

**MILTON-FREEWATER
UNIFIED SCHOOL DISTRICT #7**

**2026-2027
Proposed Budget Document**

**As presented to the
Budget Committee**

May 18, 2026

**Aaron Duff
Superintendent/Budget Officer**

Milton-Freewater Unified School District #7
Proposed Budget - All Funds
2026-2027

Fund	Title	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget
100	General Fund	25,787,200	25,713,200	26,427,600
201	Title 1 (\$1.06M)	700,000	640,000	1,100,000
203	Title III (\$43K)	65,000	50,000	55,000
206	Title IIA (\$81K)	100,000	90,000	100,000
207	Title IV (\$80K)	50,000	50,000	80,000
209	HB3499 NONE	370,000	-	-
211	Summer Learning	450,000	227,000	250,000
212	M98 - High School Success (\$460K)	585,000	495,000	460,000
219	Early Literacy HDT Grant (\$56K)	-	-	56,000
220	Early Literacy Grant (\$145K)	165,000	290,000	145,000
251	SIA (\$1,751,078)	1,950,000	1,715,000	1,752,000
260	IDEA	190,000	150,000	150,000
261	YTP Grant	125,000	125,000	175,000
275	ASB	400,000	400,000	400,000
280	Miscellaneous Grants	180,000	180,000	180,000
281	Rocks-Basalt Bash Funding	-	-	200,000
290	PERS Reserve	950,000	950,000	950,000
299	Food Service	1,600,000	1,620,000	1,640,000
310	Long Term Loans/Leases (2027)	48,000	48,000	15,000
320	PERS Bonds (2028 & 2040)	2,215,000	2,320,000	2,425,000
325	2016 GO Bond Debt Service (2036)	910,000	930,000	958,000
400	Capital Project Fund	1,100,000	800,000	800,000
425	Facility Improvement Fund	150,000	100,000	100,000
451	Transportation-Replacement Fund	400,000	300,000	350,000
		<u>38,490,200</u>	<u>37,193,200</u>	<u>38,768,600</u>

MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
PROPOSED BUDGET
2026 / 2027

MAJOR FUNCTION SUMMARY - ALL FUNDS

GENERAL FUND - APPROPRIATIONS	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	11,866,377	14,250,377	14,992,470	15,408,260	0	0
2000: SUPPORT SERVICES	8,014,937	8,743,190	9,108,130	9,404,040	0	0
3000: ENTERPRISE & COMMUNITY	0	2,243	3,000	3,000	0	0
4000: FACILITIES ACQUISITION	0	0	10,000	10,000	0	0
5100: LONG TERM DEBT SERVICE	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND	100,000	349,000	100,000	100,000	0	0
6000: CONTINGENCIES	0	0	1,499,600	1,502,300	0	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 19,981,314	\$ 23,344,810	\$ 25,713,200	\$ 26,427,600	\$ -	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,990,828	2,706,186	0	0	0	0
TOTAL GENERAL FUND	\$ 23,972,142	\$ 26,050,996	\$ 25,713,200	\$ 26,427,600	\$ -	\$ -

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

GENERAL FUND - RESOURCES	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
TOTAL RESOURCES (except property taxes)	20,232,523	22,110,124	22,013,000	22,227,500	0	0
LOCAL OPTION TAXES TO BE RECEIVED	0	11	200	100	0	0
PROPERTY TAXES TO BE RECEIVED	3,739,619	3,940,861	3,700,000	4,200,000	0	0
TOTAL RESOURCES - GENERAL FUND	\$ 23,972,142	\$ 26,050,996	\$ 25,713,200	\$ 26,427,600	\$ -	\$ -

MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
PROPOSED BUDGET
2026 / 2027

MAJOR FUNCTION SUMMARY - ALL FUNDS

SPECIAL REVENUE FUNDS - APPROPRIATIONS	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	4,009,161	2,662,988	2,977,850	3,296,850	0	0
2000: SUPPORT SERVICES	2,344,495	1,851,724	1,400,950	1,769,950	0	0
3000: COMMUNITY SERVICES	1,401,108	1,417,811	1,648,200	1,671,200	0	0
4000: FACILITIES ACQUISITION	1,132,367	0	0	0	0	0
5000: TRANSFERS FUND TO FUND	0	35,000	205,000	205,000	0	0
6000: CONTINGENCIES	0	0	750,000	750,000	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,501,920	1,439,526	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 10,389,051	\$ 7,407,049	\$ 6,982,000	\$ 7,693,000	\$ -	\$ -

SPECIAL REVENUE FUNDS - RESOURCES	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
TOTAL RESOURCES (except property taxes)	10,389,051	7,407,049	6,982,000	7,693,000	0	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - SPECIAL REVENUE FUNDS	\$ 10,389,051	\$ 7,407,049	\$ 6,982,000	\$ 7,693,000	\$ -	\$ -

DEBT SERVICE FUND - APPROPRIATIONS	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
5100: DEBT SERVICE	3,036,258	3,154,749	3,298,000	3,398,000	0	0
5400: PERSONAL PAYMENT	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	275,353	296,000	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 3,311,612	\$ 3,450,748	\$ 3,298,000	\$ 3,398,000	\$ -	\$ -

DEBT SERVICE FUND - RESOURCES	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
TOTAL RESOURCES (except property taxes)	2,465,352	2,604,352	2,370,000	2,442,000	0	0
PROPERTY TAXES TO BE RECEIVED	846,260	846,396	928,000	956,000	0	0
TOTAL RESOURCES - DEBT SERVICE FUND	\$ 3,311,612	\$ 3,450,748	\$ 3,298,000	\$ 3,398,000	\$ -	\$ -

MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
PROPOSED BUDGET
2026 / 2027

MAJOR FUNCTION SUMMARY - ALL FUNDS

CAPITAL PROJECTS FUND - APPROPRIATIONS	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	0	0	25,000	25,000	0	0
2000: SUPPORT SERVICES	445,109	328,063	375,000	425,000	0	0
4000: FACILITIES ACQUISITION	17,898	312,447	800,000	800,000	0	0
5000: TRANSFERS/FUND TO FUND	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,311,614	1,180,501	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	\$ 1,774,621	\$ 1,821,011	\$ 1,200,000	\$ 1,250,000	\$ -	\$ -

CAPITAL PROJECT FUND - RESOURCES	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
TOTAL RESOURCES (except property taxes)	1,774,621	1,821,011	1,200,000	1,250,000	0	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - CAPITAL PROJECT FUND	\$ 1,774,621	\$ 1,821,011	\$ 1,200,000	\$ 1,250,000	\$ -	\$ -

TOTAL - APPROPRIATIONS	\$ 32,367,710	\$ 33,107,591	\$ 37,193,200	\$ 38,768,600	\$ -	\$ -
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	7,079,715	5,622,213	-	-	-	-
GRAND TOTAL - APPROPRIATIONS	\$ 39,447,426	\$ 38,729,804	\$ 37,193,200	\$ 38,768,600	\$ -	\$ -

GRAND TOTAL - RESOURCES	\$ 39,447,426	\$ 38,729,804	\$ 37,193,200	\$ 38,768,600	\$ -	\$ -
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GENERAL FUND

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	11,866,377	14,250,377	14,992,470	96.00	74.22	15,408,260	96.00	74.22		
2000: SUPPORT SERVICES	8,014,937	8,743,190	9,108,130	15.35	40.25	9,404,040	13.85	40.25		
3000: ENTERPRISE & COMMUNITY	-	2,243	3,000	0.00	0.00	3,000	0.00	0.00		
4000: FACILITIES ACQUISITION	-	-	10,000	0.00	0.00	10,000	0.00	0.00		
5100: LONG TERM DEBT SERVICE	-	-	-	0.00	0.00	-	0.00	0.00		
5200: TRANSFERS/FUND TO FUND	100,000	349,000	100,000	0.00	0.00	100,000	0.00	0.00		
6000: CONTINGENCIES	-	-	1,499,600	0.00	0.00	1,502,300	0.00	0.00		
TOTAL GENERAL FUND APPROPRIATIONS	\$ 19,981,314	\$ 23,344,810	\$ 25,713,200	111.35	114.47	\$ 26,427,600	109.85	114.47	\$ -	\$ -
7000: UNAPPROPRIATED or END FUND ***	3,990,828	2,706,186								
TOTAL REQUIREMENTS	\$ 23,972,142	\$ 26,050,996	\$ 25,713,200	111.35	114.47	\$ 26,427,600	109.85	114.47	\$ -	\$ -
				225.82			224.32			
TOTAL RESOURCES (except property taxes)	20,232,523	22,110,124	22,013,000			22,227,500				
LOCAL OPTION TAXES TO BE RECEIVED	-	11	200			100				
PROPERTY TAXES TO BE RECEIVED	3,739,619	3,940,861	3,700,000			4,200,000				
TOTAL RESOURCES	\$ 23,972,142	\$ 26,050,996	\$ 25,713,200			\$ 26,427,600	\$ -		\$ -	\$ -

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is **not** appropriated.

MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET
2026 / 2027

AS PROPOSED

BUILDING DETAIL	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
District Operations 001	4,486,149	5,282,031	7,988,217	5.70	20.25	6,970,060	3.20	21.25	-	-
Ferndale Elementary 119	2,340,067	2,844,366	2,929,970	15.50	14.47	3,170,600	15.50	14.47	-	-
Freewater Elementary 122	357,634	425,842	464,450	1.00	2.50	470,200	1.00	2.50	-	-
Gib Elementary 124	5,316,554	6,322,332	6,604,700	38.00	41.15	6,760,080	38.00	41.15	-	-
Central Middle School 110	3,449,841	4,015,274	4,239,350	25.50	15.60	4,399,910	24.50	16.60	-	-
McLoughlin High School 620	4,031,070	4,454,965	4,687,800	26.65	19.50	4,656,750	25.65	20.50	-	-
Audited Ending Fund Balance	3,990,828	2,706,186	-			-			-	-
GENERAL FUND	\$ 23,972,142	\$ 26,050,996	\$ 26,914,487	112.35	113.47	\$ 26,427,600	107.85	116.47	\$ -	\$ -
				225.82			224.32			

OBJECT DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	10,299,617	12,030,087	12,583,600	111.35	114.47	12,787,800	109.85	114.47		
200: Benefits	6,569,031	7,403,087	7,818,000	0.00	0.00	8,242,500	0.00	0.00		
300: Purchased Services	1,662,957	1,939,205	1,650,000	0.00	0.00	1,750,000	0.00	0.00		
400: Supplies	786,402	1,041,700	1,400,000	0.00	0.00	1,400,000	0.00	0.00		
500: Capital Outlay	84,774	86,346	115,000	0.00	0.00	115,000	0.00	0.00		
600: Principal/Interest/Dues/Fees	478,533	495,386	547,000	0.00	0.00	530,000	0.00	0.00		
700: Transfers to Other Funds	100,000	349,000	100,000	0.00	0.00	100,000	0.00	0.00		
800: Contingency	-	-	1,499,600	0.00	0.00	1,502,300	0.00	0.00		
Audited Ending Fund Balance	3,990,828	2,706,186	-			-			-	-
GENERAL FUND	\$ 23,972,142	\$ 26,050,996	\$ 25,713,200	111.35	114.47	\$ 26,427,600	109.85	114.47	\$ -	\$ -
				225.82			224.32			

