employee Evaluation Services	11,853	12,742	-		-				
2649 - Other Staff Services	249,882	105,194	107,543	1.27	118,049	1.33			
2661 - Technology Services Direction	395,461	232,823	228,529	1.00	226,145	1.00			
2663 - Programming Services	86,192	115,234	129,317	1.00	137,627	1.00			
2664 - Technology Operation Services	794,327	853,429	935,837	6.50	991,428	7.00			
2669 - Networking	36,955	227,431	-		-				
2670 - Records Management Services	172,767	192,129	204,956	2.00	217,907	2.00			
2680 - Interpretive & Translation Services	23,195	85,550	95,050		9,747				
Total General Fund Requirements - Function:	28,099,032	29,424,256	33,360,054	151.94	34,891,233	153.89			
3000 - Enterprise and Community Services.									
3110 - Food Services Direction	-	-	29,888	0.25	32,771	0.25			
3360 - Welfare Activity Services	-	-	-		50,000				
3390 - Other Community Services	7,828	1,179	-		-				
Total General Fund Requirements - Function:	7,828	1,179	29,888	0.25	82,771	0.25			
4000 - Facilities Acquisition and Construction									
4150 - Building Acquisition & Improvement	-	2,000	5,000		-				
5000 - Other Uses									
5110 - Long-Term Debt Service	3,200	2,400	3,200		2,656				
5210 - Transfer to Other Funds	6,745,000	4,305,000	4,800,005		2,000,020				
Total General Fund Requirements - Function:	6,748,200	4,307,400	4,803,205		2,002,676				
6000 - Contingencies									
6110 - Contingency for Current Operations	-	-	3,750,000		3,750,000				
7000 - Unappropriated Ending Fund Balance									
7000 - Unappropriated Ending Fund Balance	-	-	5,353,840		5,449,457				
8000 - Internal									
000 - Revenue	-	-	-		-				
Total General Fund Requirements - Function:	71,539,363	72,188,503	89,737,618	483.61	89,048,865	471.75			

Lincoln County School District

2025-26 Proposed Budget

General Fund Requirements - Object Summary



Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries	28,820,799	31,994,176	33,893,322	483.61	35,239,168	471.75			
200 - Associated Payroll Costs	16,481,314	16,231,139	18,721,528		18,986,094				
300 - Purchased Services	16,317,723	16,514,319	19,521,069		19,911,806				
400 - Supplies and Materials	2,064,230	1,684,644	2,365,569		2,119,981				
500 - Capital Outlay	87,763	329,033	146,000		204,580				
600 - Other Objects	1,022,534	1,130,192	1,186,285		1,387,759				
700 - Transfers	6,745,000	4,305,000	4,800,005		2,000,020				
800 - Other Uses of Funds	-	-	9,103,840		9,199,457				
Total:	71,539,363	72,188,503	89,737,618	483.61	89,048,865	471.75			

Lincoln County School District

2025-26 Proposed Budget

General Fund Requirements - Object

Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	17,400,775	18,327,884	19,499,694	259.16	20,107,136	254.16			
112 - Classified Salaries	5,383,976	6,377,672	7,354,081	183.32	8,239,398	177.86			
113 - Administrator Salaries	4,428,672	4,682,227	4,701,779	36.28	4,603,764	34.64			
114 - Classified Supervisor	224,255	342,250	459,026	4.85	542,684	5.10			
120 - Administrative Substitute	-	9,287	16,083		13,615				
121 - Licensed Substitute	241,579	734,471	349,767		324,787				
122 - Classified Substitute	192,238	433,846	216,923		204,428				
123 - Licensed Temporary	-	-	-		-				
124 - Classified Temporary	23,285	8,974	27,500		9,960				
128 - Class Subs - Contracted Leave	-	-	-		-				
129 - Licensed Subs - TIC	2,466	23,127	3,000		1,660				
131 - Licensed Extra Assignment	64,145	159,555	243,756		230,673				
132 - Classified O/T	20,944	23,826	20,733		15,664				
133 - Extra-Curricular	646,624	693,002	764,921		775,610				
134 - Classified Beyond FTE	50,605	39,838	53,576		57,961				
137 - Tutoring - Illness	10,512	5,972	30,188		8,500				
138 - Tutoring - Special Ed	28,750	8,574	24,000		6,830				
139 - Tutoring - Discipline	6,526	109	23,000		4,500				
147 - Excess Life Insurance	-	-	1,236		1,064				
148 - Domestic Partner Insurance	-	-	-		-				
149 - Other Taxable Compensation	95,447	123,563	104,059		90,934				
Total General Fund Requirements - Object:	28,820,799	31,994,176	33,893,322	483.61	35,239,168	471.75			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	2,826	2	20,050		20,663				
212 - PERS Pick-Up	1,544,523	1,721,111	2,008,120		2,052,378				
213 - PERS Bond	5,080,829	3,873,744	3,681,559		3,417,085				
217 - PERS Reserves	-	-	-		345,178				
220 - FICA/Medicare	2,195,525	2,434,936	2,589,101		2,692,966				
231 - SAIF	177,487	195,374	338,893		352,388				
232 - Unemployment Benefits	90,925	43,293	150,000		166,537				
235 - Oregon PFMLI	-	122,147	135,557		140,952				
240 - Contractual Employee Benefits	-	-	-		-				
241 - MDV - Licensed	4,158,767	4,258,564	5,087,353		5,149,298				
242 - MDV - Classified	2,392,501	2,693,971	3,816,752		3,786,277				
243 - MDV - Admin	635,448	660,046	735,863		723,456				

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Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
244 - MDV - Confidential/Exempt	82,954	110,235	137,994		131,201				
245 - Life - Licensed	33,907	36,206	-		-				
246 - Life - Classified	20,020	22,971	-		-				
247 - Life - Administrators	7,940	6,482	-		-				
248 - Life - Confidential/Exempt	715	884	-		-				
249 - TSA - District Paid	40,025	40,077	-		-				
270 - Post Retirement Health Benefits	16,922	10,851	20,286		7,715				
299 - PERS Expense Error	-	245	-		-				
Total General Fund Requirements - Object:	16,481,314	16,231,139	18,721,528		18,986,094				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	541,072	92,316	127,348		113,099				
312 - Prof. Instruction Svcs. Provided to Teachers	164,669	133,787	290,000		283,337				
313 - Prof. Svcs to Students W/ Disabilities	280,530	340,307	132,267		295,164				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	58,050	45,672	76,650		70,719				
319 - Other Instructional/Prof & Technical Svcs.	61,148	81,226	88,370		3,443				
321 - Cleaning Services	1,971,481	2,168,293	2,313,600		2,374,366				
322 - Repairs & Maintenance	382,244	252,251	267,504		230,687				
324 - Rentals	37,846	61,134	58,800		68,167				
325 - Electricity	661,260	671,522	836,015		857,712				
326 - Heating Fuel	553,559	440,409	557,095		571,472				
327 - Water and Sewer	329,574	304,683	355,118		364,317				
328 - Garbage	206,514	191,009	278,980		284,881				
331 - Reimbursable Student Transportation	4,346,951	4,377,833	6,008,393		6,171,005				
332 - Non-Reimbursable Student Transportation	265,977	319,821	319,466		330,062				
341 - In District Travel (local Mileage)	33,829	36,751	55,532		38,899				
342 - Out of District Travel (mileage/Meals/Lodging)	79,158	65,846	263,649		247,807				
343 - Student Travel	2,880	3,338	7,000		4,150				
349 - Other Travel	-	-	-		-				
351 - Telephone	98,125	106,627	98,910		99,688				
352 - Long Distance Telephone	6,264	5,505	6,150		6,282				
353 - Postage	34,746	31,312	46,194		37,909				
354 - Advertising	37,074	902	7,950		4,897				
355 - Printing & Binding	81,289	73,362	156,917		126,686				
358 - Digital/Data Communication Lines	2,095	1,705	250		-				
359 - Other Communication Services	-	-	-		-				
360 - Charter School Payments	5,516,283	6,069,765	6,310,460		6,373,669				
373 - Conduit Tuition Pmts to Private Schools	307,081	339,290	337,853		305,043				
381 - Audit Services	29,610	39,905	31,400		34,025				

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Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
382 - Legal Services	43,884	41,866	39,816		182,898				
383 - Architect/Engineer Services	20,515	10,343	19,292		4,150				
385 - Management Services	-	-	-		-				
386 - Data Processing/Technology Services	18,300	41,632	33,000		-				
387 - Statistical Services	-	19,895	-		-				
388 - Election Services	12,752	23	15,500		15,500				
389 - Other Non-Instr Professional/Tech Svcs	-	4,133	5,000		1,660				
390 - Other General Prof & Techl Services	132,961	141,859	376,590		410,112				
Total General Fund Requirements - Object:	16,317,723	16,514,319	19,521,069		19,911,806				
400 - Supplies and Materials									
410 - Consumable Supplies	686,070	592,512	967,139		928,575				
414 - Gasoline	64,299	65,724	64,262		52,540				
420 - Textbooks	70,872	65,885	97,938		18,094				
431 - Library Books	27,544	31,816	40,039		36,424				
432 - Reference Books	845	-	65		-				
440 - Periodicals	2,295	2,223	2,958		1,971				
460 - Non-Consumable Items	597,740	393,071	520,838		491,341				
465 - Tires	7,343	5,380	10,000		7,470				
470 - Computer Software	398,772	307,520	516,200		447,466				
480 - Computer Hardware	208,451	220,514	146,130		136,100				
Total General Fund Requirements - Object:	2,064,230	1,684,644	2,365,569		2,119,981				
500 - Capital Outlay									
520 - Buildings Acquisition & Additions	-	2,000	-		-				
541 - Initial Equipment Purchases >\$5,000	5,639	-	101,000		100,000				
542 - Replacement Equipment >\$5000	10,419	19,417	-		-				
543 - Vehicle Replacement	20,000	109,760	45,000		104,580				
590 - Other Capital Outlay	-	197,856	-		-				
592 - SBITAs Expense	51,705	-	-		-				
Total General Fund Requirements - Object:	87,763	329,033	146,000		204,580				
600 - Other Objects									
610 - Redemption of Principal	68,606	76,784	-		-				
620 - Principal Interest Payments	9,297	-	-		-				
621 - Interest	-	9,563	-		-				
630 - Unrecoverable Debt Write-Off	-	-	-		-				
640 - Dues and Fees	132,439	133,137	136,493		154,253				
651 - Liability Insurance	224,669	235,288	331,524		389,541				
653 - Property Insurance	478,517	610,991	705,760		829,268				
654 - Student Insurance	8,473	8,488	12,508		14,697				
655 - Judgments and Settlements	100,533	54,173	-		-				
659 - Other Insurance and Judgments	-	1,767	-		-				
Total General Fund Requirements - Object:	1,022,534	1,130,192	1,186,285		1,387,759				

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Fund 100 General Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
700 - Transfers									
710 - Fund Transfers	6,745,000	4,305,000	4,800,005		2,000,020				
800 - Other Uses of Funds									
810 - Contingency Reserve (Function 6110)	-	-	3,750,000		3,750,000				
820 - Reserved for Next Year (Function 7000)	-	-	5,353,840		5,449,457				
Total General Fund Requirements - Object:	-	-	9,103,840		9,199,457				
Total General Fund Requirements - Object:	71,539,363	72,188,503	89,737,618	483.61	89,048,865	471.75			

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Instructional Services

1100 - Regular Programs: Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Primary, K-3; Intermediate, 4-5 or 4-6; Middle or Junior High; High School; and Prekindergarten.

Notes

The Capital Outlay SBITAs expense in the 2022-23 Actual column represents an entry required by the new Governmental Accounting Standards Board (GASB) Statement 96 which covers the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Certain portions of the annual expense are required to be moved to Capital Outlay at year end.

Fund 100 General Fund 1100 - Instructional Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
500 - Capital Outlay									
592 - SBITAs Expense	51,705	-	-	-	-	-	-	-	-

Elementary K-6

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.

Notes

Current Licensed FTE for K-6 instruction is 94.0, with 7.2 Classified FTE. Budgeted FTE includes 1.0 FTE held in reserve for a potential increase in the fall Kindergarten ADM, as well as the possible continuing need for long term substitutes.

Because enrollment has not returned to pre-pandemic levels as hoped, the following reductions were made while maintaining an average of 25 students to 1 teacher class size ratio:

Oceanlake Elementary (1), Sam Case (1), Taft Elementary (1), Toledo Elementary (2), Crestview Heights (1)

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 1111 - Elementary K-6	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	6,706,626	6,882,394	7,194,627	98.00	6,860,559	89.33			
112 - Classified Salaries	108,233	160,031	401,788	14.03	227,087	7.47			
121 - Licensed Substitute	121,906	245,597	112,785		101,737				
122 - Classified Substitute	16,670	56,712	73,557		88,678				
123 - Licensed Temporary	-	-	-		-				
131 - Licensed Extra Assignment	5,221	13,476	1,000		1,660				
132 - Classified O/T	-	126	-		-				
133 - Extra-Curricular	-	2,000	-		-				
134 - Classified Beyond FTE	2,277	1,648	750		623				
137 - Tutoring - Illness	-	-	6,000		1,000				
138 - Tutoring - Special Ed	4,173	2,053	6,000		2,000				
139 - Tutoring - Discipline	1,905	-	6,000		1,000				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	6,967,010	7,364,037	7,802,507	112.03	7,284,344	96.80			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	543	-	4,608		4,142				
212 - PERS Pick-Up	369,676	392,231	460,722		414,905				
213 - PERS Bond	1,218,676	895,054	844,661		691,517				
217 - PERS Reserves	-	-	-		69,131				
220 - FICA/Medicare	529,508	560,394	596,076		557,245				
231 - SAIF	32,540	34,382	78,023		72,823				
235 - Oregon PFMLI	-	29,517	31,209		29,139				
241 - MDV - Licensed	1,666,473	1,587,391	1,929,128		1,812,126				
242 - MDV - Classified	64,824	84,483	314,417		155,145				
245 - Life - Licensed	13,885	13,871	-		-				
246 - Life - Classified	632	1,061	-		-				
Total General Fund Requirements:	3,896,756	3,598,382	4,258,844		3,806,173				

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Fund 100 General Fund		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
1111 - Elementary K-6		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services										
311 - Prof. Instructional Svcs. Provided to Students		189,474	4,359	13,172		11,335				
319 - Other Instructional/Prof & Technical Svcs.		8,280	860	-		-				
322 - Repairs & Maintenance		-	-	1,000		1,246				
324 - Rentals		-	2,867	-		-				
341 - In District Travel (local Mileage)		357	309	1,000		250				
353 - Postage		5,612	4,055	9,294		5,895				
355 - Printing & Binding		36,152	32,579	61,681		50,381				
390 - Other General Prof & Techl Services		53	40	-		-				
Total General Fund Requirements:		239,928	45,069	86,147		69,107				
400 - Supplies and Materials										
410 - Consumable Supplies		70,023	60,715	311,183		247,292				
420 - Textbooks		67,924	51,776	52		6,474				
431 - Library Books		658	879	1,935		1,121				
440 - Periodicals		-	143	108		61				
460 - Non-Consumable Items		62,910	16,628	14,742		11,944				
470 - Computer Software		21,059	28,905	29,702		28,790				
480 - Computer Hardware		2,497	19,135	1,500		2,490				
Total General Fund Requirements:		225,070	178,180	359,222		298,172				
600 - Other Objects										
610 - Redemption of Principal		22,550	22,832	-		-				
620 - Principal Interest Payments		6,225	-	-		-				
621 - Interest		-	5,970	-		-				
640 - Dues and Fees		-	2,926	22,658		33,993				
Total General Fund Requirements:		28,775	31,729	22,658		33,993				
Total General Fund Requirements:		11,357,539	11,217,397	12,529,378	112.03	11,491,789	96.80			

Extra Curricular - K-5

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program. Examples include such activities as athletics, band, chorus, choir, speech, and debate.

Notes

2023-24 allocations are based on a 2% COLA plus a 3% step increase based on current ADM.

K-6 \$12.78 per ADM

7-12 \$53.68 per ADM

The reduction in overall salaries is due to new staff being placed lower on the schedule.

Fund 100 General Fund 1113 - Extra Curricular - K-5	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
133 - Extra-Curricular	8,044	8,636	9,160		3,400				
134 - Classified Beyond FTE	-	70	250		208				
Total General Fund Requirements:	8,044	8,706	9,410		3,608				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	5		-				
212 - PERS Pick-Up	483	520	564		216				
213 - PERS Bond	1,528	1,126	1,038		361				
217 - PERS Reserves	-	-	-		37				
220 - FICA/Medicare	614	664	719		275				
231 - SAIF	38	41	96		37				
235 - Oregon PFMLI	-	35	37		15				
Total General Fund Requirements:	2,664	2,385	2,459		941				
300 - Purchased Services									
324 - Rentals	2,318	-	-		-				
390 - Other General Prof & Techn Services	-	-	1,047		1,807				
Total General Fund Requirements:	2,318	-	1,047		1,807				
400 - Supplies and Materials									
410 - Consumable Supplies	617	2,613	1,000		-				
460 - Non-Consumable Items	181	52	-		-				
Total General Fund Requirements:	799	2,665	1,000		-				
Total General Fund Requirements:	13,825	13,756	13,916		6,356				

Middle School Programs 6-8

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 school years.

Notes

Current Licensed FTE is 36.23, Classified FTE is 1.22.

The 1.0 FTE Remedial Math teacher was retained at Newport Middle School. This was paid from ESSER funds in 2023-24 but has been moved to the General Fund for 2024-25 and retained for 2025-26 rather than eliminating the position because student outcomes have improved for students in this program.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 1121 - Middle School Programs 6-8	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	2,492,111	2,515,618	2,768,417	38.12	2,886,005	38.25			
112 - Classified Salaries	821	5,034	5,331	0.19	-				
121 - Licensed Substitute	34,404	112,907	38,124		32,404				
122 - Classified Substitute	2,068	2,423	9,164		7,648				
131 - Licensed Extra Assignment	4,461	1,707	3,900		3,320				
133 - Extra-Curricular	1,000	650	1,000		1,000				
134 - Classified Beyond FTE	-	-	500		415				
137 - Tutoring - Illness	7,059	-	7,000		1,000				
138 - Tutoring - Special Ed	6,355	2,609	7,000		2,000				
139 - Tutoring - Discipline	2,274	-	7,000		1,000				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	2,550,552	2,640,947	2,847,436	38.30	2,934,792	38.25			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	294	-	1,712		1,657				
212 - PERS Pick-Up	142,019	140,257	170,842		165,772				
213 - PERS Bond	472,888	324,818	313,212		276,296				
217 - PERS Reserves	-	-	-		27,627				
220 - FICA/Medicare	196,028	201,738	217,833		224,513				
231 - SAIF	11,910	12,315	28,477		29,345				
235 - Oregon PFMLI	-	10,595	11,390		11,740				
241 - MDV - Licensed	599,875	622,018	747,509		775,894				
242 - MDV - Classified	637	5,541	3,804		-				
245 - Life - Licensed	4,978	5,234	-		-				
246 - Life - Classified	5	50	-		-				
Total General Fund Requirements:	1,428,634	1,322,564	1,494,779		1,512,844				

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Fund 100 General Fund 1121	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Middle School Programs 6-8	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	63,689	1,737	2,400			10,375			
319 - Other Instructional/Prof & Technical Svcs.	-	330	-			-			
322 - Repairs & Maintenance	-	-	-			-			
324 - Rentals	-	3,400	-			-			
341 - In District Travel (local Mileage)	1,060	128	1,000			250			
343 - Student Travel	149	850	-			-			
353 - Postage	3,518	3,975	5,800			5,478			
355 - Printing & Binding	8,440	7,105	19,500			16,185			
390 - Other General Prof & Techl Services	-	2,075	63			-			
Total General Fund Requirements:	76,855	19,600	28,763			32,288			
400 - Supplies and Materials									
410 - Consumable Supplies	39,323	32,369	40,173			63,967			
420 - Textbooks	968	9,278	16,500			9,130			
431 - Library Books	143	114	200			249			
432 - Reference Books	-	-	65			-			
440 - Periodicals	824	313	750			-			
460 - Non-Consumable Items	31,833	5,238	112,350			151,328			
470 - Computer Software	2,040	9,794	17,488			17,000			
480 - Computer Hardware	3,941	12,779	1,000			-			
Total General Fund Requirements:	79,071	69,885	188,526			241,674			
600 - Other Objects									
610 - Redemption of Principal	8,388	9,636	-			-			
620 - Principal Interest Payments	917	-	-			-			
621 - Interest	-	904	-			-			
640 - Dues and Fees	2,086	2,131	3,700			166			
Total General Fund Requirements:	11,392	12,670	3,700			166			
Total General Fund Requirements:	4,146,505	4,065,666	4,563,204	38.30	4,721,764	38.25			

Middle School Extra-Curricular 6-8

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

Notes

Salaries for club advisors are budgeted here, as well as some support for co-curricular activities.

2025-26 non-athletic co-curricular allocations were based on a 2% increase plus a 3% step over the prior year. \$12.78 per ADM grades K-6, and \$53.68 per ADM grades 7-12.

Resources to provide middle school athletics previously came 100% from fundraising - middle school athletics were not funded by district allocations.

\$169,912 has been budgeted in the Student Investment Account, Fund 289 to pay for certain Middle School Athletic teams and eliminate Pay-to-Play fees for these sports. The Pay to Play allocation was increased by \$50 this year to help offset the cost of game officials.

Schools wishing to provide additional opportunities will need to continue fundraising or receive support from their booster clubs.

Fund 100 General Fund 1122 - Middle School Extra-Curricular 6-8	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	577	3,177	-		415				
131 - Licensed Extra Assignment	-	-	-		415				
132 - Classified O/T	-	147	-		-				
133 - Extra-Curricular	16,157	8,312	12,528		15,756				
134 - Classified Beyond FTE	-	33	-		-				
Total General Fund Requirements:	16,734	11,668	12,528		16,586				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	1	-	5		7				
212 - PERS Pick-Up	915	529	751		996				
213 - PERS Bond	3,115	1,268	1,378		1,660				
217 - PERS Reserves	-	-	-		168				
220 - FICA/Medicare	1,274	886	956		1,268				
231 - SAIF	84	59	126		168				
235 - Oregon PFMLI	-	46	51		65				
Total General Fund Requirements:	5,389	2,787	3,267		4,332				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	459	-	-		-				
390 - Other General Prof & Techl Services	-	-	-		3,835				
Total General Fund Requirements:	459	-	-		3,835				
400 - Supplies and Materials									
410 - Consumable Supplies	1,691	319	-		-				
460 - Non-Consumable Items	642	-	-		-				
Total General Fund Requirements:	2,333	319	-		-				
600 - Other Objects									
640 - Dues and Fees	-	-	-		-				
Total General Fund Requirements:	24,915	14,774	15,795		24,753				

High School Programs 9-12

1131 - High School Programs: Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve CIM and CAM requirements. Area of responsibility codes are required with this function.

Notes

Current Licensed FTE is 55.5, Classified FTE is 1.63.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Dues and Fees recorded in object 640 represent International Baccalaureate fees and AVID fees.

The additional budget in object 0390 represents a placeholder for building carryover and may be used for professional development or supplies and materials.

Fund 100 General Fund 1131 - High School Programs 9-12	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	3,837,494	4,150,262	4,379,840	57.70	4,692,257	58.22			
112 - Classified Salaries	53,009	56,730	60,241	1.47	78,317	1.78			
121 - Licensed Substitute	42,197	158,118	66,114		57,183				
122 - Classified Substitute	662	5,203	46,383		39,774				
131 - Licensed Extra Assignment	3,500	9,323	5,400		4,064				
132 - Classified O/T	590	-	-		-				
133 - Extra-Curricular	3,500	3,500	3,500		3,500				
134 - Classified Beyond FTE	1,294	1,397	800		664				
137 - Tutoring - Illness	1,590	5,972	10,000		5,000				
138 - Tutoring - Special Ed	18,035	1,236	10,000		2,000				
139 - Tutoring - Discipline	2,347	109	10,000		2,500				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	3,964,219	4,391,849	4,592,278	59.17	4,885,259	60.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	401	-	2,753		2,893				
212 - PERS Pick-Up	225,768	245,137	275,537		289,648				
213 - PERS Bond	721,417	540,114	505,155		482,755				
217 - PERS Reserves	-	-	-		48,276				
220 - FICA/Medicare	301,635	333,865	351,310		373,718				
231 - SAIF	18,495	20,466	45,927		48,853				
235 - Oregon PFMLI	-	17,524	18,372		19,535				
241 - MDV - Licensed	930,066	969,185	1,124,988		1,174,672				
242 - MDV - Classified	10,349	10,636	20,285		28,344				
245 - Life - Licensed	7,274	7,845	-		-				
246 - Life - Classified	136	138	-		-				
270 - Post Retirement Health Benefits	6,407	-	-		-				
299 - PERS Expense Error	-	-	-		-				
Total General Fund Requirements:	2,221,950	2,144,910	2,344,327		2,468,694				

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Fund 100 General Fund 1131 - High School Programs 9-12	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	196,121	57,684	24,300		37,352				
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	394	1,810	300		249				
322 - Repairs & Maintenance	865	350	2,500		1,660				
324 - Rentals	395	9,100	-		-				
341 - In District Travel (local Mileage)	1,069	29	1,000		100				
342 - Out of District Travel (mileage/Meals/Lodging)	582	201	-		-				
343 - Student Travel	747	882	1,000		830				
353 - Postage	7,791	9,468	12,750		10,998				
355 - Printing & Binding	14,394	12,580	31,000		26,145				
390 - Other General Prof & Techl Services	-	611	200,000		200,000				
Total General Fund Requirements:	222,359	92,714	272,850		277,334				
400 - Supplies and Materials									
410 - Consumable Supplies	67,332	65,234	69,195		44,146				
414 - Gasoline	50	94	-		-				
420 - Textbooks	1,980	3,520	51,212		2,490				
431 - Library Books	-	161	71		-				
432 - Reference Books	658	-	-		-				
440 - Periodicals	-	-	-		-				
460 - Non-Consumable Items	49,254	16,912	29,806		26,668				
470 - Computer Software	97,355	26,848	137,415		101,876				
480 - Computer Hardware	2,908	7,379	2,500		1,660				
Total General Fund Requirements:	219,537	120,147	290,199		176,840				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	5,639	-	-		-				
542 - Replacement Equipment >\$5000	-	5,852	-		-				
Total General Fund Requirements:	5,639	5,852	-		-				
600 - Other Objects									
610 - Redemption of Principal	10,112	10,646	-		-				
620 - Principal Interest Payments	1,619	-	-		-				
621 - Interest	-	1,532	-		-				
640 - Dues and Fees	23,060	20,655	23,500		30,710				
Total General Fund Requirements:	34,791	32,834	23,500		30,710				
Total General Fund Requirements:	6,668,495	6,788,305	7,523,154	59.17	7,838,837	60.00			

High School Extra-Curricular

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

Notes

Salaries for club advisors and athletic coaches are budgeted here, as well as some support for co-curricular activities.

2025-26 non-athletic co-curricular allocations are based on a 2% increase plus a 3% step: \$53.68 per ADM in grades 9-12

Athletic coaching salaries are budgeted at \$737,714. All temporary coaches added in 2024-25 for participation and safety increases were rolled forward to 2025-26.

\$35,437 is budgeted to cover the cost of substitute salaries when staff are absent for competitions.

The rentals budget represents football helmet leases at all 4 high schools. This is a more cost efficient way to provide annually certified newer helmets that are fitted for each athlete.

\$192,960 has been budgeted in the Student Investment Account, Fund 289 to eliminate Pay-to-Play fees for these sports. The Pay to Play allocation was increased by \$50 this year to help offset the cost of game officials.

\$268,115 is budgeted for transportation to all OSAA sanctioned high school contests and state championships and is covered fully by the District's general fund transportation budget recorded in function 2552, object 0332.

Schools wishing to provide additional opportunities will need to continue fundraising or receive support from their booster clubs.

Fund 100 General Fund 1132 - High School Extra-Curricular	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	-	-		-				
121 - Licensed Substitute	8,609	29,561	29,195		17,830				
122 - Classified Substitute	477	2,631	2,300		2,750				
131 - Licensed Extra Assignment	1,820	782	1,000		830				
133 - Extra-Curricular	572,121	622,182	684,623		707,379				
134 - Classified Beyond FTE	323	539	750		208				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	583,349	655,696	717,868		728,997				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	22	-	240		432				
212 - PERS Pick-Up	16,113	18,315	24,999		25,017				
213 - PERS Bond	57,073	45,453	45,846		38,153				
217 - PERS Reserves	-	-	-		7,307				
220 - FICA/Medicare	44,545	50,000	54,907		55,783				
231 - SAIF	2,720	3,177	7,154		7,307				
235 - Oregon PFMLI	-	2,623	2,866		2,914				
241 - MDV - Licensed	-	-	-		-				
245 - Life - Licensed	-	-	-		-				
Total General Fund Requirements:	120,474	119,568	136,012		136,913				

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Fund 100 General Fund 1132		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- High School Extra-Curricular		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services										
311 - Prof. Instructional Svcs. Provided to Students		14,736	5,055	3,600			3,154			
318 - Prof. & Improvement Costs to Non-Instruct. Staff		-	-	-			-			
319 - Other Instructional/Prof & Technical Svcs.		2,713	-	-			-			
322 - Repairs & Maintenance		1,619	4,832	2,000			1,654			
324 - Rentals		30,430	37,865	38,900			39,200			
328 - Garbage		-	-	-			-			
332 - Non-Reimbursable Student Transportation		-	-	-			-			
341 - In District Travel (local Mileage)		-	30	-			-			
342 - Out of District Travel (mileage/Meals/Lodging)		402	400	-			-			
343 - Student Travel		1,985	1,607	6,000			3,320			
354 - Advertising		-	70	-			-			
355 - Printing & Binding		-	1,008	-			-			
390 - Other General Prof & Techl Services		-	-	158			849			
Total General Fund Requirements:		51,885	50,867	50,658			48,177			
400 - Supplies and Materials										
410 - Consumable Supplies		4,137	1,398	2,000			1,660			
414 - Gasoline		-	64	162			-			
460 - Non-Consumable Items		28,167	529	500			415			
Total General Fund Requirements:		32,304	1,991	2,662			2,075			
500 - Capital Outlay										
542 - Replacement Equipment >\$5000		4,961	-	-			-			
600 - Other Objects										
640 - Dues and Fees		465	1,075	1,000			415			
659 - Other Insurance and Judgments		-	1,767	-			-			
Total General Fund Requirements:		465	2,842	1,000			415			
Total General Fund Requirements:		793,437	830,965	908,200			916,577			

Pre-Kindergarten Programs

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

Notes

Fund 100 General Fund 1140 - Pre-Kindergarten Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	1,000		955				
420 - Textbooks	-	-	1,000		-				
480 - Computer Hardware	1,359	140	2,000		1,245				
Total General Fund Requirements:	1,359	140	4,000		2,200				
Total General Fund Requirements:	1,359	140	4,000		2,200				

Programs for Academically Gifted (AGP)

1210 - Talented and Gifted: Special learning experiences for students identified as gifted or talented.

Notes

Since 2015-16 the District has provided stipends to TAG coordinating instructors and provided program meetings with instructors throughout the school year. This will be continued for 2024-25.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 1210 - Programs for Academically Gifted (AGP)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	-	2,055	2,500		2,075				
131 - Licensed Extra Assignment	-	274	1,000		1,577				
133 - Extra-Curricular	14,967	13,800	13,800		12,900				
134 - Classified Beyond FTE	-	161	-		-				
Total General Fund Requirements:	14,967	16,290	17,300		16,552				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	1	-	13		12				
212 - PERS Pick-Up	756	787	1,038		993				
213 - PERS Bond	2,812	1,974	1,903		1,655				
217 - PERS Reserves	-	-	-		166				
220 - FICA/Medicare	1,139	1,240	1,327		1,268				
231 - SAIF	70	77	173		166				
235 - Oregon PFMLI	-	65	70		68				
Total General Fund Requirements:	4,779	4,144	4,524		4,328				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	253	-	1,876		1,000				
341 - In District Travel (local Mileage)	-	-	300		500				
Total General Fund Requirements:	253	-	2,176		1,500				
400 - Supplies and Materials									
410 - Consumable Supplies	-	1,263	899		1,108				
460 - Non-Consumable Items	176	207	300		-				
470 - Computer Software	3,840	12,720	14,000		11,800				
Total General Fund Requirements:	4,016	14,191	15,199		12,908				
600 - Other Objects									
640 - Dues and Fees	-	175	200		-				
Total General Fund Requirements:	24,014	34,799	39,399		35,288				

Rstd Programs for Students w/Disabilities

Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers.

Notes

Administration closely reviews the allocation of Special Education staff at all schools, making adjustments as needed for current caseloads.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fluctuations in FTE are based on case load or may reflect changes in funding to or from the General Fund to Special Revenue Funds such as IDEA.

Most positions have been increased to 7.5 hours per day in order to better accommodate the need for staff meetings, paperwork and parent/student meetings.

Current Licensed FTE is 14.2 and Classified FTE is 43.38.

Fund 100 General Fund 1220 - Rstd Programs for Students w/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	934,891	1,077,904	1,080,119	15.00	1,007,629	14.00			
112 - Classified Salaries	886,933	1,112,336	1,394,825	44.88	1,841,678	48.63			
121 - Licensed Substitute	10,985	64,741	39,885		21,051				
122 - Classified Substitute	54,691	228,926	18,874		15,556				
131 - Licensed Extra Assignment	8,656	6,949	2,403		55,112				
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	7,979	1,792	1,000		830				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	1,904,134	2,492,649	2,537,106	59.88	2,941,856	62.63			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	249	-	1,517		1,759				
212 - PERS Pick-Up	97,972	123,133	152,236		176,510				
213 - PERS Bond	319,365	274,460	279,087		294,190				
217 - PERS Reserves	-	-	-		29,418				
220 - FICA/Medicare	144,206	188,911	194,083		225,058				
231 - SAIF	9,165	11,940	25,378		29,418				
235 - Oregon PFMLI	-	9,891	10,148		11,768				
241 - MDV - Licensed	214,205	278,276	295,275		283,990				
242 - MDV - Classified	552,681	684,328	972,412		1,086,020				
245 - Life - Licensed	1,659	2,470	-		-				
246 - Life - Classified	4,855	5,406	-		-				
299 - PERS Expense Error	-	245	-		-				
Total General Fund Requirements:	1,344,357	1,579,060	1,930,136		2,138,131				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	33,524	-	-		-				
313 - Prof. Svcs to Students W/ Disabilities	178,462	-	-		99,600				
341 - In District Travel (local Mileage)	-	3,541	-		-				
373 - Conduit Tuition Pmts to Private Schools	293,281	334,340	337,853		305,043				
Total General Fund Requirements:	505,267	337,881	337,853		404,643				

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Fund 100 General Fund 1220 - Rstd Programs for Students w/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	1,032	1,580	1,000		3,403				
420 - Textbooks	-	-	29,174		-				
460 - Non-Consumable Items	278	802	500		415				
Total General Fund Requirements:	1,310	2,382	30,674		3,818				
Total General Fund Requirements:	3,755,068	4,411,972	4,835,769	59.88	5,488,448	62.63			

Less RSTD Programs for Students W/Disabilities

Remedial instruction services for students with disabilities in specific subject areas or other remedial activities

Notes

Administration closely reviews the allocation of Special Education staff at all schools, making adjustments as needed for current caseloads.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fluctuations in FTE are based on case load or may reflect changes in funding to or from the General Fund to Special Revenue Funds such as IDEA.

Most positions have been increased to 7.5 hours per day in order to better accommodate the need for staff meetings, paperwork and parent/student meetings.

Current Licensed FTE is 16.0, Classified FTE is 14.72.

Fund 100 General Fund 1250 - Less RSTD Programs for Students W/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	1,194,314	1,190,960	1,243,976	16.00	1,329,659	16.00			
112 - Classified Salaries	280,153	362,671	435,745	14.06	556,125	14.94			
121 - Licensed Substitute	13,743	40,058	39,885		74,171				
122 - Classified Substitute	466	18,427	16,256		14,177				
131 - Licensed Extra Assignment	10,624	14,146	-		8,715				
133 - Extra-Curricular	500	500	500		500				
134 - Classified Beyond FTE	487	7,386	-		581				
138 - Tutoring - Special Ed	187	2,677	1,000		830				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	1,500,475	1,636,826	1,737,362	30.06	1,984,758	30.94			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	150	-	1,040		1,153				
212 - PERS Pick-Up	82,242	88,254	104,243		115,445				
213 - PERS Bond	269,024	190,697	191,112		192,407				
217 - PERS Reserves	-	-	-		19,236				
220 - FICA/Medicare	115,091	125,275	132,910		151,835				
231 - SAIF	7,057	7,695	17,373		19,843				
235 - Oregon PFMLI	-	6,559	6,951		7,941				
241 - MDV - Licensed	229,795	252,771	314,960		324,560				
242 - MDV - Classified	183,756	186,427	308,503		331,547				
245 - Life - Licensed	1,938	2,216	-		-				
246 - Life - Classified	1,634	1,827	-		-				
Total General Fund Requirements:	890,686	861,720	1,077,092		1,163,967				

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Fund 100 General Fund 1250 - Less RSTD Programs for Students W/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	253	-	-	-	-	-	-	-	-
313 - Prof. Svcs to Students W/ Disabilities	40,244	-	1,267	-	208	-	-	-	-
322 - Repairs & Maintenance	-	-	-	-	-	-	-	-	-
341 - In District Travel (local Mileage)	18	2,912	500	-	415	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-	-	-	-	-	-	-
353 - Postage	720	284	200	-	249	-	-	-	-
Total General Fund Requirements:	41,235	3,196	1,967	-	872	-	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	408	1,214	1,500	-	2,864	-	-	-	-
420 - Textbooks	-	1,147	-	-	-	-	-	-	-
431 - Library Books	54	-	-	-	-	-	-	-	-
432 - Reference Books	187	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	495	1,747	1,000	-	996	-	-	-	-
470 - Computer Software	-	-	-	-	-	-	-	-	-
480 - Computer Hardware	556	-	-	-	-	-	-	-	-
Total General Fund Requirements:	1,699	4,107	2,500	-	3,860	-	-	-	-
Total General Fund Requirements:	2,434,096	2,505,850	2,818,921	30.06	3,153,457	30.94	-	-	-

Alt Ed Provided By Public Agencies

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

Notes

This budget represents programs for high school students at Oregon Coast Community College, including the Nursing Program, Early College Credits, Dual Credit Courses, Welding and a Computer Science Program.

Fund 100 General Fund 1281 - Alt Ed Provided By Public Agencies	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	80,000		48,970				

Private Alternative Programs

Fund 100 General Fund 1282 - Private Alternative Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
373 - Conduit Tuition Pmts to Private Schools	13,800	4,950	-			-			

Alt Ed - District Operated

Alternative learning experiences provided by the District.

Notes

The Future Bound Middle School programs in both the North and West areas are recorded here. Future Bound West also serves students in the East and South areas.

Current Licensed FTE is 2.0, Classified FTE is 3.51.

Licensed staffing for Future Bound West was reduced by .17 and Classified staff at both Future Bound programs was reduced by 1.62 FTE to 0 FTE due to reduced numbers of students in the programs and the need to balance the budget.

The additional classified FTE are used in the North and West areas for helping online students in alternative or elective credit classes.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 1283 - Alt Ed - District Operated	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	86,570	159,761	161,947	2.17	166,044	2.00			
112 - Classified Salaries	91,413	120,636	130,281	4.31	92,546	2.50			
121 - Licensed Substitute	197	3,474	2,273		1,505				
122 - Classified Substitute	565	4,747	817		415				
131 - Licensed Extra Assignment	-	30,552	-		-				
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	469	-	-		-				
Total General Fund Requirements:	179,215	319,169	295,318	6.48	260,510	4.50			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	7	-	176		157				
212 - PERS Pick-Up	10,705	16,176	17,719		15,632				
213 - PERS Bond	33,928	35,210	32,484		26,053				
217 - PERS Reserves	-	-	-		2,604				
220 - FICA/Medicare	13,679	24,280	22,593		19,929				
231 - SAIF	868	1,514	2,952		2,604				
235 - Oregon PFMLI	-	1,273	1,182		1,043				
241 - MDV - Licensed	19,235	36,454	42,182		40,570				
242 - MDV - Classified	59,700	59,100	91,282		54,823				
245 - Life - Licensed	148	315	-		-				
246 - Life - Classified	499	489	-		-				
Total General Fund Requirements:	138,770	174,811	210,570		163,415				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	1,300	10	1,000		83				
312 - Prof. Instruction Svcs. Provided to Teachers	-	65	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	880	-		415				
355 - Printing & Binding	-	-	3,000		1,660				
390 - Other General Prof & Techl Services	660	465	2,842		2,905				
Total General Fund Requirements:	1,960	1,420	6,842		5,063				

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Fund 100 General Fund 1283		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Alt Ed - District Operated		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		4,054	7,106	6,000			8,718			
431 - Library Books		-	92	1,032			291			
440 - Periodicals		-	-	500			415			
460 - Non-Consumable Items		4,704	2,310	8,716			1,660			
480 - Computer Hardware		149	875	1,000			1,455			
	Total General Fund Requirements:	8,907	10,382	17,248			12,539			
600 - Other Objects										
640 - Dues and Fees		-	-	-			-			
	Total General Fund Requirements:	328,851	505,782	529,978	6.48		441,527	4.50		

Compass School

Fund 100 General Fund 1284 - Compass School	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	140,323	117,091	2.00	177,991	2.00			
112 - Classified Salaries	-	42,656	44,597	1.00	49,054	1.00			
121 - Licensed Substitute	-	495	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	-	183,475	161,688	3.00	227,045	3.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	97		136				
212 - PERS Pick-Up	-	11,009	9,701		13,623				
213 - PERS Bond	-	23,852	17,786		22,704				
217 - PERS Reserves	-	-	-		2,270				
220 - FICA/Medicare	-	14,729	12,370		17,369				
231 - SAIF	-	867	1,617		2,270				
235 - Oregon PFMLI	-	753	646		908				
241 - MDV - Licensed	-	33,976	39,370		40,570				
242 - MDV - Classified	-	18,310	20,285		20,885				
245 - Life - Licensed	-	319	-		-				
246 - Life - Classified	-	138	-		-				
Total General Fund Requirements:	-	103,953	101,872		120,735				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	2,464	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	191	-		-				
341 - In District Travel (local Mileage)	-	99	4,500		4,000				
351 - Telephone	-	-	-		-				
353 - Postage	-	897	-		-				
355 - Printing & Binding	-	77	1,355		981				
390 - Other General Prof & Techl Services	-	922	-		-				
Total General Fund Requirements:	-	4,650	5,855		4,981				
400 - Supplies and Materials									
410 - Consumable Supplies	80	2,075	10,871		10,000				
460 - Non-Consumable Items	-	605	-		-				
470 - Computer Software	-	240	-		-				
480 - Computer Hardware	-	2,883	-		-				
Total General Fund Requirements:	80	5,802	10,871		10,000				
600 - Other Objects									
610 - Redemption of Principal	-	1,636	-		-				
621 - Interest	-	339	-		-				
640 - Dues and Fees	-	15	2,280		2,500				
Total General Fund Requirements:	-	1,990	2,280		2,500				
Total General Fund Requirements:	80	299,870	282,566	3.00	365,261	3.00			

Charter Schools

Expenditures related to the Lincoln City Career Tech Charter School, Siletz Valley Charter School, Siletz Valley Early College Academy and Eddyville Charter School.

Notes

The District receives funding for the students enrolled in a charter school and forwards 80% of the money for elementary students and 95% for high school students to the charter school per Oregon statute. The retained 20% or 5% respectively is used to cover the central administrative costs involved in sponsoring a charter school and providing required services such as Special Education.

The Charter School State School Fund projected rate for 2025-26 is \$111,406 based on the 3/3/25 State School Fund Estimate.

Proposed funding for each school (based on enrollment during budget development plus a poverty adjustment):

Siletz Valley Charter School (K-8): 152 ADM, a Remote Elementary Correction of 61.01 ADM, plus a 7.21 Poverty weight

Siletz Valley Charter School (9-12): 65 ADM plus a 3.08 Poverty weight

Eddyville Charter School (K-8): 142.52 ADM, a Remote Elementary Correction of 70.65 ADM, plus a 6.76 Poverty weight

Eddyville Charter School (9-12): 58 ADM, a Small High School Correction of 51.54 ADM, plus a 2.75 Poverty weight

Lincoln City Career Tech Charter School (9-12): Closed in June 2024.

Fund 100 General Fund 1288 - Charter Schools	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
360 - Charter School Payments	5,516,283	6,069,765	6,310,460		6,373,669				

English Language Learner Programs

Instructional activities designed to improve English skills of students who do not speak English as their native language.

Notes

- Current FTE 11 Licensed, 10 Classified.
- Number of days for Bilingual Tutors at all elementary schools allow for assistance during registration and parent-teacher conferences.
- The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 1291 - English Language Learner Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	628,728	635,781	776,131	10.00	740,867	10.00			
112 - Classified Salaries	258,268	358,183	402,919	12.00	444,093	11.00			
121 - Licensed Substitute	667	45,436	7,086		5,999				
122 - Classified Substitute	126	6,237	-		-				
131 - Licensed Extra Assignment	51	526	-		200				
132 - Classified O/T	39	232	-		-				
134 - Classified Beyond FTE	1,641	1,634	-		623				
137 - Tutoring - Illness	-	-	1,188		500				
139 - Tutoring - Discipline	-	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	889,520	1,048,029	1,187,324	22.00	1,192,282	21.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	82	-	712		677				
212 - PERS Pick-Up	48,186	54,982	71,240		67,913				
213 - PERS Bond	153,885	124,953	130,604		113,187				
217 - PERS Reserves	-	-	-		11,317				
220 - FICA/Medicare	68,538	79,990	90,831		91,210				
231 - SAIF	4,210	4,946	11,871		11,921				
235 - Oregon PFMLI	-	4,187	4,754		4,773				
241 - MDV - Licensed	162,049	170,547	196,848		202,848				
242 - MDV - Classified	126,922	168,216	243,418		229,733				
245 - Life - Licensed	1,255	1,246	-		-				
246 - Life - Classified	1,097	1,477	-		-				
Total General Fund Requirements:	566,224	610,544	750,278		733,579				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	23,318	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	507	-	-		-				
353 - Postage	283	287	500		415				
Total General Fund Requirements:	24,107	287	500		415				

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Fund 100 General Fund 1291 - English Language Learner Programs		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials										
410 - Consumable Supplies		-	34	250		291				
431 - Library Books		-	537	-		-				
460 - Non-Consumable Items		-	320	1,000		415				
470 - Computer Software		-	5,618	-		-				
Total General Fund Requirements:		-	6,509	1,250		706				
Total General Fund Requirements:		1,479,851	1,665,369	1,939,352	22.00	1,926,982	21.00			

Teen Parent Programs

Instructional programs designed to accommodate the needs of teen parents.

Notes

Fund 100 General Fund 1292 - Teen Parent Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	29,592	13,536	15,517	0.50	17,617	0.50			
122 - Classified Substitute	17,753	116	-		-				
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	96	-	1,000		-				
137 - Tutoring - Illness	1,863	-	6,000		1,000				
Total General Fund Requirements:	49,304	13,652	22,517	0.50	18,617	0.50			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	14		12				
212 - PERS Pick-Up	1,781	438	1,351		1,117				
213 - PERS Bond	6,524	940	2,477		1,862				
217 - PERS Reserves	-	-	-		186				
220 - FICA/Medicare	3,762	1,044	1,723		1,425				
231 - SAIF	252	68	225		186				
235 - Oregon PFMLI	-	55	90		74				
242 - MDV - Classified	9,727	4,974	10,142		10,442				
246 - Life - Classified	136	70	-		-				
Total General Fund Requirements:	22,182	7,589	16,022		15,304				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	397	-	-		-				
341 - In District Travel (local Mileage)	129	-	1,000		439				
Total General Fund Requirements:	526	-	1,000		439				
400 - Supplies and Materials									
410 - Consumable Supplies	1,966	1,274	2,000		1,660				
460 - Non-Consumable Items	502	97	-		830				
Total General Fund Requirements:	2,469	1,371	2,000		2,490				
Total General Fund Requirements:	74,480	22,613	41,539	0.50	36,850	0.50			

Other Special Programs

Other Special Programs

Fund 100 General Fund 1299 - Other Special Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	-	1,562	-		-				
200 - Associated Payroll Costs									
220 - FICA/Medicare	-	120	-		-				
231 - SAIF	-	8	-		-				
235 - Oregon PFMLI	-	6	-		-				
Total General Fund Requirements:	-	134	-		-				
Total General Fund Requirements:	-	1,696	-		-				

Student Sppt Area Direction-Social Work/Attendance

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

Notes

•The Special Programs Behavior and Attendance Administrator and a Classified Assistant are budgeted in this function.

Fund 100 General Fund 2111 - Student Sppt Area Direction-Social Work/Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	46,530	50,024	52,319	1.00	63,078	1.00			
113 - Administrator Salaries	112,009	116,148	123,479	0.89	125,948	0.89			
122 - Classified Substitute	1,215	-	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
149 - Other Taxable Compensation	3,641	3,861	4,157		4,096				
Total General Fund Requirements:	163,394	170,033	179,955	1.89	193,122	1.89			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	1	-	107		116				
212 - PERS Pick-Up	9,731	10,202	10,797		11,588				
213 - PERS Bond	31,045	22,104	19,795		19,313				
217 - PERS Reserves	-	-	-		1,931				
220 - FICA/Medicare	12,302	12,855	13,766		14,774				
231 - SAIF	761	788	1,799		1,931				
235 - Oregon PFMLI	-	562	719		772				
242 - MDV - Classified	17,689	18,223	20,285		20,885				
243 - MDV - Admin	15,744	9,139	18,053		18,587				
246 - Life - Classified	118	138	-		-				
247 - Life - Administrators	176	143	-		-				
Total General Fund Requirements:	87,567	74,155	85,321		89,897				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	1,906	1,968	2,450		2,034				
341 - In District Travel (local Mileage)	252	24	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	347	1,678	2,000		1,660				
353 - Postage	799	165	600		208				
355 - Printing & Binding	82	181	3,000		1,660				
Total General Fund Requirements:	3,387	4,016	8,050		5,562				
400 - Supplies and Materials									
410 - Consumable Supplies	2,062	1,228	1,047		1,660				
460 - Non-Consumable Items	2,636	582	1,000		623				
470 - Computer Software	13	-	-		-				
480 - Computer Hardware	-	-	3,000		-				
Total General Fund Requirements:	4,712	1,810	5,047		2,283				

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Fund 100 General Fund 2111 - Student Sppt Area Direction-Social Work/Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	907	776	945		784				
Total General Fund Requirements:	259,967	250,790	279,318	1.89	291,648	1.89			

Attendance Services

Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance and social work services are included within this function.

Notes

An additional 1.0 FTE was budgeted in 2023-24 in order to provide in-house attendance services which were previously provided by an LBL ESD employee. ESD Tier II funds which were previously used to pay ESD staff will be used to pay for this position.

Actual FTE for the ESD funded position is .94. The additional .37 FTE supports attendance at Toledo Jr/Sr High School.

Fund 100 General Fund 2112 - Attendance Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	14,066	43,179	44,658	1.31	49,116	1.31			
122 - Classified Substitute	-	96	-		-				
134 - Classified Beyond FTE	-	-	305		-				
149 - Other Taxable Compensation	-	150	153		153				
Total General Fund Requirements:	14,066	43,426	45,116	1.31	49,269	1.31			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	27		29				
212 - PERS Pick-Up	844	2,279	2,707		2,947				
213 - PERS Bond	2,673	4,839	4,964		4,912				
217 - PERS Reserves	-	-	-		491				
220 - FICA/Medicare	1,076	3,324	3,451		3,769				
231 - SAIF	71	213	451		493				
235 - Oregon PFMLI	-	173	181		197				
242 - MDV - Classified	10,139	16,849	28,978		29,836				
246 - Life - Classified	77	192	-		-				
Total General Fund Requirements:	14,880	27,868	40,759		42,674				
300 - Purchased Services									
355 - Printing & Binding	-	4,587	7,501		6,225				
400 - Supplies and Materials									
410 - Consumable Supplies	6,887	183	-		6,017				
480 - Computer Hardware	-	1,406	-		-				
Total General Fund Requirements:	6,887	1,589	-		6,017				
Total General Fund Requirements:	35,833	77,469	93,376	1.31	104,185	1.31			

Social Work Services

Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

Notes

The HELP Coordinator/McKinney Vento Liaison is budgeted in this function.

The Bilingual Customer Service Coordinator for the Compass Center is recorded here.

The budget in objects 341 and 342 reflect travel reimbursements for HELP staff. This was previously budgeted in the Title IA grant.

Fund 100 General Fund 2113 - Social Work Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	29,983	24,479	25,598	0.75	-				
114 - Classified Supervisor	11,907	12,998	13,924	0.20	14,915	0.20			
122 - Classified Substitute	-	1,020	-		-				
133 - Extra-Curricular	-	500	-		-				
149 - Other Taxable Compensation	826	871	857		124				
Total General Fund Requirements:	42,716	39,868	40,379	0.95	15,039	0.20			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	4	-	23		9				
212 - PERS Pick-Up	2,563	2,377	2,422		902				
213 - PERS Bond	7,687	5,151	4,442		1,504				
217 - PERS Reserves	-	-	-		150				
220 - FICA/Medicare	3,399	3,008	3,089		1,151				
231 - SAIF	212	192	404		150				
235 - Oregon PFMLI	-	148	161		60				
242 - MDV - Classified	22,218	18,359	20,285		-				
244 - MDV - Confidential/Exempt	3,538	3,950	4,182		4,302				
246 - Life - Classified	166	138	-		-				
248 - Life - Confidential/Exempt	33	32	-		-				
Total General Fund Requirements:	39,821	33,357	35,008		8,228				
300 - Purchased Services									
341 - In District Travel (local Mileage)	4,047	4,022	4,000		4,150				
342 - Out of District Travel (mileage/Meals/Lodging)	209	742	300		798				
351 - Telephone	1,009	4,243	900		830				
352 - Long Distance Telephone	150	148	150		125				
353 - Postage	60	-	50		42				
355 - Printing & Binding	-	-	1,000		415				
Total General Fund Requirements:	5,475	9,155	6,400		6,360				

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Fund 100 General Fund		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2113 - Social Work Services		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		4,163	1,333	2,300		1,244				
460 - Non-Consumable Items		320	1,118	1,241		830				
480 - Computer Hardware		-	-	1,000		830				
Total General Fund Requirements:		4,483	2,451	4,541		2,904				
600 - Other Objects										
640 - Dues and Fees		14	-	100		83				
Total General Fund Requirements:		92,509	84,831	86,428	0.95	32,614	0.20			

Student Accounting Services - Records, Attendance

Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

Notes

Information and Records Clerks are paid from this function.

An additional .5 Records/Athletics Clerk was added to Waldport High School and Toledo High School in 2023-24 and is recorded here.

1.0 of the administrative position previously recorded in function 2661 was moved here in 2023-24 to more fully support the Student Information System (SIS) implementation. The SIS Coordinator that was previously recorded in function 2664 has been moved here as well. This position is partially funded by LBL ESD Tier II funds.

Current FTE 17.06 Licensed, 1.0 Classified.

Fund 100 General Fund 2114 - Student Accounting Services - Records, Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	542,922	657,077	664,715	18.13	710,312	17.81			
113 - Administrator Salaries	-	148,034	148,034	1.00	148,034	1.00			
121 - Licensed Substitute	-	-	-		-				
122 - Classified Substitute	16,193	19,793	14,064		10,442				
132 - Classified O/T	5,609	2,458	6,000		830				
134 - Classified Beyond FTE	1,902	1,358	-		-				
149 - Other Taxable Compensation	222	4,488	4,824		4,602				
Total General Fund Requirements:	566,848	833,208	837,637	19.13	874,220	18.81			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	32	-	503		523				
212 - PERS Pick-Up	29,457	46,795	50,258		52,453				
213 - PERS Bond	95,279	102,226	92,141		87,422				
217 - PERS Reserves	-	-	-		8,743				
220 - FICA/Medicare	43,277	63,116	64,079		66,876				
231 - SAIF	2,813	4,028	8,373		8,743				
235 - Oregon PFMLI	-	2,982	3,350		3,496				
241 - MDV - Licensed	-	-	-		-				
242 - MDV - Classified	297,045	307,480	372,188		375,925				
243 - MDV - Admin	-	13,691	20,285		20,885				
245 - Life - Licensed	-	-	-		-				
246 - Life - Classified	2,324	2,588	-		-				
247 - Life - Administrators	-	161	-		-				
Total General Fund Requirements:	470,227	543,068	611,177		625,066				

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Fund 100 General Fund 2114 - Student Accounting Services - Records, Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	2,975	375	700		4,980				
319 - Other Instructional/Prof & Technical Svcs.	5,123	-	-		-				
341 - In District Travel (local Mileage)	837	1,338	225		-				
342 - Out of District Travel (mileage/Meals/Lodging)	2,519	4,620	4,166		1,826				
353 - Postage	518	998	1,400		890				
355 - Printing & Binding	140	132	600		83				
Total General Fund Requirements:	12,113	7,463	7,091		7,779				
400 - Supplies and Materials									
410 - Consumable Supplies	257	2,179	840		834				
460 - Non-Consumable Items	-	65	-		-				
480 - Computer Hardware	-	299	-		-				
Total General Fund Requirements:	257	2,543	840		834				
600 - Other Objects									
640 - Dues and Fees	-	645	-		-				
Total General Fund Requirements:	1,049,444	1,386,927	1,456,745	19.13	1,507,899	18.81			

Student Safety

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

Notes

The District's Safe Schools Coordinator is recorded here as well as the Student Support Facilitator positions at Newport High (1.0) and Taft High (1.0). \$90,000 is budgeted in Other Professional Services for School Resource Officers and is supported by Tier 2 funds from LBL ESD.

Fund 100 General Fund 2115 - Student Safety	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	144,826	158,001	162,558	3.00	183,391	3.00			
122 - Classified Substitute	-	645	-		-				
132 - Classified O/T	-	949	-		1,079				
134 - Classified Beyond FTE	-	121	1,500		2,490				
149 - Other Taxable Compensation	700	700	714		592				
Total General Fund Requirements:	145,526	160,416	164,772	3.00	187,552	3.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	55	-	99		111				
212 - PERS Pick-Up	7,040	6,831	9,887		11,254				
213 - PERS Bond	27,650	20,770	18,125		18,756				
217 - PERS Reserves	-	-	-		1,877				
220 - FICA/Medicare	10,413	12,049	12,605		14,347				
231 - SAIF	691	756	1,647		1,877				
235 - Oregon PFMLI	-	609	659		750				
242 - MDV - Classified	47,053	48,447	60,855		62,655				
246 - Life - Classified	399	415	-		-				
Total General Fund Requirements:	93,301	89,877	103,877		111,627				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	1,500		415				
341 - In District Travel (local Mileage)	711	813	1,500		1,245				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	500		415				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techl Services	45,000	45,600	90,000		74,700				
Total General Fund Requirements:	45,711	46,413	93,500		76,775				
400 - Supplies and Materials									
410 - Consumable Supplies	6,386	10,725	11,311		9,462				
460 - Non-Consumable Items	19,974	20,296	14,000		16,501				
470 - Computer Software	5,593	6,084	6,300		5,657				
480 - Computer Hardware	-	-	-		-				
Total General Fund Requirements:	31,953	37,106	31,611		31,620				

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Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2115 - Student Safety	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-	-	-	-	-	-	-
Total General Fund Requirements:	316,492	333,811	393,760	3.00	407,574	3.00			

Counseling Services

2122 - Counseling Services: Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

Notes

Each elementary school currently has a 1.0 Counselor. In 2019-20, they were funded in the general fund. Previously they were funded with the Title IA grant. Beginning in 2020-21, the 6 Elementary Counselors were budgeted in the Student Investment Account, Fund 289.

Each small high school continues to staff a 1.0 Licensed Counselor. Each large high school has 2.0 Licensed Counselors.

The additional 1.0 FTE North Area Counselor previously paid with Fund 214 ESSER III has been retained in the General Fund.

Fund 100 General Fund 2122 - Counseling Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	480,068	549,493	617,411	7.00	644,658	7.00			
112 - Classified Salaries	69,394	74,344	121,193	2.75	133,954	2.97			
121 - Licensed Substitute	1,307	2,653	1,000		623				
122 - Classified Substitute	2,596	9,995	-		-				
131 - Licensed Extra Assignment	4,518	800	1,500		715				
134 - Classified Beyond FTE	443	438	500		415				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	558,325	637,723	741,604	9.75	780,365	9.97			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	445		468				
212 - PERS Pick-Up	33,235	37,550	44,496		46,821				
213 - PERS Bond	105,382	81,531	81,577		78,036				
217 - PERS Reserves	-	-	-		7,805				
220 - FICA/Medicare	43,182	49,178	56,733		59,698				
231 - SAIF	2,607	2,955	7,416		7,805				
235 - Oregon PFMLI	-	2,572	2,966		3,120				
241 - MDV - Licensed	111,465	119,919	137,795		141,995				
242 - MDV - Classified	35,549	36,718	60,855		63,308				
245 - Life - Licensed	907	969	-		-				
246 - Life - Classified	272	277	-		-				
Total General Fund Requirements:	332,600	331,670	392,283		409,056				

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Fund 100 General Fund		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2122 - Counseling Services		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services										
311 - Prof. Instructional Svcs. Provided to Students		1,283	-	-		-				
312 - Prof. Instruction Svcs. Provided to Teachers		60	-	-		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff		313	20	-		208				
319 - Other Instructional/Prof & Technical Svcs.		3,675	-	-		-				
341 - In District Travel (local Mileage)		199	-	250		208				
342 - Out of District Travel (mileage/Meals/Lodging)		60	-	-		830				
353 - Postage		-	-	-		-				
Total General Fund Requirements:		5,590	20	250		1,246				
400 - Supplies and Materials										
410 - Consumable Supplies		3,406	1,015	4,720		2,342				
431 - Library Books		32	-	-		-				
460 - Non-Consumable Items		384	456	600		664				
470 - Computer Software		-	-	-		-				
Total General Fund Requirements:		3,823	1,471	5,320		3,006				
600 - Other Objects										
640 - Dues and Fees		129	-	-		3,486				
Total General Fund Requirements:		900,466	970,884	1,139,457	9.75	1,197,159	9.97			

Appraisal Services

Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purposes and progress in personality and career development.

Notes

Appraisal Services are provided by Psychologists, who serve the general student body as well as Special Ed students. In prior years, School Psychologist licensed positions were difficult to fill so the District contracted for these services. However, the District was able to hire qualified licensed personnel to replace the contracted individuals beginning in 2017-18.

Fluctuations in FTE represent a change in funding to or from the General Fund to Special Revenue Funds such as IDEA

Current FTE 2.14 Licensed.

Fund 100 General Fund 2123 - Appraisal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	135,927	139,259	146,255	1.54	170,888	1.72			
131 - Licensed Extra Assignment	-	261	-		-				
Total General Fund Requirements:	135,927	139,520	146,255	1.54	170,888	1.72			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	2	2	87		102				
212 - PERS Pick-Up	6,975	8,621	8,777		10,253				
213 - PERS Bond	22,802	18,680	16,087		17,088				
217 - PERS Reserves	-	-	-		1,709				
220 - FICA/Medicare	10,244	10,941	11,188		13,073				
231 - SAIF	626	657	1,463		1,709				
235 - Oregon PFMLI	-	572	585		683				
241 - MDV - Licensed	26,643	26,318	30,301		34,889				
245 - Life - Licensed	227	227	-		-				
Total General Fund Requirements:	67,519	66,019	68,488		79,506				
400 - Supplies and Materials									
470 - Computer Software	-	-	-		-				
600 - Other Objects									
655 - Judgments and Settlements	-	4,173	-		-				
Total General Fund Requirements:	203,446	209,713	214,743	1.54	250,394	1.72			

Placement Services

Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

Fund 100 General Fund 2126 - Placement Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	13,947	15,557	-		-				
313 - Prof. Svcs to Students W/ Disabilities	13,947	15,557	-		-				
Total General Fund Requirements:	27,895	31,115	-		-				
Total General Fund Requirements:	27,895	31,115	-		-				

Student Related Medical Services

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

Notes

With increased student medical needs the District allocates a 1.0 Health & Records Assistant at each elementary school and appropriate FTE at the high schools to support their medical case load.

The District now contracts for substitutes with ESS West. Substitutes are now budgeted in the 300 contracted services objects rather than the 120 personnel objects.

Fund 100 General Fund 2132 - Student Related Medical Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	246,048	271,920	266,628	7.25	318,948	7.69			
122 - Classified Substitute	9,717	11,833	6,373		5,382				
132 - Classified O/T	214	253	-		-				
134 - Classified Beyond FTE	186	218	-		-				
Total General Fund Requirements:	256,166	284,225	273,001	7.25	324,330	7.69			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	3	-	163		194				
212 - PERS Pick-Up	13,009	16,104	16,379		19,459				
213 - PERS Bond	42,192	35,214	30,030		32,433				
217 - PERS Reserves	-	-	-		3,244				
220 - FICA/Medicare	19,714	21,430	20,884		24,811				
231 - SAIF	1,272	1,392	2,730		3,244				
235 - Oregon PFMLI	-	1,070	1,091		1,298				
242 - MDV - Classified	138,388	151,929	147,786		162,600				
246 - Life - Classified	1,044	1,163	-		-				
Total General Fund Requirements:	215,622	228,302	219,063		247,283				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	3,651	-	-		-				
341 - In District Travel (local Mileage)	-	30	-		208				
353 - Postage	-	11	-		-				
Total General Fund Requirements:	3,651	41	-		208				
400 - Supplies and Materials									
410 - Consumable Supplies	6,556	5,247	3,167		4,052				
460 - Non-Consumable Items	585	1,322	-		457				
Total General Fund Requirements:	7,141	6,568	3,167		4,509				
600 - Other Objects									
654 - Student Insurance	8,473	8,488	12,508		14,697				
Total General Fund Requirements:	491,052	527,623	507,739	7.25	591,027	7.69			

Nurse Services

Activities associated with directing and managing medical services.

Notes

Due to reduced State School Fund revenue, the District will continue to fund all nurses in the Student Investment Account, Fund 289.

Beyond FTE pay, supplies, and purchased services continue to be budgeted here

Fund 100 General Fund 2134 - Nurse Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	31,591	40,381	0.50	-				
122 - Classified Substitute	235	-	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
134 - Classified Beyond FTE	174	-	200		166				
Total General Fund Requirements:	408	31,591	40,581	0.50	166				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	24		-				
212 - PERS Pick-Up	10	915	2,435		10				
213 - PERS Bond	54	1,983	4,464		17				
217 - PERS Reserves	-	-	-		2				
220 - FICA/Medicare	31	2,417	3,104		13				
231 - SAIF	2	146	406		2				
235 - Oregon PFMLI	-	126	163		1				
241 - MDV - Licensed	-	8,393	9,842		-				
245 - Life - Licensed	-	63	-		-				
Total General Fund Requirements:	97	14,045	20,438		45				
300 - Purchased Services									
313 - Prof. Svcs to Students W/ Disabilities	-	-	1,000		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	1,156	1,597	2,200		2,490				
328 - Garbage	-	324	171		166				
341 - In District Travel (local Mileage)	2,574	2,157	4,500		2,905				
342 - Out of District Travel (mileage/Meals/Lodging)	803	1,781	3,500		2,075				
351 - Telephone	2,045	1,938	4,500		2,490				
353 - Postage	-	-	100		38				
355 - Printing & Binding	589	876	700		581				
Total General Fund Requirements:	7,166	8,673	16,671		10,745				

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Fund 100 General Fund		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2134 - Nurse Services		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		6,674	10,219	11,610		10,500				
440 - Periodicals		-	-	-		-				
460 - Non-Consumable Items		1,272	4,711	4,500		2,143				
470 - Computer Software		13,805	14,840	15,805		13,774				
480 - Computer Hardware		252	123	400		415				
	Total General Fund Requirements:	22,003	29,893	32,315		26,832				
600 - Other Objects										
640 - Dues and Fees		368	860	900		623				
	Total General Fund Requirements:	30,043	85,061	110,905	0.50	38,411				

Other Health Services

2139 - Other Health Services: Other health services not classified above.

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2139 - Other Health Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-						

Psychological Testing

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.

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2142 - Psychological Testing	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
313 - Prof. Svcs to Students W/ Disabilities	-	1,600	-	-	-	-	-	-	-

Psychological Counseling

Activities which take place between a school psychologist and students and their parents in which the students are helped to receive, clarify, solve and resolve emotional problems or disorders.

Fund 100 General Fund 2143 - Psychological Counseling	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	132,088	134,900	154,586	1.70	226,409	2.67			
131 - Licensed Extra Assignment	-	126	-		-				
Total General Fund Requirements:	132,088	135,026	154,586	1.70	226,409	2.67			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	2	-	93		135				
212 - PERS Pick-Up	6,745	8,102	9,276		13,584				
213 - PERS Bond	22,073	17,553	17,004		22,641				
217 - PERS Reserves	-	-	-		2,264				
220 - FICA/Medicare	9,951	10,278	11,825		17,320				
231 - SAIF	608	617	1,546		2,264				
235 - Oregon PFMLI	-	537	618		906				
241 - MDV - Licensed	26,140	25,802	33,464		54,160				
245 - Life - Licensed	220	220	-		-				
Total General Fund Requirements:	65,740	63,110	73,826		113,274				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	298	649	2,000		830				
341 - In District Travel (local Mileage)	2,813	-	1,500		830				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	2,000		830				
Total General Fund Requirements:	3,111	649	5,500		2,490				
400 - Supplies and Materials									
410 - Consumable Supplies	357	737	1,000		581				
Total General Fund Requirements:	201,295	199,522	234,912	1.70	342,754	2.67			

Speech Pathology Services

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.

Notes

In 2023-24, Speech/Language Pathologist licensed positions have been difficult to fill so the District has contracted for these services in some schools. Funding is shifted between Licensed FTE and the Special Education discretionary budget as needed to pay for either a contract or a Licensed employee.

Fund 100 General Fund 2152 - Speech Pathology Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	514,401	411,322	490,682	5.50	590,821	6.03			
121 - Licensed Substitute	-	-	-		-				
131 - Licensed Extra Assignment	3,155	3,672	500		500				
Total General Fund Requirements:	517,556	414,994	491,182	5.50	591,321	6.03			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	63	-	294		353				
212 - PERS Pick-Up	28,734	24,863	29,471		35,481				
213 - PERS Bond	90,992	53,869	54,031		59,133				
217 - PERS Reserves	-	-	-		5,913				
220 - FICA/Medicare	38,764	30,686	37,576		45,236				
231 - SAIF	2,383	1,896	4,913		5,913				
235 - Oregon PFMLI	-	1,604	1,965		2,365				
241 - MDV - Licensed	111,494	75,848	108,265		122,383				
245 - Life - Licensed	907	692	-		-				
Total General Fund Requirements:	273,337	189,459	236,515		276,777				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
313 - Prof. Svcs to Students W/ Disabilities	47,877	322,807	130,000		195,356				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	1,994	495	1,000		-				
341 - In District Travel (local Mileage)	1,229	170	500		415				
342 - Out of District Travel (mileage/Meals/Lodging)	1,488	-	500		415				
Total General Fund Requirements:	52,588	323,472	132,000		196,186				
400 - Supplies and Materials									
410 - Consumable Supplies	-	53	-		-				
460 - Non-Consumable Items	-	61	-		-				
470 - Computer Software	-	-	-		830				
Total General Fund Requirements:	-	114	-		830				
600 - Other Objects									
640 - Dues and Fees	-	97	500		-				
Total General Fund Requirements:	843,481	928,135	860,197	5.50	1,065,114	6.03			

Other Speech Pathology & Audiology Services

Other Speech Pathology and Audiology Services not classified in other functions.

Notes

Amounts budgeted here are for ADA required hearing services.

Fund 100 General Fund 2159 - Other Speech Pathology & Audiology Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	-	-	-		830				
400 - Supplies and Materials									
460 - Non-Consumable Items	200	-	2,000		1,342				
Total General Fund Requirements:	200	-	2,000		2,172				

Other Student Treatment Services

2160 - Other Student Treatments Svce: Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

Notes

The Adaptive PE Teacher was previously budgeted in function 1250 but has been moved here as it more correctly reflects the services rendered.

Fund 100 General Fund 2160 - Other Student Treatment Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	49,085	87,486	89,945	1.00	91,745	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	54		55				
212 - PERS Pick-Up	1,764	5,255	5,397		5,505				
213 - PERS Bond	5,587	11,373	9,894		9,175				
217 - PERS Reserves	-	-	-		917				
220 - FICA/Medicare	3,755	6,693	6,881		7,018				
231 - SAIF	232	403	899		917				
235 - Oregon PFMLI	-	350	360		367				
241 - MDV - Licensed	17,775	9,473	19,685		20,285				
245 - Life - Licensed	130	138	-		-				
Total General Fund Requirements:	29,242	33,686	43,170		44,239				
300 - Purchased Services									
313 - Prof. Svcs to Students W/ Disabilities	-	343	-		-				
322 - Repairs & Maintenance	-	80	-		-				
343 - Student Travel	-	-	-		-				
Total General Fund Requirements:	-	423	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	71	47	500		-				
414 - Gasoline	-	1,629	-		249				
460 - Non-Consumable Items	-	21	500		-				
Total General Fund Requirements:	71	1,697	1,000		249				
Total General Fund Requirements:	78,398	123,291	134,115	1.00	136,233	1.00			

Student Services Direction

Activities concerned with direction and management of student support programs.

Notes

The Administrative FTE budgeted here is for 1.0 Special Programs Directors and 1.0 FTE Special Programs Administrator who oversee Special Education and TAG

The Classified FTE is for the Special Programs Administrative Assistant. The Classified FTE is reduced by .75 FTE due to the retirement of an Administrative Assistant to the Assistant Superintendent who will not be replaced.

Fund 100 General Fund 2190 - Student Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	79,381	88,381	95,518	1.23	29,083	0.48			
113 - Administrator Salaries	158,263	258,945	269,302	2.00	274,689	2.00			
147 - Excess Life Insurance	-	-	90		138				
149 - Other Taxable Compensation	5,042	8,676	9,342		9,204				
Total General Fund Requirements:	242,686	356,002	374,252	3.23	313,114	2.48			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	110	-	224		187				
212 - PERS Pick-Up	10,933	17,132	22,456		18,786				
213 - PERS Bond	45,063	45,332	41,170		31,311				
217 - PERS Reserves	-	-	-		3,129				
220 - FICA/Medicare	18,117	27,067	28,631		23,955				
231 - SAIF	1,114	1,635	3,745		3,129				
235 - Oregon PFMLI	-	1,184	1,496		1,252				
242 - MDV - Classified	5,124	8,747	9,736		10,024				
243 - MDV - Admin	21,916	44,956	40,570		41,770				
244 - MDV - Confidential/Exempt	12,294	14,814	15,681		-				
246 - Life - Classified	51	66	-		-				
247 - Life - Administrators	248	351	-		-				
248 - Life - Confidential/Exempt	113	121	-		-				
249 - TSA - District Paid	480	2,961	-		-				
Total General Fund Requirements:	115,562	164,364	163,709		133,543				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	2,415	4,835	4,000		2,490				
341 - In District Travel (local Mileage)	62	120	500		208				
342 - Out of District Travel (mileage/Meals/Lodging)	96	3,377	4,000		2,490				
353 - Postage	-	72	150		-				
Total General Fund Requirements:	2,573	8,404	8,650		5,188				

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Fund 100 General Fund 2190		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Student Services Direction		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		1,112	2,726	1,642		2,058				
440 - Periodicals		100	-	-		-				
460 - Non-Consumable Items		-	163	1,000		960				
470 - Computer Software		-	-	-		-				
480 - Computer Hardware		-	-	-		1,160				
Total General Fund Requirements:		1,212	2,888	2,642		4,178				
600 - Other Objects										
640 - Dues and Fees		1,290	1,935	-		-				
Total General Fund Requirements:		363,324	533,594	549,253	3.23	456,023	2.48			

Curriculum Instruction Assess Administration

Activities associated with directing and managing the improvement of instruction services.

Notes

Curriculum & Assessment Administrators and Assistants are recorded in this function.

Fund 100 General Fund 2211 - Curriculum Instruction Assess Administration	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	13,407	26,249	27,475	0.50	33,136	0.50			
113 - Administrator Salaries	244,396	259,060	269,421	1.75	274,811	1.75			
134 - Classified Beyond FTE	94	-	-		-				
147 - Excess Life Insurance	-	-	90		158				
149 - Other Taxable Compensation	7,405	7,601	8,144		8,067				
Total General Fund Requirements:	265,302	292,910	305,130	2.25	316,172	2.25			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	72	-	182		190				
212 - PERS Pick-Up	15,923	17,903	18,310		18,971				
213 - PERS Bond	50,424	38,115	33,565		31,617				
217 - PERS Reserves	-	-	-		3,161				
220 - FICA/Medicare	19,782	22,151	23,342		24,188				
231 - SAIF	1,210	1,337	3,051		3,161				
235 - Oregon PFMLI	-	969	1,220		1,265				
242 - MDV - Classified	5,238	9,112	10,142		10,442				
243 - MDV - Admin	29,539	45,687	35,499		36,549				
246 - Life - Classified	46	69	-		-				
247 - Life - Administrators	443	379	-		-				
249 - TSA - District Paid	-	5,181	-		-				
Total General Fund Requirements:	122,677	140,904	125,311		129,544				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	1,614	1,669	8,000		3,320				
341 - In District Travel (local Mileage)	40	121	500		415				
342 - Out of District Travel (mileage/Meals/Lodging)	1,571	2,377	5,000		4,150				
353 - Postage	10	-	100		83				
355 - Printing & Binding	-	-	300		-				
390 - Other General Prof & Techl Services	-	-	-		-				
Total General Fund Requirements:	3,234	4,167	13,900		7,968				

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Fund 100 General Fund 2211 - Curriculum Instruction Assess Administration	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	1,001	1,034	12,111		10,790				
440 - Periodicals	-	-	-		-				
460 - Non-Consumable Items	651	363	1,500		1,245				
470 - Computer Software	-	3,000	1,000		830				
480 - Computer Hardware	-	1,875	-		-				
Total General Fund Requirements:	1,652	6,272	14,611		12,865				
600 - Other Objects									
640 - Dues and Fees	2,578	1,718	2,270		2,117				
Total General Fund Requirements:	395,443	445,970	461,222	2.25	468,666	2.25			

Curriculum or Program Development

2213 - Curriculum Development: Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

Notes

Funds to pay the cost of teacher in-service, training, conferences, substitutes, etc, for teachers to develop curriculum are included in this function.

Classified Supervisor FTE is for the Early Childhood Education Coordinator. This position is continues to have .10 FTE funded with Preschool Promise funds, .85 FTE is supported in the general fund with revenue from Linn-Benton-Lincoln Educational Service District (LBL ESD) Tier II funds. A portion of this salary was paid with grant funds in 2024-25 (.25 FTE).

This position was created in part in response to the Governor's increased emphasis on Early Childhood Education. It enables the district to collaborate with preschool programs county wide in order to ensure more students arrive at kindergarten ready to learn.

Fund 100 General Fund 2213 - Curriculum or Program Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
114 - Classified Supervisor	34,205	42,479	55,653	0.65	82,545	0.90			
121 - Licensed Substitute	-	3,255	-		-				
131 - Licensed Extra Assignment	203	3,318	53,000		41,500				
134 - Classified Beyond FTE	-	-	-		-				
149 - Other Taxable Compensation	1,486	2,599	2,648		-				
Total General Fund Requirements:	35,894	51,651	111,301	0.65	124,045	0.90			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	67		75				
212 - PERS Pick-Up	2,154	2,956	6,678		7,443				
213 - PERS Bond	6,820	6,484	12,243		12,405				
217 - PERS Reserves	-	-	-		1,240				
220 - FICA/Medicare	2,746	3,929	8,515		9,490				
231 - SAIF	167	242	1,113		1,240				
235 - Oregon PFMLI	-	204	446		496				
241 - MDV - Licensed	-	-	-		-				
244 - MDV - Confidential/Exempt	6,719	10,888	13,590		19,358				
248 - Life - Confidential/Exempt	66	88	-		-				
Total General Fund Requirements:	18,671	24,791	42,652		51,747				
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	253	-	-		-				
341 - In District Travel (local Mileage)	91	999	1,932		1,245				
342 - Out of District Travel (mileage/Meals/Lodging)	379	-	629		-				
351 - Telephone	-	-	-		249				
Total General Fund Requirements:	723	999	2,561		1,494				

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Fund 100 General Fund 2213 - Curriculum or Program Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	1,934	2,143	7,304			9,130			
420 - Textbooks	-	165	-			-			
460 - Non-Consumable Items	1,241	728	-			2,490			
480 - Computer Hardware	135	-	-			415			
Total General Fund Requirements:	3,311	3,036	7,304			12,035			
600 - Other Objects									
640 - Dues and Fees	21,830	23,276	100			83			
Total General Fund Requirements:	80,428	103,753	163,918	0.65		189,404	0.90		

Other Improvement of Instruction Services

Activities for improving instruction other than those classified above. Professional Staff Development provided by District staff is recorded in this function. It was previously recorded in function 2240.

Notes

The Licensed FTE is for 1.5 Elementary Mentor TOSAs and a 3.0 FTE Secondary Education Mentor TOSAs.
Mentor travel and supplies are recorded here.

Fund 100 General Fund 2219 - Other Improvement of Instruction Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	125,846	134,387	145,225	1.50	423,705	4.50			
131 - Licensed Extra Assignment	-	-	4,400		-				
133 - Extra-Curricular	-	-	-		10,251				
149 - Other Taxable Compensation	5,660	7,665	-		-				
Total General Fund Requirements:	131,505	142,051	149,625	1.50	433,956	4.50			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	90		258				
212 - PERS Pick-Up	6,744	8,523	8,977		26,038				
213 - PERS Bond	21,356	18,467	16,459		43,398				
217 - PERS Reserves	-	-	-		4,338				
220 - FICA/Medicare	10,060	10,854	11,446		33,195				
231 - SAIF	603	648	1,496		4,338				
235 - Oregon PFMLI	-	567	599		1,736				
241 - MDV - Licensed	18,074	15,882	29,527		91,282				
245 - Life - Licensed	194	180	-		-				
Total General Fund Requirements:	57,031	55,121	68,594		204,583				
300 - Purchased Services									
341 - In District Travel (local Mileage)	-	724	12,000		-				
400 - Supplies and Materials									
410 - Consumable Supplies	1,141	746	-		208				
460 - Non-Consumable Items	-	-	500		-				
Total General Fund Requirements:	1,141	746	500		208				
Total General Fund Requirements:	189,677	198,643	230,719	1.50	638,747	4.50			

Library/Media Services Direction

2221 - Educational Media Services: Activities concerned with directing and managing educational media services.

Notes

The Licensed Media Specialist is budgeted under this function.

Fund 100 General Fund 2221 - Library/Media Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	48,482	53,189	57,253	1.00	60,442	1.00			
131 - Licensed Extra Assignment	-	1,128	-		-				
134 - Classified Beyond FTE	-	-	-		-				
Total General Fund Requirements:	48,482	54,317	57,253	1.00	60,442	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	34		36				
212 - PERS Pick-Up	2,909	3,259	3,435		3,627				
213 - PERS Bond	9,212	7,061	6,298		6,044				
217 - PERS Reserves	-	-	-		604				
220 - FICA/Medicare	3,709	4,155	4,380		4,624				
231 - SAIF	230	255	573		604				
235 - Oregon PFMLI	-	213	229		242				
241 - MDV - Licensed	17,775	18,359	19,685		20,285				
245 - Life - Licensed	130	138	-		-				
Total General Fund Requirements:	33,963	33,441	34,634		36,066				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	125	110	-		-				
341 - In District Travel (local Mileage)	228	-	700		381				
342 - Out of District Travel (mileage/Meals/Lodging)	289	-	350		291				
Total General Fund Requirements:	642	110	1,050		672				
400 - Supplies and Materials									
410 - Consumable Supplies	280	449	-		328				
600 - Other Objects									
640 - Dues and Fees	-	-	200		200				
Total General Fund Requirements:	83,367	88,316	93,137	1.00	97,708	1.00			

Library/Media Center

2222 - Library/ Media Center: Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.