GENERAL FUND RESOURCES

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund								
1111	Current Year's Taxes	3,666,061	3,849,315	3,800,000	0.00	4,100,000	0.00	0	0
1112	Prior Year's Taxes	70,455	91,546	100,000	0.00	100,000	0.00	0	0
1113	County Tax Sales for Back Taxes	3,101	0	0	0.00	0	0.00	0	0
1122	Prior Years Local Option Taxes	1	11	100	0.00	100	0.00	0	0
1510	Interest on Investments	194,447	342,396	90,000	0.00	255,000	0.00	0	0
1710	Admissions	0	0	5,000	0.00	5,000	0.00	0	0
1740	Fees	0	0	2,000	0.00	2,000	0.00	0	0
1910	Rentals	7,300	6,000	0	0.00	0	0.00	0	0
1920	Contributions and Donations From Priva	15,004	19,172	0	0.00	0	0.00	0	0
1960	Recovery of Prior Years' Expenditure	13,950	5,978	0	0.00	0	0.00	0	0
1980	Fees Charged to Grants	135,820	146,381	50,000	0.00	50,000	0.00	0	0
1990	Miscellaneous	204,494	195,764	188,000	0.00	188,000	0.00	0	0
1000		4,310,633	4,656,563	4,235,100	0.00	4,700,100	0.00	0	0
2101	County School Funds	65,309	67,740	64,000	0.00	70,000	0.00	0	0
2199	Other Intermediate Sources	0	12,906	0	0.00	0	0.00	0	0
2800	Revenue in Lieu of Taxes	11,696	0	0	0.00	0	0.00	0	0
2000		77,005	80,647	64,000	0.00	70,000	0.00	0	0
3101	State School Fund - General Support	16,674,160	16,783,873	17,424,230	0.00	17,779,325	0.00	0	0
3103	Common School Fund	204,944	203,245	221,370	0.00	219,675	0.00	0	0
3221	TRANSP GRANT	0	0	700,000	0.00	700,000	0.00	0	0
3299	Other Restricted Grants-In-Aid	175,353	249,779	140,000	0.00	140,000	0.00	0	0
3000		17,054,456	17,236,896	18,485,600	0.00	18,839,000	0.00	0	0
4500	Restricted Revenue From the Federal G	0	15,920	20,000	0.00	10,000	0.00	0	0
4700	Grants-In-Aid From the Federal Governr	74,252	0	0	0.00	0	0.00	0	0
4801	Federal Forest Fees	2,961	16,155	3,500	0.00	3,500	0.00	0	0
4900	Revenue for/on Behalf of the District	0	11,670	0	0.00	0	0.00	0	0
4000		77,214	43,745	23,500	0.00	13,500	0.00	0	0
5160	Lease Purchase Receipts	54,874	0	0	0.00	0	0.00	0	0
5200	Interfund Transfers	0	35,000	205,000	0.00	205,000	0.00	0	0
5300	Sale of or Compensation for Loss of Fixt	17,200	7,318	0	0.00	0	0.00	0	0
5400	Resources - Beginning Fund Balance	2,380,760	3,990,828	2,700,000	0.00	2,600,000	0.00	0	0
5000		2,452,834	4,033,146	2,905,000	0.00	2,805,000	0.00	0	0
Total Fund 100	General Fund	23,972,142	26,050,996	25,713,200	0.00	26,427,600	0.00	0	0

DISTRICT

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

ACCOUNT OBJECT - DISTRICT	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	1,458,783	1,534,764	1,594,700	5.70	20.25	1,658,300	3.20	21.25		
200: Benefits	921,954	902,461	930,900	0.00	0.00	997,730	0.00	0.00		
300: Purchased Services	1,019,498	1,317,472	1,122,600	0.00	0.00	1,192,600	0.00	0.00		
400: Supplies	499,392	674,055	947,380	0.00	0.00	947,380	0.00	0.00		
500: Capital Outlay	58,853	63,743	70,550	0.00	0.00	70,550	0.00	0.00		
600: Principal/Interest/Dues/Fees	427,669	440,536	521,200	0.00	0.00	501,200	0.00	0.00		
700: Transfers to Other Funds	100,000	349,000	100,000	0.00	0.00	100,000	0.00	0.00		
800: Contingency	-	-	1,499,600	0.00	0.00	1,502,300	0.00	0.00		
SUBTOTAL	4,486,149	5,282,031	6,786,930			6,970,060			-	-
Audited Ending Fund Balance	3,990,828	2,706,186								
GENERAL FUND - DISTRICT	\$ 8,476,977	\$ 7,988,217	\$ 6,786,930	5.70	20.25	\$ 6,970,060	3.20	21.25	\$ -	\$ -
				25.95			24.45			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027	
Fund 100	General Fund										
Function 1111	Primary, K-5										
100	Regular Salaries		0	0	0	0.00	1,800	0.00	0	0	
200	Associated Payroll Costs		0	0	0	0.00	480	0.00	0	0	
400	Supplies and Materials		144	62	82,000	0.00	82,000	0.00	0	0	
500	Capital Outlay		23,599	0	0	0.00	0	0.00	0	0	
Total Function 1111 Primary, K-5			23,742	62	82,000	0.00	84,280	0.00	0	0	
Function 1121	Middle/Junior High Programs										
100	Regular Salaries		0	0	0	0.00	1,800	0.00	0	0	
200	Associated Payroll Costs		0	0	0	0.00	480	0.00	0	0	
400	Supplies and Materials		0	0	45,000	0.00	45,000	0.00	0	0	
Total Function 1121 Middle/Junior High Programs			0	0	45,000	0.00	47,280	0.00	0	0	
Function 1131	High School Programs										
100	Regular Salaries		0	0	0	0.00	1,800	0.00	0	0	
200	Associated Payroll Costs		0	0	0	0.00	480	0.00	0	0	
400	Supplies and Materials		1,107	0	60,000	0.00	60,000	0.00	0	0	
Total Function 1131 High School Programs			1,107	0	60,000	0.00	62,280	0.00	0	0	
Function 1132	High School Extra-curricular										
300	Purchased Services		95	95	0	0.00	0	0.00	0	0	
600	Other Objects		0	0	500	0.00	500	0.00	0	0	
Total Function 1132 High School Extra-curricular			95	95	500	0.00	500	0.00	0	0	
Function 1140	Pre-kindergarten Programs										
100	Regular Salaries		115,819	118,958	162,500	4.00	141,400	4.00	0	0	
200	Associated Payroll Costs		79,708	82,053	89,700	0.00	93,830	0.00	0	0	

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund								
400	Supplies and Materials	144	0	8,000	0.00	8,000	0.00	0	0
Total Function 1140	Pre-kindergarten Programs	195,672	201,010	260,200	4.00	243,230	4.00	0	0
Function 1210	Programs for the Talented and Gifted								
400	Supplies and Materials	0	0	1,400	0.00	1,400	0.00	0	0
Total Function 1210	Programs for the Talented and Gifted	0	0	1,400	0.00	1,400	0.00	0	0
Function 1250	Less Restrictive Programs for Students with Disabi								
100	Regular Salaries	49,172	53,328	53,800	1.00	52,200	1.00	0	0
200	Associated Payroll Costs	20,503	20,842	22,000	0.00	21,820	0.00	0	0
300	Purchased Services	145	2,105	1,200	0.00	1,200	0.00	0	0
400	Supplies and Materials	2,897	4,411	11,900	0.00	11,900	0.00	0	0
600	Other Objects	0	350	750	0.00	750	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi	72,717	81,036	89,650	1.00	87,870	1.00	0	0
Function 1259	YTP Match								
400	Supplies and Materials	0	1,188	0	0.00	0	0.00	0	0
600	Other Objects	23,860	0	50,000	0.00	10,000	0.00	0	0
Total Function 1259	YTP Match	23,860	1,188	50,000	0.00	10,000	0.00	0	0
Function 1272	Title I								
400	Supplies and Materials	0	0	1,100	0.00	1,100	0.00	0	0
Total Function 1272	Title I	0	0	1,100	0.00	1,100	0.00	0	0
Function 1281	Public Alternative Programs								
300	Purchased Services	102,437	202,626	20,000	0.00	90,000	0.00	0	0
Total Function 1281	Public Alternative Programs	102,437	202,626	20,000	0.00	90,000	0.00	0	0
Function 1282	Private Alternative Programs								
300	Purchased Services	0	0	10,000	0.00	10,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Total Function	1282	Private Alternative Programs	0	0	10,000	0.00	10,000	0.00	0	0
Function	1291	English Second Language Programs								
100		Regular Salaries	0	0	2,000	0.00	0	0.00	0	0
200		Associated Payroll Costs	0	0	600	0.00	0	0.00	0	0
400		Supplies and Materials	8,891	3,078	2,000	0.00	2,000	0.00	0	0
600		Other Objects	0	0	700	0.00	700	0.00	0	0
Total Function	1291	English Second Language Programs	8,891	3,078	5,300	0.00	2,700	0.00	0	0
Function	1293	Migrant Education								
100		Regular Salaries	43,226	10,156	10,500	0.00	9,200	0.00	0	0
200		Associated Payroll Costs	26,205	3,142	3,700	0.00	2,920	0.00	0	0
400		Supplies and Materials	568	226	0	0.00	0	0.00	0	0
600		Other Objects	0	0	150	0.00	150	0.00	0	0
Total Function	1293	Migrant Education	69,999	13,524	14,350	0.00	12,270	0.00	0	0
Function	1410	Intermediate								
300		Purchased Services	0	19,427	0	0.00	0	0.00	0	0
Total Function	1410	Intermediate	0	19,427	0	0.00	0	0.00	0	0
Function	2110	Attendance and Social Work Services								
300		Purchased Services	0	0	12,000	0.00	12,000	0.00	0	0
Total Function	2110	Attendance and Social Work Services	0	0	12,000	0.00	12,000	0.00	0	0
Function	2115	Student Safety								
300		Purchased Services	0	0	45,000	0.00	45,000	0.00	0	0
Total Function	2115	Student Safety	0	0	45,000	0.00	45,000	0.00	0	0
Function	2122	Counseling Services								
300		Purchased Services	0	0	800	0.00	800	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027	
Fund 100	General Fund										
Total Function	2122	Counseling Services	0	0	800	0.00	800	0.00	0	0	
Function	2130	Health Services									
300		Purchased Services	0	1,000	0	0.00	0	0.00	0	0	
400		Supplies and Materials	138	369	0	0.00	0	0.00	0	0	
Total Function	2130	Health Services	138	1,369	0	0.00	0	0.00	0	0	
Function	2139	Other Health Services									
300		Purchased Services	0	3,063	5,000	0.00	5,000	0.00	0	0	
400		Supplies and Materials	0	0	1,600	0.00	1,600	0.00	0	0	
Total Function	2139	Other Health Services	0	3,063	6,600	0.00	6,600	0.00	0	0	
Function	2143	Psychological Counseling Services									
300		Purchased Services	0	0	500	0.00	500	0.00	0	0	
400		Supplies and Materials	0	0	200	0.00	200	0.00	0	0	
Total Function	2143	Psychological Counseling Services	0	0	700	0.00	700	0.00	0	0	
Function	2190	Service Direction, Student Support Services									
100		Regular Salaries	73,619	74,477	79,800	2.00	81,900	0.50	0	0	
200		Associated Payroll Costs	33,525	42,033	37,600	0.00	39,260	0.00	0	0	
300		Purchased Services	3,347	1,500	1,150	0.00	1,150	0.00	0	0	
400		Supplies and Materials	1,413	7,518	200	0.00	200	0.00	0	0	
600		Other Objects	2,149	1,850	1,400	0.00	1,400	0.00	0	0	
Total Function	2190	Service Direction, Student Support Services	114,053	127,379	120,150	2.00	123,910	0.50	0	0	
Function	2210	Improvement of Instruction Services									
100		Regular Salaries	78,415	84,678	82,900	1.00	88,300	1.00	0	0	
200		Associated Payroll Costs	30,140	30,928	32,400	0.00	36,520	0.00	0	0	
300		Purchased Services	0	0	450	0.00	450	0.00	0	0	

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
600	Other Objects		0	0	500	0.00	500	0.00	0	0
Total Function	2210	Improvement of Instruction Services	108,555	115,606	116,250	1.00	125,770	1.00	0	0
Function	2222	Library/Media Center								
400	Supplies and Materials		4,732	5,139	4,200	0.00	4,200	0.00	0	0
Total Function	2222	Library/Media Center		4,732	5,139	4,200	0.00	4,200	0.00	0
Function	2223	Multimedia Services								
400	Supplies and Materials		2,126	2,234	2,100	0.00	2,100	0.00	0	0
Total Function	2223	Multimedia Services		2,126	2,234	2,100	0.00	2,100	0.00	0
Function	2230	Assessment and Testing								
300	Purchased Services		5,741	5,603	500	0.00	500	0.00	0	0
400	Supplies and Materials		0	0	1,150	0.00	1,150	0.00	0	0
600	Other Objects		0	0	500	0.00	500	0.00	0	0
Total Function	2230	Assessment and Testing		5,741	5,603	2,150	0.00	2,150	0.00	0
Function	2240	Instructional Staff Development								
100	Regular Salaries		0	90	100	0.00	0	0.00	0	0
200	Associated Payroll Costs		19,048	12,933	5,400	0.00	6,260	0.00	0	0
300	Purchased Services		3,886	5,098	22,400	0.00	22,400	0.00	0	0
400	Supplies and Materials		382	561	2,000	0.00	2,000	0.00	0	0
600	Other Objects		3,487	1,687	0	0.00	0	0.00	0	0
Total Function	2240	Instructional Staff Development		26,802	20,368	29,900	0.00	30,660	0.00	0
Function	2241	REPORT CARD GRANT/CENTRAL								
300	Purchased Services		1,584	6,597	0	0.00	0	0.00	0	0
600	Other Objects		1,098	1,390	0	0.00	0	0.00	0	0
Total Function	2241	REPORT CARD GRANT/CENTRAL		2,682	7,987	0	0.00	0	0.00	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027	
Fund 100	General Fund										
Function 2310	Board of Education Services										
300	Purchased Services		60,386	61,096	79,700	0.00	79,700	0.00	0	0	
400	Supplies and Materials		3,811	1,902	8,100	0.00	8,100	0.00	0	0	
600	Other Objects		57,796	61,695	79,000	0.00	84,000	0.00	0	0	
Total Function 2310	Board of Education Services		121,992	124,694	166,800	0.00	171,800	0.00	0	0	
Function 2321	Office of the Superintendent Services										
100	Regular Salaries		238,915	250,426	251,000	2.00	269,200	2.00	0	0	
200	Associated Payroll Costs		120,206	122,242	127,200	0.00	135,450	0.00	0	0	
300	Purchased Services		3,993	5,860	8,100	0.00	8,100	0.00	0	0	
400	Supplies and Materials		31,838	22,165	20,330	0.00	20,330	0.00	0	0	
600	Other Objects		3,501	5,759	3,600	0.00	3,600	0.00	0	0	
Total Function 2321	Office of the Superintendent Services		398,453	406,452	410,230	2.00	436,680	2.00	0	0	
Function 2410	Office of the Principal Services										
100	Regular Salaries		0	0	1,000	0.00	0	0.00	0	0	
200	Associated Payroll Costs		0	0	500	0.00	0	0.00	0	0	
300	Purchased Services		874	350	0	0.00	0	0.00	0	0	
600	Other Objects		0	0	750	0.00	750	0.00	0	0	
Total Function 2410	Office of the Principal Services		874	350	2,250	0.00	750	0.00	0	0	
Function 2520	Fiscal Services										
100	Regular Salaries		225,760	250,650	252,200	4.00	261,200	4.00	0	0	
200	Associated Payroll Costs		146,715	156,886	162,000	0.00	171,040	0.00	0	0	
300	Purchased Services		99,928	116,571	123,300	0.00	123,300	0.00	0	0	
400	Supplies and Materials		3,709	6,394	12,000	0.00	12,000	0.00	0	0	
600	Other Objects		14,814	21,203	10,350	0.00	15,350	0.00	0	0	
Total Function 2520	Fiscal Services		490,926	551,703	559,850	4.00	582,890	4.00	0	0	

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 2542	Care and Upkeep of Buildings Services									
100	Regular Salaries		7,547	8,003	8,600	0.25	10,000	0.25	0	0
200	Associated Payroll Costs		8,802	7,569	7,900	0.00	8,530	0.00	0	0
300	Purchased Services		1,301	0	8,200	0.00	8,200	0.00	0	0
400	Supplies and Materials		72,052	60,946	87,000	0.00	87,000	0.00	0	0
500	Capital Outlay		0	0	25,000	0.00	25,000	0.00	0	0
Total Function 2542	Care and Upkeep of Buildings Services		89,702	76,518	136,700	0.25	138,730	0.25	0	0
Function 2543	Care and Upkeep of Grounds Services									
100	Regular Salaries		151,116	163,541	165,700	3.00	178,000	3.00	0	0
200	Associated Payroll Costs		80,313	93,725	97,400	0.00	107,310	0.00	0	0
300	Purchased Services		0	0	9,400	0.00	9,400	0.00	0	0
400	Supplies and Materials		1,230	0	10,800	0.00	10,800	0.00	0	0
Total Function 2543	Care and Upkeep of Grounds Services		232,659	257,266	283,300	3.00	305,510	3.00	0	0
Function 2544	Maintenance									
100	Regular Salaries		760	1,060	1,100	0.00	1,200	0.00	0	0
200	Associated Payroll Costs		1,683	337	700	0.00	380	0.00	0	0
300	Purchased Services		290,090	416,029	249,900	0.00	249,900	0.00	0	0
400	Supplies and Materials		96,052	140,702	149,500	0.00	149,500	0.00	0	0
500	Capital Outlay		29,751	45,493	32,300	0.00	32,300	0.00	0	0
600	Other Objects		247,458	266,219	304,650	0.00	304,650	0.00	0	0
Total Function 2544	Maintenance		665,794	869,840	738,150	0.00	737,930	0.00	0	0
Function 2552	Vehicle Operation Services									
100	Regular Salaries		391,627	426,036	427,900	8.00	454,800	8.00	0	0
200	Associated Payroll Costs		271,186	259,449	273,300	0.00	295,730	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund								
300	Purchased Services	59,987	71,890	117,600	0.00	117,600	0.00	0	0
400	Supplies and Materials	68,444	93,285	218,400	0.00	218,400	0.00	0	0
600	Other Objects	54,887	62,422	67,600	0.00	77,600	0.00	0	0
Total Function 2552	Vehicle Operation Services	846,131	913,082	1,104,800	8.00	1,164,130	8.00	0	0
Function 2574	Printing, Publishing, and Duplicating Services								
300	Purchased Services	2,387	4,950	2,500	0.00	2,500	0.00	0	0
400	Supplies and Materials	0	218	500	0.00	500	0.00	0	0
500	Capital Outlay	5,504	0	3,250	0.00	3,250	0.00	0	0
600	Other Objects	2,623	2,842	0	0.00	0	0.00	0	0
Total Function 2574	Printing, Publishing, and Duplicating Services	10,515	8,010	6,250	0.00	6,250	0.00	0	0
Function 2640	Staff Services								
100	Regular Salaries	82,807	93,362	95,600	0.70	105,500	0.70	0	0
200	Associated Payroll Costs	38,819	42,448	44,300	0.00	48,550	0.00	0	0
300	Purchased Services	3,865	3,330	3,500	0.00	3,500	0.00	0	0
400	Supplies and Materials	365	0	0	0.00	0	0.00	0	0
600	Other Objects	1,174	394	600	0.00	600	0.00	0	0
Total Function 2640	Staff Services	127,030	139,534	144,000	0.70	158,150	0.70	0	0
Function 2649	Other Staff Services								
300	Purchased Services	0	0	1,400	0.00	1,400	0.00	0	0
400	Supplies and Materials	0	0	500	0.00	500	0.00	0	0
Total Function 2649	Other Staff Services	0	0	1,900	0.00	1,900	0.00	0	0
Function 2660	Technology Services								
300	Purchased Services	134,336	136,563	145,000	0.00	145,000	0.00	0	0
400	Supplies and Materials	172,416	292,327	190,400	0.00	190,400	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
500	Capital Outlay		0	18,251	0	0.00	0	0.00	0	0
600	Other Objects		14,821	14,725	150	0.00	150	0.00	0	0
Total Function 2660	Technology Services		321,573	461,865	335,550	0.00	335,550	0.00	0	0
Function 2661	Service Area Direction									
300	Purchased Services		245,118	253,720	255,000	0.00	255,000	0.00	0	0
400	Supplies and Materials		26,934	29,088	24,000	0.00	24,000	0.00	0	0
Total Function 2661	Service Area Direction		272,051	282,809	279,000	0.00	279,000	0.00	0	0
Function 2700	Supplemental Retirement Program									
200	Associated Payroll Costs		45,000	27,765	26,100	0.00	28,690	0.00	0	0
Total Function 2700	Supplemental Retirement Program		45,000	27,765	26,100	0.00	28,690	0.00	0	0
Function 3300	Community Services									
400	Supplies and Materials		0	2,243	3,000	0.00	3,000	0.00	0	0
Total Function 3300	Community Services		0	2,243	3,000	0.00	3,000	0.00	0	0
Function 4150	Building Acquisition, Construction, and Improvem									
500	Capital Outlay		0	0	10,000	0.00	10,000	0.00	0	0
Total Function 4150	Building Acquisition, Construction, and Improvem		0	0	10,000	0.00	10,000	0.00	0	0
Function 5200	Transfers of Funds									
700	Transfers		100,000	349,000	100,000	0.00	100,000	0.00	0	0
Total Function 5200	Transfers of Funds		100,000	349,000	100,000	0.00	100,000	0.00	0	0
Function 6000	Contingencies									
800	Other Uses of Funds		0	0	1,499,600	0.00	1,502,300	0.00	0	0
Total Function 6000	Contingencies		0	0	1,499,600	0.00	1,502,300	0.00	0	0
Total Fund 100	General Fund		4,486,049	5,281,923	6,786,830	25.95	6,970,060	24.45	0	0