Notes

Classified salaries budgeted here are for the Media Assistant positions which are allocated at full-time in all schools. This is to ensure Media Centers are available for students during school hours and to account for increased responsibilities in managing the library collections and textbooks.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 2222 - Library/Media Center	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	252,632	281,672	307,566	9.38	347,109	9.38			
121 - Licensed Substitute	37	-	-		-				
122 - Classified Substitute	20,480	23,618	7,962		6,740				
132 - Classified O/T	29	328	-		-				
134 - Classified Beyond FTE	2,445	405	1,281		-				
Total General Fund Requirements:	275,623	306,024	316,809	9.38	353,849	9.38			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	2	-	190		212				
212 - PERS Pick-Up	15,266	16,992	19,009		21,230				
213 - PERS Bond	48,934	37,043	34,850		35,386				
217 - PERS Reserves	-	-	-		3,540				
220 - FICA/Medicare	20,834	23,153	24,236		27,070				
231 - SAIF	1,372	1,508	3,170		3,540				
235 - Oregon PFMLI	-	1,211	1,267		1,415				
242 - MDV - Classified	143,752	149,131	190,172		195,797				
246 - Life - Classified	1,212	1,294	-		-				
Total General Fund Requirements:	231,373	230,332	272,894		288,190				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	3,173	5,450	-		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	199	1,132	1,100		913				
341 - In District Travel (local Mileage)	1,161	1,208	600		498				
342 - Out of District Travel (mileage/Meals/Lodging)	218	179	2,174		664				
Total General Fund Requirements:	4,751	7,970	3,874		2,075				

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Fund 100 General Fund		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2222 - Library/Media Center		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		2,595	3,141	2,200		1,826				
431 - Library Books		26,657	30,034	36,801		34,763				
432 - Reference Books		-	-	-		-				
440 - Periodicals		1,117	1,500	1,500		1,245				
460 - Non-Consumable Items		48,798	28	200		-				
470 - Computer Software		35,433	8,516	30,025		24,326				
480 - Computer Hardware		10,473	-	-		-				
Total General Fund Requirements:		125,074	43,218	70,726		62,160				
600 - Other Objects										
640 - Dues and Fees		5,394	822	170		141				
Total General Fund Requirements:		642,215	588,366	664,473	9.38	706,415	9.38			

Assessment and Testing

2230 - Assessment and Testing: 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.

Notes

The .10 Licensed FTE supports English Language Proficiency Assessment activities district-wide.

Fund 100 General Fund 2230 - Assessment and Testing	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	7,941	9,308	9,680	0.10	9,874	0.10			
121 - Licensed Substitute	-	-	2,920		664				
122 - Classified Substitute	570	-	1,045		581				
131 - Licensed Extra Assignment	-	-	-		-				
133 - Extra-Curricular	1,021	1,109	2,422		1,808				
149 - Other Taxable Compensation	377	400	433		-				
Total General Fund Requirements:	9,910	10,817	16,500	0.10	12,927	0.10			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	5	-	10		8				
212 - PERS Pick-Up	560	649	991		776				
213 - PERS Bond	1,883	1,406	1,815		1,293				
217 - PERS Reserves	-	-	-		129				
220 - FICA/Medicare	733	801	1,263		988				
231 - SAIF	46	50	165		129				
235 - Oregon PFMLI	-	42	67		51				
241 - MDV - Licensed	1,837	1,895	1,968		2,028				
245 - Life - Licensed	13	14	-		-				
Total General Fund Requirements:	5,077	4,856	6,279		5,402				
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	127	-	-		-				
341 - In District Travel (local Mileage)	-	96	-		-				
Total General Fund Requirements:	127	96	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	3,439	1,001	2,500		1,660				
460 - Non-Consumable Items	-	130	-		-				
470 - Computer Software	5,500	-	-		-				
Total General Fund Requirements:	8,939	1,131	2,500		1,660				
600 - Other Objects									
640 - Dues and Fees	638	-	-		-				
Total General Fund Requirements:	24,690	16,900	25,279	0.10	19,989	0.10			

Instructional Staff Development

Activities specifically designed for instructional staff 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.

Notes

All schools and some central departments budget in this area; many schools budget projected carryover funds in this area.

The Oregon Department of Education now requires most professional development provided by District staff (e.g. Mentoring) to be recorded in function 2219.

The District is continuing to develop Professional Development around the use of technology in the classroom. Each school has a designated Ed Tech representative and the stipends are recorded here.

The District no longer contracts for substitutes with ESS West. Substitutes are now budgeted in the 120 personnel objects rather than the 300 contracted services objects.

Fund 100 General Fund 2240 - Instructional Staff Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	1,293	19,090	8,000		9,130				
122 - Classified Substitute	-	3,479	-		1,660				
131 - Licensed Extra Assignment	9,865	71,026	167,720		110,345				
132 - Classified O/T	-	103	-		-				
133 - Extra-Curricular	12,470	13,694	20,139		-				
134 - Classified Beyond FTE	6,241	1,921	11,500		16,600				
148 - Domestic Partner Insurance	-	-	-		-				
Total General Fund Requirements:	29,869	109,313	207,359		137,735				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	2	-	127		82				
212 - PERS Pick-Up	1,553	3,623	12,441		8,266				
213 - PERS Bond	4,945	8,385	22,810		13,774				
217 - PERS Reserves	-	-	-		1,377				
220 - FICA/Medicare	2,268	8,345	15,864		10,535				
231 - SAIF	143	515	2,071		1,377				
235 - Oregon PFMLI	-	189	827		551				
Total General Fund Requirements:	8,911	21,058	54,140		35,962				
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	164,229	132,842	288,000		283,337				
324 - Rentals	-	1,671	1,000		1,660				
341 - In District Travel (local Mileage)	590	567	500		2,698				
342 - Out of District Travel (mileage/Meals/Lodging)	4,141	10,740	185,540		183,300				
390 - Other General Prof & Techl Services	-	-	-		-				
Total General Fund Requirements:	168,959	145,819	475,040		470,995				
400 - Supplies and Materials									
410 - Consumable Supplies	27,104	36,286	98,561		70,489				
460 - Non-Consumable Items	7,345	2,653	-		415				
Total General Fund Requirements:	34,449	38,940	98,561		70,904				

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Fund 100 General Fund 2240 - Instructional Staff Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	158	-	-		-				
Total General Fund Requirements:	242,346	315,129	835,100		715,596				

Board of Education Services

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.

Notes

All legal and auditing services for the district are budgeted here.

Fund 100 General Fund 2310 - Board of Education Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	-	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
Total General Fund Requirements:	-	-	-		-				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	4,550	6,612	3,000		5,810				
341 - In District Travel (local Mileage)	2,929	1,884	2,500		2,075				
342 - Out of District Travel (mileage/Meals/Lodging)	21,957	7,256	8,500		7,941				
351 - Telephone	788	736	-		-				
353 - Postage	2,528	-	200		42				
354 - Advertising	25,653	-	-		-				
355 - Printing & Binding	4,024	72	300		332				
381 - Audit Services	29,610	39,905	31,400		34,025				
382 - Legal Services	42,209	40,841	32,816		182,898				
387 - Statistical Services	-	-	-		-				
388 - Election Services	12,752	23	15,500		15,500				
390 - Other General Prof & Techl Services	8,016	-	2,000		46,660				
Total General Fund Requirements:	155,016	97,329	96,216		295,283				
400 - Supplies and Materials									
410 - Consumable Supplies	16,249	2,319	2,735		1,660				
460 - Non-Consumable Items	115	2,525	-		-				
470 - Computer Software	2,500	2,750	3,000		2,490				
Total General Fund Requirements:	18,864	7,594	5,735		4,150				
600 - Other Objects									
640 - Dues and Fees	14,135	12,600	12,000		13,650				
651 - Liability Insurance	212,991	190,207	314,375		369,391				
655 - Judgments and Settlements	-	-	-		-				
Total General Fund Requirements:	227,126	202,807	326,375		383,041				
Total General Fund Requirements:	401,006	307,730	428,326		682,474				

Superintendent Services

Activities performed by the superintendent, including managing and directing all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

Fund 100 General Fund 2321 - Superintendent Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	56,028	61,849	67,526	1.00	76,740	1.00			
113 - Administrator Salaries	176,235	178,500	187,425	1.00	194,815	1.00			
122 - Classified Substitute	1,949	-	-		980				
134 - Classified Beyond FTE	-	-	-		-				
147 - Excess Life Insurance	-	-	277		360				
149 - Other Taxable Compensation	9,753	7,800	14,869		10,800				
Total General Fund Requirements:	243,965	248,149	270,097	2.00	283,695	2.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	112	-	163		170				
212 - PERS Pick-Up	16,521	16,129	16,206		17,022				
213 - PERS Bond	46,629	32,340	29,711		28,370				
217 - PERS Reserves	-	-	-		2,837				
220 - FICA/Medicare	16,420	18,787	18,080		18,859				
231 - SAIF	1,132	1,140	2,700		2,837				
235 - Oregon PFMLI	-	833	1,081		1,136				
243 - MDV - Admin	10,016	14,711	20,285		20,885				
244 - MDV - Confidential/Exempt	20,134	20,145	20,908		21,508				
247 - Life - Administrators	389	384	-		-				
248 - Life - Confidential/Exempt	167	161	-		-				
249 - TSA - District Paid	37,625	16,108	-		-				
Total General Fund Requirements:	149,146	120,738	109,134		113,624				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	2,004	2,033	800		5,810				
324 - Rentals	1,753	-	-		-				
341 - In District Travel (local Mileage)	169	-	1,000		830				
342 - Out of District Travel (mileage/Meals/Lodging)	951	4,220	7,750		7,263				
351 - Telephone	413	394	500		332				
353 - Postage	32	17	50		39				
355 - Printing & Binding	-	144	400		125				
358 - Digital/Data Communication Lines	305	84	-		-				
390 - Other General Prof & Techl Services	-	7,000	-		-				
Total General Fund Requirements:	5,627	13,892	10,500		14,399				

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Fund 100 General Fund 2321		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Superintendent Services		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		15,488	5,002	5,000		3,320				
440 - Periodicals		-	49	-		167				
460 - Non-Consumable Items		340	801	1,000		1,660				
470 - Computer Software		-	-	323		415				
480 - Computer Hardware		-	-	-		2,905				
Total General Fund Requirements:		15,828	5,852	6,323		8,467				
600 - Other Objects										
640 - Dues and Fees		6,210	4,393	3,900		3,652				
Total General Fund Requirements:		420,776	393,024	399,954	2.00	423,837	2.00			

Assistant Superintendent Services

Activities performed by the assistant superintendent, including supporting the superintendent in managing and directing all affairs of the district. This function area includes all personnel and materials in the office of the assistant superintendent.

Notes

This position was eliminated in 2025-26 with the retirement of the current employee to help balance the budget. Duties have been reassigned to other District Administrators.

Fund 100 General Fund 2322 - Assistant Superintendent Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	129,638	175,392	41,874	0.23	-	-	-	-	-
147 - Excess Life Insurance	-	-	-	-	-	-	-	-	-
149 - Other Taxable Compensation	3,804	4,412	1,187	-	-	-	-	-	-
Total General Fund Requirements:	133,442	179,804	43,061	0.23	-	-	-	-	-
200 - Associated Payroll Costs									
211 - PERS Paid BY District	68	-	26	-	-	-	-	-	-
212 - PERS Pick-Up	8,134	11,156	2,583	-	-	-	-	-	-
213 - PERS Bond	25,393	23,408	4,737	-	-	-	-	-	-
220 - FICA/Medicare	9,266	12,959	2,977	-	-	-	-	-	-
231 - SAIF	605	815	431	-	-	-	-	-	-
235 - Oregon PFMLI	-	594	171	-	-	-	-	-	-
243 - MDV - Admin	16,905	21,862	4,665	-	-	-	-	-	-
247 - Life - Administrators	203	217	-	-	-	-	-	-	-
249 - TSA - District Paid	1,920	5,868	-	-	-	-	-	-	-
Total General Fund Requirements:	62,493	76,878	15,590	-	-	-	-	-	-
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	463	1,754	1,500	-	-	-	-	-	-
341 - In District Travel (local Mileage)	-	66	100	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	1,859	1,109	2,500	-	-	-	-	-	-
353 - Postage	17	-	50	-	-	-	-	-	-
355 - Printing & Binding	-	-	250	-	-	-	-	-	-
358 - Digital/Data Communication Lines	-	-	250	-	-	-	-	-	-
Total General Fund Requirements:	2,338	2,928	4,650	-	-	-	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	2,673	1,712	2,058	-	-	-	-	-	-
460 - Non-Consumable Items	1,135	76	1,977	-	-	-	-	-	-
480 - Computer Hardware	-	-	1,000	-	-	-	-	-	-
Total General Fund Requirements:	3,808	1,789	5,035	-	-	-	-	-	-
600 - Other Objects									
640 - Dues and Fees	159	89	200	-	-	-	-	-	-
Total General Fund Requirements:	202,241	261,487	68,536	0.23	-	-	-	-	-

Principal Services

Activities concerned with directing and managing the operation of schools. Included are the activities performed by the principal and school secretaries.

Notes

Principals and their School Secretaries are recorded here.

Fund 100 General Fund 2411 - Principal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	449,880	470,181	487,932	11.00	569,667	11.00			
113 - Administrator Salaries	1,293,724	1,423,077	1,411,820	11.00	1,444,054	11.00			
120 - Administrative Substitute	-	-	8,121		6,875				
121 - Licensed Substitute	3,857	413			-				
122 - Classified Substitute	15,062	16,137	17,128		9,645				
129 - Licensed Subs - TIC	2,466	23,127	3,000		1,660				
131 - Licensed Extra Assignment	3,443	1,064	-		-				
132 - Classified O/T	6,312	1,749	-		-				
133 - Extra-Curricular	12,468	13,662	13,546		15,244				
134 - Classified Beyond FTE	5,117	1,357	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
149 - Other Taxable Compensation	15,807	14,491	15,439		14,984				
Total General Fund Requirements:	1,808,137	1,965,257	1,956,986	22.00	2,062,129	22.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	213	-	1,168		1,238				
212 - PERS Pick-Up	98,238	115,183	117,423		123,734				
213 - PERS Bond	334,927	249,766	215,271		206,210				
217 - PERS Reserves	-	-	-		20,627				
220 - FICA/Medicare	137,402	148,226	149,701		157,755				
231 - SAIF	8,401	9,143	19,560		20,627				
235 - Oregon PFMLI	-	6,595	7,825		8,248				
241 - MDV - Licensed	-	-	-		-				
242 - MDV - Classified	168,648	175,632	223,135		229,735				
243 - MDV - Admin	196,679	208,374	223,135		229,735				
245 - Life - Licensed	-	-	-		-				
246 - Life - Classified	1,681	1,530	-		-				
247 - Life - Administrators	2,171	1,849	-		-				
Total General Fund Requirements:	948,361	916,299	957,218		997,909				

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Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2411 - Principal Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	1,000		830				
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	2,000		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	5,940	3,095	20,000		18,261				
319 - Other Instructional/Prof & Technical Svcs.	29,240	64	-		-				
324 - Rentals	-	-	400		332				
341 - In District Travel (local Mileage)	310	981	1,000		830				
342 - Out of District Travel (mileage/Meals/Lodging)	5,714	8,397	14,750		14,136				
353 - Postage	623	620	450		291				
355 - Printing & Binding	1,130	2,225	-		848				
390 - Other General Prof & Techl Services	1,672	450	-		-				
Total General Fund Requirements:	44,629	15,831	39,600		35,528				
400 - Supplies and Materials									
410 - Consumable Supplies	90,510	76,566	33,340		40,013				
440 - Periodicals	60	109	-		-				
460 - Non-Consumable Items	14,471	26,714	8,339		8,475				
470 - Computer Software	-	299	-		415				
480 - Computer Hardware	38	4,986	1,000		2,075				
Total General Fund Requirements:	105,079	108,674	42,679		50,978				
600 - Other Objects									
610 - Redemption of Principal	-	1,681	-		-				
621 - Interest	-	(181)	-		-				
640 - Dues and Fees	8,182	10,152	25,750		21,373				
Total General Fund Requirements:	8,182	11,652	25,750		21,373				
Total General Fund Requirements:	2,914,388	3,017,714	3,022,233	22.00	3,167,917	22.00			

Assistant Principal Services

Activities concerned with directing and managing the operation of schools. Included are the activities performed by the assistant principals and other assistants in general supervision of all operations 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.

Notes

An additional Assistant Principal was added in 2022-23 for Toledo Jr/Sr High in order to more fully support a new Principal. The additional position was reduced to a .5 FTE for 2023-24 and has been eliminated for 2024-25 for a remaining total of 1.0 FTE.

Fund 100 General Fund 2412 - Assistant Principal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	1,525,295	1,511,457	1,629,886	14.41	1,508,460	13.00			
120 - Administrative Substitute	-	9,287	7,962		6,740				
133 - Extra-Curricular	-	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
149 - Other Taxable Compensation	17,598	35,396	19,477		17,400				
Total General Fund Requirements:	1,542,893	1,556,139	1,657,325	14.41	1,532,600	13.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	108	-	991		916				
212 - PERS Pick-Up	86,103	85,549	99,445		91,915				
213 - PERS Bond	291,436	202,274	182,312		153,182				
217 - PERS Reserves	-	-	-		15,322				
220 - FICA/Medicare	117,771	119,357	126,776		117,247				
231 - SAIF	7,131	7,156	16,562		15,330				
235 - Oregon PFMLI	-	5,209	6,621		6,128				
241 - MDV - Licensed	-	-	-		-				
243 - MDV - Admin	228,005	198,147	292,231		271,505				
245 - Life - Licensed	-	-	-		-				
247 - Life - Administrators	2,942	2,171	-		-				
Total General Fund Requirements:	733,495	619,862	724,938		671,545				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	7,753	3,408	17,250		13,695				
342 - Out of District Travel (mileage/Meals/Lodging)	4,491	4,216	500		415				
355 - Printing & Binding	-	-	-		-				
Total General Fund Requirements:	12,244	7,624	17,750		14,110				
400 - Supplies and Materials									
410 - Consumable Supplies	1,810	521	1,050		1,328				
460 - Non-Consumable Items	1,895	1,211	1,550		1,328				
480 - Computer Hardware	322	252	-		-				
Total General Fund Requirements:	4,027	1,984	2,600		2,656				

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Fund 100 General Fund 2412	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Assistant Principal Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
600 - Other Objects									
640 - Dues and Fees	5,447	9,030	-		-				
Total General Fund Requirements:	2,298,107	2,194,639	2,402,613	14.41	2,220,911	13.00			

Graduation Expenses

Expenses associated with the graduation ceremony are recorded in this function. Included are the cost of diplomas, certificates and expenses associated with the graduation ceremony.

Notes

Toledo Jr/Sr High and Waldport Middle/High School also use their GEAR UP and Small High Schools grant funds for graduation expenses.

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2413 - Graduation Expenses	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
324 - Rentals	-	-	1,500		1,245				
355 - Printing & Binding	-	718	200		166				
390 - Other General Prof & Techn Services	5,351	4,533	3,000		2,490				
Total General Fund Requirements:	5,351	5,251	4,700		3,901				
400 - Supplies and Materials									
410 - Consumable Supplies	13,740	9,270	3,300		7,055				
460 - Non-Consumable Items	898	577	500		415				
Total General Fund Requirements:	14,639	9,847	3,800		7,470				
Total General Fund Requirements:	19,989	15,098	8,500		11,371				

Other Admin Services - Operations

Activities performed in the general direction and management of the district and other school administration services.

Notes

Fund 100 General Fund 2490 - Other Admin Services - Operations	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	5	-	-		-				
Total General Fund Requirements:	5	-	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	162	-	-		-				
480 - Computer Hardware	300	-	-		-				
Total General Fund Requirements:	462	-	-		-				
600 - Other Objects									
640 - Dues and Fees	448	-	-		-				
Total General Fund Requirements:	915	-	-		-				

Business Services Direction

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

Notes

The Business Services Director and the Business Services Supervisor are recorded in this function.

Fund 100 General Fund 2511 - Business Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	139,655	148,034	153,955	1.00	157,035	1.00			
114 - Classified Supervisor	84,013	88,265	96,368	1.00	103,227	1.00			
147 - Excess Life Insurance	-	-	258		258				
149 - Other Taxable Compensation	4,377	4,609	4,947		4,851				
Total General Fund Requirements:	228,045	240,908	255,528	2.00	265,371	2.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	154		159				
212 - PERS Pick-Up	13,698	14,648	15,332		15,924				
213 - PERS Bond	43,378	31,352	28,107		26,537				
217 - PERS Reserves	-	-	-		2,653				
220 - FICA/Medicare	17,349	18,331	19,548		20,302				
231 - SAIF	1,049	1,105	2,555		2,653				
235 - Oregon PFMLI	-	801	1,021		1,061				
243 - MDV - Admin	24,406	21,862	20,285		20,885				
244 - MDV - Confidential/Exempt	20,134	20,145	20,908		21,508				
247 - Life - Administrators	253	217	-		-				
248 - Life - Confidential/Exempt	167	161	-		-				
249 - TSA - District Paid	-	1,974	-		-				
270 - Post Retirement Health Benefits	10,515	10,851	20,286		7,715				
Total General Fund Requirements:	130,949	121,445	128,196		119,397				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	4,059	2,655	1,800		1,494				
341 - In District Travel (local Mileage)	-	-	100		87				
342 - Out of District Travel (mileage/Meals/Lodging)	3,188	1,492	1,500		1,245				
354 - Advertising	-	197	-		-				
355 - Printing & Binding	-	-	-		-				
Total General Fund Requirements:	7,247	4,343	3,400		2,826				
400 - Supplies and Materials									
410 - Consumable Supplies	118	118	100		85				
460 - Non-Consumable Items	317	89	-		83				
Total General Fund Requirements:	435	208	100		168				
600 - Other Objects									
640 - Dues and Fees	643	460	460		415				
Total General Fund Requirements:	367,320	367,364	387,684	2.00	388,177	2.00			

Fiscal Services Direction

Activities concerned with the fiscal operations of the district.

Notes

With the specialized business services functions being utilized, this function will no longer be used.

Fund 100 General Fund 2521 - Fiscal Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
246 - Life - Classified	-	-	-		-				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	69	-	-		-				
353 - Postage	8	8	-		-				
390 - Other General Prof & Techn Services	-	-	-		-				
Total General Fund Requirements:	77	8	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	84	239	-		-				
470 - Computer Software	-	-	-		-				
Total General Fund Requirements:	84	239	-		-				
600 - Other Objects									
610 - Redemption of Principal	-	10,941	-		-				
621 - Interest	-	559	-		-				
640 - Dues and Fees	5,338	6,209	6,500		5,395				
Total General Fund Requirements:	5,338	17,709	6,500		5,395				
Total General Fund Requirements:	5,500	17,956	6,500		5,395				

Budgeting Services

Activities concerned with budget planning, development and the Budget Committee activities.

Notes

In 2020-21 the District purchased budgeting software. This budget now reflects the ongoing license fees as well as minimal expenses for advertising and printing the budget documents.

Funds for District Central Administrators to attend the Oregon Association of School Business Officials (OASBO) Budget Symposium are recorded here.

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2522 - Budgeting Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	600	1,350		1,121				
341 - In District Travel (local Mileage)	23	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	129	-	1,200		996				
353 - Postage	-	-	-		-				
354 - Advertising	690	340	800		664				
Total General Fund Requirements:	842	940	3,350		2,781				
400 - Supplies and Materials									
410 - Consumable Supplies	16	23	100		79				
470 - Computer Software	-	-	11,500		15,770				
Total General Fund Requirements:	16	23	11,600		15,849				
600 - Other Objects									
610 - Redemption of Principal	11,298	11,307	-		-				
620 - Principal Interest Payments	82	-	-		-				
621 - Interest	-	73	-		-				
Total General Fund Requirements:	11,380	11,380	-		-				
Total General Fund Requirements:	12,238	12,343	14,950		18,630				

Accounts Payable Services

2523 - Receive and Disburse Funds: Activities concerned with properly receiving and paying money for the district.

Notes

The District continues to maintain a full-time Accounts Payable Specialist.

For 2023-24 an additional .25 FTE was added as support due to the increase in workload because of increased purchasing in the many additional grants the District has received. The other .75 FTE is recorded in Function 2525.

Fund 100 General Fund 2523 - Accounts Payable Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	50,715	59,751	72,909	1.50	72,530	1.25			
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	-	-	-		-				
Total General Fund Requirements:	50,715	59,751	72,909	1.50	72,530	1.25			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	43		43				
212 - PERS Pick-Up	931	3,133	4,375		4,352				
213 - PERS Bond	2,947	6,787	8,020		7,253				
217 - PERS Reserves	-	-	-		725				
220 - FICA/Medicare	3,880	4,570	5,578		5,548				
231 - SAIF	250	294	729		725				
235 - Oregon PFMLI	-	202	292		291				
242 - MDV - Classified	20,631	23,214	30,427		26,106				
246 - Life - Classified	134	176	-		-				
Total General Fund Requirements:	28,772	38,376	49,464		45,043				
300 - Purchased Services									
355 - Printing & Binding	1,002	-	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	561	356	502		457				
460 - Non-Consumable Items	548	-	200		166				
Total General Fund Requirements:	1,110	356	702		623				
600 - Other Objects									
640 - Dues and Fees	394	4,135	4,200		3,735				
Total General Fund Requirements:	81,993	102,618	127,275	1.50	121,931	1.25			

Payroll Services

Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports. Activities associated with employee benefits are also recorded in this function.

Fund 100 General Fund 2524 - Payroll Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	160,160	173,784	181,672	3.00	180,198	2.50			
122 - Classified Substitute	10,179	-	-		-				
132 - Classified O/T	708	1,059	-		-				
134 - Classified Beyond FTE	-	1,667	-		-				
Total General Fund Requirements:	171,046	176,510	181,672	3.00	180,198	2.50			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	109		109				
212 - PERS Pick-Up	9,425	10,591	10,899		10,812				
213 - PERS Bond	29,846	22,946	19,985		18,020				
217 - PERS Reserves	-	-	-		1,802				
220 - FICA/Medicare	15,962	13,477	13,897		13,785				
231 - SAIF	778	844	1,816		1,802				
232 - Unemployment Benefits	90,925	43,293	150,000		166,537				
235 - Oregon PFMLI	-	589	726		721				
242 - MDV - Classified	37,438	38,575	60,855		52,212				
246 - Life - Classified	355	415	-		-				
Total General Fund Requirements:	184,730	130,730	258,287		265,800				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	613	-		-				
341 - In District Travel (local Mileage)	-	31	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	351	-		-				
353 - Postage	475	548	-		-				
390 - Other General Prof & Techl Services	9,124	9,124	10,000		8,300				
Total General Fund Requirements:	9,598	10,666	10,000		8,300				
400 - Supplies and Materials									
410 - Consumable Supplies	935	1,249	-		-				
460 - Non-Consumable Items	741	251	-		-				
470 - Computer Software	84	84	-		-				
480 - Computer Hardware	-	-	-		-				
Total General Fund Requirements:	1,760	1,585	-		-				
600 - Other Objects									
640 - Dues and Fees	294	(30)	-		-				
Total General Fund Requirements:	367,428	319,461	449,959	3.00	454,298	2.50			

Financial Accounting Services

Activities concerned with maintaining records of the financial operations and transactions of the district which included such activities as accounting and interpreting financial transactions and account records.

Notes

The Business Office continues to maintain 1.75 FTE Accounting Specialist with the remaining .25 recorded in Function 2523 Accounts Payable, as well as a .75 Grant Accounting Specialist in the General Fund. The remaining .25 FTE of the Grant Accounting specialist is paid with grant funds.

Due to the increased amount of reporting for the majority of state and federal grants, an additional Grant Accounting Specialist was added in 2024-25. The position was funded by moving a .5 open payroll position, .25 FTE is paid in the Student Investment Account with the remaining .25 from Title I funds.

Fund 100 General Fund 2525 - Financial Accounting Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	92,077	107,954	125,631	2.25	195,836	3.00			
122 - Classified Substitute	300	6,162	-		-				
132 - Classified O/T	17	-	-		-				
134 - Classified Beyond FTE	-	2,023	-		-				
Total General Fund Requirements:	92,393	116,139	125,631	2.25	195,836	3.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	75		118				
212 - PERS Pick-Up	2,713	6,071	7,538		11,751				
213 - PERS Bond	8,649	13,153	13,819		19,584				
217 - PERS Reserves	-	-	-		1,959				
220 - FICA/Medicare	7,053	8,719	9,611		14,981				
231 - SAIF	447	525	1,256		1,959				
235 - Oregon PFMLI	-	383	502		783				
242 - MDV - Classified	30,978	34,615	45,641		62,655				
246 - Life - Classified	220	263	-		-				
Total General Fund Requirements:	50,059	63,728	78,442		113,790				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	350	500		332				
341 - In District Travel (local Mileage)	69	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	445	-	500		415				
351 - Telephone	-	-	-		-				
355 - Printing & Binding	-	117	-		-				
390 - Other General Prof & Techl Services	-	7,000	7,000		5,810				
Total General Fund Requirements:	515	7,467	8,000		6,557				
400 - Supplies and Materials									
410 - Consumable Supplies	1,228	1,595	1,000		623				
460 - Non-Consumable Items	1,973	563	-		-				
470 - Computer Software	-	-	13,000		11,537				
480 - Computer Hardware	-	1,633	-		-				
Total General Fund Requirements:	3,202	3,791	14,000		12,160				

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Fund 100 General Fund 2525		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Financial Accounting Services		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
600 - Other Objects										
610 - Redemption of Principal		8,000	-	-		-				
640 - Dues and Fees		1,559	1,016	500		415				
	Total General Fund Requirements:	9,559	1,016	500		415				
Total General Fund Requirements:		155,728	192,141	226,573	2.25	328,758	3.00			

Student Activities/Receivables Acctg

Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

Notes

The Business Office previously had a 1.0 Accounting Specialist responsible primarily for Student Body accounting and Food Services accounting. Previously .25 FTE of this position was funded in the Food Services Fund 294. As the State of Oregon has increased their requirements for oversight and compliance reviews, this position was funded in 2019-20 at .50 FTE in the Food Services Fund and was increased to .75 from Food Services in 2020-21. The remaining .25 FTE was budgeted in general fund.

Due to the ever increasing duties assigned to the Food Services Accounting portion of this position, the position was upgraded to a 1.0 Child Nutrition Programs Manager and is now paid 75% by the Food Services fund (294). The remaining budget reflects expenses related to Student Body Funds. The FTE for the Student Body Accounting Specialist is recorded in Function 2525.

Fund 100 General Fund 2526 - Student Activities/Receivables Acctg	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	-	-	-			-			
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-			-			
213 - PERS Bond	-	-	-			-			
220 - FICA/Medicare	-	-	-			-			
231 - SAIF	-	-	-			-			
242 - MDV - Classified	-	-	-			-			
246 - Life - Classified	-	-	-			-			
Total General Fund Requirements:	-	-	-			-			
300 - Purchased Services									
341 - In District Travel (local Mileage)	500	553	-			222			
342 - Out of District Travel (mileage/Meals/Lodging)	-	53	-			-			
390 - Other General Prof & Techl Services	-	985	-			-			
Total General Fund Requirements:	500	1,591	-			222			
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	379			183			
460 - Non-Consumable Items	-	949	-			-			
470 - Computer Software	4,501	-	4,600			3,735			
Total General Fund Requirements:	4,501	949	4,979			3,918			
600 - Other Objects									
640 - Dues and Fees	8,982	7,573	3,250			6,640			
Total General Fund Requirements:	13,983	10,112	8,229			10,780			

Risk Management Services

2528 - Risk Management Services: 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.

Notes

With the change of Insurance Agent of Record from Payne West Insurance to Brown & Brown Northwest Insurance company in July 2017, the cost of the professional services is now fee based instead of commission based. The budget recorded here is the fee for services from Brown & Brown NW at a 3% increase for 2024-25.

Fund 100 General Fund 2528 - Risk Management Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	37,096	38,209	45,852		53,875				

Facilities & Maintenance Direction

Activities of directing and managing the operation and maintenance of the school plant facilities are included in this function.

Notes

The Facilities Director and Facilities Manager positions are recorded here in addition to the Facilities & Maintenance Clerk/Secretary.

.75 of the Facilities Director and .80 of the Facilities Manager are budgeted in this function. The balance of their FTE is budgeted under 2551 - Transportation Services Direction.

The Facilities Manager position is now part of the Exempt Supervisory contract and recorded in object 114 rather than 113.

Fund 100 General Fund 2541 - Facilities & Maintenance Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	51,334	55,224	57,729	1.00	69,617	1.00			
113 - Administrator Salaries	194,094	126,151	119,005	0.75	121,386	0.75			
114 - Classified Supervisor	-	82,641	84,181	0.80	108,612	0.80			
122 - Classified Substitute	-	-	-		-				
128 - Class Subs - Contracted Leave	-	-	-		-				
132 - Classified O/T	-	309	-		415				
134 - Classified Beyond FTE	361	-	-		-				
147 - Excess Life Insurance	-	-	278		-				
149 - Other Taxable Compensation	942	4,434	1,259		932				
Total General Fund Requirements:	246,731	268,759	262,452	2.55	300,962	2.55			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	98	-	158		180				
212 - PERS Pick-Up	8,289	8,971	15,747		18,058				
213 - PERS Bond	46,986	35,579	28,870		30,097				
217 - PERS Reserves	-	-	-		3,009				
220 - FICA/Medicare	18,715	20,341	20,077		23,024				
231 - SAIF	3,552	3,969	2,625		3,009				
235 - Oregon PFMLI	-	879	1,050		1,204				
242 - MDV - Classified	17,689	18,223	20,285		20,885				
243 - MDV - Admin	30,000	16,396	15,214		15,664				
244 - MDV - Confidential/Exempt	-	16,620	16,727		17,207				
246 - Life - Classified	118	138	-		-				
247 - Life - Administrators	319	133	-		-				
248 - Life - Confidential/Exempt	-	133	-		-				
249 - TSA - District Paid	-	2,289	-		-				
Total General Fund Requirements:	125,766	123,671	120,753		132,337				

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Fund 100 General Fund 2541 - Facilities & Maintenance Direction		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services										
318 - Prof. & Improvement Costs to Non-Instruct. Staff		-	-	2,000		-				
341 - In District Travel (local Mileage)		6,504	8,384	6,575		8,300				
342 - Out of District Travel (mileage/Meals/Lodging)		-	-	-		-				
351 - Telephone		-	-	1,800		-				
355 - Printing & Binding		487	447	3,000		1,660				
390 - Other General Prof & Techl Services		-	-	2,000		-				
Total General Fund Requirements:		6,991	8,830	15,375		9,960				
400 - Supplies and Materials										
410 - Consumable Supplies		-	-	1,000		83				
460 - Non-Consumable Items		-	-	1,735		-				
Total General Fund Requirements:		-	-	2,735		83				
600 - Other Objects										
610 - Redemption of Principal		1,338	1,356	-		-				
620 - Principal Interest Payments		74	-	-		-				
621 - Interest		-	56	-		-				
640 - Dues and Fees		111	432	-		-				
Total General Fund Requirements:		1,523	1,844	-		-				
Total General Fund Requirements:		381,011	403,104	401,315	2.55	443,342	2.55			

Care & Upkeep of Buildings

Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilation systems are included.

Notes

Funding for the custodial contract, utilities, supplies and insurance are included in this function.

Custodial services includes a 2.98% increase to the Sodexo Custodial Services contract.

Utility budgets were increased an average of 3%.

Insurance was increased 17.5% due to continued increased reinsurance costs.

Fund 100 General Fund 2542 - Care & Upkeep of Buildings	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
321 - Cleaning Services	1,959,616	2,153,275	2,307,990		2,367,998				
322 - Repairs & Maintenance	6,109	13,029	7,804		8,962				
325 - Electricity	654,704	664,531	829,320		850,882				
326 - Heating Fuel	538,303	426,210	538,555		552,557				
327 - Water and Sewer	327,102	302,254	349,968		359,067				
328 - Garbage	186,590	172,931	258,509		265,230				
351 - Telephone	89,480	95,718	90,000		92,340				
352 - Long Distance Telephone	6,114	5,357	6,000		6,157				
358 - Digital/Data Communication Lines	720	720	-		-				
Total General Fund Requirements:	3,768,737	3,834,025	4,388,146		4,503,193				
400 - Supplies and Materials									
410 - Consumable Supplies	174,276	147,887	164,461		169,302				
414 - Gasoline	-	-	-		-				
460 - Non-Consumable Items	7,324	4,722	5,000		2,887				
Total General Fund Requirements:	181,600	152,608	169,461		172,189				
600 - Other Objects									
651 - Liability Insurance	-	2,760	-		-				
653 - Property Insurance	472,709	603,348	697,547		819,618				
Total General Fund Requirements:	472,709	606,108	697,547		819,618				
Total General Fund Requirements:	4,423,046	4,592,741	5,255,154		5,495,000				

Care & Upkeep of Grounds

2543 - Care and Upkeep of Grounds Ser: Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

Fund 100 General Fund 2543 - Care & Upkeep of Grounds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	201,981	240,950	264,054	5.00	278,706	5.00			
124 - Classified Temporary	15,334	5,805	18,000		5,810				
132 - Classified O/T	1,878	4,128	2,000		4,980				
134 - Classified Beyond FTE	653	2,181	2,000		1,660				
149 - Other Taxable Compensation	1,144	1,433	1,461		1,721				
Total General Fund Requirements:	220,990	254,497	287,515	5.00	292,877	5.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	172		176				
212 - PERS Pick-Up	10,933	14,791	17,251		17,557				
213 - PERS Bond	33,950	31,611	31,628		29,264				
217 - PERS Reserves	-	-	-		2,926				
220 - FICA/Medicare	17,460	20,024	21,996		22,404				
231 - SAIF	5,435	6,461	2,874		2,928				
235 - Oregon PFMLI	-	860	1,150		1,172				
242 - MDV - Classified	74,711	82,772	101,425		104,425				
246 - Life - Classified	531	692	-		-				
Total General Fund Requirements:	143,019	157,211	176,496		180,852				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	3,064	-	1,000		-				
322 - Repairs & Maintenance	54,306	32,849	20,000		25,315				
324 - Rentals	1,459	4,622	15,000		24,900				
328 - Garbage	4,650	7,543	5,000		8,300				
341 - In District Travel (local Mileage)	122	-	1,000		-				
342 - Out of District Travel (mileage/Meals/Lodging)	2,321	-	1,000		830				
390 - Other General Prof & Techl Services	-	4,013	1,000		-				
Total General Fund Requirements:	65,921	49,027	44,000		59,345				
400 - Supplies and Materials									
410 - Consumable Supplies	21,825	11,676	30,000		24,900				
460 - Non-Consumable Items	50,931	32,068	51,411		34,445				
465 - Tires	151	765	2,000		830				
Total General Fund Requirements:	72,907	44,509	83,411		60,175				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	100,000		100,000				
542 - Replacement Equipment >\$5000	-	7,713	-		-				
Total General Fund Requirements:	-	7,713	100,000		100,000				

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Fund 100 General Fund 2543		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Care & Upkeep of Grounds		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
600 - Other Objects										
610 - Redemption of Principal		-	1,523	-		-				
621 - Interest		-	92	-		-				
640 - Dues and Fees		577	150	500		830				
	Total General Fund Requirements:	577	1,765	500		830				
Total General Fund Requirements:		503,414	514,723	691,922	5.00	694,079	5.00			

Maintenance - Repair of Facilities

2544 - Maintenance: Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

Notes

.25 FTE of a Carpenter position is charged to the Food Services fund for maintenance of the District owned kitchens.

Fund 100 General Fund 2544 - Maintenance - Repair of Facilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	595,339	641,447	695,521	7.75	766,700	7.75			
122 - Classified Substitute	7,447	12,625	3,000		-				
124 - Classified Temporary	6,505	-	6,500		-				
132 - Classified O/T	2,147	4,435	10,000		5,810				
134 - Classified Beyond FTE	12,511	10,129	10,000		8,300				
149 - Other Taxable Compensation	2,680	2,310	2,541		2,386				
Total General Fund Requirements:	626,628	670,946	727,562	7.75	783,196	7.75			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	3	-	435		468				
212 - PERS Pick-Up	36,059	36,327	43,655		46,994				
213 - PERS Bond	115,230	79,724	80,031		78,320				
217 - PERS Reserves	-	-	-		7,830				
220 - FICA/Medicare	47,857	51,188	55,660		59,915				
231 - SAIF	17,640	18,161	7,277		7,830				
235 - Oregon PFMLI	-	2,231	2,909		3,133				
242 - MDV - Classified	125,272	129,558	157,209		161,859				
246 - Life - Classified	883	1,039	-		-				
Total General Fund Requirements:	342,944	318,227	347,176		366,349				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	774	2,453	1,000		830				
322 - Repairs & Maintenance	201,471	79,568	109,500		70,550				
324 - Rentals	1,491	1,609	2,000		830				
328 - Garbage	9,855	4,643	10,000		5,810				
341 - In District Travel (local Mileage)	498	376	500		830				
342 - Out of District Travel (mileage/Meals/Lodging)	1,818	805	2,000		830				
351 - Telephone	2,809	2,485	-		2,075				
353 - Postage	245	754	500		1,245				
354 - Advertising	1,343	-	1,000		83				
355 - Printing & Binding	197	59	500		-				
358 - Digital/Data Communication Lines	713	238	-		-				
382 - Legal Services	1,675	869	2,000		-				
383 - Architect/Engineer Services	20,515	10,343	19,292		4,150				
390 - Other General Prof & Techn Services	266	1,587	500		-				
Total General Fund Requirements:	243,672	105,789	148,792		87,233				

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Fund 100 General Fund 2544 - Maintenance - Repair of Facilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	20,661	28,413	65,125		70,550				
414 - Gasoline	-	20	-		830				
460 - Non-Consumable Items	235,646	210,851	186,000		148,702				
470 - Computer Software	2,200	3,339	1,000		3,320				
480 - Computer Hardware	-	-	-		996				
Total General Fund Requirements:	258,507	242,624	252,125		224,398				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	1,000		-				
542 - Replacement Equipment >\$5000	5,458	-	-		-				
543 - Vehicle Replacement	-	49,760	-		-				
Total General Fund Requirements:	5,458	49,760	1,000		-				
600 - Other Objects									
640 - Dues and Fees	7,268	2,674	8,000		12,450				
Total General Fund Requirements:	1,484,477	1,390,020	1,484,655	7.75	1,473,626	7.75			

Vehicle Maintenance

Activities concerned with operations and maintenance of the Facilities & Maintenance vehicle fleet.

Notes

Basic maintenance such as oil changes and minor repairs are included in this function. Funds continue to be budgeted to allow for a more timely replacement schedule of the maintenance fleet.

\$56,000 was added to this budget for the replacement of the District Courier van.

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2545 - Vehicle Maintenance	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
322 - Repairs & Maintenance	30,307	26,587	41,500		30,710				
354 - Advertising	-	-	50		-				
390 - Other General Prof & Techn Services	-	-	-		-				
Total General Fund Requirements:	30,307	26,587	41,550		30,710				
400 - Supplies and Materials									
410 - Consumable Supplies	1,355	815	1,500		1,245				
414 - Gasoline	56,929	61,863	57,000		51,461				
460 - Non-Consumable Items	2,836	6,677	2,500		2,075				
465 - Tires	7,191	4,615	8,000		6,640				
Total General Fund Requirements:	68,311	73,969	69,000		61,421				
500 - Capital Outlay									
543 - Vehicle Replacement	20,000	60,000	45,000		104,580				
600 - Other Objects									
640 - Dues and Fees	-	119	500		166				
651 - Liability Insurance	11,678	12,747	17,149		20,150				
653 - Property Insurance	5,808	7,643	8,213		9,650				
Total General Fund Requirements:	17,486	20,509	25,862		29,966				
Total General Fund Requirements:	136,103	181,064	181,412		226,677				

Building Security Services

2546 - Security Services: Activities concerned with maintaining security and safety of school property.

Notes

Activities include annual required program maintenance and servicing.

Fund 100 General Fund 2546 - Building Security Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
322 - Repairs & Maintenance	39,619	41,777	35,000		41,500				
359 - Other Communication Services	-	-	-		-				
Total General Fund Requirements:	39,619	41,777	35,000		41,500				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
460 - Non-Consumable Items	-	144	-		-				
Total General Fund Requirements:	-	144	-		-				
Total General Fund Requirements:	39,619	41,922	35,000		41,500				

Other Operations/Maintenance of Plant

Operation of maintenance and plant activities not classified in other maintenance functions. Expenditures primarily for safety and fire protection of district facilities are included in this function.

Notes

Activities included are required fire sprinkler system inspections and elevator inspections and maintenance.

Fund 100 General Fund 2549 - Other Operations/Maintenance of Plant	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
322 - Repairs & Maintenance	6,768	7,920	7,000		6,640				

Student Transportation Services Direction

Activities pertaining to directing and managing student transportation services are included in this function.

Notes

.25 FTE Facilities Director and .20 FTE Facilities Manager are recorded here.

The Facilities Manager position is now part of the Exempt Supervisory contract and recorded in object 114 rather than 113.

Fund 100 General Fund 2551 - Student Transportation Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	-	-	-		-				
113 - Administrator Salaries	57,519	41,440	39,668	0.25	40,462	0.25			
114 - Classified Supervisor	-	17,228	21,045	0.20	27,153	0.20			
132 - Classified O/T	-	-	-		-				
147 - Excess Life Insurance	-	-	93		-				
149 - Other Taxable Compensation	179	1,025	230		174				
Total General Fund Requirements:	57,698	59,694	61,036	0.45	67,789	0.45			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	29	-	37		41				
212 - PERS Pick-Up	1,297	1,197	3,662		4,067				
213 - PERS Bond	11,021	7,923	6,715		6,778				
217 - PERS Reserves	-	-	-		679				
220 - FICA/Medicare	4,383	4,516	4,670		5,186				
231 - SAIF	867	858	610		679				
235 - Oregon PFMLI	-	207	244		272				
242 - MDV - Classified	-	-	-		-				
243 - MDV - Admin	8,821	5,465	5,071		5,221				
244 - MDV - Confidential/Exempt	-	3,526	4,182		4,302				
246 - Life - Classified	-	-	-		-				
247 - Life - Administrators	93	44	-		-				
248 - Life - Confidential/Exempt	-	28	-		-				
249 - TSA - District Paid	-	763	-		-				
Total General Fund Requirements:	26,511	24,527	25,191		27,225				
300 - Purchased Services									
341 - In District Travel (local Mileage)	2,168	2,795	2,040		2,080				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	510		561				
460 - Non-Consumable Items	-	-	578		600				
Total General Fund Requirements:	-	-	1,088		1,161				
600 - Other Objects									
630 - Unrecoverable Debt Write-Off	-	-	-		-				
Total General Fund Requirements:	86,378	87,015	89,355	0.45	98,255	0.45			

Vehicle Operation Services

Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles is included.

Notes

In 2018-19 the District contracted with First Student for student transportation services to begin July 1, 2019. The initial contract was for five years with additional annual renewal options. The District had previously been served by Mid-Columbia Bus Company.

The 2024-25 budget included a 28.2% contractual increase for the first year of a five year renewal. The remaining years of the contract will increase a maximum of 5%. The 2025-26 contract increase was 2.9%.

Also included is a budget for the leasing of 6 smaller Type 10 vans for Homeless/Foster transportation. The nature of these routes is such that we can be more efficient with a few smaller vans to accommodate those students who must be transported from new placements to their school of origin.

Fund 100 General Fund 2552 - Vehicle Operation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	96	103	-		-				
131 - Licensed Extra Assignment	-	12	1,683		1,720				
132 - Classified O/T	-	60	1,683		1,720				
134 - Classified Beyond FTE	245	233	-		-				
Total General Fund Requirements:	341	408	3,366		3,440				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	2		2				
212 - PERS Pick-Up	20	18	202		206				
213 - PERS Bond	56	38	370		344				
217 - PERS Reserves	-	-	-		34				
220 - FICA/Medicare	26	29	257		263				
231 - SAIF	2	2	34		34				
235 - Oregon PFMLI	-	2	13		14				
Total General Fund Requirements:	104	88	878		897				
300 - Purchased Services									
319 - Other Instructional/Prof & Technical Svcs.	858	-	1,020		-				
321 - Cleaning Services	11,866	15,018	5,610		6,368				
322 - Repairs & Maintenance	41,042	45,258	41,200		42,450				
325 - Electricity	6,556	6,990	6,695		6,830				
326 - Heating Fuel	15,256	14,200	18,540		18,915				
327 - Water and Sewer	2,472	2,428	5,150		5,250				
328 - Garbage	5,418	5,568	5,150		5,250				

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Fund 100 General Fund 2552	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Vehicle Operation Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
331 - Reimbursable Student Transportation	3,701,956	3,607,002	5,135,232		5,281,103				
332 - Non-Reimbursable Student Transportation	259,228	317,218	309,466		318,442				
341 - In District Travel (local Mileage)	-	-	510		1,040				
342 - Out of District Travel (mileage/Meals/Lodging)	2,864	-	2,040		2,040				
351 - Telephone	473	475	510		1,040				
355 - Printing & Binding	-	-	1,530		1,560				
389 - Other Non-Instr Professional/Tech Svcs	-	711	-		-				
390 - Other General Prof & Techl Services	-	132	-		-				
Total General Fund Requirements:	4,047,991	4,015,001	5,532,653		5,690,288				
400 - Supplies and Materials									
410 - Consumable Supplies	2,409	7,292	3,060		3,120				
414 - Gasoline	227	2,054	-		-				
460 - Non-Consumable Items	2,112	811	51,000		56,100				
470 - Computer Software	4,793	5,080	5,100		5,300				
Total General Fund Requirements:	9,542	15,238	59,160		64,520				
600 - Other Objects									
640 - Dues and Fees	190	200	510		520				
Total General Fund Requirements:	4,058,168	4,030,935	5,596,567		5,759,665				

Special Education Transportation

Activities concerned with providing transportation to special education students. Driving of buses, providing riders, fuel, supplies and equipment dedicated to special education routes are included here.

Notes

The actual costs for home to school transportation needs attributed to Special Education students are recorded here. Increases reflect actual and anticipated services provided to students and to allow for the new contract with First Student.

Also included is a budget for the leasing of 6 smaller Type 10 vans for Early Intervention transportation. The nature of these routes is such that we can be more efficient with a few smaller vans to accommodate those students whose schedule differs from our schools.

The First Student contract increase was 2.9%.

Fund 100 General Fund 2558 - Special Education Transportation	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
331 - Reimbursable Student Transportation	644,995	770,831	873,161		889,902				
332 - Non-Reimbursable Student Transportation	6,749	2,603	10,000		11,620				
341 - In District Travel (local Mileage)	9	-	-		-				
Total General Fund Requirements:	651,752	773,433	883,161		901,522				
Total General Fund Requirements:	651,752	773,433	883,161		901,522				

Central Support Services

Activities concerned with maintaining the central support activities of the district. In-district courier services are reflected here.

Notes

The District Courier picks up and delivers District mail collected at District and community partner sites. .66 of this position is recorded here.

The courier also receives and distributes commodity food for the District's Food Services program. The remaining .34 of this position is charged to the Food Services program for these services.

Office supplies for the Teaching & Learning Center (district office) are budgeted here.

Fund 100 General Fund 2610 - Central Support Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	32,911	36,911	38,414	0.66	43,961	0.66			
132 - Classified O/T	54	-	50		-				
134 - Classified Beyond FTE	122	67	200		-				
Total General Fund Requirements:	33,087	36,978	38,664	0.66	43,961	0.66			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	23		26				
212 - PERS Pick-Up	1,978	2,215	2,320		2,638				
213 - PERS Bond	6,263	4,798	4,254		4,396				
217 - PERS Reserves	-	-	-		440				
220 - FICA/Medicare	2,494	2,792	2,958		3,363				
231 - SAIF	1,076	1,204	387		440				
235 - Oregon PFMLI	-	122	155		176				
242 - MDV - Classified	12,388	12,765	13,312		13,706				
246 - Life - Classified	78	91	-		-				
Total General Fund Requirements:	24,278	23,986	23,409		25,185				
300 - Purchased Services									
324 - Rentals	-	-	-		-				
353 - Postage	4,870	4,348	7,500		6,350				
355 - Printing & Binding	8,295	5,383	15,000		12,699				
Total General Fund Requirements:	13,165	9,732	22,500		19,049				
400 - Supplies and Materials									
410 - Consumable Supplies	6,905	7,052	17,043		14,556				
414 - Gasoline	7,093	-	7,100		-				
460 - Non-Consumable Items	254	5,439	7,093		6,005				
Total General Fund Requirements:	14,251	12,491	31,236		20,561				
600 - Other Objects									
610 - Redemption of Principal	6,078	4,374	-		-				
620 - Principal Interest Payments	334	-	-		-				
621 - Interest	-	182	-		-				
Total General Fund Requirements:	6,412	4,556	-		-				
Total General Fund Requirements:	91,193	87,743	115,809	0.66	108,756	0.66			

Evaluation Services

2623 - Evaluation Services: Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2623 - Evaluation Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	-	1,030	-	-	-	-	-	-	-

Research Services

Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2625 - Research Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
300 - Purchased Services									
387 - Statistical Services	-	19,895	-						

Grant Writing/Resource Development

Fund 100 General Fund 2626 - Grant Writing/Resource Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
134 - Classified Beyond FTE	2,269	41	18,840		22,269				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	1	-	11		13				
212 - PERS Pick-Up	136	2	1,130		1,336				
213 - PERS Bond	431	5	2,072		2,227				
217 - PERS Reserves	-	-	-		223				
220 - FICA/Medicare	156	3	1,441		1,704				
231 - SAIF	10	0	188		223				
235 - Oregon PFMLI	-	0	75		89				
Total General Fund Requirements:	735	11	4,917		5,815				
Total General Fund Requirements:	3,004	52	23,757		28,084				

Public Information Services

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

Notes

The Communication Coordinator position is budgeted here.

Fund 100 General Fund 2633 - Public Information Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	46,523	49,435	51,679	1.00	56,841	1.00			
132 - Classified O/T	443	-	1,000		415				
134 - Classified Beyond FTE	37	-	500		415				
Total General Fund Requirements:	47,004	49,435	53,179	1.00	57,671	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	32		34				
212 - PERS Pick-Up	1,541	2,966	3,191		3,460				
213 - PERS Bond	4,878	6,426	5,850		5,767				
217 - PERS Reserves	-	-	-		576				
220 - FICA/Medicare	3,565	3,782	4,068		4,411				
231 - SAIF	223	237	532		576				
235 - Oregon PFMLI	-	181	213		230				
242 - MDV - Classified	17,689	18,268	20,285		20,885				
246 - Life - Classified	127	138	-		-				
Total General Fund Requirements:	28,023	31,999	34,171		35,939				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	270	1,705	1,000		830				
341 - In District Travel (local Mileage)	233	1,146	1,500		1,245				
342 - Out of District Travel (mileage/Meals/Lodging)	160	579	1,500		830				
351 - Telephone	695	637	700		332				
353 - Postage	5,245	3,842	5,000		4,482				
354 - Advertising	4,145	295	2,000		830				
355 - Printing & Binding	2,657	4,870	5,000		4,980				
385 - Management Services	-	-	-		-				
390 - Other General Prof & Techl Services	4,484	1,108	5,388		830				
Total General Fund Requirements:	17,889	14,182	22,088		14,359				
400 - Supplies and Materials									
410 - Consumable Supplies	772	751	1,000		664				
440 - Periodicals	194	109	100		83				
460 - Non-Consumable Items	282	1,062	1,000		664				
470 - Computer Software	415	518	1,500		415				
480 - Computer Hardware	3,319	-	230		166				
Total General Fund Requirements:	4,982	2,440	3,830		1,992				

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Fund 100 General Fund 2633	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Public Information Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
600 - Other Objects									
640 - Dues and Fees	365	728	1,000		1,660				
Total General Fund Requirements:	98,263	98,783	114,268	1.00	111,621	1.00			

Human Resources Direction

Activities of directing and managing the personnel functions of the district and providing personnel services district wide.

Notes

The Human Resources Director is budgeted in this function.

\$107,000 was added for unemployment costs based on 2024-25 actual costs.

Fund 100 General Fund 2641 - Human Resources Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	139,469	147,955	153,955	1.00	157,035	1.00			
121 - Licensed Substitute	1,250	1,885	-		-				
122 - Classified Substitute	2	74	-		-				
131 - Licensed Extra Assignment	7,077	-	-		-				
147 - Excess Life Insurance	-	-	90		90				
149 - Other Taxable Compensation	4,407	4,641	4,980		4,666				
Total General Fund Requirements:	152,205	154,556	159,025	1.00	161,791	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	95		97				
212 - PERS Pick-Up	9,031	9,375	9,542		9,708				
213 - PERS Bond	28,598	19,928	17,493		16,179				
217 - PERS Reserves	-	-	-		1,617				
220 - FICA/Medicare	11,874	11,845	12,165		12,377				
231 - SAIF	694	696	1,590		1,617				
235 - Oregon PFMLI	-	514	636		648				
243 - MDV - Admin	22,039	30,100	20,285		20,885				
247 - Life - Administrators	253	217	-		-				
249 - TSA - District Paid	-	2,961	-		-				
Total General Fund Requirements:	72,490	75,635	61,806		63,128				
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	-	880	-		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	8,535	3,972	1,500		1,245				
341 - In District Travel (local Mileage)	621	141	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	1,974	1,155	4,000		3,320				
353 - Postage	38	26	-		-				
354 - Advertising	2,400	-	-		-				
358 - Digital/Data Communication Lines	357	663	-		-				
390 - Other General Prof & Techl Services	900	4,950	-		-				
Total General Fund Requirements:	14,824	11,787	5,500		4,565				

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Fund 100 General Fund 2641		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Human Resources Direction		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
400 - Supplies and Materials										
410 - Consumable Supplies		1,863	1,360	3,000		-				
460 - Non-Consumable Items		435	4,062	-		-				
470 - Computer Software		2,478	2,178	-		-				
480 - Computer Hardware		3,225	-	-		-				
Total General Fund Requirements:		8,001	7,600	3,000		-				
600 - Other Objects										
640 - Dues and Fees		1,005	2,405	2,000		1,660				
655 - Judgments and Settlements		-	50,000	-		-				
Total General Fund Requirements:		1,005	52,405	2,000		1,660				
Total General Fund Requirements:		248,525	301,983	231,331	1.00	231,144	1.00			

Recruitment and Placement Services

Activities concerned with employment and assigning personnel for the District

Notes

The Human Resources Specialist is budgeted here.

Fund 100 General Fund 2642 - Recruitment and Placement Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
114 - Classified Supervisor	94,130	98,639	102,235	1.00	114,515	1.00			
121 - Licensed Substitute	-	855	-		-				
122 - Classified Substitute	1,672	969	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
132 - Classified O/T	42	-	-		-				
Total General Fund Requirements:	95,844	100,463	102,235	1.00	114,515	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	43	-	61		69				
212 - PERS Pick-Up	5,202	5,918	6,134		6,871				
213 - PERS Bond	16,473	12,823	11,246		11,452				
217 - PERS Reserves	-	-	-		1,145				
220 - FICA/Medicare	7,209	7,610	7,821		8,761				
231 - SAIF	412	466	1,022		1,145				
235 - Oregon PFMLI	-	330	409		458				
244 - MDV - Confidential/Exempt	20,134	20,145	20,908		21,508				
248 - Life - Confidential/Exempt	167	161	-		-				
Total General Fund Requirements:	49,642	47,453	47,601		51,409				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	449	698	-		-				
319 - Other Instructional/Prof & Technical Svcs.	551	-	-		-				
341 - In District Travel (local Mileage)	22	405	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	6,343	1,674	-		-				
349 - Other Travel	-	-	-		-				
353 - Postage	-	9	-		-				
354 - Advertising	2,843	-	4,000		3,320				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techl Services	4,959	4,975	5,200		4,316				
Total General Fund Requirements:	15,167	7,762	9,200		7,636				

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Fund 100 General Fund 2642 - Recruitment and Placement Services		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials										
410 - Consumable Supplies		8,694	1,311	9,882		8,300				
460 - Non-Consumable Items		285	-	-		-				
470 - Computer Software		21,328	43,446	75,000		62,250				
480 - Computer Hardware		1,359	-	-		-				
Total General Fund Requirements:		31,667	44,758	84,882		70,550				
600 - Other Objects										
640 - Dues and Fees		4,717	5,022	-		-				
Total General Fund Requirements:		197,036	205,457	243,918	1.00	244,110	1.00			

Personnel Coordinating Services

Activities connected with the systematic recording and summarizing of information relating to staff members employed by the District.

Notes

The Human Resources Information Technician position is recorded here as well as the HR Assistant. The Volunteer Coordinator position that was budgeted here in 2023-24 is being paid from the SIA grant Fund 289 and is recorded there.

Fund 100 General Fund 2643 - Personnel Coordinating Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	36,644	73,193	102,806	1.75	116,482	1.50			
134 - Classified Beyond FTE	-	152	-		-				
Total General Fund Requirements:	36,644	73,345	102,806	1.75	116,482	1.50			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	62		70				
212 - PERS Pick-Up	2,199	4,328	6,168		6,989				
213 - PERS Bond	6,962	9,377	11,308		11,648				
217 - PERS Reserves	-	-	-		1,165				
220 - FICA/Medicare	2,525	5,587	7,865		8,911				
231 - SAIF	179	342	1,028		1,165				
235 - Oregon PFMLI	-	247	411		466				
242 - MDV - Classified	18,886	15,304	40,570		31,327				
246 - Life - Classified	118	173	-		-				
Total General Fund Requirements:	30,870	35,357	67,412		61,741				
300 - Purchased Services									
341 - In District Travel (local Mileage)	-	396	-		-				
355 - Printing & Binding	-	72	-		-				
390 - Other General Prof & Techl Services	-	359	-		-				
Total General Fund Requirements:	-	827	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	-	393	-		-				
460 - Non-Consumable Items	300	488	-		-				
480 - Computer Hardware	-	-	-		-				
Total General Fund Requirements:	300	881	-		-				
Total General Fund Requirements:	67,814	110,410	170,218	1.75	178,223	1.50			

Employee Related Health Svcs

2645 - Staff Health Services: Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

Fund 100 General Fund 2645 - Employee Related Health Svcs	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
600 - Other Objects									
640 - Dues and Fees	-	-	-	-	-	-	-	-	-

Employee Contract Negotiations

Expenditures for services performed in negotiating or conferring with any labor group.

Fund 100 General Fund 2646 - Employee Contract Negotiations	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
382 - Legal Services	-	156	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	1,113	-	-		-				
Total General Fund Requirements:	1,113	156	-		-				

Employee Evaluation Services

Costs associated with the implementation and training of the State's evaluation system.

Notes

Software utilized to electronically monitor the evaluation process is recorded here.

Fund 100 General Fund 2648 - Employee Evaluation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
470 - Computer Software	11,853	12,742	-			-			

Other Staff Services

The LCEA President is released for half of their day to conduct Association business, which is represented in this function. LCEA reimburses the District the complete cost of this release time. Budget law requires we budget the expenditure and the reimbursement as revenue. Reimbursement funds are recorded under revenue function 1990.

Notes

Licensed positions paid by outside funds are reflected here including .33 for the LCEA President.

The Classified 1.0 FTE Customer Service Coordinator for the Teaching and Learning Center (district office) is recorded here.

Fund 100 General Fund 2649 - Other Staff Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	26,206	23,946	26,128	0.33	27,583	0.33			
112 - Classified Salaries	45,409	21,795	29,772	0.94	38,839	1.00			
121 - Licensed Substitute	-	599	-		-				
122 - Classified Substitute	-	-	-		-				
132 - Classified O/T	270	-	-		-				
134 - Classified Beyond FTE	244	140	-		-				
Total General Fund Requirements:	72,129	46,480	55,900	1.27	66,422	1.33			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	13	-	34		40				
212 - PERS Pick-Up	4,328	2,174	3,354		3,985				
213 - PERS Bond	13,704	4,710	6,149		6,642				
217 - PERS Reserves	-	-	-		664				
220 - FICA/Medicare	5,481	3,556	4,277		5,081				
231 - SAIF	19,692	21,100	559		664				
235 - Oregon PFMLI	-	176	224		265				
240 - Contractual Employee Benefits	-	-	-		-				
241 - MDV - Licensed	5,866	6,058	6,561		6,761				
242 - MDV - Classified	10,327	10,440	20,285		20,885				
245 - Life - Licensed	43	46	-		-				
246 - Life - Classified	127	138	-		-				
Total General Fund Requirements:	59,582	48,397	41,443		44,987				
300 - Purchased Services									
319 - Other Instructional/Prof & Technical Svcs.	-	110	-		-				
341 - In District Travel (local Mileage)	-	-	-		-				
390 - Other General Prof & Techl Services	11,788	1,598	-		-				
Total General Fund Requirements:	11,788	1,708	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	1,605	2,996	6,200		2,905				
460 - Non-Consumable Items	-	595	-		-				
Total General Fund Requirements:	1,605	3,591	6,200		2,905				

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Fund 100 General Fund	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
2649 - Other Staff Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
600 - Other Objects									
640 - Dues and Fees	4,247	5,018	4,000			3,735			
655 - Judgments and Settlements	100,533	-	-			-			
Total General Fund Requirements:	104,780	5,018	4,000			3,735			
Total General Fund Requirements:	249,882	105,194	107,543	1.27		118,049	1.33		

Technology Services Direction

Activities concerned with all aspects of technology including services to all schools in the district.

Notes

The Technology Director position is budgeted here. The additional 1.0 administrative position was been moved in 2023-24 to function 2114 Student Accounting Services in order to more fully support the Student Information System (SIS) implementation.

Fund 100 General Fund 2661 - Technology Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	258,374	148,034	153,955	1.00	157,035	1.00			
147 - Excess Life Insurance	-	-	60		60				
149 - Other Taxable Compensation	8,182	4,396	4,730		4,647				
Total General Fund Requirements:	266,556	152,430	158,745	1.00	161,742	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	95		97				
212 - PERS Pick-Up	16,009	9,327	9,525		9,705				
213 - PERS Bond	50,695	19,824	17,463		16,175				
217 - PERS Reserves	-	-	-		1,617				
220 - FICA/Medicare	20,411	11,665	12,144		12,374				
231 - SAIF	1,220	692	1,587		1,617				
235 - Oregon PFMLI	-	511	635		647				
243 - MDV - Admin	31,380	29,657	20,285		20,885				
247 - Life - Administrators	451	217	-		-				
249 - TSA - District Paid	-	1,974	-		-				
Total General Fund Requirements:	120,165	73,866	61,734		63,117				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	3,186	-	1,000		-				
322 - Repairs & Maintenance	90	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	4,886	4,678	3,000		-				
Total General Fund Requirements:	8,162	4,678	4,000		-				
400 - Supplies and Materials									
410 - Consumable Supplies	294	1,204	50		41				
460 - Non-Consumable Items	285	-	1,500		1,245				
480 - Computer Hardware	-	-	2,500		-				
Total General Fund Requirements:	579	1,204	4,050		1,286				
600 - Other Objects									
640 - Dues and Fees	-	645	-		-				
Total General Fund Requirements:	395,461	232,823	228,529	1.00	226,145	1.00			

Programming Services

Activities concerned with the preparation of a logical sequence of operations to solve problems or process data and the preparation of coded instructions and data for such sequences.

Notes

The District's Systems Administrator was a classified position in prior years. Because of increased Cyber-Security requirements for which this position is responsible and because there is a need for an in-office supervisor in addition to the Director, this position was moved to the Exempt Supervisory contract for 2024-25.

Fund 100 General Fund 2663 - Programming Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	58,899	71,302	-		-				
114 - Classified Supervisor	-	-	85,620	1.00	91,717	1.00			
132 - Classified O/T	1,184	7,032	-		-				
149 - Other Taxable Compensation	-	311	346		360				
Total General Fund Requirements:	60,083	78,645	85,966	1.00	92,077	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	51		55				
212 - PERS Pick-Up	1,538	3,646	5,158		5,525				
213 - PERS Bond	4,869	7,899	9,456		9,208				
217 - PERS Reserves	-	-	-		921				
220 - FICA/Medicare	4,596	6,016	6,576		7,044				
231 - SAIF	283	360	859		921				
235 - Oregon PFMLI	-	267	343		368				
242 - MDV - Classified	14,727	18,262	-		-				
244 - MDV - Confidential/Exempt	-	-	20,908		21,508				
246 - Life - Classified	95	138	-		-				
248 - Life - Confidential/Exempt	-	-	-		-				
Total General Fund Requirements:	26,109	36,588	43,351		45,550				
Total General Fund Requirements:	86,192	115,234	129,317	1.00	137,627	1.00			

Technology Operation Services

Activities associated with the operation and maintenance of the districts computers and network.

Notes

This budget includes 5.0 FTE Classified Technology Support Specialists. An additional 1.0 FTE position was added in 2022-23 to accommodate the increased use of technology in the district. This position was .5 FTE in the General Fund and .5 FTE in the Technology Fund 298 but is now fully funded in the general fund. An additional 1.0 FTE was added in 2024-25.

As the use of technology in and out of our classrooms increases, the District must provide support for those systems including additional software and cyber security applications.

Fund 100 General Fund 2664 - Technology Operation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	255,539	288,483	376,209	6.50	440,102	7.00			
122 - Classified Substitute	-	-	-		-				
124 - Classified Temporary	1,446	3,169	3,000		4,150				
131 - Licensed Extra Assignment	1,452	312	-		-				
132 - Classified O/T	1,408	151	-		-				
133 - Extra-Curricular	4,376	4,458	3,703		3,872				
134 - Classified Beyond FTE	2,086	436	-		-				
149 - Other Taxable Compensation	1,218	1,294	1,321		1,093				
Total General Fund Requirements:	267,525	298,303	384,233	6.50	449,217	7.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	231		267				
212 - PERS Pick-Up	11,721	17,491	23,055		26,955				
213 - PERS Bond	37,116	37,925	42,267		44,922				
217 - PERS Reserves	-	-	-		4,495				
220 - FICA/Medicare	20,455	22,726	29,392		34,365				
231 - SAIF	1,272	1,437	3,841		4,495				
235 - Oregon PFMLI	-	998	1,536		1,795				
242 - MDV - Classified	81,148	92,813	131,852		146,195				
246 - Life - Classified	624	762	-		-				
Total General Fund Requirements:	152,336	174,152	232,174		263,489				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	4,008	2,875	-		3,611				
322 - Repairs & Maintenance	50	-	-		-				

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Fund 100 General Fund 2664	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
- Technology Operation Services	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
328 - Garbage	-	-	150		125				
341 - In District Travel (local Mileage)	1,838	87	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	6,676	3,767	2,000		7,802				
353 - Postage	52	29	100		-				
354 - Advertising	-	-	100		-				
358 - Digital/Data Communication Lines	-	-	-		-				
386 - Data Processing/Technology Services	18,150	41,632	33,000		-				
390 - Other General Prof & Techl Services	-	5,095	-		-				
Total General Fund Requirements:	30,774	53,485	35,350		11,538				
400 - Supplies and Materials									
410 - Consumable Supplies	28,947	22,611	5,000		8,300				
460 - Non-Consumable Items	12,068	13,552	2,500		4,150				
470 - Computer Software	153,530	118,424	146,580		134,446				
480 - Computer Hardware	149,093	166,751	129,000		120,288				
Total General Fund Requirements:	343,639	321,338	283,080		267,184				
500 - Capital Outlay									
542 - Replacement Equipment >\$5000	-	5,852	-		-				
600 - Other Objects									
640 - Dues and Fees	53	300	1,000		-				
Total General Fund Requirements:	794,327	853,429	935,837	6.50	991,428	7.00			

Networking

Activities concerned with the ongoing costs of the District computer network.

Notes

This function previously included the budget for the Network Administrator. However those services are now obtained from a contractor and are budgeted in object 386.

Fund 100 General Fund 2669 - Networking	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
386 - Data Processing/Technology Services	150	-	-		-				
400 - Supplies and Materials									
470 - Computer Software	8,436	-	-		-				
480 - Computer Hardware	28,369	-	-		-				
Total General Fund Requirements:	36,805	-	-		-				
500 - Capital Outlay									
590 - Other Capital Outlay	-	197,856	-		-				
600 - Other Objects									
651 - Liability Insurance	-	29,575	-		-				
Total General Fund Requirements:	36,955	227,431	-		-				

Records Management Services

Fund 100 General Fund 2670 - Records Management Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	102,924	118,271	123,077	2.00	136,771	2.00			
134 - Classified Beyond FTE	-	-	-		-				
Total General Fund Requirements:	102,924	118,271	123,077	2.00	136,771	2.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	34	-	74		82				
212 - PERS Pick-Up	5,655	7,096	7,385		8,207				
213 - PERS Bond	17,909	15,375	13,538		13,677				
217 - PERS Reserves	-	-	-		1,368				
220 - FICA/Medicare	7,874	9,028	9,416		10,463				
231 - SAIF	496	566	1,231		1,368				
235 - Oregon PFMLI	-	394	493		547				
242 - MDV - Classified	31,177	36,523	40,570		41,770				
246 - Life - Classified	225	277	-		-				
Total General Fund Requirements:	63,370	69,259	72,707		77,482				
300 - Purchased Services									
341 - In District Travel (local Mileage)	347	70	200		-				
342 - Out of District Travel (mileage/Meals/Lodging)	203	-	250		-				
353 - Postage	1,303	899	1,400		1,164				
355 - Printing & Binding	139	131	1,100		-				
Total General Fund Requirements:	1,993	1,100	2,950		1,164				
400 - Supplies and Materials									
410 - Consumable Supplies	1,420	205	1,860		-				
460 - Non-Consumable Items	-	-	1,000		-				
470 - Computer Software	2,016	2,094	2,862		2,490				
480 - Computer Hardware	156	-	-		-				
Total General Fund Requirements:	3,592	2,299	5,722		2,490				
600 - Other Objects									
610 - Redemption of Principal	842	853	-		-				
620 - Principal Interest Payments	46	-	-		-				
621 - Interest	-	36	-		-				
640 - Dues and Fees	-	312	500		-				
Total General Fund Requirements:	888	1,200	500		-				
Total General Fund Requirements:	172,767	192,129	204,956	2.00	217,907	2.00			

Interpretive & Translation Services

Activities concerned with interpretation and translation services for students and parents who are non-English speaking.

Notes

Interpretative services for parents during registration and conferences are budgeted here

Fund 100 General Fund 2680 - Interpretive & Translation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	456	-	-		-				
122 - Classified Substitute	11,142	414	-		-				
131 - Licensed Extra Assignment	100	102	250						
132 - Classified O/T	-	309	-		415				
134 - Classified Beyond FTE	910	2,291	1,700		1,494				
Total General Fund Requirements:	12,608	3,115	1,950		1,909				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	1		-				
212 - PERS Pick-Up	61	113	117		115				
213 - PERS Bond	192	246	215		191				
217 - PERS Reserves	-	-	-		18				
220 - FICA/Medicare	964	237	149		145				
231 - SAIF	64	16	20		18				
235 - Oregon PFMLI	-	10	8		7				
242 - MDV - Classified	-	-	-		-				
246 - Life - Classified	-	-	-		-				
Total General Fund Requirements:	1,281	623	510		494				
300 - Purchased Services									
319 - Other Instructional/Prof & Technical Svcs.	5,301	76,982	87,050		2,779				
341 - In District Travel (local Mileage)	-	-	-		-				
351 - Telephone	412	-	-		-				
389 - Other Non-Instr Professional/Tech Svcs	-	3,422	5,000		1,660				
390 - Other General Prof & Tech Services	3,594	-	540		2,905				
Total General Fund Requirements:	9,306	80,404	92,590		7,344				
400 - Supplies and Materials									
410 - Consumable Supplies	-	710	-		-				
460 - Non-Consumable Items	-	699	-		-				
Total General Fund Requirements:	-	1,409	-		-				
Total General Fund Requirements:	23,195	85,550	95,050		9,747				

Food Services Direction

3110 - Nutrition Services Direction: Activities of directing and managing food services.

Notes

Due to increased requirements to monitor events where food is served that is not provided under the District's USDA grants, .25 of the Child Nutrition Programs Manager has been budgeted in the General Fund for 2024-25.

Fund 100 General Fund 3110 - Food Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	-	-	19,678	0.25	21,764	0.25			
149 - Other Taxable Compensation	-	-	-		82				
Total General Fund Requirements:	-	-	19,678	0.25	21,846	0.25			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	12		13				
212 - PERS Pick-Up	-	-	1,181		1,311				
213 - PERS Bond	-	-	2,165		2,184				
217 - PERS Reserves	-	-	-		219				
220 - FICA/Medicare	-	-	1,505		1,671				
231 - SAIF	-	-	197		219				
235 - Oregon PFMLI	-	-	79		87				
242 - MDV - Classified	-	-	5,071		5,221				
246 - Life - Classified	-	-	-		-				
Total General Fund Requirements:	-	-	10,210		10,925				
Total General Fund Requirements:	-	-	29,888	0.25	32,771	0.25			

Welfare Activity Services

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.

Fund 100 General Fund 3360 - Welfare Activity Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		50,000				

Other Community Services

3390 - Other Community Services - Sec PRGM: Services provided the community which cannot be classified under the preceding areas of responsibility.

Notes

In 2022-23, \$20,005 was budgeted to provide funds for the Board's goals such as the District's Centennial Celebration and community leadership events. The 2023-24 budget reflects building carryover budget that was placed here in part as a placeholder.

Fund 100 General Fund 3390 - Other Community Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
132 - Classified O/T	-	-	-			-			
134 - Classified Beyond FTE	-	-	-			-			
Total General Fund Requirements:	-	-	-			-			
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-			-			
213 - PERS Bond	-	-	-			-			
220 - FICA/Medicare	-	-	-			-			
231 - SAIF	-	-	-			-			
235 - Oregon PFMLI	-	-	-			-			
Total General Fund Requirements:	-	-	-			-			
300 - Purchased Services									
355 - Printing & Binding	3,560	-	-			-			
400 - Supplies and Materials									
410 - Consumable Supplies	4,268	1,179	-			-			
Total General Fund Requirements:	7,828	1,179	-			-			

Building Acquisition & Improvement

4150 - Activities concerned with building acquisition through purchase or construction and building improvements.

Fund 100 General Fund 4150 - Building Acquisition & Improvement	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
382 - Legal Services	-	-	5,000		-				
500 - Capital Outlay									
520 - Buildings Acquisition & Additions	-	2,000	-		-				
Total General Fund Requirements:	-	2,000	5,000		-				

Long-Term Debt Service

The servicing of long-term debt of the district is included in this function. Expenditures for debt retirement to be repaid in more than one year.

Notes

Long-term debt service payments for principal and interest are recorded in the Debt Service Funds (300). However, fees on those accounts must be paid from General Fund and are recorded here.

Fund 100 General Fund 5110 - Long-Term Debt Service	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	3,200	2,400	3,200		2,656				

Transfer to Other Funds

5210 - Transfers to Other Funds - see assumptions

Notes

\$2,000,000 is budgeted as transfers to Special Revenue Funds as required by board policy as follows:

\$1,000,000 Fund 290 Curriculum

\$1,000,000 Fund 298 Technology

Fund 100 General Fund 5210 - Transfer to Other Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
700 - Transfers									
710 - Fund Transfers	6,745,000	4,305,000	4,800,005		2,000,020				

Contingency for Current Operations

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

Notes

\$ 750,000 Annual set aside for contingencies

\$3,000,000 is reserved for Contingency as mitigation of the need for furlough days, staffing reductions or discretionary reductions during one-time revenue shortfalls.

Fund 100 General Fund 6110 - Contingency for Current Operations	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
800 - Other Uses of Funds									
810 - Contingency Reserve (Function 6110)	-	-	3,750,000		3,750,000				

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.

Notes

Board policy DBDB requires staff to set aside 7% of the general fund budget as Unappropriated Ending Fund Balance after considering the other needs in the district budget. In prior years this was combined with Contingency to make up the entire 7%.

Fund 100 General Fund 7000 - Unappropriated Ending Fund Balance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
800 - Other Uses of Funds									
820 - Reserved for Next Year (Function 7000)	-	-	5,353,840		5,449,457				
Total General Fund Requirements:	71,539,363	72,188,503	89,737,618	483.61	89,048,865	471.75			

Grant Funds

Grant Descriptions

Resources

Requirements

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Grant Fund Resource Summary
Lincoln County School District
2025-26 Proposed Budget

- 202 Title I A/D – \$2,629,990**
Provides extra instructional time for elementary school students to improve their basic skills in reading, language arts, and math, whose test scores show they are below the norm so they have a fair and significant opportunity to reach at a minimum, proficiency on Oregon academic achievement standards.
Includes estimated carryover from current year of \$343,042.
- 206 Oregon GEAR-UP Grant WHS - \$102,520**
Increase academic performance and preparation of students; increase the rate of high school graduation and enrollment in post-secondary education; increase students' and families' knowledge of post-secondary options, preparation and financing.
Includes estimated carryover from current year of 8,000
- 211 Title III – English Language Acquisition - \$101,213**
Supplemental language instruction to assist English learner (EL) students, including immigrant children and youth, attain English language proficiency and meet the same challenging state academic standards that other students are expected to meet; also, promotion of parental and community participation.
Includes estimated carryover from current/prior year of \$50,000.
- 212 Oregon GEAR-UP Grant Toledo 7-12 - \$121,171**
Increase academic performance and preparation of students; increase the rate of high school graduation and enrollment in post-secondary education; increase students' and families' knowledge of post-secondary options, preparation and financing.
Includes estimated carryover from current year of \$15,000
- 219 Kindergarten Partnership & Innovation - \$25,000**
Funds to measurably improve children's readiness for kindergarten, close early opportunity gaps, and build local PreK-Grade 3 systems that create seamless experiences for both adults and children. Funds will be used to support partnerships with Early Childhood Special Education, Yachats Youth and Families program, and shared professional development between early learning and K-3 staff.
- 221 Federal School Improvement Funds to CSI & TSI Schools – \$318,089**
Funding for schools identified for CSI or TSI support. Funds are for Newport Middle School, Newport High School, Taft 7-12, and Waldport Middle School. Funds will be used for additional Special Education staffing, ELL Graduation Coaches, ELL MS Success Coaches and family engagement events.
Includes estimated carryover from current year of \$17,900
- 224 Enhancement & Extended Assessment Training - \$1,098**
Formula grants to states and outlying areas to assist them in meeting the costs of providing special education and related services to children with disabilities.

Grant Fund Resource Summary
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- 225 Career Pathways Program Grants - \$25,733**
Secondary Career Pathway Funding to support continued growth of approved Career and Technical Education CTE Programs of Study that lead to high wage and high demand occupations.
- 226 NIKE School Innovation Fund for AVID - \$28,109**
Funds used to focus on increasing the number of students who graduate on time and preparing all students to succeed in high school and beyond through rigorous curriculum for students, professional development for teachers and school leadership development.
- 230 FEMA Wildfire Mitigation Grant - \$347,566**
Grant funds are used to reduce vulnerability and future risk to people (students, staff, community members), structures, and infrastructure through the application of ignition-resistant construction materials to several of our schools.
- 231 State of Oregon Seismic Rehabilitation Grant – Yaquina View - \$2,493,860**
Seismic rehabilitation projects for the Yaquina View Elementary School to bring the building to life-safety standards. Scope of work includes strengthening or replacing the roof, supports, and properly attaching the tops of the walls to the roof to meet seismic safety standards
- 234 Youth Emergency Housing Assistance (YEHA) - \$290,000**
Grant funds used to perform key initiatives to support essential functions to improve services to students struggling with homelessness and housing insecurity.
- 235 Homeless Donations - \$9,445**
Private donations are used to provide support to homeless students and their families and also to support District literacy centers.
- 239 ODE Grow Your Own Teacher Pathway Partnership Grant - \$294,727**
Grant encourages growth of a diverse group of teachers in Oregon. Funds used to support continuing education for current staff members, including tuition and fees, supplies, and substitute costs.
- 241 Farm to School/School Garden Grant - \$67,873**
Funds provided to assist with costs incurred to coordinate and implement food-based, agriculture-based, or garden-based educational activities for children.
- 242 Early Indicator and Intervention - \$13,359**
The goal of this program is to align school, district, and community systems to help students stay on track to graduate from high school.
- 242 Menstrual Dignity Act - \$15,083**
Funds used to provide free menstrual products for all students in public schools in Oregon. This includes dispensers and signage for those needing to utilize the products.