GIB OLINGER ELEMENTARY

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

ACCOUNT OBJECT - GIB OLINGER	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	3,044,092	3,711,778	3,819,700	38.00	41.15	3,830,900	38.00	41.15		
200: Benefits	2,091,094	2,435,866	2,575,900	0.00	0.00	2,715,080	0.00	0.00		
300: Purchased Services	112,293	83,604	84,800	0.00	0.00	89,800	0.00	0.00		
400: Supplies	57,002	78,520	109,200	0.00	0.00	109,200	0.00	0.00		
500: Capital Outlay	-	-	13,000	0.00	0.00	13,000	0.00	0.00		
600: Principal/Interest/Dues/Fees	12,073	12,564	2,100	0.00	0.00	2,100	0.00	0.00		
700: Transfers to Other Funds	-	-								
800: Contingency	-	-								
GENERAL FUND - GIB ELEMENTARY	\$ 5,316,554	\$ 6,322,332	\$ 6,604,700	38.00	41.15	\$ 6,760,080	38.00	41.15	\$ -	\$ -
				79.15			79.15			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 1111	Primary, K-5									
100	Regular Salaries		1,857,384	2,119,768	2,184,100	47.25	2,169,100	47.25	0	0
200	Associated Payroll Costs		1,267,616	1,370,190	1,451,900	0.00	1,493,020	0.00	0	0
400	Supplies and Materials		44,273	58,390	65,500	0.00	65,500	0.00	0	0
Total Function 1111	Primary, K-5		3,169,273	3,548,348	3,701,500	47.25	3,727,620	47.25	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		435,313	683,449	701,000	18.40	783,300	18.40	0	0
200	Associated Payroll Costs		382,868	549,086	575,800	0.00	680,580	0.00	0	0
300	Purchased Services		413	402	0	0.00	0	0.00	0	0
400	Supplies and Materials		3,908	1,473	10,500	0.00	10,500	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		822,502	1,234,409	1,287,300	18.40	1,474,380	18.40	0	0
Function 1272	Title I									
100	Regular Salaries		9,111	7,954	8,300	0.00	0	0.00	0	0
200	Associated Payroll Costs		5,319	4,462	5,000	0.00	0	0.00	0	0
Total Function 1272	Title I		14,430	12,415	13,300	0.00	0	0.00	0	0
Function 1291	English Second Language Programs									
100	Regular Salaries		163,997	235,967	242,600	5.00	219,300	5.00	0	0
200	Associated Payroll Costs		95,678	130,042	138,000	0.00	141,790	0.00	0	0
300	Purchased Services		0	0	1,000	0.00	1,000	0.00	0	0
400	Supplies and Materials		1,210	0	0	0.00	0	0.00	0	0
Total Function 1291	English Second Language Programs		260,885	366,009	381,600	5.00	362,090	5.00	0	0
Function 1299	Other Programs									

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund								
100	Regular Salaries	0	0	1,900	0.00	0	0.00	0	0
200	Associated Payroll Costs	0	0	400	0.00	0	0.00	0	0
Total Function 1299	Other Programs	0	0	2,300	0.00	0	0.00	0	0
Function 2122	Counseling Services								
100	Regular Salaries	19,076	51,178	52,800	0.50	8,700	0.50	0	0
200	Associated Payroll Costs	14,357	37,129	40,000	0.00	4,640	0.00	0	0
Total Function 2122	Counseling Services	33,433	88,307	92,800	0.50	13,340	0.50	0	0
Function 2130	Health Services								
400	Supplies and Materials	1,494	226	2,000	0.00	2,000	0.00	0	0
Total Function 2130	Health Services	1,494	226	2,000	0.00	2,000	0.00	0	0
Function 2210	Improvement of Instruction Services								
100	Regular Salaries	0	24,820	25,500	0.00	0	0.00	0	0
200	Associated Payroll Costs	0	7,524	8,100	0.00	0	0.00	0	0
Total Function 2210	Improvement of Instruction Services	0	32,344	33,600	0.00	0	0.00	0	0
Function 2219	Other Improvement of Instruction Services								
300	Purchased Services	0	0	500	0.00	500	0.00	0	0
Total Function 2219	Other Improvement of Instruction Services	0	0	500	0.00	500	0.00	0	0
Function 2222	Library/Media Center								
100	Regular Salaries	80,799	84,791	88,000	1.00	94,300	1.00	0	0
200	Associated Payroll Costs	46,180	46,293	50,400	0.00	56,050	0.00	0	0
300	Purchased Services	224	0	0	0.00	0	0.00	0	0
400	Supplies and Materials	0	3,117	5,500	0.00	5,500	0.00	0	0
Total Function 2222	Library/Media Center	127,203	134,201	143,900	1.00	155,850	1.00	0	0
Function 2240	Instructional Staff Development								

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
100	Regular Salaries		6,541	1,023	2,000	0.00	100	0.00	0	0
200	Associated Payroll Costs		2,028	299	800	0.00	10	0.00	0	0
300	Purchased Services		511	0	3,800	0.00	3,800	0.00	0	0
400	Supplies and Materials		0	0	500	0.00	500	0.00	0	0
Total Function 2240 Instructional Staff Development			9,080	1,322	7,100	0.00	4,410	0.00	0	0
Function 2410	Office of the Principal Services									
100	Regular Salaries		291,531	304,010	312,900	3.50	340,000	3.50	0	0
200	Associated Payroll Costs		162,570	168,470	177,700	0.00	201,160	0.00	0	0
300	Purchased Services		2,400	495	800	0.00	800	0.00	0	0
400	Supplies and Materials		4,488	13,142	15,200	0.00	15,200	0.00	0	0
600	Other Objects		2,000	1,390	1,500	0.00	1,500	0.00	0	0
Total Function 2410 Office of the Principal Services			462,988	487,507	508,100	3.50	558,660	3.50	0	0
Function 2542	Care and Upkeep of Buildings Services									
100	Regular Salaries		178,032	198,816	197,600	3.50	216,100	3.50	0	0
200	Associated Payroll Costs		113,743	122,373	126,700	0.00	137,830	0.00	0	0
Total Function 2542 Care and Upkeep of Buildings Services			291,775	321,189	324,300	3.50	353,930	3.50	0	0
Function 2544	Maintenance									
300	Purchased Services		96,383	82,707	71,500	0.00	76,500	0.00	0	0
400	Supplies and Materials		1,411	0	9,000	0.00	9,000	0.00	0	0
Total Function 2544 Maintenance			97,794	82,707	80,500	0.00	85,500	0.00	0	0
Function 2574	Printing, Publishing, and Duplicating Services									
300	Purchased Services		12,363	0	7,200	0.00	7,200	0.00	0	0
400	Supplies and Materials		218	0	500	0.00	500	0.00	0	0
500	Capital Outlay		0	0	13,000	0.00	13,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund								
600	Other Objects	10,073	11,174	600	0.00	600	0.00	0	0
Total Function 2574	Printing, Publishing, and Duplicating Services	22,653	11,174	21,300	0.00	21,300	0.00	0	0
Function 2660	Technology Services								
400	Supplies and Materials	0	2,173	500	0.00	500	0.00	0	0
Total Function 2660	Technology Services	0	2,173	500	0.00	500	0.00	0	0
Function 2662	Systems Analysis Services								
100	Regular Salaries	2,308	0	3,000	0.00	0	0.00	0	0
200	Associated Payroll Costs	737	0	1,100	0.00	0	0.00	0	0
Total Function 2662	Systems Analysis Services	3,045	0	4,100	0.00	0	0.00	0	0
Total Fund 100	General Fund	5,316,554	6,322,331	6,604,700	79.15	6,760,080	79.15	0	0

FERNDALE ELEMENTARY

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

ACCOUNT OBJECT - FERNDALE	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	1,347,117	1,678,998	1,720,100	15.50	14.47	1,813,800	15.50	14.47		
200: Benefits	875,683	1,007,448	1,062,000	0.00	0.00	1,198,930	0.00	0.00		
300: Purchased Services	76,541	89,954	89,000	0.00	0.00	99,000	0.00	0.00		
400: Supplies	34,240	61,684	50,370	0.00	0.00	50,370	0.00	0.00		
500: Capital Outlay	-	-	5,500	0.00	0.00	5,500	0.00	0.00		
600: Principal/Interest/Dues/Fees	6,486	6,282	3,000	0.00	0.00	3,000	0.00	0.00		
700: Transfers to Other Funds	-	-	-			-			-	-
800: Contingency	-	-	-			-			-	-
GENERAL FUND - FERNDALE	\$ 2,340,067	\$ 2,844,366	\$ 2,929,970	15.50	14.47	\$ 3,170,600	15.50	14.47	\$ -	\$ -
				29.97			29.97			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 1111	Primary, K-5									
100	Regular Salaries		745,369	967,210	991,100	15.56	1,000,600	15.56	0	0
200	Associated Payroll Costs		481,786	581,387	614,100	0.00	631,150	0.00	0	0
300	Purchased Services		14	186	0	0.00	0	0.00	0	0
400	Supplies and Materials		9,789	47,834	33,000	0.00	33,000	0.00	0	0
Total Function 1111	Primary, K-5		1,236,957	1,596,617	1,638,200	15.56	1,664,750	15.56	0	0
Function 1113	Elementary Extra-curricular									
400	Supplies and Materials		0	495	0	0.00	0	0.00	0	0
Total Function 1113	Elementary Extra-curricular		0	495	0	0.00	0	0.00	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		227,633	306,310	312,300	8.00	391,600	8.00	0	0
200	Associated Payroll Costs		176,276	198,738	207,100	0.00	315,210	0.00	0	0
300	Purchased Services		139	236	0	0.00	0	0.00	0	0
400	Supplies and Materials		3,123	3,141	870	0.00	870	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		407,170	508,426	520,270	8.00	707,680	8.00	0	0
Function 1272	Title I									
100	Regular Salaries		0	0	3,500	0.00	0	0.00	0	0
200	Associated Payroll Costs		0	0	1,900	0.00	0	0.00	0	0
Total Function 1272	Title I		0	0	5,400	0.00	0	0.00	0	0
Function 1291	English Second Language Programs									
100	Regular Salaries		75,108	122,930	127,400	2.41	127,500	2.41	0	0
200	Associated Payroll Costs		29,967	59,702	63,900	0.00	64,970	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Total Function	1291	English Second Language Programs	105,075	182,632	191,300	2.41	192,470	2.41	0	0
Function	2122	Counseling Services								
400		Supplies and Materials	0	1,085	0	0.00	0	0.00	0	0
Total Function	2122	Counseling Services	0	1,085	0	0.00	0	0.00	0	0
Function	2130	Health Services								
400		Supplies and Materials	267	1,191	500	0.00	500	0.00	0	0
Total Function	2130	Health Services	267	1,191	500	0.00	500	0.00	0	0
Function	2222	Library/Media Center								
400		Supplies and Materials	1,235	1,403	500	0.00	500	0.00	0	0
Total Function	2222	Library/Media Center	1,235	1,403	500	0.00	500	0.00	0	0
Function	2240	Instructional Staff Development								
100		Regular Salaries	2,021	1,210	1,100	0.00	0	0.00	0	0
200		Associated Payroll Costs	593	368	700	0.00	0	0.00	0	0
300		Purchased Services	0	0	1,000	0.00	1,000	0.00	0	0
Total Function	2240	Instructional Staff Development	2,614	1,578	2,800	0.00	1,000	0.00	0	0
Function	2410	Office of the Principal Services								
100		Regular Salaries	195,162	174,411	177,600	2.00	190,400	2.00	0	0
200		Associated Payroll Costs	117,719	94,914	99,200	0.00	110,630	0.00	0	0
300		Purchased Services	1,809	297	0	0.00	0	0.00	0	0
400		Supplies and Materials	18,645	4,705	15,000	0.00	15,000	0.00	0	0
600		Other Objects	1,069	695	2,500	0.00	2,500	0.00	0	0
Total Function	2410	Office of the Principal Services	334,404	275,022	294,300	2.00	318,530	2.00	0	0
Function	2542	Care and Upkeep of Buildings Services								
100		Regular Salaries	99,832	104,775	104,900	2.00	101,200	2.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
200	Associated Payroll Costs		68,725	71,708	74,200	0.00	76,180	0.00	0	0
400	Supplies and Materials		0	438	0	0.00	0	0.00	0	0
Total Function 2542	Care and Upkeep of Buildings Services		168,557	176,921	179,100	2.00	177,380	2.00	0	0
Function 2544	Maintenance									
300	Purchased Services		65,877	77,940	80,000	0.00	90,000	0.00	0	0
400	Supplies and Materials		855	1,197	0	0.00	0	0.00	0	0
Total Function 2544	Maintenance		66,732	79,137	80,000	0.00	90,000	0.00	0	0
Function 2574	Printing, Publishing, and Duplicating Services									
300	Purchased Services		8,702	11,295	8,000	0.00	8,000	0.00	0	0
400	Supplies and Materials		327	0	500	0.00	500	0.00	0	0
500	Capital Outlay		0	0	5,500	0.00	5,500	0.00	0	0
600	Other Objects		5,417	5,587	500	0.00	500	0.00	0	0
Total Function 2574	Printing, Publishing, and Duplicating Services		14,446	16,881	14,500	0.00	14,500	0.00	0	0
Function 2660	Technology Services									
400	Supplies and Materials		0	195	0	0.00	0	0.00	0	0
Total Function 2660	Technology Services		0	195	0	0.00	0	0.00	0	0
Function 2662	Systems Analysis Services									
100	Regular Salaries		1,991	2,151	2,200	0.00	2,500	0.00	0	0
200	Associated Payroll Costs		618	632	900	0.00	790	0.00	0	0
Total Function 2662	Systems Analysis Services		2,609	2,783	3,100	0.00	3,290	0.00	0	0
Total Fund 100	General Fund		2,340,067	2,844,366	2,929,970	29.97	3,170,600	29.97	0	0

FREEWATER SCHOOL

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

ACCOUNT OBJECT - FREEWATER	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	187,081	224,857	233,700	1.00	2.50	237,100	1.00	2.50		
200: Benefits	104,343	130,152	138,500	0.00	0.00	135,850	0.00	0.00		
300: Purchased Services	55,431	60,007	57,000	0.00	0.00	62,000	0.00	0.00		
400: Supplies	7,547	7,331	26,500	0.00	0.00	26,500	0.00	0.00		
500: Capital Outlay	-	-	7,250	0.00	0.00	7,250	0.00	0.00		
600: Principal/Interest/Dues/Fees	3,232	3,495	1,500	0.00	0.00	1,500	0.00	0.00		
700: Transfers to Other Funds	-	-								
800: Contingency	-	-								
GENERAL FUND - FREEWATER	\$ 357,634	\$ 425,842	\$ 464,450	1.00	2.50	\$ 470,200	1.00	2.50	\$ -	\$ -
				3.50			3.50			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 1111	Primary, K-5									
100	Regular Salaries		2,120	10,691	10,000	0.00	3,100	0.00	0	0
200	Associated Payroll Costs		860	3,930	4,000	0.00	820	0.00	0	0
400	Supplies and Materials		3,300	2,562	0	0.00	0	0.00	0	0
Total Function 1111	Primary, K-5		6,279	17,183	14,000	0.00	3,920	0.00	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
300	Purchased Services		80	59	0	0.00	0	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		80	59	0	0.00	0	0.00	0	0
Function 1291	English Second Language Programs									
400	Supplies and Materials		112	0	0	0.00	0	0.00	0	0
Total Function 1291	English Second Language Programs		112	0	0	0.00	0	0.00	0	0
Function 2130	Health Services									
400	Supplies and Materials		170	100	0	0.00	0	0.00	0	0
Total Function 2130	Health Services		170	100	0	0.00	0	0.00	0	0
Function 2240	Instructional Staff Development									
100	Regular Salaries		0	60	100	0.00	0	0.00	0	0
200	Associated Payroll Costs		0	19	100	0.00	0	0.00	0	0
Total Function 2240	Instructional Staff Development		0	79	200	0.00	0	0.00	0	0
Function 2410	Office of the Principal Services									
100	Regular Salaries		151,330	163,092	168,300	2.00	173,600	2.00	0	0
200	Associated Payroll Costs		85,225	90,219	96,000	0.00	93,500	0.00	0	0
300	Purchased Services		559	0	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
400	Supplies and Materials		3,884	4,543	10,000	0.00	10,000	0.00	0	0
600	Other Objects		645	695	1,000	0.00	1,000	0.00	0	0
Total Function 2410	Office of the Principal Services		241,643	258,550	275,300	2.00	278,100	2.00	0	0
Function 2542	Care and Upkeep of Buildings Services									
100	Regular Salaries		33,631	51,014	55,300	1.50	60,400	1.50	0	0
200	Associated Payroll Costs		18,259	35,983	38,400	0.00	41,530	0.00	0	0
Total Function 2542	Care and Upkeep of Buildings Services		51,890	86,997	93,700	1.50	101,930	1.50	0	0
Function 2543	Care and Upkeep of Grounds Services									
400	Supplies and Materials		81	0	9,000	0.00	9,000	0.00	0	0
Total Function 2543	Care and Upkeep of Grounds Services		81	0	9,000	0.00	9,000	0.00	0	0
Function 2544	Maintenance									
300	Purchased Services		51,754	59,813	57,000	0.00	62,000	0.00	0	0
400	Supplies and Materials		0	125	7,500	0.00	7,500	0.00	0	0
Total Function 2544	Maintenance		51,754	59,938	64,500	0.00	69,500	0.00	0	0
Function 2574	Printing, Publishing, and Duplicating Services									
300	Purchased Services		3,038	135	0	0.00	0	0.00	0	0
500	Capital Outlay		0	0	7,250	0.00	7,250	0.00	0	0
600	Other Objects		2,587	2,800	500	0.00	500	0.00	0	0
Total Function 2574	Printing, Publishing, and Duplicating Services		5,625	2,935	7,750	0.00	7,750	0.00	0	0
Total Fund 100	General Fund		357,635	425,842	464,450	3.50	470,200	3.50	0	0

CENTRAL MIDDLE SCHOOL

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

ACCOUNT OBJECT - CENTRAL	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	2,011,582	2,381,735	2,484,100	25.50	15.60	2,560,300	24.50	16.60		
200: Benefits	1,228,778	1,469,133	1,538,500	0.00	0.00	1,622,860	0.00	0.00		
300: Purchased Services	100,268	94,936	89,850	0.00	0.00	89,850	0.00	0.00		
400: Supplies	75,830	52,074	109,900	0.00	0.00	109,900	0.00	0.00		
500: Capital Outlay	25,821	8,345	13,200	0.00	0.00	13,200	0.00	0.00		
600: Principal/Interest/Dues/Fees	7,562	9,051	3,800	0.00	0.00	3,800	0.00	0.00		
700: Transfers to Other Funds	-	-				-			-	
800: Contingency	-	-				-			-	
GENERAL FUND - CENTRAL MS	\$ 3,449,841	\$ 4,015,274	\$ 4,239,350	25.50	15.60	\$ 4,399,910	24.50	16.60	\$ -	\$ -
				41.10			41.10			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 1121	Middle/Junior High Programs									
100	Regular Salaries		1,190,227	1,354,557	1,394,700	21.10	1,421,500	21.10	0	0
200	Associated Payroll Costs		736,310	787,199	832,700	0.00	837,110	0.00	0	0
300	Purchased Services		665	1,777	1,500	0.00	1,500	0.00	0	0
400	Supplies and Materials		41,171	25,622	52,900	0.00	52,900	0.00	0	0
600	Other Objects		0	0	300	0.00	300	0.00	0	0
Total Function 1121	Middle/Junior High Programs		1,968,374	2,169,156	2,282,100	21.10	2,313,310	21.10	0	0
Function 1122	Middle/Junior High School Extra-curricular									
100	Regular Salaries		46,194	50,474	51,900	0.00	57,200	0.00	0	0
200	Associated Payroll Costs		12,888	14,214	16,000	0.00	16,160	0.00	0	0
300	Purchased Services		6,265	6,412	7,400	0.00	7,400	0.00	0	0
400	Supplies and Materials		8,366	5,154	15,500	0.00	15,500	0.00	0	0
500	Capital Outlay		50	8,345	0	0.00	0	0.00	0	0
600	Other Objects		999	1,155	500	0.00	500	0.00	0	0
Total Function 1122	Middle/Junior High School Extra-curricular		74,762	85,754	91,300	0.00	96,760	0.00	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		227,671	366,051	375,500	10.00	410,900	10.00	0	0
200	Associated Payroll Costs		151,691	285,688	286,400	0.00	337,650	0.00	0	0
300	Purchased Services		198	177	250	0.00	250	0.00	0	0
400	Supplies and Materials		9,809	1,070	11,400	0.00	11,400	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		389,370	652,986	673,550	10.00	760,200	10.00	0	0
Function 1272	Title I									