Grant Fund Resource Summary
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- 248 ASPIRE - \$17,607**
Funds from the ASPIRE foundation are used to support the schools' ASPIRE center where staff mentors connect graduating students with scholarships and work opportunities.
Restricted HELP Contributions - \$8,614
- 251** Private restricted donations to provide support to District homeless programs such as the Literacy Centers and the Toledo Parenting program. Used for materials/supplies and dues and fees for homeless students specified by area of the county or program.
- 255 McKinney Homeless - \$63,749**
Provides educational and supportive services and programs to homeless and unaccompanied youth to ensure a free, appropriate public education despite lack of a fixed place of residence or a supervising adult.
Includes estimated carryover from current/prior year of \$20,000.
- 258 Oregon Response to Intervention (ORTii) - \$10,000**
Provides technical assistance to Oregon school districts implementing Response to Intervention (RTI) systems that provide targeted, effective instruction to meet the needs of all students and provide the framework to identify students with Specific Learning Disabilities (SLD).
- 263 21st Century Community Learning Centers - \$625,000**
Supports after school programs. Provides a wide array of high quality activities outside of the regular school day to improve academic success.
Includes estimated carryover from current year of \$200,000.
- 264 Early Literacy Success - \$319,101**
Supports comprehensive early literacy plans through professional development and extended learning programs such as summer reading activities and intensive summer school programs.
- 265 IDEA Part B, Section 619 - \$16,462**
Funds support services to meet the unanticipated excess needs of kindergarten students with developmental delays or disabilities.
- 266 Title IIA – Teacher Quality - \$466,670**
Program goal is to increase the academic achievement of all students by helping schools and districts improve teachers and principal quality and ensure that all teachers are highly qualified.
Includes estimated carryover from current/prior year of \$186,000.

Grant Fund Resource Summary

Lincoln County School District

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269 Summer Learning Grant - \$731,000

Summer learning is a proven, evidence-based strategy for accelerating academic growth, increasing content retention, and closing opportunity gaps. HB 2007 also infuses the state's priority area of literacy into summer programming by requiring programs to focus on improving reading proficiency and academic outcomes, especially for students reading below grade level.

270 B1149 Pacific Power – \$197,466

Senate Bill 1149 provides that PGE and Pacific Corp must collect a public-purpose charge from consumers. 10% of these funds must go towards energy efficiency efforts in the public schools within their service areas.

271 Title VI Indian Education - \$116,569

Culturally related academic experiences and support for students of Indian heritage. Provides support for pow-wows, field trips, and demonstrations that keep students engaged with traditional cultural activities. Staff also work with students who have low self-esteem and/or need additional guidance for academic success.

272 Summer Work Experience and Education Training (SWEET) – \$58,984

Funds support a summer work experience program for up to 12 transition-aged students in community competitive employment placements. Selected students will receive training needed to be successful in individualized work training sites. Students will work up to 4 hours a day for several weeks during the duration of the program.

275 Early Childhood Education - \$328,000

Funds generated by the Taft Early Learning, Newport Baby Cubs, Toledo Baby Boomers, and Waldport Wee Irish programs. All programs offer fee based child care. Funds are used to sustain staffing, purchase supplies, and other operating costs of the program. Also provides services to teen parents enrolled in a qualified program leading to a high school or GED diploma.

276 Tribal Attendance Promising Practices – \$93,469

Program goal is for schools, tribes and families to work together to reduce chronic absenteeism of American Indian/Alaskan Native students attending our schools. Family Advocates in two schools facilitate plans including specific activities to break down barriers that cause chronic absenteeism.

277 IDEA Part B Section 611 - \$1,124,389

Funds to meet unanticipated excess needs of students with developmental delays or disabilities. Funding is used for salaries of specialists, aide time, staff training, supplies and special equipment.

Includes estimated carryover from current year of \$373,406.

282 DHS Youth Transition Program – \$178,451

Funds to support a school-to-work program working in concert with high school Special Education personnel to identify community work sites that provide target participants with the opportunity to gain meaningful employment skills in a structured work setting. Funds will additionally support a summer work experience program for up to 12 transition-aged students.

Grant Fund Resource Summary
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- 283 ODE Wildfire Grant – SIA (HB 4026) - \$125,221**
Funds to support wildfire-impacted school districts, to be spent in a manner allowable under Student Investment Act funding sources.
- 284 ODE Wildfire Grant – HSS (HB 4026) - \$106,479**
Funds to support wildfire-impacted school districts, to be spent in a manner allowable under High School Success funding sources.
- 285 Department of Human Services - \$2,991,665**
These funds support the Health Advocates and services provided at the district's four School Based Health Centers.
Includes estimated carryover from the current year of \$2,391,665.
- 920 ReOregon PIER Grant - \$1,400,509**
ReOregon was established to assist and support the long-term recovery and rebuilding efforts among individuals, households and communities following the 2020 Labor Day wildfires. Funds will be used purchase generators for the Taft High School and Newport Middle sites which are designated as disaster relief sites for the county.
- 926 Technical Assistance Program (TAP) Facilities Assessment - \$40,000**
Funds used to assess the current physical condition of LCSD facilities and determine level of deficiencies in buildings as well as provide rough estimate of the costs to repair. The district will use a certified facility assessor and can use the information obtained to provide data to the statewide data collection that will be run by ODE.
- 927 Technical Assistance Program (TAP) Long-Range Facility Plan - \$40,000**
Develop a long-range plan to engage with the community and determine how facilities can meet the community's and district's educational goals for the next 20 years. The district will use a certified long-range facility planner to provide the information.
- 928 Technical Assistance Program (TAP) Seismic Assessment - \$25,000**
Funds used to assess the current condition of the district's buildings to withstand a significant earthquake or other seismic event. The grant will cover Toledo High School. LCSD is free to use any assessor they would like.
- 994 Food Services Special Revenue - \$215,000**
Private donations and targeted grants support the Compass Cupboard Food Pantry providing nutrition to students and families in need.

Grant Fund Resource Summary
Lincoln County School District
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PENDING GRANT AWARDS

Samaritan Health Services Delivery System Transformation Grant - \$120,000

This grant will be used to fund a Bilingual Advocate who will help bilingual immigrant students navigate medical and insurance systems in the US, thereby increasing their access to medical services.

Youth Homeless Demonstration Program Grant - \$300,000

The goal of YHDP is to support selected communities, including rural, suburban, and urban areas across the United States, in the development and implementation of a coordinated community approach to preventing and ending youth homelessness. Together with the Oregon Housing Authority Lincoln County School District will work to assist families in need. The grant will be used to fund our HELP Advocates and assist families with housing and basic needs.

Comprehensive Literacy State Development Grant - \$425,524

The competitive CLSD grant provides federal grants-in-aid over four years for districts focused on improving literacy outcomes for Oregon's most underserved children from birth through 12th grade. Oregon's CLSD grant is designed to strengthen educator capacity and expand the use of high-quality, evidence-based literacy practices in our highest-need schools.

School Garden Grant - \$270,000

Funds provided to assist with costs incurred to coordinate and implement food-based, agriculture-based, or garden-based educational activities for children

Lincoln County School District

2025-26 Proposed Budget

Grant Fund Resource Summary

Fund 200 Grant Funds	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
1500 - Earnings On Investments	154	-	-	-	-	-	-	-	-
1900 - Other Revenue From Local Sources	865,989	1,619,504	1,120,618	-	2,644,752	-	-	-	-
2210 - Restricted From Intermed. Sources	-	2,800	-	-	-	-	-	-	-
3100 - Unrestricted Grants-In-Aid	8,808	15,633	1,199,509	-	-	-	-	-	-
3200 - Restricted Grants-In-Aid	2,870,553	2,972,632	2,326,595	-	4,226,536	-	-	-	-
4202 - Oha Medicaid Reimbursement K-12	14,362	24,064	18,000	-	20,000	-	-	-	-
4300 - Restricted Revenue Direct From Federal	122,935	121,003	120,000	-	116,569	-	-	-	-
4500 - Restricted Revenue From Fed Govt. Through State	11,945,650	8,178,764	7,857,048	-	7,749,513	-	-	-	-
4700 - Grants From Fed Govt. Through Intermediate Sources	74,909	247,424	191,171	-	230,591	-	-	-	-
5200 - Interfund Transfers	-	-	5	-	-	-	-	-	-
5400 - Resources - Beginning Fund Balance	1,528,514	1,526,528	2,058,239	-	2,946,543	-	-	-	-
Total:	17,431,875	14,708,350	14,891,185		17,934,504				

Lincoln County School District

2025-26 Proposed Budget

Grant Fund Requirements

Elementary K-6

Fund 200 Grant Funds 1111 - Elementary K-6	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	106,879	67,784	-		-				
112 - Classified Salaries	14,802	28,070	-		105,008	3.42			
121 - Licensed Substitute	72	29,805	-		-				
122 - Classified Substitute	993	2,232	-		-				
124 - Classified Temporary	-	-	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
134 - Classified Beyond FTE	-	248	-		-				
138 - Tutoring - Special Ed	-	922	-		-				
149 - Other Taxable Compensation	52	-	-		-				
Total Salaries:	122,797	129,061	-		105,008	3.42			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-		62				
212 - PERS Pick-Up	3,838	5,004	-		6,302				
213 - PERS Bond	12,152	10,842	-		10,500				
217 - PERS Reserves	-	-	-		1,050				
220 - FICA/Medicare	9,388	9,847	-		8,032				
231 - SAIF	725	468	-		1,050				
235 - Oregon PFMLI	-	392	-		418				
241 - MDV - Licensed	31,106	27,510	-		-				
242 - MDV - Classified	2,552	20,525	-		87,130				
245 - Life - Licensed	227	208	-		-				
246 - Life - Classified	5	254	-		-				
Total Associated Payroll Costs:	59,991	75,050	-		114,544				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	30	-	90,000		50,000				
341 - In District Travel (local Mileage)	-	-	-		-				
353 - Postage	-	-	-		-				
355 - Printing & Binding	-	5,109	-		-				
Total Purchased Services:	30	5,109	90,000		50,000				

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Fund 200 Grant Funds 1111 - Elementary K-6		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials										
410 - Consumable Supplies		11,185	-	3,958		39,073				
420 - Textbooks		14,984	-	-		-				
431 - Library Books		41	-	-		-				
460 - Non-Consumable Items		36,509	25,788	21,000		56,000				
470 - Computer Software		-	-	-		-				
480 - Computer Hardware		-	6,294	-		-				
Total Supplies and Materials:		62,719	32,082	24,958		95,073				
Total Elementary K-6:		245,538	241,301	114,958		364,625	3.42			

Extra Curricular - K-5

Fund 200 Grant Funds 1113 - Extra Curricular - K-5		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries										
134 - Classified Beyond FTE		-	-	-		-				
200 - Associated Payroll Costs										
212 - PERS Pick-Up		-	-	-		-				
213 - PERS Bond		-	-	-		-				
220 - FICA/Medicare		-	-	-		-				
231 - SAIF		-	-	-		-				
Total Associated Payroll Costs:		-	-	-		-				
Total Extra Curricular - K-5:		-	-	-		-				

Middle School Programs 6-8

Fund 200 Grant Funds 1121 - Middle School Programs 6-8		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries										
111 - Licensed Salaries		8,805	99,646	-		11,612	0.17			
112 - Classified Salaries		5,218	-	-		10,560	0.17			
121 - Licensed Substitute		130	10,417	2,888		-				
122 - Classified Substitute		379	1,298	-		-				
131 - Licensed Extra Assignment		-	971	959		-				
134 - Classified Beyond FTE		-	-	-		-				
138 - Tutoring - Special Ed		-	1,172	-		-				
149 - Other Taxable Compensation		52	-	-		-				
Total Grant Fund Requirements:		14,583	113,504	3,847		22,172	0.34			

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Fund 200 Grant Funds 1121 - Middle School Programs 6-8	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	2		13				
212 - PERS Pick-Up	875	6,114	231		1,331				
213 - PERS Bond	2,769	13,246	423		2,217				
217 - PERS Reserves	-	-	-		222				
220 - FICA/Medicare	1,115	8,675	294		1,696				
231 - SAIF	216	466	38		222				
235 - Oregon PFMLI	-	407	15		88				
241 - MDV - Licensed	2,728	19,257	-		-				
242 - MDV - Classified	1,113	-	-		3,590				
245 - Life - Licensed	22	145	-		-				
246 - Life - Classified	2	-	-		-				
Total Grant Fund Requirements:	8,841	48,310	1,003		9,379				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	43	-	30,000		50,000				
400 - Supplies and Materials									
410 - Consumable Supplies	2,979	-	-		42,801				
420 - Textbooks	-	-	-		-				
431 - Library Books	-	-	-		1,858				
460 - Non-Consumable Items	17,160	10,745	-		35,000				
470 - Computer Software	-	44,112	-		-				
480 - Computer Hardware	-	4,044	-		-				
Total Grant Fund Requirements:	20,139	58,901	-		79,659				
600 - Other Objects									
640 - Dues and Fees	-	-	250		250				
Total Grant Fund Requirements:	43,606	220,714	35,100		161,460	0.34			

Middle School Extra-Curricular 6-8

Fund 200 Grant Funds 1122 - Middle School Extra-Curricular 6-8	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	-	503	-		-				
133 - Extra-Curricular	-	-	-		300				
134 - Classified Beyond FTE	-	-	-		-				
Total Grant Fund Requirements:	-	503	-		300				

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Fund 200 Grant Funds 1122 - Middle School Extra-Curricular 6-8		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs										
211 - PERS Paid BY District		-	-	-		-				
212 - PERS Pick-Up		-	-	-		18				
213 - PERS Bond		-	-	-		30				
217 - PERS Reserves		-	-	-		3				
220 - FICA/Medicare		-	38	-		23				
231 - SAIF		-	-	-		3				
235 - Oregon PFMLI		-	-	-		1				
Total Grant Fund Requirements:		-	38	-		78				
400 - Supplies and Materials										
410 - Consumable Supplies		9,636	-	-		-				
460 - Non-Consumable Items		6,047	-	-		-				
Total Grant Fund Requirements:		15,683	-	-		-				
Total Grant Fund Requirements:		15,683	542	-		378				

High School Programs 9-12

Fund 200 Grant Funds 1131 - High School Programs 9-12		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries										
111 - Licensed Salaries		244,289	64,362	23,852	0.33	20,549	0.25			
112 - Classified Salaries		2,005	-	-		9,600	0.16			
121 - Licensed Substitute		627	23,589	5,632		1,189				
122 - Classified Substitute		1,605	3,399	-		-				
131 - Licensed Extra Assignment		1,523	-	-		-				
133 - Extra-Curricular		-	2,039	2,621		-				
134 - Classified Beyond FTE		-	-	-		-				
137 - Tutoring - Illness		-	2,683	-		-				
138 - Tutoring - Special Ed		-	224	-		-				
139 - Tutoring - Discipline		-	34	-		-				
Total Grant Fund Requirements:		250,049	96,328	32,105	0.33	31,338	0.41			
200 - Associated Payroll Costs										
211 - PERS Paid BY District		108	-	18		19				
212 - PERS Pick-Up		14,968	4,217	1,926		1,880				
213 - PERS Bond		47,397	9,244	3,530		3,134				

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Fund 200 Grant Funds 1131 - High School Programs 9-12	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
217 - PERS Reserves	-	-	-	-	314	-	-	-	-
220 - FICA/Medicare	18,913	7,364	2,457	-	2,397	-	-	-	-
231 - SAIF	1,156	357	321	-	314	-	-	-	-
235 - Oregon PFMLI	-	305	128	-	125	-	-	-	-
241 - MDV - Licensed	58,094	18,739	-	-	2,898	-	-	-	-
242 - MDV - Classified	-	-	-	-	3,263	-	-	-	-
245 - Life - Licensed	461	142	-	-	-	-	-	-	-
246 - Life - Classified	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	141,095	40,368	8,380		14,344				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	2,740	5,285	60,100	-	75,000	-	-	-	-
319 - Other Instructional/Prof & Technical Svcs.	-	954	-	-	1,500	-	-	-	-
324 - Rentals	451	-	-	-	-	-	-	-	-
341 - In District Travel (local Mileage)	21	-	-	-	-	-	-	-	-
343 - Student Travel	702	2,941	13,097	-	15,761	-	-	-	-
353 - Postage	-	218	-	-	-	-	-	-	-
355 - Printing & Binding	-	-	-	-	-	-	-	-	-
390 - Other General Prof & Techl Services	432	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	4,346	9,398	73,197		92,261				
400 - Supplies and Materials									
410 - Consumable Supplies	27,422	14,334	45,862	-	84,416	-	-	-	-
420 - Textbooks	-	4,442	175	-	-	-	-	-	-
431 - Library Books	249	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	39,284	25,117	99,710	-	61,557	-	-	-	-
470 - Computer Software	180	44,112	-	-	-	-	-	-	-
480 - Computer Hardware	-	33,668	-	-	1,000	-	-	-	-
Total Grant Fund Requirements:	67,134	121,673	145,747		146,973				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-	-	-	-	-	-	-
550 - Technology Equipment	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-		-				
600 - Other Objects									
640 - Dues and Fees	-	-	300	-	-	-	-	-	-
Total Grant Fund Requirements:	462,624	267,767	259,729	0.33	284,916	0.41			

High School Extra-Curricular

Fund 200 Grant Funds 1132 - High School Extra-Curricular	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	-	2,264	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
132 - Classified O/T	-	-	-		-				
133 - Extra-Curricular	1,000	-	-		2,162				
134 - Classified Beyond FTE	-	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total Grant Fund Requirements:	1,000	2,264	-		2,162				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	-		1				
212 - PERS Pick-Up	60	-	-		130				
213 - PERS Bond	190	-	-		216				
217 - PERS Reserves	-	-	-		22				
220 - FICA/Medicare	76	173	-		165				
231 - SAIF	5	-	-		22				
235 - Oregon PFMLI	-	-	-		9				
Total Grant Fund Requirements:	331	173	-		565				
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	451		-				
319 - Other Instructional/Prof & Technical Svcs.	5,311	7,500	-		-				
324 - Rentals	-	-	1,173		1,173				
342 - Out of District Travel (mileage/Meals/Lodging)	-	703	-		-				
343 - Student Travel	1,567	-	1,530		-				
390 - Other General Prof & Techl Services	-	-	10,400		-				
Total Grant Fund Requirements:	6,879	8,203	13,554		1,173				
400 - Supplies and Materials									
410 - Consumable Supplies	54	-	-		5,000				
460 - Non-Consumable Items	-	-	327		-				
Total Grant Fund Requirements:	54	-	327		5,000				
600 - Other Objects									
640 - Dues and Fees	2,874	-	-		-				
Total Grant Fund Requirements:	11,137	10,640	13,881		8,900				

Pre-Kindergarten Programs

Fund 200 Grant Funds 1140 - Pre-Kindergarten Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	1,583	-	70,525	2.50	9,242	0.25			
122 - Classified Substitute	13	1,054	-		-				
123 - Licensed Temporary	-	16,769	15,000		-				
124 - Classified Temporary	996	14,099	-		-				
131 - Licensed Extra Assignment	20,859	1,084	10,640		-				
134 - Classified Beyond FTE	25,233	37	32,850		-				
Total Grant Fund Requirements:	48,684	33,043	129,015	2.50	9,242	0.25			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	2	-	77		6				
212 - PERS Pick-Up	2,582	1,797	7,740		555				
213 - PERS Bond	7,296	3,904	14,192		924				
217 - PERS Reserves	-	-	-		92				
220 - FICA/Medicare	3,724	2,527	9,869		707				
231 - SAIF	233	156	1,290		92				
235 - Oregon PFMLI	-	12	516		37				
242 - MDV - Classified	-	-	60,855		5,221				
246 - Life - Classified	-	-	-		-				
Total Grant Fund Requirements:	13,838	8,396	94,539		7,634				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		45,000				
355 - Printing & Binding	-	1,376	-		-				
Total Grant Fund Requirements:	-	1,376	-		45,000				
400 - Supplies and Materials									
410 - Consumable Supplies	-	6,164	11,824		-				
420 - Textbooks	-	-	3,450		-				
431 - Library Books	-	-	-		-				
460 - Non-Consumable Items	-	89	-		-				
Total Grant Fund Requirements:	-	6,253	15,274		-				
600 - Other Objects									
640 - Dues and Fees	-	-	-		-				
Total Grant Fund Requirements:	62,522	49,067	238,828	2.50	61,876	0.25			

Programs for Academically Gifted (AGP)

Fund 200 Grant Funds 1210 - Programs for Academically Gifted (AGP)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	-	84	-		-				
200 - Associated Payroll Costs									
220 - FICA/Medicare	-	6	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	56	-	-		1,423				
600 - Other Objects									
640 - Dues and Fees	-	-	-		200				
Total Grant Fund Requirements:	56	90	-		1,623				

Rstd Programs for Students w/Disabilities

Fund 200 Grant Funds 1220 - Rstd Programs for Students w/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	418,908	75,528	83,649	0.93	-				
112 - Classified Salaries	179,944	240,428	284,731	9.38	251,396	6.56			
120 - Administrative Substitute	-	-	1,405		-				
121 - Licensed Substitute	302	4,389	8,000		1,000				
122 - Classified Substitute	15,447	19,360	7,000		1,000				
123 - Licensed Temporary	-	910	-		-				
131 - Licensed Extra Assignment	3,772	-	-		-				
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	-	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total Grant Fund Requirements:	618,373	340,613	384,785	10.31	253,396	6.56			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	40	-	230		150				
212 - PERS Pick-Up	31,828	16,058	23,088		15,203				
213 - PERS Bond	101,062	39,881	42,328		25,340				
217 - PERS Reserves	-	-	-		2,535				

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Fund 200 Grant Funds 1220 - Rstd Programs for Students w/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
220 - FICA/Medicare	46,791	25,740	29,437		19,384				
231 - SAIF	2,945	1,641	3,849		2,535				
235 - Oregon PFMLI	-	1,327	1,538		1,012				
241 - MDV - Licensed	93,278	16,636	18,307		-				
242 - MDV - Classified	93,683	152,155	202,850		146,195				
245 - Life - Licensed	747	126	-		-				
246 - Life - Classified	734	1,288	-		-				
299 - PERS Expense Error	-	2	-		-				
Total Grant Fund Requirements:	371,108	254,854	321,627		212,354				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	20,000		-				
313 - Prof. Svcs to Students W/ Disabilities	1,913	155	27,000		1,000				
341 - In District Travel (local Mileage)	320	-	2,106		-				
353 - Postage	-	-	-		-				
390 - Other General Prof & Techl Services	-	-	-		-				
Total Grant Fund Requirements:	2,233	155	49,106		1,000				
400 - Supplies and Materials									
410 - Consumable Supplies	29,553	27,003	48,709		43,742				
420 - Textbooks	67,878	6,282	-		-				
431 - Library Books	-	112	-		-				
440 - Periodicals	-	341	200		200				
460 - Non-Consumable Items	32,116	27,583	12,000		2,000				
470 - Computer Software	30	9,341	576		8,000				
480 - Computer Hardware	400	4,759	3,737		1,000				
Total Grant Fund Requirements:	129,977	75,420	65,222		54,942				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	20,000		-				
600 - Other Objects									
640 - Dues and Fees	-	-	-		-				
Total Grant Fund Requirements:	1,121,691	671,042	840,740	10.31	521,692	6.56			

Less RSTD Programs for Students W/Disabilities

Fund 200 Grant Funds 1250 - Less RSTD Programs for Students W/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	331,343	161,489	83,965	1.00	82,101	1.25			
112 - Classified Salaries	131,398	115,972	142,052	5.25	157,961	4.75			
121 - Licensed Substitute	1,853	3,270	6,080		1,000				
122 - Classified Substitute	1,301	1,626	5,000		2,000				
123 - Licensed Temporary	-	1,019	-		-				
124 - Classified Temporary	21,543	27,279	4,247		-				
131 - Licensed Extra Assignment	5,245	5,911	7,100		-				
134 - Classified Beyond FTE	12,132	10,108	19,048		-				
138 - Tutoring - Special Ed	-	134	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total Grant Fund Requirements:	504,816	326,808	267,492	6.25	243,062	6.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	53	-	161		145				
212 - PERS Pick-Up	25,566	11,578	16,051		14,583				
213 - PERS Bond	89,491	35,982	29,423		24,306				
217 - PERS Reserves	-	-	-		2,431				
220 - FICA/Medicare	37,233	23,547	20,463		18,595				
231 - SAIF	2,400	1,548	2,676		2,431				
235 - Oregon PFMLI	-	1,186	1,071		974				
241 - MDV - Licensed	59,173	28,695	19,685		23,183				
242 - MDV - Classified	88,951	71,261	117,482		107,035				
245 - Life - Licensed	503	277	-		-				
246 - Life - Classified	681	573	-		-				
Total Grant Fund Requirements:	304,051	174,647	207,012		193,683				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	170	508		508				
313 - Prof. Svcs to Students W/ Disabilities	4,229	-	-		40,000				
322 - Repairs & Maintenance	2,165	1,390	3,000		-				
341 - In District Travel (local Mileage)	1,946	671	2,100		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
353 - Postage	32	7	100		50				
355 - Printing & Binding	162	-	-		-				
Total Grant Fund Requirements:	8,533	2,238	5,708		40,558				

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Fund 200 Grant Funds 1250 - Less RSTD Programs for Students W/Disabilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	14,930	3,202	19,850		38,390				
414 - Gasoline	2,336	-	-		-				
420 - Textbooks	88,261	42,930	-		-				
440 - Periodicals	-	-	-		-				
460 - Non-Consumable Items	5,797	719	16,634		24,135				
470 - Computer Software	12,187	100	2,000		1,500				
480 - Computer Hardware	2,718	4,024	2,000		500				
Total Grant Fund Requirements:	126,229	50,975	40,484		64,525				
600 - Other Objects									
640 - Dues and Fees	533	75	500		100				
Total Grant Fund Requirements:	944,162	554,743	521,196	6.25	541,928	6.00			

Remediation

Fund 200 Grant Funds 1271 - Remediation	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	89,106	99,770	99,727	3.56	109,292	3.56			
114 - Classified Supervisor	57,935	60,728	67,590	1.00	72,403	1.00			
122 - Classified Substitute	47	3,288	-		-				
123 - Licensed Temporary	-	-	10,131		-				
124 - Classified Temporary	5,420	3,494	-		-				
130 - Additional Salary	-	-	3,923		-				
131 - Licensed Extra Assignment	-	1,343	-		-				
132 - Classified O/T	275	-	-		-				
134 - Classified Beyond FTE	978	1,731	-		-				
149 - Other Taxable Compensation	3,484	3,999	3,923		193				
Total Grant Fund Requirements:	157,246	174,353	185,294	4.56	181,888	4.56			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	111		108				
212 - PERS Pick-Up	7,107	8,076	11,117		10,913				
213 - PERS Bond	21,973	18,043	20,382		18,188				

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Fund 200 Grant Funds 1271 - Remediation	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
217 - PERS Reserves	-	-	-	-	1,819	-	-	-	-
220 - FICA/Medicare	11,754	13,070	14,174	-	13,913	-	-	-	-
231 - SAIF	756	850	1,852	-	1,819	-	-	-	-
235 - Oregon PFMLI	-	652	742	-	729	-	-	-	-
242 - MDV - Classified	61,956	65,740	60,855	-	62,655	-	-	-	-
244 - MDV - Confidential/Exempt	15,940	20,145	20,908	-	21,508	-	-	-	-
246 - Life - Classified	470	496	-	-	-	-	-	-	-
248 - Life - Confidential/Exempt	153	161	-	-	-	-	-	-	-
Total Grant Fund Requirements:	120,108	127,233	130,141		131,652				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	132,025	59,307	50,000	-	60,000	-	-	-	-
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-	-	-	-	-	-	-
341 - In District Travel (local Mileage)	1,804	854	24	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	182	353	-	-	-	-	-	-	-
351 - Telephone	2,748	3,199	2,000	-	1,500	-	-	-	-
353 - Postage	-	-	-	-	-	-	-	-	-
355 - Printing & Binding	-	-	-	-	-	-	-	-	-
358 - Digital/Data Communication Lines	286	-	-	-	-	-	-	-	-
374 - Other Tuition	-	-	22,250	-	27,225	-	-	-	-
Total Grant Fund Requirements:	137,045	63,712	74,274		88,725				
400 - Supplies and Materials									
410 - Consumable Supplies	21,281	12,671	39,617	-	64,832	-	-	-	-
431 - Library Books	785	1,650	3,000	-	3,900	-	-	-	-
460 - Non-Consumable Items	9,378	2,284	-	-	20,559	-	-	-	-
470 - Computer Software	-	-	-	-	-	-	-	-	-
480 - Computer Hardware	15,058	-	4,019	-	6,000	-	-	-	-
Total Grant Fund Requirements:	46,502	16,605	46,636		95,291				
500 - Capital Outlay									
550 - Technology Equipment	6,950	13,900	-	-	-	-	-	-	-
600 - Other Objects									
640 - Dues and Fees	20	50	600	-	8,000	-	-	-	-
Total Grant Fund Requirements:	467,871	395,853	436,945	4.56	505,556	4.56			

Title I Instructional Activities

Fund 200 Grant Funds 1272 - Title I Instructional Activities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	532,723	562,820	854,149	9.97	629,878	6.90			
112 - Classified Salaries	192,333	215,625	195,612	7.50	348,278	12.19			
121 - Licensed Substitute	-	1,352	-		-				
122 - Classified Substitute	3,462	129	-		1,140				
131 - Licensed Extra Assignment	17	-	-		-				
133 - Extra-Curricular	-	-	-		4,604				
134 - Classified Beyond FTE	114	315	-		-				
149 - Other Taxable Compensation	3,396	3,599	3,893		-				
Total Grant Fund Requirements:	732,044	783,840	1,053,654	17.47	983,900	19.09			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	120	-	634		589				
212 - PERS Pick-Up	37,752	45,731	63,218		59,036				
213 - PERS Bond	133,235	99,154	115,900		98,389				
217 - PERS Reserves	-	-	-		9,839				
220 - FICA/Medicare	55,299	59,183	80,604		75,265				
231 - SAIF	3,482	3,686	10,535		9,839				
235 - Oregon PFMLI	-	3,095	4,214		3,934				
241 - MDV - Licensed	110,356	129,285	196,259		139,966				
242 - MDV - Classified	145,160	157,136	186,367		313,275				
245 - Life - Licensed	909	968	-		-				
246 - Life - Classified	1,440	1,478	-		-				
Total Grant Fund Requirements:	487,752	499,716	657,731		710,132				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	163,946	115,403	-		149,567				
341 - In District Travel (local Mileage)	266	-	-		-				
353 - Postage	-	-	-		-				
355 - Printing & Binding	4,820	-	14,865		-				
390 - Other General Prof & Techl Services	650	250	-		-				
Total Grant Fund Requirements:	169,682	115,653	14,865		149,567				
400 - Supplies and Materials									
410 - Consumable Supplies	69,916	70,867	121,966		47,474				
420 - Textbooks	28,165	29,792	124,087		-				
431 - Library Books	-	3,473	-		-				
460 - Non-Consumable Items	51,900	11,010	4,857		33,645				
470 - Computer Software	4,446	11,500	5,500		17,500				
480 - Computer Hardware	-	1,088	-		2,475				
Total Grant Fund Requirements:	154,427	127,728	256,410		101,094				

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Fund 200 Grant Funds 1272 - Title I Instructional Activities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	6,590	-	-	-	-	-	-	-
Total Grant Fund Requirements:	1,543,905	1,533,527	1,982,660	17.47	1,944,693	19.09			

Alt Ed - District Operated

Fund 200 Grant Funds 1283 - Alt Ed - District Operated	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	1,000	2,565	-	-	-	-	-	-	-
121 - Licensed Substitute	-	922	-	-	-	-	-	-	-
122 - Classified Substitute	19	323	-	-	-	-	-	-	-
Total Grant Fund Requirements:	1,019	3,810	-	-	-	-			
200 - Associated Payroll Costs									
212 - PERS Pick-Up	61	173	-	-	-	-	-	-	-
213 - PERS Bond	194	375	-	-	-	-	-	-	-
220 - FICA/Medicare	78	291	-	-	-	-	-	-	-
231 - SAIF	5	14	-	-	-	-	-	-	-
235 - Oregon PFMLI	-	12	-	-	-	-	-	-	-
241 - MDV - Licensed	-	643	-	-	-	-	-	-	-
245 - Life - Licensed	-	5	-	-	-	-	-	-	-
Total Grant Fund Requirements:	338	1,513	-	-	-	-			
Total Grant Fund Requirements:	1,357	5,323	-	-	-	-			

Compass School

Fund 200 Grant Funds 1284 - Compass School	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	314,239	-	-	-	-	-	-	-	-
112 - Classified Salaries	39,820	-	-	-	-	-	-	-	-
121 - Licensed Substitute	1,072	-	-	-	-	-	-	-	-
122 - Classified Substitute	-	-	-	-	-	-	-	-	-
131 - Licensed Extra Assignment	19,972	-	-	-	-	-	-	-	-
132 - Classified O/T	-	-	-	-	-	-	-	-	-
134 - Classified Beyond FTE	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	375,103	-	-	-	-	-			

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Fund 200 Grant Funds 1284 - Compass School	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	6	-	-			-			
212 - PERS Pick-Up	17,318	-	-			-			
213 - PERS Bond	55,064	-	-			-			
220 - FICA/Medicare	29,358	-	-			-			
231 - SAIF	1,779	-	-			-			
241 - MDV - Licensed	92,076	-	-			-			
242 - MDV - Classified	16,293	-	-			-			
245 - Life - Licensed	799	-	-			-			
246 - Life - Classified	124	-	-			-			
Total Grant Fund Requirements:	212,819	-	-			-			
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	4,657	-	-			-			
319 - Other Instructional/Prof & Technical Svcs.	106	-	-			-			
322 - Repairs & Maintenance	62	-	-			-			
341 - In District Travel (local Mileage)	433	-	-			-			
353 - Postage	922	-	-			-			
355 - Printing & Binding	385	-	-			-			
390 - Other General Prof & Techl Services	444	-	-			-			
Total Grant Fund Requirements:	7,010	-	-			-			
400 - Supplies and Materials									
410 - Consumable Supplies	6,628	-	-			-			
432 - Reference Books	15	-	-			-			
460 - Non-Consumable Items	12,363	-	-			-			
470 - Computer Software	77,007	44,112	-			-			
480 - Computer Hardware	44,953	-	-			-			
Total Grant Fund Requirements:	140,965	44,112	-			-			
600 - Other Objects									
610 - Redemption of Principal	1,606	-	-			-			
620 - Principal Interest Payments	390	-	-			-			
640 - Dues and Fees	7,120	-	-			-			
Total Grant Fund Requirements:	9,117	-	-			-			
Total Grant Fund Requirements:	745,013	44,112	-			-			

Charter Schools

Fund 200 Grant Funds 1288 - Charter Schools	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	41,971		50,821				
360 - Charter School Payments	566,926	2,637	-		-				
373 - Conduit Tuition Pmts to Private Schools	-	-	1,280		-				
Total Grant Fund Requirements:	566,926	2,637	43,251		50,821				
Total Grant Fund Requirements:	566,926	2,637	43,251		50,821				

English Language Learner Programs

Fund 200 Grant Funds 1291 - English Language Learner Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	7,615	-	-		-				
112 - Classified Salaries	16,417	31,332	40,833	1.16	34,904	0.94			
121 - Licensed Substitute	257	2,012	-		1,375				
122 - Classified Substitute	414	2,807	-		-				
124 - Classified Temporary	-	-	-		-				
131 - Licensed Extra Assignment	1,305	-	-		-				
Total Grant Fund Requirements:	26,007	36,152	40,833	1.16	36,279	0.94			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	3	-	25		22				
212 - PERS Pick-Up	1,063	1,102	2,450		2,177				
213 - PERS Bond	3,377	2,388	4,492		3,628				
217 - PERS Reserves	-	-	-		363				
220 - FICA/Medicare	1,984	2,765	3,124		2,775				
231 - SAIF	126	166	408		363				
235 - Oregon PFMLI	-	136	164		146				
241 - MDV - Licensed	1,531	-	-		-				
242 - MDV - Classified	-	9,773	25,017		20,885				
245 - Life - Licensed	23	-	-		-				
246 - Life - Classified	-	138	-		-				
Total Grant Fund Requirements:	8,107	16,470	35,680		30,359				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	504	-	1,321		70,000				
341 - In District Travel (local Mileage)	-	-	-		-				
Total Grant Fund Requirements:	504	-	1,321		70,000				

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Fund 200 Grant Funds 1291 - English Language Learner Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	4,006	-	6,006		7,974				
420 - Textbooks	-	100,900	-		-				
431 - Library Books	-	-	-		-				
460 - Non-Consumable Items	17,045	114	-		-				
470 - Computer Software	11,088	-	-		-				
480 - Computer Hardware	56,107	1,658	-		-				
Total Grant Fund Requirements:	88,246	102,672	6,006		7,974				
Total Grant Fund Requirements:	122,865	155,294	83,840	1.16	144,612	0.94			

Teen Parent Programs

Fund 200 Grant Funds 1292 - Teen Parent Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	-	311	-		-				
200 - Associated Payroll Costs									
220 - FICA/Medicare	-	24	-		-				
231 - SAIF	-	2	-		-				
235 - Oregon PFMLI	-	1	-		-				
Total Grant Fund Requirements:	-	27	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	142	1,154	-		-				
460 - Non-Consumable Items	-	82	-		-				
Total Grant Fund Requirements:	142	1,236	-		-				
Total Grant Fund Requirements:	142	1,573	-		-				

Youth Corrections Education

Fund 200 Grant Funds 1294 - Youth Corrections Education	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
131 - Licensed Extra Assignment	-	-	-		-				

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Fund 200 Grant Funds 1294 - Youth Corrections Education		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs										
211 - PERS Paid BY District		-	-	-		-				
212 - PERS Pick-Up		-	-	-		-				
213 - PERS Bond		-	-	-		-				
220 - FICA/Medicare		-	-	-		-				
231 - SAIF		-	-	-		-				
Total Grant Fund Requirements:		-	-	-		-				
Total Grant Fund Requirements:		-	-	-		-				

Other Special Programs

Fund 200 Grant Funds 1299 - Other Special Programs		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries										
111 - Licensed Salaries		-	52,892	53,980	0.76	46,144	0.76			
112 - Classified Salaries		21,583	655	12,722	0.44	-				
121 - Licensed Substitute		-	839	-		-				
122 - Classified Substitute		-	1,001	-		-				
131 - Licensed Extra Assignment		507	1,888	-		-				
132 - Classified O/T		193	104	-		-				
133 - Extra-Curricular		1,000	1,040	640		-				
134 - Classified Beyond FTE		1,040	225	-		-				
Total Grant Fund Requirements:		24,323	58,644	67,342	1.20	46,144	0.76			
200 - Associated Payroll Costs										
211 - PERS Paid BY District		-	-	40		28				
212 - PERS Pick-Up		804	3,392	4,072		2,769				
213 - PERS Bond		2,545	7,403	7,466		4,614				
217 - PERS Reserves		-	-	-		461				
220 - FICA/Medicare		1,860	4,414	5,192		3,530				
231 - SAIF		124	273	678		461				
235 - Oregon PFMLI		-	229	272		185				
241 - MDV - Licensed		-	14,633	13,810		15,416				
242 - MDV - Classified		14,357	2,036	8,875		-				
245 - Life - Licensed		-	111	-		-				
246 - Life - Classified		129	17	-		-				
Total Grant Fund Requirements:		19,819	32,508	40,405		27,464				

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Fund 200 Grant Funds 1299 - Other Special Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	3,673	7,000	-		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	1,701	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	4,651		3,000				
324 - Rentals	200	50	-		600				
341 - In District Travel (local Mileage)	2,075	1,630	-		4,000				
342 - Out of District Travel (mileage/Meals/Lodging)	-	1,171	-		-				
343 - Student Travel	-	-	-		-				
353 - Postage	-	200	-		-				
355 - Printing & Binding	-	179	-		-				
Total Grant Fund Requirements:	5,948	11,931	4,651		7,600				
400 - Supplies and Materials									
410 - Consumable Supplies	39,257	41,461	1,535		10,741				
420 - Textbooks	2,273	-	-		-				
431 - Library Books	-	-	-		-				
460 - Non-Consumable Items	4,892	4,923	1,267		5,000				
480 - Computer Hardware	1,359	299	-		-				
Total Grant Fund Requirements:	47,781	46,684	2,802		15,741				
600 - Other Objects									
640 - Dues and Fees	-	125	-		-				
Total Grant Fund Requirements:	97,872	149,892	115,200	1.20	96,949	0.76			

Summer School - Elementary

Fund 200 Grant Funds 1410 - Summer School - Elementary	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
123 - Licensed Temporary	-	-	335,200		130,000				
124 - Classified Temporary	-	-	227,667		79,000				
131 - Licensed Extra Assignment	25,137	-	-		-				
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	16,392	136	-		-				
Total Grant Fund Requirements:	41,529	136	562,867		209,000				

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Fund 200 Grant Funds 1410 - Summer School - Elementary	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	1	-	338		125				
212 - PERS Pick-Up	2,212	8	33,773		12,540				
213 - PERS Bond	6,787	18	61,915		20,900				
217 - PERS Reserves	-	-	-		2,090				
220 - FICA/Medicare	3,176	10	43,059		15,989				
231 - SAIF	196	1	5,629		2,090				
235 - Oregon PFMLI	-	-	2,252		836				
Total Grant Fund Requirements:	12,372	37	146,966		54,570				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	3,363	4,050	-		36,539				
341 - In District Travel (local Mileage)	-	-	-		972				
Total Grant Fund Requirements:	3,363	4,050	-		37,511				
400 - Supplies and Materials									
410 - Consumable Supplies	1,544	21,668	63,945		13,540				
420 - Textbooks	-	10,206	387		-				
460 - Non-Consumable Items	49	-	-		2,342				
Total Grant Fund Requirements:	1,593	31,874	64,332		15,882				
Total Grant Fund Requirements:	58,857	36,096	774,165		316,963				

Summer School - Middle (Gr 6-8)

Fund 200 Grant Funds 1420 - Summer School - Middle (Gr 6-8)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
123 - Licensed Temporary	-	-	5,280		46,500				
124 - Classified Temporary	-	-	-		-				
132 - Classified O/T	-	-	-		-				
Total Grant Fund Requirements:	-	-	5,280		46,500				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	3		28				
212 - PERS Pick-Up	-	-	317		2,790				
213 - PERS Bond	-	-	581		4,650				
217 - PERS Reserves	-	-	-		465				
220 - FICA/Medicare	-	-	404		3,557				
231 - SAIF	-	-	53		465				
235 - Oregon PFMLI	-	-	21		186				
Total Grant Fund Requirements:	-	-	1,379		12,141				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	71,430		33,109				

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Fund 200 Grant Funds 1420 - Summer School - Middle (Gr 6-8)		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials										
410 - Consumable Supplies		-	-	30,715		13,600				
420 - Textbooks		3,510	-	-		-				
Total Grant Fund Requirements:		3,510	-	30,715		13,600				
Total Grant Fund Requirements:		3,510	-	108,804		105,350				

Summer School - Grades 9-12

Fund 200 Grant Funds 1430 - Summer School - Grades 9-12		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries										
123 - Licensed Temporary		-	-	26,720		75,000				
124 - Classified Temporary		-	-	3,194		15,000				
131 - Licensed Extra Assignment		8,798	971	-		-				
132 - Classified O/T		-	-	-		-				
133 - Extra-Curricular		-	500	500		500				
134 - Classified Beyond FTE		5,795	259	-		-				
Total Grant Fund Requirements:		14,593	1,730	30,414		90,500				
200 - Associated Payroll Costs										
211 - PERS Paid BY District		1	-	18		54				
212 - PERS Pick-Up		754	104	1,825		5,430				
213 - PERS Bond		2,388	225	3,346		9,050				
217 - PERS Reserves		-	-	-		905				
220 - FICA/Medicare		1,115	131	2,326		6,923				
231 - SAIF		69	8	304		905				
235 - Oregon PFMLI		-	7	122		362				
Total Grant Fund Requirements:		4,327	475	7,941		23,629				
300 - Purchased Services										
311 - Prof. Instructional Svcs. Provided to Students		-	7,412	145,000		15,453				
400 - Supplies and Materials										
410 - Consumable Supplies		-	6,975	30,000		25,000				
460 - Non-Consumable Items		-	6,056	-		7,500				
Total Grant Fund Requirements:		-	13,031	30,000		32,500				
Total Grant Fund Requirements:		18,920	22,648	213,355		162,082				

Summer School Programs (Not In Use)

Fund 200 Grant Funds 1440 - Summer School Programs (Not In Use)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
124 - Classified Temporary	-	-	-			-			
131 - Licensed Extra Assignment	-	-	-			-			
134 - Classified Beyond FTE	345	-	-			-			
Total Grant Fund Requirements:	345	-	-			-			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-			-			
212 - PERS Pick-Up	21	-	-			-			
213 - PERS Bond	66	-	-			-			
220 - FICA/Medicare	26	-	-			-			
231 - SAIF	2	-	-			-			
Total Grant Fund Requirements:	114	-	-			-			
400 - Supplies and Materials									
410 - Consumable Supplies	3,510	-	-			-			
Total Grant Fund Requirements:	3,970	-	-			-			

Special Programs, Summer

Fund 200 Grant Funds 1460 - Special Programs, Summer	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
123 - Licensed Temporary	-	-	-			10,575			
124 - Classified Temporary	-	-	48,545			54,205			
131 - Licensed Extra Assignment	-	-	-			-			
132 - Classified O/T	-	-	-			-			
134 - Classified Beyond FTE	-	-	-			-			
Total Grant Fund Requirements:	-	-	48,545			64,780			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	30			39			
212 - PERS Pick-Up	-	-	2,912			3,887			
213 - PERS Bond	-	-	5,340			6,479			
217 - PERS Reserves	-	-	-			648			
220 - FICA/Medicare	-	-	3,713			4,955			
231 - SAIF	-	-	485			648			
235 - Oregon PFMLI	-	-	194			259			
Total Grant Fund Requirements:	-	-	12,674			16,915			

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Fund 200 Grant Funds 1460 - Special Programs, Summer	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
341 - In District Travel (local Mileage)	-	125	-	-	-	-	-	-	-
353 - Postage	34	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	34	125	-	-	-	-	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	-	834	-	-	1,000	-	-	-	-
Total Grant Fund Requirements:	34	959	61,219	-	82,695	-	-	-	-

Other Summer School Programs

Fund 200 Grant Funds 1490 - Other Summer School Programs	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
123 - Licensed Temporary	-	21,610	-	-	8,000	-	-	-	-
133 - Extra-Curricular	-	500	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	22,110	-	-	8,000	-	-	-	-
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-	-	5	-	-	-	-
212 - PERS Pick-Up	-	1,327	-	-	480	-	-	-	-
213 - PERS Bond	-	3,191	-	-	800	-	-	-	-
217 - PERS Reserves	-	-	-	-	80	-	-	-	-
220 - FICA/Medicare	-	1,690	-	-	612	-	-	-	-
231 - SAIF	-	103	-	-	80	-	-	-	-
235 - Oregon PFMLI	-	2	-	-	32	-	-	-	-
Total Grant Fund Requirements:	-	6,312	-	-	2,089	-	-	-	-
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	18,044	148,480	-	22,500	-	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-	-	1,499	-	-	-	-
600 - Other Objects									
690 - Grant Indirect Charges	-	3,080	41,575	-	-	-	-	-	-
Total Grant Fund Requirements:	-	49,547	190,055	-	34,088	-	-	-	-

Support Services

Fund 200 Grant Funds 2100 - Support Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
149 - Other Taxable Compensation	-	-	2,981	-	-	-	-	-	-

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Fund 200 Grant Funds 2100 - Support Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	2		-				
212 - PERS Pick-Up	-	-	179		-				
213 - PERS Bond	-	-	328		-				
220 - FICA/Medicare	-	-	228		-				
231 - SAIF	-	-	30		-				
235 - Oregon PFMLI	-	-	12		-				
Total Grant Fund Requirements:	-	-	779		-				
Total Grant Fund Requirements:	-	-	3,760		-				

Student Sppt Area Direction-Social Work/Attendance

Fund 200 Grant Funds 2111 - Student Sppt Area Direction-Social Work/Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	4,374	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	262	-	-		-				
213 - PERS Bond	831	-	-		-				
220 - FICA/Medicare	335	-	-		-				
231 - SAIF	23	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
242 - MDV - Classified	1,866	-	-		-				
246 - Life - Classified	4	-	-		-				
Total Grant Fund Requirements:	3,320	-	-		-				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	325	-		250				
341 - In District Travel (local Mileage)	204	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		598				
Total Grant Fund Requirements:	204	325	-		848				
400 - Supplies and Materials									
410 - Consumable Supplies	2,238	743	-		-				
460 - Non-Consumable Items	14,713	-	-		-				
Total Grant Fund Requirements:	16,951	743	-		-				
600 - Other Objects									
640 - Dues and Fees	645	-	-		-				
Total Grant Fund Requirements:	25,495	1,068	-		848				

Attendance Services

Fund 200 Grant Funds 2112 - Attendance Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	-	-		57,746	0.77			
112 - Classified Salaries	15,289	22,598	35,193	1.69	-				
122 - Classified Substitute	1,584	53	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
134 - Classified Beyond FTE	-	359	-		-				
Total Grant Fund Requirements:	16,873	23,010	35,193	1.69	57,746	0.77			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	21		34				
212 - PERS Pick-Up	917	1,049	2,112		3,464				
213 - PERS Bond	2,905	2,272	3,872		5,774				
217 - PERS Reserves	-	-	-		578				
220 - FICA/Medicare	1,291	1,713	2,692		4,418				
231 - SAIF	86	116	352		578				
235 - Oregon PFMLI	-	89	141		230				
241 - MDV - Licensed	-	-	-		15,620				
242 - MDV - Classified	16,050	18,389	37,672		-				
245 - Life - Licensed	-	-	-		-				
246 - Life - Classified	136	152	-		-				
Total Grant Fund Requirements:	21,384	23,780	46,862		30,696				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	215	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	-		-				
341 - In District Travel (local Mileage)	197	115	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	2,501	-	-		-				
343 - Student Travel	-	-	-		-				
351 - Telephone	57	654	-		-				
353 - Postage	304	599	-		-				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techl Services	-	-	35,000		12,000				
Total Grant Fund Requirements:	3,274	1,368	35,000		12,000				
400 - Supplies and Materials									
410 - Consumable Supplies	22,015	4,829	19,545		10,432				
460 - Non-Consumable Items	5,686	1,190	-		-				
480 - Computer Hardware	-	-	-		-				
Total Grant Fund Requirements:	27,700	6,019	19,545		10,432				

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Fund 200 Grant Funds 2112 - Attendance Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
610 - Redemption of Principal	-	38,046	-	-	-	-	-	-	-
640 - Dues and Fees	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	38,046	-	-	-	-	-	-	-
Total Grant Fund Requirements:	69,232	92,223	136,600	1.69	110,874	0.77			

Social Work Services

Fund 200 Grant Funds 2113 - Social Work Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	-	-	-	-	-	-	-	-
112 - Classified Salaries	191,850	218,779	138,944	4.00	182,303	4.75			
114 - Classified Supervisor	47,630	51,992	55,694	0.80	59,659	0.80			
122 - Classified Substitute	-	-	-	-	-	-			
124 - Classified Temporary	-	707	-	-	9,289	-			
132 - Classified O/T	46	-	-	-	-	-			
134 - Classified Beyond FTE	119	1,079	-	-	-	-			
149 - Other Taxable Compensation	3,304	3,485	448	-	498	-			
Total Grant Fund Requirements:	242,948	276,041	195,086	4.80	251,749	5.55			
200 - Associated Payroll Costs									
200 - Associated Payroll Costs	-	-	-	-	-	-			
211 - PERS Paid BY District	-	-	117	-	152	-			
212 - PERS Pick-Up	14,244	15,957	11,704	-	15,104	-			
213 - PERS Bond	45,105	34,578	21,458	-	25,175	-			
217 - PERS Reserves	-	-	-	-	2,519	-			
220 - FICA/Medicare	18,524	20,787	14,922	-	19,259	-			
231 - SAIF	1,197	1,345	1,951	-	2,519	-			
235 - Oregon PFMLI	-	1,047	781	-	1,007	-			
241 - MDV - Licensed	-	-	-	-	-	-			
242 - MDV - Classified	109,808	138,410	81,140	-	104,425	-			
244 - MDV - Confidential/Exempt	14,152	15,802	16,726	-	17,206	-			
245 - Life - Licensed	-	-	-	-	-	-			
246 - Life - Classified	899	1,088	-	-	-	-			
248 - Life - Confidential/Exempt	134	129	-	-	-	-			
Total Grant Fund Requirements:	204,062	229,143	148,799		187,366				

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Fund 200 Grant Funds 2113 - Social Work Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	387	699	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	20,000		-				
322 - Repairs & Maintenance	-	270	-		-				
341 - In District Travel (local Mileage)	106	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	1,084	-		-				
351 - Telephone	3,734	-	-		-				
355 - Printing & Binding	-	160	-		-				
390 - Other General Prof & Techl Services	-	-	-		222,044				
Total Grant Fund Requirements:	4,227	2,213	20,000		222,044				
400 - Supplies and Materials									
410 - Consumable Supplies	2,008	1,248	19,867		107,869				
460 - Non-Consumable Items	2,104	280	604		17,967				
480 - Computer Hardware	2,398	-	-		-				
Total Grant Fund Requirements:	6,510	1,528	20,471		125,836				
600 - Other Objects									
640 - Dues and Fees	4,000	-	10,952		2,500				
690 - Grant Indirect Charges	737	2,142	-		-				
Total Grant Fund Requirements:	4,737	2,142	10,952		2,500				
Total Grant Fund Requirements:	462,485	511,067	395,308	4.80	789,495	5.55			

Student Accounting Services - Records, Attendance

Fund 200 Grant Funds 2114 - Student Accounting Services - Records, Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	36,578	-	-		-				
122 - Classified Substitute	4,807	8,179	-		-				
134 - Classified Beyond FTE	-	-	-		-				
Total Grant Fund Requirements:	41,384	8,179	-		-				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	-		-				
212 - PERS Pick-Up	2,329	490	-		-				
213 - PERS Bond	7,374	1,061	-		-				
220 - FICA/Medicare	3,154	618	-		-				
231 - SAIF	206	41	-		-				
235 - Oregon PFMLI	-	32	-		-				
242 - MDV - Classified	9,465	-	-		-				
246 - Life - Classified	127	-	-		-				
Total Grant Fund Requirements:	22,656	2,242	-		-				

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Fund 200 Grant Funds 2114 - Student Accounting Services - Records, Attendance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	4,290		-				
342 - Out of District Travel (mileage/Meals/Lodging)	553	277	4,200		-				
Total Grant Fund Requirements:	553	277	8,490		-				
400 - Supplies and Materials									
460 - Non-Consumable Items	-	-	-		-				
470 - Computer Software	-	-	14,000		13,359				
Total Grant Fund Requirements:	-	-	14,000		13,359				
600 - Other Objects									
610 - Redemption of Principal	12,426	11,202	-		-				
620 - Principal Interest Payments	2,203	-	-		-				
621 - Interest	-	3,330	-		-				
Total Grant Fund Requirements:	14,629	14,532	-		-				
Total Grant Fund Requirements:	79,223	25,230	22,490		13,359				

Student Safety

Fund 200 Grant Funds 2115 - Student Safety	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	1,000	-	-		-				
114 - Classified Supervisor	1,763	-	-		-				
134 - Classified Beyond FTE	-	-	-		-				
149 - Other Taxable Compensation	-	-	-		-				
Total Grant Fund Requirements:	2,763	-	-		-				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	1	-	-		-				
212 - PERS Pick-Up	166	-	-		-				
213 - PERS Bond	525	-	-		-				
220 - FICA/Medicare	211	-	-		-				
231 - SAIF	13	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
244 - MDV - Confidential/Exempt	268	-	-		-				
248 - Life - Confidential/Exempt	5	-	-		-				
Total Grant Fund Requirements:	1,188	-	-		-				

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Fund 200 Grant Funds 2115 - Student Safety	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	-		-				
341 - In District Travel (local Mileage)	-	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
351 - Telephone	4	-	-		-				
353 - Postage	-	-	-		-				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techl Services	-	-	-		30,000				
Total Grant Fund Requirements:	4	-	-		30,000				
400 - Supplies and Materials									
410 - Consumable Supplies	1,120	-	750		1,750				
460 - Non-Consumable Items	2,500	2,500	1,750		45,528				
Total Grant Fund Requirements:	3,620	2,500	2,500		47,278				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-		-				
Total Grant Fund Requirements:	7,575	2,500	2,500		77,278				

Other Attendance & Social Work Services

Fund 200 Grant Funds 2119 - Other Attendance & Social Work Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	-	-	-		-				
114 - Classified Supervisor	64,541	-	-		-				
133 - Extra-Curricular	-	500	-		-				
149 - Other Taxable Compensation	3,773	-	-		-				
Total Grant Fund Requirements:	68,314	500	-		-				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	34	-	-		-				
212 - PERS Pick-Up	4,099	30	-		-				
213 - PERS Bond	12,991	65	-		-				
220 - FICA/Medicare	5,226	37	-		-				
231 - SAIF	312	2	-		-				
235 - Oregon PFMLI	-	2	-		-				
242 - MDV - Classified	-	-	-		-				
244 - MDV - Confidential/Exempt	9,800	-	-		-				
246 - Life - Classified	-	-	-		-				
248 - Life - Confidential/Exempt	163	-	-		-				
Total Grant Fund Requirements:	32,625	136	-		-				

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Fund 200 Grant Funds 2119 - Other Attendance & Social Work Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
324 - Rentals	110	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	107	-	-		-				
351 - Telephone	1,067	62	-		-				
353 - Postage	50	-	-		-				
355 - Printing & Binding	-	-	-		-				
Total Grant Fund Requirements:	1,334	62	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	4,832	-	-		-				
432 - Reference Books	-	-	-		-				
460 - Non-Consumable Items	75	-	-		-				
Total Grant Fund Requirements:	4,907	-	-		-				
Total Grant Fund Requirements:	107,179	699	-		-				

Counseling Services

Fund 200 Grant Funds 2122 - Counseling Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	66,803	51,499	-		-				
112 - Classified Salaries	14,012	68,237	92,840	2.63	130,819	3.16			
121 - Licensed Substitute	-	1,811	-		1,695				
122 - Classified Substitute	6,404	98	-		-				
133 - Extra-Curricular	2,117	4,250	2,300		3,082				
134 - Classified Beyond FTE	1,215	2,025	2,500		1,000				
Total Grant Fund Requirements:	90,551	127,920	97,640	2.63	136,596	3.16			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	59		82				
212 - PERS Pick-Up	2,440	4,748	5,859		8,197				
213 - PERS Bond	7,653	10,508	10,740		13,660				
217 - PERS Reserves	-	-	-		1,367				
220 - FICA/Medicare	6,931	9,785	7,469		10,451				
231 - SAIF	422	616	976		1,367				
235 - Oregon PFMLI	-	503	391		545				
241 - MDV - Licensed	17,775	18,359	-		-				
242 - MDV - Classified	4,594	31,277	32,963		66,527				
245 - Life - Licensed	130	138	-		-				
246 - Life - Classified	75	277	-		-				
Total Grant Fund Requirements:	40,018	76,213	58,457		102,196				

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Fund 200 Grant Funds 2122 - Counseling Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	1,998	-	-	-	-	-	-	-
318 - Prof. & Improvement Costs to Non-Instruct. Staff	1,300	1,930	12,953	-	2,000	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	2,346	9,225	11,500	-	22,801	-	-	-	-
343 - Student Travel	3,354	10,736	1,418	-	1,500	-	-	-	-
355 - Printing & Binding	-	30	-	-	-	-	-	-	-
390 - Other General Prof & Techl Services	-	2,099	-	-	25,000	-	-	-	-
Total Grant Fund Requirements:	7,001	26,018	25,871		51,301				
400 - Supplies and Materials									
410 - Consumable Supplies	17,222	23,962	52,598	-	44,897	-	-	-	-
420 - Textbooks	94	-	-	-	-	-	-	-	-
431 - Library Books	-	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	13,912	19,798	2,000	-	1,299	-	-	-	-
470 - Computer Software	750	-	319	-	-	-	-	-	-
480 - Computer Hardware	14,827	169	-	-	-	-	-	-	-
Total Grant Fund Requirements:	46,804	43,929	54,917		46,196				
600 - Other Objects									
640 - Dues and Fees	1,145	-	2,500	-	-	-	-	-	-
690 - Grant Indirect Charges	2,807	9,076	6,538	-	8,604	-	-	-	-
Total Grant Fund Requirements:	3,952	9,076	9,038		8,604				
Total Grant Fund Requirements:	188,325	283,155	245,923	2.63	344,893	3.16			

Appraisal Services

Fund 200 Grant Funds 2123 - Appraisal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	7,864	-	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
211 - PERS Paid BY District	4	-	-	-	-	-	-	-	-
213 - PERS Bond	1,494	-	-	-	-	-	-	-	-
220 - FICA/Medicare	602	-	-	-	-	-	-	-	-
231 - SAIF	36	-	-	-	-	-	-	-	-
241 - MDV - Licensed	574	-	-	-	-	-	-	-	-
245 - Life - Licensed	13	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	2,723	-	-		-				
300 - Purchased Services									
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-	-	-	-	-	-	-

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Fund 200 Grant Funds 2123 - Appraisal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
470 - Computer Software	-	-	-		-				
Total Grant Fund Requirements:	10,587	-	-		-				

Placement Services

Fund 200 Grant Funds 2126 - Placement Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	38,919	43,165	45,718	1.25	34,955	1.00			
124 - Classified Temporary	-	-	-		15,277				
134 - Classified Beyond FTE	55	103	-		-				
149 - Other Taxable Compensation	186	-	-		-				
Total Grant Fund Requirements:	39,160	43,268	45,718	1.25	50,232	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	28		30				
212 - PERS Pick-Up	2,351	2,557	2,743		3,014				
213 - PERS Bond	7,445	5,541	5,029		5,024				
217 - PERS Reserves	-	-	-		503				
220 - FICA/Medicare	2,935	3,246	3,497		3,843				
231 - SAIF	196	208	457		503				
235 - Oregon PFMLI	-	150	183		201				
242 - MDV - Classified	22,021	25,829	20,285		20,885				
246 - Life - Classified	168	213	-		-				
Total Grant Fund Requirements:	35,116	37,744	32,222		34,003				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	650	700	750		1,000				
319 - Other Instructional/Prof & Technical Svcs.	-	-	-		-				
341 - In District Travel (local Mileage)	1,422	1,837	1,866		5,000				
342 - Out of District Travel (mileage/Meals/Lodging)	1,169	1,240	1,000		500				
351 - Telephone	740	1,095	500		500				
353 - Postage	-	-	200		-				
Total Grant Fund Requirements:	3,980	4,871	4,316		7,000				
400 - Supplies and Materials									
410 - Consumable Supplies	1,155	1,460	5,569		18,862				
460 - Non-Consumable Items	-	280	1,415		10,337				
470 - Computer Software	393	131	-		-				
Total Grant Fund Requirements:	1,547	1,871	6,984		29,199				

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Fund 200 Grant Funds 2126 - Placement Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	349	-	100		-				
690 - Grant Indirect Charges	3,195	-	-		-				
Total Grant Fund Requirements:	3,544	-	100		-				
Total Grant Fund Requirements:	83,347	87,754	89,340	1.25	120,434	1.00			

Health Service Area Direction

Fund 200 Grant Funds 2131 - Health Service Area Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	3,751	6,074	-		-				
400 - Supplies and Materials									
470 - Computer Software	-	-	7,000		10,000				
Total Grant Fund Requirements:	3,751	6,074	7,000		10,000				

Student Related Medical Services

Fund 200 Grant Funds 2132 - Student Related Medical Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	96,982	112,757	120,197	3.88	132,489	3.88			
122 - Classified Substitute	2,773	3,793	-		-				
123 - Licensed Temporary	-	-	6,936		-				
124 - Classified Temporary	-	-	6,006		-				
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	1,225	85	-		-				
Total Grant Fund Requirements:	100,980	116,636	133,139	3.88	132,489	3.88			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	80		81				
212 - PERS Pick-Up	6,055	5,850	7,988		7,948				
213 - PERS Bond	19,172	12,983	14,646		13,249				
217 - PERS Reserves	-	-	-		1,325				
220 - FICA/Medicare	7,720	8,919	10,185		10,135				
231 - SAIF	508	574	1,332		1,325				
235 - Oregon PFMLI	-	467	533		531				
242 - MDV - Classified	69,617	64,780	81,140		83,540				
246 - Life - Classified	544	542	-		-				
Total Grant Fund Requirements:	103,616	94,115	115,904		118,134				

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Fund 200 Grant Funds 2132 - Student Related Medical Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
341 - In District Travel (local Mileage)	752	577	1,350		300				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	500		500				
351 - Telephone	277	-	-		-				
353 - Postage	-	-	100		100				
355 - Printing & Binding	-	109	150		150				
390 - Other General Prof & Techl Services	-	-	36,500		34,000				
Total Grant Fund Requirements:	1,029	686	38,600		35,050				
400 - Supplies and Materials									
410 - Consumable Supplies	471	628	800		800				
460 - Non-Consumable Items	905	35,862	-		-				
Total Grant Fund Requirements:	1,376	36,490	800		800				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-		-				
Total Grant Fund Requirements:	207,001	247,927	288,443	3.88	286,473	3.88			

Nurse Services

Fund 200 Grant Funds 2134 - Nurse Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	-	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
149 - Other Taxable Compensation	-	-	-		-				
Total Grant Fund Requirements:	-	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
241 - MDV - Licensed	-	-	-		-				
245 - Life - Licensed	-	-	-		-				
Total Grant Fund Requirements:	-	-	-		-				
300 - Purchased Services									
351 - Telephone	99	-	-		-				
390 - Other General Prof & Techl Services	-	-	24,960		35,550				
Total Grant Fund Requirements:	99	-	24,960		35,550				

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Fund 200 Grant Funds 2134 - Nurse Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	-	511	-		-				
460 - Non-Consumable Items	350	-	-		-				
Total Grant Fund Requirements:	350	511	-		-				
Total Grant Fund Requirements:	449	511	24,960		35,550				

Psychological Counseling

Fund 200 Grant Funds 2143 - Psychological Counseling	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	44,937	99,139	110,415	1.66	56,477	0.60			
131 - Licensed Extra Assignment	1,053	1,815	-		1,000				
Total Grant Fund Requirements:	45,990	100,954	110,415	1.66	57,477	0.60			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	4	-	67		35				
212 - PERS Pick-Up	1,469	4,508	6,624		3,448				
213 - PERS Bond	6,146	9,768	12,145		5,747				
217 - PERS Reserves	-	-	-		575				
220 - FICA/Medicare	3,507	7,710	8,447		4,397				
231 - SAIF	212	470	1,104		575				
235 - Oregon PFMLI	-	403	441		231				
241 - MDV - Licensed	8,967	31,559	32,677		12,170				
245 - Life - Licensed	81	245	-		-				
Total Grant Fund Requirements:	20,386	54,663	61,505		27,178				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	558	500		600				
341 - In District Travel (local Mileage)	2,335	663	2,500		669				
342 - Out of District Travel (mileage/Meals/Lodging)	837	176	500		1,000				
Total Grant Fund Requirements:	3,173	1,396	3,500		2,269				
400 - Supplies and Materials									
410 - Consumable Supplies	798	654	3,387		778				
420 - Textbooks	204	1,326	-		500				
470 - Computer Software	13,349	14,685	16,800		8,000				
480 - Computer Hardware	510	-	1,848		500				
Total Grant Fund Requirements:	14,861	16,666	22,035		9,778				

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Fund 200 Grant Funds 2143 - Psychological Counseling	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
690 - Grant Indirect Charges	-	(0)	147		-				
Total Grant Fund Requirements:	84,410	173,678	197,602	1.66	96,702	0.60			

Speech Pathology Services

Fund 200 Grant Funds 2152 - Speech Pathology Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	-	-		-				
131 - Licensed Extra Assignment	507	-	-		-				
Total Grant Fund Requirements:	507	-	-		-				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	-		-				
212 - PERS Pick-Up	30	-	-		-				
213 - PERS Bond	96	-	-		-				
220 - FICA/Medicare	39	-	-		-				
231 - SAIF	2	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
241 - MDV - Licensed	-	-	-		-				
245 - Life - Licensed	-	-	-		-				
Total Grant Fund Requirements:	168	-	-		-				
300 - Purchased Services									
313 - Prof. Svcs to Students W/ Disabilities	35,659	35,337	-		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
341 - In District Travel (local Mileage)	-	102	-		500				
Total Grant Fund Requirements:	35,659	35,439	-		500				
400 - Supplies and Materials									
410 - Consumable Supplies	406	55	1,000		500				
420 - Textbooks	3,496	-	-		1,000				
470 - Computer Software	469	2,764	4,000		500				
480 - Computer Hardware	400	1,778	2,000		500				
Total Grant Fund Requirements:	4,771	4,597	7,000		2,500				
600 - Other Objects									
640 - Dues and Fees	-	-	-		-				
Total Grant Fund Requirements:	41,105	40,036	7,000		3,000				

Audiology Services

Fund 200 Grant Funds 2153 - Audiology Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
322 - Repairs & Maintenance	640	580	1,200			-			

Other Student Treatment Services

Fund 200 Grant Funds 2160 - Other Student Treatment Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	-	-	20,251	0.75		-			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	12			-			
212 - PERS Pick-Up	-	-	1,215			-			
213 - PERS Bond	-	-	2,228			-			
220 - FICA/Medicare	-	-	1,549			-			
231 - SAIF	-	-	203			-			
235 - Oregon PFMLI	-	-	81			-			
242 - MDV - Classified	-	-	20,285			-			
Total Grant Fund Requirements:	-	-	25,573			-			
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-			-			
414 - Gasoline	-	-	2,500			1,500			
440 - Periodicals	-	54	-			50			
460 - Non-Consumable Items	510	-	-			-			
Total Grant Fund Requirements:	510	54	2,500			1,550			
Total Grant Fund Requirements:	510	54	48,324	0.75		1,550			

Student Services Direction

Fund 200 Grant Funds 2190 - Student Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	-	26,249	-			-			
112 - Classified Salaries	66,093	46,144	76,797	1.27	64,643	1.02			
113 - Administrator Salaries	34,914	37,008	38,489	0.25	39,259	0.25			
122 - Classified Substitute	568	-	-			-			
132 - Classified O/T	517	-	-			-			
147 - Excess Life Insurance	-	-	-			23			
149 - Other Taxable Compensation	1,074	1,097	1,168		1,151				
Total Grant Fund Requirements:	103,165	110,499	116,454	1.52	105,076	1.27			

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Fund 200 Grant Funds 2190 - Student Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	14	-	70		64				
212 - PERS Pick-Up	4,184	4,875	6,987		6,304				
213 - PERS Bond	18,389	13,333	12,811		10,508				
217 - PERS Reserves	-	-	-		1,051				
220 - FICA/Medicare	7,782	8,353	8,909		8,038				
231 - SAIF	477	521	1,166		1,051				
235 - Oregon PFMLI	-	365	465		420				
241 - MDV - Licensed	-	-	-		-				
242 - MDV - Classified	10,794	18,588	20,690		21,302				
243 - MDV - Admin	5,283	5,465	5,071		5,221				
244 - MDV - Confidential/Exempt	5,874	4,938	5,227		-				
246 - Life - Classified	102	141	-		-				
247 - Life - Administrators	63	54	-		-				
248 - Life - Confidential/Exempt	54	40	-		-				
249 - TSA - District Paid	-	740	-		-				
Total Grant Fund Requirements:	53,016	57,414	61,396		53,959				
300 - Purchased Services									
315 - Building Reserves	-	-	1,414,049		2,625,952				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	2,135	10,273	8,257		39,783				
341 - In District Travel (local Mileage)	305	108	500		250				
342 - Out of District Travel (mileage/Meals/Lodging)	3,793	9,813	22,173		13,006				
354 - Advertising	-	459	-		189				
355 - Printing & Binding	-	258	-		250				
Total Grant Fund Requirements:	6,233	20,911	1,444,979		2,679,430				
400 - Supplies and Materials									
410 - Consumable Supplies	1,444	1,683	15,361		1,000				
440 - Periodicals	27	195	-		100				
460 - Non-Consumable Items	465	436	1,000		250				
470 - Computer Software	246	14	500		100				
480 - Computer Hardware	-	-	-		-				
Total Grant Fund Requirements:	2,182	2,328	16,861		1,450				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	12,466	-	-		-				
600 - Other Objects									
640 - Dues and Fees	475	-	9,963		250				
690 - Grant Indirect Charges	184,317	183,752	278,296		298,487				
Total Grant Fund Requirements:	184,792	183,752	288,259		298,737				
Total Grant Fund Requirements:	361,853	374,904	1,927,949	1.52	3,138,652	1.27			

Curriculum Instruction Assess Administration

Fund 200 Grant Funds 2211 - Curriculum Instruction Assess Administration	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	-	-	-						
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-						
213 - PERS Bond	-	-	-						
220 - FICA/Medicare	-	-	-						
231 - SAIF	-	-	-						
243 - MDV - Admin	-	-	-						
247 - Life - Administrators	-	-	-						
Total Grant Fund Requirements:	-	-	-						
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	1,385	2,402	900						
342 - Out of District Travel (mileage/Meals/Lodging)	5,323	4,166	2,151		860				
Total Grant Fund Requirements:	6,708	6,568	3,051		860				
600 - Other Objects									
690 - Grant Indirect Charges	-	38	-						
Total Grant Fund Requirements:	6,708	6,606	3,051		860				

Curriculum or Program Development

Fund 200 Grant Funds 2213 - Curriculum or Program Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
114 - Classified Supervisor	26,632	29,408	21,405	0.25	-				
121 - Licensed Substitute	81	5,929	-		96,305				
131 - Licensed Extra Assignment	8,026	10,607	11,622		20,521				
132 - Classified O/T	-	111	-		-				
133 - Extra-Curricular	500	-	1,000		500				
134 - Classified Beyond FTE	374	100	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
149 - Other Taxable Compensation	1,240	1,000	981		-				
Total Grant Fund Requirements:	36,853	47,154	35,008	0.25	117,326				

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Fund 200 Grant Funds 2213 - Curriculum or Program Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	22		69				
212 - PERS Pick-Up	2,069	2,504	2,100		7,040				
213 - PERS Bond	6,560	5,580	3,851		11,732				
217 - PERS Reserves	-	-	-		1,173				
220 - FICA/Medicare	2,815	3,591	2,678		8,974				
231 - SAIF	172	220	350		1,173				
235 - Oregon PFMLI	-	134	140		469				
241 - MDV - Licensed	-	-	-		-				
244 - MDV - Confidential/Exempt	6,095	7,150	5,227		-				
245 - Life - Licensed	-	-	-		-				
248 - Life - Confidential/Exempt	56	59	-		-				
Total Grant Fund Requirements:	17,768	19,239	14,368		30,630				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	1,773	-	-		-				
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	1,736		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
341 - In District Travel (local Mileage)	1,506	1,431	-		1,117				
342 - Out of District Travel (mileage/Meals/Lodging)	-	499	-		-				
353 - Postage	-	-	-		-				
390 - Other General Prof & Techl Services	4,187	-	10,000		10,000				
Total Grant Fund Requirements:	7,466	1,930	11,736		11,117				
400 - Supplies and Materials									
410 - Consumable Supplies	3,829	2,830	19,642		11,163				
460 - Non-Consumable Items	3,661	3,541	2,552		-				
470 - Computer Software	65,345	-	-		-				
Total Grant Fund Requirements:	72,834	6,371	22,194		11,163				
600 - Other Objects									
640 - Dues and Fees	2,280	699	-		-				
690 - Grant Indirect Charges	11,292	10,422	24,970		-				
Total Grant Fund Requirements:	13,571	11,121	24,970		-				
Total Grant Fund Requirements:	148,494	85,816	108,276	0.25	170,236				

Other Improvement of Instruction Services

Fund 200 Grant Funds 2219 - Other Improvement of Instruction Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
111 - Licensed Salaries	120,755	275,341	133,452	1.50	46,247	0.50			
121 - Licensed Substitute	2,559	20,551	123,692		-				
122 - Classified Substitute	-	(241)	-		-				
131 - Licensed Extra Assignment	35,088	4,385	58,059		-				
133 - Extra-Curricular	1,000	3,760	4,000		14,136				
134 - Classified Beyond FTE	43	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
149 - Other Taxable Compensation	1,887	3,999	-		-				
Total Grant Fund Requirements:	161,332	307,795	319,203	1.50	60,383	0.50			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	3	-	192		41				
212 - PERS Pick-Up	9,063	17,528	19,152		3,623				
213 - PERS Bond	28,743	41,992	35,113		6,039				
217 - PERS Reserves	-	-	-		603				
220 - FICA/Medicare	12,329	24,419	24,420		4,625				
231 - SAIF	748	1,431	3,192		603				
235 - Oregon PFMLI	-	1,277	1,278		242				
241 - MDV - Licensed	30,957	53,203	29,527		10,142				
242 - MDV - Classified	1,882	-	-		-				
245 - Life - Licensed	241	467	-		-				
Total Grant Fund Requirements:	83,966	140,317	112,874		25,918				
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	5,125	-	236,500		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	6,000		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	6,299		-				
341 - In District Travel (local Mileage)	1,328	179	2,004		-				
342 - Out of District Travel (mileage/Meals/Lodging)	92	-	16,391		-				
Total Grant Fund Requirements:	6,545	179	267,194		-				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
460 - Non-Consumable Items	940	-	2,659		-				
Total Grant Fund Requirements:	940	-	2,659		-				

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Fund 200 Grant Funds 2219 - Other Improvement of Instruction Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	-	-	100		-				
690 - Grant Indirect Charges	-	-	-		-				
Total Grant Fund Requirements:	-	-	100		-				
Total Grant Fund Requirements:	252,783	448,291	702,030	1.50	86,301	0.50			

Library/Media Center

Fund 200 Grant Funds 2222 - Library/Media Center	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	3,000	-	-		-				
122 - Classified Substitute	88	383	-		-				
134 - Classified Beyond FTE	1,443	-	-		-				
Total Grant Fund Requirements:	4,531	383	-		-				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	-		-				
212 - PERS Pick-Up	265	23	-		-				
213 - PERS Bond	838	50	-		-				
220 - FICA/Medicare	343	29	-		-				
231 - SAIF	21	2	-		-				
235 - Oregon PFMLI	-	2	-		-				
Total Grant Fund Requirements:	1,467	106	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	12	-	-		-				
431 - Library Books	10,051	9,621	-		-				
460 - Non-Consumable Items	730	-	-		-				
470 - Computer Software	-	18,413	-		-				
Total Grant Fund Requirements:	10,793	28,034	-		-				
Total Grant Fund Requirements:	16,791	28,523	-		-				

Assessment and Testing

Fund 200 Grant Funds 2230 - Assessment and Testing	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	-	-	-		9,500				
133 - Extra-Curricular	-	500	-		-				
134 - Classified Beyond FTE	161	157	1,879		2,000				
Total Grant Fund Requirements:	161	657	1,879		11,500				

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Fund 200 Grant Funds 2230 - Assessment and Testing	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	1		7				
212 - PERS Pick-Up	10	39	113		690				
213 - PERS Bond	31	85	207		1,150				
217 - PERS Reserves	-	-	-		115				
220 - FICA/Medicare	12	50	144		880				
231 - SAIF	1	3	19		115				
235 - Oregon PFMLI	-	3	8		46				
Total Grant Fund Requirements:	53	181	492		3,003				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	-	-	15,000		-				
341 - In District Travel (local Mileage)	1,749	3,471	250		9,033				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techl Services	60,753	-	-		-				
Total Grant Fund Requirements:	62,502	3,471	15,250		9,033				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
470 - Computer Software	8,000	9,000	-		-				
Total Grant Fund Requirements:	8,000	9,000	-		-				
Total Grant Fund Requirements:	70,716	13,309	17,621		23,536				

Instructional Staff Development

Fund 200 Grant Funds 2240 - Instructional Staff Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	13,510	109,329	268,032		115,528				
122 - Classified Substitute	4,746	9,362	8,906		5,700				
131 - Licensed Extra Assignment	137,822	78,707	72,390		109,507				
132 - Classified O/T	224	121	-		-				
133 - Extra-Curricular	-	-	-		-				
134 - Classified Beyond FTE	6,136	20,009	18,142		5,200				
Total Grant Fund Requirements:	162,438	217,528	367,470		235,935				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	4	1	220		145				
212 - PERS Pick-Up	5,140	6,479	22,046		14,156				

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Fund 200 Grant Funds 2240 - Instructional Staff Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
213 - PERS Bond	16,520	17,045	40,422		23,594				
217 - PERS Reserves	-	-	-		2,360				
220 - FICA/Medicare	12,413	16,310	28,113		18,051				
231 - SAIF	761	1,014	3,677		2,360				
235 - Oregon PFMLI	-	680	1,469		942				
241 - MDV - Licensed	-	-	-		-				
245 - Life - Licensed	-	-	-		-				
299 - PERS Expense Error	-	6	-		-				
Total Grant Fund Requirements:	34,837	41,534	95,947		61,608				
300 - Purchased Services									
310 - Instructional, Prof. & Tech Services	-	-	-		-				
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
312 - Prof. Instruction Svcs. Provided to Teachers	548,795	642,750	891,695		514,320				
341 - In District Travel (local Mileage)	1,046	4,812	27,203		8,046				
342 - Out of District Travel (mileage/Meals/Lodging)	136,069	77,692	133,314		127,020				
353 - Postage	58	-	-		-				
355 - Printing & Binding	-	284	7,627		-				
Total Grant Fund Requirements:	685,968	725,538	1,059,839		649,386				
400 - Supplies and Materials									
410 - Consumable Supplies	9,456	3,229	105,826		9,528				
460 - Non-Consumable Items	16,496	5,555	19,276		1,900				
470 - Computer Software	39,075	-	20,000		-				
Total Grant Fund Requirements:	65,028	8,785	145,102		11,428				
600 - Other Objects									
640 - Dues and Fees	1,970	1,212	48,000		-				
690 - Grant Indirect Charges	26,435	19,480	21,803		17,821				
Total Grant Fund Requirements:	28,405	20,692	69,803		17,821				
Total Grant Fund Requirements:	976,676	1,014,076	1,738,161		976,178				

Board of Education Services

Fund 200 Grant Funds 2310 - Board of Education Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
382 - Legal Services	-	225	-		-				
Total Grant Fund Requirements:	-	225	-		-				
Total Grant Fund Requirements:	-	225	-		-				

Superintendent Services

Fund 200 Grant Funds 2321 - Superintendent Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-						
342 - Out of District Travel (mileage/Meals/Lodging)	3,867	186	-						
Total Grant Fund Requirements:	3,867	186	-						
Total Grant Fund Requirements:	3,867	186	-						

Assistant Superintendent Services

Fund 200 Grant Funds 2322 - Assistant Superintendent Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-						
342 - Out of District Travel (mileage/Meals/Lodging)	988	106	-						
Total Grant Fund Requirements:	988	106	-						
Total Grant Fund Requirements:	988	106	-						

Principal Services

Fund 200 Grant Funds 2411 - Principal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	3,167	-	-						
113 - Administrator Salaries	119,145	-	-						
120 - Administrative Substitute	-	-	-						
122 - Classified Substitute	2,032	2,631	-						
129 - Licensed Subs - TIC	-	2,515	-						
149 - Other Taxable Compensation	695	-	-						
Total Grant Fund Requirements:	125,039	5,147	-						
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-						
212 - PERS Pick-Up	7,493	158	-						
213 - PERS Bond	23,712	342	-						
220 - FICA/Medicare	9,538	388	-						
231 - SAIF	575	13	-						
235 - Oregon PFMLI	-	10	-						
243 - MDV - Admin	14,663	-	-						
247 - Life - Administrators	197	-	-						
Total Grant Fund Requirements:	56,178	912	-						

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Fund 200 Grant Funds 2411 - Principal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	4,188		-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	124,106	45,051	6,000		18,089				
342 - Out of District Travel (mileage/Meals/Lodging)	22,357	23,936	21,327		12,580				
Total Grant Fund Requirements:	146,463	68,987	31,515		30,669				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
600 - Other Objects									
640 - Dues and Fees	-	425	-		-				
Total Grant Fund Requirements:	327,680	75,470	31,515		30,669				

Assistant Principal Services

Fund 200 Grant Funds 2412 - Assistant Principal Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
113 - Administrator Salaries	4,000	-	71,013	0.59	121,992	1.00			
120 - Administrative Substitute	-	84	-		-				
149 - Other Taxable Compensation	-	-	1,236		2,056				
Total Grant Fund Requirements:	4,000	84	72,249	0.59	124,048	1.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	44		74				
212 - PERS Pick-Up	240	-	4,335		7,444				
213 - PERS Bond	760	-	7,947		12,406				
217 - PERS Reserves	-	-	-		1,241				
220 - FICA/Medicare	305	6	5,527		9,490				
231 - SAIF	19	-	722		1,241				
235 - Oregon PFMLI	-	-	289		496				
243 - MDV - Admin	-	-	12,044		20,885				
Total Grant Fund Requirements:	1,324	6	30,908		53,277				
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	11,084	6,578	7,471		3,971				
342 - Out of District Travel (mileage/Meals/Lodging)	7,668	6,213	15,400		13,800				
Total Grant Fund Requirements:	18,751	12,790	22,871		17,771				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	1,165		395				
Total Grant Fund Requirements:	24,075	12,880	127,193	0.59	195,491	1.00			

Graduation Expenses

Fund 200 Grant Funds 2413 - Graduation Expenses	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
324 - Rentals	132	-	-			-			
390 - Other General Prof & Techl Services	-	-	-			-			
Total Grant Fund Requirements:	132	-	-			-			
400 - Supplies and Materials									
410 - Consumable Supplies	1,365	-	-			-			
Total Grant Fund Requirements:	1,497	-	-			-			

Other Admin Services - Operations

Fund 200 Grant Funds 2490 - Other Admin Services - Operations	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
131 - Licensed Extra Assignment	-	-	-			-			
134 - Classified Beyond FTE	-	-	-			-			
135 - Admin Extra Assignment	-	-	-			-			
Total Grant Fund Requirements:	-	-	-			-			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-			-			
212 - PERS Pick-Up	-	-	-			-			
213 - PERS Bond	-	-	-			-			
220 - FICA/Medicare	-	-	-			-			
231 - SAIF	-	-	-			-			
Total Grant Fund Requirements:	-	-	-			-			
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	8,186	1,763	3,237			3,000			
342 - Out of District Travel (mileage/Meals/Lodging)	10,283	8,138	15,222			2,000			
Total Grant Fund Requirements:	18,469	9,901	18,459			5,000			
600 - Other Objects									
690 - Grant Indirect Charges	8,037	893	3,723			3,602			
Total Grant Fund Requirements:	26,506	10,794	22,182			8,602			

Accounts Payable Services

Fund 200 Grant Funds 2523 - Accounts Payable Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	23,120	1,815	-	-	-	-	-	-	-
134 - Classified Beyond FTE	886	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	24,006	1,815	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
211 - PERS Paid BY District	10	-	-	-	-	-	-	-	-
212 - PERS Pick-Up	53	-	-	-	-	-	-	-	-
213 - PERS Bond	4,421	236	-	-	-	-	-	-	-
220 - FICA/Medicare	1,836	139	-	-	-	-	-	-	-
231 - SAIF	114	9	-	-	-	-	-	-	-
242 - MDV - Classified	5,766	99	-	-	-	-	-	-	-
Total Grant Fund Requirements:	12,201	483	-	-	-	-	-	-	-
Total Grant Fund Requirements:	36,207	2,297	-	-	-	-	-	-	-

Payroll Services

Fund 200 Grant Funds 2524 - Payroll Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	-	-	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
220 - FICA/Medicare	-	-	-	-	-	-	-	-	-
231 - SAIF	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-	-	-	-	-	-	-

Financial Accounting Services

Fund 200 Grant Funds 2525 - Financial Accounting Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	15,132	14,500	15,933	0.25	14,286	0.25	-	-	-
122 - Classified Substitute	-	143	-	-	-	-	-	-	-
132 - Classified O/T	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	15,132	14,643	15,933	0.25	14,286	0.25	-	-	-

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Fund 200 Grant Funds 2525 - Financial Accounting Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	10		9				
212 - PERS Pick-Up	904	771	956		857				
213 - PERS Bond	2,864	1,670	1,753		1,429				
217 - PERS Reserves	-	-	-		143				
220 - FICA/Medicare	1,158	1,064	1,219		1,093				
231 - SAIF	72	61	159		143				
235 - Oregon PFMLI	-	45	64		57				
242 - MDV - Classified	4,422	3,800	5,071		5,221				
246 - Life - Classified	30	29	-		-				
Total Grant Fund Requirements:	9,450	7,439	9,232		8,952				
400 - Supplies and Materials									
480 - Computer Hardware	-	-	-		1,700				
600 - Other Objects									
640 - Dues and Fees	43,594	52,241	75,000		75,000				
690 - Grant Indirect Charges	66,578	93,471	-		-				
Total Grant Fund Requirements:	110,171	145,712	75,000		75,000				
Total Grant Fund Requirements:	134,754	167,794	100,165	0.25	99,938	0.25			

Facilities & Maintenance Direction

Fund 200 Grant Funds 2541 - Facilities & Maintenance Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
690 - Grant Indirect Charges	-	-	-		16,111				

Care & Upkeep of Buildings

Fund 200 Grant Funds 2542 - Care & Upkeep of Buildings	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
321 - Cleaning Services	123,427	65,084	8,212		26,500				
322 - Repairs & Maintenance	-	-	-		-				
325 - Electricity	-	-	-		-				
327 - Water and Sewer	-	-	-		-				
328 - Garbage	-	-	-		-				
351 - Telephone	7,260	4,627	1,200		1,535				
352 - Long Distance Telephone	505	501	50		-				
Total Grant Fund Requirements:	131,192	70,211	9,462		28,035				

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Fund 200 Grant Funds 2542 - Care & Upkeep of Buildings	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	12,051	3,069	9,690		3,573				
460 - Non-Consumable Items	23,345	12,022	11,900		11,510				
470 - Computer Software	-	8,720	-		-				
480 - Computer Hardware	-	-	-		-				
Total Grant Fund Requirements:	35,396	23,811	21,590		15,083				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-		-				
Total Grant Fund Requirements:	166,587	94,021	31,052		43,118				

Care & Upkeep of Grounds

Fund 200 Grant Funds 2543 - Care & Upkeep of Grounds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	-	118	-		-				
460 - Non-Consumable Items	-	7,786	8,000		-				
Total Grant Fund Requirements:	-	7,904	8,000		-				
500 - Capital Outlay									
530 - Site Improvements	-	15,000	-		-				
Total Grant Fund Requirements:	-	22,904	8,000		-				

Maintenance - Repair of Facilities

Fund 200 Grant Funds 2544 - Maintenance - Repair of Facilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	1,000	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	60	-	-		-				
213 - PERS Bond	190	-	-		-				
220 - FICA/Medicare	77	-	-		-				
231 - SAIF	32	-	-		-				
Total Grant Fund Requirements:	359	-	-		-				

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Fund 200 Grant Funds 2544 - Maintenance - Repair of Facilities	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-	-	-	-	-	-	-
322 - Repairs & Maintenance	980	756	-	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	-	63	-	-	-	-	-	-	-
383 - Architect/Engineer Services	-	-	-	-	105,000	-	-	-	-
390 - Other General Prof & Techl Services	-	-	27,500	-	-	-	-	-	-
Total Grant Fund Requirements:	980	818	27,500		105,000				
400 - Supplies and Materials									
410 - Consumable Supplies	32	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	-	895	-	-	-	-	-	-	-
Total Grant Fund Requirements:	32	895							
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-	-	573,696	-	-	-	-
542 - Replacement Equipment >\$5000	211,356	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	211,356				573,696				
600 - Other Objects									
640 - Dues and Fees	-	1,779	-	-	-	-	-	-	-
Total Grant Fund Requirements:	213,726	3,492	27,500		678,696				

Building Security Services

Fund 200 Grant Funds 2546 - Building Security Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
322 - Repairs & Maintenance	890	650	-	-	-	-	-	-	-
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	178,163	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	179,053	650							

Student Transportation Services Direction

Fund 200 Grant Funds 2551 - Student Transportation Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
132 - Classified O/T	-	-	-	-	-	-	-	-	-
134 - Classified Beyond FTE	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-						

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Fund 200 Grant Funds 2551 - Student Transportation Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-	-	-	-	-	-	-
213 - PERS Bond	-	-	-	-	-	-	-	-	-
220 - FICA/Medicare	-	-	-	-	-	-	-	-	-
231 - SAIF	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-	-	-	-	-	-	-

Vehicle Operation Services

Fund 200 Grant Funds 2552 - Vehicle Operation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	-	-	-	-	-	-	-	-	-
131 - Licensed Extra Assignment	-	-	-	-	-	-	-	-	-
132 - Classified O/T	-	-	-	-	-	-	-	-	-
134 - Classified Beyond FTE	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-	-	-	-	-	-	-
212 - PERS Pick-Up	-	-	-	-	-	-	-	-	-
213 - PERS Bond	-	-	-	-	-	-	-	-	-
220 - FICA/Medicare	-	-	-	-	-	-	-	-	-
231 - SAIF	-	-	-	-	-	-	-	-	-
241 - MDV - Licensed	-	-	-	-	-	-	-	-	-
242 - MDV - Classified	-	-	-	-	-	-	-	-	-
245 - Life - Licensed	-	-	-	-	-	-	-	-	-
246 - Life - Classified	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	-	-	-	-	-	-	-
300 - Purchased Services									
331 - Reimbursable Student Transportation	63,025	79,315	98,794	-	-	112,259	-	-	-
332 - Non-Reimbursable Student Transportation	20,365	12,917	100,000	-	-	40,000	-	-	-
Total Grant Fund Requirements:	83,390	92,231	198,794	-	-	152,259	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	694	-	-	-	-	-	-	-	-
414 - Gasoline	-	-	400	-	-	200	-	-	-
Total Grant Fund Requirements:	694	-	400	-	-	200	-	-	-
Total Grant Fund Requirements:	84,085	92,231	199,194	-	-	152,459	-	-	-

Special Education Transportation

Fund 200 Grant Funds 2558 - Special Education Transportation	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
331 - Reimbursable Student Transportation	20,197	-	25,000		-				
332 - Non-Reimbursable Student Transportation	1,956	-	-		25,000				
Total Grant Fund Requirements:	22,153	-	25,000		25,000				
Total Grant Fund Requirements:	22,153	-	25,000		25,000				

Central Support Services

Fund 200 Grant Funds 2610 - Central Support Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
460 - Non-Consumable Items	-	7,044	-		-				
480 - Computer Hardware	-	1,049	-		-				
Total Grant Fund Requirements:	-	8,093	-		-				
Total Grant Fund Requirements:	-	8,093	-		-				

Planning Services

Fund 200 Grant Funds 2624 - Planning Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
131 - Licensed Extra Assignment	227	-	-		-				
134 - Classified Beyond FTE	-	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total Grant Fund Requirements:	227	-	-		-				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	-		-				
212 - PERS Pick-Up	14	-	-		-				
213 - PERS Bond	43	-	-		-				
220 - FICA/Medicare	17	-	-		-				
231 - SAIF	1	-	-		-				
Total Grant Fund Requirements:	75	-	-		-				

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Fund 200 Grant Funds 2624 - Planning Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
341 - In District Travel (local Mileage)	57	-	-						
390 - Other General Prof & Techl Services	-	-	-						
Total Grant Fund Requirements:	57	-	-						
Total Grant Fund Requirements:	358	-	-						

Public Information Services

Fund 200 Grant Funds 2633 - Public Information Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
353 - Postage	-	-	-						
354 - Advertising	-	-	-						
355 - Printing & Binding	-	-	-						
390 - Other General Prof & Techl Services	-	-	-						
Total Grant Fund Requirements:	-	-	-						
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-						
460 - Non-Consumable Items	-	-	-						
Total Grant Fund Requirements:	-	-	-						
Total Grant Fund Requirements:	-	-	-						

Human Resources Direction

Fund 200 Grant Funds 2641 - Human Resources Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	1,000	-	-						
200 - Associated Payroll Costs									
212 - PERS Pick-Up	60	-	-						
213 - PERS Bond	190	-	-						
220 - FICA/Medicare	76	-	-						
231 - SAIF	5	-	-						
Total Grant Fund Requirements:	331	-	-						
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-						
342 - Out of District Travel (mileage/Meals/Lodging)	1,573	-	-						
Total Grant Fund Requirements:	1,573	-	-						

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Fund 200 Grant Funds 2641 - Human Resources Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
470 - Computer Software	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	2,905	-	-	-	-	-	-	-	-

Recruitment and Placement Services

Fund 200 Grant Funds 2642 - Recruitment and Placement Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	3,274	-	-	-	-	-	-	-	-
121 - Licensed Substitute	-	168	-	-	-	-	-	-	-
Total Grant Fund Requirements:	3,274	168	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
212 - PERS Pick-Up	196	-	-	-	-	-	-	-	-
213 - PERS Bond	622	-	-	-	-	-	-	-	-
220 - FICA/Medicare	250	13	-	-	-	-	-	-	-
231 - SAIF	16	-	-	-	-	-	-	-	-
242 - MDV - Classified	1,258	-	-	-	-	-	-	-	-
246 - Life - Classified	9	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	2,352	13	-	-	-	-	-	-	-
300 - Purchased Services									
354 - Advertising	-	-	-	-	-	-	-	-	-
400 - Supplies and Materials									
480 - Computer Hardware	1,359	-	-	-	-	-	-	-	-
600 - Other Objects									
640 - Dues and Fees	7,918	591	-	-	2,000	-	-	-	-
Total Grant Fund Requirements:	14,904	772	-	-	2,000	-	-	-	-

Other Staff Services

Fund 200 Grant Funds 2649 - Other Staff Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
121 - Licensed Substitute	-	84	-	-	-	-	-	-	-
133 - Extra-Curricular	-	62,100	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	62,184	-	-	-	-	-	-	-

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Fund 200 Grant Funds 2649 - Other Staff Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	666	-	-	-	-	-	-	-
213 - PERS Bond	-	3,198	-	-	-	-	-	-	-
220 - FICA/Medicare	-	4,757	-	-	-	-	-	-	-
231 - SAIF	-	283	-	-	-	-	-	-	-
235 - Oregon PFMLI	-	248	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	9,152	-	-	-	-	-	-	-
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	585	-	-	-	-	-	-	-	-
353 - Postage	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	585	-	-	-	-	-	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	-	5,535	-	-	-	-	-	-	-
460 - Non-Consumable Items	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	5,535	-	-	-	-	-	-	-
Total Grant Fund Requirements:	585	76,871	-	-	-	-	-	-	-

Technology Services Direction

Fund 200 Grant Funds 2661 - Technology Services Direction	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	811	304	-	-	-	-	-	-	-
Total Grant Fund Requirements:	811	304	-	-	-	-	-	-	-
400 - Supplies and Materials									
470 - Computer Software	-	14,200	-	-	-	-	-	-	-
Total Grant Fund Requirements:	811	14,504	-	-	-	-	-	-	-

Programming Services

Fund 200 Grant Funds 2663 - Programming Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	972	-	-	-	-	-	-	-	-

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Fund 200 Grant Funds 2663 - Programming Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
212 - PERS Pick-Up	58	-	-	-	-	-	-	-	-
213 - PERS Bond	185	-	-	-	-	-	-	-	-
220 - FICA/Medicare	74	-	-	-	-	-	-	-	-
231 - SAIF	5	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	322	-	-	-	-	-	-	-	-
300 - Purchased Services									
390 - Other General Prof & Techl Services	22,501	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	23,795	-	-	-	-	-	-	-	-

Technology Operation Services

Fund 200 Grant Funds 2664 - Technology Operation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	1,000	-	-	-	-	-	-	-	-
133 - Extra-Curricular	-	-	-	-	-	-	-	-	-
134 - Classified Beyond FTE	-	1,291	-	-	-	-	-	-	-
Total Grant Fund Requirements:	1,000	1,291	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
212 - PERS Pick-Up	60	77	-	-	-	-	-	-	-
213 - PERS Bond	190	168	-	-	-	-	-	-	-
220 - FICA/Medicare	77	98	-	-	-	-	-	-	-
231 - SAIF	5	7	-	-	-	-	-	-	-
235 - Oregon PFMLI	-	5	-	-	-	-	-	-	-
242 - MDV - Classified	-	-	-	-	-	-	-	-	-
246 - Life - Classified	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	331	355	-	-	-	-	-	-	-
300 - Purchased Services									
342 - Out of District Travel (mileage/Meals/Lodging)	553	-	-	-	-	-	-	-	-
351 - Telephone	43,564	18,853	-	-	-	-	-	-	-
358 - Digital/Data Communication Lines	4,528	4,409	-	-	-	-	-	-	-
386 - Data Processing/Technology Services	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	48,646	23,262	-	-	-	-	-	-	-

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Fund 200 Grant Funds 2664 - Technology Operation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-						
460 - Non-Consumable Items	-	-	-						
470 - Computer Software	21,355	28,612	-						
480 - Computer Hardware	80,011	499,123	-						
Total Grant Fund Requirements:	101,366	527,735	-						
Total Grant Fund Requirements:	151,343	552,642	-						

Networking

Fund 200 Grant Funds 2669 - Networking	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	-	-	-		45,000				
400 - Supplies and Materials									
470 - Computer Software	-	-	-		75,000				
480 - Computer Hardware	-	-	-		14,263				
Total Grant Fund Requirements:	-	-	-		89,263				
500 - Capital Outlay									
541 - Initial Equipment Purchases >\$5,000	-	-	-		75,000				
Total Grant Fund Requirements:	-	-	-		209,263				

Records Management Services

Fund 200 Grant Funds 2670 - Records Management Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
341 - In District Travel (local Mileage)	79	-	200		100				
400 - Supplies and Materials									
410 - Consumable Supplies	1,272	730	700		500				
460 - Non-Consumable Items	258	274	-		-				
Total Grant Fund Requirements:	1,530	1,004	700		500				
Total Grant Fund Requirements:	1,609	1,004	900		600				

Interpretive & Translation Services

Fund 200 Grant Funds 2680 - Interpretive & Translation Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	3,500	-	30,386	1.00	28,031	0.88			
121 - Licensed Substitute	-	-	6,500		6,500				
122 - Classified Substitute	180	583	-		-				
132 - Classified O/T	-	632	-		-				
134 - Classified Beyond FTE	169	293	-		-				
Total Grant Fund Requirements:	3,849	1,509	36,886	1.00	34,531	0.88			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	22		21				
212 - PERS Pick-Up	231	91	2,213		2,072				
213 - PERS Bond	731	196	4,057		3,453				
217 - PERS Reserves	-	-	-		345				
220 - FICA/Medicare	295	114	2,822		2,641				
231 - SAIF	19	7	369		345				
235 - Oregon PFMLI	-	6	148		138				
242 - MDV - Classified	-	-	20,285		18,274				
246 - Life - Classified	-	-	-		-				
Total Grant Fund Requirements:	1,276	413	29,916		27,289				
300 - Purchased Services									
313 - Prof. Svcs to Students W/ Disabilities	-	-	-		1,500				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	390	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	1,862	1,000		400				
389 - Other Non-Instr Professional/TechSvcs	-	2,416	-		-				
390 - Other General Prof & Techl Services	439	50	-		-				
Total Grant Fund Requirements:	829	4,328	1,000		1,900				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
480 - Computer Hardware	-	-	-		-				
Total Grant Fund Requirements:	-	-	-		-				
Total Grant Fund Requirements:	5,954	6,250	67,802	1.00	63,720	0.88			

Food Preparation & Dispensing

Fund 200 Grant Funds 3120 - Food Preparation & Dispensing	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	-	-	-		-				

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Fund 200 Grant Funds 3120 - Food Preparation & Dispensing	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies	457	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	-	17,392	-	-	-	-	-	-	-
Total Grant Fund Requirements:	457	17,392	-	-	-	-	-	-	-
Total Grant Fund Requirements:	457	17,392	-	-	-	-	-	-	-

Ala Carte

Fund 200 Grant Funds 3190 - Ala Carte	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
390 - Other General Prof & Techl Services	-	3,864	-	-	-	-	-	-	-

Other Enterprise Services

Fund 200 Grant Funds 3200 - Other Enterprise Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
341 - In District Travel (local Mileage)	-	-	-	-	-	-	-	-	-
343 - Student Travel	-	-	640	-	-	-	-	-	-
353 - Postage	-	-	-	-	-	-	-	-	-
355 - Printing & Binding	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	640	-	-	-	-	-	-
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	23,034	-	-	-	-	-	-
460 - Non-Consumable Items	-	-	900	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	23,934	-	-	-	-	-	-
600 - Other Objects									
640 - Dues and Fees	-	-	-	-	-	-	-	-	-
Total Grant Fund Requirements:	-	-	24,574	-	-	-	-	-	-

Welfare Activity Services

Fund 200 Grant Funds 3360 - Welfare Activity Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
124 - Classified Temporary	432	-	-	-	-	-	-	-	-
200 - Associated Payroll Costs									
231 - SAIF	2	-	-	-	-	-	-	-	-

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Fund 200 Grant Funds 3360 - Welfare Activity Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
324 - Rentals	835	-	-		97,239				
353 - Postage	-	-	50		50				
374 - Other Tuition	-	-	3,000		3,000				
390 - Other General Prof & Techl Services	243	3,632	-		-				
Total Grant Fund Requirements:	1,078	3,632	3,050		100,289				
400 - Supplies and Materials									
410 - Consumable Supplies	74,668	73,493	263,595		324,377				
460 - Non-Consumable Items	2,109	-	150		5,000				
Total Grant Fund Requirements:	76,777	73,493	263,745		329,377				
600 - Other Objects									
640 - Dues and Fees	1,306	2,451	-		-				
Total Grant Fund Requirements:	79,596	79,576	266,795		429,666				

Nonpublic School Student Services

Fund 200 Grant Funds 3370 - Nonpublic School Student Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
123 - Licensed Temporary	-	-	-		-				
200 - Associated Payroll Costs									
220 - FICA/Medicare	10	-	-		-				
231 - SAIF	1	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
Total Grant Fund Requirements:	11	-	-		-				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	1,233	-	-		35,584				
312 - Prof. Instruction Svcs. Provided to Teachers	4,601	2,949	2,597		6,490				
Total Grant Fund Requirements:	5,834	2,949	2,597		42,074				
400 - Supplies and Materials									
410 - Consumable Supplies	212	-	-		-				
460 - Non-Consumable Items	564	-	-		-				
Total Grant Fund Requirements:	776	-	-		-				
600 - Other Objects									
640 - Dues and Fees	-	250	-		-				
Total Grant Fund Requirements:	6,621	3,199	2,597		42,074				

Other Community Services

Fund 200 Grant Funds 3390 - Other Community Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
122 - Classified Substitute	32	64	-	-	-	-	-	-	-
124 - Classified Temporary	1,265	-	-	-	-	-	-	-	-
131 - Licensed Extra Assignment	2,177	560	2,544	-	2,200	-	-	-	-
132 - Classified O/T	267	212	88	-	880	-	-	-	-
134 - Classified Beyond FTE	693	501	6,637	-	-	-	-	-	-
Total Grant Fund Requirements:	4,433	1,338	9,269		3,080				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	6	-	2	-	-	-	-
212 - PERS Pick-Up	139	76	556	-	185	-	-	-	-
213 - PERS Bond	439	166	1,020	-	308	-	-	-	-
217 - PERS Reserves	-	-	-	-	31	-	-	-	-
220 - FICA/Medicare	338	101	710	-	236	-	-	-	-
231 - SAIF	22	6	92	-	31	-	-	-	-
235 - Oregon PFMLI	-	5	37	-	12	-	-	-	-
Total Grant Fund Requirements:	937	355	2,421		805				
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	1,027	-	-	-	2,275	-	-	-	-
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	-	-	-	-	-	-	-
319 - Other Instructional/Prof & Technical Svcs.	1,703	-	52,590	-	-	-	-	-	-
341 - In District Travel (local Mileage)	-	-	-	-	200	-	-	-	-
355 - Printing & Binding	-	560	-	-	-	-	-	-	-
374 - Other Tuition	-	200	-	-	-	-	-	-	-
390 - Other General Prof & Techl Services	1,899	200	42,697	-	35,000	-	-	-	-
Total Grant Fund Requirements:	4,629	960	95,287		37,475				
400 - Supplies and Materials									
410 - Consumable Supplies	28,617	18,469	34,150	-	50,727	-	-	-	-
460 - Non-Consumable Items	781	-	-	-	-	-	-	-	-
470 - Computer Software	-	-	2,500	-	-	-	-	-	-
Total Grant Fund Requirements:	29,398	18,469	36,650		50,727				
Total Grant Fund Requirements:	39,397	21,122	143,627		92,087				

Child Care Services

Fund 200 Grant Funds 3500 - Child Care Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100 - Salaries									
112 - Classified Salaries	77,224	71,754	75,197	2.50	158,596	4.75			
122 - Classified Substitute	7,697	11,921	-		-				
131 - Licensed Extra Assignment	-	-	3,700		-				
132 - Classified O/T	153	100	-		-				
134 - Classified Beyond FTE	2,647	4,740	6,904		-				
Total Grant Fund Requirements:	87,721	88,515	85,801	2.50	158,596	4.75			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	10	-	51		95				
212 - PERS Pick-Up	4,413	2,163	5,148		9,517				
213 - PERS Bond	13,996	4,713	9,438		15,860				
217 - PERS Reserves	-	-	-		1,586				
220 - FICA/Medicare	6,278	6,771	6,563		12,133				
231 - SAIF	452	442	858		1,586				
235 - Oregon PFMLI	-	348	343		635				
242 - MDV - Classified	34,667	32,312	55,783		109,646				
246 - Life - Classified	546	449	-		-				
299 - PERS Expense Error	-	132	-		-				
Total Grant Fund Requirements:	60,362	47,332	78,184		151,058				
300 - Purchased Services									
319 - Other Instructional/Prof & Technical Svcs.	1,471	-	-		-				
351 - Telephone	-	-	-		-				
353 - Postage	42	-	-		-				
390 - Other General Prof & Techl Services	-	-	30,000		-				
Total Grant Fund Requirements:	1,513	-	30,000		-				
400 - Supplies and Materials									
410 - Consumable Supplies	250	1,784	-		8,346				
431 - Library Books	-	-	-		-				
460 - Non-Consumable Items	-	-	-		-				
470 - Computer Software	-	-	-		-				
Total Grant Fund Requirements:	250	1,784	-		8,346				
600 - Other Objects									
630 - Unrecoverable Debt Write-Off	6,674	4,015	-		-				
640 - Dues and Fees	40	-	-		-				
690 - Grant Indirect Charges	-	-	-		-				
Total Grant Fund Requirements:	6,714	4,015	-		-				
Total Grant Fund Requirements:	156,559	141,646	193,985	2.50	318,000	4.75			

Site Acquisition & Development

Fund 200 Grant Funds 4120 - Site Acquisition & Development	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
500 - Capital Outlay									
520 - Buildings Acquisition & Additions	8,808	-	-		-				
530 - Site Improvements	-	-	-		-				
541 - Initial Equipment Purchases >\$5,000	-	-	150,000		-				
Total Grant Fund Requirements:	8,808	-	150,000		-				
Total Grant Fund Requirements:	8,808	-	150,000		-				

Building Acquisition & Improvement

Fund 200 Grant Funds 4150 - Building Acquisition & Improvement	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
322 - Repairs & Maintenance	-	395,201	998,563		762,797				
328 - Garbage	-	4,589	-		-				
353 - Postage	-	283	-		-				
354 - Advertising	-	63	-		-				
355 - Printing & Binding	-	154	-		-				
383 - Architect/Engineer Services	-	20,054	47,327		93,858				
389 - Other Non-Instr Professional/Tech Svcs	-	-	-		105,606				
390 - Other General Prof & Techl Services	-	-	47,899		17,504				
Total Grant Fund Requirements:	-	420,343	1,093,789		979,765				
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
460 - Non-Consumable Items	-	135,996	-		-				
Total Grant Fund Requirements:	-	135,996	-		-				
500 - Capital Outlay									
520 - Buildings Acquisition & Additions	4,446,876	2,319,265	87,592		2,691,326				
600 - Other Objects									
640 - Dues and Fees	-	6,445	9,353		10,014				
690 - Grant Indirect Charges	-	22,007	44,126		-				
Total Grant Fund Requirements:	-	28,452	53,479		10,014				
800 - Other Uses of Funds									
810 - Contingency Reserve (Function 6110)	-	-	-		168,479				
Total Grant Fund Requirements:	4,446,876	2,904,057	1,234,860		3,849,584				

Transfer to Other Funds

Fund 200 Grant Funds 5210 - Transfer to Other Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
700 - Transfers									
710 - Fund Transfers	-	-	5		-				

Contingency for Current Operations

Fund 200 Grant Funds 6110 - Contingency for Current Operations	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
800 - Other Uses of Funds									
810 - Contingency Reserve (Function 6110)	-	-	232,775		-				
Total Grant Fund Requirements:	15,905,348	12,171,494	14,891,185	68.04	17,934,504	65.92			

Other Funds

Musical Instruments
Preschool Promise
Student Investment Account
Curriculum
Small High Schools Grants
High School Success
Building Maintenance
Food Service
Student Body
Outdoor School for All
ODE Facilities Grant
Technology
Vehicle Replacement

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Lincoln County School District

2025-26 Proposed Budget

Other Funds Summary

Other Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
286 - Indigenous Peoples Studies	267	7,895	194,975	0.08	86,279	0.08		
287 - Musical Instruments	149,470	72,013	595,640		433,661			
288 - Pre-School Promise - Delc	516,429	582,376	563,400	8.85	563,400	7.60		
289 - SSA/Student Investment Account	4,133,850	4,801,298	5,345,320	49.44	5,571,216	48.02		
290 - Curriculum	-	7,810	5,624,186		6,520,952			
291 - Small School Grants (134 & 116)	130,180	57,185	162,352		277,661			
292 - High School Success	1,613,657	1,369,850	1,498,394	7.85	1,552,634	8.35		
293 - Building Maintenance	2,085,375	1,292,648	3,596,903		2,235,005			
294 - Food Services	3,552,413	3,715,221	3,974,161	2.34	3,820,786	1.84		
295 - Student Body	1,038,631	1,172,303	2,800,000		2,880,723	0.92		
296 - Outdoor School for All	137,746	131,347	169,958		327,689			
298 - Technology	649,335	224,579	4,648,930	0.50	5,495,515			
299 - Vehicle Replacement	143,667	48,842	87,505		225,057			
Total:	14,151,020	13,483,367	29,261,724	69.07	29,990,578	66.80		

Lincoln County School District

2025-26 Proposed Budget

Other Funds

Indigenous Peoples Studies

Other Funds 286 - Indigenous Peoples Studies	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>5000 - Other Sources</u>									
5200 - Interfund Transfers	100,000	-	100,000		5				
5300 - Sale or Compensation for Loss of Assets	-	-	-		-				
5400 - Resources - Beginning Fund Balance	3,316	103,049	94,975		86,274				
Total Other Sources:	103,316	103,049	194,975		86,279				
Total Revenue:	103,316	103,049	194,975		86,279				
Total Resources:	103,316	103,049	194,975		86,279				

Requirements

1131 - High School Programs 9-12

100 - Salaries

111 - Licensed Salaries	-	5,276	5,919	0.08	5,739	0.08
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200 - Associated Payroll Costs

211 - PERS Paid BY District	-	-	4		3	
212 - PERS Pick-Up	-	317	355		344	
213 - PERS Bond	-	686	651		574	
217 - PERS Reserves	-	-	-		57	
220 - FICA/Medicare	-	399	453		439	
231 - SAIF	-	24	59		57	
235 - Oregon PFMLI	-	21	24		23	
241 - MDV - Licensed	-	1,163	1,514		-	
245 - Life - Licensed	-	9	-		-	
Total Associated Payroll Costs:	-	2,618	3,060		1,497	

400 - Supplies and Materials

410 - Consumable Supplies	-	-	85,996		79,043	
Total High School Programs 9-12:	-	7,895	94,975	0.08	86,279	0.08

2552 - Vehicle Operation Services

300 - Purchased Services

331 - Reimbursable Student Transportation	267	-	-		-	
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Other Funds 286 - Indigenous Peoples Studies	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
6110 - Contingency for Current Operations									
800 - Other Uses of Funds									
810 - Contingency Reserve (Function 6110)	-	-	100,000		-				
Total Requirements:	267	7,895	194,975	0.08	86,279	0.08			
Total Indigenous Peoples Studies:	(103,049)	(95,154)	-	0.08	-	0.08			

Musical Instruments

Fund 287 - Musical Instruments: The district established a Musical Instrument Fund with a 2021 transfer of \$300,000 from the General Fund. The fund will be used to repair and replace instruments owned by the district which are loaned to students for use in district K-12 music programs and allow the expansion of those programs. This will further the board's strategy of promoting diversity, equity and inclusion throughout the district by giving all students greater access to instruments, allowing them to participate in the district's music programs and provide them with a well-rounded education.

Other Funds 287 - Musical Instruments	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
1000 - Revenue From Local Sources									
1920 - Private Contributions	3,750	-	-		-				
5000 - Other Sources									
5200 - Interfund Transfers	300,000	200,000	100,000			5			
5400 - Resources - Beginning Fund Balance	152,555	306,835	495,640			433,656			
Total Other Sources:	452,555	506,835	595,640			433,661			
Total Revenue:	456,305	506,835	595,640			433,661			
Total Resources:	456,305	506,835	595,640			433,661			
Requirements									
1111 - Elementary K-6									
300 - Purchased Services									
322 - Repairs & Maintenance	1,476	-	45,000			45,000			
342 - Out of District Travel (mileage/Meals/Lodging)	112	-	-			-			
390 - Other General Prof & Techl Services	2,240	-	-			-			
Total Purchased Services:	3,828	-	45,000			45,000			
400 - Supplies and Materials									
410 - Consumable Supplies	2,446	330	-			-			
420 - Textbooks	1,061	90	-			-			
460 - Non-Consumable Items	69,192	34,124	65,000			65,000			
Total Supplies and Materials:	72,699	34,544	65,000			65,000			
Total Elementary K-6:	76,527	34,544	110,000			110,000			
1113 - Extra Curricular - K-5									
300 - Purchased Services									
322 - Repairs & Maintenance	-	-	-			-			
400 - Supplies and Materials									
460 - Non-Consumable Items	-	-	-			-			
Total Extra Curricular - K-5:	-	-	-			-			

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Other Funds 287 - Musical Instruments	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1121 - Middle School Programs 6-8									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	3,815	859	35,000		35,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	1,000	368	-		-				
420 - Textbooks	-	-	-		-				
460 - Non-Consumable Items	5,200	3,434	65,000		65,000				
Total Supplies and Materials:	6,199	3,801	65,000		65,000				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-		-				
Total Middle School Programs 6-8:	10,015	4,660	100,000		100,000				
1131 - High School Programs 9-12									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	6,046	1,865	70,000		70,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	330	368	-		-				
420 - Textbooks	5,496	51	-		-				
460 - Non-Consumable Items	48,964	25,756	75,000		113,000				
Total Supplies and Materials:	54,790	26,174	75,000		113,000				
<u>600 - Other Objects</u>									
640 - Dues and Fees	1,005	287	-		-				
Total High School Programs 9-12:	61,841	28,326	145,000		183,000				
1132 - High School Extra-Curricular									
<u>100 - Salaries</u>									
131 - Licensed Extra Assignment	141	-	-		-				
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	8	-	-		-				
213 - PERS Bond	27	-	-		-				
220 - FICA/Medicare	11	-	-		-				
231 - SAIF	1	-	-		-				
Total Associated Payroll Costs:	47	-	-		-				
Total High School Extra-Curricular:	187	-	-		-				
1490 - Other Summer School Programs									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	20	-		-				

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Other Funds 287 - Musical Instruments	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2213 - Curriculum or Program Development									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
2240 - Instructional Staff Development									
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	900	394	10,640		10,661				
342 - Out of District Travel (mileage/Meals/Lodging)	-	4,070	-		-				
Total Purchased Services:	<u>900</u>	<u>4,464</u>	<u>10,640</u>		<u>10,661</u>				
Total Instructional Staff Development:	<u>900</u>	<u>4,464</u>	<u>10,640</u>		<u>10,661</u>				
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
332 - Non-Reimbursable Student Transportation	-	-	30,000		30,000				
7000 - Unappropriated Ending Fund Balance									
<u>800 - Other Uses of Funds</u>									
820 - Reserved for Next Year (Function 7000)	-	-	200,000		-				
Total Requirements:	<u>149,470</u>	<u>72,013</u>	<u>595,640</u>		<u>433,661</u>				
Total Musical Instruments:	(306,835)	(434,822)	-		-				

Pre-School Promise - Delc

Other Funds 288 - Pre-School Promise - Delc	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>3000 - Revenue From State Sources</u>									
3299 - Other Restricted State Revenue	516,429	582,376	563,400		563,400				
Requirements									
1140 - Pre-Kindergarten Programs									
<u>100 - Salaries</u>									
112 - Classified Salaries	223,129	268,386	255,140	8.50	259,036	7.50			
122 - Classified Substitute	8,709	9,605	-		-				
124 - Classified Temporary	-	-	-		-				
132 - Classified O/T	-	420	-		-				
134 - Classified Beyond FTE	974	1,348	-		-				
Total Other Funds:	232,811	279,759	255,140	8.50	259,036	7.50			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	152		154				
212 - PERS Pick-Up	13,404	13,112	15,309		15,541				
213 - PERS Bond	42,445	28,417	28,067		25,904				
217 - PERS Reserves	-	-	-		2,590				
220 - FICA/Medicare	17,729	21,336	19,518		19,817				
231 - SAIF	1,174	1,396	2,552		2,590				
235 - Oregon PFMLI	-	1,116	1,020		1,036				
242 - MDV - Classified	122,805	173,700	182,565		167,080				
246 - Life - Classified	1,193	1,431	-		-				
Total Other Funds:	198,749	240,509	249,183		234,712				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	81	-	-		-				
341 - In District Travel (local Mileage)	-	-	-		-				
Total Other Funds:	81	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	11,373	11,386	7,687		17,268				
420 - Textbooks	2,706	-	-		-				
431 - Library Books	188	178	-		-				
460 - Non-Consumable Items	4,309	4,137	-		16,996				
470 - Computer Software	486	4,617	-		-				
480 - Computer Hardware	-	3,508	-		-				
Total Other Funds:	19,062	23,826	7,687		34,264				
Total Other Funds:	450,703	544,094	512,010	8.50	528,012	7.50			

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Other Funds 288 - Pre-School Promise - Delc	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2190 - Student Services Direction									
600 - Other Objects									
690 - Grant Indirect Charges	-	9,225	21,669			21,669			
2213 - Curriculum or Program Development									
100 - Salaries									
114 - Classified Supervisor	20,997	6,535	8,562	0.10	9,172	0.10			
149 - Other Taxable Compensation	975	400	294		-				
Total Other Funds:	21,972	6,935	8,856	0.10	9,172	0.10			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	5			6			
212 - PERS Pick-Up	1,318	416	532			550			
213 - PERS Bond	4,175	902	974			917			
217 - PERS Reserves	-	-	-			92			
220 - FICA/Medicare	1,681	527	678			702			
231 - SAIF	103	32	89			92			
235 - Oregon PFMLI	-	27	35			37			
244 - MDV - Confidential/Exempt	4,856	1,675	2,091			2,151			
248 - Life - Confidential/Exempt	45	14	-			-			
Total Other Funds:	12,178	3,594	4,404			4,547			
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	480	-			-			
342 - Out of District Travel (mileage/Meals/Lodging)	-	393	-			-			
Total Other Funds:	-	873	-			-			
400 - Supplies and Materials									
410 - Consumable Supplies	-	47	-			-			
460 - Non-Consumable Items	-	544	-			-			
480 - Computer Hardware	-	1,618	-			-			
Total Other Funds:	-	2,209	-			-			
600 - Other Objects									
640 - Dues and Fees	-	318	2,140			-			
Total Other Funds:	34,150	13,928	15,400	0.10	13,719	0.10			
2240 - Instructional Staff Development									
100 - Salaries									
134 - Classified Beyond FTE	128	796	-			-			

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Other Funds 288 - Pre-School Promise - Delc	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		-				
212 - PERS Pick-Up	6	44	-		-				
213 - PERS Bond	18	95	-		-				
220 - FICA/Medicare	10	60	-		-				
231 - SAIF	1	4	-		-				
235 - Oregon PFMLI	-	3	-		-				
Total Other Funds:	34	206	-		-				
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	10,080	890	-		-				
341 - In District Travel (local Mileage)	-	111	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	436	-		-				
Total Other Funds:	10,080	1,437	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		-				
Total Other Funds:	10,242	2,440	-		-				
2490 - Other Admin Services - Operations									
<u>600 - Other Objects</u>									
690 - Grant Indirect Charges	19,815	12,689	-		-				
3390 - Other Community Services									
<u>100 - Salaries</u>									
134 - Classified Beyond FTE	151	-	-		-				
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	9	-	-		-				
213 - PERS Bond	29	-	-		-				
220 - FICA/Medicare	12	-	-		-				
231 - SAIF	1	-	-		-				
Total Other Funds:	50	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	1,319	-	144		-				
Total Other Funds:	1,519	-	144		-				
3500 - Child Care Services									
<u>100 - Salaries</u>									
112 - Classified Salaries	-	-	7,222	0.25	-				

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Other Funds 288 - Pre-School Promise - Delc		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>										
211 - PERS Paid BY District		-	-	4		-				
212 - PERS Pick-Up		-	-	433		-				
213 - PERS Bond		-	-	794		-				
220 - FICA/Medicare		-	-	552		-				
231 - SAIF		-	-	72		-				
235 - Oregon PFMLI		-	-	29		-				
242 - MDV - Classified		-	-	5,071		-				
246 - Life - Classified		-	-	-		-				
Total Other Funds:		-	-	6,955		-				
Total Other Funds:		-	-	14,177	0.25	-				
Total Other Funds:		516,429	582,376	563,400	8.85	563,400	7.60			
Total Other Funds:		-	-	-	8.85	-	7.60			

SSA/Student Investment Account

Fund 289 - SSA/Student Investment Account: The Oregon Legislature passed and the Governor signed the \$2 billion Student Success Act (HB 3427) in Spring 2019. This was a historic and much-needed investment in K-12 schools.

These funds are required to be used in four categories:

- Increasing instructional time
- Addressing student health and safety
- Increasing adults/decreasing class size
- Expanding well-rounded learning opportunities

Programs must also meet students' behavioral and mental health needs and increase academic achievement as well as reduce disparities among student groups. More information including the full District plan can be viewed on the District website at : www.lincoln.k12.or.us/ssa/

Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
3000 - Revenue From State Sources									
3299 - Other Restricted State Revenue	4,133,850	4,801,298	5,345,320		5,571,216				
Requirements									
1111 - Elementary K-6									
100 - Salaries									
111 - Licensed Salaries	332,937	407,588	415,249	6.00	428,129	6.00			
112 - Classified Salaries	134,572	149,853	205,594	6.00	188,013	5.00			
121 - Licensed Substitute	-	-	1,530		20,000				
122 - Classified Substitute	-	-	-		30,000				
134 - Classified Beyond FTE	-	163	-		-				
Total Other Funds:	467,509	557,604	622,373	12.00	666,142	11.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	375		399				
212 - PERS Pick-Up	24,736	33,445	37,343		39,969				
213 - PERS Bond	78,332	72,465	68,459		66,615				
217 - PERS Reserves	-	-	-		6,660				
220 - FICA/Medicare	35,757	42,601	47,614		50,960				
231 - SAIF	2,242	2,633	6,223		6,660				
235 - Oregon PFMLI	-	2,227	2,488		2,665				
241 - MDV - Licensed	99,395	111,482	118,110		121,710				
242 - MDV - Classified	59,491	75,513	121,710		104,425				
245 - Life - Licensed	796	851	-		-				
246 - Life - Classified	641	635	-		-				
Total Other Funds:	301,389	341,852	402,322		400,063				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	1,659	-	-		-				
390 - Other General Prof & Techl Services	-	-	-		24,000				
Total Other Funds:	1,659	-	-		24,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	263	24,000		-				
420 - Textbooks	-	151	-		-				
460 - Non-Consumable Items	48,991	-	-		-				
470 - Computer Software	-	6,024	-		-				
480 - Computer Hardware	-	1,658	-		-				
Total Other Funds:	48,991	8,096	24,000		-				
Total Other Funds:	819,547	907,552	1,048,695	12.00	1,090,205	11.00			
1113 - Extra Curricular - K-5									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	253	-	-		-				
1121 - Middle School Programs 6-8									
<u>100 - Salaries</u>									
111 - Licensed Salaries	68,498	110,165	90,470	1.43	89,942	1.43			
112 - Classified Salaries	29,659	34,105	36,259	1.00	42,982	1.00			
132 - Classified O/T	-	-	-		-				
134 - Classified Beyond FTE	78	-	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total Other Funds:	98,234	144,270	126,729	2.43	132,924	2.43			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	76		81				
212 - PERS Pick-Up	5,894	8,656	7,604		7,975				
213 - PERS Bond	19,229	19,474	13,940		13,292				
217 - PERS Reserves	-	-	-		1,328				
220 - FICA/Medicare	7,515	11,115	9,695		10,168				
231 - SAIF	473	684	1,268		1,328				
235 - Oregon PFMLI	-	581	507		532				
241 - MDV - Licensed	15,074	31,777	28,213		29,074				
242 - MDV - Classified	17,775	18,359	20,285		20,885				
245 - Life - Licensed	164	248	-		-				
246 - Life - Classified	136	138	-		-				
Total Other Funds:	66,260	91,033	81,588		84,663				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				

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Other Funds 289 - SSA/Student Investment Account		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>										
410 - Consumable Supplies		152	760	-		-				
460 - Non-Consumable Items		11,200	9,158	-		-				
470 - Computer Software		-	2,747	-		-				
480 - Computer Hardware		-	21,391	-		-				
Total Other Funds:		11,352	34,056	-		-				
Total Other Funds:		175,847	269,360	208,317	2.43	217,587	2.43			
1122 - Middle School Extra-Curricular 6-8										
<u>100 - Salaries</u>										
121 - Licensed Substitute		1,314	-	-		-				
133 - Extra-Curricular		75,489	80,072	91,353		97,298				
Total Other Funds:		76,803	80,072	91,353		97,298				
<u>200 - Associated Payroll Costs</u>										
211 - PERS Paid BY District		4	-	38		59				
212 - PERS Pick-Up		3,097	2,984	3,535		5,836				
213 - PERS Bond		10,111	6,809	6,485		9,728				
217 - PERS Reserves		-	-	-		970				
220 - FICA/Medicare		5,863	6,088	6,984		7,450				
231 - SAIF		363	374	914		970				
235 - Oregon PFMLI		-	318	365		392				
Total Other Funds:		19,438	16,573	18,321		25,405				
<u>300 - Purchased Services</u>										
311 - Prof. Instructional Svcs. Provided to Students		2,026	-	-		-				
324 - Rentals		-	-	-		-				
390 - Other General Prof & Techl Services		6,092	-	-		-				
Total Other Funds:		8,118	-	-		-				
<u>400 - Supplies and Materials</u>										
410 - Consumable Supplies		-	-	-		-				
460 - Non-Consumable Items		5,724	-	-		-				
Total Other Funds:		5,724	-	-		-				
<u>600 - Other Objects</u>										
640 - Dues and Fees		-	-	-		-				
Total Other Funds:		110,083	96,645	109,674		122,703				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1131 - High School Programs 9-12									
<u>100 - Salaries</u>									
111 - Licensed Salaries	122,109	126,148	165,353	2.58	156,722	2.44			
112 - Classified Salaries	83,169	92,839	100,374	3.00	113,771	3.00			
122 - Classified Substitute	-	1,612	-		-				
131 - Licensed Extra Assignment	100	-	-		-				
132 - Classified O/T	-	-	-		-				
Total Other Funds:	205,377	220,599	265,727	5.58	270,493	5.44			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	161		163				
212 - PERS Pick-Up	10,998	13,139	15,943		16,229				
213 - PERS Bond	35,923	29,865	29,229		27,050				
217 - PERS Reserves	-	-	-		2,705				
220 - FICA/Medicare	15,582	16,902	20,329		20,692				
231 - SAIF	993	1,058	2,658		2,705				
235 - Oregon PFMLI	-	884	1,064		1,082				
241 - MDV - Licensed	29,123	35,953	50,785		49,588				
242 - MDV - Classified	36,748	37,905	60,855		62,655				
245 - Life - Licensed	287	287	-		-				
246 - Life - Classified	408	415	-		-				
Total Other Funds:	130,060	136,409	181,024		182,869				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	1,520	-		-				
420 - Textbooks	-	-	-		-				
460 - Non-Consumable Items	20,922	41,060	-		-				
470 - Computer Software	699	5,374	-		-				
480 - Computer Hardware	17,009	42,551	-		-				
Total Other Funds:	38,630	90,505	-		-				
Total Other Funds:	374,067	447,513	446,751	5.58	453,362	5.44			

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1132 - High School Extra-Curricular									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	127	-	-						
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	2,132	-						
322 - Repairs & Maintenance	-	-	-						
328 - Garbage	-	-	-						
342 - Out of District Travel (mileage/Meals/Lodging)	-	9,518	-						
355 - Printing & Binding	-	-	-						
389 - Other Non-Instr Professional/TechSvcs	-	-	7,500						
390 - Other General Prof & TechI Services	-	-	-						
Total Other Funds:	127	11,650	7,500						
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-						
460 - Non-Consumable Items	-	-	-						
480 - Computer Hardware	-	-	-						
Total Other Funds:	-	-	-						
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-						
Total Other Funds:	127	11,650	7,500						
1220 - Rstd Programs for Students w/Disabilities									
<u>100 - Salaries</u>									
111 - Licensed Salaries	75,841	78,369	84,355	1.00	149,770	2.00			
112 - Classified Salaries	-	-	-						
Total Other Funds:	75,841	78,369	84,355	1.00	149,770	2.00			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	51		89				
212 - PERS Pick-Up	4,550	4,702	5,061		8,986				
213 - PERS Bond	14,410	10,188	9,279		14,977				
217 - PERS Reserves	-	-	-		1,498				
220 - FICA/Medicare	5,759	5,941	6,453		11,458				
231 - SAIF	350	361	844		1,498				
235 - Oregon PFMLI	-	311	337		599				
241 - MDV - Licensed	17,775	18,313	19,685		40,570				
242 - MDV - Classified	-	-	-		-				
245 - Life - Licensed	130	138	-		-				
246 - Life - Classified	-	-	-		-				
Total Other Funds:	42,974	39,954	41,710		79,675				

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Other Funds 289 - SSA/Student Investment Account		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>										
410 - Consumable Supplies		-	-	-		2,500				
420 - Textbooks		-	-	-		-				
460 - Non-Consumable Items		-	-	-		-				
480 - Computer Hardware		-	-	-		-				
Total Other Funds:		-	-	-		2,500				
Total Other Funds:		118,815	118,323	126,065	1.00	231,945	2.00			
1250 - Less RSTD Programs for Students W/Disabilities										
<u>400 - Supplies and Materials</u>										
420 - Textbooks		-	-	-		-				
470 - Computer Software		-	(2,559)	-		-				
Total Other Funds:		-	(2,559)	-		-				
<u>600 - Other Objects</u>										
610 - Redemption of Principal		-	23,027	-		-				
621 - Interest		-	2,558	-		-				
Total Other Funds:		-	25,585	-		-				
Total Other Funds:		-	23,027	-		-				
1271 - Remediation										
<u>100 - Salaries</u>										
131 - Licensed Extra Assignment		-	-	-		-				
134 - Classified Beyond FTE		-	-	-		-				
Total Other Funds:		-	-	-		-				
<u>200 - Associated Payroll Costs</u>										
211 - PERS Paid BY District		-	-	-		-				
212 - PERS Pick-Up		-	-	-		-				
213 - PERS Bond		-	-	-		-				
220 - FICA/Medicare		-	-	-		-				
231 - SAIF		-	-	-		-				
Total Other Funds:		-	-	-		-				
Total Other Funds:		-	-	-		-				
1283 - Alt Ed - District Operated										
<u>100 - Salaries</u>										
111 - Licensed Salaries		-	-	-		-				
112 - Classified Salaries		-	-	-		-				
Total Other Funds:		-	-	-		-				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
241 - MDV - Licensed	-	-	-		-				
242 - MDV - Classified	-	-	-		-				
245 - Life - Licensed	-	-	-		-				
246 - Life - Classified	-	-	-		-				
Total Other Funds:	-	-	-		-				
Total Other Funds:	-	-	-		-				
1288 - Charter Schools									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	-	69,357	265,036		279,642				
1291 - English Language Learner Programs									
<u>100 - Salaries</u>									
112 - Classified Salaries	47,782	54,639	82,623	2.72	65,801	1.86			
122 - Classified Substitute	-	-	-		-				
132 - Classified O/T	55	-	-		-				
134 - Classified Beyond FTE	-	236	-		-				
Total Other Funds:	47,837	54,875	82,623	2.72	65,801	1.86			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	49		40				
212 - PERS Pick-Up	2,870	3,284	4,958		3,948				
213 - PERS Bond	9,089	7,116	9,089		6,581				
217 - PERS Reserves	-	-	-		658				
220 - FICA/Medicare	3,660	4,198	6,321		5,033				
231 - SAIF	241	272	826		658				
235 - Oregon PFMLI	-	219	331		263				
242 - MDV - Classified	35,549	36,672	56,121		32,633				
246 - Life - Classified	272	277	-		-				
Total Other Funds:	51,680	52,038	77,695		49,814				
Total Other Funds:	99,517	106,913	160,318	2.72	115,615	1.86			
1299 - Other Special Programs									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	7,161	14,205	0.20	27,139	0.40			
112 - Classified Salaries	3,199	-	3,635	0.13	-				
Total Other Funds:	3,199	7,161	17,840	0.33	27,139	0.40			

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	11		16				
212 - PERS Pick-Up	210	430	1,070		1,629				
213 - PERS Bond	-	931	1,963		2,714				
217 - PERS Reserves	-	-	-		271				
220 - FICA/Medicare	245	540	1,365		2,076				
231 - SAIF	16	34	178		271				
235 - Oregon PFMLI	-	28	72		109				
241 - MDV - Licensed	-	2,098	3,634		8,114				
242 - MDV - Classified	2,222	-	2,536		-				
245 - Life - Licensed	-	16	-		-				
246 - Life - Classified	19	-	-		-				
Total Other Funds:	2,712	4,077	10,829		15,200				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		-				
Total Other Funds:	5,912	11,238	28,669	0.33	42,339	0.40			
1490 - Other Summer School Programs									
<u>100 - Salaries</u>									
131 - Licensed Extra Assignment	7,380	-	-		-				
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	443	-	-		-				
213 - PERS Bond	1,402	-	-		-				
220 - FICA/Medicare	565	-	-		-				
231 - SAIF	36	-	-		-				
Total Other Funds:	2,445	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	532	1,330	-		-				
Total Other Funds:	10,358	1,330	-		-				
2111 - Student Sppt Area Direction-Social Work/Attendance									
<u>100 - Salaries</u>									
112 - Classified Salaries	29,311	38,511	41,212	0.75	49,704	0.75			
113 - Administrator Salaries	139,252	147,759	15,937	0.11	15,567	0.11			
149 - Other Taxable Compensation	4,541	4,815	514		506				
Total Other Funds:	173,104	191,086	57,663	0.86	65,777	0.86			

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Other Funds 289 - SSA/Student Investment Account		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>										
211 - PERS Paid BY District		65	-	35		39				
212 - PERS Pick-Up		10,386	11,465	3,460		3,946				
213 - PERS Bond		32,890	24,841	6,342		6,578				
217 - PERS Reserves		-	-	-		658				
220 - FICA/Medicare		13,228	14,618	4,411		5,032				
231 - SAIF		800	881	576		658				
235 - Oregon PFMLI		-	639	231		263				
242 - MDV - Classified		11,037	14,341	15,214		15,664				
243 - MDV - Admin		11,884	11,359	2,231		2,297				
246 - Life - Classified		88	109	-		-				
247 - Life - Administrators		219	178	-		-				
Total Other Funds:		80,596	78,432	32,500		35,135				
<u>300 - Purchased Services</u>										
318 - Prof. & Improvement Costs to Non-Instruct. Staff		1,925	1,875	-		-				
341 - In District Travel (local Mileage)		733	877	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)		979	2,051	-		-				
353 - Postage		-	40	-		-				
355 - Printing & Binding		1,477	2,619	-		3,500				
Total Other Funds:		5,114	7,462	-		3,500				
<u>400 - Supplies and Materials</u>										
410 - Consumable Supplies		5,620	7,593	12,000		-				
460 - Non-Consumable Items		5,890	1,260	-		-				
480 - Computer Hardware		1,775	4,066	-		-				
Total Other Funds:		13,285	12,919	12,000		-				
<u>600 - Other Objects</u>										
610 - Redemption of Principal		-	1,736	-		-				
621 - Interest		-	72	-		-				
640 - Dues and Fees		-	645	-		-				
Total Other Funds:		-	2,453	-		-				
Total Other Funds:		272,099	292,353	102,163	0.86	104,412	0.86			
2112 - Attendance Services										
<u>100 - Salaries</u>										
112 - Classified Salaries		-	943	2,205	0.13	-				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	1		-				
212 - PERS Pick-Up	-	57	132		-				
213 - PERS Bond	-	123	243		-				
220 - FICA/Medicare	-	72	169		-				
231 - SAIF	-	5	22		-				
235 - Oregon PFMLI	-	4	9		-				
242 - MDV - Classified	-	1,009	2,898		-				
246 - Life - Classified	-	10	-		-				
Total Other Funds:	-	1,278	3,474		-				
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	750	-	-		-				
<u>400 - Supplies and Materials</u>									
470 - Computer Software	-	-	-		50,000				
Total Other Funds:	750	2,221	5,679	0.13	50,000				
2113 - Social Work Services									
<u>100 - Salaries</u>									
111 - Licensed Salaries	235,453	282,084	282,113	4.00	290,176	4.00			
131 - Licensed Extra Assignment	1,854	606	-		-				
133 - Extra-Curricular	-	-	-		-				
149 - Other Taxable Compensation	-	-	-		2,760				
Total Other Funds:	237,307	282,690	282,113	4.00	292,936	4.00			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	37	-	169		174				
212 - PERS Pick-Up	12,213	16,961	16,926		17,575				
213 - PERS Bond	38,675	36,750	31,033		29,294				
217 - PERS Reserves	-	-	-		2,929				
220 - FICA/Medicare	18,154	21,625	21,582		22,410				
231 - SAIF	1,107	1,309	2,821		2,929				
235 - Oregon PFMLI	-	1,129	1,129		1,173				
241 - MDV - Licensed	65,174	73,436	78,740		81,140				
245 - Life - Licensed	472	554	-		-				
Total Other Funds:	135,831	151,764	152,400		157,624				
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	2,638	2,140	-		-				
341 - In District Travel (local Mileage)	84	688	3,000		3,000				
342 - Out of District Travel (mileage/Meals/Lodging)	267	6,523	-		-				
351 - Telephone	3,991	4,109	-		3,514				
355 - Printing & Binding	209	69	-		-				
Total Other Funds:	7,188	13,530	3,000		6,514				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	109	895	-		2,500				
460 - Non-Consumable Items	1,433	638	-		-				
Total Other Funds:	1,541	1,533	-		2,500				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	336	-		-				
Total Other Funds:	381,868	449,853	437,513	4.00	459,574	4.00			
2115 - Student Safety									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	741	-		-				
460 - Non-Consumable Items	-	1,056	-		-				
Total Other Funds:	-	1,797	-		-				
Total Other Funds:	-	1,797	-		-				
2122 - Counseling Services									
<u>100 - Salaries</u>									
111 - Licensed Salaries	365,632	370,351	398,205	6.00	441,634	6.00			
112 - Classified Salaries	-	-	-		19,561	0.50			
121 - Licensed Substitute	-	-	-		-				
131 - Licensed Extra Assignment	-	782	-		-				
Total Other Funds:	365,632	371,133	398,205	6.00	461,195	6.50			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	238		277				
212 - PERS Pick-Up	21,951	22,268	23,893		27,672				
213 - PERS Bond	69,513	48,247	43,803		46,120				
217 - PERS Reserves	-	-	-		4,612				
220 - FICA/Medicare	27,913	28,355	30,463		35,281				
231 - SAIF	1,709	1,735	3,982		4,612				
235 - Oregon PFMLI	-	1,480	1,593		1,845				
241 - MDV - Licensed	106,648	83,679	118,110		121,710				
242 - MDV - Classified	-	-	-		11,138				
245 - Life - Licensed	777	831	-		-				
246 - Life - Classified	-	-	-		-				
Total Other Funds:	228,512	186,595	222,082		253,267				
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
341 - In District Travel (local Mileage)	26	14	-		-				
Total Other Funds:	26	14	-		-				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	2,211	62	-		-				
420 - Textbooks	-	151	-		-				
460 - Non-Consumable Items	594	-	-		-				
470 - Computer Software	-	-	-		13,650				
Total Other Funds:	2,804	213	-		13,650				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-		-				
Total Other Funds:	596,974	557,954	620,287	6.00	728,112	6.50			
2132 - Student Related Medical Services									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	231,931	179,052	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
351 - Telephone	860	940	-		948				
Total Other Funds:	232,790	179,991	-		948				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		2,500				
460 - Non-Consumable Items	-	2,625	-		-				
Total Other Funds:	-	2,625	-		2,500				
Total Other Funds:	232,790	182,616	-		3,448				
2134 - Nurse Services									
<u>100 - Salaries</u>									
111 - Licensed Salaries	209,626	333,570	377,395	4.50	263,977	3.00			
131 - Licensed Extra Assignment	450	-	-		-				
133 - Extra-Curricular	-	-	-		480				
149 - Other Taxable Compensation	364	1,353	873		873				
Total Other Funds:	210,440	334,923	378,268	4.50	265,330	3.00			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	15	-	226		158				
212 - PERS Pick-Up	11,103	16,910	22,696		15,920				
213 - PERS Bond	35,161	36,638	41,609		26,533				
217 - PERS Reserves	-	-	-		2,654				
220 - FICA/Medicare	15,953	25,584	28,936		20,299				
231 - SAIF	974	1,544	3,783		2,654				
235 - Oregon PFMLI	-	1,338	1,513		1,061				
241 - MDV - Licensed	44,267	71,367	88,582		60,855				
245 - Life - Licensed	379	606	-		-				
Total Other Funds:	107,852	153,987	187,345		130,134				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
341 - In District Travel (local Mileage)	-	798	-		1,000				
342 - Out of District Travel (mileage/Meals/Lodging)	-	758	-		-				
351 - Telephone	546	844	-		1,020				
355 - Printing & Binding	-	35	-		-				
Total Other Funds:	546	2,435	-		2,020				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	49	-		2,500				
460 - Non-Consumable Items	-	75	-		-				
480 - Computer Hardware	-	1,762	-		-				
Total Other Funds:	-	1,886	-		2,500				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-		-				
Total Other Funds:	318,837	493,231	565,613	4.50	399,984	3.00			
2143 - Psychological Counseling									
<u>400 - Supplies and Materials</u>									
470 - Computer Software	-	-	-		-				
2152 - Speech Pathology Services									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	-	-		97,911	1.27			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		59				
212 - PERS Pick-Up	-	-	-		5,875				
213 - PERS Bond	-	-	-		9,792				
217 - PERS Reserves	-	-	-		979				
220 - FICA/Medicare	-	-	-		7,490				
231 - SAIF	-	-	-		979				
235 - Oregon PFMLI	-	-	-		392				
241 - MDV - Licensed	-	-	-		25,694				
Total Other Funds:	-	-	-		51,260				
<u>300 - Purchased Services</u>									
313 - Prof. Svcs to Students W/ Disabilities	-	87,588	148,000		-				
<u>400 - Supplies and Materials</u>									
420 - Textbooks	-	-	-		-				
Total Other Funds:	-	87,588	148,000		149,171	1.27			

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2190 - Student Services Direction									
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	53	-		-				
2213 - Curriculum or Program Development									
100 - Salaries									
111 - Licensed Salaries	-	-	-		-				
131 - Licensed Extra Assignment	1,245	-	-		-				
Total Other Funds:	1,245	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	75	-	-		-				
213 - PERS Bond	237	-	-		-				
220 - FICA/Medicare	95	-	-		-				
231 - SAIF	6	-	-		-				
241 - MDV - Licensed	-	-	-		-				
245 - Life - Licensed	-	-	-		-				
Total Other Funds:	413	-	-		-				
Total Other Funds:	1,658	-	-		-				
2219 - Other Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	147,137	88,788	119,676	2.00	189,495	2.00			
133 - Extra-Curricular	-	-	-		8,484				
134 - Classified Beyond FTE	-	-	-		-				
149 - Other Taxable Compensation	7,546	4,666	-		-				
Total Other Funds:	154,683	93,454	119,676	2.00	197,979	2.00			
200 - Associated Payroll Costs									
211 - PERS Paid BY District	42	-	72		119				
212 - PERS Pick-Up	7,142	5,607	7,180		11,880				
213 - PERS Bond	22,618	12,149	13,164		19,797				
217 - PERS Reserves	-	-	-		1,979				
220 - FICA/Medicare	11,833	7,149	9,156		15,147				
231 - SAIF	713	431	1,196		1,979				
235 - Oregon PFMLI	-	374	478		792				
241 - MDV - Licensed	26,961	21,411	39,370		40,570				
243 - MDV - Admin	-	-	-		-				
245 - Life - Licensed	259	162	-		-				
247 - Life - Administrators	-	-	-		-				
Total Other Funds:	69,569	47,282	70,616		92,263				
Total Other Funds:	224,251	140,736	190,292	2.00	290,242	2.00			

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2240 - Instructional Staff Development									
<u>100 - Salaries</u>									
122 - Classified Substitute	-	322	-		-				
131 - Licensed Extra Assignment	7,226	3,713	-		-				
132 - Classified O/T	86	-	-		-				
134 - Classified Beyond FTE	212	574	-		-				
Total Other Funds:	7,524	4,610	-		-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	1	-	-		-				
212 - PERS Pick-Up	451	248	-		-				
213 - PERS Bond	1,434	537	-		-				
220 - FICA/Medicare	574	347	-		-				
231 - SAIF	35	21	-		-				
235 - Oregon PFMLI	-	18	-		-				
Total Other Funds:	2,495	1,171	-		-				
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	5,855	18,128	27,500		36,733				
341 - In District Travel (local Mileage)	-	193	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	6,106	3,244	33,711		46,736				
Total Other Funds:	11,961	21,564	61,211		83,469				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	1,706	-		-				
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	-	1,706	-		-				
Total Other Funds:	21,981	29,051	61,211		83,469				
2310 - Board of Education Services									
<u>100 - Salaries</u>									
121 - Licensed Substitute	352	-	-		-				
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	21	-	-		-				
213 - PERS Bond	67	-	-		-				
220 - FICA/Medicare	27	-	-		-				
231 - SAIF	2	-	-		-				
Total Other Funds:	116	-	-		-				
<u>300 - Purchased Services</u>									
381 - Audit Services	4,600	-	-		-				
Total Other Funds:	5,069	-	-		-				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2321 - Superintendent Services									
<u>100 - Salaries</u>									
122 - Classified Substitute	206	-	-						
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	12	-	-						
213 - PERS Bond	39	-	-						
220 - FICA/Medicare	16	-	-						
231 - SAIF	1	-	-						
Total Other Funds:	<u>68</u>	-	-						
Total Other Funds:	<u>274</u>	-	-						
2322 - Assistant Superintendent Services									
<u>100 - Salaries</u>									
113 - Administrator Salaries	-	-	140,187	0.77					
147 - Excess Life Insurance	-	-	-						
149 - Other Taxable Compensation	-	-	3,560						
Total Other Funds:	-	-	<u>143,747</u>	<u>0.77</u>					
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	86						
212 - PERS Pick-Up	-	-	8,625						
213 - PERS Bond	-	-	15,813						
220 - FICA/Medicare	-	-	9,937						
231 - SAIF	-	-	1,437						
235 - Oregon PFMLI	-	-	575						
243 - MDV - Admin	-	-	15,619						
247 - Life - Administrators	-	-	-						
249 - TSA - District Paid	-	-	-						
Total Other Funds:	-	-	<u>52,092</u>						
Total Other Funds:	-	-	<u>195,839</u>	<u>0.77</u>					
2411 - Principal Services									
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-						
2412 - Assistant Principal Services									
<u>100 - Salaries</u>									
113 - Administrator Salaries	-	-	-						
149 - Other Taxable Compensation	-	-	-						
Total Other Funds:	-	-	-						

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
243 - MDV - Admin	-	-	-		-				
247 - Life - Administrators	-	-	-		-				
Total Other Funds:	-	-	-		-				
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	299	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
Total Other Funds:	299	-	-		-				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	299	-	-		-				
2490 - Other Admin Services - Operations									
<u>600 - Other Objects</u>									
690 - Grant Indirect Charges	5,798	6,210	6,211		6,991				
2525 - Financial Accounting Services									
<u>100 - Salaries</u>									
112 - Classified Salaries	-	-	-		33,628	0.50			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		21				
212 - PERS Pick-Up	-	-	-		2,018				
213 - PERS Bond	-	-	-		3,363				
217 - PERS Reserves	-	-	-		336				
220 - FICA/Medicare	-	-	-		2,573				
231 - SAIF	-	-	-		336				
235 - Oregon PFMLI	-	-	-		134				
242 - MDV - Classified	-	-	-		10,442				
246 - Life - Classified	-	-	-		-				
Total Other Funds:	-	-	-		19,223				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		1,001				
Total Other Funds:	-	-	-		53,852	0.50			
2543 - Care & Upkeep of Grounds									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	2,265	-	-		-				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2546 - Building Security Services									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	30,275	-		-				
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
331 - Reimbursable Student Transportation	4,905	-	-		-				
332 - Non-Reimbursable Student Transportation	26,830	-	-		-				
Total Other Funds:	31,736	-	-		-				
Total Other Funds:	31,736	-	-		-				
2558 - Special Education Transportation									
<u>300 - Purchased Services</u>									
332 - Non-Reimbursable Student Transportation	-	-	-		-				
2610 - Central Support Services									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	704	-		-				
2641 - Human Resources Direction									
<u>100 - Salaries</u>									
112 - Classified Salaries	5,468	10,424	11,154	0.25	14,662	0.25			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	7		9				
212 - PERS Pick-Up	328	625	669		880				
213 - PERS Bond	1,039	1,355	1,227		1,466				
217 - PERS Reserves	-	-	-		147				
220 - FICA/Medicare	418	797	853		1,122				
231 - SAIF	27	51	112		147				
235 - Oregon PFMLI	-	35	45		59				
242 - MDV - Classified	2,091	3,882	5,071		5,221				
246 - Life - Classified	15	30	-		-				
Total Other Funds:	3,918	6,775	7,984		9,051				
Total Other Funds:	9,386	17,199	19,138	0.25	23,713	0.25			
2643 - Personnel Coordinating Services									
<u>100 - Salaries</u>									
112 - Classified Salaries	-	30,318	31,687	0.94	15,106	0.44			

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	19		9				
212 - PERS Pick-Up	-	1,819	1,901		906				
213 - PERS Bond	-	3,941	3,486		1,511				
217 - PERS Reserves	-	-	-		151				
220 - FICA/Medicare	-	2,319	2,424		1,156				
231 - SAIF	-	148	317		151				
235 - Oregon PFMLI	-	121	127		60				
242 - MDV - Classified	-	9,773	20,285		-				
246 - Life - Classified	-	138	-		-				
Total Other Funds:	-	18,260	28,559		3,944				
Total Other Funds:	-	48,578	60,246	0.94	19,050	0.44			
2664 - Technology Operation Services									
<u>400 - Supplies and Materials</u>									
470 - Computer Software	-	-	-		-				
2680 - Interpretive & Translation Services									
<u>100 - Salaries</u>									
112 - Classified Salaries	62,537	129,510	184,894	5.94	207,231	6.06			
122 - Classified Substitute	-	-	-		-				
132 - Classified O/T	-	53	-		-				
133 - Extra-Curricular	-	-	-		1,014				
134 - Classified Beyond FTE	536	142	-		-				
Total Other Funds:	63,073	129,705	184,894	5.94	208,245	6.06			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	112		125				
212 - PERS Pick-Up	2,897	5,646	11,094		12,494				
213 - PERS Bond	9,174	12,234	20,338		20,823				
217 - PERS Reserves	-	-	-		2,083				
220 - FICA/Medicare	4,825	9,812	14,145		15,933				
231 - SAIF	318	646	1,848		2,083				
235 - Oregon PFMLI	-	502	741		833				
242 - MDV - Classified	47,356	60,633	121,710		127,921				
246 - Life - Classified	347	646	-		-				
Total Other Funds:	64,917	90,119	169,988		182,295				
<u>300 - Purchased Services</u>									
319 - Other Instructional/Prof & Technical Svcs.	-	100	-		-				
341 - In District Travel (local Mileage)	27	363	-		100				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
Total Other Funds:	27	463	-		100				

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Other Funds 289 - SSA/Student Investment Account	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>									
480 - Computer Hardware	-	1,406	-		-				
Total Other Funds:	128,017	221,693	354,882	5.94	390,640	6.06			
3390 - Other Community Services									
<u>100 - Salaries</u>									
131 - Licensed Extra Assignment	-	829	-		-				
134 - Classified Beyond FTE	-	628	5,464		-				
Total Other Funds:	-	1,456	5,464		-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	3		-				
212 - PERS Pick-Up	-	84	328		-				
213 - PERS Bond	-	181	601		-				
220 - FICA/Medicare	-	111	418		-				
231 - SAIF	-	7	55		-				
235 - Oregon PFMLI	-	6	22		-				
Total Other Funds:	-	388	1,427		-				
<u>300 - Purchased Services</u>									
341 - In District Travel (local Mileage)	-	133	-		500				
355 - Printing & Binding	-	289	-		-				
390 - Other General Prof & Techl Services	-	1,150	3,000		1,000				
Total Other Funds:	-	1,571	3,000		1,500				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	2,448	2,000		8,500				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	-	4,638	-		-				
<u>600 - Other Objects</u>									
640 - Dues and Fees	162,675	162,675	165,330		245,160				
Total Other Funds:	162,675	173,177	177,221		255,160				
4150 - Building Acquisition & Improvement									
<u>500 - Capital Outlay</u>									
520 - Buildings Acquisition & Additions	22,598	3,100	-		-				
Total Other Funds:	4,133,850	4,801,298	5,345,320	49.44	5,571,216	48.02			
Total Other Funds:	-	-	-	49.44	-	48.02			

Curriculum

Fund 290 - Curriculum: This special revenue fund holds transfers from the general fund to provide funding for curriculum purchases in years when there is inadequate funding to do so in the General Fund.

Notes

A \$1,000,000 transfer has been budgeted from the General Fund Excess Ending Fund Balance.

Other Funds 290 - Curriculum	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>1000 - Revenue From Local Sources</u>									
1510 - Interest Earned On Investments	-	123,543	-		80,000				
<u>5000 - Other Sources</u>									
5200 - Interfund Transfers	1,000,000	1,600,000	2,000,000		1,000,000				
5400 - Resources - Beginning Fund Balance	900,000	1,900,000	3,624,186		5,440,952				
Total Other Funds:	1,900,000	3,500,000	5,624,186		6,440,952				
Total Other Funds:	1,900,000	3,623,543	5,624,186		6,520,952				
Total Other Funds:	1,900,000	3,623,543	5,624,186		6,520,952				
Requirements									
1111 - Elementary K-6									
<u>400 - Supplies and Materials</u>									
420 - Textbooks	-	-	-		-				
1121 - Middle School Programs 6-8									
<u>400 - Supplies and Materials</u>									
420 - Textbooks	-	4,560	171,460		-				
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	-	4,560	171,460		-				
Total Other Funds:	-	4,560	171,460		-				
1131 - High School Programs 9-12									
<u>400 - Supplies and Materials</u>									
420 - Textbooks	-	3,250	110,000		965,000				
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	-	3,250	110,000		965,000				
Total Other Funds:	-	3,250	110,000		965,000				
1250 - Less RSTD Programs for Students W/Disabilities									
<u>400 - Supplies and Materials</u>									
420 - Textbooks	-	-	-		33,000				

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Other Funds 290 - Curriculum	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1283 - Alt Ed - District Operated									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		100,000				
6110 - Contingency for Current Operations									
<u>800 - Other Uses of Funds</u>									
810 - Contingency Reserve (Function 6110)	-	-	5,342,726		5,422,952				
Total Other Funds:	-	7,810	5,624,186		6,520,952				
Total Other Funds:	(1,900,000)	(3,615,733)	-		-				

Small School Grants (134 & 116)

Fund 291 - Small School Grants (134 & 116):

This fund is used to record the revenue and expenditures of the Small High School Grant for Waldport High and Toledo High. Resources for this grant are received from the Oregon Department of Education. The fund was established in 2004-05 to clearly identify the funds and their uses at Waldport High School. Previously these funds were included in the general fund and were not easily identified.

ODE recognized Toledo High School as a small high school in the 2008-09 school year and funding began in 2009-10

Continued state funding for this grant was extended for 5 years in 2016. Principals were cautious about funding personnel from this grant due to sustainability concern. However, this grant was permanently authorized by the Legislature in 2021.

Other Funds 291 - Small School Grants (134 & 116)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
1000 - Revenue From Local Sources									
1510 - Interest Earned On Investments	3,909	6,016	-		-				
3000 - Revenue From State Sources									
3199 - Unrestricted Grants From State	64,349	74,067	74,300		72,519				
5000 - Other Sources									
5400 - Resources - Beginning Fund Balance	191,110	129,187	88,052		205,142				
Total Other Funds:	259,368	209,270	162,352		277,661				
Total Other Funds:	259,368	209,270	162,352		277,661				
Requirements									
1122 - Middle School Extra-Curricular 6-8									
100 - Salaries									
133 - Extra-Curricular	-	-	-		560				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-		34				
213 - PERS Bond	-	-	-		56				
217 - PERS Reserves	-	-	-		6				
220 - FICA/Medicare	-	-	-		43				
231 - SAIF	-	-	-		6				
235 - Oregon PFMLI	-	-	-		2				
Total Other Funds:	-	-	-		147				
Total Other Funds:	-	-	-		707				

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Other Funds 291 - Small School Grants (134 & 116)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1131 - High School Programs 9-12									
<u>100 - Salaries</u>									
111 - Licensed Salaries	4,139	-	-		-				
112 - Classified Salaries	1,100	-	-		-				
121 - Licensed Substitute	354	1,032	5,937		1,586				
131 - Licensed Extra Assignment	-	1,862	-		-				
Total Other Funds:	5,593	2,894	5,937		1,586				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	0	-	3		1				
212 - PERS Pick-Up	267	112	356		95				
213 - PERS Bond	854	242	653		159				
217 - PERS Reserves	-	-	-		16				
220 - FICA/Medicare	428	221	454		121				
231 - SAIF	27	13	59		16				
235 - Oregon PFMLI	-	4	24		6				
241 - MDV - Licensed	1,459	-	-		-				
242 - MDV - Classified	344	-	-		-				
245 - Life - Licensed	11	-	-		-				
246 - Life - Classified	6	-	-		-				
Total Other Funds:	3,395	593	1,549		414				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	1,185	634	-		-				
319 - Other Instructional/Prof & Technical Svcs.	3,179	1,020	-		-				
322 - Repairs & Maintenance	-	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	938	-	-		-				
343 - Student Travel	-	-	2,500		-				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techl Services	-	-	-		-				
Total Other Funds:	5,303	1,654	2,500		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	9,475	10,108	18,317		23,608				
416 - Physical Inventory Adjustments	-	-	-		1,000				
420 - Textbooks	4,164	-	-		-				
460 - Non-Consumable Items	13,054	2,013	-		145,832				
470 - Computer Software	-	-	-		-				
Total Other Funds:	26,694	12,121	18,317		170,440				
<u>600 - Other Objects</u>									
640 - Dues and Fees	910	1,790	-		-				
Total Other Funds:	41,894	19,051	28,303		172,440				

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Other Funds 291 - Small School Grants (134 & 116)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1132 - High School Extra-Curricular									
<u>100 - Salaries</u>									
133 - Extra-Curricular	14,410	19,247	5,334			5,599			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	3			3			
212 - PERS Pick-Up	865	1,155	320			337			
213 - PERS Bond	2,738	2,502	587			560			
217 - PERS Reserves	-	-	-			57			
220 - FICA/Medicare	1,095	1,460	408			429			
231 - SAIF	68	90	53			57			
235 - Oregon PFMLI	-	76	21			22			
Total Other Funds:	4,766	5,283	1,392			1,465			
<u>300 - Purchased Services</u>									
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-			-			
343 - Student Travel	6,155	-	-			-			
390 - Other General Prof & Techl Services	5,000	-	-			-			
Total Other Funds:	11,155	-	-			-			
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	12,560	3,071	5,000			-			
460 - Non-Consumable Items	2,870	-	25,662			-			
470 - Computer Software	2,197	-	-			-			
Total Other Funds:	17,626	3,071	30,662			-			
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	14,812	-	-			-			
<u>600 - Other Objects</u>									
640 - Dues and Fees	4,330	-	-			-			
Total Other Funds:	67,098	27,602	37,388			7,064			
2114 - Student Accounting Services - Records, Attendance									
<u>300 - Purchased Services</u>									
319 - Other Instructional/Prof & Technical Svcs.	55	-	-			-			
2122 - Counseling Services									
<u>100 - Salaries</u>									
131 - Licensed Extra Assignment	2,758	-	5,920			-			

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Other Funds 291 - Small School Grants (134 & 116)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	4		-				
212 - PERS Pick-Up	165	-	355		-				
213 - PERS Bond	524	-	651		-				
220 - FICA/Medicare	211	-	453		-				
231 - SAIF	13	-	59		-				
235 - Oregon PFMLI	-	-	24		-				
Total Other Funds:	913	-	1,546		-				
<u>300 - Purchased Services</u>									
319 - Other Instructional/Prof & Technical Svcs.	7,350	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	435	3,998		7,893				
Total Other Funds:	11,021	435	11,464		7,893				
2132 - Student Related Medical Services									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		1,423				
2230 - Assessment and Testing									
<u>100 - Salaries</u>									
133 - Extra-Curricular	-	-	500		500				
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	-	-	30		30				
213 - PERS Bond	-	-	55		50				
217 - PERS Reserves	-	-	-		5				
220 - FICA/Medicare	-	-	38		38				
231 - SAIF	-	-	5		5				
235 - Oregon PFMLI	-	-	2		2				
Total Other Funds:	-	-	130		130				
Total Other Funds:	-	-	630		630				
2240 - Instructional Staff Development									
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	-	210	-		-				
2411 - Principal Services									
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
319 - Other Instructional/Prof & Technical Svcs.	179	-	-		-				
Total Other Funds:	179	-	-		-				

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Other Funds 291 - Small School Grants (134 & 116)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	4,324	-	750		-				
460 - Non-Consumable Items	3,971	3,242	-		-				
Total Other Funds:	8,295	3,242	750		-				
Total Other Funds:	8,474	3,242	750		-				
2413 - Graduation Expenses									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	500	1,850	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	140	3,668	4,500		4,985				
460 - Non-Consumable Items	-	-	1,000		1,500				
Total Other Funds:	140	3,668	5,500		6,485				
Total Other Funds:	640	5,518	5,500		6,485				
2542 - Care & Upkeep of Buildings									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	-		-				
2544 - Maintenance - Repair of Facilities									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	-	-	-		-				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	288	-		-				
Total Other Funds:	-	288	-		-				
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
331 - Reimbursable Student Transportation	998	839	-		8,500				
332 - Non-Reimbursable Student Transportation	-	-	4,017		-				
Total Other Funds:	998	839	4,017		8,500				
Total Other Funds:	998	839	4,017		8,500				
6110 - Contingency for Current Operations									
<u>800 - Other Uses of Funds</u>									
810 - Contingency Reserve (Function 6110)	-	-	-		-				
7000 - Unappropriated Ending Fund Balance									
<u>800 - Other Uses of Funds</u>									
820 - Reserved for Next Year (Function 7000)	-	-	74,300		72,519				
Total Other Funds:	130,180	57,185	162,352		277,661				
Total Other Funds:	(129,187)	(152,085)	-		-				

High School Success

Fund 292 - High School Success: Initiative designated Measure 98 required the Legislature to distribute at least \$800 per high school student each year for establishing or expanding career and technical education programs, college-level educational opportunities and dropout-prevention strategies. All districts were required to complete a needs assessment and submit an application to the Oregon Department of Revenue detailing the District's spending plan. This was completed in March 2018. The District plan includes a focus on Dropout Prevention, improving On-Time Graduation rates, providing additional College-Level Opportunities and enhanced Career and Technical Education (CTE) programs. ODE has renamed this program the "High School Success Fund."

Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>3000 - Revenue From State Sources</u>									
3299 - Other Restricted State Revenue	1,613,657	1,369,850	1,498,394		1,552,634				
Requirements									
1121 - Middle School Programs 6-8									
<u>100 - Salaries</u>									
111 - Licensed Salaries	20,962	24,096	26,526	0.30	27,057	0.30			
121 - Licensed Substitute	367	111	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
Total Other Funds:	21,328	24,207	26,526	0.30	27,057	0.30			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	0	-	16		16				
212 - PERS Pick-Up	1,280	1,453	1,591		1,623				
213 - PERS Bond	4,052	3,226	2,918		2,706				
217 - PERS Reserves	-	-	-		271				
220 - FICA/Medicare	1,632	1,817	2,029		2,070				
231 - SAIF	99	115	265		271				
235 - Oregon PFMLI	-	95	106		108				
241 - MDV - Licensed	4,336	4,551	5,906		6,086				
245 - Life - Licensed	43	42	-		-				
Total Other Funds:	11,442	11,298	12,831		13,151				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	129	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	4,927	-	-		-				
Total Other Funds:	37,826	35,504	39,357	0.30	40,208	0.30			

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1122 - Middle School Extra-Curricular 6-8									
<u>100 - Salaries</u>									
121 - Licensed Substitute	-	380	-		3,965				
133 - Extra-Curricular	1,992	4,174	1,097		4,630				
Total Other Funds:	1,992	4,554	1,097		8,595				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	1		6				
212 - PERS Pick-Up	120	256	66		516				
213 - PERS Bond	378	554	121		861				
217 - PERS Reserves	-	-	-		86				
220 - FICA/Medicare	151	343	84		657				
231 - SAIF	10	22	11		86				
235 - Oregon PFMLI	-	18	4		34				
Total Other Funds:	659	1,194	287		2,246				
<u>300 - Purchased Services</u>									
319 - Other Instructional/Prof & Technical Svcs.	-	2,500	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		6,634				
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	-	-	-		6,634				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-		2,500				
Total Other Funds:	2,651	8,248	1,384		19,975				
1131 - High School Programs 9-12									
<u>100 - Salaries</u>									
111 - Licensed Salaries	161,327	171,330	193,372	2.62	218,367	2.60			
112 - Classified Salaries	18,674	22,446	23,461	0.81	26,048	0.81			
121 - Licensed Substitute	965	6,193	-		-				
122 - Classified Substitute	43	21	-		-				
131 - Licensed Extra Assignment	696	719	-		-				
132 - Classified O/T	574	-	-		-				
Total Other Funds:	182,279	200,709	216,833	3.43	244,415	3.41			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	6	-	130		146				
212 - PERS Pick-Up	9,334	11,873	13,010		14,666				
213 - PERS Bond	29,557	26,374	23,852		24,443				

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
217 - PERS Reserves	-	-	-	-	2,444	-	-	-	-
220 - FICA/Medicare	13,891	15,376	16,589	-	18,698	-	-	-	-
231 - SAIF	857	969	2,170	-	2,444	-	-	-	-
235 - Oregon PFMLI	-	805	867	-	979	-	-	-	-
241 - MDV - Licensed	37,508	38,928	50,913	-	52,190	-	-	-	-
242 - MDV - Classified	17,775	18,359	20,285	-	20,885	-	-	-	-
245 - Life - Licensed	321	347	-	-	-	-	-	-	-
246 - Life - Classified	136	138	-	-	-	-	-	-	-
Total Other Funds:	109,385	113,170	127,816		136,895				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	221,699	168,256	100,000	-	174,691	-	-	-	-
319 - Other Instructional/Prof & Technical Svcs.	1,020	-	-	-	-	-	-	-	-
322 - Repairs & Maintenance	-	459	-	-	-	-	-	-	-
331 - Reimbursable Student Transportation	279	-	-	-	-	-	-	-	-
341 - In District Travel (local Mileage)	75	-	-	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-	-	-	-	-	-	-
343 - Student Travel	1,971	1,254	-	-	-	-	-	-	-
355 - Printing & Binding	318	-	-	-	-	-	-	-	-
Total Other Funds:	225,362	169,969	100,000		174,691				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	22,727	12,884	43,684	-	75,921	-	-	-	-
414 - Gasoline	-	-	-	-	-	-	-	-	-
420 - Textbooks	1,750	-	-	-	-	-	-	-	-
431 - Library Books	-	184	-	-	-	-	-	-	-
460 - Non-Consumable Items	57,613	15,625	45,000	-	10,000	-	-	-	-
470 - Computer Software	51,750	-	65,000	-	-	-	-	-	-
480 - Computer Hardware	118,790	-	-	-	-	-	-	-	-
Total Other Funds:	252,630	28,693	153,684		85,921				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	16,516	-	-	-	-	-	-	-	-
550 - Technology Equipment	-	-	-	-	-	-	-	-	-
Total Other Funds:	16,516	-	-		-				
<u>600 - Other Objects</u>									
640 - Dues and Fees	598	-	25,000	-	-	-	-	-	-
Total Other Funds:	786,769	512,542	623,333	3.43	641,922	3.41			
1132 - High School Extra-Curricular									
<u>100 - Salaries</u>									
133 - Extra-Curricular	1,711	500	-	-	-	-	-	-	-

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	0	-	3		-				
212 - PERS Pick-Up	103	30	200		-				
213 - PERS Bond	325	65	366		-				
220 - FICA/Medicare	130	38	254		-				
231 - SAIF	8	2	33		-				
235 - Oregon PFMLI	-	2	14		-				
Total Other Funds:	567	137	870		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	5,277		-				
480 - Computer Hardware	-	-	-		40,586				
Total Other Funds:	-	-	5,277		40,586				
<u>600 - Other Objects</u>									
640 - Dues and Fees	2,500	-	-		-				
Total Other Funds:	4,778	637	6,147		40,586				
1271 - Remediation									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	-		-				
1283 - Alt Ed - District Operated									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	-	-		-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		-				
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
241 - MDV - Licensed	-	-	-		-				
Total Other Funds:	-	-	-		-				
Total Other Funds:	-	-	-		-				
1284 - Compass School									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	31,442	-		-				

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	-	1,886	-		-				
213 - PERS Bond	-	4,088	-		-				
220 - FICA/Medicare	-	2,405	-		-				
231 - SAIF	-	147	-		-				
235 - Oregon PFMLI	-	126	-		-				
241 - MDV - Licensed	-	4,168	-		-				
245 - Life - Licensed	-	122	-		-				
Total Other Funds:	-	12,942	-		-				
Total Other Funds:	-	44,384	-		-				
1299 - Other Special Programs									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	1,432	2,841	0.04	4,928	0.07			
112 - Classified Salaries	9,082	455	12,722	0.44	-				
132 - Classified O/T	68	-	-		-				
134 - Classified Beyond FTE	128	-	-		-				
Total Other Funds:	9,279	1,888	15,563	0.48	4,928	0.07			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	10		2				
212 - PERS Pick-Up	179	113	933		296				
213 - PERS Bond	568	245	1,712		493				
217 - PERS Reserves	-	-	-		49				
220 - FICA/Medicare	710	143	1,190		377				
231 - SAIF	47	9	155		49				
235 - Oregon PFMLI	-	7	62		20				
241 - MDV - Licensed	-	420	727		1,419				
242 - MDV - Classified	4,693	407	8,875		-				
245 - Life - Licensed	-	3	-		-				
246 - Life - Classified	67	6	-		-				
Total Other Funds:	6,264	1,354	13,664		2,705				
<u>300 - Purchased Services</u>									
343 - Student Travel	-	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	3,081	-	-		-				
Total Other Funds:	18,624	3,242	29,227	0.48	7,633	0.07			
1420 - Summer School - Middle (Gr 6-8)									
<u>100 - Salaries</u>									
123 - Licensed Temporary	-	-	-		15,600				

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-	-	-	9	-	-	-
212 - PERS Pick-Up	-	-	-	-	-	936	-	-	-
213 - PERS Bond	-	-	-	-	-	1,560	-	-	-
217 - PERS Reserves	-	-	-	-	-	156	-	-	-
220 - FICA/Medicare	-	-	-	-	-	1,193	-	-	-
231 - SAIF	-	-	-	-	-	156	-	-	-
235 - Oregon PFMLI	-	-	-	-	-	62	-	-	-
Total Other Funds:	-	-	-	-	-	4,072	-	-	-
Total Other Funds:	-	-	-	-	-	19,672	-	-	-
1430 - Summer School - Grades 9-12									
<u>100 - Salaries</u>									
123 - Licensed Temporary	3,652	6,251	13,874	-	-	-	-	-	-
124 - Classified Temporary	780	4,350	5,947	-	-	8,000	-	-	-
Total Other Funds:	4,432	10,601	19,821	-	-	8,000	-	-	-
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	12	-	-	5	-	-	-
212 - PERS Pick-Up	47	855	1,189	-	-	480	-	-	-
213 - PERS Bond	101	1,853	2,180	-	-	800	-	-	-
217 - PERS Reserves	-	-	-	-	-	80	-	-	-
220 - FICA/Medicare	60	1,090	1,516	-	-	612	-	-	-
231 - SAIF	4	67	198	-	-	80	-	-	-
235 - Oregon PFMLI	-	12	79	-	-	32	-	-	-
Total Other Funds:	212	3,877	5,174	-	-	2,089	-	-	-
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	12,894	-	-	-	-	-	-	-	-
Total Other Funds:	17,537	14,479	24,995	-	-	10,089	-	-	-
2114 - Student Accounting Services - Records, Attendance									
<u>100 - Salaries</u>									
112 - Classified Salaries	12,427	-	-	-	-	-	-	-	-
<u>200 - Associated Payroll Costs</u>									
220 - FICA/Medicare	951	-	-	-	-	-	-	-	-
231 - SAIF	61	-	-	-	-	-	-	-	-
242 - MDV - Classified	5,555	-	-	-	-	-	-	-	-
246 - Life - Classified	48	-	-	-	-	-	-	-	-
Total Other Funds:	6,615	-	-	-	-	-	-	-	-
Total Other Funds:	19,042	-	-	-	-	-	-	-	-

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2122 - Counseling Services									
<u>100 - Salaries</u>									
112 - Classified Salaries	127,934	105,974	124,443	3.56	149,152	3.56			
121 - Licensed Substitute	-	-	11,709		-				
122 - Classified Substitute	-	8,047	-		-				
132 - Classified O/T	15	-	-		-				
133 - Extra-Curricular	2,000	2,500	1,500		2,000				
134 - Classified Beyond FTE	1,600	41	-		-				
148 - Domestic Partner Insurance	-	-	-		-				
Total Other Funds:	131,550	116,562	137,652	3.56	151,152	3.56			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	0	-	81		90				
212 - PERS Pick-Up	7,926	6,617	8,289		9,069				
213 - PERS Bond	25,099	14,359	15,197		15,115				
217 - PERS Reserves	-	-	-		1,512				
220 - FICA/Medicare	10,032	8,914	10,568		11,562				
231 - SAIF	651	575	1,381		1,512				
235 - Oregon PFMLI	-	466	552		604				
241 - MDV - Licensed	-	92	-		-				
242 - MDV - Classified	78,555	55,112	78,604		78,318				
245 - Life - Licensed	-	1	-		-				
246 - Life - Classified	605	531	-		-				
Total Other Funds:	122,867	86,667	114,672		117,782				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	305	-	-		-				
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	50,000		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	-		-				
341 - In District Travel (local Mileage)	-	-	-		1,000				
342 - Out of District Travel (mileage/Meals/Lodging)	488	-	-		-				
Total Other Funds:	793	-	50,000		1,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	596	1,554	20,000		22,500				
470 - Computer Software	-	-	-		8,700				
Total Other Funds:	596	1,554	20,000		31,200				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-		-				
Total Other Funds:	255,806	204,783	322,324	3.56	301,134	3.56			

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2211 - Curriculum Instruction Assess Administration									
<u>100 - Salaries</u>									
112 - Classified Salaries	19,078	12,896	-		-				
132 - Classified O/T	111	791	-		-				
134 - Classified Beyond FTE	570	1,041	-		-				
Total Other Funds:	19,760	14,728	-		-				
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	1,165	934	-		-				
213 - PERS Bond	3,655	2,021	-		-				
220 - FICA/Medicare	1,508	1,145	-		-				
231 - SAIF	94	74	-		-				
235 - Oregon PFMLI	-	43	-		-				
242 - MDV - Classified	1,903	3,800	-		-				
246 - Life - Classified	6	29	-		-				
Total Other Funds:	8,332	8,047	-		-				
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	2,745	1,575	15,000		7,500				
342 - Out of District Travel (mileage/Meals/Lodging)	1,949	5,068	-		12,500				
Total Other Funds:	4,694	6,643	15,000		20,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	1,200	499	-		-				
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	1,200	499	-		-				
Total Other Funds:	33,985	29,917	15,000		20,000				
2213 - Curriculum or Program Development									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	-	8,067	0.08	-				
121 - Licensed Substitute	-	-	-		24,582				
122 - Classified Substitute	-	-	-		-				
131 - Licensed Extra Assignment	-	-	-		-				
Total Other Funds:	-	-	8,067	0.08	24,582				

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	5		15				
212 - PERS Pick-Up	-	-	484		1,475				
213 - PERS Bond	-	-	887		2,458				
217 - PERS Reserves	-	-	-		246				
220 - FICA/Medicare	-	-	617		1,881				
231 - SAIF	-	-	81		246				
235 - Oregon PFMLI	-	-	32		98				
241 - MDV - Licensed	-	-	1,640		-				
Total Other Funds:	-	-	3,746		6,419				
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	507	-	-		-				
341 - In District Travel (local Mileage)	-	-	-		1,000				
Total Other Funds:	507	-	-		1,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	1,087	-	-		-				
431 - Library Books	1,150	1,250	-		650				
460 - Non-Consumable Items	-	-	-		-				
470 - Computer Software	3,299	2,083	-		-				
Total Other Funds:	5,536	3,333	-		650				
<u>600 - Other Objects</u>									
640 - Dues and Fees	19,219	25,398	-		22,639				
690 - Grant Indirect Charges	61,915	51,546	56,411		59,717				
Total Other Funds:	81,133	76,944	56,411		82,356				
Total Other Funds:	87,175	80,277	68,224	0.08	115,007				
2219 - Other Improvement of Instruction Services									
<u>100 - Salaries</u>									
111 - Licensed Salaries	71,578	181,646	-		91,745	1.00			
121 - Licensed Substitute	-	423	5,947		-				
122 - Classified Substitute	-	107	-		-				
131 - Licensed Extra Assignment	2,500	2,361	-		19,324				
133 - Extra-Curricular	7,500	-	2,000		7,659				
149 - Other Taxable Compensation	3,773	7,998	-		-				
Total Other Funds:	85,351	192,535	7,947		118,728	1.00			

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	1	-	5		69				
212 - PERS Pick-Up	5,121	11,519	627		7,124				
213 - PERS Bond	16,217	24,959	1,149		11,873				
217 - PERS Reserves	-	-	-		1,187				
220 - FICA/Medicare	6,525	14,629	798		9,080				
231 - SAIF	397	880	104		1,187				
235 - Oregon PFMLI	-	765	42		475				
241 - MDV - Licensed	17,226	37,368	-		20,285				
245 - Life - Licensed	125	287	-		-				
Total Other Funds:	45,613	90,407	2,725		51,280				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	63	-		-				
460 - Non-Consumable Items	560	-	-		-				
Total Other Funds:	560	63	-		-				
Total Other Funds:	131,524	283,005	10,672		170,008	1.00			
2230 - Assessment and Testing									
<u>100 - Salaries</u>									
112 - Classified Salaries	4,142	-	-		-				
133 - Extra-Curricular	1,000	-	-		-				
Total Other Funds:	5,142	-	-		-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	0	-	-		-				
212 - PERS Pick-Up	60	-	-		-				
213 - PERS Bond	190	-	-		-				
220 - FICA/Medicare	393	-	-		-				
231 - SAIF	25	-	-		-				
242 - MDV - Classified	1,852	-	-		-				
246 - Life - Classified	16	-	-		-				
Total Other Funds:	2,536	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-		-				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-		-				
Total Other Funds:	7,679	-	-		-				

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2240 - Instructional Staff Development									
<u>100 - Salaries</u>									
121 - Licensed Substitute	1,005	3,029	43,333		-				
122 - Classified Substitute	-	330	-		-				
131 - Licensed Extra Assignment	755	1,200	-		-				
134 - Classified Beyond FTE	-	18	-		-				
Total Other Funds:	1,760	4,575	43,333		-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	0	-	27		-				
212 - PERS Pick-Up	63	171	2,600		-				
213 - PERS Bond	239	343	4,766		-				
220 - FICA/Medicare	134	350	3,315		-				
231 - SAIF	8	23	432		-				
235 - Oregon PFMLI	-	19	174		-				
Total Other Funds:	445	904	11,314		-				
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	114,860	107,585	180,000		33,400				
341 - In District Travel (local Mileage)	-	372	5,000		-				
342 - Out of District Travel (mileage/Meals/Lodging)	51,001	14,564	78,034		77,500				
Total Other Funds:	165,861	122,521	263,034		110,900				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	2,693	44	-		-				
460 - Non-Consumable Items	3,739	-	-		-				
Total Other Funds:	6,432	44	-		-				
Total Other Funds:	174,497	128,045	317,681		110,900				
2321 - Superintendent Services									
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	1,029	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	1,159	981	-		-				
Total Other Funds:	1,159	2,010	-		-				
Total Other Funds:	1,159	2,010	-		-				
2322 - Assistant Superintendent Services									
<u>300 - Purchased Services</u>									
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				

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Other Funds 292 - High School Success	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2411 - Principal Services									
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	63	-	-	-	-	-	-	-	-
318 - Prof. & Improvement Costs to Non-Instruct. Staff	4,979	3,079	-	-	5,500	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	5,219	7,018	-	-	10,000	-	-	-	-
Total Other Funds:	10,261	10,097	-	-	15,500	-	-	-	-
Total Other Funds:	10,261	10,097	-	-	15,500	-	-	-	-
2412 - Assistant Principal Services									
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	4,750	-	-	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	8,248	6,409	-	-	-	-	-	-	-
Total Other Funds:	12,998	6,409	-	-	-	-	-	-	-
Total Other Funds:	12,998	6,409	-	-	-	-	-	-	-
2490 - Other Admin Services - Operations									
<u>300 - Purchased Services</u>									
342 - Out of District Travel (mileage/Meals/Lodging)	425	-	-	-	-	-	-	-	-
2544 - Maintenance - Repair of Facilities									
<u>300 - Purchased Services</u>									
321 - Cleaning Services	-	-	-	-	-	-	-	-	-
322 - Repairs & Maintenance	-	-	-	-	-	-	-	-	-
328 - Garbage	-	-	-	-	-	-	-	-	-
383 - Architect/Engineer Services	-	-	-	-	-	-	-	-	-
390 - Other General Prof & Techl Services	-	-	-	-	-	-	-	-	-
Total Other Funds:	-	-	-	-	-	-	-	-	-
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	-	-	-	-	-	-	-	-	-
Total Other Funds:	-	-	-	-	-	-	-	-	-
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	-	-	-	-	-	-	-	-	-
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	-	-	-	-	-	-	-
Total Other Funds:	-	-	-	-	-	-	-	-	-
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
331 - Reimbursable Student Transportation	10,571	6,273	40,050	-	40,000	-	-	-	-

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Other Funds 292 - High School Success	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
<u>400 - Supplies and Materials</u>									
414 - Gasoline	50	-	-						
Total Other Funds:	10,621	6,273	40,050		40,000				
2622 - Development Services									
<u>300 - Purchased Services</u>									
319 - Other Instructional/Prof & Technical Svcs.	-	-	-						
390 - Other General Prof & Techl Services	-	-	-						
Total Other Funds:	-	-	-		-				
Total Other Funds:	-	-	-		-				
2641 - Human Resources Direction									
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-						
2661 - Technology Services Direction									
<u>300 - Purchased Services</u>									
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-						
2680 - Interpretive & Translation Services									
<u>300 - Purchased Services</u>									
389 - Other Non-Instr Professional/Techlsvcs	300	-	-						
4150 - Building Acquisition & Improvement									
<u>500 - Capital Outlay</u>									
520 - Buildings Acquisition & Additions	-	-	-						
Total Other Funds:	1,613,657	1,369,850	1,498,394	7.85	1,552,634	8.35			
Total Other Funds:	-	-	-	7.85	-	8.35			

Building Maintenance

Fund 293 - Building Maintenance: This fund was established to hold resources from property sales and provide funding for building maintenance and improvements that exceed budget allocations in the general fund.

Other Funds 293 - Building Maintenance	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
Resources									
000 - Revenue									
<u>1000 - Revenue From Local Sources</u>									
1510 - Interest Earned On Investments	39,040	95,671	66,022		45,000				
1920 - Private Contributions	-	59,796	-		-				
1960 - Recovery of Prior Year Expenditures	69,499	756	-		-				
1990 - Miscellaneous	503,644	28,407	5,000		5,000				
Total Other Funds:	612,182	184,630	71,022		50,000				
<u>5000 - Other Sources</u>									
5200 - Interfund Transfers	2,795,000	905,000	1,300,000		5				
5300 - Sale or Compensation for Loss of Assets	448,755	-	-		-				
5400 - Resources - Beginning Fund Balance	498,447	2,269,009	2,225,881		2,185,000				
Total Other Funds:	3,742,202	3,174,009	3,525,881		2,185,005				
Total Other Funds:	4,354,384	3,358,639	3,596,903		2,235,005				
Total Other Funds:	4,354,384	3,358,639	3,596,903		2,235,005				
Requirements									
1111 - Elementary K-6									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	100,000		125,000				
1121 - Middle School Programs 6-8									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	100,000		125,000				
1131 - High School Programs 9-12									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	100,000		125,000				
2310 - Board of Education Services									
<u>300 - Purchased Services</u>									
382 - Legal Services	2,000	-	-		-				

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Other Funds 293 - Building Maintenance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2541 - Facilities & Maintenance Direction									
<u>300 - Purchased Services</u>									
355 - Printing & Binding	-	-	-		-				
383 - Architect/Engineer Services	-	-	-		160,000				
Total Other Funds:	-	-	-		160,000				
Total Other Funds:	-	-	-		160,000				
2543 - Care & Upkeep of Grounds									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	21,629	80,832	-		15,000				
324 - Rentals	375	882	-		-				
328 - Garbage	-	1,056	-		-				
354 - Advertising	-	53	-		-				
Total Other Funds:	22,004	82,823	-		15,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	537	1,251	-		-				
460 - Non-Consumable Items	1,611	5,776	-		-				
Total Other Funds:	2,148	7,028	-		-				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	111,098	-	-		-				
542 - Replacement Equipment >\$5000	20,823	-	-		-				
Total Other Funds:	131,921	-	-		-				
Total Other Funds:	156,072	89,850	-		15,000				
2544 - Maintenance - Repair of Facilities									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	54,771	68,515	75,000		-				
324 - Rentals	-	711	-		-				
328 - Garbage	44	877	-		-				
341 - In District Travel (local Mileage)	20	-	-		-				
383 - Architect/Engineer Services	420	5,510	-		-				
390 - Other General Prof & Techl Services	3,630	352	-		-				
Total Other Funds:	58,884	75,964	75,000		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	331	15,723	-		-				
460 - Non-Consumable Items	29,423	74,512	1,141,500		500,000				
Total Other Funds:	29,754	90,235	1,141,500		500,000				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	64,131	37,029	-		-				
542 - Replacement Equipment >\$5000	221,377	240,686	-		-				
Total Other Funds:	285,508	277,715	-		-				

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Other Funds 293 - Building Maintenance		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
<u>600 - Other Objects</u>										
640 - Dues and Fees		1,011	239	-		-				
	Total Other Funds:	375,158	444,153	1,216,500		500,000				
2546 - Building Security Services										
<u>400 - Supplies and Materials</u>										
460 - Non-Consumable Items		-	-	-		-				
4120 - Site Acquisition & Development										
<u>500 - Capital Outlay</u>										
520 - Buildings Acquisition & Additions		-	-	300,000		-				
530 - Site Improvements		508,110	73,537	705,403		500,000				
	Total Other Funds:	508,110	73,537	1,005,403		500,000				
	Total Other Funds:	508,110	73,537	1,005,403		500,000				
4150 - Building Acquisition & Improvement										
<u>500 - Capital Outlay</u>										
520 - Buildings Acquisition & Additions		1,044,035	685,108	575,000		685,005				
530 - Site Improvements		-	-	500,000		-				
	Total Other Funds:	1,044,035	685,108	1,075,000		685,005				
	Total Other Funds:	1,044,035	685,108	1,075,000		685,005				
	Total Other Funds:	2,085,375	1,292,648	3,596,903		2,235,005				
	Total Other Funds:	(2,269,009)	(2,065,990)	-		-				

Food Services

Fund 294 - Food Services: This fund accounts for the activity of providing a food service program to all schools within the District.

This program currently serves breakfast and lunch in all of our 11 schools, as well as at Eddyville Charter School. We also provide after-school snacks throughout the District as well as many dinner and summer food programs.

The District piloted the Community Eligibility Program (CEP) in 2015-16 where every student eats breakfast and lunch at no charge. This is a federally-funded program as part of the Healthy Hunger-Free Kids Act. We will be continuing the CEP program in 2024-25.

The District's Child Nutrition Program Manager and School Garden Coordinator are budgeted here. Additionally, the District pays for .34 of the District Courier and .25 of a Lead Carpenter who have responsibilities related to the Food Services programs

The District's food pantry, The Compass Cupboard, is recorded in Fund 994 of the special revenue funds.

Notes

Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
1000 - Revenue From Local Sources									
1510 - Interest Earned On Investments	32	123	300		300				
1612 - Lunch Sales From Students	-	270	-		-				
1620 - Daily Cafe' Sales (non-Reimb)	2,937	6,258	12,000		27,250				
1621 - Vended Meals	98,054	101,755	136,800		149,800				
1630 - Catering Sales	47,362	68,599	65,400		61,800				
1920 - Private Contributions	(1,231)	-	-		-				
1960 - Recovery of Prior Year Expenditures	-	-	-		-				
1990 - Miscellaneous	10,647	13,944	25,000		30,000				
Total Other Funds:	157,801	190,949	239,500		269,150				
3000 - Revenue From State Sources									
3102 - State School Fund - School Lunch Match	20,403	23,918	25,000		25,000				
3299 - Other Restricted State Revenue	516,099	318,775	10,000		100,000				
Total Other Funds:	536,502	342,692	35,000		125,000				
4000 - Revenue From Federal Sources									
4500 - Restricted Revenue From Fed Govt. Through State	247,905	-	214,638		175,000				
4501 - Fresh Fruit & Veggie Grant	101,476	129,713	174,950		150,434				
4503 - School Breakfast Program (SBP)	619,539	610,387	708,303		741,400				
4504 - National School Lunch Program (NSLP)	1,525,619	1,649,811	1,744,522		1,909,129				
4505 - Child Adult Care Food Program (CACFP)	40,005	42,464	47,300		52,015				
4506 - Summer Food Service Program (SFSP)	32,830	19,328	159,948		298,658				
4507 - Farm to School Grant	-	-	250,000		-				
4544 - CFDA #10.555 Supply Chain Assistance	-	43,412	-		-				
4545 - CFDA # 10.185 Local Food for Schools	-	-	-		-				
4546 - Cfda# 10.649 Pandemic Ebt	-	3,256	-		-				
Total Other Funds:	2,567,373	2,498,371	3,299,661		3,326,636				

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5000 - Other Sources									
5300 - Sale or Compensation for Loss of Assets	-	-	-		-				
5400 - Resources - Beginning Fund Balance	1,529,694	1,239,253	400,000		100,000				
Total Other Funds:	1,529,694	1,239,253	400,000		100,000				
Total Other Funds:	4,791,371	4,271,264	3,974,161		3,820,786				
Total Other Funds:	4,791,371	4,271,264	3,974,161		3,820,786				

Requirements

1111 - Elementary K-6

100 - Salaries

112 - Classified Salaries	19,513	26,718	27,931	0.50	10,560	0.17
149 - Other Taxable Compensation	193	121	124		102	
Total Other Funds:	19,706	26,839	28,055	0.50	10,662	0.17

200 - Associated Payroll Costs

211 - PERS Paid BY District	-	-	17		6	
212 - PERS Pick-Up	1,182	1,610	1,683		640	
213 - PERS Bond	3,744	3,489	3,086		1,066	
217 - PERS Reserves	-	-	-		107	
220 - FICA/Medicare	1,508	2,053	2,146		816	
231 - SAIF	644	876	280		107	
235 - Oregon PFMLI	-	90	112		42	
242 - MDV - Classified	7,012	9,112	10,142		3,590	
246 - Life - Classified	56	69	-		-	
Total Other Funds:	14,145	17,298	17,466		6,374	

300 - Purchased Services

341 - In District Travel (local Mileage)	660	509	350		-	
342 - Out of District Travel (mileage/Meals/Lodging)	26	71	350		-	
351 - Telephone	-	-	187		117	
Total Other Funds:	685	580	887		117	

400 - Supplies and Materials

410 - Consumable Supplies	118	1,330	2,334		97	
414 - Gasoline	-	-	2,428		304	
460 - Non-Consumable Items	-	1,464	4,669		98	
Total Other Funds:	118	2,794	9,431		499	

600 - Other Objects

640 - Dues and Fees	-	-	234		-	
Total Other Funds:	34,655	47,511	56,073	0.50	17,652	0.17

1113 - Extra Curricular - K-5

100 - Salaries

133 - Extra-Curricular	-	500	500		9,000	
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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-			5			
212 - PERS Pick-Up	-	30	30			540			
213 - PERS Bond	-	65	55			900			
217 - PERS Reserves	-	-	-			90			
220 - FICA/Medicare	-	38	38			688			
231 - SAIF	-	2	5			90			
235 - Oregon PFMLI	-	2	2			36			
Total Other Funds:	-	138	130			2,349			
Total Other Funds:	-	638	630			11,349			
1121 - Middle School Programs 6-8									
<u>100 - Salaries</u>									
112 - Classified Salaries	19,513	26,718	27,931	0.50	10,560	0.17			
149 - Other Taxable Compensation	193	121	124		102				
Total Other Funds:	19,706	26,839	28,055	0.50	10,662	0.17			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	17			6			
212 - PERS Pick-Up	1,182	1,610	1,683			640			
213 - PERS Bond	3,744	3,489	3,086			1,066			
217 - PERS Reserves	-	-	-			107			
220 - FICA/Medicare	1,508	2,053	2,146			816			
231 - SAIF	644	876	280			107			
235 - Oregon PFMLI	-	89	112			42			
242 - MDV - Classified	7,012	9,111	10,142			3,590			
246 - Life - Classified	56	69	-			-			
Total Other Funds:	14,145	17,299	17,466			6,374			
<u>300 - Purchased Services</u>									
341 - In District Travel (local Mileage)	534	254	123			-			
342 - Out of District Travel (mileage/Meals/Lodging)	151	35	123			-			
351 - Telephone	-	-	66			74			
Total Other Funds:	685	290	312			74			
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	118	589	821			62			
414 - Gasoline	-	-	1,641			62			
460 - Non-Consumable Items	-	91	1,641			62			
Total Other Funds:	118	680	4,103			186			
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	-	82			-			
Total Other Funds:	34,655	45,107	50,018	0.50	17,296	0.17			

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1122 - Middle School Extra-Curricular 6-8									
<u>100 - Salaries</u>									
133 - Extra-Curricular	-	500	500		3,000				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		1				
212 - PERS Pick-Up	-	30	30		180				
213 - PERS Bond	-	65	55		300				
217 - PERS Reserves	-	-	-		30				
220 - FICA/Medicare	-	36	38		229				
231 - SAIF	-	3	5		30				
235 - Oregon PFMLI	-	2	2		12				
Total Other Funds:	-	136	130		782				
Total Other Funds:	-	636	630		3,782				
1131 - High School Programs 9-12									
<u>100 - Salaries</u>									
112 - Classified Salaries	-	-	-		9,600	0.16			
149 - Other Taxable Compensation	-	-	-		93				
Total Other Funds:	-	-	-		9,693	0.16			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		6				
212 - PERS Pick-Up	-	-	-		582				
213 - PERS Bond	-	-	-		969				
217 - PERS Reserves	-	-	-		97				
220 - FICA/Medicare	-	-	-		741				
231 - SAIF	-	-	-		97				
235 - Oregon PFMLI	-	-	-		38				
242 - MDV - Classified	-	-	-		3,263				
246 - Life - Classified	-	-	-		-				
Total Other Funds:	-	-	-		5,793				
<u>300 - Purchased Services</u>									
341 - In District Travel (local Mileage)	-	254	277		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	94	277		-				
351 - Telephone	-	-	148		110				
Total Other Funds:	-	348	702		110				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	872	1,845		91				
414 - Gasoline	-	-	1,919		282				
460 - Non-Consumable Items	1,108	820	3,691		91				
Total Other Funds:	1,108	1,692	7,455		464				

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	-	-	185		-				
Total Other Funds:	1,108	2,040	8,342		16,060	0.16			
1132 - High School Extra-Curricular									
100 - Salaries									
133 - Extra-Curricular	-	1,000	500		2,000				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	-	-	-		1				
212 - PERS Pick-Up	-	60	30		120				
213 - PERS Bond	-	130	55		200				
217 - PERS Reserves	-	-	-		20				
220 - FICA/Medicare	-	76	38		153				
231 - SAIF	-	5	5		20				
235 - Oregon PFMLI	-	4	2		8				
Total Other Funds:	-	275	130		522				
600 - Other Objects									
640 - Dues and Fees	375	-	-		-				
Total Other Funds:	375	1,275	630		2,522				
2240 - Instructional Staff Development									
300 - Purchased Services									
312 - Prof. Instruction Svcs. Provided to Teachers	60	490	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	524	299	-		-				
Total Other Funds:	584	789	-		-				
Total Other Funds:	584	789	-		-				
2526 - Student Activities/Receivables Acctg									
100 - Salaries									
112 - Classified Salaries	-	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
242 - MDV - Classified	-	-	-		-				
246 - Life - Classified	-	-	-		-				
Total Other Funds:	-	-	-		-				
600 - Other Objects									
640 - Dues and Fees	250	-	-		-				
Total Other Funds:	250	-	-		-				

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2542 - Care & Upkeep of Buildings									
<u>300 - Purchased Services</u>									
328 - Garbage	50	-	-		-				
2544 - Maintenance - Repair of Facilities									
<u>100 - Salaries</u>									
112 - Classified Salaries	21,282	22,500	23,523	0.25	25,874	0.25			
132 - Classified O/T	63	-	-		-				
134 - Classified Beyond FTE	303	-	-		-				
149 - Other Taxable Compensation	122	105	107		107				
Total Other Funds:	21,770	22,605	23,630	0.25	25,981	0.25			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	14		16				
212 - PERS Pick-Up	1,285	1,356	1,417		1,558				
213 - PERS Bond	4,069	2,939	2,600		2,598				
217 - PERS Reserves	-	-	-		260				
220 - FICA/Medicare	1,665	1,729	1,808		1,987				
231 - SAIF	694	734	236		260				
235 - Oregon PFMLI	-	75	94		103				
242 - MDV - Classified	4,416	4,565	5,071		5,221				
246 - Life - Classified	30	35	-		-				
Total Other Funds:	12,159	11,433	11,240		12,003				
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	-	-	-		-				
383 - Architect/Engineer Services	1,305	-	-		-				
390 - Other General Prof & Techl Services	27	-	-		-				
Total Other Funds:	1,332	-	-		-				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	101	-		-				
Total Other Funds:	35,262	34,140	34,870	0.25	37,984	0.25			
3110 - Food Services Direction									
<u>100 - Salaries</u>									
112 - Classified Salaries	70,949	76,065	59,034	0.75	65,293	0.75			
134 - Classified Beyond FTE	-	163	-		-				
149 - Other Taxable Compensation	344	351	358		245				
Total Other Funds:	71,292	76,578	59,392	0.75	65,538	0.75			

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	35		39				
212 - PERS Pick-Up	4,278	4,577	3,563		3,933				
213 - PERS Bond	13,546	9,918	6,533		6,553				
217 - PERS Reserves	-	-	-		655				
220 - FICA/Medicare	4,999	5,771	4,543		5,014				
231 - SAIF	337	358	594		655				
235 - Oregon PFMLI	-	252	237		262				
242 - MDV - Classified	18,886	18,423	15,214		15,664				
246 - Life - Classified	118	138	-		-				
Total Other Funds:	42,164	39,437	30,719		32,775				
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	839	78	-		-				
341 - In District Travel (local Mileage)	1,385	1,762	2,000		1,000				
342 - Out of District Travel (mileage/Meals/Lodging)	659	832	1,000		200				
351 - Telephone	-	-	400		300				
353 - Postage	-	-	500		-				
354 - Advertising	-	800	-		-				
355 - Printing & Binding	4,191	1,822	5,000		3,000				
390 - Other General Prof & Techl Services	6,246	-	-		-				
Total Other Funds:	13,321	5,294	8,900		4,500				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	6,665	6,424	2,000		100				
460 - Non-Consumable Items	1,294	6,893	21,137		100				
470 - Computer Software	12,920	12,920	15,000		-				
480 - Computer Hardware	3,128	407	1,000		400				
Total Other Funds:	24,007	26,644	39,137		600				
<u>600 - Other Objects</u>									
610 - Redemption of Principal	-	1,356	-		-				
621 - Interest	-	56	-		-				
640 - Dues and Fees	974	288	500		250				
690 - Grant Indirect Charges	-	28,642	141,893		24,000				
Total Other Funds:	974	30,342	142,393		24,250				
Total Other Funds:	151,758	178,295	280,541	0.75	127,663	0.75			

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3120 - Food Preparation & Dispensing									
<u>300 - Purchased Services</u>									
321 - Cleaning Services	-	25,000	-		24,000				
322 - Repairs & Maintenance	54,494	25,404	40,000		20,000				
324 - Rentals	1,097	-	-		-				
325 - Electricity	-	35,000	-		35,000				
327 - Water and Sewer	-	15,000	-		15,000				
328 - Garbage	93	25,000	-		25,000				
354 - Advertising	-	360	-		-				
355 - Printing & Binding	59	59	-		-				
390 - Other General Prof & Techl Services	9,692	1,104	8,000		8,000				
Total Other Funds:	65,436	126,927	48,000		127,000				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	53,019	12,493	5,000		3,500				
414 - Gasoline	-	-	5,200		-				
450 - Food - Food Service Only	23,198	76,805	250,000		171,275				
451 - Commodity Food Purchases	247,905	147,767	-		-				
460 - Non-Consumable Items	296,599	170,735	42,562		18,620				
480 - Computer Hardware	52,499	3,634	-		-				
Total Other Funds:	673,219	411,433	302,762		193,395				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	47,058	-	20,000		-				
542 - Replacement Equipment >\$5000	49,212	125,417	25,000		20,000				
543 - Vehicle Replacement	-	-	-		-				
Total Other Funds:	96,269	125,417	45,000		20,000				
<u>600 - Other Objects</u>									
610 - Redemption of Principal	223	-	-		-				
620 - Principal Interest Payments	12	-	-		-				
640 - Dues and Fees	-	-	200		-				
641 - Commodity Fees	9,348	12,323	25,000		30,000				
690 - Grant Indirect Charges	135,315	-	-		-				
Total Other Funds:	144,898	12,323	25,200		30,000				
Total Other Funds:	979,822	676,100	420,962		370,395				
3121 - Breakfast									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	392,989	601,951	624,556		644,875				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	14,123	10,973	-		-				
Total Other Funds:	407,113	612,924	624,556		644,875				

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3122 - Lunch									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	1,743,633	1,874,576	1,935,914		1,876,000				
<u>400 - Supplies and Materials</u>									
451 - Commodity Food Purchases	(218,454)	(150,096)	-		-				
Total Other Funds:	1,525,178	1,724,480	1,935,914		1,876,000				
3123 - After School Snack/Meals									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	35,670	41,105	45,848		46,900				
3124 - Vended Meals									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	94,879	88,902	120,000		133,750				
3125 - Summer Lunch Program									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	25,662	15,633	139,346		257,950				
3128 - Fresh Fruit & Veggie Grant									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	90,502	121,693	157,455		135,389				
3130 - Food Delivery									
<u>100 - Salaries</u>									
112 - Classified Salaries	17,488	19,583	20,121	0.34	23,027	0.34			
132 - Classified O/T	54	-	-		-				
134 - Classified Beyond FTE	64	-	-		-				
Total Other Funds:	17,606	19,583	20,121	0.34	23,027	0.34			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	12		14				
212 - PERS Pick-Up	1,053	1,175	1,207		1,382				
213 - PERS Bond	3,333	2,546	2,213		2,303				
217 - PERS Reserves	-	-	-		230				
220 - FICA/Medicare	1,327	1,479	1,539		1,762				
231 - SAIF	573	638	201		230				
235 - Oregon PFMLI	-	65	80		92				
242 - MDV - Classified	6,498	6,686	6,973		7,179				
246 - Life - Classified	41	48	-		-				
Total Other Funds:	12,824	12,636	12,225		13,192				
Total Other Funds:	30,430	32,219	32,346	0.34	36,219	0.34			

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Other Funds 294 - Food Services	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3190 - Ala Carte									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	49,681	67,389	66,000		85,000				
3390 - Other Community Services									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	81	-		-				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	-	1,160	-		-				
Total Other Funds:	-	1,240	-		-				
4150 - Building Acquisition & Improvement									
<u>500 - Capital Outlay</u>									
520 - Buildings Acquisition & Additions	54,780	23,106	-		-				
Total Other Funds:	3,552,413	3,715,221	3,974,161	2.34	3,820,786	1.84			
Total Other Funds:	(1,238,958)	(556,043)	-	2.34	-	1.84			

Student Body

Fund 295 - Student Body: This fund accounts for the revenues and expenditures of each school's Student Body Activities. Revenue sources include fees for use of lockers, towels, sports participation, gate receipts from both athletic and non-athletic activities, class and organizational fundraising. Expenditures are used for the specific purpose in which the revenue is generated. Previously each school maintained their own checking and savings accounts. In July of 2016 all individual school accounts were combined into the district checking at the auditor's recommendation. All expenditures are now processed through the District's Accounts Payable Department.

Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>1000 - Revenue From Local Sources</u>									
1740 - Student Fees	37,844	12,607	33,000		33,000				
1790 - Fundraising	995,537	1,040,389	1,187,000		1,187,000				
1910 - Rentals (Building & Equip)	18,251	17,792	20,000		20,000				
1920 - Private Contributions	106,148	62,282	60,000		60,000				
1960 - Recovery of Prior Year Expenditures	1,323	-	-		-				
1990 - Miscellaneous	-	(552)	-		80,723				
Total Other Funds:	1,159,102	1,132,518	1,300,000		1,380,723				
<u>5000 - Other Sources</u>									
5400 - Resources - Beginning Fund Balance	-	-	1,500,000		1,500,000				
Total Other Funds:	1,159,102	1,132,518	2,800,000		2,880,723				
Total Other Funds:	1,159,102	1,132,518	2,800,000		2,880,723				
Requirements									
1111 - Elementary K-6									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	1,637	61	-		-				
319 - Other Instructional/Prof & Technical Svcs.	-	-	-		-				
355 - Printing & Binding	-	-	-		-				
390 - Other General Prof & Techn Services	741	1,458	-		-				
Total Other Funds:	2,378	1,519	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	28,717	18,667	-		-				
420 - Textbooks	538	-	-		-				
431 - Library Books	34	5,582	-		-				
440 - Periodicals	-	-	-		-				
460 - Non-Consumable Items	1,330	886	-		-				
470 - Computer Software	1,599	91	-		-				
480 - Computer Hardware	6,138	-	-		-				
Total Other Funds:	38,355	25,226	-		-				

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>600 - Other Objects</u>									
640 - Dues and Fees	8,029	5,229	-		-				
Total Other Funds:	48,762	31,973	-		-				
1113 - Extra Curricular - K-5									
<u>300 - Purchased Services</u>									
324 - Rentals	560	-	-		-				
355 - Printing & Binding	-	3,109	-		-				
390 - Other General Prof & Techl Services	-	3,552	-		-				
Total Other Funds:	560	6,661	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	16,547	17,578	210,000		210,000				
420 - Textbooks	-	738	-		-				
432 - Reference Books	-	-	-		-				
460 - Non-Consumable Items	2,693	264	-		-				
470 - Computer Software	-	-	-		-				
490 - Sba Fee Refunds	6	-	-		-				
Total Other Funds:	19,245	18,580	210,000		210,000				
<u>600 - Other Objects</u>									
640 - Dues and Fees	4,632	252	-		-				
Total Other Funds:	24,437	25,493	210,000		210,000				
1121 - Middle School Programs 6-8									
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	-	-	-		-				
390 - Other General Prof & Techl Services	500	-	-		-				
Total Other Funds:	500	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	13,538	10,791	-		-				
420 - Textbooks	-	-	-		-				
460 - Non-Consumable Items	30	-	-		-				
470 - Computer Software	1,000	-	-		-				
Total Other Funds:	14,568	10,791	-		-				
<u>600 - Other Objects</u>									
640 - Dues and Fees	230	766	-		-				
Total Other Funds:	15,298	11,557	-		-				

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1122 - Middle School Extra-Curricular 6-8									
<u>100 - Salaries</u>									
121 - Licensed Substitute	39	6,086	-	-	-	-	-	-	-
122 - Classified Substitute	-	385	-	-	-	-	-	-	-
131 - Licensed Extra Assignment	-	63	-	-	-	-	-	-	-
132 - Classified O/T	-	-	-	-	-	-	-	-	-
Total Other Funds:	39	6,534	-	-	-	-	-	-	-
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-	-	-	-	-	-	-
212 - PERS Pick-Up	2	123	-	-	-	-	-	-	-
213 - PERS Bond	7	309	-	-	-	-	-	-	-
220 - FICA/Medicare	3	500	-	-	-	-	-	-	-
231 - SAIF	0	33	-	-	-	-	-	-	-
235 - Oregon PFMLI	-	28	-	-	-	-	-	-	-
Total Other Funds:	13	993	-	-	-	-	-	-	-
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	875	-	-	-	-	-	-	-	-
324 - Rentals	5,320	4,666	-	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	130	-	-	-	-	-	-	-	-
343 - Student Travel	(572)	-	-	-	-	-	-	-	-
355 - Printing & Binding	7,014	9,326	-	-	-	-	-	-	-
390 - Other General Prof & Techl Services	19,585	16,091	-	-	-	-	-	-	-
Total Other Funds:	32,352	30,083	-	-	-	-	-	-	-
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	19,937	21,038	180,000	-	180,000	-	-	-	-
414 - Gasoline	-	-	-	-	-	-	-	-	-
420 - Textbooks	-	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	16,555	5,700	-	-	-	-	-	-	-
490 - Sba Fee Refunds	-	68	-	-	-	-	-	-	-
Total Other Funds:	36,492	26,806	180,000	-	180,000	-	-	-	-
<u>600 - Other Objects</u>									
640 - Dues and Fees	14,919	9,330	-	-	-	-	-	-	-
Total Other Funds:	83,815	73,745	180,000	-	180,000	-	-	-	-
1131 - High School Programs 9-12									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	-	-	-	5,493	0.09	-	-	-
121 - Licensed Substitute	-	-	-	-	-	-	-	-	-
Total Other Funds:	-	-	-	-	5,493	0.09	-	-	-

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-	-	-	3			
212 - PERS Pick-Up	-	-	-	-	-	330			
213 - PERS Bond	-	-	-	-	-	549			
217 - PERS Reserves	-	-	-	-	-	55			
220 - FICA/Medicare	-	-	-	-	-	420			
231 - SAIF	-	-	-	-	-	55			
235 - Oregon PFMLI	-	-	-	-	-	22			
241 - MDV - Licensed	-	-	-	-	-	1,826			
Total Other Funds:	-	-	-	-	-	3,260			
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	16,001	15,866	-	-	-	-			
319 - Other Instructional/Prof & Technical Svcs.	-	-	-	-	-	-			
322 - Repairs & Maintenance	-	420	-	-	-	-			
343 - Student Travel	-	-	-	-	-	-			
355 - Printing & Binding	1,655	-	-	-	-	-			
390 - Other General Prof & Techn Services	230	277	-	-	-	-			
Total Other Funds:	17,885	16,563	-	-	-	-			
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	32,193	34,715	-	-	-	-			
420 - Textbooks	6,186	3,026	-	-	-	-			
431 - Library Books	439	48	-	-	-	-			
440 - Periodicals	-	-	-	-	-	-			
460 - Non-Consumable Items	11,488	7,918	-	-	-	-			
470 - Computer Software	-	-	-	-	-	-			
490 - Sba Fee Refunds	-	-	-	-	-	-			
Total Other Funds:	50,306	45,707	-	-	-	-			
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	-	-	-	-	-	-			
550 - Technology Equipment	-	-	-	-	-	-			
Total Other Funds:	-	-	-	-	-	-			
<u>600 - Other Objects</u>									
640 - Dues and Fees	1,830	7,466	-	-	-	-			
Total Other Funds:	70,021	69,736	-	-	-	8,753	0.09		

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1132 - High School Extra-Curricular									
<u>100 - Salaries</u>									
111 - Licensed Salaries	-	-	-	-	50,659	0.83			
121 - Licensed Substitute	-	187	-	-	-				
131 - Licensed Extra Assignment	-	-	-	-	-				
132 - Classified O/T	-	198	-	-	-				
134 - Classified Beyond FTE	-	-	-	-	-				
148 - Domestic Partner Insurance	-	-	-	-	-				
Total Other Funds:	-	384	-	-	50,659	0.83			
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-	-	30				
212 - PERS Pick-Up	-	12	-	-	3,040				
213 - PERS Bond	-	61	-	-	5,066				
217 - PERS Reserves	-	-	-	-	507				
220 - FICA/Medicare	-	29	-	-	3,875				
231 - SAIF	-	2	-	-	507				
235 - Oregon PFMLI	-	2	-	-	203				
241 - MDV - Licensed	-	-	-	-	16,836				
Total Other Funds:	-	106	-	-	30,064				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	2,250	2,215	-	-	-				
318 - Prof. & Improvement Costs to Non-Instruct. Staff	725	997	-	-	-				
319 - Other Instructional/Prof & Technical Svcs.	650	3,900	-	-	-				
321 - Cleaning Services	-	-	-	-	-				
322 - Repairs & Maintenance	3,062	512	-	-	-				
324 - Rentals	6,428	6,932	-	-	-				
341 - In District Travel (local Mileage)	1,587	779	-	-	-				
342 - Out of District Travel (mileage/Meals/Lodging)	19,767	21,419	-	-	-				
343 - Student Travel	58,093	79,115	-	-	-				
353 - Postage	23	12	-	-	-				
354 - Advertising	-	750	-	-	-				
355 - Printing & Binding	31,018	29,405	-	-	-				
358 - Digital/Data Communication Lines	-	-	-	-	-				
390 - Other General Prof & Techl Services	109,692	145,063	-	-	-				
Total Other Funds:	233,294	291,097	-	-	-				

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	207,295	229,604	1,080,000		1,021,247				
414 - Gasoline	57	131	-		-				
420 - Textbooks	-	12	-		-				
431 - Library Books	237	-	-		-				
440 - Periodicals	-	1,209	-		-				
460 - Non-Consumable Items	127,789	124,903	-		-				
470 - Computer Software	2,693	1,461	-		-				
480 - Computer Hardware	1,715	9,422	-		-				
490 - Sba Fee Refunds	-	165	-		-				
Total Other Funds:	339,785	366,906	1,080,000		1,021,247				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	10,480	9,200	-		-				
542 - Replacement Equipment >\$5000	6,261	-	-		-				
Total Other Funds:	16,741	9,200	-		-				
<u>600 - Other Objects</u>									
610 - Redemption of Principal	1,750	19,400	-		-				
620 - Principal Interest Payments	750	-	-		-				
640 - Dues and Fees	143,989	164,299	-		-				
Total Other Funds:	146,489	183,699	-		-				
Total Other Funds:	736,309	851,393	1,080,000		1,101,970	0.83			
1220 - Rstd Programs for Students w/Disabilities									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	98	-	-		-				
1250 - Less RSTD Programs for Students W/Disabilities									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	40	-	-		-				
460 - Non-Consumable Items	-	-	-		-				
Total Other Funds:	40	-	-		-				
Total Other Funds:	40	-	-		-				
1291 - English Language Learner Programs									
<u>300 - Purchased Services</u>									
343 - Student Travel	-	-	-		-				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	46	-	-		-				
Total Other Funds:	46	-	-		-				

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2112 - Attendance Services									
400 - Supplies and Materials									
410 - Consumable Supplies	-	-	-		-				
2122 - Counseling Services									
300 - Purchased Services									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	25	25	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	2,000	132	-		-				
460 - Non-Consumable Items	(132)	-	-		-				
Total Other Funds:	1,868	132	-		-				
Total Other Funds:	1,893	157	-		-				
2132 - Student Related Medical Services									
400 - Supplies and Materials									
410 - Consumable Supplies	-	30	-		-				
2222 - Library/Media Center									
100 - Salaries									
134 - Classified Beyond FTE	-	-	-		-				
200 - Associated Payroll Costs									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
235 - Oregon PFMLI	-	-	-		-				
Total Other Funds:	-	-	-		-				
400 - Supplies and Materials									
410 - Consumable Supplies	13,468	4,307	-		-				
431 - Library Books	1,195	1,144	40,000		40,000				
460 - Non-Consumable Items	3,086	1,776	-		-				
470 - Computer Software	-	-	-		-				
490 - Sba Fee Refunds	26	210	-		-				
Total Other Funds:	17,775	7,437	40,000		40,000				
600 - Other Objects									
640 - Dues and Fees	60	115	-		-				
Total Other Funds:	17,835	7,552	40,000		40,000				
2230 - Assessment and Testing									
600 - Other Objects									
640 - Dues and Fees	-	-	-		-				

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2240 - Instructional Staff Development									
<u>300 - Purchased Services</u>									
312 - Prof. Instruction Svcs. Provided to Teachers	-	-	-	-	-	-	-	-	-
342 - Out of District Travel (mileage/Meals/Lodging)	-	62	-	-	-	-	-	-	-
Total Other Funds:	-	62	-	-	-	-	-	-	-
Total Other Funds:	-	62	-	-	-	-	-	-	-
2411 - Principal Services									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	-	-	-	-	-	-	-	-	-
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	358	-	-	-	-	-	-	-	-
460 - Non-Consumable Items	-	-	-	-	-	-	-	-	-
Total Other Funds:	358	-	-	-	-	-	-	-	-
Total Other Funds:	358	-	-	-	-	-	-	-	-
2412 - Assistant Principal Services									
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-	-	-	-	-	-	-
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	-	-	-	-	-	-	-	-	-
Total Other Funds:	-	-	-	-	-	-	-	-	-
2413 - Graduation Expenses									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	1,000	1,000	-	-	-	-	-	-	-
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	381	1,679	-	-	-	-	-	-	-
Total Other Funds:	1,381	2,679	-	-	-	-	-	-	-
2542 - Care & Upkeep of Buildings									
<u>300 - Purchased Services</u>									
328 - Garbage	-	-	-	-	-	-	-	-	-
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	-	-	-	-	-	-	-
Total Other Funds:	-	-	-	-	-	-	-	-	-
2543 - Care & Upkeep of Grounds									
<u>100 - Salaries</u>									
122 - Classified Substitute	-	735	-	-	-	-	-	-	-

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Other Funds 295 - Student Body	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	-	18	-		-				
213 - PERS Bond	-	40	-		-				
220 - FICA/Medicare	-	56	-		-				
231 - SAIF	-	3	-		-				
Total Other Funds:	-	118	-		-				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	35,000		35,000				
Total Other Funds:	-	852	35,000		35,000				
2544 - Maintenance - Repair of Facilities									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	-	398	-		-				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	-	-	-		-				
<u>500 - Capital Outlay</u>									
542 - Replacement Equipment >\$5000	-	-	-		-				
Total Other Funds:	-	398	-		-				
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
331 - Reimbursable Student Transportation	6,511	3,240	35,000		35,000				
332 - Non-Reimbursable Student Transportation	1,159	5,510	-		-				
343 - Student Travel	-	200	-		-				
Total Other Funds:	7,669	8,950	35,000		35,000				
<u>400 - Supplies and Materials</u>									
414 - Gasoline	-	-	-		-				
Total Other Funds:	7,669	8,950	35,000		35,000				
3360 - Welfare Activity Services									
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	3,468	5,376	50,000		100,000				
<u>600 - Other Objects</u>									
640 - Dues and Fees	-	47	-		-				
Total Other Funds:	3,468	5,423	50,000		100,000				
3390 - Other Community Services									
<u>300 - Purchased Services</u>									
374 - Other Tuition	27,200	82,300	-		-				

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Other Funds 295 - Student Body		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted	FTE
<u>600 - Other Objects</u>										
640 - Dues and Fees		-	-	-		-				
	Total Other Funds:	27,200	82,300	-		-				
6110 - Contingency for Current Operations										
<u>800 - Other Uses of Funds</u>										
810 - Contingency Reserve (Function 6110)		-	-	1,170,000		1,170,000				
	Total Other Funds:	1,038,631	1,172,303	2,800,000		2,880,723	0.92			
	Total Other Funds:	(120,471)	39,785	-		-	0.92			

Outdoor School for All

Fund 296 - Outdoor School for All: Initiative designed Measure 99 created an Outdoor School Education Fund, using lottery funds. There were specific lottery funding levels identified, with parameters set to prohibit reduced lottery proceeds dedicated to several current programs. The District has included budget appropriations based on projected 6th grade ADM and specific school plans for 2022-23 outdoor school activities. Expenditures are restricted to be used for Outdoor School opportunities for these students.

Other Funds 296 - Outdoor School for All	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>3000 - Revenue From State Sources</u>									
3299 - Other Restricted State Revenue	137,746	131,347	169,958		327,689				
Requirements									
1111 - Elementary K-6									
<u>100 - Salaries</u>									
121 - Licensed Substitute	302	2,382	1,829		11,557				
122 - Classified Substitute	-	1,160	3,676		5,721				
131 - Licensed Extra Assignment	1,062	1,005	4,155		1,450				
Total Other Funds:	1,364	4,547	9,660		18,728				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	5		11				
212 - PERS Pick-Up	82	73	579		1,124				
213 - PERS Bond	259	197	1,063		1,873				
217 - PERS Reserves	-	-	-		187				
220 - FICA/Medicare	104	345	739		1,433				
231 - SAIF	9	21	97		187				
235 - Oregon PFMLI	-	18	38		75				
Total Other Funds:	454	654	2,521		4,890				
<u>300 - Purchased Services</u>									
311 - Prof. Instructional Svcs. Provided to Students	2,483	-	-		59,310				
319 - Other Instructional/Prof & Technical Svcs.	60,605	7,335	48,652		-				
324 - Rentals	-	1,840	-		5,000				
343 - Student Travel	-	28,720	-		-				
390 - Other General Prof & Techl Services	630	20,741	-		-				
Total Other Funds:	63,718	58,636	48,652		64,310				
<u>400 - Supplies and Materials</u>									
410 - Consumable Supplies	3,602	7,586	16,794		45,348				
460 - Non-Consumable Items	1,123	1,525	1,359		27,267				
Total Other Funds:	4,725	9,111	18,153		72,615				

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Other Funds 296 - Outdoor School for All	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues and Fees	-	-	5,000		14,300				
Total Other Funds:	70,261	72,948	83,986		174,843				
1121 - Middle School Programs 6-8									
100 - Salaries									
121 - Licensed Substitute	1,357	1,769	2,342		6,000				
122 - Classified Substitute	-	1,573	585		3,500				
131 - Licensed Extra Assignment	182	-	1,873		-				
133 - Extra-Curricular	2,700	6,250	4,200		7,250				
Total Other Funds:	4,239	9,592	9,000		16,750				
200 - Associated Payroll Costs									
211 - PERS Paid BY District	0	-	6		10				
212 - PERS Pick-Up	206	698	540		1,005				
213 - PERS Bond	683	1,026	990		1,675				
217 - PERS Reserves	-	-	-		168				
220 - FICA/Medicare	324	726	689		1,281				
231 - SAIF	20	49	90		168				
235 - Oregon PFMLI	-	38	36		67				
Total Other Funds:	1,234	2,537	2,351		4,374				
300 - Purchased Services									
319 - Other Instructional/Prof & Technical Svcs.	-	-	-		-				
324 - Rentals	-	-	1,000		-				
342 - Out of District Travel (mileage/Meals/Lodging)	742	905	-		-				
343 - Student Travel	-	34,249	-		-				
355 - Printing & Binding	80	-	-		-				
390 - Other General Prof & Techl Services	33,122	-	41,600		44,056				
Total Other Funds:	33,944	35,154	42,600		44,056				
400 - Supplies and Materials									
410 - Consumable Supplies	2,565	1,284	4,496		13,311				
460 - Non-Consumable Items	486	-	5,244		13,000				
Total Other Funds:	3,051	1,284	9,740		26,311				
Total Other Funds:	42,467	48,567	63,691		91,491				
1288 - Charter Schools									
300 - Purchased Services									
311 - Prof. Instructional Svcs. Provided to Students	15,372	-	11,000		39,684				
2211 - Curriculum Instruction Assess Administration									
100 - Salaries									
113 - Administrator Salaries	-	-	-		-				

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Other Funds 296 - Outdoor School for All	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>200 - Associated Payroll Costs</u>									
212 - PERS Pick-Up	-	-	-		-				
213 - PERS Bond	-	-	-		-				
220 - FICA/Medicare	-	-	-		-				
231 - SAIF	-	-	-		-				
243 - MDV - Admin	-	-	-		-				
247 - Life - Administrators	-	-	-		-				
Total Other Funds:	-	-	-		-				
<u>600 - Other Objects</u>									
690 - Grant Indirect Charges	1,314	-	-		-				
Total Other Funds:	1,314	-	-		-				
2213 - Curriculum or Program Development									
<u>600 - Other Objects</u>									
690 - Grant Indirect Charges	-	1,089	-		-				
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
331 - Reimbursable Student Transportation	8,332	8,744	10,460		21,671				
2680 - Interpretive & Translation Services									
<u>100 - Salaries</u>									
134 - Classified Beyond FTE	-	-	650		-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	-		-				
212 - PERS Pick-Up	-	-	39		-				
213 - PERS Bond	-	-	72		-				
220 - FICA/Medicare	-	-	50		-				
231 - SAIF	-	-	7		-				
235 - Oregon PFMLI	-	-	3		-				
Total Other Funds:	-	-	171		-				
Total Other Funds:	-	-	821		-				
Total Other Funds:	137,746	131,347	169,958		327,689				
Total Other Funds:	-	-	-		-				

Technology

Fund 298 - Technology: The Technology Fund is funded in part with e-Rate reimbursements on approved utilities and networking hardware purchases. The Board of Directors directed that the outstanding 1998 GO Bond property tax collections be recorded in this fund to support the always increasing demand for improved computer technology in our schools. This revenue has declined to under \$3,000 currently. These resources are used to provide digital/data communication lines, technology infrastructure and networking hardware as well as instructional computer and technology equipment and software. A \$1,000,000 transfer has been budgeted from the General Fund Excess Ending Fund Balance in order to ensure funding for the next several years.

Other Funds 298 - Technology	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>1000 - Revenue From Local Sources</u>									
1112 - Prior Year Lincoln County TAX	-	-	3,000		3,000				
1115 - Prior Year Lane County Taxes	2	2	15		15				
1509 - Interest Earned On Unseg. TAX	0	0	-		-				
1510 - Interest Earned On Investments	46,124	113,246	35,000		17,500				
1740 - Student Fees	48,314	54,446	-		-				
1990 - Miscellaneous	(170)	-	-		-				
Total Other Funds:	94,271	167,694	38,015		20,515				
<u>4000 - Revenue From Federal Sources</u>									
4500 - Restricted Revenue From Fed Govt. Through State	98,650	-	-		-				
4704 - CFDA #32.009 FCC/Usac Ecf Erate	-	91,471	-		-				
Total Other Funds:	98,650	91,471	-		-				
<u>5000 - Other Sources</u>									
5200 - Interfund Transfers	1,500,000	1,600,000	1,300,000		1,000,000				
5400 - Resources - Beginning Fund Balance	706,888	1,750,475	3,310,915		4,475,000				
Total Other Funds:	2,206,888	3,350,475	4,610,915		5,475,000				
Total Other Funds:	2,399,810	3,609,640	4,648,930		5,495,515				
Total Other Funds:	2,399,810	3,609,640	4,648,930		5,495,515				

Requirements

1111 - Elementary K-6

400 - Supplies and Materials

480 - Computer Hardware

	-	-	-	129,500
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1121 - Middle School Programs 6-8

400 - Supplies and Materials

480 - Computer Hardware

	-	-	-	74,300
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1131 - High School Programs 9-12

400 - Supplies and Materials

480 - Computer Hardware

	-	-	-	130,200
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Other Funds 298 - Technology	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2114 - Student Accounting Services - Records, Attendance									
<u>300 - Purchased Services</u>									
390 - Other General Prof & Techl Services	66,038	53,675	40,000		40,000				
<u>400 - Supplies and Materials</u>									
470 - Computer Software	-	94	56,092		5,704				
<u>600 - Other Objects</u>									
610 - Redemption of Principal	39,581	47,464	-		-				
620 - Principal Interest Payments	2,015	-	-		-				
621 - Interest	-	3,653	-		-				
Total Other Funds:	41,596	51,117	-		-				
Total Other Funds:	107,633	104,886	96,092		45,704				
2542 - Care & Upkeep of Buildings									
<u>300 - Purchased Services</u>									
359 - Other Communication Services	1,116	1,181	-		-				
2552 - Vehicle Operation Services									
<u>300 - Purchased Services</u>									
358 - Digital/Data Communication Lines	91,480	-	-		-				
2661 - Technology Services Direction									
<u>400 - Supplies and Materials</u>									
480 - Computer Hardware	-	-	-		-				
2664 - Technology Operation Services									
<u>100 - Salaries</u>									
112 - Classified Salaries	25,854	27,357	28,673	0.50	-				
132 - Classified O/T	799	-	-		-				
149 - Other Taxable Compensation	142	253	259		-				
Total Other Funds:	26,795	27,610	28,932	0.50	-				
<u>200 - Associated Payroll Costs</u>									
211 - PERS Paid BY District	-	-	17		-				
212 - PERS Pick-Up	1,608	1,657	1,736		-				
213 - PERS Bond	5,091	3,589	3,182		-				
220 - FICA/Medicare	2,050	2,112	2,213		-				
231 - SAIF	128	132	290		-				
235 - Oregon PFMLI	-	92	116		-				
242 - MDV - Classified	8,845	9,131	10,142		-				
246 - Life - Classified	59	69	-		-				
Total Other Funds:	17,781	16,783	17,696		-				

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Other Funds 298 - Technology	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<u>300 - Purchased Services</u>									
318 - Prof. & Improvement Costs to Non-Instruct. Staff	-	-	-		-				
342 - Out of District Travel (mileage/Meals/Lodging)	-	-	-		-				
386 - Data Processing/Technology Services	-	25,382	-		-				
390 - Other General Prof & Techl Services	-	-	-		-				
Total Other Funds:	-	25,382	-		-				
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	31,992	-	-		-				
470 - Computer Software	-	19,747	-		-				
480 - Computer Hardware	194,937	-	275,000		291,000				
Total Other Funds:	226,929	19,747	275,000		291,000				
<u>600 - Other Objects</u>									
610 - Redemption of Principal	2,000	-	-		-				
Total Other Funds:	273,505	89,522	321,628	0.50	291,000				
2669 - Networking									
<u>300 - Purchased Services</u>									
322 - Repairs & Maintenance	1,004	-	-		-				
358 - Digital/Data Communication Lines	3,566	22,188	35,146		33,455				
386 - Data Processing/Technology Services	30,968	6,803	-		33,763				
390 - Other General Prof & Techl Services	-	-	-		15,000				
Total Other Funds:	35,538	28,990	35,146		82,218				
<u>400 - Supplies and Materials</u>									
470 - Computer Software	-	-	20,000		-				
480 - Computer Hardware	140,062	-	60,000		38,649				
Total Other Funds:	140,062	-	80,000		38,649				
<u>500 - Capital Outlay</u>									
550 - Technology Equipment	-	-	7,049		6,418				
Total Other Funds:	175,600	28,990	122,195		127,285				
6110 - Contingency for Current Operations									
<u>800 - Other Uses of Funds</u>									
810 - Contingency Reserve (Function 6110)	-	-	500,000		1,500,000				
7000 - Unappropriated Ending Fund Balance									
<u>800 - Other Uses of Funds</u>									
820 - Reserved for Next Year (Function 7000)	-	-	3,609,015		3,197,526				
Total Other Funds:	649,335	224,579	4,648,930	0.50	5,495,515				
Total Other Funds:	(1,750,475)	(3,385,061)	-	0.50	-				

Vehicle Replacement

Fund 299 - Vehicle Replacement: This fund was established to provide opportunity to reserve funds for the purchase of vehicles. Facilities & Maintenance, Courier and Technology departments benefit from this fund whereby they can contribute resources from several fiscal years to save for the purchase of a new vehicle(s), which otherwise is difficult to accommodate in one year's budget.

Other Funds 299 - Vehicle Replacement	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Resources									
000 - Revenue									
<u>1000 - Revenue From Local Sources</u>									
1510 - Interest Earned On Investments	3,704	2,566	2,050		2,500				
1990 - Miscellaneous	20,000	109,760	50,000		126,000				
Total Other Funds:	23,704	112,326	52,050		128,500				
<u>5000 - Other Sources</u>									
5300 - Sale or Compensation for Loss of Assets	-	-	-		-				
5400 - Resources - Beginning Fund Balance	160,373	40,410	35,455		96,557				
Total Other Funds:	160,373	40,410	35,455		96,557				
Total Other Funds:	184,077	152,736	87,505		225,057				
Total Other Funds:	184,077	152,736	87,505		225,057				
Requirements									
2543 - Care & Upkeep of Grounds									
<u>400 - Supplies and Materials</u>									
460 - Non-Consumable Items	250	-	-		-				
<u>500 - Capital Outlay</u>									
541 - Initial Equipment Purchases >\$5,000	13,060	-	-		-				
Total Other Funds:	13,310	-	-		-				
2545 - Vehicle Maintenance									
<u>500 - Capital Outlay</u>									
543 - Vehicle Replacement	130,094	48,842	87,505		225,057				
<u>600 - Other Objects</u>									
640 - Dues and Fees	263	-	-		-				
Total Other Funds:	130,357	48,842	87,505		225,057				
2664 - Technology Operation Services									
<u>500 - Capital Outlay</u>									
543 - Vehicle Replacement	-	-	-		-				
Total Other Funds:	143,667	48,842	87,505		225,057				
Total Other Funds:	(40,410)	(103,894)	-		-				
Total Other Funds:	(7,858,394)	(10,368,997)	-	69.07	-	66.80			

LINCOLN COUNTY SCHOOL DISTRICT

VEHICLE FLEET DETAILS

YEAR	MAKE	MODEL	2025 Mileage	ID #
FACILITIES & MAINTENANCE DEPARTMENT				
2000	Chevy	Cube van	59,999	949
2002	Chevy	Express Van	115,706	954
2003	Chevy	3/4 Ton Cargo	120,200	955
2007	Intntl	Model 4300	245,520	958
2008	Ford	F350 truck	138,514	965
2003	Ford	F650 w/dump bed	103,477	974
2012	Chevy	3/4 Ton Cargo	104,800	968
2013	Chevy	Express Van	88,213	969
2009	Chevy	Box Van Hiser	124,447	979
2016	Ford	Trans Cargo Van	124,610	980
2016	Ford	F550 Flat Dump Bed	54,937	981
2017	Ford	Trans Cargo Van	85,649	983
2017	Chevy	Express Van	72,682	984
2018	Ford	Trans Cargo Van	188,910	985
2018	Ford	Trans Cargo Van	39,023	986
2019	Ford	Trans Cargo Van	55,012	987
2019	Ford	Trans Cargo Van	36,437	989
2019	Chevy	Double Cab 2500	66,871	990
2020	Ford	Trans Cargo Van	36,765	991
2023	Ram	2500 Promaster	16,744	994
2023	Ram	3500 Promaster	20,681	995
2024	Ford	Transit	3,408	997
2024	Ford	Transit	2,002	998
TECHNOLOGY DEPARTMENT				
2006	Ford	E2500 Van	83,106	972
2018	Nissan	NV 200	34,874	988
2021	Nissan	NV 200	15,218	992
2023	Ram	3500 Promaster	1,738	996
SPECIAL EDUCATION DEPARTMENT				
2014	Chevy	Express Van	57,119	976
WALDPORT HIGH SCHOOL				
2014	Chrysler	Van	65,470	978
TAFT HIGH SCHOOL				
2019	Ford	Ford Transit Cargo Van	16,421	993

Debt Service Funds

A debt service fund is a cash reserve that is used to pay for the interest and principal payments on certain types of debt.

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Lincoln County School District

2025-26 Proposed Budget

Debt Service Funds

PERS Bonds

Fund 320 - PERS Bonds: The District issued refinancing bonds in October 2002 and April 2003 for proceeds to pre-pay the unfunded PERS liability. The District will repay the bonds with the same money that it would have paid to PERS by charging a percentage to salary expenditures and transferring to this fund. The amount charged to salaries in 2024-25 has been reduced from 13% to 11%. This will prevent excess funding in this account and will cover current and future year debt service payments.

In 2011 the District was able to utilize reserves that had been built in prior years to pay off a 2021 callable bond in the amount of \$1,400,000. By doing so, the District saved \$661,500 in interest over the life of the bonds. These bonds will be paid in full as of June 30, 2028.

Debt Service Funds 320 - PERS Bonds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Resources								
000 - Revenue								
1000 - Revenue From Local Sources								
1510 - Interest Earned On Investments	442,966	813,777	365,000		182,500			
1970 - Services to Other Funds	6,364,582	4,748,247	4,598,418		4,668,136			
Total Revenue From Local Sources:	6,807,548	5,562,024	4,963,418		4,850,636			
5000 - Other Sources								
5400 - Resources - Beginning Fund Balance	9,736,472	10,709,267	10,190,020		7,162,566			
Total Revenue:	16,544,020	16,271,291	15,153,438		12,013,202			
Total Resources:	16,544,020	16,271,291	15,153,438		12,013,202			
Requirements								
5110 - Long-Term Debt Service								
600 - Other Objects								
610 - Redemption of Principal	4,011,200	4,750,000	5,310,000		5,365,000			
621 - Interest	1,823,553	1,366,208	1,100,917		802,240			
Total Other Objects:	5,834,753	6,116,208	6,410,917		6,167,240			
Total Long-Term Debt Service:	5,834,753	6,116,208	6,410,917		6,167,240			
7000 - Unappropriated Ending Fund Balance								
800 - Other Uses of Funds								
820 - Reserved for Next Year (Function 7000)	-	-	8,742,521		5,845,962			
Total Requirements:	5,834,753	6,116,208	15,153,438		12,013,202			
Total PERS Bonds:	(10,709,267)	(10,155,084)	-		-			

PERS Reserve Fund

Fund 325 - PERS Reserve Fund: The District's PERS Bonds will be fully repaid in June of 2028. At the time the bonds are paid off, the charge against payroll for debt service will be nearing 3%

However, the offsetting rate credit that has previously reduced the PERS Employer rate to 0% will only extend through 2030. At that time the District's PERS Employer rate will go to the current rate. The district's combined Tier 1/Tier 2/OPSRP rate at the 2023 valuation was 29.64%.

To prevent a large rate jump from 3% to 29% or more, the District has established a PERS Reserve Fund. As the bond debt service rate decreases over time, the remainder will be set aside in the

reserve fund to offset the jump in rates for the first several years. This is intended to prevent large budget shortfalls, especially in the general fund.

Debt Service Funds	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
325 - PERS Reserve Fund	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted
Resources								
000 - Revenue								
<u>1000 - Revenue From Local Sources</u>								
1510 - Interest Earned On Investments	-	-	-		20,000			
1970 - Services to Other Funds	-	-	-		405,000			
Total Revenue From Local Sources:	-	-	-		425,000			
Total Revenue:	-	-	-		425,000			
Total Resources:	-	-	-		425,000			
Requirements								
7000 - Unappropriated Ending Fund Balance								
<u>800 - Other Uses of Funds</u>								
820 - Reserved for Next Year (Function 7000)	-	-	-		425,000			
Total PERS Reserve Fund:	-	-	-		-			

BOND DEBT SERVICE

OSBA Pension Obligation Bonds, Series 2002
Proposed Defeasance of 2021 Callable Maturity
Lincoln County School District
\$1,400,000 Defeasance of Entire 2021 Maturity

Date	Principal	Interest	Debt Service	Annual Debt Service
06/30/2011	330,900.00	563,581.25	894,481.25	894,481.25
12/30/2011	-	394,481.25	394,481.25	-
06/30/2012	353,628.00	610,853.25	964,481.25	1,358,962.50
12/30/2012	-	394,481.25	394,481.25	-
06/30/2013	376,707.50	667,773.75	1,044,481.25	1,438,962.50
12/30/2013	-	394,481.25	394,481.25	-
06/30/2014	393,835.00	730,646.25	1,124,481.25	1,518,962.50
12/30/2014	-	394,481.25	394,481.25	-
06/30/2015	409,398.95	800,082.30	1,209,481.25	1,603,962.50
12/30/2015	-	394,481.25	394,481.25	-
06/30/2016	419,166.00	875,315.25	1,294,481.25	1,688,962.50
12/30/2016	-	394,481.25	394,481.25	-
06/30/2017	428,934.55	960,546.70	1,389,481.25	1,783,962.50
12/30/2017	-	394,481.25	394,481.25	-
06/30/2018	436,327.00	1,048,154.25	1,484,481.25	1,878,962.50
12/30/2018	-	394,481.25	394,481.25	-
06/30/2019	442,822.80	1,141,658.45	1,584,481.25	1,978,962.50
12/30/2019	-	394,481.25	394,481.25	-
06/30/2020	446,223.90	1,238,257.35	1,684,481.25	2,078,962.50
12/30/2020	-	394,481.25	394,481.25	-
06/30/2021	-	394,481.25	394,481.25	788,962.50
12/30/2021	-	394,481.25	394,481.25	-
06/30/2022	1,590,000.00	394,481.25	1,984,481.25	2,378,962.50
12/30/2022	-	350,915.25	350,915.25	-
06/30/2023	1,795,000.00	350,915.25	2,145,915.25	2,496,830.50
12/30/2023	-	301,642.50	301,642.50	-
06/30/2024	2,015,000.00	301,642.50	2,316,642.50	2,618,285.00
12/30/2024	-	245,726.25	245,726.25	-
06/30/2025	2,255,000.00	245,726.25	2,500,726.25	2,746,452.50
12/30/2025	-	183,150.00	183,150.00	-
06/30/2026	2,510,000.00	183,150.00	2,693,150.00	2,876,300.00
12/30/2026	-	113,497.50	113,497.50	-
06/30/2027	2,790,000.00	113,497.50	2,903,497.50	3,016,995.00
12/30/2027	-	36,075.00	36,075.00	-
06/30/2028	1,300,000.00	36,075.00	1,336,075.00	1,372,150.00
	18,292,943.70	16,227,138.05	34,520,081.75	34,520,081.75

BOND DEBT SERVICE

OSBA Pension Bond Pool (2003 Payroll Numbers)
 Lincoln County School District
 Final Pricing Numbers - April 3, 2003

Dated Date 04/21/2003
 Delivery Date 04/21/2003

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
04/21/2003					
06/30/2003					
12/30/2003			527,688.06	527,688.06	
06/30/2004	9,823.40	1.500%	381,637.85	391,461.25	919,149.31
12/30/2004			381,461.25	381,461.25	
06/30/2005	176,987.65	2.030%	389,473.60	566,461.25	947,922.50
12/30/2005			381,461.25	381,461.25	
06/30/2006	613,874.10	2.760%	437,587.15	1,051,461.25	1,432,922.50
12/30/2006			381,461.25	381,461.25	
06/30/2007	652,770.00	3.340%	478,691.25	1,131,461.25	1,512,922.50
12/30/2007			381,461.25	381,461.25	
06/30/2008	685,438.90	3.720%	526,022.35	1,211,461.25	1,592,922.50
12/30/2008			381,461.25	381,461.25	
06/30/2009	712,530.80	4.170%	588,930.45	1,301,461.25	1,682,922.50
12/30/2009			381,461.25	381,461.25	
06/30/2010	731,288.25	4.470%	655,173.00	1,386,461.25	1,767,922.50
12/30/2010			381,461.25	381,461.25	
06/30/2011	748,825.00	4.750%	732,636.25	1,481,461.25	1,862,922.50
12/30/2011			381,461.25	381,461.25	
06/30/2012	761,693.00	4.960%	814,768.25	1,576,461.25	1,957,922.50
12/30/2012			381,461.25	381,461.25	
06/30/2013	771,263.15	5.150%	905,198.10	1,676,461.25	2,057,922.50
12/30/2013			381,461.25	381,461.25	
06/30/2014	779,831.20	5.330%	1,006,630.05	1,786,461.25	2,167,922.50
12/30/2014			381,461.25	381,461.25	
06/30/2015	778,149.45	5.540%	1,118,311.80	1,896,461.25	2,277,922.50
12/30/2015			381,461.25	381,461.25	
06/30/2016	773,223.75	5.710%	1,233,237.50	2,006,461.25	2,387,922.50
12/30/2016			381,461.25	381,461.25	
06/30/2017	771,970.55	5.830%	1,354,490.70	2,126,461.25	2,507,922.50
12/30/2017			381,461.25	381,461.25	
06/30/2018	766,232.50	5.960%	1,485,228.75	2,251,461.25	2,632,922.50
12/30/2018			381,461.25	381,461.25	
06/30/2019	759,520.00	6.070%	1,621,941.25	2,381,461.25	2,762,922.50
12/30/2019			381,461.25	381,461.25	
06/30/2020	753,590.95	6.150%	1,762,870.30	2,516,461.25	2,897,922.50
12/30/2020			381,461.25	381,461.25	
06/30/2021	746,541.25	6.220%	1,909,920.00	2,656,461.25	3,037,922.50
12/30/2021			381,461.25	381,461.25	
06/30/2022	742,923.00	6.260%	2,063,538.25	2,806,461.25	3,187,922.50
12/30/2022			381,461.25	381,461.25	
06/30/2023	740,261.00	6.270%	2,216,200.25	2,956,461.25	3,337,922.50
12/30/2023			381,461.25	381,461.25	
06/30/2024	2,735,000.00	**	381,461.25	3,116,461.25	3,497,922.50
12/30/2024			304,732.00	304,732.00	
06/30/2025	3,055,000.00	5.680%	304,732.00	3,359,732.00	3,664,464.00
12/30/2025			217,970.00	217,970.00	
06/30/2026	2,855,000.00	5.680%	217,970.00	3,072,970.00	3,290,940.00

BOND DEBT SERVICE

OSBA Pension Bond Pool (2003 Payroll Numbers)
 Lincoln County School District
 Final Pricing Numbers - April 3, 2003

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/30/2026			136,888.00	136,888.00	
06/30/2027	2,875,000.00	5.680%	136,888.00	3,011,888.00	3,148,776.00
12/30/2027			55,238.00	55,238.00	
06/30/2028	1,945,000.00	5.680%	55,238.00	2,000,238.00	2,055,476.00
	26,941,737.90		31,650,517.41	58,592,255.31	58,592,255.31

2011 General Obligation Bonds

Fund 330 - 2011 General Obligation Bonds: The District received voter approval in May 2011 for a \$63,000,000 bond levy. The District was awarded \$15,000,000 in Qualified School Construction Bonds(QSCB) which have the interest payments subsidized by the Federal Government. Due to the District's aggressive efforts to secure these QSCBonds the taxpayers of Lincoln County have been saved \$10.7 million dollars in interest expense. Of the initial \$63,000,000 principal, the outstanding balance as of July 1, 2022 was \$25,410,000. These bonds will be paid in full on June 15, 2026.