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
100	Regular Salaries		12,717	55,217	56,900	0.00	0	0.00	0	0
200	Associated Payroll Costs		7,041	30,056	31,900	0.00	0	0.00	0	0
400	Supplies and Materials		0	46	0	0.00	0	0.00	0	0
Total Function 1272	Title I		19,758	85,319	88,800	0.00	0	0.00	0	0
Function 1289	Other Alternative Programs									
100	Regular Salaries		4,248	0	19,100	1.00	12,400	1.00	0	0
200	Associated Payroll Costs		1,345	0	2,600	0.00	0	0.00	0	0
Total Function 1289	Other Alternative Programs		5,593	0	21,700	1.00	12,400	1.00	0	0
Function 1291	English Second Language Programs									
100	Regular Salaries		78,443	85,353	102,300	2.00	95,600	2.00	0	0
200	Associated Payroll Costs		48,578	68,273	71,400	0.00	77,730	0.00	0	0
400	Supplies and Materials		264	0	800	0.00	800	0.00	0	0
Total Function 1291	English Second Language Programs		127,284	153,626	174,500	2.00	174,130	2.00	0	0
Function 2110	Attendance and Social Work Services									
100	Regular Salaries		22,670	27,976	28,900	1.00	31,900	1.00	0	0
200	Associated Payroll Costs		22,019	28,168	29,400	0.00	31,660	0.00	0	0
Total Function 2110	Attendance and Social Work Services		44,689	56,143	58,300	1.00	63,560	1.00	0	0
Function 2122	Counseling Services									
300	Purchased Services		0	0	250	0.00	250	0.00	0	0
400	Supplies and Materials		0	0	400	0.00	400	0.00	0	0
Total Function 2122	Counseling Services		0	0	650	0.00	650	0.00	0	0
Function 2130	Health Services									
400	Supplies and Materials		0	807	0	0.00	0	0.00	0	0
Total Function 2130	Health Services		0	807	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 2210	Improvement of Instruction Services									
100	Regular Salaries		0	0	0	0.00	47,100	0.00	0	0
200	Associated Payroll Costs		0	0	0	0.00	27,750	0.00	0	0
Total Function 2210	Improvement of Instruction Services		0	0	0	0.00	74,850	0.00	0	0
Function 2219	Other Improvement of Instruction Services									
300	Purchased Services		0	0	1,000	0.00	1,000	0.00	0	0
Total Function 2219	Other Improvement of Instruction Services		0	0	1,000	0.00	1,000	0.00	0	0
Function 2222	Library/Media Center									
400	Supplies and Materials		2,595	2,168	3,200	0.00	3,200	0.00	0	0
Total Function 2222	Library/Media Center		2,595	2,168	3,200	0.00	3,200	0.00	0	0
Function 2230	Assessment and Testing									
400	Supplies and Materials		47	0	0	0.00	0	0.00	0	0
Total Function 2230	Assessment and Testing		47	0	0	0.00	0	0.00	0	0
Function 2240	Instructional Staff Development									
100	Regular Salaries		2,236	2,541	2,300	0.00	1,700	0.00	0	0
200	Associated Payroll Costs		696	762	900	0.00	560	0.00	0	0
300	Purchased Services		46	80	(800)	0.00	(800)	0.00	0	0
400	Supplies and Materials		0	0	1,700	0.00	1,700	0.00	0	0
600	Other Objects		549	0	0	0.00	0	0.00	0	0
Total Function 2240	Instructional Staff Development		3,528	3,383	4,100	0.00	3,160	0.00	0	0
Function 2410	Office of the Principal Services									
100	Regular Salaries		275,487	289,207	300,500	3.00	318,300	3.00	0	0
200	Associated Payroll Costs		142,427	147,768	156,000	0.00	171,380	0.00	0	0
300	Purchased Services		3,110	2,405	5,750	0.00	5,750	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
400	Supplies and Materials		12,101	16,989	16,000	0.00	16,000	0.00	0	0
500	Capital Outlay		0	0	7,700	0.00	7,700	0.00	0	0
600	Other Objects		1,645	1,475	2,500	0.00	2,500	0.00	0	0
Total Function 2410	Office of the Principal Services		434,770	457,844	488,450	3.00	521,630	3.00	0	0
Function 2542	Care and Upkeep of Buildings Services									
100	Regular Salaries		149,381	148,053	149,600	3.00	161,200	3.00	0	0
200	Associated Payroll Costs		105,048	106,307	110,300	0.00	121,990	0.00	0	0
300	Purchased Services		0	0	250	0.00	250	0.00	0	0
Total Function 2542	Care and Upkeep of Buildings Services		254,428	254,360	260,150	3.00	283,440	3.00	0	0
Function 2544	Maintenance									
300	Purchased Services		82,140	73,646	66,500	0.00	66,500	0.00	0	0
400	Supplies and Materials		1,259	0	7,500	0.00	7,500	0.00	0	0
Total Function 2544	Maintenance		83,399	73,646	74,000	0.00	74,000	0.00	0	0
Function 2574	Printing, Publishing, and Duplicating Services									
300	Purchased Services		7,843	10,439	7,750	0.00	7,750	0.00	0	0
400	Supplies and Materials		218	218	500	0.00	500	0.00	0	0
500	Capital Outlay		25,771	0	5,500	0.00	5,500	0.00	0	0
600	Other Objects		4,369	6,421	500	0.00	500	0.00	0	0
Total Function 2574	Printing, Publishing, and Duplicating Services		38,202	17,078	14,250	0.00	14,250	0.00	0	0
Function 2662	Systems Analysis Services									
100	Regular Salaries		2,308	2,308	2,400	0.00	2,500	0.00	0	0
200	Associated Payroll Costs		735	697	900	0.00	870	0.00	0	0
Total Function 2662	Systems Analysis Services		3,043	3,005	3,300	0.00	3,370	0.00	0	0
Total Fund 100	General Fund		3,449,841	4,015,274	4,239,350	41.10	4,399,910	41.10	0	0

McLOUGHLIN HIGH SCHOOL

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
GENERAL FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

ACCOUNT OBJECT - McLOUGHLIN	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
100: Salaries	2,250,961	2,497,954	2,731,300	26.65	19.50	2,687,400	25.65	20.50		
200: Benefits	1,347,279	1,458,025	1,572,200	0.00	0.00	1,572,050	0.00	0.00		
300: Purchased Services	298,827	293,233	206,750	0.00	0.00	216,750	0.00	0.00		
400: Supplies	112,391	168,036	156,650	0.00	0.00	156,650	0.00	0.00		
500: Capital Outlay	100	14,258	5,500	0.00	0.00	5,500	0.00	0.00		
600: Principal/Interest/Dues/Fees	21,512	23,459	15,400	0.00	0.00	18,400	0.00	0.00		
700: Transfers to Other Funds	-	-	-							
800: Contingency	-	-	-							
GENERAL FUND - McLOUGHLIN HS	\$ 4,031,070	\$ 4,454,965	\$ 4,687,800	26.65	19.50	\$ 4,656,750	25.65	20.50	\$ -	\$ -
				46.15			46.15			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Function 1131	High School Programs									
100	Regular Salaries		1,232,793	1,371,988	1,441,700	26.00	1,477,700	26.00	0	0
200	Associated Payroll Costs		777,891	813,199	875,600	0.00	870,170	0.00	0	0
300	Purchased Services		30,711	31,213	2,400	0.00	2,400	0.00	0	0
400	Supplies and Materials		53,048	69,840	71,300	0.00	71,300	0.00	0	0
500	Capital Outlay		0	14,023	0	0.00	0	0.00	0	0
600	Other Objects		984	1,196	550	0.00	550	0.00	0	0
Total Function 1131	High School Programs		2,095,427	2,301,460	2,391,550	26.00	2,422,120	26.00	0	0
Function 1132	High School Extra-curricular									
100	Regular Salaries		209,423	222,865	249,400	0.50	251,100	0.50	0	0
200	Associated Payroll Costs		63,143	64,123	66,800	0.00	71,430	0.00	0	0
300	Purchased Services		79,074	88,728	60,350	0.00	60,350	0.00	0	0
400	Supplies and Materials		34,955	69,468	53,650	0.00	53,650	0.00	0	0
500	Capital Outlay		100	235	0	0.00	0	0.00	0	0
600	Other Objects		11,882	13,478	12,100	0.00	15,100	0.00	0	0
Total Function 1132	High School Extra-curricular		398,576	458,896	442,300	0.50	451,630	0.50	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		142,773	176,198	179,100	6.00	187,400	6.00	0	0
200	Associated Payroll Costs		89,389	129,020	133,000	0.00	140,960	0.00	0	0
300	Purchased Services		198	274	0	0.00	0	0.00	0	0
400	Supplies and Materials		4,457	1,227	7,300	0.00	7,300	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		236,817	306,719	319,400	6.00	335,660	6.00	0	0
Function 1291	English Second Language Programs									

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
100	Regular Salaries		21,338	29,036	86,800	2.00	32,700	2.00	0	0
200	Associated Payroll Costs		7,698	18,787	24,800	0.00	22,530	0.00	0	0
400	Supplies and Materials		0	0	1,000	0.00	1,000	0.00	0	0
Total Function 1291	English Second Language Programs		29,035	47,823	112,600	2.00	56,230	2.00	0	0
Function 2110	Attendance and Social Work Services									
100	Regular Salaries		0	0	900	0.00	0	0.00	0	0
200	Associated Payroll Costs		0	0	400	0.00	0	0.00	0	0
400	Supplies and Materials		253	0	0	0.00	0	0.00	0	0
Total Function 2110	Attendance and Social Work Services		253	0	1,300	0.00	0	0.00	0	0
Function 2122	Counseling Services									
100	Regular Salaries		75,420	80,438	107,500	2.00	95,200	2.15	0	0
200	Associated Payroll Costs		49,455	47,573	61,000	0.00	57,530	0.00	0	0
300	Purchased Services		154	0	0	0.00	0	0.00	0	0
400	Supplies and Materials		168	835	3,000	0.00	3,000	0.00	0	0
Total Function 2122	Counseling Services		125,197	128,846	171,500	2.00	155,730	2.15	0	0
Function 2126	College/Career Services									
300	Purchased Services		0	176	0	0.00	0	0.00	0	0
Total Function 2126	College/Career Services		0	176	0	0.00	0	0.00	0	0
Function 2130	Health Services									
400	Supplies and Materials		720	719	500	0.00	500	0.00	0	0
Total Function 2130	Health Services		720	719	500	0.00	500	0.00	0	0
Function 2210	Improvement of Instruction Services									
100	Regular Salaries		19,596	18,764	25,200	0.15	0	0.00	0	0
200	Associated Payroll Costs		11,571	10,265	14,300	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Total Function	2210	Improvement of Instruction Services	31,167	29,029	39,500	0.15	0	0.00	0	0
Function	2222	Library/Media Center								
100		Regular Salaries	0	0	20,700	1.00	11,900	1.00	0	0
200		Associated Payroll Costs	0	0	2,600	0.00	0	0.00	0	0
300		Purchased Services	134	0	0	0.00	0	0.00	0	0
400		Supplies and Materials	2,862	1,906	1,900	0.00	1,900	0.00	0	0
Total Function	2222	Library/Media Center	2,996	1,906	25,200	1.00	13,800	1.00	0	0
Function	2240	Instructional Staff Development								
100		Regular Salaries	0	66	300	0.00	0	0.00	0	0
200		Associated Payroll Costs	0	21	100	0.00	0	0.00	0	0
300		Purchased Services	3,363	1,140	2,000	0.00	2,000	0.00	0	0
600		Other Objects	0	100	0	0.00	0	0.00	0	0
Total Function	2240	Instructional Staff Development	3,363	1,327	2,400	0.00	2,000	0.00	0	0
Function	2410	Office of the Principal Services								
100		Regular Salaries	352,522	367,316	383,700	4.50	399,900	4.50	0	0
200		Associated Payroll Costs	207,785	219,563	232,100	0.00	239,380	0.00	0	0
300		Purchased Services	3,736	2,000	1,000	0.00	1,000	0.00	0	0
400		Supplies and Materials	9,869	23,872	15,000	0.00	15,000	0.00	0	0
600		Other Objects	3,145	2,790	2,500	0.00	2,500	0.00	0	0
Total Function	2410	Office of the Principal Services	577,057	615,541	634,300	4.50	657,780	4.50	0	0
Function	2542	Care and Upkeep of Buildings Services								
100		Regular Salaries	194,788	228,973	233,600	4.00	229,000	4.00	0	0
200		Associated Payroll Costs	138,985	154,210	160,000	0.00	168,660	0.00	0	0
300		Purchased Services	0	0	500	0.00	500	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 100	General Fund									
Total Function	2542	Care and Upkeep of Buildings Services	333,773	383,184	394,100	4.00	398,160	4.00	0	0
Function	2544	Maintenance								
	300	Purchased Services	176,652	164,680	127,800	0.00	137,800	0.00	0	0
	400	Supplies and Materials	1,763	0	0	0.00	0	0.00	0	0
Total Function	2544	Maintenance	178,415	164,680	127,800	0.00	137,800	0.00	0	0
Function	2574	Printing, Publishing, and Duplicating Services								
	300	Purchased Services	4,804	5,021	12,700	0.00	12,700	0.00	0	0
	400	Supplies and Materials	20	169	500	0.00	500	0.00	0	0
	500	Capital Outlay	0	0	5,500	0.00	5,500	0.00	0	0
	600	Other Objects	5,501	5,895	250	0.00	250	0.00	0	0
Total Function	2574	Printing, Publishing, and Duplicating Services	10,325	11,086	18,950	0.00	18,950	0.00	0	0
Function	2660	Technology Services								
	400	Supplies and Materials	4,278	0	2,500	0.00	2,500	0.00	0	0
Total Function	2660	Technology Services	4,278	0	2,500	0.00	2,500	0.00	0	0
Function	2662	Systems Analysis Services								
	100	Regular Salaries	2,308	2,308	2,400	0.00	2,500	0.00	0	0
	200	Associated Payroll Costs	1,363	1,264	1,500	0.00	1,390	0.00	0	0
Total Function	2662	Systems Analysis Services	3,671	3,572	3,900	0.00	3,890	0.00	0	0
Total Fund 100	General Fund		4,031,070	4,454,965	4,687,800	46.15	4,656,750	46.15	0	0