The debt repayment schedule for the next 2 years includes payments into a sinking fund in order to accumulate funds for the final \$15,000,000 balloon payment on the QSCB bonds. The \$6,695,000 transfer recorded here is the payment into the sinking fund recorded in Fund 331.

Debt Service Funds 330 - 2011 General Obligation Bonds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Resources								
000 - Revenue								
<u>1000 - Revenue From Local Sources</u>								
1111 - Current Year Lincoln County TAX	5,560,211	6,021,200	5,974,076		5,801,970			
1112 - Prior Year Lincoln County TAX	125,736	131,840	120,000		120,000			
1115 - Prior Year Lane County Taxes	758	391	-		-			
1118 - Current Year Lane County Taxes	33,146	38,159	35,000		35,000			
1200 - Revenue for Other Local Gov't	-	-	-		-			
1509 - Interest Earned On Unseg. TAX	3,677	10,549	4,000		4,000			
1510 - Interest Earned On Investments	134,777	225,444	150,000		115,000			
Total Debt Service Funds:	5,858,305	6,427,583	6,283,076		6,075,970			
<u>2000 - Revenue From Intermediate Sources</u>								
2199 - Other Intermediate Sources	784	-	-		-			
<u>3000 - Revenue From State Sources</u>								
3199 - Unrestricted Grants From State	-	-	-		-			
<u>5000 - Other Sources</u>								
5200 - Interfund Transfers	-	-	5		5			
5400 - Resources - Beginning Fund Balance	1,296,039	954,019	969,045		661,025			
Total Debt Service Funds:	1,296,039	954,019	969,050		661,030			
Total Debt Service Funds:	7,155,128	7,381,603	7,252,126		6,737,000			
Total Debt Service Funds:	7,155,128	7,381,603	7,252,126		6,737,000			

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Debt Service Funds 330 - 2011 General Obligation Bonds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Requirements								
5110 - Long-Term Debt Service								
600 - Other Objects								
610 - Redemption of Principal	5,690,000	4,720,000	-		-			
621 - Interest	511,109	226,256	378,776		42,000			
Total Debt Service Funds:	6,201,109	4,946,256	378,776		42,000			
Total Debt Service Funds:	6,201,109	4,946,256	378,776		42,000			
5210 - Transfer to Other Funds								
700 - Transfers								
710 - Fund Transfers	-	1,431,650	6,515,000		6,695,000			
7000 - Unappropriated Ending Fund Balance								
800 - Other Uses of Funds								
820 - Reserved for Next Year (Function 7000)	-	-	358,350		-			
Total Debt Service Funds:	6,201,109	6,377,906	7,252,126		6,737,000			
Total Debt Service Funds:	(954,019)	(1,003,697)	-		-			

2011 QSCB Sinking Fund

Fund 331 - 2011 QSCB Sinking Fund: The Qualified School Construction Bonds fund was established in 2017-18 from accumulated revenues in Fund 330 in order to separately account for the funds required to make the \$15,000,000 balloon payment due June 15, 2026. Additional deposits will be made in 2023-2026 per the bond schedule.

The \$6,695,000 transfer in recorded here is the transfer of taxes collected in Fund 330.

Debt Service Funds 331 - 2011 QSCB Sinking Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Resources								
000 - Revenue								
1000 - Revenue From Local Sources								
1510 - Interest Earned On Investments	1,131	2,826	206,900		103,450			
5000 - Other Sources								
5200 - Interfund Transfers	-	1,431,650	6,515,000		6,695,000			
5400 - Resources - Beginning Fund Balance	376,670	377,801	381,932		8,201,555			
Total Debt Service Funds:	<u>376,670</u>	<u>1,809,451</u>	<u>6,896,932</u>		<u>14,896,555</u>			
Total Debt Service Funds:	<u>377,801</u>	<u>1,812,277</u>	<u>7,103,832</u>		<u>15,000,005</u>			
Total Debt Service Funds:	<u>377,801</u>	<u>1,812,277</u>	<u>7,103,832</u>		<u>15,000,005</u>			
Requirements								
5110 - Long-Term Debt Service								
600 - Other Objects								
610 - Redemption of Principal	-	-	-		15,000,000			
5210 - Transfer to Other Funds								
700 - Transfers								
710 - Fund Transfers	-	-	-		5			
7000 - Unappropriated Ending Fund Balance								
800 - Other Uses of Funds								
820 - Reserved for Next Year (Function 7000)	-	-	7,103,832		-			
Total Debt Service Funds:	<u>-</u>	<u>-</u>	<u>7,103,832</u>		<u>15,000,005</u>			
Total Debt Service Funds:	<u>(377,801)</u>	<u>(1,812,277)</u>	<u>-</u>		<u>-</u>			
Total Debt Service Funds:	<u>(12,041,088)</u>	<u>(12,971,058)</u>	<u>-</u>		<u>-</u>			

NET DEBT SERVICE

Lincoln County School District General Obligation Bonds, Series 2011A & 2011B

Date	Principal	Interest	Total Debt Service	Federal Subsidy	Sinking Fund Deposits	Capitalized Interest Fund	Sinking Fund	Net Debt Service	Annual Net D/S
12/15/2011	-	1,168,651.39	1,168,651.39	-314,551.67	-	854,099.72	-	-	-
06/15/2012	-	1,331,375.00	1,331,375.00	-358,350.00	-	973,025.00	-	-	-
12/15/2012	-	1,331,375.00	1,331,375.00	-358,350.00	-	-	-	973,025.00	-
06/15/2013	2,090,000	1,331,375.00	3,421,375.00	-358,350.00	358,350	-	-	3,421,375.00	4,394,400
12/15/2013	-	1,290,025.00	1,290,025.00	-358,350.00	-	-	-	931,675.00	-
06/15/2014	2,760,000	1,290,025.00	4,050,025.00	-358,350.00	-	-	-	3,691,675.00	4,623,350
12/15/2014	-	1,257,425.00	1,257,425.00	-358,350.00	-	-	-	899,075.00	-
06/15/2015	3,055,000	1,257,425.00	4,312,425.00	-358,350.00	-	-	-	3,954,075.00	4,853,150
12/15/2015	-	1,219,237.50	1,219,237.50	-358,350.00	-	-	-	860,887.50	-
06/15/2016	3,370,000	1,219,237.50	4,589,237.50	-358,350.00	-	-	-	4,230,887.50	5,091,775
12/15/2016	-	1,154,962.50	1,154,962.50	-358,350.00	-	-	-	796,612.50	-
06/15/2017	3,635,000	1,154,962.50	4,789,962.50	-358,350.00	-	-	-	4,431,612.50	5,228,225
12/15/2017	-	1,106,312.50	1,106,312.50	-358,350.00	-	-	-	747,962.50	-
06/15/2018	3,880,000	1,106,312.50	4,986,312.50	-358,350.00	-	-	-	4,627,962.50	5,375,925
12/15/2018	-	1,041,612.50	1,041,612.50	-358,350.00	-	-	-	683,262.50	-
06/15/2019	4,165,000	1,041,612.50	5,206,612.50	-358,350.00	-	-	-	4,848,262.50	5,531,525
12/15/2019	-	950,662.50	950,662.50	-358,350.00	-	-	-	592,312.50	-
06/15/2020	4,495,000	950,662.50	5,445,662.50	-358,350.00	-	-	-	5,087,312.50	5,679,625
12/15/2020	-	840,512.50	840,512.50	-358,350.00	-	-	-	482,162.50	-
06/15/2021	4,875,000	840,512.50	5,715,512.50	-358,350.00	-	-	-	5,357,162.50	5,839,325
12/15/2021	-	725,650.00	725,650.00	-358,350.00	-	-	-	367,300.00	-
06/15/2022	5,265,000	725,650.00	5,990,650.00	-358,350.00	-	-	-	5,632,300.00	5,999,600
12/15/2022	-	595,000.00	595,000.00	-358,350.00	-	-	-	236,650.00	-
06/15/2023	5,690,000	595,000.00	6,285,000.00	-358,350.00	-	-	-	5,926,650.00	6,163,300
12/15/2023	-	452,750.00	452,750.00	-358,350.00	-	-	-	94,400.00	-
06/15/2024	4,720,000	452,750.00	5,172,750.00	-358,350.00	1,431,650	-	-	6,246,050.00	6,340,450
12/15/2024	-	358,350.00	358,350.00	-358,350.00	-	-	-	-	-
06/15/2025	-	358,350.00	358,350.00	-358,350.00	6,515,000	-	-	6,515,000.00	6,515,000
12/15/2025	-	358,350.00	358,350.00	-358,350.00	-	-	-	-	-
06/15/2026	15,000,000	358,350.00	15,358,350.00	-358,350.00	6,695,000	-	15,000,000	6,695,000.00	6,695,000
	63,000,000	27,864,476.39	90,864,476.39	-10,706,701.67	15,000,000	1,827,124.72	15,000,000	78,330,650.00	78,330,650

Capital Projects

Capital Projects Fund means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from other funds.

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Construction Excise Tax

Fund 405 - Construction Excise Tax: The Oregon Legislature approved SB 1036 which allows Districts to charge a Construction Excise Tax against new construction. There are limitations in how this revenue can be spent, which primarily is for capital improvements only. This tax began in May 2008.

Notes

405 - Construction Excise Tax	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Resources								
000 - Revenue								
<u>1000 - Revenue From Local Sources</u>								
1130 - Construction Excise TAX	1,118,732	767,065	533,300		500,000			
1510 - Interest Earned On Investments	53,455	76,859	54,720		65,000			
1960 - Recovery of Prior Year Expenditures	-	-	-		-			
1990 - Miscellaneous	-	-	-		55,000			
Total Grand Revenue From Local Sources:	1,172,188	843,923	588,020		620,000			
<u>5000 - Other Sources</u>								
5400 - Resources - Beginning Fund Balance	1,563,699	1,785,693	1,659,350		1,944,505			
Total Revenue:	2,735,887	2,629,616	2,247,370		2,564,505			
Total Resources:	2,735,887	2,629,616	2,247,370		2,564,505			
Requirements								
2543 - Care & Upkeep of Grounds								
<u>300 - Purchased Services</u>								
322 - Repairs & Maintenance	-	-	-		10,000			
2544 - Maintenance - Repair of Facilities								
<u>400 - Supplies and Materials</u>								
460 - Non-Consumable Items	-	-	282,370		500,000			
<u>500 - Capital Outlay</u>								
542 - Replacement Equipment >\$5000	-	-	-		-			
Total Maintenance - Repair of Facilities:	-	-	282,370		500,000			

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405 - Construction Excise Tax	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
4120 - Site Acquisition & Development								
500 - Capital Outlay								
530 - Site Improvements	116,672	74,235	1,065,000		975,000			
4150 - Building Acquisition & Improvement								
400 - Supplies and Materials								
460 - Non-Consumable Items	85	-	-		-			
500 - Capital Outlay								
520 - Buildings Acquisition & Additions	833,437	740,438	900,000		1,079,505			
Total Building Acquisition & Improvement:	833,522	740,438	900,000		1,079,505			
Total Requirements:	950,194	814,674	2,247,370		2,564,505			
Total Construction Excise Tax:	(1,785,693)	(1,814,942)	-		-			

Property Purchase Reserve Fund

Fund 420 - Property Purchase Reserve Fund: In 2017-18 the District created this fund to set aside funds to purchase land to address the fact that most schools are at or near capacity. \$1,000,000 was transferred to this fund in 2017-18 and an offer was made on a parcel of land in Lincoln City. For 2018-19, the District budgeted the full \$1,000,000 as Beginning Fund Balance. The property purchase was completed in December of 2018. Remaining funds were be used for improvements on the property, including a bus barn and facilities maintenance shop. \$1,000,000 was transferred in 2022-23 from the General Fund Excess Ending Fund Balance in order to retain excess funds for future purchases of property.

Notes

420 - Property Purchase Reserve Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Resources								
000 - Revenue								
<u>1000 - Revenue From Local Sources</u>								
1510 - Interest Earned On Investments	22,295	53,945	-		25,000			
<u>5000 - Other Sources</u>								
5200 - Interfund Transfers	1,050,000	-	-		-			
5400 - Resources - Beginning Fund Balance	-	1,072,295	1,125,265		1,156,355			
Total Grand Other Sources:	1,050,000	1,072,295	1,125,265		1,156,355			
Total Revenue:	1,072,295	1,126,240	1,125,265		1,181,355			
Total Resources:	1,072,295	1,126,240	1,125,265		1,181,355			
Requirements								
4120 - Site Acquisition & Development								
<u>500 - Capital Outlay</u>								
510 - Land Acquisition	-	-	1,125,265		1,181,350			
5210 - Transfer to Other Funds								
<u>700 - Transfers</u>								
710 - Fund Transfers	-	-	-		5			
Total Requirements:	-	-	1,125,265		1,181,355			
Total Property Purchase Reserve Fund:	(1,072,295)	(1,126,240)	-		-			
Total Capital Projects:	(2,857,988)	(2,941,182)	-		-			

Self Insurance Fund

Dental Vision

Financial reserves for payment of claims and/or out-of-pocket expenses as they are presented instead of paying a pre-determined premium to an insurance carrier for a fully Insured plan.

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Dental/Vision Self Insurance

Fund 610 - Dental/Vision Self Insurance: This fund was established in January 2006 for self-funding of dental and vision benefits for all employees. Premiums previously remitted to Regence Blue Cross are now deposited in this fund. Provider claims are processed through Trusteed Plan s Service Corporation (TPSC) and the district reimburses TPSC weekly for claims paid and a monthly administrative fee. This fund was created with the expectation of controlling the rising cost of premiums. Savings realized by the accumulated unused premiums allowed the District to reduce premiums 25% for the 2008-09 year. Premiums were increased 10% for 2009-10 and have not been increased again until 2011-12 with slightly less than 6% increase. We had not increased premiums since 2011 -12 but upon the recommendation of the actuary, 2018-19 rates were raised slightly. The District was able to improve benefits for both dental and vision coverage beginning with the October 2016 coverage year. The District does not intend to increase rates for 2024-25.

610 - Dental/Vision Self Insurance	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	Adopted
Resources								
000 - Revenue								
<u>1000 - Revenue From Local Sources</u>								
1510 - Interest Earned On Investments	29,476	56,832	40,612		58,105			
1970 - Services to Other Funds	886,219	892,058	920,884		932,442			
1990 - Miscellaneous	27,654	20,139	21,960		21,036			
Total Grand Revenue From Local Sources:	943,348	969,030	983,456		1,011,583			
<u>5000 - Other Sources</u>								
5400 - Resources - Beginning Fund Balance	1,055,082	1,178,070	1,212,504		1,356,628			
Total Revenue:	1,998,431	2,147,100	2,195,960		2,368,211			
Total Resources:	1,998,431	2,147,100	2,195,960		2,368,211			
Requirements								
2645 - Employee Related Health Svcs								
<u>200 - Associated Payroll Costs</u>								
252 - Dental/Vision Claims	490,048	496,863	520,518		653,000			
<u>300 - Purchased Services</u>								
385 - Management Services	330,313	317,085	340,000		335,107			
389 - Other Non-Instr Professional/Techsvcs	-	-	-		-			
Total Grand Purchased Services:	330,313	317,085	340,000		335,107			
Total Employee Related Health Svcs:	820,361	813,948	860,518		988,107			

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610 - Dental/Vision Self Insurance	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
6110 - Contingency for Current Operations								
800 - Other Uses of Funds								
810 - Contingency Reserve (Function 6110)	-	-	1,335,442		1,380,104			
Total Requirements:	820,361	813,948	2,195,960		2,368,211			
Total Dental/Vision Self Insurance:	(1,178,070)	(1,333,152)	-		-			

District Group Medical HRA

Fund 620 - District Group Medical HRA: In the 2015-16 plan year, the District was able to establish a self-funded Group Health Reimbursement Account (HRA) to augment OEGB's high deductible plan with limited coverages. The Group HRA provides additional benefits and significantly reduced employee deductibles and total out of pocket costs. Due to OEGB premium increases and in order to maintain the health of the Group HRA, the District is now paying tiered premium rates to OEGB. The difference between the employee benefit cap and the actual premium is recorded in the HRA fund. These funds are used to cover the cost of employee deductibles and out of pocket maximums according to plan limits.

620 - District Group Medical HRA	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
Resources								
000 - Revenue								
<u>1000 - Revenue From Local Sources</u>								
1510 - Interest Earned On Investments	52,314	117,654	84,573		90,000			
1960 - Recovery of Prior Year Expenditures	-	1,080	-		-			
1970 - Services to Other Funds	795,915	1,015,848	820,000		820,000			
Total Grand Revenue From Local Sources:	848,229	1,134,582	904,573		910,000			
<u>5000 - Other Sources</u>								
5400 - Resources - Beginning Fund Balance	1,583,204	2,129,863	2,664,117		3,217,270			
Total Revenue:	2,431,433	3,264,445	3,568,690		4,127,270			
Total Resources:	2,431,433	3,264,445	3,568,690		4,127,270			
Requirements								
2645 - Employee Related Health Svcs								
<u>200 - Associated Payroll Costs</u>								
251 - Medical Claims	213,092	296,977	350,000		1,014,655			
<u>300 - Purchased Services</u>								
385 - Management Services	87,303	88,492	90,000		100,000			
398 - Medical Claims	-	-	-		-			
Total Grand Purchased Services:	87,303	88,492	90,000		100,000			
<u>600 - Other Objects</u>								
640 - Dues and Fees	1,175	2,760	-		-			
659 - Other Insurance and Judgments	-	8,257	-		-			
Total Grand Other Objects:	1,175	11,018	-		-			
Total Employee Related Health Svcs:	301,570	396,486	440,000		1,114,655			

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620 - District Group Medical HRA	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
6110 - Contingency for Current Operations								
800 - Other Uses of Funds								
810 - Contingency Reserve (Function 6110)	-	-	3,128,690		3,012,615			
Total Requirements:	301,570	396,486	3,568,690		4,127,270			
Total District Group Medical HRA:	(2,129,863)	(2,867,959)	-		-			
Total Self Insurance Fund:	(3,307,933)	(4,201,111)	-		-			

**Suggested Changes to the Proposed Budget
5/15/2025**

The General Fund Beginning Fund Balance was overestimated by not considering funds held for school carryover when compared to the General Fund Cash Flow report. Therefore, the General Fund budget for Beginning Fund Balance and Transfers Out needs to be reduced by \$1,000,000. Transfers-in and Contingency Reserve Funds for the Curriculum Fund and Technology Fund need to be reduced by \$500,000 each for a total \$1,000,000 reduction in the Special Funds budget.

	<u>Proposed Amount</u>	<u>Change</u>	<u>New Total</u>
General Fund:			
Beginning Fund Balance			
100.0000.5400.000.000 (Revenue)	(\$14,924,578)	\$1,000,000	(\$13,924,578)
Transfers Out			
100.5210.0710.000.000 (Expense)	\$ 2,000,020	(\$1,000,000)	\$ 1,000,020
 Special Funds:			
Curriculum Fund Transfers In			
290.0000.5200.000.000 (Revenue)	(\$1,000,000)	\$ 500,000	(\$ 500,000)
Curriculum Fund Contingency Reserve			
290.6110.0810.000.000 (Expense)	\$5,422,952	(\$ 500,000)	\$ 4,922,952
 Technology Fund Transfers In			
298.0000.5200.000.000 (Revenue)	(\$1,000,000)	\$ 500,000	(\$ 500,000)
Technology Fund Contingency Reserve			
298.6110.0810.000.000 (Expense)	\$1,500,000	(\$ 500,000)	\$ 1,000,000

Submitted by Kim Cusick, Business Director, 5/15/25

Approved Unanimously by the Budget Committee, 5/1/25

Motion to Approve the 2025-2026 Budget

The Lincoln County School District budget committee hereby approves the budget for the 2025-2026 fiscal year, in the aggregate amount of \$180,390,495. Further, the budget committee moves that the permanent tax rate of \$4.9092 per \$1,000 of assessed value be assessed in support of the General Fund. This permanent tax rate is expected to raise \$46,079,020 in Lincoln and Lane County.

The budget committee hereby approves the General Obligation Bond Debt Service Funds budget of \$21,737,005, with \$5,956,970 (five million, nine hundred fifty-six thousand, nine hundred seventy dollars) being assessed against the assessed property values of Lincoln and Lane County.

Approved Unanimously by Budget Committee 5/15/25

5. Adjourn Public Hearing, Resume Business Meeting
6. Communications
 - a. Written
 - b. From the Audience (This time is reserved for public comment on topics published on the Board's agenda)
 - c. Recognition
 1. Tom Moore Memorial Award
 2. Site Council Recognition - Newport Middle
 3. Athletic State Champions
 - d. LCEA Report
7. Consultant Reports/Staff Reports/Student Reports
 - a. Area Report
 - b. Student Report
 - c. Financial Report
 1. Monthly Financial Report

General Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2024-25
Year To Date Transactions as of May 31, 2025

	Period 1 Actual July '24	Period 2 Actual Aug '24	Period 3 Actual Sept '24	Period 4 Actual Oct '24	Period 5 Actual Nov '24	Period 6 Actual Dec '24	Period 7 Actual Jan '25	Period 8 Actual Feb '25	Period 9 Actual March '25	Period 10 Actual April '25	Period 11 Actual May '25	Period 12 Projected June '25	Period 13 Projected July '25	Projected 2024-25 Totals	Adopted 2024-25 BUDGET	Year-To-Date 2024-25 Actuals	YTD Diff Budget vs. Projected	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy					38,787,420	2,060,406	514,850	229,520	1,223,578	166,507	196,057	1,130,139	445,522	44,753,998 *	44,976,913	43,178,338	(222,915)	96%
Prior years' taxes	329	167,592	173,911	73,928	78,431	120,931	45,104	16,838	44,459	39,828	48,928	80,680	40,361	931,319 *	805,000	810,278	126,319	101%
Interest on Investments	85,647	86,034	76,359	49,617	80,717	222,453	177,852	153,920	141,421	121,390	120,455	116,247	29,403	1,461,515	1,090,000	1,315,865	371,515	121%
Fees Charged to Grants		2,618	18,596	47,391	7,951	661	68,589	36,937	-	31,161	38,454	174,516	89,036	515,910	650,000	252,358	(134,090)	39%
Rentals													2,500	2,500	10,000	-	(7,500)	0%
Contributions				511										511		511	511	#DIV/0!
Other Local Income	3,236	2,572	3,262	26,527	35,110	120,993	132,823	19,397	71,424	126,328	55,968	99,170	313,033	1,009,843	1,283,546	597,641	(273,703)	47%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support						122,973						122,973		245,946	180,000	245,946	65,946	137%
County School Fund				35,810			41,913					85,815		163,538 *	300,000	163,538	(136,462)	55%
Other, Hvy Eq Rent Tax, etc			1,215			89	1,537		70	3,227	50			6,187		6,187	6,187	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,766,492	1,882,116	1,882,116	1,882,116	1,882,116	1,882,116	1,882,116	1,882,116	1,526,379	1,526,380	1,883,929			21,877,992	22,763,459	21,877,992	(885,467)	96%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund							340,855						331,620	672,475 *	663,240	340,855	9,235	51%
State Timber				57,376				67,156				137,498	203,637	465,667 *	500,000	262,030	(34,333)	52%
Unrstd Grants, HCD, Wildfire								17,524		1,268,860	405,105			1,691,489	1,184,296	1,691,489	507,193	143%
FEDERAL SOURCES:																		
Federal Forest Fees									46,173					46,173		46,173	46,173	#DIV/0!
Foster Care Transp Reimb												27,954		27,954	50,000	-	(22,046)	0%
OTHER RESOURCES:																		
Interfund Transfer														0		-	-	#DIV/0!
Sale of Assets/Ins Proceeds						9,310		19,026		1,395				29,730		29,730	29,730	#DIV/0!
Beginning Fund Balance	16,939,952													16,939,952	15,281,164	16,939,952	1,658,788	111%
Total Monthly Revenues	20,795,656	2,140,932	2,155,458	2,080,091	40,964,932	4,539,931	3,163,725	2,484,346	3,007,331	3,331,248	3,095,233	1,832,343	1,251,474	90,842,700	89,737,618	87,758,882	1,105,082	98%
CUMULATIVE RESOURCES	20,795,656	22,936,588	25,092,046	27,172,136	68,137,068	72,676,999	75,840,724	78,325,070	81,332,401	84,663,649	87,758,882	89,591,225	90,842,700					

EXPENDITURES																		
Salaries (100)	640,032	921,545	2,744,439	2,876,198	3,004,145	2,821,751	2,852,456	2,951,415	2,833,003	2,731,251	3,065,298	6,916,651		34,358,184	33,893,322	27,441,533	464,862	81%
Employee benefits (200)	276,432	391,588	1,360,653	1,478,401	1,410,601	1,378,263	1,417,784	1,401,221	1,372,522	1,400,543	1,437,339	4,019,626	11,556	17,356,529	18,721,528	13,325,347	(1,364,999)	71%
Purchased services (300)	1,254,143	794,565	1,110,247	1,676,837	1,002,948	1,907,683	1,784,009	1,574,509	1,521,878	1,593,836	1,603,581	1,698,857	452,504	17,975,598	19,521,069	15,824,237	(1,545,471)	81%
Supplies (400)	97,577	175,305	322,639	121,253	144,103	181,098	105,213	64,839	63,050	170,257	156,272	300,201	208,959	2,110,767	2,365,569	1,601,607	(254,802)	68%
Capital outlay (500)		19,480								70,000			10,493	99,973	146,000	89,480	(46,027)	61%
Insurance/Other (600)	957,114	27,925	36,109	8,270	36,643	26,271	8,328	6,107	3,633	141	8,669	17,506	18,647	1,155,364	1,186,285	1,119,211	(30,921)	94%
Interfund Transfers (700)											4,800,000			4,800,000	4,800,005	4,800,000	(5)	100%
Contingency (800)														0	3,750,000	-	-	0%
Unappropriated Funds (800)														0	5,353,840	-	-	0%
Total Monthly Expenditures	3,225,299	2,330,409	5,574,087	6,160,960	5,598,441	6,315,067	6,167,790	5,998,091	5,794,085	5,966,028	11,071,159	12,952,841	702,159	77,856,415	89,737,618	64,201,415	(2,777,363)	72%
CUMULATIVE EXPENDITURES	3,225,299	5,555,707	11,129,795	17,290,755	22,889,196	29,204,263	35,372,053	41,370,144	47,164,228	53,130,257	64,201,415	77,154,256	77,856,415					
Month-end Fund Balance	17,570,357	17,380,881	13,962,251	9,881,381	45,247,872	43,472,736	40,468,671	36,954,927	34,168,173	31,533,393	23,557,467	12,436,969	12,986,285	12,986,285				23,557,467

Revenue Assumptions:	* Local Revenue - Projected	47,033,170
Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years	Local Revenue included in 4/29/25 SSF Estimate	47,263,623
ODE Wildfire Funds removed as their receipt is uncertain at this time	Estimated 2024/25 SSF Adjustment (May 2026)	230,453
Corrected revenue account from State Timber to County School Fund \$35,810	Anticipated Ending Fund Balance	13,216,738
24-25 May SSF \$1,639,169; 23-24 SSF Reconciled Final Pmt \$266,199 (Booked (\$705,040), Actual (\$435,810.64)); Less Food Services State Match (\$21,439)	Less Unappropriated Ending Fund Balance (7% Required) & Contingency	(9,103,840)
25-26 Preliminary High Cost Disability \$686,148; 23-24 High Cost Disability Final Pmt (\$281,043)	Estimated Building Carryover for use in 25/26	(1,031,617)
Corrected amounts	Excess Ending Fund Balance	3,081,281
		Primarily unspent Employee Bens & Purchased Svcs

	Monthly ADM - Prior Years						Monthly ADMr Comparison	Monthly ADM	YTD ADM	Budgeted	YTD Diff
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24					
Expenditure Assumptions:	5,523.3	5,567.9	4,892.4	5,163.5	5,095.5	4,959.1	September	4,775.6	4,775.6		
Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years	5,549.3	5,586.5	4,945.8	5,189.8	5,111.6	4,984.2	October	4,783.3	4,767.7		
	5,541.6	5,596.7	4,968.0	5,191.8	5,109.0	4,974.9	November	4,737.4	4,757.7		
	5,538.8	5,585.9	5,089.1	5,192.9	5,098.5	4,961.0	December	4,705.5	4,746.6		
	5,512.2	5,577.6	5,054.0	5,184.1	5,095.4	4,945.4	January	4,656.8	4,726.8		
	5,491.0	5,569.1	5,052.3	5,180.8	5,103.0	4,935.4	February	4,660.4	4,716.6		
	5,476.0	COVID-19	5,048.6	5,170.4	5,101.0	4,911.4	March	4,662.1	4,709.8		
	5,447.3	ADM Frozen	5,048.6	5,167.2	5,097.6	4,872.3	April	4,644.5	4,700.5		
	5,401.7	2nd Qtr (Dec)	5,049.0	5,157.0	5,093.8	4,859.1	May	4,629.9	4,690.4	4,752.7	(62.3)
	5,482.5		5,090.2	5,122.6	5,007.0	4,833.5	June				
	5,482.5	352	5,090.2	5,122.6	5,072.2	4,916.2	June YTD				

Lincoln County School District
2024-25 Monthly Comparison - General Fund Projected to Actual
May 2025

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	176,225	196,057	19,832	*
Prior years' taxes	40,830	48,928	8,098	*
Interest on Investments	92,903	120,455	27,552	Varies based on actual expense
Fees Charged to Grants	40,891	38,454	(2,437)	
Rentals			-	
Contributions			-	
Other Local Income	124,412	55,968	(68,444)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support	122,973	122,973	0	
County School Fund	150,000	85,815	(64,185)	*
Other, Hvy Eq Rent Tax, etc		50	50	
STATE SOURCES:				
SSF- Current Year	1,501,379	1,883,929	382,550	* May Pmt, 23/24 Final, FS Match
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber		137,498	137,498	*
				\$1,324,854 wildfire funds not yet available & High Cost Disab
Unrestricted Grants	1,821,602	405,105	(1,416,497)	* difference for final 23-24 pmt
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance				
Total Monthly Revenue	4,071,215	3,095,233	(975,983)	
EXPENDITURES				
Salaries (100)	2,929,087	3,065,298	136,211	
Employee benefits (200)	1,596,523	1,437,339	(159,184)	
Purchased services (300)	2,064,567	1,603,581	(460,986)	
Supplies (400)	210,654	156,272	(54,382)	
Capital outlay (500)	16,810		(16,810)	
Insurance/Other (600)	38,977	8,669	(30,308)	
Interfund Transfers (700)	4,800,005	4,800,000	(5)	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	11,656,624	11,071,159	(585,465)	

*Indicates SSF formula revenue -- excesses are returned to the State

** Projections based on budget and average % received/expended during same time period over past 8 years

Lincoln County School District
2024-25 General Fund - Purchased Services Monthly Comparison
May 2025

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	1,413	6,627	19,480	42,123	57,061	15,108	61,942	32,197	25,032	26,693	53,863		341,539
Cleaning Services	190,642	191,984	191,835	190,642	194,394	C	383,744	192,357	192,133	198,842	190,642		2,117,214
Repairs & Maint	4,554	4,456	27,865	9,578	10,930		12,107	33,585	12,481	10,997	30,011	17,168	173,731
Rentals	4,846	20,039	22,622	1,599	1,615	1,615	5,497	1,789	2,234	1,669	3,278		66,803
Utilities	30,042	15,424	126,738	106,931	107,144	159,577	189,339	176,352	177,379	178,116	160,255		1,427,296
Transportation	1,297	11,543	B 157,619	761,602	43,332	1,158,696	548,212	609,381	555,707	521,734	648,013		5,017,135
Travel	20	6,761	6,609	6,685	6,536	5,773	7,196	2,803	8,485	14,326	11,943		77,137
Telephone		8,210	4,772	14,560	9,674	4,534	13,232	4,737	8,237	17,163	8,956		94,076
Postage	1,695	2,245	3,732	3,565	6,372	2,214	3,262	5,078	2,114	3,857	2,936		37,070
Advertising		20			700			283	45		84		1,132
Printing & Binding		9,055	7,843	14,818	10,418	7,688	11,027	10,656	11,266	10,537	12,552		105,860
Data Lines		60	127	459	457	127	1,780	524	60	921	390		4,906
Charter School Pmts	972,459	486,971	486,971	486,971	486,971	486,971	486,971	486,971	486,971	486,971	E 416,961		5,772,159
Tuition		29,728	29,728	28,769	29,728	28,769	29,728	29,728	26,851	29,728	28,769		291,524
Audit Services						17,770				13,100			30,870
Legal Services		165	11,531	7,133	2,218	2,718		472		232	878		25,348
Architect/Engr Svcs													-
Neg/Labor Consltg													-
Managemnt Svcs									D 13,508	D 6,742	D 37,417		57,667
Data/Tech Svcs		75	5,430		1,500	3,000	1,500	1,500		3,000			16,005
Election Services													-
Other Gen Prof Svcs	47,176	1,203	7,344	1,404	33,898	1,016	6,995	7,201	859	50,194	9,476		166,766
Total	1,254,143	794,565	1,110,247	1,676,837	1,002,948	1,907,683	1,784,009	1,574,509	1,521,878	1,593,836	1,603,581	-	15,824,237

For Reference Only:

Less Transportation	(1,297)	(11,543)	(157,619)	(761,602)	(43,332)	(1,158,696)	(548,212)	(609,381)	(555,707)	(521,734)	(648,013)	-	
Charter Sch Pmts	(972,459)	(486,971)	(486,971)	(486,971)	(486,971)	(486,971)	(486,971)	(486,971)	(486,971)	(486,971)	(416,961)	-	

Purchased Services	280,387	296,052	465,657	428,264	472,645	262,017	748,826	478,158	479,199	585,131	538,607	-	A
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- Notes:**
- A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.
 - B: July Home To School Invoice, August & September paid in early October
 - B: October invoice paid in early December due to the Thanksgiving holiday
 - C: December custodial invoice not received until January
 - D: Wright Public Affairs - Bond Services, will be reimbursed from bond proceeds
 - Updated Amounts from original reports - Correcting entries have been done
 - E: 23/24 Final & May Reconciled SSF Payments

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	1,120,618		1,172,809	(52,191)
Intermediate			23,181	
State	3,003,451		2,654,869	348,582
Federal	8,052,219		4,436,945	3,615,274
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	2,000,227		2,536,856	(536,629)
Total Revenues	14,176,515		10,824,661	3,351,855
Expenditures:				
Instruction	5,729,716	1,204,700	4,232,140	292,876
Support Services	6,322,584	938,808	3,482,152	1,901,624
Enterprise	588,592	81,051	346,944	160,597
Facilities Acq & Const	1,360,860	15,456	833,161	512,242
End Fund Bal/Tfrs	174,763			174,763
Total Expenditures	14,176,515	2,240,015	8,894,398	3,042,102
Fund Balance			1,930,263	***
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales	100,000		100,000	0
Beg. Fund Balance*	94,975		95,154	(179)
Total Revenues	194,975	0	195,154	(179)
Expenditures:				
Instruction	94,975		8,875	86,100
Support Services				0
End Fund Balance	100,000			100,000
Total Expenditures	194,975	0	8,875	186,100
Fund Balance			186,279	
Less Encumbered			0	
Available for Expenditure			186,279	
Musical Instruments (287)				
Revenues:				
Transfers	100,000		100,000	0
Beg. Fund Balance*	495,640		434,822	60,818
Total Revenues	595,640		534,822	60,818
Expenditures:				
Instruction	355,000		1,166	353,834
Support Services	40,640			40,640
End Fund Balance	200,000	200,000		0
Total Expenditures	595,640	200,000	1,166	394,474
Fund Balance			533,656	
Less Encumbered			200,000	
Available for Expenditure			333,656	

* Beginning Fund Balances are Audited

** Fund Balances do NOT include encumbered expenditures

*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

2024-25 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of May 31, 2025 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Pre-School Promise (288)				
Revenues:				
State	528,774		323,657	205,117
Beg. Fund Balance*			0	0
Total Revenues	528,774		323,657	205,117
Expenditures:				
Instruction	487,534	121,691	374,999	(9,156)
Support Services	32,712	13,496	28,214	(8,999)
Enterprise	8,528		5,309	3,219
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	528,774	135,187	408,523	(14,936)
Fund Balance			(84,866)	***
Student Investment Account (289/989)				
Revenues:				
State	5,670,715		5,670,715	0
Beg. Fund Balance*			0	0
Total Revenues	5,670,715		5,670,715	0
Expenditures:				
Instruction	2,459,749	523,680	1,935,429	640
Support Services	2,984,966	649,678	2,176,639	158,650
Enterprise	226,000	3,000	205,026	17,973
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,670,715	1,176,358	4,317,094	177,263
Fund Balance			1,353,621	***
Curriculum (290)				
Revenues:				
Local			156,829	(156,829)
Transfers	2,000,000		2,000,000	0
Beg. Fund Balance*	3,624,186		3,615,733	8,453
Total Revenues	5,624,186		5,772,562	(148,376)
Expenditures:				
Instruction	281,460	657,028	309,629	(685,197)
Support Services			565.48	(565)
Contingency	5,342,726			5,342,726
End Fund Balance				
Total Expenditures	5,624,186	657,028	310,194	4,656,964
Fund Balance			5,462,368	
Less Encumbered			0	
Available for Expenditure			5,462,368	

	Budget	Encumb'd	YTD Actual	Remaining
Small Schools Grant (291) WHS & Toledo Jr/Sr HS				
Revenues:				
Local			6,389	(6,389)
State	74,300		59,583	14,717
Beg. Fund Balance *	146,069		152,085	(6,016)
Total Revenues	220,369		218,057	2,312
Expenditures:				
Instruction	65,691	2,555	17,476	45,659
Support Services	22,361	220	13,138	9,003
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	132,317	74,300		58,017
Total Expenditures	220,369	77,075	30,615	112,679
Fund Balance			187,442	
Less Encumbered			77,075	
Available for Expenditure			110,367	
High School Success (292)				
Revenues:				
State	1,706,547		398,108	1,308,439
Beg. Fund Balance *			0	0
Total Revenues	1,706,547		398,108	1,308,439
Expenditures:				
Instruction	841,535	403,662	456,623	(18,750)
Support Services	841,011	194,292	526,786	119,934
Facilities Acq & Const	24,000		24,000	
End Fund Balance				
Total Expenditures	1,706,547	597,953	1,007,409	101,184
Fund Balance			(609,301)	***
Building Maintenance (293)				
Revenues:				
Local	71,022		58,693	12,329
State				
Federal				
Fund Tfrs/Asset Sales	1,300,000		1,300,000	0
Beg. Fund Balance *	2,225,881		2,065,990	159,891
Total Revenues	3,596,903		3,424,683	172,220
Expenditures:				
Instruction	300,000			300,000
Support Services	1,216,500	29,715	285,548	901,237
Enterprise				
Facilities Acq & Const	2,080,403		813,623	1,266,780
End Fund Bal/Tfrs				
Total Expenditures	3,596,903	29,715	1,099,171	2,468,017
Fund Balance			2,325,512	
Less Encumbered			29,715	
Available for Expenditure			2,295,797	

LINCOLN COUNTY SCHOOL DISTRICT

	Budget	Encumb'd	YTD Actual	Remaining
Food Services (294)				
Revenues:				
Local	239,500		151,315	88,185
State	35,000		55,344	(20,344)
Federal	3,299,661		2,103,664	1,195,997
Fund Tfrs/Asset Sales			57,434	(57,434)
Beg. Fund Balance *	400,000		556,043	(156,043)
Total Revenues	3,974,161		2,923,799	1,050,362
Expenditures:				
Instruction	116,323	27,259	87,415	1,649
Support Services	34,870	2,990	32,905	(1,026)
Enterprise	3,822,968	946,233	2,578,507	298,228
Facilities Acq & Const			124,111	(124,111)
End Fund Balance				0
Total Expenditures	3,974,161	976,482	2,822,939	174,740
Fund Balance			100,861	***

Student Activities (295)				
Revenues:				
Local	1,300,000		1,203,776	96,224
Beg. Fund Balance *	1,500,000		1,202,434	297,566
Total Revenues	2,800,000		2,406,209	393,791

Expenditures:				
Instruction	1,470,000	71,829	1,042,569	355,603
Support Services	110,000	490	34,394	75,115
Enterprise	50,000	20	43,054	6,926
Contingency	1,170,000			1,170,000
Total Expenditures	2,800,000	72,339	1,120,017	1,607,644
Fund Balance			1,286,193	
Less Encumbered			72,339	
Available for Expenditure			1,213,853	

Outdoor School for All (296)				
Revenues:				
State	327,689		621	327,068
Total Revenues	327,689		621	327,068

Expenditures:				
Instruction	307,906	14,544	69,919	223,444
Support Services	19,783		561	19,222
Total Expenditures	327,689	14,544	70,480	242,665
Fund Balance			(69,859)	***

ODE Facilities Grants (297)				
Revenues:				
State Sources				0
Total Revenues	0	0	0	0

Expenditures:				
Support Services	10,000			10,000
Total Expenditures	10,000	0	0	10,000
Fund Balance				

* Beginning Fund Balances are Audited

** Fund Balances do NOT include encumbered expenditures

*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

2024-25 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of May 31, 2025 UNAUDITED

	Budget	Encumb'd	YTD Actual	Remaining
Technology (298)				
Revenues:				
Local	38,015		161,476	(123,461)
Federal				
Transfers	1,300,000		1,300,000	0
Beg. Fund Balance*	3,310,915		3,385,061	(74,146)
Total Revenues	4,648,930		4,846,536	(197,606)
Expenditures:				
Instruction			8,286	(8,286)
Support Services	539,915	31,709	314,664	193,542
Contingency	500,000			500,000
End Fund Balance	3,609,015	3,609,015		0
Total Expenditures	4,648,930	3,640,724	322,950	685,256
Fund Balance			4,523,586	
Less Encumbered			3,640,724	
Available for Expenditure			882,862	

Vehicle Replacement (299)				
Revenues:				
Local	52,050		75,424	(23,374)
Sale of Assets				0
Beg. Fund Balance *	35,455		103,894	(68,439)
Total Revenues	87,505		179,318	(91,813)

Expenditures:				
Support Services	87,505	55,348	57,434	(25,276)
End Fund Balance				
Total Expenditures	87,505	55,348	57,434	(25,276)
Fund Balance			121,884	
Less Encumbered		Next Yr Courier Van	55,348	
Available for Expenditure			66,537	

PERS Bonds Debt Service (320)				
Revenues:				
Local	4,963,418		4,106,055	857,363
Beg. Fund Balance *	10,190,020		10,155,084	34,936
Total Revenues	15,153,438		14,261,139	892,299

Expenditures:				
Debt Service	6,410,917		550,458	5,860,459
End Fund Balance	8,742,521	8,742,521		0
Total Expenditures	15,153,438	8,742,521	550,458	5,860,459
Fund Balance			13,710,680	

GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,489,976		6,458,446	31,530
Transfers	6,515,005			6,515,005
Beg. Fund Balance *	1,350,977		2,815,974	(1,464,997)
Total Revenues	14,355,958		9,274,420	5,081,538

Expenditures:				
Debt Service	378,776		358,350	20,426
Transfers	6,515,000			6,515,000
End Fund Balance	7,462,182	7,462,182		0
Total Expenditures	14,355,958	7,462,182	358,350	6,535,426
Fund Balance	356		8,916,070	

	Budget	Encumb'd	YTD Actual	Remaining
Capital Construction Fund (405)				
Revenues:				
Local	588,020		625,525	(37,505)
Beg. Fund Balance *	1,659,350		1,814,942	(155,592)
Total Revenues	2,247,370		2,440,467	(193,097)

Expenditures:				
Support Services	282,370	42,999		
Facilities Acq & Const	1,965,000	6,327	650,875	1,307,798
End Fund Balance				
Total Expenditures	2,247,370	49,326	650,875	1,547,169
Fund Balance			1,789,592	
Less Encumbered			49,326	
Available for Expenditure			1,740,266	

Future Property Purchases Reserve (420)				
Revenues:				
Local			51,870	(51,870)
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	1,125,265		1,126,240	(975)
Total Revenues	1,125,265		1,178,110	(52,845)

Expenditures:				
Facilities Acq & Const	1,125,265			1,125,265
Total Expenditures	1,125,265			1,125,265
Fund Balance			1,178,110	

Dental/Vision Self Insurance (610)				
Revenues:				
Local	983,456		802,483	180,973
Beg. Fund Balance *	1,212,504		1,333,152	(120,648)
Total Revenues	2,195,960		2,135,635	60,325

Expenditures:				
Support Services	860,518		930,965	(70,447)
Contingency	1,335,442			1,335,442
Total Expenditures	2,195,960		930,965	1,264,995
Fund Balance			1,204,670	
Less Encumbered			0	
Available for Expenditure			1,204,670	

District Medical Group HRA (620)				
Revenues:				
Local	904,573		921,910	(17,337)
Beg. Fund Balance	2,664,117		2,867,959	(203,842)
Total Revenues	3,568,690		3,789,869	(221,179)

Expenditures:				
Support Services	440,000		567,852	(127,852)
End Fund Balance	3,128,690			3,128,690
Total Expenditures	3,568,690	0	567,852	3,000,838
Fund Balance			3,222,017	
Less Encumbered			0	
Available for Expenditure			3,222,017	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2024-25 Fiscal Year
MAY 2025

Date	Payee	Description	Amount
5/2/2025	ENOME, INC	25-26 GOALBOOK SOFTWARE	\$ 26,239.50
5/9/2025	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 620,601.41
5/9/2025	SODEXO, INC & AFFILIATES (CUST)	24-25 CUSTODIAL CONTRACT	\$ 192,332.49
5/9/2025	SODEXO, INC & AFFILIATES (CAFE)	24-25 MONTHLY CONTRACT SERVICES	\$ 232,046.55
5/9/2025	SMEED COMMUNICATION SERVICES	LOCKDOWN BUTTONS & INTERCOMS - TAES	\$ 30,396.70
5/9/2025	KUBOTA TRACTOR CORPORATION	EXCAVATOR - WHS FORESTRY GRANT	\$ 48,330.76
5/9/2025	APPLE INC.	STAFF iPADS	\$ 70,723.00
5/16/2025	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 28,768.80
5/22/2025	WRIGHT PUBLIC AFFAIRS LLC	BOND COMMUNICATIONS CONSULTANT	\$ 37,318.85
5/22/2025	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES	\$ 280,308.96
5/22/2025	APPLE INC.	STUDENT iPADS	\$ 31,810.75
5/23/2025	EDDYVILLE CHARTER SCHOOL	23-24 FINAL SSF & 24-25 MAY SSF PAYMENT	\$ 307,425.04
5/23/2025	SILETZ VALLEY CHARTER SCHOOL	23-24 FINAL SSF & 24-25 MAY SSF PAYMENT	\$ 87,620.12
5/30/2025	LAKESHORE LEARNING MATERIALS	SPECIAL ED FURNITURE (SIA)	\$ 40,393.94
5/30/2025	APPLE INC.	STAFF iPADS	\$ 26,487.95

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
May 31, 2025**

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 52,544,701
Additions	2,298,977
Reductions	-
Ending Balance	\$ 54,843,678

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds	
Beginning Balance	\$ 2,573,566
Additions	10,055
Reductions	(0)
Ending Balance	\$ 2,583,621

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds	
Beginning Balance	\$ 3,437,774
Additions	13,431
Reductions	(0)
Ending Balance	\$ 3,451,205

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 13,507,685
Additions	44,683
Reductions	4,800,000
Ending Balance	\$ 8,752,368

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
3.8% APY	
Beginning Balance	\$ 1,863,584
Additions	
Reductions	-
Ending Balance	\$ 1,863,584

Monthly Totals	
Beginning Balance	\$ 73,927,310
Additions	\$ 2,367,145
Reductions	\$ 4,800,000
Ending Balance	\$ 71,494,456

<u>Interest Rates</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>
LGIP	4.64%	4.60%	4.60%
Oregon Coast Bank	4.78%	4.65%	4.65%

d. First Student Report Presentation

Board Meeting 6/10/2025-Report Prepared by Darleen Van Riper, Location Manager First Student

Talking Points-Please contact me at Darleen.vanriper@firstgroup.com with any comments or questions.

1. Counting Down the Days ‘til...

While almost everybody is counting down the days until the start of summer break, we are already counting down the days until the first day of the next school year. We have many tasks to complete before we can get ready to focus on 2025/2026 routing. Among these tasks are dispatching/managing summer school & band camp transportation, deep-cleaning & summarizing all buses, identifying returnees, and recruiting, recruiting, recruiting.

2. Recruiting for SY 2025/2026

Based on the number of drivers who are not and do not know if they are returning, we are anticipating that about 18 drivers will not return for SY 25/26. We are continuing to increase visibility and personal engagement through:

Local Job Fairs: We are partnering with Worksource and community centers to participate in career fairs, where we can connect face-to-face with job seekers and highlight the benefits of becoming a school bus driver.

Parades, Community Events and Banner Buses: Our team is proudly representing the district at several parades in the district, complete with a decorated school bus and enthusiastic staff members ready to share information and answer questions. This not only raises awareness but fosters positive associations with the role in a fun, family-oriented environment.

Farmers’ Markets and Local Festivals: These weekly and seasonal events have proven to be valuable recruiting grounds, allowing us to meet residents where they are and talk with individuals who may not have previously considered driving a school bus.

3. FirstAlt-Another Option to Transport Lincoln County Students

As we continue to navigate the impacts of the school bus driver shortage and growing demand for specialized transportation, FirstAlt presents a flexible and reliable alternative. Designed to serve students who fall outside traditional routes—such as special needs students, McKinney-Vento students, and those in out-of-district programs—FirstAlt offers small-capacity vehicles, consistent driver assignments, and locally sourced, specially trained staff. Their collaborative approach reduces the burden on district resources and can provide cost-effective service where full-size buses aren’t practical. This could significantly support LCSD’s transportation system by improving coverage and efficiency without sacrificing student safety. I am currently working on providing more information to Dr. Tolan, Kim Cusick and Rich Belloni.

4. Driver/Candidate Comparison Report (as of 05/05/2025)

	5/5/2025		6/4/2025	
Lincoln County Bus Routes	74	Driver Shortage	74	Driver Shortage
Drivers on hand (LOA excluded)	59	15	55	19
Out of Town Drivers	1	14	4	15
Routes not currently serviced (combos)	17	17	17	17
Other Considerations:				
Cover Drivers positions not staffed	6	21	6	25
Route Monitor positions not staffed	0		0	
Drivers on LOA/FMLA/WC (Regular & Casual)	1		2	
Casual Drivers with limited availability	7		6	
LCSD & FS Staff Able to Drive	4		5	

Data is subject to frequent changes.

Our pipeline has three candidates in active training, and we still have eighteen candidates who are at varying stages in the pre-hire process (Interview, Offer, BG Check, DOT Physical).

5. Upcoming Events

June 11-Last Day of School	July 3 to 5-Lincoln County Fair, Lincoln City & Newport
June 13-Employee Picnic at Beverly Beach	July 12-Summer Festival Parade, Toledo
June 14-Beachcomber Parade	July 16-Luau at Ona Beach
June 16 to July 3-Summer Program	August 16-National Night Out, Various Locations
June 19-Juneteenth	August 13-Chili Cook-off, Toledo

e. Food Services Report (Written)

THE MONTHLY FEED - JUNE 2025

jamie.nicholson@lincoln.k12.or.us
sara.gibson@lincoln.k12.or.us
patty.graves@lincoln.k12.or.us
rebecca.smith@lincoln.k12.or.us

NUTRITION SERVICES

Lincoln County School District

School Meals • Gardens • Food Pantry



What did the 24/25 School Year look like for Nutrition Services?

- 47 staff
- 4397 students
- 13 schools
- 247,084 breakfasts served
- 399,984 lunches served
- 6039 suppers served
- 1574 Staff meals
- 398,736 K-8 fresh fruit and vegetable snacks served
- 18,966 Head start lunches
- 3770 Pre-K snacks
- 10,332 Catering snacks & meals
- 149 Field Trips
- 118 pounds of our own garden produce served
- 7500 pounds of local produce
- 2000 pounds of local beef, pork, tuna, and shrimp
- 472,500 cartons of milk
- 100% free meals for all
- 4 completed school gardens
- 2 school gardens under construction
- 13 hydroponic towers across the district



24/25 School Year-looking back.



WHAT'S GROWING ON? -LCSD SCHOOL GARDENS-

Watch for garden projects during summer learning!

Garden Coordinator Sara Gibson provides some pretty cool things to our summer learning programs, bringing awareness and appreciation for growing a garden in a fun, hands on way!



Students will collect flowers grown in the school gardens and hammer them to create beautiful handkerchiefs

CONGRATULATIONS!

Each year, Sodexo donates funds to each high school for scholarships.

This year's awardees are:

- Newport High: Salvador Magana
- Toledo Jr/Sr High: Aurora Fee & Braxton Kavanaugh
- Waldport High: Edward Collins
- Taft 7-12: Sierra Sanders

Thank You
SODEXO!

Want to be part of an amazing team?
Go to us.sodexo.com or call (541) 336-2156.



@lcsdschoolgardens



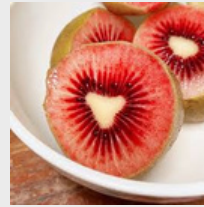
@Lincoln County Oregon School Gardens

FRESH FRUIT AND VEGETABLE PROGRAM (FFVP)



The Fresh Fruit and Vegetable Program (FFVP) is an important tool in our effort to combat childhood obesity. The program has been successful in introducing elementary school children (K-8) to a variety of produce that they otherwise might not have the opportunity to try. *Some of this month's offerings include: Sugar Snap Peas, Cuties, Red Kiwi, Cosmic Apples, Pineapple, & Cherry Tomatoes.*

DID YOU KNOW?



Red kiwis have a sweeter, more tropical flavor with berry and citrus notes, while green kiwis have a more tangy-sweet taste.

WE HOPE EVERYONE ENJOYS YOUR SUMMER AND WE WILL SEE YOU NEXT YEAR!

Save the date! October 11th 11-6

GARLICPALOOZA



Location-Toledo Memorial Field

f. Custodial Services Report (Written)

END OF THE MONTH
REPORT- CUSTODIAL
MAY 2025

SODEXO & LINCOLN COUNTY SCHOOL DISTRICT

MONTHLY SNAPSHOT

- Emergency cleanup over weekend – TOES fire suppression system
- All leads have summer project plans complete.
- New orbital scrubber purchased to replace old machine at NHS
- Summer School cleaning expectations relayed to all Sodexo leads and principals
- All Most all product has arrived for summer projects.
- Sodexo yearly mandatory safety training scheduled for 6.13.25



CHALLENGES

Maintaining project productivity while summer school is occurring.

Time Management: We are creating new & updated daily, weekly, monthly etc. checklists to help keep odd jobs that we do seldomly, not fall through the cracks.

Currently down 1 FTE. Hopeful to have help from food service over summer.

SAFETY

 Injuries/Incidents: 0 for May. YTD 4 (1 non-recordable, 1 recordable and 2 medical emergency)



Loss Time: 0



Safe Schools: n/a



3 Checks for Safety: 1.)- Do I know how to perform the task? 2.) Do I have the correct tools/PPE? 3.) Is my environment safe? (answer No to any of these questions then stop and call a manager!)



Monthly Safety training: All staff safety training (All topics) for project season

8. Board Reports
9. Superintendent's Report
 - a. Policy Update - KGC/GBK, JFCG/JFCH/JFCI

New policy

KGC/GBK

Lincoln County School District

Code: **GBK/JFCG/KGC**

Adopted: 10/25/05

Revised/Readopted: 8/12/14; 6/14/16 (Effective 7/01/16)

Orig. Code(s): **GBK/JFCG/KGC**

Prohibited Use, Possession, Sale or Distribution of Tobacco Products and Inhalant Delivery Systems

The Board recognizes its responsibility to promote the health, welfare and safety of students, staff and others on district property and at school-sponsored activities. The Board wishes to establish a school and working environment that is free of smoke, aerosols and vapors containing inhalants. Student possession, use, distribution or sale of tobacco products or inhalant delivery systems, including any smoking or use of an inhalant delivery device, on district premises, at school-sponsored activities on or off district premises, in district-owned, rented or leased vehicles, on all district grounds, including parking lots or otherwise, while a student is under the jurisdiction of the district, is prohibited.

new in policy JFCG only

*= included in new policy
take away student language

- ✓ Use, distribution or sale of tobacco products or inhalant delivery systems by staff on district property, including parking lots, at district-sponsored events, in district-owned, rented or leased vehicles or otherwise while on duty on or off district premises is prohibited. ✓ Use, distribution or sale of tobacco products or inhalant delivery systems by others on district property, in district vehicles or at district sponsored events on or off district premises, on all district grounds, including parking lots, is prohibited.
- ✓ Staff and/or all others authorized to use any private vehicle to transport district students to school-sponsored activities are prohibited from using tobacco products or inhalant delivery systems in those vehicles while students are under their care.
- ✓ For the purpose of this policy, "tobacco products" is defined to include, but not limited to, any lighted or unlighted cigarette, cigar, pipe, bidi, clove cigarette, and any other smoking product, spit tobacco, also known as smokeless, dip, chew or snuff, in any form. This does not include FDA-approved tobacco products or other therapy products used for the purpose of cessation.
- ✓ For the purpose of this policy "inhalant delivery system" means a device that can be used to deliver nicotine or cannabinoids in the form of a vapor or aerosol to a person inhaling from the device or a component of a device; or a substance in any form sold for the purpose of being vaporized or aerosolized by a device whether the component or substance is sold or not sold separately. This does not include USFDA-approved tobacco products or other therapy products marked and sold solely for the approved purpose.

needed? del icy 25 not Jude this

Replicas or imitations of tobacco products and inhalant delivery systems are prohibited on district grounds (e.g., candy cigarettes, vaporizers, etc.).

Clothing, bags, hats and other personal items used by staff and students to display, promote or advertise tobacco or inhalant delivery system products are prohibited on all district grounds, including parking lots, at school-sponsored activities or in district vehicles. Advertising is prohibited in all school-sponsored publications in all school buildings, on district grounds, including parking lots, and at all school-sponsored

✓ events. District acceptance of gifts or funds from the tobacco products and inhalant delivery systems industries is similarly prohibited. The district will not contract with other public or private alternative schools that allow student use of tobacco products or inhalant delivery systems on campus.

now in JFCG Policy only
★ Student violations of this policy will lead to disciplinary action up to and including expulsion. Students may also be subject to removal from any or all extracurricular activities and/or denial or forfeiture of school honors or privileges (e.g., valedictorian, salutatorian, student body, class or club office positions, field trips, senior trip, prom, etc.). School and/or community service may be required. A referral to law enforcement may be made. Parents shall be notified of all violations involving their student and action taken by the school.

When considering disciplinary action for a child with disabilities, the district must follow the requirements of Board policy JGDA/JGEA - Discipline of Students with Disabilities, including those involving functional behavioral assessment, change of placement, manifestation determination, and an interim alternative educational setting.

✓ Staff violations of this policy will lead to disciplinary action up to and including dismissal.

✓ Violations by others will result in appropriate sanctions as determined and imposed by the superintendent or the Board.

✓ Information about community resources and/or cessation programs to help staff and students ^{may} will be provided.

★ The district will promote cessation resources and other positive alternatives to discipline. Tobacco use cessation programs may be established at district schools. Attendance or completion of tobacco use cessation programs by students may be allowed as a substitute to, or as a part of student discipline for possession, use, distribution or sale of tobacco products or inhalant delivery systems at the discretion of the building principal. Attendance at cessation programs not offered by the district is voluntary and related costs are the individual responsibility of the staff member, student and his/her parent and private health-care system.

As part of the district's tobacco use prevention activities, the superintendent shall ensure that tobacco use instructional programs as recommended by the Oregon Department of Human Services, Health Services, Tobacco Prevention and Education Program and the Oregon Department of Education are an integral part of its drug and alcohol prevention curriculum. Programs must be integrated within the health education program and age- and developmentally-appropriate instruction provided at every level, pre-kindergarten through grade 12, with particular emphasis on grades six through eight. It is the expectation of the Board that prevention concepts will be integrated into the instruction of other subject areas as practicable.

Staff responsible for teaching prevention will be encouraged to collaborate with agencies and groups that conduct prevention education and to participate in ongoing professional development activities that provide basic knowledge about the effects of use of tobacco products, effective instructional techniques and program-specific activities.

*new policy
lets same
re
not
same
language*

The superintendent shall consult with local officials to promote enforcement of law that prohibits the use or possession of tobacco products or inhalant delivery systems by minors on or off district grounds.

This policy shall be enforced at all times. The superintendent will develop administrative regulations as necessary to implement this policy, including provisions for notification of the district's policy, through such means as student/parent and staff handbooks, newsletters, inclusion on school event programs, signs at appropriate locations; disciplinary consequences; and procedures for filing and handling complaints about violations of the district's policy.

The superintendent shall ensure that the district's prevention program, policies, curricula, training and cessation programs are evaluated at regular intervals. The input of students, staff, parents and others from the community will be encouraged.

END OF POLICY

Legal Reference(s):

ORS 167.400
ORS 332.107
ORS 336.222
ORS 336.227
ORS 339.240
ORS 339.250

ORS 339.883
ORS 431.840
ORS 433.835 to- 433.990

OAR 581-021-0050 to -0075
OAR 581-021-0110

OAR 581-022-0413
OAR 581-053-0230(9)(s)
OAR 581-053-0330(1)(m)
OAR 581-053-0430(12)
OAR 581-053-0531(11)
OAR 581-053-0630

Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2006).

Cross Reference(s):

JFCG/KGC/GBK - Prohibited Use, Possession, Sale or Distribution of Tobacco Products and Inhalant Delivery Systems
KGC/GBK/JFCG - Prohibited Use, Possession, Sale or Distribution of Tobacco Products and Inhalant Delivery Systems

OSBA Model Sample Policy

Code: KGC/GBK
Adopted:

Prohibited Use, Distribution or Sale of Tobacco Products and Inhalant Delivery Systems (Version 2)

The Board establishes a school and working environment that is free of smoke, aerosols and vapors containing inhalants. The use, distribution or sale of tobacco products or inhalant delivery systems by staff on district property, including parking lots, at district-sponsored events, in district-owned, rented or leased vehicles or otherwise while on duty on or off district premises is prohibited. Use, distribution or sale of tobacco products or inhalant delivery systems by all others on district property, in district vehicles or at district-sponsored events, on or off district premises, on all district grounds, including parking lots, is prohibited. Staff and/or all others authorized to use any private vehicle to transport district students to school-sponsored activities are prohibited from using tobacco products or inhalant delivery systems in those vehicles while students are under their care.

For the purpose of this policy, “tobacco products” is defined to include, but not limited to, any lighted or unlighted cigarette, cigar, pipe, bidi, clove cigarette, and any other smoking product, spit tobacco, also known as smokeless, dip, chew or snuff in any form. This does not include products that are USFDA-approved for sale as a tobacco cessation product or for any other therapeutic purpose, if marketed and sold solely for the approved purpose.

For the purpose of this policy “inhalant delivery system” means a device that can be used to deliver nicotine or cannabinoids in the form of a vapor or aerosol to a person inhaling from the device or a component of a device; or a substance in any form sold for the purpose of being vaporized or aerosolized by a device whether the component or substance is sold or not sold separately. This does not include products that are USFDA-approved for sale as a tobacco cessation product or for any other therapeutic purpose, if marketed and sold solely for the approved purpose.

Clothing, bags, hats and other personal items used by staff to display, promote or advertise tobacco products or inhalant delivery systems are prohibited on all district grounds, including parking lots, at school-sponsored activities or in district vehicles. Advertising is prohibited in all district- or school-sponsored publications, in all school buildings, on district grounds, including parking lots, and at all school-sponsored events. District acceptance of gifts or funds from the tobacco products and inhalant delivery system industries is similarly prohibited. [The district will not contract with other public or private alternative schools that allow the use of tobacco products or inhalant delivery systems on campus.] Staff violations of this policy will lead to disciplinary action up to and including dismissal.

Violations by all others will result in appropriate sanctions as determined and imposed by the superintendent or the Board.

Information about community resources and/or cessation programs to help staff [will] [may] be provided.

The superintendent shall consult with local officials to promote enforcement of law that prohibits the use or possession of tobacco products or inhalant delivery systems by persons under 21 years of age on or off district grounds or at district-sponsored activities.

This policy shall be enforced at all times. The superintendent will develop guidelines as necessary to implement this policy, including provisions for notification of the district's policy, through such means as staff handbooks, newsletters, inclusion on school event programs, signs at appropriate locations; disciplinary consequences; and procedures for filing and handling complaints about violations of the district's policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 336.227](#)
[ORS 339.883](#)
[ORS 431A.175](#)

[ORS 433.835 to -433.990](#)
[OAR 581-021-0110](#)
[OAR 581-053-0015](#)

[OAR 581-053-0230\(9\)\(s\)](#)
[OAR 581-053-0330\(1\)\(m\)](#)
[OAR 581-053-0430\(12\)](#)
[OAR 581-053-0531\(11\)](#)

Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2012).

Lincoln County School District

Code: JFCH
Adopted: 6/14/16 (Effective 7/01/16)

Alcohol

Paragraph #1 ✓ Consumption, possession or sale of any alcoholic beverage on or about the school premises or at any school-sponsored activity is prohibited.

P#2 ✓ Violation of this policy may result in suspension or expulsion. ✓ Violations occurring at times other than during school hours or school activities on school property may be referred to the proper law enforcement agencies.

don't have his notice District administrators acting on reasonable suspicion may request that students participate in a Breathalyzer screening for alcohol at school or prior to or during a school-sponsored event. If a student refuses, he/she may be ~~subject to school discipline and/or referral to law enforcement officials.~~

no, its not The consequences for student use, possession or distribution of a controlled substance and/or a dangerous drug or an imitation controlled substance or possession of "drug paraphernalia" are included in the Student Code of Conduct.

END OF POLICY

Legal Reference(s):

ORS 332.107
ORS 336.067
ORS 336.222
ORS 336.227
ORS 339.240

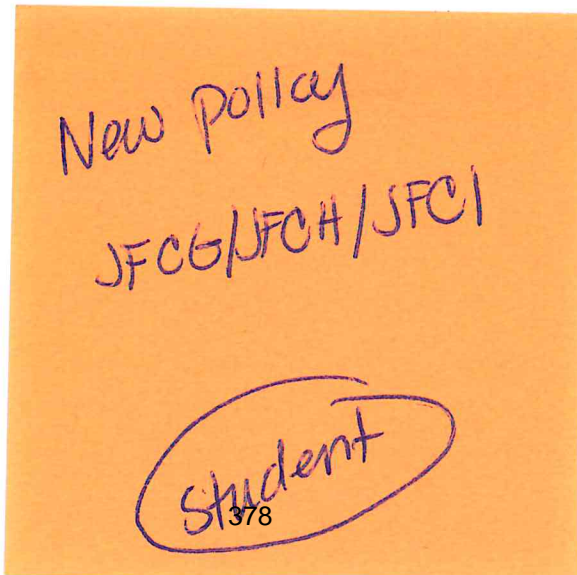
ORS 339.250
OAR 581-021-0050 to -0075
OAR 581-021-0110
OAR 581-022-0413
OAR 581-053-0230(9)(t)

OAR 581-053-0330(1)(n),(o)
OAR 581-053-0430(13),(14)
OAR 581-053-0531(12),(13)
OAR 581-053-0630

Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101-7117 (2006).

Cross Reference(s):

JFCI - Substance/Drug Abuse



Lincoln County School District

Code: JFCI
Adopted: 6/14/16 (Effective 7/01/16)

Substance/Drug Abuse**

P#1 ✓
Substance abuse or the possession, use, sale or supply of any unlawful drug, including drug paraphernalia, or any substance purported to be an unlawful drug on or near the district premises or at any school-sponsored activity is prohibited.

The following definitions apply to this policy:

Missing seems OP?
“Substance abuse” means the use of any chemical or chemical compound which releases vapors or fumes or substance not otherwise excepted by law, Board policy or administrative regulation, which is toxic, corrosive, an irritant, a strong sensitizer, flammable, combustible, generates or is used to generate pressure, if such chemical or chemical compound, substance or mixture of substances is used in a manner that may cause intoxication, inebriation, stupefaction, personal injury or illness when induced by any means into the human body.

P#10 ✓
An “unlawful drug” means any drug as defined by the Controlled Substances Act including, but not limited to, marijuana, cocaine, opiates, amphetamines and phencyclidine (PCP). As used in this policy, an unlawful drug also means possession, use, sale or supply of prescription and nonprescription drugs in violation of Board policy ~~JHCD - Nonprescription Medication, JHCDA - Prescription Medication~~ and any accompanying administrative regulations.

is this needed?
“Drug paraphernalia” means all equipment, products and materials of any kind which are marketed for the use or designed for the use in manufacturing, compounding, producing, processing, preparing, analyzing, packaging, storing, containing, concealing, injecting, ingesting, inhaling or otherwise inducing a controlled substance or intoxicant into the human body.

P#2 ✓
If possession or use occurred on school grounds or while participating in school-sponsored activities, students will be subject to discipline up to and including expulsion. If possession or use occurred near school grounds, disciplinary action may include removal from any or all extracurricular activities and/or forfeiture of any school honors or privileges (e.g., valedictorian, salutatorian, student body, class or club office positions, senior trip, prom, etc.). Appropriate health and law enforcement agencies may be involved in at least a consultative and investigative capacity. Parents will be notified.

we never do this
District administrators acting on reasonable suspicion may request that students participate in a Breathalyzer screening for alcohol at school or prior to or during a school-sponsored event. If a student refuses, he/she may be subject to school discipline and/or referral to law enforcement officials.

Unlawful delivery of a controlled substance to a student or minor within 1,000 feet of school property is a Class A felony as provided by ORS 475.904.

END OF POLICY

Legal Reference(s):

[ORS 161.605](#)
[ORS 161.625](#)
[ORS 332.107](#)
[ORS 336.067](#)
[ORS 336.222](#)
[ORS 336.227](#)
[ORS 339.240](#)

[ORS 339.250](#)
[ORS Chapter 475](#)

[OAR 581-021-0050 to -0075](#)
[OAR 581-021-0110](#)
[OAR 581-022-0413](#)

[OAR 581-053-0230\(9\)\(s\),\(t\)](#)
[OAR 581-053-0330\(1\)\(n\),\(o\)](#)
[OAR 581-053-0430\(13\),\(14\)](#)
[OAR 581-053-0531\(12\),\(13\)](#)
[OAR 581-053-0630](#)
[OAR 584-020-0040](#)

Controlled Substances Act, 21 U.S.C. § 812; Schedules of Controlled Substances, 21 C.F.R. §§ 1308.11 - 1308.15 (2006).
Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101-7117 (2006).

Cross Reference(s):

JFCH - Alcohol

Lincoln County School District

Code: ~~JFCG/KGC/GBK~~
Adopted: 10/25/05
Revised/Readopted: 8/12/14; 6/14/16 (Effective 7/01/16)
Orig. Code(s): JFCG/KGC/GBK

Prohibited Use, Possession, Sale or Distribution of Tobacco Products and Inhalant Delivery Systems

not in code Policy
~~The Board recognizes its responsibility to promote the health, welfare and safety of students, staff and others on district property and at school-sponsored activities. The Board wishes to establish a school and working environment that is free of smoke, aerosols and vapors containing inhalants.~~ Student possession, use, distribution or sale of tobacco products or inhalant delivery systems, including any smoking or use of an inhalant delivery device, on district premises, at school-sponsored activities on or off district premises, in district-owned, rented or leased vehicles, on all district grounds, including parking lots or otherwise, while a student is under the jurisdiction of the district, is prohibited. ✓

Staff language
Use, distribution or sale of tobacco products or inhalant delivery systems by staff on district property, including parking lots, at district-sponsored events, in district-owned, rented or leased vehicles or otherwise while on duty on or off district premises is prohibited. Use, distribution or sale of tobacco products or inhalant delivery systems by others on district property, in district vehicles or at district sponsored events on or off district premises, on all district grounds, including parking lots, is prohibited. Staff and/or all others authorized to use any private vehicle to transport district students to school-sponsored activities are prohibited from using tobacco products or inhalant delivery systems in those vehicles while students are under their care.

✓ For the purpose of this policy, “tobacco products” is defined to include, but not limited to, any lighted or unlighted cigarette, cigar, pipe, bidi, clove cigarette, and any other smoking product, spit tobacco, also known as smokeless, dip, chew or snuff, in any form. This does not include FDA-approved tobacco products or other therapy products used for the purpose of cessation.

✓ For the purpose of this policy “inhalant delivery system” means a device that can be used to deliver nicotine or cannabinoids in the form of a vapor or aerosol to a person inhaling from the device or a component of a device; or a substance in any form sold for the purpose of being vaporized or aerosolized by a device whether the component or substance is sold or not sold separately. This does not include USFDA-approved tobacco products or other therapy products marked and sold solely for the approved purpose.

✓ Replicas or imitations of tobacco products and inhalant delivery systems are prohibited on district grounds (e.g., candy cigarettes, vaporizers, etc.).

✓ Clothing, bags, hats and other personal items used by staff and students to display, promote or advertise tobacco or inhalant delivery system products are prohibited on all district grounds, including parking lots, at school-sponsored activities or in district vehicles. ~~Advertising is prohibited in all school-sponsored publications in all school buildings, on district grounds, including parking lots, and at all school-sponsored events. District acceptance of gifts or funds from the tobacco products and inhalant delivery systems~~

Prohibited Use, Possession, Distribution or Sale of Tobacco Products
or Inhalant Delivery Systems - JFCG/KGC/GBK

~~industries is similarly prohibited. The district will not contract with other public or private alternative schools that allow student use of tobacco products or inhalant delivery systems on campus.~~

✓ Student violations of this policy will lead to disciplinary action up to and including expulsion. Students may also be subject to removal from any or all extracurricular activities and/or denial or forfeiture of school honors or privileges (e.g., valedictorian, salutatorian, student body, class or club office positions, field trips, senior trip, prom, etc.). School and/or community service may be required. A referral to law enforcement may be made. Parents shall be notified of all violations involving their student and action taken by the school.

~~When considering disciplinary action for a child with disabilities, the district must follow the requirements of Board policy JGDA/JGEA - Discipline of Students with Disabilities, including those involving functional behavioral assessment, change of placement, manifestation determination, and an interim alternative educational setting.~~

~~Staff violations of this policy will lead to disciplinary action up to and including dismissal.~~

~~Violations by others will result in appropriate sanctions as determined and imposed by the superintendent or the Board.~~

Information about community resources and/or cessation programs to help staff and students will be provided.

The district will promote cessation resources and other positive alternatives to discipline. Tobacco use cessation programs may be established at district schools. Attendance or completion of tobacco use cessation programs by students may be allowed as a substitute to, or as a part of student discipline for possession, use, distribution or sale of tobacco products or inhalant delivery systems at the discretion of the building principal. Attendance at cessation programs not offered by the district is voluntary and related costs are the individual responsibility of the staff member, student and his/her parent and private health-care system.

~~As part of the district's tobacco use prevention activities, the superintendent shall ensure that tobacco use instructional programs as recommended by the Oregon Department of Human Services, Health Services, Tobacco Prevention and Education Program and the Oregon Department of Education are an integral part of its drug and alcohol prevention curriculum. Programs must be integrated within the health education program and age- and developmentally-appropriate instruction provided at every level, pre-kindergarten through grade 12, with particular emphasis on grades six through eight. It is the expectation of the Board that prevention concepts will be integrated into the instruction of other subject areas as practicable.~~

~~Staff responsible for teaching prevention will be encouraged to collaborate with agencies and groups that conduct prevention education and to participate in ongoing professional development activities that provide basic knowledge about the effects of use of tobacco products, effective instructional techniques and program-specific activities.~~

~~The superintendent shall consult with local officials to promote enforcement of law that prohibits the use or possession of tobacco products or inhalant delivery systems by minors on or off district grounds.~~

this is general discipline procedures not included in model policy

staff language

community language

not in model policy; this is part of curriculum not discipline

*ut in model
policy*

This policy shall be enforced at all times. The superintendent will develop administrative regulations as necessary to implement this policy, including provisions for notification of the district's policy, through such means as student/parent and staff handbooks, newsletters, inclusion on school event programs, signs at appropriate locations; disciplinary consequences; and procedures for filing and handling complaints about violations of the district's policy.

The superintendent shall ensure that the district's prevention program, policies, curricula, training and cessation programs are evaluated at regular intervals. The input of students, staff, parents and others from the community will be encouraged.

END OF POLICY

Legal Reference(s):

[ORS 167.400](#)
[ORS 332.107](#)
[ORS 336.222](#)
[ORS 336.227](#)
[ORS 339.240](#)
[ORS 339.250](#)

[ORS 339.883](#)
[ORS 431.840](#)
[ORS 433.835 to- 433.990](#)

[OAR 581-021-0050 to -0075](#)
[OAR 581-021-0110](#)

[OAR 581-022-0413](#)
[OAR 581-053-0230\(9\)\(s\)](#)
[OAR 581-053-0330\(1\)\(m\)](#)
[OAR 581-053-0430\(12\)](#)
[OAR 581-053-0531\(11\)](#)
[OAR 581-053-0630](#)

Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2006).

Cross Reference(s):

GBK/JFCG/KGC - Prohibited Use, Possession, Sale or Distribution of Tobacco Products and Inhalant Delivery Systems
KGC/GBK/JFCG - Prohibited Use, Possession, Sale or Distribution of Tobacco Products and Inhalant Delivery Systems

- b. Annual Charter School Information per Charter Agreement
- 10. Adoption of the Consent Calendar
 - a. Minutes of the Board
 - b. Human Resources
 - 1. Director Contracts (provided under separate cover)
 - 2. Personnel Action

Board Agenda — June 10, 2025 — Personnel Action

Resignation(s):

Erin Fee	Special Education Teaching Asst II Toledo Elementary	Resignation 11/8/2016 – 6/30/2025
Peter Lohonyay	CTE Teacher Toledo Jr-Sr High School	Retirement 8/28/2006 – 6/30/2025
Angella Tiger	School Counselor Yaquina View	Resignation 11/22/2021 – 6/30/2025
Natasha Tiger	Special Education Teaching Asst II Yaquina View	Resignation 1/2/2024 – 6/30/2025
Rob Wood	PE Teacher Crestview Heights	Resignation 8/27/2021 – 6/30/2025

Leave of Absence(s):

Julia Duncan	2025-2026 School Year
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- c. Facilities & Maintenance/Transportation/Food Services
 - 1. Custodial Contract Renewal

AMENDMENT

LINCOLN COUNTY SCHOOL DISTRICT

AND

SODEXO AMERICA, LLC

THIS AMENDMENT, dated May 12, 2025, is between LINCOLN COUNTY SCHOOL DISTRICT ("District") and SODEXO AMERICA, LLC ("Contractor").

W I T N E S S E T H:

WHEREAS, District and Contractor entered into a certain Contract dated April 13, 2004, as amended ("Contract"), whereby Contractor manages and operates District's Custodial Services operation at 1212 NE Fogarty Street, Newport, Oregon 97365 ("Premises");

WHEREAS, the parties now desire to further amend the aforesaid Contract;

NOW, THEREFORE, in consideration of the promises herein contained and for other good and valuable consideration, the parties hereto agree as follows:

1. Based on the following occurrences, the parties have mutually agreed to an adjustment in the Contract Price:

Current Contract Price	\$2,307,989.93
CPI increase 2.58%	\$59,546.14
New Contract Price effective July 1, 2025	\$2,367,536.07

Accordingly, Section III, Section 1.C. is deleted in its entirety and the following substituted therefor:

1. PRICING STRUCTURE

C. In consideration of Contractor's performance of its obligations under this Contract, District shall pay Contractor a Contract Price. The annualized Contract Price for the period commencing July 1, 2025 through June 30, 2026 shall be Two Million Three Hundred Sixty-Seven Thousand Five Hundred Thirty-Six and 07/100 Dollars (\$2,367,536.07). In any year which is a leap year, the fixed Contract Price shall be increased by an additional day (1/365 of the annual fixed Contract Price) to account for the additional day. District will pay Contractor the Contract Price in installment payments, which are determined by dividing the annual amount of the Contract Price by 365 days and this daily amount is applied to the billing frequency below. The Contract Price is based upon Contractor's estimates at the time of submission taking into account the financial risks assumed by Contractor and certain fees and Charges incorporated into the calculation of the Contract Price such as Charges for workers' compensation and general liability insurance based on the average manual rates for such insurance in the geographic area of the Premises, fixed percentage of salaries and wages for health benefits, and supplies and services at invoiced amount with Contractor retaining allowances negotiated in its national and regional procurement contracts.

Contractor shall invoice District at the beginning of each month. District shall pay the invoiced amount within thirty (30) days after the invoice date. Payment shall be made into a bank account designated by Contractor or as otherwise directed by Contractor. District shall pay interest automatically on amounts not paid when due at the lesser of one and one-half percent (1.5%) per month or the highest interest rate allowed by applicable state law.

2. Pursuant to Section III, Subsection 1.D, the hourly custodial rate of pay for added optional services shall be Twenty Five and 49/100 Dollars (\$25.49), and overtime hourly rate of pay shall be Thirty Eight and 24/100 Dollars (\$38.24).

3. All capitalized terms used herein shall have the same meanings set forth in the Agreement unless otherwise expressly provided in this Amendment.

4. This Amendment is effective July 1, 2025, and thereafter, unless amended. All other terms and conditions contained in the Contract shall remain unchanged and in full force and effect, except by necessary implication.

IN WITNESS WHEREOF, the duly authorized officers of the parties have executed this Amendment, as of the date indicated in the first paragraph of this Amendment.

LINCOLN COUNTY SCHOOL DISTRICT

SODEXO AMERICA, LLC

By:

Kim Cusick
Business Services Director

By:

Kerriann Roche
Vice President

2. Nutrition Services Contract Renewal

This Amendment No.02 to Contract No.2023-24 is entered into and between the Local Educational Agency (LEA) Lincoln County School District and Food Service Management Company (FSMC) Sodexo America, LLC (herein referred to as the "Parties").

This Amendment is effective July 1, 2025 (date) and thereafter, unless otherwise amended. All other terms and conditions contained in the Base Contract shall remain unchanged and in full force and effect.

In consideration of the promises contained herein and for other goods and valuable consideration, the Parties hereto agree as follows:

The Contract is hereby amended as follows (new language is indicated by underlining and deleted language is indicated by **[brackets]**).

A. 1.3 Term of the Agreement. The initial term of this Agreement commences on July 1, 2025, and continues until June 30, 2026. This Agreement is subject to a maximum of two (2) additional one (1) year renewals upon the written consent of both parties, unless terminated earlier as provided in the General Terms and Conditions. Extensions or renewals are contingent upon the fulfillment of all Contract provisions related to USDA Foods.

B. 6.1 Billing for Fixed Price Per Meal (Fill in last year's prices along with adding new prices.)

SBP

Breakfast ~~[\$4.58]~~ \$4.69 per meal

(2 breakfast =1 meal)

Meal Equivalents ~~[\$4.58]~~ \$4.69 per meal based on \$5.16 rate

NSLP

Lunch ~~[\$4.58]~~ \$4.69 per meal

(1 lunch = 1 meal)

Snack ~~[\$4.58]~~ \$4.69 per snack

(3 snacks = 1 meal)

Meal Equivalents ~~[\$4.58]~~ \$4.69 per meal based on \$5.16 rate

SFSP

Breakfast ~~[\$4.58]~~ \$4.69 per meal

(2 breakfast =1 meal)

Lunch ~~[\$4.58]~~ \$4.69 per meal

(1 lunch = 1 meal)

Snack ~~[\$4.58]~~ \$4.69 per snack

(3 snacks = 1 meal)

CACFP

Breakfast ~~[\$4.58]~~ \$4.69 per meal

(2 breakfast =1 meal)

Lunch ~~[\$4.58]~~ \$4.69 per meal

(1 lunch =1 meal)

Supper ~~[\$4.58]~~ \$4.69 per meal

(1 supper=1 meal)

Snack ~~[\$4.58]~~ \$4.69 per snack

Vended Meals Program (if offered)

Breakfast ~~[\$4.58]~~ \$4.69 per meal
(2 breakfast =1 meal)
Lunch ~~[\$4.58]~~ \$4.69 per meal
(1 lunch =1 meal)
Supper ~~[\$4.58]~~ \$4.69 per meal
(1 supper=1 meal)
Snack ~~[\$4.58]~~ \$4.69 per snack

FFVP

Serving ~~[\$4.58]~~ \$4.69 per student

C. 2.2 Responsibilities of FSMC.

L. The FSMC agrees to use all other donated foods, or will use commercially purchased foods of the same generic identity, of U.S. origin, and of equal or better quality than the donated foods as specified in 7 CFR Part 250.53.

D. N. The FSMC agrees to provide the LEA with food cost data needed to determine its compliance with the revenue from nonprogram foods in accordance with 7 CFR 210.14(f) and USDA Memo SP 20-2016.

E. 7.1 Assurances

A. The FSMC agrees that it will comply with:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.);
- Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.);
- Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794);
- Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.);
- Title II and Title III of the Americans with Disabilities Act (ADA) of 1990 as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189);
- Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency." (August 11, 2000);
- All provisions required by the implementing regulations of the Department of Agriculture (USDA) (7 CFR Part 15 et seq.);
- Department of Justice Enforcement Guidelines (28 CFR Parts 35, 42 and 50.3);
- Food and Nutrition Service (FNS) directives and guidelines to the effect that, no person shall, on the grounds of race, color, national origin, sex (including gender identity and sexual orientation), age, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subject to discrimination under any program or activity for which the Program applicant receives Federal financial assistance from USDA; and hereby gives assurance that it will immediately take measures necessary to effectuate this Agreement
- The USDA non-discrimination statement that in accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual

orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs)

- B. Purpose. This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant, or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, and cash assistance for purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.
- C. Recordkeeping. By accepting this assurance, the FSMC agrees to compile data, maintain records, and submit records and reports as required, to permit effective enforcement of nondiscrimination laws and permit authorized USDA personnel during hours of program operation to review and copy such records, books, and accounts, access such facilities and interview such personnel as needed to ascertain compliance with the nondiscrimination laws. If there are any violations of this assurance, the Department of Agriculture, FNS, shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the FSMC, its successors, transferees and assignees as long as it receives assistance or retains possession of any assistance from USDA. The person or persons whose signatures appear below are authorized to sign this assurance on behalf of the FSMC.

Nondiscrimination. In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

(2) fax: (202) 690-7442; or

(3) email: program.intake@usda.gov.

This institution is an equal opportunity provider.

Except as expressly amended above, all other terms and conditions of original Contract are still in full force and effect. FSMC certifies that the representations, warranties, and certification contained in the original Contract are true and correct as of the effective date of this Amendment and with the same effect as though made at the time of this Amendment.

Fill In Food Service Management Company Name

Authorized Signature:	Title:	Date:
Print Signature		

Fill In Local Education Agency Name:

Authorized Signature:	Title:	Date:
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Attachment A: MINIMUM FOOD SPECIFICATIONS

Summer Food Service Program Meal Pattern Requirements [7 CFR 225.16](#)

Table 1 to [7 CFR 225.16\(d\)\(1\)](#)—Breakfast Meal Pattern

Meal components	Minimum amount
VEGETABLES AND FRUITS	
Vegetable(s) and/or fruit(s)	1/2 cup. ¹
Full-strength vegetable or fruit juice or an equivalent quantity of any combination of vegetable(s), fruit(s), and juice	1/2 cup (4 fluid ounces).
BREAD AND BREAD ALTERNATES ²	
Bread or	1 slice.
Cornbread, biscuits, rolls, muffins, etc. or	1 serving. ³
Cold dry cereal or	3/4 cup or 1 ounce. ⁴
Cooked cereal or cereal grains or	1/2 cup.
Cooked pasta or noodle products or an equivalent quantity of any combination of bread/bread alternate	1/2 cup.
MILK ⁵	
Milk, fluid	1 cup (1/2 pint, 8 fluid ounces).

Table 2 to Paragraph [7 CFR 226.16\(d\)\(2\)](#)—Lunch or Supper Meal Pattern

Meal components	Minimum amount
MEATS/MEAT ALTERNATES	
Lean meat or poultry or fish or	2 ounces.
Alternate protein products ¹ or	2 ounces.
Cheese or	2 ounces.
Egg (large) or	1.
Cooked dry beans, peas, or lentils or	1/2 cup. ²
Peanut butter or soynut butter or other nut or seed butters or	4 tablespoons.
Peanuts or soynuts or tree nuts or seeds ³ or	2 ounces.
Yogurt, plain or flavored, unsweetened or sweetened or an equivalent quantity of any combination of the above meats/meat alternates	8 ounces or 1 cup.
VEGETABLES AND FRUITS	
Vegetables and/or fruits ⁴	3/4 cup total.
BREAD AND BREAD ALTERNATIVES⁵	
Bread or	1 slice.
Cornbread, biscuits, rolls, muffins, etc. or	1 serving. ⁶
Cooked pasta or noodle products or	1/2 cup.
Cooked cereal grains or an equivalent quantity of any combination of bread or bread alternate	1/2 cup.

MILK

Milk, fluid, served as a beverage	1 cup (1/2 pint, 8 fluid ounces).
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¹ *Must meet the requirements of [appendix A of this part](#).*

² *For the purposes of the requirement outlined in this table, a cup means a standard measuring cup.*

³ *Information on crediting meats/meat alternates, including nuts and seeds, may be found in FNS guidance.*

⁴ *Serve 2 or more kinds of vegetable(s) and/or fruits or a combination of both. Full-strength vegetable or fruit juice may be offered to meet not more than one-half of this requirement.*

⁵ *Bread, pasta or noodle products, and cereal grains (such as rice, bulgur, or corn grits) must be whole grain or enriched; cornbread, biscuits, rolls, muffins, etc., must be made with whole grain or enriched meal or flour; cereal must be whole grain, enriched or fortified.*

⁶ *Information on food crediting, including serving sizes and equivalents, may be found in FNS guidance.*

Table 3 to Paragraph [7 CFR 225.16\(d\)\(3\)](#)—Snack Meal Pattern

Meal components	Minimum amount
MEATS/MEAT ALTERNATES	
Lean meat or poultry or fish or	1 ounce.
Alternate protein products ¹ or	1 ounce.
Cheese or	1 ounce.
Egg (large) or	1/2.
Cooked dry beans, peas, or lentils or	1/4 cup. ²
Peanut butter or soynut butter or other nut or seed butters or	2 tablespoons.
Peanuts or soynuts or tree nuts or seeds ³ or	1 ounce.
Yogurt, plain or flavored, unsweetened or sweetened or an equivalent quantity of any combination of the above meats/meat alternates	4 ounces or 1/2 cup.
VEGETABLES AND FRUITS	
Vegetable(s) and/or fruit(s) or	3/4 cup.
Full-strength vegetable or fruit juice or an equivalent quantity or any combination of vegetable(s), fruit(s), and juice	3/4 cup (6 fluid ounces).

BREAD AND BREAD ALTERNATES⁴

Bread or	1 slice.
Cornbread, biscuits, rolls, muffins, etc. or	1 serving. ⁵
Cold dry cereal or	3/4 cup or 1 ounce. ⁶
Cooked cereal or	1/2 cup.
Cooked cereal grains or an equivalent quantity of any combination of bread/bread alternate	1/2 cup.

MILK⁷

Milk, fluid	1 cup (1/2 pint, 8 fluid ounces).
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¹ Must meet the requirements in [appendix A of this part](#).

² For the purposes of the requirement outlined in this table, a cup means a standard measuring cup.

³ Information on crediting meats/meat alternates, including nuts and seeds, may be found in FNS guidance.

⁴ Bread, pasta or noodle products, and cereal grains (such as rice, bulgur, or corn grits) must be whole grain or enriched; cornbread, biscuits, rolls, muffins, etc., must be made with whole grain or enriched meal or flour; cereal must be whole grain, enriched, or fortified.

⁵ Information on food crediting, including serving sizes and equivalents, may be found in FNS guidance.

⁶ Either volume (cup) or weight (ounces), whichever is less.

⁷ Milk should be served as a beverage or on cereal, or used in part for each purpose.

* **Exceptions to and variations from the meal pattern for School Food Authorities that participate in the National School Lunch Program or School Breakfast Program are identified in [7 CFR 225.16\(f\)](#).**

**Child and Adult Care Food Program Meal Pattern
Requirements [7 CFR 226.20](#)**

Table 1 to Paragraph [7 CFR 226.20\(b\)\(5\)](#)—Infant Meal
Patterns

Infants	Birth through 5 months	6 through 11 months
Breakfast, Lunch, or Supper	4-6 fluid ounces breast milk ¹ or formula ²	6-8 fluid ounces breast milk ¹ or formula; ² and 0-1/2 ounce equivalent infant cereal; ^{2,3} or 0-4 tablespoons meat, fish, poultry, whole egg, cooked dry beans, peas, and lentils; or 0-2 ounces of cheese; or 0-4 ounces (volume) of cottage cheese; or 0-4 ounces or 1/2 cup of yogurt; ⁴ or a combination of the above; ⁵ and 0-2 tablespoons vegetable or fruit, or a combination of both. ^{5,6}
Snack	4-6 fluid ounces breast milk ¹ or formula ²	2-4 fluid ounces breast milk ¹ or formula; ² and 0-1/2 ounce equivalent bread; ^{3,7} or 0-1/4 ounce equivalent crackers; ^{3,7} or 0-1/2 ounce equivalent infant cereal; ^{2,3} or 0-1/4 ounce equivalent ready-to-eat breakfast cereal; ^{3,5,7,8} and 0-2 tablespoons vegetable or fruit, or a combination of both. ^{5,6}

¹ Breast milk or formula, or portions of both, must be served; however, it is recommended that breast milk be served from birth through 11 months. For some breastfed infants who regularly consume less than the minimum amount of breast milk per feeding, a serving of less than the minimum amount of breast milk may be offered, with additional breast milk offered at a later time if the infant will consume more.

² Infant formula and dry infant cereal must be iron-fortified.

³ Information on crediting grain items may be found in FNS guidance.

⁴ Through September 30, 2025, yogurt must contain no more than 23 grams of total sugars per 6 ounces. By October 1, 2025, yogurt must contain no more than 12 grams of added sugars per 6 ounces (2 grams of added sugars per ounce).

⁵ A serving of this component is required when the infant is developmentally ready to accept it.

⁶ Fruit and vegetable juices must not be served.

⁷ A serving of grains must be whole grain-rich, enriched meal, enriched flour, bran, or germ.

⁸ Through September 30, 2025, breakfast cereals must contain no more than 6 grams of total sugars per dry ounce. By October 1, 2025, breakfast cereals must contain no more than 6 grams of added sugars per dry ounce.

Table 2 to Paragraph [7 CFR 226.20\(c\)\(1\)](#)—Child and Adult Care Food Program Breakfast

Meal components and food items ¹	Minimum quantities				
	Ages 1-2	Ages 3-5	Ages 6-12	Ages 13-18 ²	Adult participants
Fluid Milk	4 fluid ounces ³	6 fluid ounces ⁴	8 fluid ounces ⁵	8 fluid ounces ⁵	8 fluid ounces. ⁶
Vegetables, fruits, or portions of both ⁷	1/4 cup	1/2 cup	1/2 cup	1/2 cup	1/2 cup.
Grains ⁸	1/2 ounce equivalent	1/2 ounce equivalent	1 ounce equivalent	1 ounce equivalent	2 ounce equivalents.

¹ Must serve all three components for a reimbursable meal. Offer versus serve is an option for at-risk afterschool care and adult daycare centers.

² At-risk afterschool programs and emergency shelters may need to serve larger portions to children ages 13 through 18 to meet their nutritional needs.

³ Must serve unflavored whole milk to children age 1.

⁴ Must serve unflavored milk to children 2 through 5 years old. The milk must be fat-free, skim, low-fat, or 1 percent or less.

⁵ May serve unflavored or flavored milk to children ages 6 and older. The milk must be fat-free, skim, low-fat, or 1 percent or less.

⁶ May serve unflavored or flavored milk to adults. The milk must be fat-free, skim, low-fat, or 1 percent or less. Yogurt may be offered in the place of milk once per day for adults. Yogurt may count as either a fluid milk substitute or as a meat alternate, but not both in the same meal. Six ounces (by weight) or 3/4 cup (by volume) of yogurt is the equivalent of 8 ounces of fluid milk. Through September 30, 2025, yogurt must contain no more than 23 grams of total sugars per 6 ounces. By October 1, 2025, yogurt must contain no more than 12 grams of added sugars per 6 ounces (2 grams of added sugars per ounce).

⁷ Juice must be pasteurized. Full-strength juice may only be offered to meet the vegetable or fruit requirement at one meal or snack, per day.

⁸ Must serve at least one whole grain-rich serving across all eating occasions, per day. Grain-based desserts may not be used to meet the meal requirement. Meats/meat alternates may be offered in place of the entire grain requirement, up to 3 times per week at breakfast. One-ounce equivalent of meats/meat alternates credits equal to one-ounce equivalent of grains. Through September 30, 2025, breakfast cereals must contain no more than 6 grams of total sugars per dry ounce. By October 1, 2025, breakfast cereals must contain no more than 6 grams of added sugars per dry ounce. Information on crediting grain items and meats/meat alternates may be found in FNS guidance.

Table 3 to Paragraph [7 CFR 226.20\(c\)\(2\)](#)—Child and Adult Care Food Program Lunch and Supper

Meal components and food items ¹	Minimum quantities				
	Ages 1-2	Ages 3-5	Ages 6-12	Ages 13-18 ²	Adult participants
Fluid milk	4 fluid ounces ³	6 fluid ounces ⁴	8 fluid ounces ⁵	8 fluid ounces ⁵	8 fluid ounces. ⁶
Meats/meat alternates ⁷	1 ounce equivalent	1 1/2 ounce equivalents	2 ounce equivalents	2 ounce equivalents	2 ounce equivalents.
Vegetables ⁸	1/8 cup	1/4 cup	1/2 cup	1/2 cup	1/2 cup.
Fruits ⁸	1/8 cup	1/4 cup	1/4 cup	1/4 cup	1/2 cup.
Grains ⁹	1/2 ounce equivalent	1/2 ounce equivalent	1 ounce equivalent	1 ounce equivalent	2 ounce equivalents.

¹ Must serve all five components for a reimbursable meal. Offer versus serve is an option for at-risk afterschool care and adult day care centers.

² At-risk afterschool programs and emergency shelters may need to serve larger portions to children ages 13 through 18 to meet their nutritional needs.

³ Must serve unflavored whole milk to children age 1.

⁴ Must serve unflavored milk to children 2 through 5 years old. The milk must be fat-free, skim, low-fat, or 1 percent or less.

⁵ May serve unflavored or flavored milk to children ages 6 and older. The milk must be fat-free, skim, low-fat, or 1 percent or less.

⁶ May serve unflavored or flavored milk to adults. The milk must be fat-free, skim, low-fat, or 1 percent or less. Yogurt may be offered in place of milk once per day for adults. Yogurt may count as either a fluid milk substitute or as a meat alternate, but not both, in the same meal. Six ounces (by weight) or 3/4 cup (by volume) of yogurt is the equivalent of 8 ounces of fluid milk. A serving of fluid milk is optional for suppers served to adult participants.

⁷ Alternate protein products must meet the requirements in appendix A to this part. Through September 30, 2025, yogurt must contain no more than 23 grams of total sugars per 6 ounces. By October 1, 2025, yogurt must contain no more than 12 grams of added sugars per 6 ounces (2 grams of added sugars per ounce). Information on crediting meats/meat alternates may be found in FNS guidance.

⁸ Juice must be pasteurized. Full-strength juice may only be offered to meet the vegetable or fruit requirement at one meal or snack, per day. A vegetable may be offered to meet the entire fruit requirement. When two vegetables are served at lunch or supper, two different kinds of vegetables must be served.

⁹ Must serve at least one whole grain-rich serving, across all eating occasions, per day. Grain-based desserts may not be used to meet the grains requirement. Through September 30, 2025, breakfast cereals must contain no more than 6 grams of total sugars per dry ounce. By October 1, 2025, breakfast cereal must contain no more than 6 grams of added sugars per dry ounce. Information on crediting grain items may be found in FNS guidance.

Table 4 to Paragraph [7 CFR 226.20\(c\)\(3\)](#)—Child and Adult Care Food Program Snack

Meal components and food items ¹	Minimum quantities				
	Ages 1-2	Ages 3-5	Ages 6-12	Ages 13-18 ²	Adult participants
Fluid milk	4 fluid ounces ³	4 fluid ounces ⁴	8 fluid ounces ⁵	8 fluid ounces ⁵	8 fluid ounces. ⁶
Meats/meat alternates ⁷	1/2 ounce equivalent	1/2 ounce equivalent	1 ounce equivalent	1 ounce equivalent	1 ounce equivalent.
Vegetables ⁸	1/2 cup	1/2 cup	3/4 cup	3/4 cup	1/2 cup.
Fruits ⁸	1/2 cup	1/2 cup	3/4 cup	3/4 cup	1/2 cup.
Grains ⁹	1/2 ounce equivalent	1/2 ounce equivalent	1 ounce equivalent	1 ounce equivalent	1 ounce equivalent.

¹ Must serve two of the five components for a reimbursable snack. Milk and juice may not be served as the only two items in a reimbursable snack.

² At-risk afterschool programs and emergency shelters may need to serve larger portions to children ages 13 through 18 to meet their nutritional needs.

³ Must serve unflavored whole milk to children age 1.

⁴ Must serve unflavored milk to children 2 through 5 years old. The milk must be fat-free, skim, low-fat, or 1 percent or less.

⁵ May serve unflavored or flavored milk to children ages 6 and older. The milk must be fat-free, skim, low-fat, or 1 percent or less.

⁶ May serve unflavored or flavored milk to adults. The milk must be fat-free, skim, low-fat, or 1 percent or less. Yogurt may be offered in place of milk, once per day for adults. Yogurt may count as either a fluid milk substitute or as a meat alternate, but not both, in the same meal. Six ounces (by weight) or 3/4 cup (by volume) of yogurt is the equivalent of 8 ounces of fluid milk.

⁷ Alternate protein products must meet the requirements in appendix A to this part. Through September 30, 2025, yogurt must contain no more than 23 grams of total sugars per 6 ounces. By October 1, 2025, yogurt must contain no more than 12 grams of added sugars per 6 ounces (2 grams of added sugars per ounce). Information on crediting meats/meat alternates may be found in FNS guidance.

⁸ Juice must be pasteurized. Full-strength juice may only be offered to meet the vegetable or fruit requirement at one meal or snack, per day.

⁹ Must serve at least one whole grain-rich serving, across all eating occasions, per day. Grain-based desserts may not be used to meet the grains requirement. Through September 30, 2025, breakfast cereals must contain no more than 6 grams of total sugars per dry ounce. By October 1, 2025, breakfast cereal must contain no more than 6 grams of added sugar per dry ounce. Information on crediting grain items may be found in FNS guidance.

Table 5 to Paragraph [7 CFR 226.20\(g\)\(3\)\(ii\)](#)—Nutrient Requirements for Fluid Milk Substitutes

Nutrient	Per cup (8 fl. oz.)
Calcium	276 mg.
Protein	8 g.
Vitamin A	150 mcg. retinol activity equivalents (RAE).
Vitamin D	2.5 mcg.
Magnesium	24 mg.
Phosphorus	222 mg.
Potassium	349 mg.
Riboflavin	0.44 mg.
Vitamin B-12	1.1 mcg.

*[7 CFR 226.20\(i\)](#): **Meals prepared in schools.** The State agency must allow institutions and facilities which serve meals to children 5 years old and older and are prepared in schools participating in the National School Lunch and School Breakfast Programs to substitute the meal pattern requirements of the regulations governing those Programs ([parts 210](#) and [220 of this chapter](#), respectively) for the meal pattern requirements contained in [7 CFR 226.20](#).

National School Lunch Program Meal Pattern Requirements [7 CFR 210.10](#)

Table 1 to Paragraph [7 CFR 210.10\(c\)](#) —National School Lunch Program Meal Pattern

Meal components	Amount of food ¹ per week (minimum per day)		
	Grades K-5	Grades 6-8	Grades 9-12
Fruits (cups) ²	2 1/2 (1/2)	2 1/2 (1/2)	5 (1)
Vegetables (cups) ²	3 3/4 (3/4)	3 3/4 (3/4)	5 (1)
Dark Green Subgroup ³	1/2	1/2	1/2
Red/Orange Subgroup ³	3/4	3/4	1 1/4
Beans, Peas, and Lentils Subgroup ³	1/2	1/2	1/2
Starchy Subgroup ³	1/2	1/2	1/2
Other Vegetables Subgroup ³⁴	1/2	1/2	3/4
Additional Vegetables from Any Subgroup to Reach Total	1	1	1 1/2
Grains (oz. eq.) ⁵	8-9 (1)	8-10 (1)	10-12 (2)
Meats/Meat Alternates (oz. eq.) ⁶	8-10 (1)	9-10 (1)	10-12 (2)
Fluid Milk (cups) ⁷	5 (1)	5 (1)	5 (1)
DIETARY SPECIFICATIONS: DAILY AMOUNT BASED ON THE AVERAGE FOR A 5-DAY WEEK⁸			
Minimum-Maximum Calories (kcal)	550-650	600-700	750-850
Saturated Fat (% of total calories)	<10	<10	<10
Added Sugars (% of total calories)	<10	<10	<10
Sodium Limit: In place through June 30, 2027	≤1,110 mg	≤1,225 mg	≤1,280 mg
Sodium Limit: Must be implemented by July 1, 2027	≤935 mg	≤1,035 mg	≤1,080 mg

¹ Food items included in each group and subgroup and amount equivalents.

² Minimum creditable serving is 1/8 cup. One quarter-cup of dried fruit counts as 1/2 cup of fruit; 1 cup of leafy greens counts as 1/2 cup of vegetables. No more than half of the fruit or vegetable offerings may be in the form of juice. All juice must be 100 percent full-strength.

³ Larger amounts of these vegetables may be served.

⁴ This subgroup consists of "Other vegetables" as defined in [paragraph \(c\)\(2\)\(ii\)\(E\)](#) of this section. For the purposes of the NSLP, the "Other vegetables" requirement may be met with any additional amounts from the dark green, red/orange, and bean, peas, and lentils vegetable subgroups as defined in [paragraph \(c\)\(2\)\(ii\)](#) of this section.

⁵ Minimum creditable serving is 0.25 oz. eq. At least 80 percent of grains offered weekly (by ounce equivalents) must be whole grain-rich as defined in [§ 210.2](#) and the remaining grains items offered must be enriched.

⁶ Minimum creditable serving is 0.25 oz. eq.

⁷ Minimum creditable serving is 8 fluid ounces. All fluid milk must be fat-free (skim) or low-fat (1 percent fat or less) and must meet the requirements in [paragraph \(d\)](#) of this section.

⁸ By July 1, 2027, schools must meet the dietary specification for added sugars. Schools must meet the sodium limits by the dates specified in this chart. Discretionary sources of calories may be added to the meal pattern if within the dietary specifications.

***[7 CFR 210.10\(c\)\(1\)](#) - Age/grade groups.** Schools must plan menus for students using the following age/grade groups: Grades K-5 (ages 5-10), grades 6-8 (ages 11-13), and grades 9-12 (ages 14-18). If an unusual grade configuration in a school prevents the use of these established age/grade groups, students in grades K-5 and grades 6-8 may be offered the same food quantities at lunch provided that the calorie and sodium standards for each age/grade group are met. No customization of the established age/grade groups is allowed.

School Breakfast Program Meal Pattern Requirements [7 CFR 220.8](#)

Table 1 to Paragraph [7 CFR 220.8\(c\)](#) —School Breakfast Program Meal Pattern

Meal components	Amount of food ¹ per week (minimum per day)		
	Grades K-5	Grades 6-8	Grades 9-12
Fruits (cups) ²	5 (1)	5 (1)	5 (1)
Vegetables (cups) ²	0	0	0
Dark Green Subgroup	0	0	0
Red/Orange Subgroup	0	0	0
Beans, Peas, and Lentils Subgroup	0	0	0
Starchy Subgroup	0	0	0
Other Vegetables Subgroup	0	0	0
Grains or Meats/Meat Alternates (oz. eq) ³	7-10 (1)	8-10 (1)	9-10 (1)
Fluid Milk (cups) ⁴	5 (1)	5 (1)	5 (1)
DIETARY SPECIFICATIONS: DAILY AMOUNT BASED ON THE AVERAGE FOR A 5-DAY WEEK ⁵			
Minimum-Maximum Calories (kcal)	350-500	400-550	450-600
Saturated Fat (% of total calories)	<10	<10	<10
Added Sugars (% of total calories)	<10	<10	<10
Sodium Limit: In place through June 30, 2027	≤540 mg	≤600 mg	≤640 mg
Sodium Limit: Must be implemented by July 1, 2027	≤485 mg	≤535 mg	≤570 mg

¹ Food items included in each group and subgroup and amount equivalents.

² Minimum creditable serving is 1/8 cup. Schools must offer 1 cup of fruit daily and 5 cups of fruit weekly. Schools may substitute vegetables for fruit at breakfast as described in [paragraphs \(c\)\(2\)\(i\) and \(ii\)](#) of this section.

³ Minimum creditable serving is 0.25 oz. eq. School may offer grains, meats/meat alternates, or a combination of both to meet the daily and weekly ounce equivalents for this combined component. At least 80 percent of grains offered weekly at breakfast must be whole grain-rich as defined in [§ 210.2 of this chapter](#), and the remaining grain items offered must be enriched.

⁴ Minimum creditable serving is 8 fluid ounces. All fluid milk must be fat-free (skim) or low-fat (1 percent fat or less) and must meet the requirements in [paragraph \(d\)](#) of this section.

⁵ By July 1, 2027, schools must meet the dietary specification for added sugars. Schools must meet the sodium limits by the dates specified in this chart. Discretionary sources of calories may be added to the meal pattern if within the dietary specifications.

***[7 CFR 220.8\(c\)\(1\)](#) - Age/grade groups.** Schools must plan menus for students using the following age/grade groups: Grades K-5 (ages 5-10), grades 6-8 (ages 11-13), and grades 9-12 (ages 14-18). If an unusual grade configuration in a school prevents the use of the established age/grade groups, students in grades K-5 and grades 6-8 may be offered the same food quantities at breakfast provided that the calorie and sodium standards for each age/grade group are met. No customization of the established age/grade groups is allowed.

ATTACHMENT B
Certificate of Independent Price Determination

Both the Local Educational Agency (LEA) and Food Service Management Company (offeror) shall execute this Certificate of Independent Price Determination.

Sodexo America, LLC	Lincoln County School District
NAME OF FOOD SERVICE MANAGEMENT COMPANY	NAME OF LOCAL EDUCATIONAL AGENCY

- (A) By submission of this offer, the offeror certifies, and in the case of a joint offer, each party thereto certifies as to its own organization, that in connection with this procurement:
- (1) The prices in this offer have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other offeror or with any competitor;
 - (2) Unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the offeror and will not knowingly be disclosed by the offeror prior to opening in the case of an advertised procurement or prior to award in the case of a negotiated procurement, directly or indirectly to any other offeror or to any competitor; and
 - (3) No attempt has been made or will be made by the offeror to induce any person or firm to submit or not to submit, an offer for the purpose of restricting competition.
- (B) Each person signing this offer on behalf of the Food Service Management Company certifies that:
- (1) He or she is the person in the offeror's organization responsible within the organization for the decision as to the prices being offered herein and has not participated, and will not participate, in any action contrary to (A)(1) through (A)(3) above; or
 - (2) He or she is not the person in other offeror's organization responsible within the organization for the decision as to the prices being offered herein, but that he or she has been authorized in writing to act as agent for the persons responsible for such decision in certifying that such persons have not participated and will not participate, in any action contrary to (A)(1) through (A)(3) above, and as their agent does hereby so certify; and he or she has not participated, and will not participate, in any action contrary to (A)(1) through (A)(3) above.

To the best of my knowledge, this Food Service Management Company, its affiliates, subsidiaries, officers, directors and employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract, except as follows:

SIGNATURE OF FSMC AUTHORIZED REPRESENTATIVE	TITLE	DATE
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In accepting this offer, the LEA certifies that no representative of the LEA has taken any action that may have jeopardized the independence of the offer referred to above.

SIGNATURE OF LEA AUTHORIZED REPRESENTATIVE	TITLE	DATE
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- D. The term "Clean Air Standards" means any enforceable limitation, control, condition, prohibition, standard, or other requirement which is promulgated pursuant to the Water Act or contained in a permit issued to a discharger by the Environmental Protection Agency or by a State under an approved program, as authorized by Section 402 of the Water Act (33 U.S.C. 1342) or by local government to ensure compliance with pretreatment regulations as required by Section 307 of the Water Act (33 U.S.C. 1317).
- E. The term "Compliance" means compliance with clean air or water standards. Compliance shall also mean compliance with a schedule or plan ordered or approved by a court of competent jurisdiction, the Environmental Protection Agency or an Air or Water Pollution Control Agency in accordance with the requirements of the Air Act or Water Act and regulations issued pursuant thereto.
- F. The term "facility" means any building, plant, installation, structure, mine, vessel, or other floating craft, location or sites of operations, owned, leased or supervised by the Food Service Management Company.

SIGNATURE/TITLE OF FSMC AUTHORIZED REPRESENTATIVE DATE

SIGNATURE/TITLE OF LEA AUTHORIZED REPRESENTATIVE DATE

ATTACHMENT D
Certification Regarding Lobbying Disclosure of Lobbying Activities
(Complete the form that is applicable.)

NOTE: This certificate must be completed for all new and renewal contract years when the contract exceeds \$100,000.

Applicable to Grants, Subgrants, Cooperative Agreements, and Contracts Exceeding \$100,000 in Federal Funds.

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all covered subawards exceeding \$100,000 in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

Name/Address of Organization

Name/Title of Submitting Official

Signature

Date

ATTACHMENT D (Continued)
DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

<p>1. Type of Federal Action: _____</p> <p>a. contract b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance</p>	<p>2. Status of Federal Action: _____</p> <p>a. bid/offer/application b. initial award c. post-award</p>	<p>3. Report Type: _____</p> <p>a. initial filing b. material change</p> <p>For Material Change Only: Year _____ Quarter _____ Date of Last Report _____</p>
<p>4. Name and Address of Reporting Entity: _____ Prime _____ Subawardee Tier _____, if known:</p> <p>6. Federal Department/Agency:</p> <p>8. Federal Action Number, if known:</p> <p>10a. Name and Address of Lobbying Entity: (if individual, last name, first name, middle)</p> <p>11. Amount of Payment (check all that apply): \$ _____ _____ Actual _____ Planned</p> <p>13. Form of Payment (check all that apply): _____ a. cash _____ b. in-kind; specify: Nature _____ Actual _____</p>	<p>5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:</p> <p>7. Federal Program Name/Description:</p> <p>9. Award Amount, if known: \$ _____</p> <p>10b. Individuals Performing Services (include address if different from 10a.) (last name, first name, middle)</p> <p>12. Type of payment (check all that apply): _____ a. retainer _____ b. one-time fee _____ c. commission _____ d. contingent fee _____ e. deferred _____ f. other; specify: _____</p> <p>14. Continuation Sheet(s) SF-LLL-A Attached: Yes _____ (Number _____) No _____</p>	<p>Congressional District, if known:</p> <p>Congressional District, if known:</p> <p>CFDA Number, if applicable: _____</p> <p>15. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or member(s) contracted for Payment indicated in Item 11:</p> <p align="right">Attach Continuation Sheet(s) SF-LLL-A (if necessary)</p>
<p>16. Information requested through this form is authorized by Title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.</p>		
<p>Signature: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Telephone: _____</p> <p>Date: _____</p>		<p>Federal Use Only:</p> <p align="right">Authorized for Local Reproduction Standard Form -- LLL</p>

ATTCHMENT D (Continued)
DISCLOSURE OF LOBBYING ACTIVITIES

ATTACHMENT D (Continued)

CONTINUATION SHEET SF-LLL-A

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. If the space on the form is inadequate, use of SF-LLL-A Continuation Sheet for additional information. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
1. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
 1. If the organization filing the report in item 4 checks "Subawardee", then enter the full name, address, city, state and zip code of the prime Federal recipient. Include Congressional District, if known.
 2. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
 3. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
 4. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) Number, Invitation for Bid (IFB) Number; grant announcement number; the contract, grant or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
 5. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
- 10(a) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.
- 10(b) Enter the full names of the individual(s) performing services, and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check type of payment. Check all that apply.
13. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment. Check all that apply. If other, specify nature.
14. Check whether or not a SF-LLL-A Continuation Sheet(s) is attached. If yes, list number of sheets attached.
15. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.

The certifying official shall sign and date the form, print his/her name, title, and telephone number. Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget. Paperwork Reduction Project (0348-00046), Washington, DC 20503.

ATTACHMENT E

Debarment and Suspension and Other Responsibility Matters Primary Covered Transactions

2 CFR 200.213- Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

(Before completing certification, read instructions on next page.)

(1) The prospective primary participant certifies to the best of its knowledge and belief that it and its principals:

(a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective primary participant shall attach an explanation to this proposal.

Business Name: _____

Date: _____

By: _____
Name and Title of Authorized Representative

Signature of Authorized Representative

ATTACHMENT E (Continued)

INSTRUCTIONS FOR SUSPENSION DEBARMENT CERTIFICATION

1. By signing and submitting this form, the prospective lower-tier participant is providing the certification set out on the previous page in accordance with these instructions.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower-tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower-tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower-tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms “transaction”, “debarred”, “suspended”, “ineligible”, “lower-tier covered transaction”, “participant”, “person”, “primary covered transaction”, “principal”, “proposal”, and “voluntarily excluded”, as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower-tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower-tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower-tier participant further agrees by submitting this form that he or she will include this clause titled *Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower-Tier Covered Transactions*, without modification, in all lower-tier covered transactions and in all solicitations for lower-tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower-tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant are not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower-tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

d. Board

1. Policy Update KAB & JBA/GBN - Second Read/Adoption

Lincoln County School District Sample Policy

Code: JBA/GBN

Adopted:

Sexual Harassment

The district is committed to eliminating sexual harassment. Sexual harassment will not be tolerated in the district. All students, staff members and other persons are entitled to learn and work in an environment that is free of harassment. All staff members, students and third parties are subject to this policy. Any person may report sexual harassment.

The district processes complaints or reports of sexual harassment under Oregon Revised Statute (ORS) 342.700 et. al. and federal Title IX laws found in Title 34 C.F.R. Part 106. Individual complaints may require both of these procedures, and may involve additional complaint procedures.

General Procedures

When information, a report or complaint regarding sexual harassment is received by the district, the district will review such information, report or complaint to determine which law applies and will follow the appropriate procedures. When the alleged conduct could meet both of the definitions in ORS Chapter 342 and Title IX, both complaint procedures should be processed simultaneously (*see* JBA/GBN-AR(1) - Sexual Harassment Complaint Procedure and JBA/GBN-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure). The district may also need to use other complaint procedures when the alleged conduct could meet the definitions for other complaint procedures¹.

OREGON DEFINITION AND PROCEDURES

Oregon Definition

Sexual harassment of students, staff members or third parties² shall include:

1. A demand or request for sexual favors in exchange for benefits;
2. Unwelcome conduct of a sexual nature that is physical, verbal, or nonverbal and that:
 - a. Interferes with a student's educational activity or program;
 - b. Interferes with a school or district staff member's ability to perform their job; or
 - c. Creates an intimidating, offensive, or hostile environment.

¹ {Common complaint procedures that may also be involved include: Nondiscrimination (Board policy AC), Workplace Harassment (Board policy GBEA), [Hazing,]Harassment, Intimidation, Bullying, [Menacing,]Cyberbullying, Teen Dating Violence and Domestic Violence – Student (Board policy JFCF), and Reporting Requirements for Suspected Sexual Conduct with Students (Board policy JHFF/GBNAA).}

² “Third party” means a person who is not a student or a school or district staff member and who is: 1) on or immediately adjacent to school grounds or district property; 2) at a school-sponsored activity or program; or 3) off school grounds or district property if a student or a school or district staff member acts toward the person in a manner that creates a hostile environment for the person while on school or district property, or at a school- or district-sponsored activity.

3. Assault when sexual contact occurs without consent³.

Sexual harassment does not include conduct that is necessary because of a job duty of a school or district staff member or because of a service required to be provided by a contractor, agent, or volunteer, if the conduct is not the product of sexual intent or a person finding another person, or another person’s actions, offensive because of that other person’s sexual orientation or gender identity.

Examples of sexual harassment may include, but not be limited to, physical touching or graffiti of a sexual nature; displaying or distributing of sexually explicit drawings; pictures and written materials; sexual gestures or obscene jokes; touching oneself sexually or talking about one’s sexual behaviors in front of others; or spreading rumors about or rating other students or others as to appearance, sexual activity or performance.

Oregon Procedures

Reports and complaints of sexual harassment should be made to the following individual(s):

<u>Name</u>	<u>Position</u>	<u>Phone</u>	<u>Email</u>
Tiana DeVries	Human Resources Director	541-265-4436	tiana.devries@lincoln.k12.or.us

This individual is responsible for accepting and managing complaints of sexual harassment. Persons wishing to report should contact them using the above information. This person is also designated as the Title IX coordinator. *See* JBA/GBN-AR(1) - Sexual Harassment Complaint Procedure.

Response

Any staff member who becomes aware of behavior that may violate this policy shall report to a district official. The district official (with coordination involving the reporting staff member when appropriate) will take any action necessary to ensure the:

1. Student is protected and to promote a nonhostile learning environment;
2. Staff member is protected and to promote a nonhostile work environment; or
3. Third party who is subjected to the behavior is protected and to promote a nonhostile environment.

This includes providing resources for support measures to the student, staff member or third party who was subjected to the behavior and taking any actions necessary to remove potential future impact on the student, staff member or third party, but are not retaliatory against the student, staff member or third party being harassed or the person who reported to the district official.

Any student or staff member who feels they are a victim of sexual harassment are encouraged to report their concerns to district officials, this includes officials such as the principal, compliance officer or

³ “Without consent” means an act performed: (a) without the knowing, voluntary and clear agreement by all parties to participate in the specific act; or (b) when a person who is a party to the act is incapacitated by drugs or alcohol; unconscious; or pressured through physical force, coercion or explicit or implied threats to participate in the act.

superintendent. Students may also report concerns to a teacher, counselor or school nurse, who will promptly notify the appropriate district official.

Investigation

All reports and complaints about behavior that may violate this policy shall be investigated. The district may use, but is not limited to, the following means for investigating incidents of possible harassment:

1. Interviews with those involved;
2. Interviews with witnesses;
3. Review of video surveillance;
4. Review of written communications, including electronic communications;
5. Review of any physical evidence; and
6. Use of third-party investigator.

The district will use a reasonable person standard when determining whether a hostile environment exists. A hostile environment exists if a reasonable person with similar characteristics and under similar circumstances would consider the conduct to be so severe as to create a hostile environment.

The district may take, but is not limited to, the following procedures and remedial action to address and stop sexual harassment:

1. Discipline of staff and students engaging in sexual harassment;
2. Removal of third parties engaged in sexual harassment;
3. Additional supervision in activities;
4. Additional controls for district electronic systems;
5. Trainings and education for staff and students; and
6. Increased notifications regarding district procedures and resources.

When a student or staff member is harassed by a third party, the district will consider the following:

1. Removing that third party's ability to contract or volunteer with the district, or be present on district property;
2. If the third party works for an entity that contracts with the district, communicating with the third party's employer;
3. If the third party is a student of another district or school, communicate information related to the incident to the other district or school;

4. Limiting attendance at district events; and
5. Providing for additional supervision, including law enforcement if necessary, at district events.

No Retaliation

Retaliation against persons who initiate complaint or otherwise report sexual harassment or who participate in an investigation or other related activities is prohibited. The initiation of a complaint, reporting of behavior, or participation in an investigation, in good faith about behavior that may violate this policy may not adversely affect the:

1. Educational assignments or educational environment of a student or other person initiating the complaint, reporting the behavior, or participating in the investigation; or
2. Any terms or conditions of employment or of work or educational environment of a school or district staff member or other person initiating the complaint, reporting the behavior, or participating in the investigation.

Students who initiate a complaint or otherwise report harassment covered by the policy or who participate in an investigation may not be disciplined for violations of the district's drug and alcohol policies that occurred in connection with the reported prohibited conduct and that were discovered because of the report or investigation, unless the student gave another person alcohol or drugs without the person's knowledge and with the intent of causing the person to become incapacitated and vulnerable to the prohibited conduct.

Notice

When a person⁴ who may have been affected by this policy files a complaint or otherwise reports behavior that may violate the policy, the district shall provide written notification to the following:

1. Each reporting person;
2. If appropriate, any impacted person who is not a reporting person;
3. Each reported person; and
4. Where applicable, a parent or legal guardian of a reporting person, impacted person, or reported person.

The written notification must include⁵:

1. Name and contact information for all person designated by the district to receive complaints;
2. The rights of the person that the notification is going to;

⁴ Student, staff member, or third party, or if applicable, the student or third party's parent. If the person is a minor, the district should consider when to contact the person's parent.

⁵ Remember confidentiality laws when providing any information.

3. Information about the internal complaint processes available through the school or district that the person who filed the complaint may pursue, including the person designated for the school or district for receiving complaints and any timelines;
4. Notice that civil and criminal remedies that are not provided by the school or district may be available to the person through the legal system and that those remedies may be subject to statutes of limitation;
5. Information about services available to the student or staff member through the school or district, including any counseling services, nursing services or peer advising;
6. Information about the privacy rights of the person and legally recognized exceptions to those rights for internal complaint processes and services available through the school or district;
7. Information about, and contact information for, services and resources that are available to the person, including but not limited to:
 - a. For the reporting person, state and community-based resources for persons who have experienced sexual harassment; or
 - b. For the reported persons, information about and contact information for state and community-based mental health services.
8. Notice that students who report about possible prohibited conduct and students who participate in an investigation under this policy may not be disciplined for violations of the district's drug and alcohol policies that occurred in connection with the reported prohibited conduct and that were discovered as a result of a prohibited conduct report or investigation unless the student gave another person alcohol or drugs without the person's knowledge and with the intent of causing the person to become incapacitated and vulnerable to the prohibited conduct; and
9. Prohibition of retaliation.

Notification, to the extent allowable under state and federal student confidentiality laws, must be provided when the investigation is initiated and concluded. The notification at the conclusion must include whether a violation of the policy was found to have occurred.

The notice must:

1. Be written in plain language that is easy to understand;
2. Use print that is of a color, size and font that allows the notification to be easily read; and
3. Be made available to students, students' parents, staff members and member of the public at each office, at the district office and on the website of the school or district.

Oregon Department of Education (ODE) Support

The ODE will provide technical assistance and training upon request.

FEDERAL DEFINITION AND PROCEDURES

Federal Definition

Sexual harassment means conduct on the basis of sex that satisfies one or more of the following:

1. An employee of the district conditioning the provision of an aid, benefit, or service of the district on an individual's participation in unwelcome sexual conduct;
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity⁶;
3. "Sexual assault": an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
4. "Dating violence": violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim and where the existence of such a relationship shall be determined based on a consideration of the length of the relationship, the type of relationship and the frequency of interaction between the persons involved in the relationship;
5. "Domestic violence": felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction; or
6. "Stalking": engaging in a course of conduct directed at a specific person that would cause a reasonable person fear for the person's own safety or the safety of others, or suffer substantial emotional distress.

This definition only applies to sex discrimination occurring against a person who is a subject of this policy in the United States. A district's treatment of a complainant or a respondent in response to a formal complaint of sexual harassment may constitute discrimination on the basis of sex under Title IX.

Federal Procedures

The district will adopt and publish grievance procedures that provide for the prompt and equitable resolution of the student and employee complaints alleging any action that would be prohibited by this policy. *See* JBA/GBN-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure.

⁶ "Education program or activity" includes locations, events, or circumstances over which the recipient exercised substantial control over both the respondent and the context in which the sexual harassment occurs." (Title 34 C.F.R. § 106.44(a))

Reporting

Any person may report sexual harassment. This report may be made in person, by mail, by telephone, or by electronic mail, or by any other means that results in the Title IX coordinator receiving the person's verbal or written report. The report can be made at any time.

Tiana DeVries, Human Resources Director, is designated as the Title IX coordinator and can be contacted at 541-265-4436. The Title IX coordinator will coordinate the district's efforts to comply with its responsibilities related to this policy. The district prominently will display the contact information for the Title IX coordinator on the district website and in each handbook.

Response

The district will promptly respond to information, allegations or reports of sexual harassment when there is actual knowledge of such harassment, even if a formal complaint has not been filed.⁷ The district shall treat complainants and respondents equitably by providing supportive measures⁸ to the complainant and by following a grievance procedure⁹ prior to imposing any disciplinary sanctions or other actions that are not supportive measures against a respondent. The Title IX coordinator is responsible for coordinating the effective implementation of supportive measures.

The Title IX coordinator must promptly contact the complainant to discuss the availability of supportive measures, consider the complainant's wishes, with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.¹⁰

If after an individualized safety and risk analysis, it is determined that there is an immediate threat to the physical health or safety of any person, an emergency removal of the respondent can take place.¹¹ The district must provide the respondent with notice and an opportunity to challenge the decision immediately following the removal. A non-student employee may also be placed on non-disciplinary administrative leave pending the grievance process.

⁷ (Title 34 C.F.R. § 106.44(a)) Response cannot be deliberately indifferent. A recipient is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

⁸ (Title 34 C.F.R. § 106.44(a)) Supportive measures means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures are designed to restore or preserve equal access to the recipient's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the district's educational environment, or deter sexual harassment. The district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the recipient to provide supportive measures. (Title 34 C.F.R. § 99.30(a))

⁹ This grievance procedure must meet the requirements of Title 34 C.F.R. § 106.45 (included in accompanying administrative regulation, *see* JBA/GBN-AR(2) - Federal Law (Title IX) Sexual Harassment Complaint Procedure).

¹⁰ The Title IX coordinator may also discuss that the Title IX coordinator has the ability to file a formal complaint.

¹¹ The district may still have obligations under Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 or the American with Disabilities Act (ADA). (Title 34 C.F.R. § 106.44(c))

Notice

The district shall provide notice to all applicants for admission and employment, students, parents or legal guardians, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district of the following:

1. The name or title, office address, electronic mail address, and telephone number of the Title IX coordinator(s);
2. That the district does not discriminate on the basis of sex in the education program or activity that it operates, as required by Title IX. This includes admissions and employment; and
3. The grievance procedure and process, how to file a formal complaint of sex discrimination or sexual harassment, and how the district will respond.

No Retaliation

Neither the district or any person may retaliate¹² against an individual for reporting, testifying, providing evidence, being a complainant, otherwise participating or refusing to participate in any investigation or process in accordance with this procedure. The district must keep confidential the identity of parties and participating persons, except as disclosure is allowed under Family Educational Rights and Privacy Act (FERPA), as required by law, or to carry out the proceedings herein. Complaints of retaliation may be filed using these procedures.

Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding does not constitute retaliation.

Publication

This policy shall be made available to students, parents of students and staff members. This policy and contact information for the Title IX coordinator shall be prominently published in the district student/parent handbook and on the district website. This policy shall also be made available at each school office and at the district office. The district shall post this policy on a sign in all grade 6 through 12 schools, on a sign that is at least 8.5 inches by 11 inches in size. A copy of the policy will be made available to any person upon request.

END OF POLICY

Legal Reference(s):

¹² Retaliation includes, but is not limited to, intimidation, threats, coercion, and discrimination.

[ORS 243.706](#)
[ORS 332.107](#)
[ORS 342.700](#)
[ORS 342.704](#)
[ORS 342.708](#)

[ORS 342.850](#)
[ORS 342.865](#)
[ORS 659.850](#)
[ORS 659A.006](#)
[ORS 659A.029](#)

[ORS 659A.030](#)
[OAR 581-021-0038](#)
[OAR 584-020-0040](#)
[OAR 584-020-0041](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Davis v. Monroe County Bd. of Educ., 526 U.S. 629 (1999).

Gebser v. Lago Vista Indep. Sch. Dist., 524 U.S. 274 (1998).

OSBA Model Sample Policy

Code: KAB

Adopted:

Parental Rights**

The Board recognizes the importance of promoting parental input in decision making related to their student’s health and general well-being; in determining district and student needs for educational services; and in program development and district operations. To assist the district in this effort, and in accordance with law, the district affirms the right of parents, upon request, to inspect:

1. A survey created by a third party before the survey is administered or distributed by the district to a student, including any district survey containing “covered survey items”¹;
2. Any instructional material used by the district as part of the educational curriculum for the student;
3. Any instrument used in the collection of personal information from students for the purpose of marketing or for selling that information or otherwise providing that information to others for that purpose.

As provided by law, parents of district students will also, upon request, be permitted to excuse their student from “covered activities”². The rights provided to parents under this policy, transfer to the student when the student turns 18 years of age, or is an emancipated minor under applicable state law.

The superintendent will ensure that activities requiring parental notification are provided as required by law and that reasonable notice of the adoption or continued use of this policy is provided to parents of students enrolled in district schools. The input of parents will be encouraged in the development, adoption and any subsequent revision of this policy.

The superintendent shall develop administrative regulations to implement this policy, including provisions as may be necessary to ensure appropriate notification to parents of their rights under federal law and district procedures to request review of covered materials, excuse a student from participating in covered activities and protect student privacy in the event of administration or distribution of a survey to a student.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

¹ “Covered survey items” include one or more of the following items: political affiliations or beliefs of the student or the student’s family; mental and psychological problems of the student or the student’s family; sex behavior or attitudes; illegal, antisocial, self-incriminating or demeaning behavior; critical appraisals of other individuals with whom respondents have close family relationships; legally recognized privileged or analogous relationships, such as those of lawyers, physicians and ministers; religious practices, affiliations or beliefs of the student or the student’s parent; and income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program.

² “Covered activities,” requiring notification, include activities involving the collection, disclosure or use of personal information collected from students for the purpose of marketing or for selling that information or otherwise providing that information to others for that purpose; the administration of any survey containing one or more of covered survey items; and any nonemergency, invasive physical examination or screening that is required as a condition of attendance and administered and scheduled by the school in advance. See the administrative regulation for additional definitions.

Every Student Succeeds Act of 2015, 20 U.S.C. § 7928 (2012).
Protection of Pupil Rights, 20 U.S.C. § 1232h (2012); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2017).
Family Education Rights and Privacy Act, 20 U.S.C. § 1232g (2012).

11. Action Items

a. Business Services

1. PERS Reserve Fund Resolution 2024/25-06

Resolution 2024/25-06
Establishment of a PERS Reserve Fund

In accordance with ORS 294.343, Oregon law allows the Board of Directors to establish by resolution one or more internal service funds.

In 2002 and 2003, the district sold PERS Pension Bonds to pay down the district’s portion of the PERS Unfunded Actuarial Liability (UAL) to reduce the district’s PERS Employer rate. The bond proceeds were sent to PERS to be held in a PERS owned “side account,” which creates an offsetting rate credit that is amortized through December 2027.

The district’s average combined PERS Employer rate for the 2025-27 biennium was calculated at 28.11% with a side account rate relief of (49.46%) making the district’s PERS rate 0%. The amount of the rate credit varies from year to year depending on other factors in the formula including investment returns and total payroll, but due to the size of the district’s side account, the rate is expected to remain at 0% through June 2030.

However, PERS has not created rules for how any remaining side account balances and potential remaining rate credits will be handled after the original amortization period ends in December 2027, creating budget uncertainty for the next several years.

The PERS Bonds will be fully repaid in June of 2028 and the charges against payroll for the debt service payments will cease. At that time the debt service rate is anticipated to be around 3%, down from the current 11%. It is also expected that the district will be required to begin paying the full PERS Employer Rate, now 28.11%, in July 2030, creating an effective rate increase of 25.11%. This will cause a large increase in budgeted expenses in a period of anticipated declining enrollment and declining revenues.

Therefore, the district wishes to establish an Internal Service Fund, designated as 630 PERS Reserve Fund, to partially offset this potential future rate increase and dampen the effect on the budget.

Fund 630 will be funded through annual transfers from the General Fund by board resolution in an amount determined by the budget officer and subsequently appropriated in the adopted budget.

APPROVED BY A VOTE AT A REGULAR MEETING OF THE LINCOLN COUNTY SCHOOL DISTRICT BOARD OF DIRECTORS HELD JUNE 10,2025

Board Chair

Superintendent

2. Resolution 2024/25-07 Adopting the 2025-26 Budget

Suggested Changes to the LCSD Approved Budget

The PERS Reserve fund was budgeted in Fund 325 temporarily, pending the board’s creation of the fund, planned for the June 10, 2025 board meeting prior to adoption of the budget. After the budget was approved by the budget committee it was determined that the fund should be an Internal Service Fund (600 series) rather than a Debt Service Fund (300 series). The board will be asked to create the PERS Reserve Fund as Fund 630, not Fund 325.

Therefore, all amounts budgeted in Fund 325 need to be moved to Fund 630. Additionally, reserve amounts may not be created from grant funds, only the general fund. Therefore, the amount budgeted in PERS Reserve Fund 630 is reduced to \$363,606.

Each function category should have a placeholder so the board can allocate additional appropriations by resolution should it be needed throughout the year. Therefore, an amount should be added to the General Fund 4000 function should have an expense appropriated.

Fund 325 – PERS Reserve Fund (temporary sub account of Fund 300)

Resources:	Approved	Change	Adopted
325.0000.1510.000.000 Interest on Investments	(\$ 20,000)	\$ 20,000	\$ 0.00
325.0000.1970.000.000 Services to Other Funds	(\$405,000)	\$405,000	\$ 0.00
Requirements:			
325.7000.0820.000.000 Reserved for Next Year	\$425,000	(\$425,000)	\$ 0.00

Fund 630 – PERS Reserve Fund

Resources:			
630.0000.1510.000.000 Interest on Investments	\$ 0.00	(\$ 20,000)	(\$ 20,000)
630.0000.5200.000.000 Transfers In	\$ 0.00	(\$345,178)	(\$345,178)
Requirements:			
630.7000.0820.000.000 Reserved for Next Year	\$ 0.00	\$365,178	\$365,178

Fund 100 – General Fund

Resources:			
100.xxxx.0217.xxx.xxx PERS Reserve	\$ 345,178	(\$345,178)	\$ 0.00
100.5210.0710.000.000 Transfers Out	\$1,000,020	\$345,178	\$1,345,198
Requirements:			
100.4150.0520.000.000 Building Acq/Impr	\$ 0.00	\$5,000	\$5,000
100.2544.0410.000.000 Building Maintenance	\$70,550	(\$5,000)	\$65,550

**RESOLUTION 2024/25-07
RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of Lincoln County School District hereby adopts the budget for fiscal year 2025-2026 in the total amount of **\$179,330,673*** now on file at the District Administrative Office, 1212 NE Fogarty Street, Newport, Oregon and on the District web site at www.lincoln.k12.or.us.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

GENERAL FUND		DEBT SERVICE	
Instruction	\$ 42,654,985	Debt Service	\$ 21,209,240
Support Services	34,759,017	Transfers	6,695,005
Enterprise & Community Svcs.	82,552		
Facilities, Acquis. & Constr.	5,000	Total Fund	\$ 27,904,245
Transfers	1,345,198		
Debt Service	2,656	CAPITAL PROJECTS	
Contingency	3,750,000	Support Services	\$ 510,000
Total Fund	\$ 82,599,408	Facilities, Acquis. & Constr.	3,235,855
		Transfers	5
SPECIAL FUNDS		Total Fund	\$ 3,745,860
Instruction	\$ 13,582,625		
Support Services	12,991,725	INTERNAL SERVICE FUNDS	
Enterprise & Community Svcs.	4,953,146	Support Services	\$ 2,102,762
Facilities, Acquis. & Constr.	5,034,589	Contingency	4,392,719
Contingency	7,092,952	Total Fund	\$ 6,495,481
Total Fund	\$ 43,655,037		
		TOTAL APPROPRIATIONS - ALL FUNDS	\$ 164,400,031
		TOTAL UNAPPROPRIATED and RESERVE AMOUNTS - ALL FUNDS	\$ 14,930,642 **
		TOTAL ADOPTED BUDGET	\$ 179,330,673 *

** Unappropriated Ending Fund Balances are in the following Funds: General Fund \$5,449,457; Special Revenue Funds \$3,270,045; Debt Service Fund \$5,845,962; Internal Service Funds \$365,178.

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2025-2026 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.9092 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$5,956,970 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....\$4.9092/\$1,000

Excluded from Limitation

General Obligation Bond Debt Service \$5,956,970

FURTHERMORE, the Board of Directors of Lincoln County School District hereby directs the Superintendent to implement the 2025-2026 budget, as adopted, adjusting as necessary for up to date information.

The above resolution statements were approved and declared adopted on June 10, 2025.

3. Certification of Election and Authorizing Resolution for Bond - Resolution
2024/25-08

RESOLUTION NO. 2024/25-08

A RESOLUTION OF LINCOLN COUNTY SCHOOL DISTRICT, LINCOLN AND LANE COUNTIES, OREGON AUTHORIZING THE SALE OF GENERAL OBLIGATION BONDS.

SECTION 1. FINDINGS

The Board of Directors (the “Board”) of Lincoln County School District, located in Lincoln and Lane Counties, Oregon a common school district of the State of Oregon (the “District”) finds:

- a. The District is authorized pursuant to the Oregon Revised Statutes (“ORS”) Chapter 287A, ORS Section 328.205 and the Oregon Constitution to issue general obligation bonds to finance capital costs; and
- b. The District submitted the question of authorizing general obligation bonds to its electors at the May 20, 2025 election; and
- c. Lincoln County certified that the issuance of District general obligation bonds was approved by a majority of the qualified voters of the District voting at the May 20, 2025 election; and
- d. The District now finds it desirable to authorize issuance of those general obligation bonds.

SECTION 2. BONDS AUTHORIZED

The District hereby authorizes the issuance of general obligation bonds (the “Bonds”) in an aggregate principal amount not to exceed \$73.3 million to finance capital costs set forth in the measure approved by the District’s voters at the May 20, 2025 election (collectively, the “Projects”).

SECTION 3. DESIGNATION OF AUTHORIZED REPRESENTATIVES

The Board designates the Superintendent, Business Services Director or a designee of the Superintendent (each an “Authorized Representative”) to act on behalf of the District as specified in Section 5 hereof.

SECTION 4. SECURITY

Pursuant to ORS Section 287A.315, the District hereby pledges its full faith and credit and taxing power to pay the Bonds. The District hereby covenants for the benefit of the Owners to levy annually, as necessary, a direct ad valorem tax upon all of the taxable property within the District which is sufficient, after taking into consideration discounts taken and delinquencies that may occur in the payment of such taxes and other legally available amounts, to pay all Bond principal and interest when due. This tax shall be in addition to all other taxes of the District, and this tax shall not be limited in rate, amount or otherwise, by Sections 11 or 11b of Article XI of the Oregon Constitution.

SECTION 5. DELEGATION FOR ESTABLISHMENT OF TERMS AND SALE OF THE BONDS

The Authorized Representative is hereby authorized, on behalf of the District without further action of the Board (and such actions of the Authorized Representative, if taken prior to the adoption of this Resolution, are hereby affirmed and authorized), to:

- a. Issue the Bonds in one or more series which may be sold at different times.
- b. Participate in the preparation of and authorize the distribution of the preliminary and final official statements and any other disclosure documents for each series of the Bonds.
- c. Establish the final principal amount, maturity schedule, interest rates and other terms for each series of the Bonds.
- d. Negotiate the terms under which each series of Bonds shall be sold, enter into a bond purchase agreement for the sale of each series of Bonds which incorporates those terms, and execute and deliver such bond purchase agreement to Piper Sandler & Co. for a public sale or to another lender for a private sale.
- e. Enter into covenants regarding the use of the proceeds of the Bonds and the Projects.
- f. Undertake to provide continuing disclosure for each series of the Bonds in accordance with Rule 15c2-12 of the United States Securities and Exchange Commission.
- g. Take all action and execute all documents necessary to obtain a grant under the Oregon Department of Education's Oregon School Capital Improvement Matching Program.
- h. Apply for ratings for each series of Bonds.
- i. Determine whether to purchase municipal bond insurance or other credit enhancement for each series of Bonds and enter into related documents.
- j. Appoint service providers for each series of Bonds and enter into agreements with those service providers.
- k. Determine whether each series of Bonds will bear interest that is excludable from gross income under the Internal Revenue Code of 1986, as amended, or is includable in gross income under that code. If a series bears interest that is excludable from gross income under that code, the Authorized Representative may enter into covenants to maintain the excludability of interest on that series of the Bonds from gross income.
- l. Make any clarifying changes to this Resolution or additional covenants not inconsistent with this Resolution.
- m. Execute any documents and take any other action in connection with each series of Bonds which the Authorized Representative determines will be advantageous to the District.

SECTION 6. DEFAULT AND REMEDIES

The occurrence of one or more of the following shall constitute an Event of Default under this Resolution and the Bonds:

- a. Failure by the District to pay Bond principal, interest or premium when due;
- b. Failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed for the benefit of Owners of Bonds, for a period of sixty (60) days after written notice to the District by the Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding specifying such failure and requesting that it be remedied; provided

however, that if the failure stated in the notice cannot be corrected within such sixty (60) day period, it shall not constitute an Event of Default so long as corrective action is instituted by the District within the sixty (60) day period and diligently pursued, and the default is corrected as promptly as practicable after the written notice referred to in this paragraph; or,

c. The District is adjudged insolvent by a court of competent jurisdiction, admits in writing its inability to pay its debts generally as they become due, files a petition in bankruptcy, or consents to the appointment of a receiver for the payments.

The Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding may waive any Event of Default and its consequences, except an Event of Default as described in (a) of this Section.

Upon the occurrence and continuance of any Event of Default hereunder the Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding may take whatever action may appear necessary or desirable to enforce or to protect any of the rights of the Owners of Bonds, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in this Resolution or the Bonds or in aid of the exercise of any power granted in this Resolution or in the Bonds or for the enforcement of any other legal or equitable right vested in the Owners of Bonds by the Resolution or the Bonds or by law. However, the Bonds shall not be subject to acceleration.

No remedy in this Resolution conferred upon or reserved to Owners of Bonds is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Resolution or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. To entitle the Owners of Bonds to exercise any remedy reserved to them, it shall not be necessary to give any notice other than such notice as may be required by this Resolution or by law.

SECTION 7. DEFEASANCE

The District may defease the Bonds by setting aside, with a duly appointed escrow agent, in a special escrow account irrevocably pledged to the payment of the Bonds to be defeased, cash or direct obligations of the United States or obligations the principal of and interest on which are fully and unconditionally guaranteed by the United States in an amount which, in the opinion of an independent certified public accountant, is sufficient without reinvestment to pay all principal and interest on the defeased Bonds until their maturity date or any earlier redemption date. Bonds which have been defeased pursuant to this Section shall be deemed paid and no longer outstanding, and shall cease to be entitled to any lien, benefit or security under this Resolution except the right to receive payment from such special escrow account.

SECTION 8. ESTABLISHMENT OF FUNDS

The following shall be created and continually maintained, except as otherwise provided, so long as the Bonds remain unpaid.

a. Debt Service Fund. The District shall maintain the debt service fund for the payment of principal, premium, if any, and interest on the Bonds as they become due. All taxes levied for and other moneys available for the payment of the Bonds shall be deposited to the debt service fund. Any interest earnings on moneys in the debt service fund shall be retained in the debt service fund.

b. Project Fund. The District shall maintain the project fund into which the proceeds of the Bonds shall be deposited to pay for Projects and the costs related to the issuance of the Bonds. Any interest earnings on moneys in the project fund shall be retained in the project fund. The District's share of any liquidated damages or other moneys paid by defaulting contractors or their sureties will be deposited into the project fund and used to pay for Projects.

Upon completion of the Projects and upon payment in full of all costs related thereto, any balance remaining in the project fund shall be deposited to the debt service fund.

SECTION 9. PROFESSIONALS

The District hereby affirms Hawkins Delafield & Wood LLP as bond counsel for the issuance of the Bonds and Piper Sandler & Co., as underwriter or placement agent.

SECTION 10. DETERMINATION OF RESULT OF ELECTION

The District hereby determines the result of the election pursuant to ORS 255.295(1) and based on the information provided by Lincoln County.

SECTION 11. APPROVAL OF TAX EXEMPT BOND POST-ISSUANCE COMPLIANCE PROCEDURES AND CONTINUING DISCLOSURE CONTROLS AND PROCEDURES

The Board hereby approves the Tax Exempt Bond Post-Issuance Compliance Procedures in substantially the form attached hereto as Exhibit A and the Continuing Disclosure Controls and Procedures in substantially the form attached hereto as Exhibit B with such modifications as deemed desirable by the Authorized Representative to assist in the compliance with federal tax and securities law.

SECTION 12. RESOLUTION TO CONSTITUTE CONTRACT

In consideration of the purchase and acceptance of any or all of the Bonds by those who shall own the Bonds from time to time (the "Owners"), the provisions of this Resolution shall be part of the contract of the District with the Owners and shall be deemed to be and shall constitute a contract between the District and the Owners. The covenants, pledges, representations and warranties contained in this Resolution, including without limitation the District's covenants and pledges contained in Section 4 hereof, and the other covenants and agreements herein set forth to be performed by or on behalf of the District shall be contracts for the equal benefit, protection and security of the Owners, all of which shall be of equal rank without preference, priority or distinction of any of such Bonds over any other thereof, except as expressly provided in or pursuant to this Resolution.

ADOPTED by the Board of Directors of the Lincoln County School District, Lincoln and Lane Counties, Oregon this 10th day of June, 2025.

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN AND LANE COUNTIES, OREGON**

By: _____
Board Chairperson

By: _____
Clerk of the Board

EXHIBIT A

LINCOLN COUNTY SCHOOL DISTRICT

TAX EXEMPT BOND POST-ISSUANCE COMPLIANCE PROCEDURES

I. PURPOSE.

The purpose of these Procedures is to ensure that the Lincoln County School District (the “Issuer”) complies with applicable requirements of federal tax law necessary to preserve the tax status of interest on tax-exempt obligations issued by the Issuer. These Procedures are designed to set forth compliance procedures so that the Issuer utilizes the proceeds of all issues of bonds, certificates of participation, bond anticipation notes, and tax and revenue anticipation notes (collectively referred to as “Bonds”) in accordance with applicable federal tax requirements, and complies with all other applicable federal requirements with respect to outstanding Bonds.

To comply with applicable federal tax requirements, the Issuer must confirm that the requirements are met at the time each Bond issue is issued and throughout the term of the Bonds (until maturity or redemption). Generally, compliance should include retention of records relating to the expenditure of the proceeds of each Bond issue, the investment of the proceeds of each Bond issue, and any allocations made with respect to the use of the proceeds of each Bond issue, sufficient to establish compliance with applicable federal tax requirements, including records related to periods before the Bonds are issued (*e.g.*, in the case of reimbursement of prior expenditures) until six (6) years after the final maturity or redemption date of any issue of Bonds.

II. PROCEDURES.

A. Responsible Official. The Superintendent of the Issuer will identify the officer or other employee(s) of the Issuer (the “Bond Compliance Officer”) who will be responsible for each of the procedures listed below, notify the current holder of that office of the responsibilities, and provide that person a copy of these procedures. Upon employee transitions, the Superintendent of the Issuer will advise any newly-designated Bond Compliance Officer of his/her responsibilities under these procedures and will ensure the Bond Compliance Officer understands the importance of these procedures. If employee positions are restructured or eliminated, the Superintendent of the Issuer will reassign responsibilities as necessary.

B. Issuance of Bonds.

Bond Counsel. The Issuer will retain a nationally-recognized bond counsel law firm (“Bond Counsel”) to assist the Issuer in issuing Bonds. In connection with any tax-exempt Bond issue, Bond Counsel will deliver a legal opinion which will be based in part on covenants and representations set forth in the Issuer’s Tax Certificate (or other closing documents containing the tax representation) (the “Tax Certificate”) and other certificates relating to the Bonds, including covenants and representations concerning compliance with post-issuance federal tax law requirements that must be satisfied to preserve the tax-exempt status of tax-exempt Bonds. As described more fully below, the Issuer will also consult with Bond Counsel and other legal counsel and advisors, as needed, following issuance of each Bond issue to ensure that applicable post-issuance requirements in fact are met, so that tax-exempt status of interest will be maintained for federal income tax purposes so long as any Bonds remain outstanding.

The Bond Compliance Officer and/or other designated Issuer personnel will consult with Bond Counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that tax-exempt status of interest will be maintained. Those requirements and procedures shall be documented in a Tax Certificate and other certificates and/or other documents finalized at or before issuance of the Bonds. If there is no document in the transcript titled “Tax Certificate,” the Bond Compliance Officer and/or other designated Issuer personnel will consult with Bond Counsel prior to the closing of the financing to understand which document(s) in the transcript contain the tax representations and covenants. The requirements and procedures in the Tax Certificate shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

Documentation of Tax Requirements. The federal tax requirements relating to each Bond issue will be set forth in the Tax Certificate executed in connection with the Bond issue, which will be included in the closing transcript. The certifications, representations, expectations, covenants and factual statements in the Tax Certificate relate primarily to the restriction on use of the Bond-financed facilities by persons or entities other than the Issuer, changes in use of assets financed or refinanced with Bond proceeds, restrictions applicable to the investment of Bond proceeds and other moneys relating to the Bonds, arbitrage rebate requirements, and economic life of the Bond-financed assets.

Information Reporting. The Bond Compliance Officer and/or other designated Issuer personnel will assure filing of information returns on IRS Form 8038-G no later than the 15th day of the second

calendar month in the calendar quarter following the calendar quarter in which an issue of Bonds is issued. The Issuer will confirm that the IRS Form 8038-G is accurate and is filed in a timely manner with respect to all Bond issues, including any required schedules and attachments. The IRS Form 8038-G filed with the IRS, together with an acknowledgement copy (if available) or IRS Notice CP152, will be included as part of the closing transcript for each Bond issue, or kept in the records related to the appropriate issue of Bonds.

C. Application of Bond Proceeds.

Use of Bond Proceeds. The Bond Compliance Officer and/or other designated Issuer personnel shall:

- * monitor the use of Bond proceeds and the use of the Bond-financed assets (e.g., facilities, furnishings or equipment) throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in the applicable Tax Certificate;
- * maintain records identifying the assets or portion of assets that were financed or refinanced with proceeds of each issue of Bonds;
- * consult with Bond Counsel and other legal counsel as needed in the review of any contracts or arrangements involving use of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in the applicable Tax Certificate;
- * maintain records for any contracts or arrangements involving the use of Bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in the applicable Tax Certificate; and
- * communicate as necessary and appropriate with personnel responsible for the Bond-financed assets to identify and discuss any existing or planned use of the Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the applicable Tax Certificate.

Timely Expenditure of Bond Proceeds. At the time of issuance of any Bonds issued to fund original expenditures, the Issuer must reasonably expect to spend at least 85% of all proceeds expected to be used to finance such expenditures (which proceeds would exclude proceeds in a reasonably required

reserve fund) within three (3) years after issuance of such Bonds.¹ In addition, for such Bonds, the Issuer must have incurred or expect to incur within six months after issuance original expenditures of not less than 5% of such amount of proceeds, and must expect to complete the Bond-financed project (the “Project”) and allocate Bond proceeds to costs with due diligence.² Satisfaction of these requirements allows Project-related Bond proceeds to be invested at an unrestricted yield for three (3) years.³ Bonds issued to refinance outstanding obligations are subject to separate expenditure requirements, which shall be outlined in the Tax Certificate relating to such Bonds. The Issuer’s finance staff will monitor the appropriate capital project accounts (and, to the extent applicable, working capital expenditures and/or refunding escrow accounts) and ensure that Bond proceeds are spent within the applicable time period(s) required under federal tax law.

Capital Expenditures. In general, proceeds (including earnings on original sale proceeds) of Bonds issued to fund original expenditures, other than proceeds deposited in a reasonably required reserve fund or used to pay costs of issuance, should be spent on capital expenditures.⁴ For this purpose, capital expenditures generally mean costs to acquire, construct, or improve property (land, buildings and equipment), or to adapt the property to a new or different use. The property financed or refinanced must have a useful life longer than one (1) year. Capital Expenditures include design and planning costs related to the Project, and include architectural, engineering, surveying, soil testing, environmental, and other similar costs incurred in the process of acquiring, constructing, improving or adapting the property. Capital Expenditures do not include operating expenses of the Project or incidental or routine repair or maintenance of the Project, even if the repair or maintenance will have a useful life longer than one (1) year.

D. Use of Bond-Financed Assets.

Ownership and Use of Project. For the life of a Bond issue, the Project must be owned and operated by the Issuer (or another state or local governmental entity). At all times while the Bond issue is outstanding, no more than 10% (or \$15,000,000, if less) of the Bond proceeds or the Project may be used, directly or indirectly, in a trade or business carried on by a person other than a state or local governmental

¹ In the case of short-term working capital financings (e.g., TRANs), the Issuer’s actual maximum cumulative cash flow deficit as of the close of the six-month period commencing on the issue date must be at least equal to 100% of the issue price of the notes (under the six-month rebate exception, excluding the reasonable working capital reserve) or 90% of the issue price of the notes (under the statutory safe harbor exception) in order for the notes to be exempt from the rebate requirements.

² These requirements do not apply to short-term working capital financings (e.g., TRANs).

³ Proceeds of working capital financings (e.g., TRANs) may be invested at an unrestricted yield for thirteen (13) months.

⁴ Proceeds of working capital financings (e.g., TRANs) need not be spent for capital expenditures.

unit (“Private Use”).⁵ In addition, not more than 5% (or \$5 million, if less) of the proceeds of any Bond issue may be used, directly or indirectly, to make a loan to any person other than governmental persons. Generally, Private Use consists of any contract or other arrangement, including leases, management contracts, operating agreements, guarantee contracts, take or pay contracts, output contracts or research contracts, which provides for use by a person who is not a state or local government on a basis different than the general public. The Project may be used by any person or entity, including any person or entity carrying on any trade or business, if such use constitutes “General Public Use”. General Public Use is any arrangement providing for use that is available to the general public at either no charge or on the basis of rates that are generally applicable and uniformly applied.

Management or Operating Agreements. Any management, operating or service contracts whereby a non-exempt entity is using assets financed or refinanced with Bond proceeds (such as bookstore, cafeteria or dining facility, externally-managed parking facilities, gift shops, etc.) must relate to portions of the Project that fit within the allowable private use limitations or the contracts must meet the IRS safe harbor for management contracts. Any replacements of or changes to such contracts relating to Bond-financed assets or facilities, or leases of such assets or facilities, should be reviewed by Bond Counsel. The Bond Compliance Officer shall contact Bond Counsel if there may be a lease, sale, disposition or other change in use of assets financed or refinanced with Bond proceeds.

Useful Life Limitation. The weighted average maturity of the Bond issue cannot exceed 120% of the weighted average economic life of the Bond-financed assets. In other words, the weighted average economic life of the Project must be at least 80% of the weighted average maturity of the Bond issue. Additional state law limitations may apply as well.

E. Investment Restrictions; Arbitrage Yield Calculations; Rebate.

Investment Restrictions. Investment restrictions relating to Bond proceeds and other moneys relating to the Bonds are set forth in the Tax Certificate. The Issuer’s finance staff will monitor the investment of Bond proceeds to ensure compliance with applicable yield restriction rules.

Use and Control of Bond Proceeds. Unexpended Bond proceeds (including reserves) may be held directly by the Issuer or by the trustee for the Bond issue under an indenture or trust agreement. The investment of Bond proceeds shall be managed by the Issuer. The Issuer shall maintain appropriate records regarding investments and transactions involving Bond proceeds. The trustee, if appropriate,

⁵ This 10% limitation is limited to 5% in cases in which the Private Use is either unrelated or disproportionate to the governmental use of the financed facility.

shall provide regular statements to the Issuer regarding investments and transactions involving Bond proceeds.

Arbitrage Yield Calculations. Investment earnings on Bond proceeds should be tracked and monitored to comply with applicable yield restrictions and/or rebate requirements. Any funds of the Issuer set aside or otherwise pledged or earmarked to pay debt service on Bonds should be analyzed to assure compliance with the tax law rules on arbitrage, invested sinking funds, and pledged funds (including gifts or donations linked or earmarked to the Bond-financed assets).

Rebate. The Issuer is responsible for calculating (or causing the calculation of) rebate liability for each Bond issue, and for making any required rebate payments. Unless Bond Counsel has advised the Issuer that the Bonds are exempt from the rebate requirements described in this section, the Issuer will retain an arbitrage rebate consultant to perform rebate calculations that may be required to be made from time to time with respect to any Bond issue. The Issuer is responsible for providing the arbitrage rebate consultant with requested documents and information on a prompt basis, reviewing applicable rebate reports and other calculations and generally interacting with the arbitrage rebate consultant to ensure the timely preparation of rebate reports and payment of any rebate.

The reports and calculations provided by the arbitrage rebate consultant are intended to assure compliance with rebate requirements, which require the Issuer to make rebate payments, if any, no later than the fifth (5th) anniversary date and each fifth (5th) anniversary date thereafter through the final maturity or redemption date of a Bond issue. A final rebate payment must be made within sixty (60) days of the final maturity or redemption date of a Bond issue.

The Issuer will confer and consult with the arbitrage rebate consultant to determine whether any rebate spending exceptions may be met. Rebate spending exceptions are available for periods of 6 months, 18 months and 2 years. The Issuer will review the Tax Certificate and/or consult with the arbitrage rebate consultant or Bond Counsel for more details regarding the rebate spending exceptions.

In the case of short-term working capital financings, such as tax and revenue anticipation notes, if there is concern as to whether or not the Issuer has met its requisite maximum cumulative cash flow deficit with respect to its short-term working capital notes, the services of a rebate analyst should be engaged to determine whether either the six-month spending exception or the statutory safe harbor exception to the rebate rules is met (in which case no rebate would be owed) or whether the proceeds of the notes are subject, in whole or in part, to rebate.

Copies of all arbitrage rebate reports, related return filings with the IRS (*i.e.*, IRS Form 8038-T), copies of cancelled checks with respect to any rebate payments, and information statements must be retained as described below. The responsible official of the Issuer described in Subsection A of this Part II will follow the procedures set forth in the Tax Certificate entered into with respect to any Bond issue that relate to compliance with the rebate requirements.

F. Record Retention.

Allocation of Bond Proceeds to Expenditures. The Issuer shall allocate Bond proceeds to expenditures for assets, and shall trace and keep track of the use of Bond proceeds and property financed or refinanced therewith.

Record Keeping Requirements. Copies of all relevant documents and records sufficient to support an assertion that the tax requirements relating to a Bond issue have been satisfied will be maintained by the Issuer for the term of a Bond issue (including refunding Bonds, if any) plus six (6) years, including the following documents and records:

- Bond closing transcripts;
- Copies of records of investments, investment agreements, credit enhancement transactions, financial derivatives (*e.g.*, an interest rate swap), arbitrage reports and underlying documents, including trustee statements;
- Copies of material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;
- All contracts and arrangements involving private use, or changes in use, of the Bond-financed property;
- All reports and documents relating to the allocation of Bond proceeds and private use of Bond-financed property; and
- Itemization of property financed with Bond proceeds, including placed in service dates.

- In the case of short-term working capital financings, such as tax and revenue anticipation notes, information regarding the Issuer’s revenue, expenditures and available balances sufficient to support the Issuer’s maximum cumulative cash flow deficit.

III.
POST-ISSUANCE COMPLIANCE.

A. In General. The Issuer will conduct periodic reviews of compliance with these procedures to determine whether any violations have occurred so that such violations can be remedied through the “remedial action” regulations (Treas. Reg. Section 1.141-12) or the Voluntary Closing Agreement Program (VCAP) described in IRS Notice 2008-31 (or successor guidance). If any changes or modifications to the terms or provisions of a Bond issue are contemplated, the Issuer will consult Bond Counsel. The Issuer recognizes and acknowledges that such modifications could result in a “reissuance” of the Bonds for federal tax purposes (*i.e.*, a deemed refunding) and thereby jeopardize the tax-exempt status of the Bonds after the modifications.

The Bond Compliance Officer and/or other designated Issuer personnel will consult with Bond Counsel and other legal counsel and advisors, as needed, following issuance of each issue of the Bonds to ensure that all applicable post-issuance requirements in fact are met, so that interest on the Bonds will be excluded from gross income for federal income tax purposes so long as any Bonds remain outstanding. This will include, without limitation, consultation in connection with future contracts with respect to the use of Bond-financed assets and future contracts with respect to the use of output or throughput of Bond-financed assets.

Whenever necessary or appropriate, the Issuer will engage an expert advisor as arbitrage rebate consultant to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds.

B. Monitoring Private or Other Use of Financed Assets. The Issuer will maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of a Bond issue, including the uses and the users thereof (including terms of use and type of use). Such records may be kept in any combination of paper or electronic form. In the event the use of Bond proceeds or the assets financed or refinanced with Bond proceeds is different from the covenants, representations or factual statements in the Tax Certificate, the Issuer will promptly contact and consult with Bond Counsel to ensure that there is no adverse effect on the tax-exempt status of the Bond issue and, where appropriate, will remedy any violations through the “remedial action” regulations (Treas. Reg. Section 1.141-12), the

Voluntary Closing Agreement Program (VCAP) described in IRS Notice 2008-31 (or successor guidance), or as otherwise prescribed by Bond Counsel.

C. Ongoing Training. Training shall be made available to the Bond Compliance Officer to support the Bond Compliance Officer's understanding of the tax requirements applicable to the Bonds. Such training may include, but would not be limited to, attending training sessions at local conferences such as OGFOA OASBO, and/or SDAO, participation in IRS teleconferences, reading technical guidance materials provided by educational organizations, the IRS, and/or Bond Counsel, and discussing questions and issues with the Issuer's Bond Counsel and/or arbitrage rebate consultant.

D. Annual Checklist of Tax-Exempt Bond Compliance Checklist. The Bond Compliance Officer will complete the attached "Annual Tax-Exempt Bond Compliance Checklist" with respect to all outstanding Bonds on or before December 31 of each annual period. The Bond Compliance Officer will retain a copy of each completed and signed checklist in a file that is retained in accordance with the document retention requirements described in Section II.F., above.

Form of Annual Tax-Exempt Bond Compliance Checklist

(to be completed by the “Bond Compliance Officer” as described in the Tax-Exempt Bond Post-Issuance Compliance Procedures)

Date Completed: _____

	Yes	No
Has there been a sale of all or any portion of a facility financed with tax-exempt bonds (a “Project”)?		
Has there been a lease of all or any portion of a Project to any party other than a state or local government?		
Has the Issuer entered into a new, or amended an already existing, management or service contract related to a Project?		
Has the Issuer entered into a naming rights agreement relating to all or any portion of a Project?		
Has the Issuer entered into any other arrangement with an entity, other than a state or local government, that provided legal rights to that entity with respect to a Project?		
Will there be a rebate/yield restriction arbitrage computation date during the upcoming annual period?		
Is the Issuer out of compliance with the record retention requirements as described in Section IV of the Tax-Exempt Bond Post-Issuance Compliance Procedures?		

If an answer to any question above is “Yes”, or the answer is unclear, the Bond Compliance Officer shall consult with the Issuer’s bond counsel to determine (i) if the event could adversely impact the tax-exemption of the Issuer’s outstanding tax-exempt bonds and/or (ii) whether any action needs to be taken during the upcoming annual period to ensure compliance with the tax-exempt bond restrictions.

The undersigned is the “Bond Compliance Officer” as described in the Tax-Exempt Bond Post-Issuance Compliance Procedures and has completed the above checklist to the best of the knowledge of the undersigned.