SPECIAL REVENUE FUNDS

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
SPECIAL REVENUE FUNDS
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED

REQUIREMENTS	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	4,009,161	2,662,988	2,977,850	14.95	5.50	3,296,850	16.10	7.10		
2000: SUPPORT SERVICES	2,344,495	1,851,724	1,400,950	7.95	2.00	1,769,950	6.10	-		
3000: ENTERPRISE & COMMUNITY	1,401,108	1,417,811	1,648,200	-	12.25	1,671,200	-	12.25		
4000: FACILITIES ACQUISITION	1,132,367	-	-	-	-	-	-	-		
5000: TRANSFERS/FUND TO FUND	-	35,000	205,000	-	-	205,000	-	-		
6000: CONTINGENCIES	-	-	750,000	-	-	750,000	-	-		
7000: TOTAL UNAPPROPRIATED or END FUND	1,501,920	1,439,526		-	-		-	-		
TOTAL REQUIREMENTS	\$ 10,389,051	\$ 7,407,049	\$ 6,982,000	22.90	19.75	\$ 7,693,000	22.20	19.35	\$ -	\$ -
				42.65			41.55			

Funds Included	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	Licensed FTE	Support FTE	2026/2027 Proposed	Licensed FTE	Support FTE	2026/2027 Approved	2026/2027 Adopted
Fund 201: Title IA	665,029	560,218	640,000	6.25	-	1,100,000	9.20	-		
Fund 203: Title III	37,430	44,826	50,000	-	-	55,000	-	-		
Fund 205: Innovated Programs	573	573	-	-	-	-	-	-		
Fund 206: Title IIA	52,189	84,422	90,000	-	-	100,000	0.60	-		
Fund 207: Title VI - & Title IV Student Support	49,575	52,633	50,000	0.35	-	80,000	0.60	-		
Fund 208: Drug and Alcohol Grant	1,030	1,030	-	-	-	-	-	-		
Fund 209: HB3499 -ESL	348,713	348,713	-	-	-	-	-	-		
Fund 210: Federal ESSER	3,487,072	-	-	-	-	-	-	-		
Fund 211: Summer Learning	70,496	301,986	227,000	-	-	250,000	-	-		
Fund 212: Measure 98 College/Career	485,639	486,795	495,000	4.80	2.00	460,000	4.40	-		
Fund 219: Early Literacy HDT Grant	-	-	-	-	-	56,000	-	-		
Fund 220: Early Literacy Grant	121,253	156,004	290,000	1.00	-	145,000	0.80	-		
Fund 251: SIA	1,691,651	1,937,756	1,715,000	9.50	1.00	1,752,000	5.60	2.60		
Fund 260: IDEA	166,321	146,525	150,000	-	3.50	150,000	-	3.50		
Fund 261: YTP Grant	105,578	69,681	125,000	-	1.00	175,000	-	1.00		
Fund 275: ASB Fund	374,911	406,825	400,000	-	-	400,000	-	-		
Fund 280: Miscellaneous Grants	71,595	149,729	180,000	1.00	-	180,000	1.00	-		
Fund 280: Rocks-Basalt Bash Funding	-	-	-	-	-	200,000	-	-		
Fund 290: PERS Reserve	950,000	950,000	950,000	-	-	950,000	-	-		
Fund 299: Food Service	1,709,994	1,709,333	1,620,000	-	12.25	1,640,000	-	12.25		
Special Revenue Funds 201-299	\$ 10,389,051	\$ 7,407,049	\$ 6,982,000	22.90	19.75	\$ 7,693,000	22.20	19.35	\$ -	\$ -
				42.65			41.55			

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 201	TITLE IA								
	4500 Restricted Revenue From the Federal G	36,073	15,955	0	0.00	0	0.00	0	0
	4501 TITLE IA	628,956	544,262	640,000	0.00	1,100,000	0.00	0	0
	4000	665,029	560,217	640,000	0.00	1,100,000	0.00	0	0
Total Fund 201	TITLE IA	665,029	560,217	640,000	0.00	1,100,000	0.00	0	0

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 201 TITLE IA										
Function 1272	Title I									
100	Regular Salaries		352,986	305,160	309,000	5.95	594,000	8.50	0	0
200	Associated Payroll Costs		207,708	168,833	229,900	0.00	365,100	0.00	0	0
Total Function 1272 Title I			560,695	473,993	538,900	5.95	959,100	8.50	0	0
Function 2126	College/Career Services									
100	Regular Salaries		0	0	0	0.00	22,000	0.40	0	0
200	Associated Payroll Costs		0	0	0	0.00	16,400	0.00	0	0
Total Function 2126 College/Career Services			0	0	0	0.00	38,400	0.40	0	0
Function 2490	Other Support Services-School Administration									
100	Regular Salaries		43,564	40,379	30,500	0.30	43,500	0.30	0	0
200	Associated Payroll Costs		20,526	18,290	17,600	0.00	21,000	0.00	0	0
Total Function 2490 Other Support Services-School Administration			64,090	58,669	48,100	0.30	64,500	0.30	0	0
Function 2690	Other Support Services-Central									
600	Other Objects		26,989	21,754	33,000	0.00	23,000	0.00	0	0
Total Function 2690 Other Support Services-Central			26,989	21,754	33,000	0.00	23,000	0.00	0	0
Function 3300	Community Services									
300	Purchased Services		10,801	4,691	10,500	0.00	5,500	0.00	0	0
400	Supplies and Materials		1,954	1,110	9,500	0.00	9,500	0.00	0	0
600	Other Objects		500	0	0	0.00	0	0.00	0	0
Total Function 3300 Community Services			13,255	5,801	20,000	0.00	15,000	0.00	0	0
Total Fund 201 TITLE IA			665,029	560,217	640,000	6.25	1,100,000	9.20	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 203	TITLE III								
	4500 Restricted Revenue From the Federal G	37,430	44,826	50,000	0.00	55,000	0.00	0	0
	4000	37,430	44,826	50,000	0.00	55,000	0.00	0	0
Total Fund 203	TITLE III	37,430	44,826	50,000	0.00	55,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 203 TITLE III										
Function 1291	English Second Language Programs									
100	Regular Salaries		12,854	16,266	13,990	0.00	13,990	0.00	0	0
200	Associated Payroll Costs		4,242	5,006	4,910	0.00	4,910	0.00	0	0
300	Purchased Services		750	0	0	0.00	0	0.00	0	0
400	Supplies and Materials		15,371	18,842	17,600	0.00	22,600	0.00	0	0
600	Other Objects		0	180	0	0.00	0	0.00	0	0
Total Function 1291	English Second Language Programs		33,217	40,294	36,500	0.00	41,500	0.00	0	0
Function 2240	Instructional Staff Development									
100	Regular Salaries		0	158	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		0	48	0	0.00	0	0.00	0	0
300	Purchased Services		3,396	2,049	10,000	0.00	10,000	0.00	0	0
Total Function 2240	Instructional Staff Development		3,396	2,255	10,000	0.00	10,000	0.00	0	0
Function 2690	Other Support Services-Central									
600	Other Objects		734	879	0	0.00	0	0.00	0	0
Total Function 2690	Other Support Services-Central		734	879	0	0.00	0	0.00	0	0
Function 3300	Community Services									
400	Supplies and Materials		84	1,398	3,500	0.00	3,500	0.00	0	0
Total Function 3300	Community Services		84	1,398	3,500	0.00	3,500	0.00	0	0
Total Fund 203	TITLE III		37,430	44,826	50,000	0.00	55,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>									
Fund 205	INNOVATED PROGRAMS								
	5400 Resources - Beginning Fund Balance	573	573	0	0.00	0	0.00	0	0
	5000	573	573	0	0.00	0	0.00	0	0
<hr/>									
Total Fund 205	INNOVATED PROGRAMS	573	573	0	0.00	0	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 206	TITLE II-A								
	4500 Restricted Revenue From the Federal G	52,189	84,422	90,000	0.00	100,000	0.00	0	0
	4000	52,189	84,422	90,000	0.00	100,000	0.00	0	0
Total Fund 206	TITLE II-A	52,189	84,422	90,000	0.00	100,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 206 TITLE II-A										
Function 2210	Improvement of Instruction Services									
100	Regular Salaries		0	0	0	0.00	36,000	0.60	0	0
200	Associated Payroll Costs		0	0	0	0.00	15,300	0.00	0	0
Total Function 2210 Improvement of Instruction Services			0	0	0	0.00	51,300	0.60	0	0
Function 2240	Instructional Staff Development									
100	Regular Salaries		27,064	41,477	9,000	0.00	9,000	0.00	0	0
200	Associated Payroll Costs		8,254	12,295	6,600	0.00	5,500	0.00	0	0
300	Purchased Services		12,430	24,462	60,000	0.00	20,000	0.00	0	0
400	Supplies and Materials		1,197	2,909	5,000	0.00	5,000	0.00	0	0
600	Other Objects		1,125	0	1,000	0.00	800	0.00	0	0
Total Function 2240 Instructional Staff Development			50,071	81,144	81,600	0.00	40,300	0.00	0	0
Function 2690	Other Support Services-Central									
600	Other Objects		2,118	3,278	3,700	0.00	3,700	0.00	0	0
Total Function 2690 Other Support Services-Central			2,118	3,278	3,700	0.00	3,700	0.00	0	0
Function 3300	Community Services									
300	Purchased Services		0	0	4,700	0.00	4,700	0.00	0	0
Total Function 3300 Community Services			0	0	4,700	0.00	4,700	0.00	0	0
Total Fund 206 TITLE II-A			52,189	84,422	90,000	0.00	100,000	0.60	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 207	TITLE IV - Student Support								
	4500 Restricted Revenue From the Federal G	49,575	52,633	50,000	0.00	80,000	0.00	0	0
	4000	49,575	52,633	50,000	0.00	80,000	0.00	0	0
Total Fund 207	TITLE IV - Student Support	49,575	52,633	50,000	0.00	80,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 207	TITLE IV - Student Support									
Function 2122	Counseling Services									
100	Regular Salaries		27,817	28,498	25,000	0.35	40,500	0.60	0	0
200	Associated Payroll Costs		20,786	22,091	25,000	0.00	34,500	0.00	0	0
600	Other Objects		972	2,044	0	0.00	2,000	0.00	0	0
Total Function 2122	Counseling Services		49,575	52,633	50,000	0.35	77,000	0.60	0	0
Function 3300	Community Services									
400	Supplies and Materials		0	0	0	0.00	3,000	0.00	0	0
Total Function 3300	Community Services		0	0	0	0.00	3,000	0.00	0	0
Total Fund 207	TITLE IV - Student Support		49,575	52,633	50,000	0.35	80,000	0.60	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 208	DRUG AND ALCOHOL GRANT								
	5400 Resources - Beginning Fund Balance	1,030	1,030	0	0.00	0	0.00	0	0
	5000	1,030	1,030	0	0.00	0	0.00	0	0
Total Fund 208	DRUG AND ALCOHOL GRANT	1,030	1,030	0	0.00	0	0.00	0	0