Signature of _____ - Bond Compliance Officer
(print name)

EXHIBIT B

LINCOLN COUNTY SCHOOL DISTRICT

CONTINUING DISCLOSURE CONTROLS AND PROCEDURES

A. Purpose; Applicability

Lincoln County School District (the “Issuer”) has issued or is in the process of issuing borrowings in the public securities market that require the Issuer to enter into “continuing disclosure certificates,” “undertakings” or “continuing disclosure agreements” (collectively, “CDAs”) and to agree to make certain kinds of information available to participants in the public securities market. To assist its compliance with its CDAs, the Issuer has adopted these Procedures.

This document narrowly focuses on the Issuer’s obligations under its CDAs. The Issuer has many other obligations in connection with its borrowings that are not addressed by this document.

B. Definitions

Capitalized terms used in these Procedures shall have the meanings set forth below:

1. “*Alternate Bond Compliance Officer*” means the Business Services Supervisor of the Issuer.
2. “*Annual Reports*” means the financial information and operating data (including audited financial statements) required to be filed on an annual basis pursuant to the CDAs.
3. “*Bond Compliance Officer*” means the Business Services Director of the Issuer.
4. “*CDAs*” means the Issuer’s continuing disclosure certificates, continuing disclosure agreements and undertakings relating to its outstanding securities entered into pursuant to the Rule.
5. “*Compliance Officer*” means the Bond Compliance Officer, or the Alternate Bond Compliance Officer if the Bond Compliance Officer is not available to perform the duties of the Compliance Officer under these Procedures.
6. “*Disclosure Group*” means the group described in Section E of these Procedures that assists the Issuer in complying with these Procedures.
7. “*EMMA*” means the Electronic Municipal Market Access system maintained by the Municipal Securities Rulemaking Board.
8. “*Filing*” means the filings of Annual Reports, Specified Events and other information that the Issuer submits to EMMA in accordance with the Issuer’s CDAs, in accordance with the Rule or other applicable law, or voluntarily.
9. “*Procedures*” means these Continuing Disclosure Controls and Procedures of the Issuer.
10. “*Rule*” means Rule 15c2-12 of the Securities and Exchange Commission, adopted under the Securities Exchange Act of 1934, 17 CFR § 240.15c2-12.

11. “*Specified Events*” means the list of specific events that the Issuer is required by each CDA to report on EMMA very promptly, usually within ten days. “Specified Events” are often referred to as “material events.”

C. Components of CDAs

1. The Bond Compliance Officer and the Alternate Bond Compliance Officer will review the exact language of each CDA at least once each fiscal year and after each new CDA is executed. Each CDA is different and the exact language in each governs the Issuer’s contractual obligations under that CDA.

2. Most CDAs require the Issuer to make two kinds of Filings: Annual Reports and Specified Events.

a. Annual Reports. Annual Reports usually must be filed on EMMA within a certain period of time after the end of each fiscal year. The nature of the Annual Report that is required by each CDA is described in that CDA, but Annual Reports generally consist of:

- (i) the Issuer’s audited financial statements,
- (ii) additional financial information and operating data of the type specifically described in each CDA.

b. Specified Events. Recent CDAs require Issuers to report certain Specified Events within ten business days, although older CDAs may only require notice “in a timely manner.” These procedures assume that Filing for a Specified Event must be made within ten business days after the Specified Event occurs.

3. Compliance officers and members of the Disclosure Group must bear in mind that any Filings must be accurate in all material respects.⁶

⁶ In submitting Filings to EMMA or to third parties, the Issuer is subject to the general antifraud provisions of the federal securities laws, which require that there be no material misstatements or material omissions.

The SEC has stated, in the context of an enforcement action against a municipal securities issuer that “[i]nformation is material if there is a substantial likelihood that a reasonable investor would consider it important to an investment decision.” With respect to omissions (as opposed to misstatements), the standard is whether such omission resulted in a failure “to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading.”

In light of such standard, when the Compliance Officer circulates for comment to the Disclosure Group a draft of a Filing, it shall be accompanied by the following cautionary note:

Federal securities laws require that the information be complete, accurate, and in no way misleading. Please review carefully and critically the information that you are providing to be certain, to the best of your knowledge after reasonable inquiry of the appropriate persons, that it is accurate, complete, and not misleading. Please be certain that the source documentation is reliable and auditable, should any future inquiry arise. Please provide a copy of all source documentation. Please describe any exceptions or other caveats to the information you are providing.

Please review the information in its entirety, rather than simply updating that which has already been provided, to determine whether any material changes have occurred or if any new or additional information should be included to make the information that you are providing not misleading and as complete and accurate as possible.

D. Roles of Parties

1. The Bond Compliance Officer is primarily responsible for ensuring that the Issuer complies with its CDAs and follows these Procedures.

2. The Alternate Bond Compliance Officer shall assist the Bond Compliance Officer and shall act as the Bond Compliance Officer if the Bond Compliance Officer is not available to perform the Bond Compliance Officer's functions under these Procedures.

3. The Disclosure Group includes other officers or employees of the Issuer who may assist the Bond Compliance Officer and the Alternate Bond Compliance Officer in ensuring that the Issuer complies with its CDAs and these Procedures.

4. The Bond Compliance Officer and the Alternate Bond Compliance Officer shall each report their actions under these Procedures to each other and to any members of the Disclosure Group. Reports shall be made promptly and in writing.

E. Disclosure Group

1. The Disclosure Group shall include:

a. Bond Compliance Officer,

b. Alternate Bond Compliance Officer,

c. Any officer or employee of the Issuer who is appointed as a member of the Disclosure Group by the Compliance Officer.

2. Not later than sixty days after the beginning of each Fiscal Year the Compliance Officer shall determine whether additional members should be appointed to the Disclosure Group to assist the Issuer in carrying out these Procedures. The Compliance Officer may appoint anyone the Compliance Officer believes would assist the Issuer in carrying out these procedures. If Issuer officers or employees have special knowledge relating to matters that the Issuer is required by its CDAs to report on EMMA, the Compliance Officer should consider appointing those people to the Disclosure Group.

3. The Issuer may create distinct Disclosure Groups for each credit.

4. When the Compliance Officer appoints a person as a member of the Disclosure Group, the Compliance Officer shall provide that person with a written copy of these Procedures and a copy of all then-outstanding CDAs, and shall notify all other members of the Disclosure Group of the appointment.

F. Annual Reports:

1. Promptly after adoption of these Procedures the Compliance Officer shall review all existing CDAs and draft a chart outlining the filing deadlines, the material to be included with each Annual Report Filing for each CDA, and the Specified Events for each CDA. The chart shall be updated every time the Issuer enters into a CDA, and each time a CDA ceases to be in effect. A copy of the updated chart shall be provided to each member of the Disclosure Group for review before the updated chart is finalized. When each chart is finalized a copy shall be provided to each member of the Disclosure Group promptly.

2. Each fiscal year the Compliance Officer shall calendar the deadlines for each Annual Report Filing, with appropriate reminder notifications for each member of the applicable Disclosure Group. The calendar and notifications shall also appear on a centralized calendar in the Finance Department.

3. Not less than twenty-five (25) days before each Filing deadline, the Compliance Officer shall circulate a draft Filing for review by the Disclosure Group.

4. The members of the Disclosure Group shall review the draft Filing, and shall advise the Compliance Officer of any changes the member recommends.

5. The Compliance Officer shall take any recommended changes into account, finalize and timely make the Filing, and provide a copy of the final Filing to each member of the Disclosure Group.

G. Specified Event Filings.

1. If any member of the Disclosure Group becomes aware of the occurrence of an event that may qualify as a Specified Event, that member shall notify the Disclosure Group immediately.

2. Each member of the Disclosure Group shall provide a recommendation to the Compliance Officer regarding the reporting of that event. If the Compliance Officer determines that the event is a Specified Event, the Compliance Officer shall circulate a draft Specified Event Filing to the Disclosure Group for review within two business days.

3. All available members of the Disclosure Group shall provide comments to the Compliance Officer on the draft Specified Event Filing within one business day after the Compliance Officer circulates the draft Filing.

4. The Compliance Officer shall consider any recommendations of the Disclosure Group, finalize the Specified Event Filing, and file it on EMMA. Unless the Compliance Officer determines that the applicable CDAs do not require the filing to be made within ten business days, the Compliance Officer shall file the Specified Event Filing within ten business days after the Specified Event occurs.

H. Omissions and Voluntary Submissions.

1. If any member of the Disclosure Group becomes aware of the occurrence of an event that is not a Specified Event, but that the member believes should be disclosed promptly on EMMA and not as part of the Annual Report, including notice of a failure of the Issuer to comply with its obligations under a CDA or the Rule, that member shall notify the Disclosure Group immediately.

2. Each member of the Disclosure Group shall provide a recommendation to the Compliance Officer regarding the reporting of that event. If the Compliance Officer determines that the Issuer should disclose the event on EMMA promptly and not as part of the Annual Report, the Compliance Officer shall circulate a draft Filing to the Disclosure Group for review within ten business days.

3. All members of the Disclosure Group shall provide comments to the Compliance Officer on the draft Filing within five business days after the Compliance Officer circulates the draft Filing.

4. The Compliance Officer shall consider any recommendations of the Disclosure Group finalize the voluntary submission Filing, and file it on EMMA within ten business days after recommendations on the filing are due to the Compliance Officer from the Disclosure Group.

I. Training

1. The Compliance Officer shall be responsible for familiarizing the Disclosure Group and any other appropriate Issuer officials and employees with these Procedures and the Issuer's continuing disclosure obligations.

2. The Compliance Officer shall arrange for a training session to be conducted at least once each fiscal year for all members of the Disclosure Group and for any other Issuer employee identified by the Compliance Officer as having significant responsibility for collecting or analyzing information included in the Filings. The Compliance Officer shall provide appropriate training to any new member of the Disclosure Group who is appointed during a fiscal year after the annual training session for that fiscal year has been held, not later than two months after the person is appointed as a member of the Disclosure Group. To the extent practical, training shall be provided with the assistance of Bond Counsel or an outside party experienced in the responsibilities of municipal issuers under federal securities laws.

3. Training sessions shall cover, at a minimum:

- a. these Procedures;
- b. the Issuer's disclosure obligations under its CDAs; and
- c. any changes in laws or regulations and significant new cases or enforcement actions since the date of the most recent prior training session.

4. Bond Capital Improvements Fund & Debt Service Fund Resolution
2024/25-09

Resolution 2024/25-09

Establishment of a Bond Capital Improvements Fund and Debt Service Fund

After the passage and certification of the district’s general obligation bond ballot measure for capital improvements in the May 20, 2025 election, district staff requests the establishment of a new Capital Improvement Fund, designated as Fund 425 Capital Construction Fund – 2025 GO Bonds, in which all bond transactions will be recorded.

Pursuant to Board Resolution 2024-25-2, allowable bond related expenses incurred up to 60 days prior to the election will be transferred from the fund in which they were originally recorded into Fund 425 Capital Construction Fund – 2025 GO Bonds so that the district is reimbursed for those expenses from bond proceeds.

Additionally, the district will require a new debt service fund to account for the revenues and payments for annual debt service payments on the new bond issuances. District staff requests the establishment of a new Debt Service Fund, designated as Fund 340 – Debt Services - 2025 GO Bonds.

APPROVED BY A VOTE AT A REGULAR MEETING OF THE LINCOLN COUNTY SCHOOL DISTRICT BOARD OF DIRECTORS HELD JUNE 10,2025

Board Chair

Superintendent

b. Special Programs

1. 2025-2026 Parent & Student Handbook



Lincoln County School District Student & Family Handbook 2025-2026

Teaching and Learning Center
1212 NE Fogarty St, Newport, OR 97365
Lincoln County School District



Vision Statement

Empowering all students every day to realize their full potential for living the future life as they imagine.

Mission Statement

Relentlessly committed to ensuring that all students learn the critical reading and thinking skills needed to be educated, healthy, and resilient people that graduate with future options and the ability to achieve their dreams.

LCSD Board Goals

Board's Five Year Strategic Plan

Full Implementation of:

GOAL ONE: Lincoln County School District will establish and meet high expectations for student achievement.

GOAL TWO: Lincoln County School District will create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.

GOAL THREE: LCSD will provide for the long term health and welfare of our facilities, focusing on accessibility, technological innovation, and purposeful utilization.

GOAL FOUR: Lincoln County School District will strengthen community relationships through communication and engagement with staff, students, families, and community partners.

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LCSD Continuous Improvement Plan & Strategic Priorities

Academic Achievement

1.1 Install and monitor systems to ensure all students are thriving

1.2 Students and educators experience a well-rounded and balanced use of assessment systems that help them identify student learning in the areas of the Oregon State Standards.

1.3 Educators plan and deliver research-based instruction with high-expertise teaching strategies to engage all students

Wellness & Belonging

2.1 Develop the knowledge, skill, and will of educators

2.2 Install and monitor responsive systems to meet the needs of students and families (PBIS tiered supports, Attendance, academics)

2.3 Ensure students have access to a well-rounded education (CTE, Music, P.E., athletics, co-curricular and extra-curricular activities)

2.4 Welcome, accept and affirm equitable practices that break down barriers and promote access

2.5 Create strong systems to engage with, support and celebrate staff

Community Connection

3.1 Two-way communication practices are in place for all students, with attention to mobile students and primary family languages.

3.2 Schools create places and learning conditions where every student, family, educator and staff member is welcomed, where their culture and assets are valued and supported, and where their voices are integral to decision-making.

3.3 Develop community relationships for staff, student, and community learning that are consistent, authentic, and ongoing. Relationships inform school and district planning and practices.

SCHOOLS

North Area

_Oceanlake Elementary (K-2)
2420 NE 22nd St. Lincoln City, OR 97367..... Phone 541-994-5296

Taft Elementary (3-6)
4040 High School Drive. Lincoln City, OR 97367.....Phone 541-996-2136

Taft 7-12
3780 SE Spyglass Ridge Dr. Lincoln City, OR 97367..... Phone 541-996-2115

South Area

Crestview Elementary (K-6)
2750 Crestline Dr. Waldport, OR 97394.....Phone 541-563-3237

Waldport Jr/Sr High School (7-12)
3000 Crestline Dr. Waldport, OR 97394.....Phone 541-563-3243

East Area

Toledo Elementary (K-6)
600 SE Sturdevant Rd. Toledo, OR 97391.....Phone 541-336-5121

Toledo Jr/Sr High School (7-12)
1800 SE Sturdevant Rd. Toledo, OR 97391.....Phone 541-336-5104

West Area

Yaquina View Elementary (K-2)
351 SE Harney St. Newport, OR 97365.....Phone 541-265-4637

Sam Case Elementary (3-5)
459 NE 12th St. Newport, OR 97365..... Phone 541-265-8598

Newport Middle School (6-8)
825 NE 7th St. Newport, OR 97365.....Phone 541-265-6601

Newport High School (9-12)
322 NE Eads St. Newport, OR 97365.....Phone 541-265-9281

Compass Online School (7-8)..... Phone 541-265-4280

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NON DISCRIMINATION POLICY

The district prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race¹, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status of any other persons with whom the individual associates.

Students, employees and visitors are entitled to a school or educational environment that is free from discrimination or harassment. The district prohibits the use or display of any symbols of hate on school property or in an education program except where used in teaching curriculum that is aligned with state standards of education for public schools.

For more information, please refer to LCSD Policies: [AC](#) and [ACB](#)

ACADEMICS

ALTERNATIVE INSTRUCTIONAL PROGRAMS

In addition to the regular curriculum and courses offered, it is possible for students, with prior administrative approval, to obtain credit from the following alternative instructional programs and activities:

1. Community college courses;
2. Correspondence courses;
3. Outdoor school;
4. Educational travel;
5. Challenge tests;
6. Independent study;
7. Online courses;
8. The Expanded Options Program;
9. Others approved by the Board.

For more information, please refer to LCSD Policy: [IHGA](#)

EARLY GRADUATION

A student who wishes to graduate from high school in less time than the ordinary grade 9-12 sequence may request permission to complete graduation requirements on an altered schedule. The student and his/her parents will consult with high school principals and/or school counselor to develop a graduation plan. Their intention to accomplish this plan will be stated in writing to the superintendent.

Early graduation requests should be made before May 1st of the student's sophomore year, unless the student moves into the district after that time. In that case, the student must request by October 1st of their junior year.

For more information, please refer to LCSD Policy: [IKFA](#)

GRADUATION EXERCISES

Lincoln County District high schools shall provide commencement ceremonies for graduating senior students. All students in good standing who have successfully completed the requirements for a senior high school diploma, a modified diploma, extended diploma or certificate of attendance may participate in graduation exercises. These ceremonies shall be held during the final five days of school. Graduating seniors may be dismissed during the final five school days. These days shall be determined by each school in consultations with the superintendent and shall be included on the annual school calendar.

Valedictorian/Salutatorian

Students must meet all the requirements for an honors diploma in order to be eligible for Valedictorian and Salutatorian honors. Valedictorian: the student(s) in the graduating class with the highest accumulative grade point average. Salutatorian: the student(s) in the graduating class with the second highest accumulative grade point average.

For more information, please refer to LCSD Policy: [IKFB](#)

GRADUATION REQUIREMENTS

Standard Diploma

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits, which include at least:

- Three credits of mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);
- Four credits of language arts;
- Three credits of science;
- Three credits of social sciences (including .5 credit from Civics- beginning with the class of 2026);
- One credit in health education;
- One credit in physical education;
- Three credits in career and technical education, the arts or world languages (units shall be earned in any one or a combination)
- One half (.5) credit in personal financial education (beginning with the class of 2027);
- One half (.5) credit in higher education and career path skills (beginning with the class of 2027);
- 6 credits of electives (prior to 2027), 5 credits of electives (2027 and beyond);

To receive a diploma, in addition to credit requirements, outlined in OAR 581-022-2000, a student must complete the following Personalized Learning Requirements: Develop an education plan and profile; Participate in career-related learning experiences; Demonstrate extended application through a collection of evidence.

In addition to the Standard Diploma requirements, students may earn:

- An Honors Diploma
- An Modified Diploma
- An Extended Diploma, or
- A Certificate of Attendance

For more information of the other diploma options and further information, please refer to LCSD Policy: [IKF](#)

PROMOTION, RETENTION & PLACEMENT OF STUDENTS

In general, students shall be placed at the grade level to which they are best adjusted academically, socially and emotionally. The educational program shall provide for the continuous progress of students from grade to grade, with students spending one year in each grade. A small number of students, however, may benefit from staying another year in the same grade or being accelerated. Decisions to retain or accelerate will only be made after prior notification and explanation to the student’s parents. The building administrator will make the final decision. Parents may appeal the administrator’s decision to the superintendent or his/her designee.

For more information, please refer to LCSD Policy: [IKE](#), [IKE-AR](#) & [JEBA](#)

ATHLETICS

MISSION: We believe athletics and activities in the Lincoln County School District focus on encouraging all programs to create a positive culture and community by developing character, sportsmanship, work ethic, and pride for all participants.

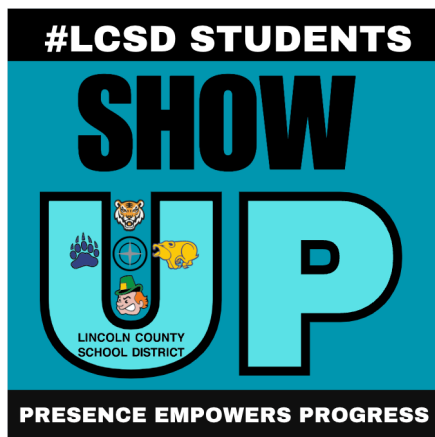
CORE VALUES: Character Development, Sportsmanship, Work Ethic, Pride, Community Involvement
For more information, please refer to the LCSD Athletics and Activities Handbook ([English](#) & [Spanish](#))

For more information, please refer to LCSD Policy: [IGDJ](#)

ATTENDANCE

Attendance matters for students at all grade levels. Students who attend school regularly are more likely to read at grade level and build a strong foundation that takes them all the way through high school graduation. LCSD aligns our attendance policies and procedures with guidance provided by the Oregon Department of Education and the Every Day Matters campaign. “Chronically absent” means missing 10% or more of the school year (18 days). LCSD aims to have all students attend

school regularly (greater than 90% of school days), because LCSD students SHOW UP!



COMPULSORY ATTENDANCE

Except as provided in Oregon law all children between the ages of 6 and 18 years who have not completed the 12th grade are required to regularly attend a public full-time school during the entire school term. All students five years of age who have been enrolled in a public school are required to attend regularly while enrolled in the public school.

While kindergarten is not compulsory in Oregon, parents are welcome to enroll their children into kindergarten if they turn five before September 1 of the new school year.

Exemptions from compulsory school attendance are detailed in LCSD Policy: [JEA](#) & [JEBA](#)

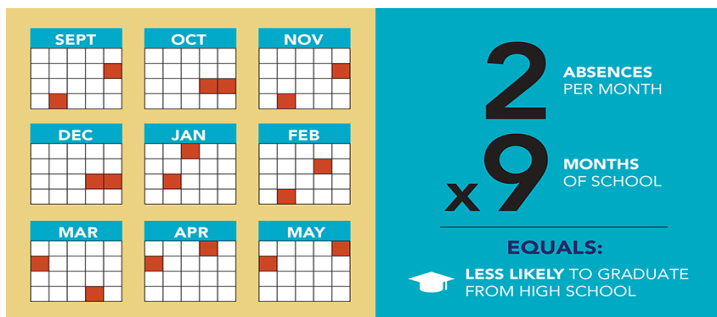
ABSENCES

It is the student's/guardian's responsibility to maintain regular attendance (above 90%) in all assigned classes. All absences, whether excused or unexcused, contribute to a student's attendance rate and affect his/her overall educational success. Parents and guardians are urged to schedule appointments, family vacations, etc. on non-instructional days to minimize student absences.

A student's absence from school or class will be excused under the following circumstances:

1. Illness, including mental and behavioral health of the student;
2. Illness of an immediate family member when the student's presence at home is necessary;
3. Emergency situations that require the student's absence;
4. Student is a dependent of a member of the U.S. Armed Forces who is on active duty or who is called to active duty. The student may be excused for up to seven days during the school year;
5. Field trips and school-approved activities;
6. Medical (dental) appointments
7. Other reasons deemed appropriate by the school administrator when satisfactory arrangements have been made in advance of the absence. *Please fill out the Pre-Arranged*

Absences form available at your student's school office and in the Family Resources section of the LCSD website.



For questions regarding absences (including scheduled appointments) for athletic eligibility and extra/co-curricular activities, please refer to the LCSD Athletics and Activities Handbook ([ENG/SPAN](#)).

For more information, including a complete list of approved reasons for excused absences, please refer to LCSD Policy: [JED](#)

GRADE REDUCTION & CREDIT DENIAL

Regular attendance is valuable in school and work. The district may establish grading policies that permit teachers to consider a student's attendance in determining the student's grade, but student attendance may not be the sole criterion.

A student who has been absent for any reason, excused or unexcused, must be allowed to complete missed work to be made up within a reasonable period of time following the return to school, at a minimum of one day per day absent. Schools must work with students to determine what is reasonable based upon the student needs, academic situation, and amount of make up work to be completed. Parents/guardians should contact their student's teacher(s) to arrange for the collection of homework assignments for a student who will be absent several days. Teachers will provide notice to students regarding the consequences for student failure to make up assigned work within a reasonable amount of time as allowed by the teacher. Evaluation of student work received within the allowable time following return to school shall not incur a penalty or grade reduction related to being late. (per [OAR-581-021-0081](#))

For more information, please refer to LCSD Policy: [IKAD](#) & [IKAD-AR](#)

NOTIFICATION OF ABSENCES

Parents/Guardians are asked to contact the school to notify the attendance secretary of the reason for any student absence, regardless of the length of the absence. Pre-Arranged Absence Forms can be found in the Family Resources section of the LCSD website and at any school office.

If a student leaves school during the day, their absence should be communicated directly to the school office by a parent/guardian, this will allow absences to be recorded accurately. A student who becomes ill during the school day should, with the teacher's permission, report to the office.

The office staff will decide whether or not the student should be sent home and will notify the student's parent/guardian, as appropriate.

Schools will notify parents/guardians twice a day (to account for morning and afternoon absences) if their child has an unplanned/unverified absence. The notification may be in person, by telephone, email, text notification or another method.

For more information, please refer to LCSD Policy: [JED](#)

RE-ADMITTANCE AFTER ABSENCES

After an absence, parents/guardians may be asked to provide documentation or an explanation of the reason for the absence. Students who are absent for 10 consecutive days (excused or unexcused) are by OAR withdrawn from school for state accounting purposes. This does not release them from the requirement to attend school. Upon return, these students may be required to re-enroll.

For more information, please refer to LCSD Policy: [JEA-AR](#)

TRUANCY & STATE LAW

School officials will encourage regular student attendance, but compliance with Oregon laws, district, and building policy regarding attendance is the responsibility of the student and his/her parent. School teams will monitor attendance and take actions, up to and including activating truancy procedures when applicable, to encourage improved attendance.

The attendance advisor when notified of a truancy or unexcused absence shall investigate the truancy or nonattendance at school, providing parent/guardians with required education and notification of compulsory education laws.

For more information, please refer to LCSD Policy: [JEA](#) & [JEA-AR](#)

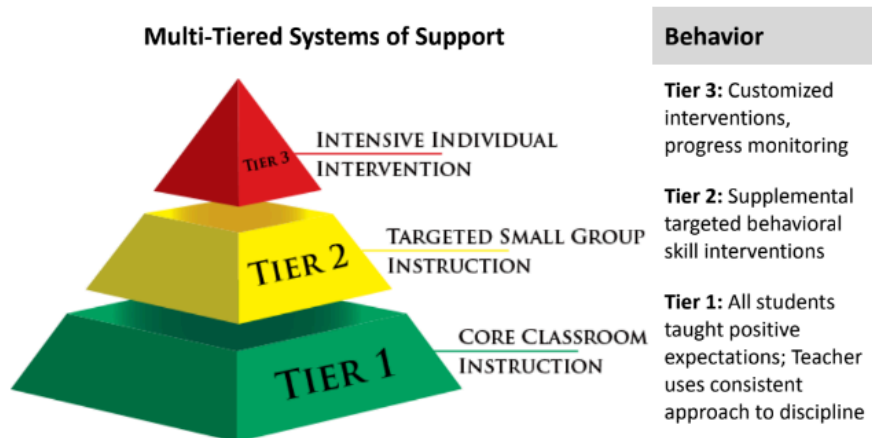
BEHAVIOR & DISCIPLINE

Our behavior management system creates and fosters healthy relationships that enable students to develop self-discipline and accountability necessary to remain in school and to function successfully in their educational and social environments.

In order to support both students and staff, Lincoln County School District utilizes the Positive Behavior Intervention and Support (PBIS) multitiered framework to define, teach and support appropriate student behaviors to create positive school environments. Examples of PBIS actions include:

- 3-5 positively stated school-wide rules (example: Be Safe, Be Respectful, Be Responsible)
- School-wide routines and procedures are established, including visuals for grades K-3
- Students are taught the expected behaviors across all settings, multiple times per year

- Staff regularly provide feedback and positive acknowledgement to students
- Schools develop different levels of response to provide behavioral supports that help students develop skills and maintain relationships



Additionally, LCSD integrates restorative and trauma-informed practices. We believe in empowering all students, every day, to embrace their future as joyful, life-long, resilient, curious, and connected learners. Restorative practices are an essential part of this mission, focusing on building healthy relationships, positive behavior, and fostering a strong sense of community.

For more information, please refer to LCSD Policy: [JG](#) and [JG-AR](#)

CODE OF CONDUCT

Through the PBIS framework, students are explicitly taught expected positive behaviors multiple times during the year, in applicable settings.

Students are subject to discipline for conduct while at school, traveling to and from school, at the bus stop, at school-sponsored events, while at other schools in the district and while off campus, whenever such conduct causes a substantial and material disruption of the educational environment or the invasion of rights of others.

The following conduct will constitute grounds for disciplinary action. This list is not intended to contain all conduct that may be grounds for disciplinary action. The policies and procedures listed provide more information on specific behaviors.

- Arson ([JFCM](#), [JFCJ](#), [JFCJ-AR](#), [ECAB](#) & [ECAB-AR](#))
- Bias/Hate Speech (Every Student Belongs- [ACB](#) & [ACB-AR](#))
- Defiance
- Disruption
- Dress code violations ([JFCA](#))
- Gang Affiliation ([JFCEA](#))

- Hazing/Harassment, Intimidation, Bullying, Menacing/Cyberbullying, Teen Dating Violence, and Domestic Violence ([JFCF](#), [JFCF-AR\(1\)](#), [JFCF-AR\(2\)](#), [ACB](#), [ACB-AR\(1\)](#) & [ACB-AR\(2\)](#))
- Inappropriate display of affection/Sexual Harassment ([JBA/GBN](#), [JBA/GBN-AR\(1\)](#), [JBA/GBN-AR\(2\)](#) & [JBA/GBN-AR\(3\)](#))
- Inappropriate language, (obscene, profane, libelous, discriminatory or abusive) gestures or materials ([JFCF](#), [JFCF-AR\(1\)](#) & [JFCF-AR\(2\)](#) & [ACB](#), [ACB-AR\(1\)](#) & [ACB-AR\(2\)](#))
- Lying/Cheating/Plagiarism ([JFCEB](#) & [JFCEB-AR](#))
- Physical Aggression/Assault/Fighting
- Property Misuse/Damage/Vandalism ([ECAB](#) & [ECAB-AR](#))
- Technology violation ([JFCEB](#), [JFCEB-AR](#) & [IIBGA](#), [IIBGA-AR](#))
- Theft ([ECAB](#) & [ECAB-AR](#))
- Threats ([JFCM](#))
- Use/Possession of Alcohol/Drugs, imitations, or paraphernalia ([JFCH](#), [JFCH-AR](#), [JFCI](#), [JFCI-AR](#), [JFC-AR](#), item h)
- Use/Possession of Combustibles, imitations, or paraphernalia ([JFCM](#), [JFCJ](#), [ECAB](#))
- Use/Possession of Tobacco, imitations, or paraphernalia ([JFCG/KGC/GBK](#), [JFCG/KGC/GBK-AR](#))
- Use/Possession of Weapons ([JFCJ](#) & [JFCJ-AR](#))
- Vehicular rule violations ([JHFD](#))

For complete descriptions of expected behaviors, please see LCSD Policy: [JFC-AR](#) (Student Code of Conduct).

For information regarding student conduct on school buses, see Policy: [EEACC](#) and [EEACC-AR](#)

DISCIPLINARY PROCEDURES

If a student violates the Student Code of Conduct, individual school rules, Board policy, or local, state, or federal law, appropriate disciplinary procedures may be taken, depending upon the student's discipline history, maturity of the student, severity of the infraction, and disability (Board policy [JGDA/JGEA](#) & [JGDA/JGEA-AR](#): Discipline of Students with Disabilities). Examples include, but are not limited to, reteaches/student conferences, in-class consequences, restorative chats/conferences, parent contact/conferences, detention, loss of privileges, law enforcement contact, denial of participation in co-curricular and extracurricular activities, etc. For more information, please refer to LCSD Policy: [JFC-AR](#)

Due Process: Students have the right to due process of law with respect to suspension, expulsion and decisions which the student believes injure his/her rights. Students have the right to know the behavior standards expected of them as well as to know the consequences of misbehavior. For more information, please refer to LCSD Policy: [JF/JFA](#)

Suspension: Suspension temporarily denies the student attendance at school or school activities in any district school. The principal or designee shall have the authority to suspend a student for up to 10 days. In special circumstances a suspension may be continued until some specific pending action occurs, such as a physical or mental examination, drug assessment, completion of expulsion proceedings or incarceration by court action. For more information, please refer to LCSD Policy: [JFC-AR](#) and [JGD-AR](#)

Expulsion: Expulsion denies the student attendance at school and school activities in any district school. Expulsion may be for any length of time up to one calendar year. The district may deny enrollment to a student who has been expelled by another district. The district shall deny enrollment to a student who has been expelled from another district because of firearm or dangerous weapons possession. For more information, please refer to LCSD Policy: [JFC-AR](#) and [JGE-AR](#)

Discipline of Students with Disabilities: When considering student disciplinary procedures that may result in removal of the student, the district follows all special education and 504 plan procedures and ensures the parent and the student are afforded the procedural safeguards of the Individuals with Disabilities Education Act (IDEA) if:

- The student is receiving individualized education program (IEP) services;
- The student has not yet been identified as a student with a disability but the district had knowledge that the student had a disability and needed special education.

For more information, please refer to LCSD Policy: [JGDA/JGEA](#) & [JGDA/JGEA-AR](#)

Use of Physical Force/Corporal Punishment: No teacher, administrator, other school personnel or school volunteer will subject a student to corporal punishment or condone the use of corporal punishment by any person under his/her supervision or control. A staff member is authorized to employ physical force when, in his/her professional judgment, the physical force is necessary to prevent a student from harming self, others or doing harm to district property. Physical force shall not be used to discipline or punish a student.

For more information, please refer to LCSD Policy [JGA](#)

HARASSMENT/BULLYING, SEXUAL HARASSMENT & BIAS/HATE SPEECH

Hazing, harassment (including sexual harassment), intimidation, menacing or bullying and acts of cyberbullying by students, staff, or third parties towards students is strictly prohibited. Teen dating violence is unacceptable behavior and prohibited. Students whose behavior is found to be in violation of this policy will be subject to development appropriate consequences, restorative consequence/sanctions and appropriate remedial action as determined by the school administrator, which may include discipline, up to and including expulsion.

All complaints about behavior that may violate this policy shall be promptly investigated. Any students, staff members or third parties who has knowledge of conduct in violation of this policy or feels they are a victim of harassment must immediately report their concerns to the principal, compliance officer or superintendent, who has overall responsibility for all investigations. Students may also report concerns to a teacher, counselor, service coordinator or school nurse, who will promptly notify the appropriate district official.

For more information, please see the following LCSD Policies and Administrative Regulations:

- [JFCF](#), [JFCF-AR\(1\)](#) & [JFCF-AR\(2\)](#): Hazing/Harassment, Intimidation, Bullying, Menacing/Cyberbullying, Teen Dating Violence, and Domestic Violence – Student

- [JBA/GBN](#), [JBA/GBN-AR\(1\)](#), [JBA/GBN-AR\(2\)](#) & [JBA/GBN-AR\(3\)](#): Sexual Harassment
- [JB](#): Equal Educational Opportunity
- [ACB](#), [ACB-AR\(1\)](#) & [ACB-AR\(2\)](#): Every Student Belongs

For more disciplinary information contact the Special Programs Department:

Natalia Aguilar

Special Program Administrator

Phone: 541-265-4440

natalia.aguilar@lincoln.k12.or.us

Reports and complaints of sexual harassment should be made to the Title IX Coordinator:

Tiana DeVries

Human Resources Director, Title IX Coordinator

Phone: 541-265-4436

tiana.devries@lincoln.k12.or.us

DISTRIBUTION OF MATERIALS

Requests by individuals or groups to distribute pamphlets, booklets, flyers, brochures and other similar materials to students for classroom use or to take home shall be submitted to the school administration. Materials and the proposed method of distribution shall be subject to review.

Materials shall be reviewed based on legitimate educational concerns. Such concerns include: the material is or may be defamatory; the material is inappropriate based on the age, grade level and/or maturity of the reading audience; the material is poorly written, inadequately researched, biased or prejudiced; the material contains information that is not factual; the material is not free of racial, ethnic, religious or sexual bias; or the material contains advertising that violates public school laws, rules and/or policy, is deemed inappropriate for students or that the public might reasonably perceive to bear the sanction or approval of the district.

For more information, please refer to LCSD Policy: [KJA](#)

DRILLS

FIRE, EVACUATION, SAFETY & OTHER

All schools are required to instruct and drill students on emergency procedures so that students may respond to an emergency without confusion and panic. The emergency procedures shall include drills and instruction on fires, earthquakes, which shall include tsunami procedures in a coastal zone and safety threats.

For more information, please refer to LCSD Policy: [EBCB](#)

EMERGENCY SCHOOL CLOSURES

The Board authorizes the superintendent or designee to close schools or other facilities, or to cancel or postpone activities, in the event of hazardous weather or other emergencies which present threats to the safety of students, school staff members or school property.

Lincoln County School District will communicate with the public of all delayed openings, closures, early dismissals, or cancellation of activities.

For more information, please refer to LCSD Policy: [EBCD](#)

FIELD TRIPS

The Board recognizes that first-hand experiences are an effective and worthwhile means of learning. In planning and authorizing field trips, primary consideration shall be given to the educational values derived and the safety and welfare of students involved. Active consideration should also be given to equitable access for all students and a realistic cost/benefit ratio given limited funds of the district and the communities to support these trips. Within these contexts, it is the desire of the Board to facilitate field trips as an integral part of each school's educational and activities program.

All field trips will require individual parent/guardian permission forms which will be sent home with specific information about the trip, including the mode of transportation. Specific authorization must be received from the parent/guardian and be in the possession of the school before a student may participate in the field trip. Blanket permission can be given for recurring field trips.

For more information, please refer to LCSD Policy: [IICA](#), [IICA-AR\(1\)](#) & [IICA-AR\(2\)](#)

GRIEVANCES

If your complaint addresses one or more of the issues identified below, you may use the complaint process available in any of the following policies and administrative regulations (AR):

- Discrimination or harassment on any basis protected by law: Board policy [AC](#), [AC-AR](#);
- Bias incidents or display of symbols of hate: Board policy [ACB](#), [ACB-AR](#);
- Sexual harassment (staff): Board policy [GBN/JBA](#), [GBN/JBA-AR\(1\)](#), [GBN/JBA-AR\(2\)](#);
- Sexual harassment (student): Board policy [JBA/GBN](#), [JBA/GBN-AR\(1\)](#), [JBA/GBN-AR\(2\)](#);
- Workplace harassment: [GBEA](#), [GBEA-AR](#);
- Hazing, harassment, intimidation, bullying, menacing or cyberbullying (staff): Board policy [GBNA](#), [GBNA-AR](#);
- Hazing, harassment, intimidation, bullying, menacing, cyberbullying, teen dating violence or domestic violence (student): Board policy [JFCF](#), [JFCF-AR](#);
- Sexual conduct with a student (staff): Board policy [GBNAA/JHFF](#), [GBNAA/JHFF-AR](#);
- Sexual conduct with a student (student): Board policy [JHFF/GBNAA](#), [JHFF/GBNAA-AR](#); Public Complaints – [KL](#), [KL-AR\(1\)](#) & [KL-AR\(2\)](#)
- Instructional resources or instructional materials: Board policy [IIA](#), [IIA-AR](#);
- Complaints regarding the Talented and Gifted Program (TAG): Board policy [IGBBA](#), [IGBBA-AR](#).

Any complaint about school personnel other than the superintendent will be investigated by the administration before consideration and action by the Board. The Board will not hear complaints against employees in a session open to the public unless an employee requests an open session.

A complaint of retaliation against a student or a student's parent who in good faith reported information that the student believes is evidence of a violation of state and federal law, rule or regulation, should be reported to the administrator. Complaints against the principal may be filed with the superintendent. Complaints against the superintendent should be referred to the Board chair on behalf of the Board. Complaints against the Board as a whole or against an individual Board member should be made to the Board chair on behalf of the Board.

Tiana DeVries, Human Resources Director, is designated as the Title IX coordinator and can be contacted at 541-265-4436. The Title IX coordinator will coordinate the district's efforts to comply with its responsibilities related to policy GBN/JBA.

For more information, please refer to LCSD Policy: [KL](#), [KL-AR\(1\)](#) & [KL-AR\(2\)](#)

HEALTH

Although the district's primary responsibility is to educate students, the students' health and general welfare is also a major Board concern. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with evidence-based health practices. The nurse(s) employed by the district shall be licensed to practice as a registered nurse or nurse practitioner in Oregon and will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.

Related Policies:

- Prescription Medications Policy: [JHCD](#) & [JHCD-AR](#)
- Nonprescription Medication Policy: [JHCD](#)
- Medications Policy: [JHCD](#) & [JHCD-AR](#)

For more information, please refer to LCSD Policy: [JHC](#)

COMMUNICABLE DISEASES

The district shall provide reasonable protection against the risk of exposure to communicable disease for students. Reasonable protection from communicable disease is generally attained through immunization, exclusion or other measures as provided by Oregon law, by the local health department or in the Communicable Disease Guidance published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA). Services will be provided to students as required by law.

When an administrator has reason to suspect that a student has or has been exposed to any restrictable disease for which the student is required to be excluded, the administrator will consult with the school nurse and shall exclude the student from school. If the disease is a reportable disease, the school nurse will report the occurrence to the local health department. The

administrator will also take whatever reasonable steps it considers necessary to organize and operate its programs in a way which both furthers the education and protects the health of students and others.

In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure.

For more information, please refer to LCSD Policy: [JHCC](#) & [JHCC-AR](#)

FIRST AID

In cases of sudden illness or injury to a student or staff member, first aid will be given by school staff. Further medical attention to students is the parents' responsibility, or of someone the parents designate in case of emergency. Each principal is charged with providing for the immediate care of ill or injured persons within his/her area of responsibility. Staff members shall report self-administered first-aid treatment to an immediate supervisor.

For more information, please refer to LCSD Policy: [EBBA](#)

PROGRAMS

ALTERNATIVE EDUCATION PROGRAMS

Alternative education programs implemented by the district are to maintain learning options that are flexible with regard to environment, time, structure and pedagogy.

The superintendent or designee will develop alternative education program options in compliance with Oregon Administrative Rules and Oregon Revised Statutes:

- For students who are unable to succeed in the regular programs because of erratic attendance or behavioral problems;
- For students who have not met or who have exceeded all of Oregon's academic content standards;
- When necessary to meet a student's educational needs and interests;
- To assist students in achieving district and state academic content standards;
- When a public or private alternative education program is not readily available or accessible.

For more information, please refer to LCSD Policy: [IGBHA](#) & [IGBHB](#)

MULTILINGUAL STUDENTS

Lincoln County School District (LCSD) acknowledges multilingualism and bilingualism as invaluable assets that enrich our classrooms and communities (see [LCSD Guiding Principles for Multilingual Learners and their Families](#)).

Language Access for Families

LCSD is committed to ensuring that all families have access to important school information in a language they can understand. To the greatest extent possible, we provide translation and interpretation services for school communications, including notices, report cards, parent-teacher conferences, and other essential information. Families may request language assistance at any time by contacting the main office at their school.

Support for Multilingual Students

Students who have a primary home language other than English may be screened to determine if they qualify for language assistance services. If a student qualifies, they will receive language supports at their level to ensure they can fully access academic content. These services are designed to help students develop their English proficiency while engaging in grade-level learning. Language assistance is provided in accordance with state and federal guidelines, and families will be informed of their student's eligibility and progress.

For more information or questions about language assistance services, please contact the English Language Development Department at your student's school.

For more information, please refer to LCSD Policy: [IGBI](#)

SCHOOL COUNSELING PROGRAM

The district's coordinated comprehensive school counseling program supports the academic, career, social-emotional, and community involvement development of all students. Each school will have a comprehensive counseling program for students in grades K-12, which will be based on the Oregon Department of Education's *Oregon's Framework for Comprehensive School Counseling Programs*.

The district will adopt program goals, which will assist students to:

1. Understand and utilize the educational opportunities and alternatives available to them;
2. Meet academic standards;
3. Establish tentative career and educational goals;
4. Create and maintain an education plan and education portfolio;
5. Demonstrate the ability to utilize personal qualities, education and training, in the world of work;
6. Develop decision-making skills;
7. Obtain information about self;
8. Accept increasing responsibility for their own actions, including the development of self-advocacy skills;
9. Develop skills in interpersonal relations, including the use of effective and receptive communication;
10. Utilize school and community resources;
11. Demonstrate and discuss personal contributions to the larger community; and
12. Know here and how to utilize personal skills in making contributions to the community.

For more information, please refer to LCSD Policy: [JJ](#) & [JJ-AR](#)

EXPANDED OPTIONS PROGRAMS

The Board is committed to providing additional options to students enrolled in grades 11 and 12 to continue or complete their education, to earn concurrent high school and college credits and to gain early entry into post-secondary education. The district's Expanded Options Program (EOP) will comply with all requirements of Oregon law (ORS 340) and give priority status to "at-risk" students.

For more information, please refer to LCSD Policy: [IGBHE](#) & [IGBHE-AR](#)

HOMELESS STUDENTS

Homeless students in the district will have access to the education and other services needed to ensure that an opportunity is available to meet the same academic achievement standards to which all students are held. The district will ensure that homeless students are not stigmatized nor segregated on the basis of their status as homeless. Transportation will be provided in accordance with law.

A homeless student will be admitted, in accordance with the student's best interest, to the student's school of origin or enroll the student in a district school in the attendance area in which the homeless student is actually living, unless contrary to the request of the parent or unaccompanied student. If a dispute arises over school selection, enrollment, or eligibility the student shall be admitted to the school requested pending resolution of the dispute. The parent or guardian of the student shall be provided with a written explanation of the district's decision regarding school selection including the rights of the parent, guardian, or student to appeal the decision through the McKinney-Vento act dispute resolution and appeal process.

Each homeless student shall be provided with services comparable to services offered to other students, including the following:

- Transportation services; Homeless Students** - [JECBD-AR](#)
- Education services for which the student is eligible, such as:
 - Title I-A;
 - Special education;
 - Programs for English Learners;
 - Career and technical education;
 - Talented and gifted programs.
 - School nutrition programs.

The HELP (Homeless Education and Literacy Project) program serves students and families who are living in temporary housing, inadequate housing, or living without a parent or guardian. This includes students who qualify for services under the McKinney-Vento Act as well as students who are involved with the Foster Care system. A liaison for students in homeless situations will be designated by the district to carry out duties as required by law. The district liaison shall coordinate the provision of services to homeless students with local social service agencies, and other agencies or programs providing services to homeless students and their families.

For further information or referral the HELP Program or other supports of the McKinney-Vento program, please contact:

Woody Crobar

HELP Program Coordinator/Foster Care Point of Contact

541-265-4506

woody.crobar@lincoln.k12.or.us

For more information, please refer to LCSD Policy: [JECBD](#) & [JECBD-AR](#)

ONLINE LEARNING

For information about online learning options, please contact your student's school directly. They will be able to provide the most accurate list of online learning options dependant on your student's needs and age/grade level.

For more information, please also see Alternative Instructional Programs and refer to LCSD Policy: [IHGA](#)

STUDENTS WITH DISABILITIES

The district implements an ongoing system to locate, identify and evaluate all children birth to age 21 residing within its jurisdiction who have disabilities and need early intervention, early childhood special education or special education services (EI/ECSE). For preschool children the district is responsible for the evaluation(s) used to determine eligibility; the designated referral and evaluation agency is responsible for determining the eligibility of children for EI/ECSE services in accordance with Oregon Administrative Rule (OAR) 581-015-2100.

Related Policies:

- Students with Disabilities – Child Identification Procedures Policy: [IGBA](#) & [IGBA-AR](#)
- Educational Records for Students with Disabilities Policy: [IGBAB/JO](#) & [IGBAB/JO-AR](#)
- Participation in Regular Education Programs Policy: [IGBAE](#) & [IGBAE-AR](#)
- Procedural Safeguards Policy: [IGBAG](#) & [IGBAG-AR](#)
- Evaluation Procedures Policy: [IGBAH](#) & [IGBAH-AR](#)
- Free Appropriate Public Education (FAPE) Policy: [IGBAJ](#) & [IGBAJ-AR](#)

TALENTED AND GIFTED

The district is committed to an educational program that recognizes, identifies and serves the unique needs of talented and gifted students. Talented and gifted students are those who have been identified as academically talented and/or intellectually gifted.

In order to serve academically talented and intellectually gifted students in grades K-12, the district directs the superintendent to establish a written identification process. This process of identification shall include as a minimum:

1. Use of evidence-based practices that include a variety of tools and procedures to determine if a student demonstrates a pattern of exceptional performance and/or achievement that is relevant to the identification of TAG students under ORS 343.395.
2. Collection and use of multiple modes and methods of qualitative and quantitative evidence to allow appropriate members of a student's identification team to make a determination about the identification and eligibility of the students for TAG services, supports and/or programs; with no single test or piece of evidence eliminating a student from eligibility.
3. Use of methods and practices that minimize or seek to eliminate the effects of bias in assessment and identification of students from historically underrepresented populations including, but not limited to:
 - a. Students who are racially/ethnically diverse;
 - b. Students experiencing disability;
 - c. Students who are culturally and/or linguistically diverse;
 - d. Students experiencing poverty; and
 - e. Students experiencing high mobility.
4. Incorporate assessments, tools and procedures that will inform the development of an appropriate plan of instruction for students who are identified as TAG and describe how information from the assessments, tools and procedures used in the identification for TAG students will be used to support development of the plan of instruction.
5. Identify how the educational record under ORS 326.565 of the student being considered will document and reflect the record of the team's decision and the procedures and data used by the team to make the decision.

For more information, please refer to LCSD Policy: [IGBB](#) & [IGBBA](#)

REGISTRATION

STUDENT FEES, FINES AND CHARGES

The Board recognizes the need for student fees to fund certain school activities, which are not sufficiently funded by the district. No student will be denied an education because of his/her inability to pay supplementary fees. No student, however, is exempt from charges for lost or damaged books, locks, materials, supplies, and equipment.

All student fees and charges, both optional and required, will be listed and described annually in the student/parent handbook, or in some other written form, and distributed to each student. Students will be advised of the due dates for such fees and charges as well as of possible penalties for failure to pay them.

Information and notices regarding student fines, fees and charges may also be listed in detail in our registration materials.

The criteria listed below shall be used in developing budget needs for programs and activities and the fees where a maximum has not been set:

1. Schools will comply with adopted statutes, specifically Oregon Revised Statute (ORS) 339.141 and ORS 337.150
2. Schools will treat all students fairly and equally, complying with District equity policies.
3. All schools will follow this standard set of procedures for assessing student fees.
4. No fees shall be charged for required and elective courses for which grades and/or credit is earned, even if supplies may eventually become the property of the student.
 - a. Students wishing maximum freedom of creativity, self-expression and personal choice may choose to select and purchase/provide their own supplies.
 - b. Interested students who do not purchase their own supplies should enroll in these courses anyway. Supplies will be made available for them by the school to complete the course requirements.
5. No fee will be charged for required field trips.
6. No fees shall be charged for textbooks that are required in the regular full-time day program.
7. Fee schedules show the maximum fee that may be charged for the specified item/activity. Based on the activity budget and needs of a school, these fees may vary in amount but may not exceed the maximum fee.
8. Towel fees are assessed with the purpose of purchasing locker room towels, operating a washer/dryer on site, and to set aside funds for future replacement of washer/dryers. This fee can only be collected if the school makes towels available to students.
9. Yearbook/Annual fees are assessed on the basis of actual cost to produce an Annual. A budget is prepared which allows for operating costs and future replacement of equipment used in Yearbook/Annual preparation.
10. Lock/hasp and locker fees are assessed to repair and replace equipment.
11. Physical education uniform fees may be charged if the student chooses not to provide his/her own uniform and one is required. Uniforms that could damage or injure property or other students are not permitted.
12. Student Body Activity Card fees are assessed to fund student activities within the school and may not be required for participation in any school activity.
13. A family that believes that payment of school fees/fines creates a severe hardship may request to waive the payment of fees or apply for available "scholarships" when eligible.

Fee Schedule (maximum fee unless otherwise noted)		
Item	Middle School	High School
Admission - Athletic Events Fees may be higher for some events if required by the OSAA/league		
Adults Includes District Staff if not working the event.	N/A	\$10.00
Senior Citizens (Age 60+)	N/A	\$5.00
Resident with Student Body Card	N/A	\$2.00
Nonresident Students Age 11+ Age 6-11 Age 5 and under	N/A N/A N/A	\$5.00 \$5.00 Free
District Staff if Supervising	N/A	Free
Admission - Non Athletic Events	\$30.00	\$30.00
Athletic Participation <i>First sport per season</i>	Paid by LCSD	Paid by LCSD
Athletic Participation <i>Additional sport per season</i> <i>\$500 Annual Family Maximum</i>	\$120	\$160
Career/Technical Ed (CTE) Class Fee	\$5.00	\$5.00
Lock Fee	Actual Cost	Actual Cost
Locker Fee	\$5.00	\$5.00
Physical Education (PE) Uniforms	Actual Cost	Actual Cost
Planners (Fee only if not required)	Building Sets Amount	Building Sets Amount
School Supplies (Optional)	\$30	\$30
Student Body Activity Card	\$10.00	\$15.00
Towel Fee	\$5.00	\$5.00
Yearbook or Annual	Building Sets Amount	Building Sets Amount

Equipment & Textbook Damage Fines Schedule		
Item	Damage	Fee
Chromebook	Total loss Bent frame Missing or removed parts (not keyboard keys)	\$300
Chromebook	Not recovered after withdrawal	\$300
Chromebook	Multiple parts destroyed	\$300
Chromebook	Broken screen Cracked LCD	\$50
Chromebook	Keyboard Removed Keys	\$50
Chromebook	Lost/Stolen	\$300
Charging Cord	Lost Charger Broken Charger	\$35
iPad (9th gen)	Any Damage	\$300
Mobile Charging Brick	Lost/Stolen Damaged	\$50
Textbook	Writing/Marking Page	\$1 per page up to replacement cost
Textbook	Damaged Spine	\$15 if repairable
Textbook	Missing Pages	Replacement Cost
Textbook	Lost Book	Replacement Cost
Textbook	Damaged beyond repair	Replacement Cost

For more information, please refer to LCSD Policy: [JN](#)

TRANSFER POLICY

Intradistrict Transfers

The following procedure will govern consideration of a request by a student who resides within district boundaries and who is requesting district approval for a transfer to attend school in another district:

1. A parent will request the release of their student by completing the appropriate district form;
2. The completed form must be submitted to the district office;

3. The Board chair, superintendent or designee will grant or deny the request for release according to established Board policy criteria and notify the parent in writing of the decision within 15 calendar days;
4. If the release is granted by mutual consent of the resident and nonresident districts, the resident district will make necessary arrangements for the transfer of the student's education records;
5. The superintendent's decision is final.

For more information, please refer to LCSD Policy: [JECF](#) & [JECF-AR](#)

Interdistrict Transfers (Variances)

Students are assigned to the school in the attendance area in which they reside. A parent may request a transfer (variance) to a school outside of their child's assigned school.

Variances will only be approved during the following times of year:

- Upon the student's initial enrollment in the district;
- At the beginning of each school year (until the first Monday after the start of school each year);
- At the start of the second semester (mid-year, dates vary depending on the school calendar), and;
- When a student's legal residence changes during the school year yet remains within the district's boundary. Students may be allowed to complete the rest of the school year at the school they are currently attending. (Students will need to complete the variance process at the start of the next school year.)

When granting a variance request the school principal or their designee will consider:

1. The effect on either school involved in terms of space, programs or support facilities;
2. Any special need a student or family may have that would keep the student from being successful in his/her assigned school; and
3. Behavior, attendance and academic performance/grades criteria.

When a variance is granted, it will stay in effect through the highest grade level of the receiving school. The variance may be revoked for the following reasons:

1. The population of the school exceeds the building's capacity, either by space or staffing;
2. The student has inappropriate behavior;
3. The student has poor attendance;
4. The student has poor academic performance;
5. Consistent failure to comply with transportation requirements.

For more information, please refer to LCSD Policy: [JECC](#) & [JECC-AR](#)

STUDENT RIGHTS & RESPONSIBILITIES

The Board has the responsibility to afford students the rights that are theirs by virtue of guarantees offered under federal and state constitutions and statutes. In connection with these rights are responsibilities that must be assumed by students.

Among these student rights and responsibilities are the following:

- Civil rights — including the rights to equal educational opportunity and freedom from discrimination; the responsibility not to discriminate against others;
- The right to attend free public schools; the responsibility to attend school regularly and to observe school rules essential for permitting others to learn at school;
- The right to due process of law with respect to suspension, expulsion and decisions which the student believes injure his/her rights;
- The right to free inquiry and expression; the responsibility to observe reasonable rules regarding these rights;
- The right to privacy, which includes privacy with respect to the student’s education records.

For more information, please refer to LCSD Policy: [JF/JFA](#)

For more information on parental rights, please refer to LCSD Policy: [KAB](#) & [KAB-AR](#)

ASSEMBLY OF STUDENTS

Students in the district shall have an opportunity to meet during school hours on school property, provided such meetings do not disrupt the orderly operation of the school or violate the rights of other students or staff. Students shall request permission of the principal or designee for organized and/or scheduled meetings prior to the meeting and if approved, the time, place, and supervision shall be designated.

STUDENT DRESS CODE

Dress Code Philosophy:

Lincoln County School District’s student dress code supports equitable educational access and is written in a manner that does not reinforce stereotypes. To ensure effective and equitable enforcement of this dress code, school staff shall enforce the dress code consistently and in a manner that does not reinforce or increase marginalization or oppression of any group based on race, sex, gender identity, gender expression, sexual orientation, ethnicity, religion, cultural observance, household income or body type/size.

Our Values:

- All students should be able to dress comfortably for school and engage in the educational environment without fear of or actual unnecessary discipline or body shaming.
- All students and staff should understand that they are responsible for managing their own personal “distractions” without regulating individual students’ clothing/self-expression.
- Teachers should focus on teaching without the additional and often uncomfortable burden of dress code enforcement.
- Student dress code enforcement should not result in unnecessary barriers to school attendance.
- Reasons for conflict and inconsistent discipline should be minimized whenever possible.
- Consistent expectations for the dress code and equitable enforcement of the dress code.

Dress Code Goals:

- Maintain a safe learning environment in classes where protective or supportive clothing/footwear is needed, such as chemistry/biology (eye or body protection), dance

(bare feet, tights/leotards), PE (athletic attire/shoes), or CTE (close toed shoes, hair net, etc.).

- Allow students to wear clothing of their choice that is comfortable and within the requirements of the dress code.
- Allow students to wear clothing that expresses their self-identified gender.
- Allow students to wear religious attire without fear of discipline or discrimination.
- Prevent students from wearing clothing or accessories with offensive images or language, including profanity, hate speech, and pornography.
- Prevent students from wearing clothing or accessories that denote, suggest, display or reference alcohol, drugs, or related paraphernalia or other illegal conduct or activities.
- Prevent students from wearing gang-affiliated clothing or paraphernalia.
- Ensure that all students are treated equitably regardless of race, sex, gender identity, gender expression, sexual orientation, ethnicity, religion, cultural observance, household income, or body type/size.

For more information, please refer to LCSD Policy: [JFCA](#) & [JFCA-AR](#)

ELECTRONIC DEVICES (PERSONAL)

Student possession or use of personal electronic devices on district property, in district facilities during the school day and while the student is in attendance at district-sponsored activities may be permitted subject to the limitations set forth in district policy and consistent with any additional school rules established by the principal. The district will not be liable for loss, theft or damage to personal electronic devices brought to district property or school-sponsored events.

A “personal electronic device (PED)” is a device that is capable of electronically communicating, sending, receiving, storing, recording, reproducing and/or displaying information and data. These may include, but are not limited to, personal devices such as cellphones, smart watches, iPods, MP3 players, headphones, and gaming devices.

Personal electronic devices shall not be used in a manner that disrupts the educational process, school programs or activities, or in a manner that violates law, Board policy, administrative regulation or school rules. Students shall comply with any additional school rules as established by the building principal and classroom rules concerning the appropriate use of personal electronic devices. Personal electronic devices used in violation of law, Board policy, administrative regulation or approved school rules will be confiscated, turned into school administration or their designee, and released to the student, parent or property owner, as appropriate.

If parents wish to contact a student during the school day, they should call the school office. Thank you for minimizing distractions in the classroom.

For more information and a complete list of guidelines, please refer to LCSD Policy: [JFCEB](#) & [JFCEB-AR](#)

ELECTRONIC DEVICES (SCHOOL)

Lincoln County School District provides an electronic communication system for the advancement and promotion of learning and teaching. LCSD students will:

- Receive education about appropriate online behavior, including cyberbullying awareness and response, and how to interact with other individuals on social networking and social media websites and in chat rooms;
- Complete and sign an agreement (LCSD Electronic Device & Social Media Student Contract) to abide by the district’s electronic communications policy and administrative regulations;
- Follow the Student Code of Conduct, including but not limited to:
 - Not damage school property
 - Not intimidate, threaten, bully, fight, harass, roughhouse, haze, engage in horseplay or injure any student or staff member
 - Not engage in various forms of cheating or academic dishonesty
- Be subject to discipline up to and including expulsion and/or revocation of district system access up to and including permanent loss of privileges for violations of policy.

For more information, please refer to LCSD Policy: [IIBGA](#), [IIBGA-AR](#) & [JFC-AR](#)

FREEDOM OF EXPRESSION

Students have a general right to freedom of expression within the school system. The district requires, however, that students exercise their rights fairly, responsibly and in a manner not disruptive to other individuals or to the educational process. These rights include Freedom of Student Inquiry and Expression, Freedom of Association, and Student Publications, Displays and Productions.

For more information, please refer to LCSD Policy: [IB](#)

STUDENT SEARCHES

District officials may search a student’s person and property, including property assigned by the district for the student’s use. Such searches may be conducted at any time on district property or when the student is under the jurisdiction of the district at school-sponsored activities.

All student searches conducted by the district shall be subject to the following requirements:

- The district official shall have individualized, “reasonable suspicion” based upon specific and articulated facts to believe that the student personally poses or is in possession of some item that poses an immediate risk or serious harm to the student, school officials and/or others at the school;
 - “Past experience” and “credible information from another person” may provide a district official with “reasonable suspicion”
- The search shall be “reasonable in scope.” That is, the measures used are reasonably related to the objectives of the search, the unique features of the official’s responsibilities, and the area(s) which could contain the item(s) sought and not excessively intrusive in light of the age, sex, maturity of the student and nature of the infraction.

Routine inspections of district property assigned to students (including lockers, desks, and other storage areas) may be conducted at any time. Students have no expectation of privacy regarding these items/areas.

When a district official has the justification to search either a particular district-owned storage area assigned to a student or the clothing or the personal property of a student, the official has the option of making a search or asking the student to voluntarily provide the item(s) sought. Before making a search, the official should ordinarily ask for the student's voluntary consent by requesting the student to empty the contents of the storage area, clothing or personal property. If the student refuses consent for his/her personal property, the official may elect to contact the student's parents to obtain consent for the search of personal property.

Student Vehicles

Student vehicles may be parked on district property on the condition that the student and his/her parent(s) allow the vehicle and its contents, upon reasonable suspicion/risk of immediate serious harm, to be examined. If a student or parent(s) refuses to allow access to a vehicle when requested under the circumstances described above, the student's privilege of bringing a vehicle onto district property will be terminated. Law enforcement officials may be notified.

For more information, please refer to LCSD Policy: [JFG](#) & [JFG-AR\(1\)](#)

USE OF RESTRAINT OR SECLUSION

Restraint or seclusion may not be used for discipline, punishment, retaliation or convenience of staff, contractors, or volunteers of the district. Restraint may be imposed on a student in the district only under the following circumstances:

- The student's behavior imposes a reasonable risk of imminent and substantial physical or bodily injury to the student or others; and
- Less restrictive interventions would not be effective.

Seclusion may be used on a student in the district only under the following circumstances:

- The student's behavior imposes a reasonable risk of imminent and serious bodily injury to the student or others; and
- Less restrictive interventions would not be effective.

If restraint or seclusion is used on a student, by trained staff or other staff available in the case of an emergency when trained staff are not immediately available due to the unforeseeable nature of the emergency, e.g., teacher, administrator, or volunteer, it will be used only for as long as the student's behavior poses a reasonable risk of imminent and substantial physical or bodily injury to the student or others and less restrictive interventions would not be effective. Students will be continuously monitored by staff for the duration of the restraint or seclusion.

For more information, please refer to LCSD Policy: [JGAB](#) & [JGAB-AR\(1\)](#)

TRANSPORTATION

School transportation services will be provided for students to and from school and for transporting students to and from curricular and extracurricular activities sponsored by the district, transporting from one school or facility to another and school-sponsored field trips that are extensions of classroom learning experiences. Transportation will be provided for homeless students to and from the student's school of origin as required by the Every Student Succeeds Act (ESSA). Services shall be provided throughout the regularly scheduled year and during the regular school day as determined by the Superintendent.

For more information, please refer to LCSD Policy: [EEA](#)

BUS SAFETY PROGRAM

Instruction in school bus safety and emergency evacuation procedures and behavioral expectations is provided yearly for all students. This instruction includes:

- Safe school bus riding procedures, including but not limited to loading, unloading, crossing etc;
- Use of emergency exits and evacuation of the school bus in case of emergency, including participation in actual evacuation drills;
- Instruction on the bus behavioral expectations.

For more information, please refer to LCSD Policy: [EEAC](#)

BUS SCHEDULES AND ROUTES

Actual bus stops and routes will be determined in cooperation with the transportation provider and will be based upon efficiency, safety, Board policy and applicable state and federal laws and rules. The determination of safe roads for school bus travel will be made in cooperation with the transportation provider. Bus schedules and routes will be published at registration and updated as needed throughout the year.

For more information, please refer to LCSD Policy: [EEAB](#)

STUDENT CONDUCT & DISCIPLINE ON BUSES

While riding the school bus, a student's conduct will be subject to all LCSD policies and rules, including the Student Code of Conduct (See Board Policy [JFC-AR](#)) and Student Conduct on School Buses (See Board Policy [EEACC](#)). Expectations for student conduct on school buses will be posted in a conspicuous place in all buses.

Penalties and disciplinary procedures for violations of bus expectations are included in the Student Code of Conduct (See Board Policy [JFC-AR](#)) and may also include suspension and/or expulsion from district-approved transportation services. "Suspension" means any disciplinary removal, other than expulsion, for up to 10 school days. "Expulsion" means any disciplinary removal beyond 10 school days up to one calendar year.

For more information, please refer to LCSD Policy: [EEACC-AR](#)

VIDEO CAMERAS ON TRANSPORTATION VEHICLES

Video cameras may be used on district transportation vehicles transporting students to and from curricular and extracurricular activities. The district will comply with provisions of state and federal law regarding education record requirements including the Family Educational Rights and Privacy Act and the Individuals with Disabilities Education Act as applicable to the district's use of video recordings.

For more information, please refer to LCSD Policy: [EEACCA](#) & [EEACCA-AR](#)

STUDENT VEHICLE USE & SCHOOL PARKING LOTS

All students who drive vehicles to school are subject to parking and driving rules developed by the principal. The district may require all students parking vehicles on district property on a regular basis to show evidence that the student driving the vehicle holds a valid driver's license, the vehicle is currently registered and that the student driving is insured. Student Vehicle Use/Parking Contracts may be required to be completed by school administrators outlining school specific parking and driving rules and expectations. Student vehicles parked on district property may be subject to searches (See Board Policy [JFG-AR](#)).

Parking privileges, including driving on district property, may be revoked by the principal for violations of Board policies, administrative regulations or school rules. In accordance to school specific rules, students may be required to complete a building parking form and/or be assigned a parking spot.

Except in unusual circumstances, when transportation to an event is provided by the district, student participants shall not be transported in any other manner. If unusual circumstances do exist: Patrons and staff members may use their privately-owned vehicles to transport students to a school-sponsored event when the principal has given written permission prior to the event and all precautions have been addressed.

Student's may, at times, be permitted to transport themselves in their private vehicles to co-curricular activities when the principal has given permission prior to the co-curricular activity. Participation in the co-curricular activity is voluntary and Lincoln County School District is not always directly supervising, controlling, providing the student's transportation. All applicable precautions must be addressed. Students may only provide transportation for themselves (no passengers) to any co-curricular activity within the school day. The Co-Curricular Permission Form and the Co-Curricular Activity List must be used as parent/guardian notification of co-curricular activities.

For more information, please refer to the following policies:

- a. [JFC-AR](#): Student Code of Conduct
- b. [JHFD](#): Student Vehicle Use
- c. [JFG](#) & [JFG-AR](#): Student Searches
- d. [EEAE](#) & [EEAE-AR\(1\)](#): Student Transportation in Private Owned Vehicles

VISITORS

The Board encourages parents and other district citizens to visit the school and classrooms to observe the work of students, teachers and other employees. Such visitations should be prearranged. To ensure that no unauthorized persons enter a school, all visitors will report to the school office when entering and will receive authorization to visit elsewhere in the building.

Any unauthorized person on school property will be reported to the principal or superintendent. The person may be asked to leave. Law enforcement may be called if the situation warrants such measures.

For more information, please refer to LCSD Policy: [KK](#) & [KK-AR](#)

VOLUNTEERS

Lincoln County School District is blessed with an abundance of volunteers who bring their enthusiasm, great ideas, and expertise into our schools each day. Parent, grandparent and community volunteers have long been important figures in our schools. Sharing their time and talents with students. Lending a helping hand to teachers and school staff. Our volunteers help in countless ways!

To volunteer in our schools, you must fill out an online application, pass a criminal background check, and successfully complete the online [SafeSchools](#) training course.

Visit or call your neighborhood school today to find out how you can become a valuable member of the LCSD Volunteer Team!

For more information, please refer to LCSD Policy: [IICC](#), [IICC-AR](#) or [District Website](#)



- c. Facilities & Maintenance/Transportation/Food Services
 - 1. Intent to Award NHS football/soccer turf

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
6/10/2025**

TOPIC: Newport High School Football/Soccer Field Turf Intend to Award

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Remove and install new turf at Newport High School Football/Soccer Field

Five proposals were received: Act Global, Northwest Sports Turf, SprinTurf, Astro Turf, Elite Turf and Hellas.

Intend to Award Request for Proposal to Act Global for turf and Northwest Sports Turf for installaion

Asking the Lincoln County School Board to award to Act Global and Northwest Sports Turf, subject to a 7-day appeal period.

Act Global	Northwest Sports Turf
SprinTurf	Astro Turf
Elite Turf	Hellas

SUPERINTENDENT’S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

- d. Board
 - 1. Authorization for Board Chair to respond to Executive Session Matter
- 12. Items of Information & Discussion
 - a. Human Resources
 - 1. Volunteer Program Presentation

Volunteer Program Year in Review

Lincoln County School District

2024/2025 School Year

500



What to Expect

- Program Overview
- Quick Statistics
- Goals



Learning about Soil



Program Overview

What is the purpose of the LCSD Volunteer Program?

01

Process volunteer applications and training.

- Volunteer Orientation
- Volunteer Application

02

Recruitment

- Social Media
- Fliers
- Community Events
- Registration

03

Pairing Volunteers with Opportunities

- Reading
- Field Trips
- Sports
- Mentoring
- Career Opportunities

04

Volunteer Recognition

- Ronald Brocklehurst
- Alma Simon
- Krista Eddy
- Sue Fowler

502

Volunteers Around the District

Taft

Art Outreach program: Lincoln City Cultural Center is running a program called **Arts Explorations** to bring art instruction into our local schools. It's in its 4th year and has been welcomed by teachers, students and administrators.

"I love the excitement and engagement that I see everyday in the classrooms. The art lessons are built around Oregon standards and they also tie into classroom curriculum and vocabulary to help students learn through more arts integration. I feel like this is the most impactful thing that I do in my job, and I constantly hear from students that this art program is the best part of their school experience".



Aspire: Career and College Prep

Toledo

Toledo High School's Gear UP/ASPIRE program was able to recruit a mentor for every student involved in the program!

More Volunteers Activities

- Reading in the classroom
- Helping with field trips
- Career mentorships
- Assisting during recess
- Dance Chaperones
- Volunteer Coaches
- Field set up



Volunteers are vital to the school system.

Statistics

- **2,170** **LCSD Volunteers**
- **8,236.1*** **LCSD Volunteer Hours**
- **\$34.79** **National Average per Volunteer Hour**
- **\$286, 534** **We save per year with our volunteer program**

***This does not account for: Volunteer Coaches or Some After School Activities (dances, ticket sales, snack shack, staff volunteer hours, Graduation, moving up ceremonies...)**

Volunteer Hours Per School as of June 3, 2025

School	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Crestview Heights	0.0	0.0	112.0	156.4	129.6	162.9	113.2	123.4	141.6	128.5	228.9	4.5	1,300.9
Waldport High/Middle School	0.0	0.0	26.9	15.1	7.1	11.9	37.3	28.2	3.2	37.4	87.7	0.0	254.7
Newport Middle School	0.0	0.0	5.6	44.8	7.1	0.0	15.1	6.8	26.6	6.6	19.5	0.0	132.1
Sam Case Elementary School	0.0	0.0	42.7	113.7	91.4	165.6	108.8	80.3	255.0	151.3	226.5	8.7	1,243.9
Oceanlake Elementary School	0.0	0.0	40.4	168.5	168.4	94.3	94.2	73.1	162.4	172.7	225.1	10.1	1,209.1
Taft Elementary School	0.0	0.0	45.8	71.5	82.9	230.3	102.2	177.1	103.5	98.6	296.6	7.1	1,215.5
Taft High 7-12	0.0	0.0	6.8	34.4	57.9	28.0	46.4	38.0	32.2	15.3	32.7	2.7	294.4
Toledo Elementary School	0.0	0.0	6.4	70.6	11.9	25.4	25.0	10.9	22.8	14.2	39.0	0.0	226.1
Toledo Jr/Sr High School	0.0	0.0	54.7	73.4	37.9	38.0	50.9	89.3	35.5	38.9	55.8	0.0	474.3
Newport High School	0.0	0.0	58	94.2	113.3	99.6	74.7	70.1	56.4	81.5	55.1	3	705.7
Yaquina View Elementary School	0.0	0.0	77.9	173.6	100.3	170.3	106.2	99.7	153.6	93.4	74.5	9.2	1,058.8
Totals	0.0	0.0	477.1	1016	807.6	⁵⁰⁶ 1026.2	774.0	796	992.8	838.4	1341.3	45.2	8,115.5

Volunteer - Self Registration

- Approved Volunteers are listed in Help Counter
 - Volunteer Background Check **Renewed Every 2 Years**
 - Volunteer Orientation **Renewed Annually**

<https://lincoln.k12.or.us/volunteer/>



Future Goals for the Volunteer Program



01

Stronger Communication

- Facilitate more communication between schools and volunteers
- Easy pathway to registration
- Strengthen communication between the community and volunteers



02

Grow our Social Media Base

- Instagram
- Grow the Facebook Base
- Invite parents to participate

508



03

Grow the Volunteer Reading Program

- Target retired persons interested in an hour or two a week
- Partner with the Foster Grandparents program



Next Steps

- The volunteer program will be present at registration to give families information about volunteering opportunities and to help register anyone interested.
- We plan to meet the staff when they return to give information on the application process.
- A Volunteer Information Card will be available to hand out to families with a QR code for easy access to the online application.



Thank you



Questions? Contact
rachel.craven@lincoln.k12.or.us

- b. Facilities & Maintenance/Transportation/Food Services
 - 1. Intent for RFP's - Auditorium Architect(s)

**Architect Selection Timeline
Toledo, Newport, and Waldport Auditoriums**

Date	Steps
June 6, 2025	Meet to Develop RFP
June 10, 2025	Notify the LCSD Board of Intent for RFPs
June 12, 2025	Publish RFPs
July 2, 2025	RFPs Due
July 3, 2025	RFP Review
July 14-16, 2025	Architect Finalist Presentations and Scoring
July 16-30, 2025	Negotiate, Notify Selected Architect Based on Board Approval, 7-Day Complaint Period
August 12, 2025	Board Approval of Architect

- c. Board
 - 1. 25-26 Organizational Resolution

RESOLUTION 2025/26 – 1

DESIGNATION OF DISTRICT OFFICERS, CLERKS, AGENTS, AND DEPOSITORIES OF FUNDS

DISTRICT CLERKS

WHEREAS, Majalise Tolan, Superintendent of Lincoln County School District, is designated by law as Clerk/Chief Administrative Officer of said District for the 2025-2026 fiscal year;

WHEREAS, it is advisable for additional staff members to be designated as Deputy Clerk/Chief Financial Officer;

BE IT RESOLVED, that Rich Belloni and Kim Cusick are appointed as Deputy Clerks for the 2025-2026 fiscal year.

BE IT FURTHER RESOLVED, that the named Clerk and Deputy Clerks be covered in the amount of \$1,000,000 through the district's crime policy.

BUDGET OFFICER

BE IT RESOLVED, that Majalise Tolan is hereby designated to serve as Budget Officer of the Lincoln County School District for the fiscal year 2025-2026.

GRANT OFFICER

WHEREAS, grant funding may become available through Federal, State or other sources; and

WHEREAS, certain available grant funds may be deemed beneficial toward improvement of the District's educational system;

BE IT RESOLVED, that the Superintendent, and/or Deputy Clerks be named as the Local Agency Representative and shall hereby be authorized to file application(s) and execute for and on behalf of the District and otherwise act as the District's representative in all activities related to grants for the fiscal year 2025-2026.

BOND COMPLIANCE OFFICER

BE IT RESOLVED, that Business Director Kim Cusick is appointed as the Bond Compliance Officer and Business Services Supervisor Carole Kunde is appointed as the Alternate Bond Compliance Officer for the 2025-2026 fiscal year.

LEGAL COUNSEL

BE IT RESOLVED, that the Hungerford Law Firm; Garrett, Hemann, Robertson; The Lawrence Company; Macpherson, Gintner & Diaz; and Yaquina Law; are hereby designated to serve as General Counsel for the Lincoln County School District for the fiscal year 2025-2026.

BE IT RESOLVED, that Hawkins, Delafield & Wood, LLP is hereby designated to serve as Bond Counsel for the Lincoln County School District for the fiscal year 2025-2026.

AUTHORIZATION TO FILL VACANCIES

BE IT RESOLVED, that the Superintendent or designee is hereby authorized to accept resignations and fill vacancies and report them to the Board in accordance with District Policy, for the Lincoln County School District for the fiscal year 2025-2026.

APPLICATION FOR FEDERAL IMPACT AID

BE IT RESOLVED, that Deputy Clerks are designated as the authorized representatives of the District in connection with filing for Federal Impact Aid. Public Law 874, for the Lincoln County School District for the fiscal year 2025-2026.

DISTRICT REPRESENTATIVE FOR ASBESTOS HAZARD EMERGENCY RESPONSE ACT (AHERA)

BE IT RESOLVED, that the Facilities Director is appointed as representative for the AHERA for the Lincoln County School District for the fiscal year 2025-2026.

AUDITOR

BE IT RESOLVED, that Clear Trail, CPAs, LLC, are hereby designated to serve as Auditors for the Lincoln County School District for the fiscal year 2025-2026.

SELF-CERTIFICATION OF FEDERAL GRANT PURCHASING THRESHOLDS

WHEREAS, under 2 CFR 200.320 (iv), non-federal entities may establish a federal purchasing threshold higher than the micro-purchase threshold identified in the FAR under certain conditions; and Lincoln County School District qualifies as a low-risk auditee for the most recent audit; and is a public institution in Oregon where the small purchase threshold is \$25,000 and the intermediate purchase threshold is \$25,001 to \$250,000;

BE IT RESOLVED, that the federal micro purchase threshold for Lincoln County School District shall be equal to the Oregon threshold of \$25,000 and the federal small purchase threshold shall be equal to the Oregon threshold of \$25,001 to \$250,000.

AMERICANS WITH DISABILITIES ACT (ADA)

BE IT RESOLVED, that the Facilities Director and Human Resources Director are appointed as District coordinators for the Lincoln County School District for the fiscal year 2025-2026.

AGENT OF RECORD, PROPERTY INSURANCE

BE IT RESOLVED, that Brown & Brown Insurance is hereby designated to serve as Agent of Record for the Lincoln County School District for property and liability insurance for fiscal year 2025-2026.

NEWSPAPERS FOR LEGAL NOTICE

Be it resolved that The Lincoln Leader be designated as the newspaper in which legal notices will be published for fiscal year 2025-26.

TRAVEL REIMBURSEMENT RATES

BE IT RESOLVED, that in accordance with Policy DLC the mileage reimbursement rate for 2025-2026 be set at the 2025 IRS rate of 70 cents; and the meals per diem rate will be \$82.00 (\$36 for dinner, \$24.00 for lunch and \$22.00 for Breakfast). Lodging is based on the commercial or governmental, single room rate. Specifics for meal per diem and lodging are identified in Policy DLC-AR.

INVESTMENT DEPOSITORIES

WHEREAS, Lincoln County School District has statutory authority for investment of funds,

BE IT RESOLVED, that the Oregon Coast Bank and Oregon State Local Government Investment Pool are hereby approved as the official depository of Lincoln County School District funds for the 2025-2026 fiscal year:

BE IT FURTHER RESOLVED that the investment instruments as defined in ORS 294.805-294.895 are permitted for 2025-2026.

BE IT FURTHER RESOLVED, that the Clerk of the District or the Deputy Clerks, as Custodian of Funds, are authorized to establish accounts and to issue checks against such accounts bearing the original signature of the Clerk or the Deputy Clerks or the facsimile signature of the Clerk and/or the Deputy Clerks.

AUTHORIZATION TO BORROW MONEY

BE IT RESOLVED, that the Clerk or the Deputy Clerks be authorized to borrow up to \$5,000,000 within the requirements of law and District policies.

AUTHORIZATION FOR INTERFUND LOANS

WHEREAS, ORS 294.468 allows the commingling of funds and any subsequent operating loans from one fund to another fund upon receiving authority from the Board of Directors in the form of a resolution;

BE IT RESOLVED, the Board of Directors of Lincoln County School District to hereby authorize any short-term operating loans created from operations.

SIGNING OF AGREEMENTS

BE IT RESOLVED, that the Clerk and Deputy Clerks be authorized to sign contracts, conveyances or other documents on behalf of the District, within the requirements of law and District policies.

DISPOSAL OF SURPLUS PROPERTY

Be it resolved that the Deputy Clerks are hereby authorized to dispose of surplus property in accordance with Board Policy to the limit of \$25,000.

DECLARATION OF VACANCY BUDGET COMMITTEE

Be it resolved that Zone 3 be declared vacant.

DESIGNATION OF LOCAL PUBLIC CONTRACT REVIEW BOARD

Be it resolved that the governing body of Lincoln County School District, the Board of Directors, be designated as the Local Public Contract Review Board for 2025-2026.

Duly passed this 12th day of July 2025 at the regular meeting of the Board of Directors of Lincoln County School District.

Board Chairperson

Clerk of the Board

Board Member:	<u>Aye</u>	<u>Nay</u>
Peter Vince	___	___
Liz Martin	___	___
Jason Malloy	___	___
David Cowden	___	___
Mitch Parsons	___	___

2. Public Comment (This time is reserved for general public comment to the Board)
- d. Other
 1. Meeting Takeaways
 2. Reminders/Announcements
- e. Adjournment

Board Goals 2024-2029

GOAL ONE: Lincoln County School District will establish and meet high expectations for student achievement.

GOAL TWO: Lincoln County School District will create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.

GOAL THREE: LCSD will provide for the long term health and welfare of our facilities, focusing on accessibility, technological innovation, and purposeful utilization.

GOAL FOUR: Lincoln County School District will strengthen community relationships through communication and engagement with staff, students, families, and community partners.

Lincoln County School District Equity Team Land Acknowledgement Statement

We ask that you take a moment to stop what you are doing, to listen to these words as we recognize the land that we currently inhabit. No matter where each of us is physically located in Lincoln County, we must understand that we are on traditional homelands and unceded territories of indigenous peoples. Where we live in Lincoln County, these are the ancestral homelands for the Confederated Tribes of Siletz Indians.

Lincoln County School District acknowledges the Confederated Tribes of Siletz Indians that consists of over 30 bands originating from Northern California to Southern Washington. The Confederated Tribes of Siletz Indians currently occupy and manage 9,310 acres located here in Lincoln County but is a mere fraction of their original 1855 1.1 million-acre Siletz coastal reservation. We must remember the people of the Confederated Tribes of Siletz Indians are and will forever be the first stewards of this land, water, and fish.

We acknowledge and recognize the continued sovereignty of the Confederated Tribes of Siletz Indians and honor their ancestral homelands. We are committed to bringing awareness to their history and the existence of the Confederated Tribes of Siletz Indians since time immemorial.

NON-DISCRIMINATION: Lincoln County Schools do not discriminate nor tolerate discrimination on the basis of an individual's race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age or because of the race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age of any other persons with whom the individual associates.