Resources Report

Fund	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>								
Fund 209	SB 3499 ESL							
3299 Other Restricted Grants-In-Aid	348,713	348,713	0	0.00	0	0.00	0	0
3000	348,713	348,713	0	0.00	0	0.00	0	0
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Total Fund 209	348,713	348,713	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 209	SB 3499 ESL									
Function 1299	Other Programs									
100	Regular Salaries		412	0	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		101	0	0	0.00	0	0.00	0	0
Total Function 1299	Other Programs		513	0	0	0.00	0	0.00	0	0
Function 2119	Other Attendance and Social Work Services									
100	Regular Salaries		32,534	25,387	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		26,666	18,879	0	0.00	0	0.00	0	0
Total Function 2119	Other Attendance and Social Work Services		59,200	44,266	0	0.00	0	0.00	0	0
Function 2122	Counseling Services									
100	Regular Salaries		44,707	47,703	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		32,593	33,381	0	0.00	0	0.00	0	0
Total Function 2122	Counseling Services		77,300	81,084	0	0.00	0	0.00	0	0
Function 2210	Improvement of Instruction Services									
100	Regular Salaries		133,132	143,104	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		77,068	80,259	0	0.00	0	0.00	0	0
Total Function 2210	Improvement of Instruction Services		210,200	223,363	0	0.00	0	0.00	0	0
Function 2219	Other Improvement of Instruction Services									
300	Purchased Services		1,500	0	0	0.00	0	0.00	0	0
Total Function 2219	Other Improvement of Instruction Services		1,500	0	0	0.00	0	0.00	0	0
Total Fund 209	SB 3499 ESL		348,713	348,713	0	0.00	0	0.00	0	0

Resources Report

	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 210 ESSER								
4500 Restricted Revenue From the Federal G	3,487,072	0	0	0.00	0	0.00	0	0
4000	3,487,072	0	0	0.00	0	0.00	0	0
Total Fund 210 ESSER	3,487,072	0	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 210 ESSER										
Function	1111	Primary, K-5								
	100	Regular Salaries	423,819	0	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	253,335	0	0	0.00	0	0.00	0	0
	400	Supplies and Materials	181,911	0	0	0.00	0	0.00	0	0
Total Function 1111 Primary, K-5			859,064	0	0	0.00	0	0.00	0	0
Function	1121	Middle/Junior High Programs								
	100	Regular Salaries	153,792	0	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	76,867	0	0	0.00	0	0.00	0	0
	400	Supplies and Materials	116,644	0	0	0.00	0	0.00	0	0
Total Function 1121 Middle/Junior High Programs			347,303	0	0	0.00	0	0.00	0	0
Function	1131	High School Programs								
	100	Regular Salaries	153,079	0	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	93,468	0	0	0.00	0	0.00	0	0
Total Function 1131 High School Programs			246,547	0	0	0.00	0	0.00	0	0
Function	1281	Public Alternative Programs								
	300	Purchased Services	180,464	0	0	0.00	0	0.00	0	0
Total Function 1281 Public Alternative Programs			180,464	0	0	0.00	0	0.00	0	0
Function	1410	Intermediate								
	100	Regular Salaries	5,828	0	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	1,929	0	0	0.00	0	0.00	0	0
Total Function 1410 Intermediate			7,756	0	0	0.00	0	0.00	0	0
Function	1430	High School								
	100	Regular Salaries	5,555	0	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	1,881	0	0	0.00	0	0.00	0	0
	400	Supplies and Materials	678	0	0	0.00	0	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 210	ESSER								
Total Function 1430	High School	8,114	0	0	0.00	0	0.00	0	0
Function 1490	Other Summer School Programs								
100	Regular Salaries	23,354	0	0	0.00	0	0.00	0	0
200	Associated Payroll Costs	7,755	0	0	0.00	0	0.00	0	0
Total Function 1490	Other Summer School Programs	31,109	0	0	0.00	0	0.00	0	0
Function 2544	Maintenance								
300	Purchased Services	3,860	0	0	0.00	0	0.00	0	0
500	Capital Outlay	393,876	0	0	0.00	0	0.00	0	0
Total Function 2544	Maintenance	397,736	0	0	0.00	0	0.00	0	0
Function 2660	Technology Services								
300	Purchased Services	63,565	0	0	0.00	0	0.00	0	0
400	Supplies and Materials	213,046	0	0	0.00	0	0.00	0	0
Total Function 2660	Technology Services	276,612	0	0	0.00	0	0.00	0	0
Function 4150	Building Acquisition, Construction, and Improvem								
300	Purchased Services	4,392	0	0	0.00	0	0.00	0	0
500	Capital Outlay	1,127,976	0	0	0.00	0	0.00	0	0
Total Function 4150	Building Acquisition, Construction, and Improvem	1,132,367	0	0	0.00	0	0.00	0	0
Total Fund 210	ESSER	3,487,072	0	0	0.00	0	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 211	SUMMER LEARNING								
	3299 Other Restricted Grants-In-Aid	70,496	301,986	227,000	0.00	250,000	0.00	0	0
	3000	70,496	301,986	227,000	0.00	250,000	0.00	0	0
Total Fund 211	SUMMER LEARNING	70,496	301,986	227,000	0.00	250,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 211 SUMMER LEARNING										
Function	1289	Other Alternative Programs								
	300	Purchased Services	25	0	125,000	0.00	125,000	0.00	0	0
Total Function 1289 Other Alternative Programs			25	0	125,000	0.00	125,000	0.00	0	0
Function	1410	Intermediate								
	100	Regular Salaries	0	9,900	40,000	0.00	47,000	0.00	0	0
	200	Associated Payroll Costs	0	2,842	12,000	0.00	15,000	0.00	0	0
	300	Purchased Services	25,527	154,845	0	0.00	0	0.00	0	0
	400	Supplies and Materials	111	1,100	15,000	0.00	15,000	0.00	0	0
Total Function 1410 Intermediate			25,638	168,687	67,000	0.00	77,000	0.00	0	0
Function	1420	Middle/Junior High								
	100	Regular Salaries	0	7,799	0	0.00	10,000	0.00	0	0
	200	Associated Payroll Costs	0	2,407	0	0.00	3,000	0.00	0	0
	400	Supplies and Materials	8,703	9,750	0	0.00	0	0.00	0	0
Total Function 1420 Middle/Junior High			8,703	19,956	0	0.00	13,000	0.00	0	0
Function	1430	High School								
	100	Regular Salaries	616	17,221	10,000	0.00	10,000	0.00	0	0
	200	Associated Payroll Costs	193	5,387	8,000	0.00	8,000	0.00	0	0
	300	Purchased Services	0	3,200	2,000	0.00	2,000	0.00	0	0
	400	Supplies and Materials	34,167	12,796	15,000	0.00	15,000	0.00	0	0
Total Function 1430 High School			34,975	38,604	35,000	0.00	35,000	0.00	0	0
Function	1490	Other Summer School Programs								
	100	Regular Salaries	880	48,921	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	275	14,819	0	0.00	0	0.00	0	0
Total Function 1490 Other Summer School Programs			1,155	63,740	0	0.00	0	0.00	0	0
Function	2119	Other Attendance and Social Work Services								

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>										
Fund	211	SUMMER LEARNING								
<hr/>										
Function	2119	Other Attendance and Social Work Services								
	100	Regular Salaries	0	4,521	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	0	1,286	0	0.00	0	0.00	0	0
<hr/>										
Total Function	2119	Other Attendance and Social Work Services	0	5,807	0	0.00	0	0.00	0	0
<hr/>										
Function	2210	Improvement of Instruction Services								
	100	Regular Salaries	0	605	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	0	189	0	0.00	0	0.00	0	0
<hr/>										
Total Function	2210	Improvement of Instruction Services	0	794	0	0.00	0	0.00	0	0
<hr/>										
Function	2240	Instructional Staff Development								
	100	Regular Salaries	0	3,344	0	0.00	0	0.00	0	0
	200	Associated Payroll Costs	0	1,055	0	0.00	0	0.00	0	0
<hr/>										
Total Function	2240	Instructional Staff Development	0	4,399	0	0.00	0	0.00	0	0
<hr/>										
Total Fund	211	SUMMER LEARNING	70,496	301,986	227,000	0.00	250,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 212	MEASURE 98 College/Career								
	3299 Other Restricted Grants-In-Aid	485,639	486,795	495,000	0.00	460,000	0.00	0	0
	3000	485,639	486,795	495,000	0.00	460,000	0.00	0	0
Total Fund 212	MEASURE 98 College/Career	485,639	486,795	495,000	0.00	460,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 212	MEASURE 98 College/Career									
Function 1131	High School Programs									
100	Regular Salaries		145,500	189,079	159,400	3.00	186,200	2.80	0	0
200	Associated Payroll Costs		74,500	93,808	74,600	0.00	102,900	0.00	0	0
300	Purchased Services		0	28,284	0	0.00	0	0.00	0	0
400	Supplies and Materials		38,673	56,602	30,000	0.00	0	0.00	0	0
500	Capital Outlay		68,690	18,210	0	0.00	0	0.00	0	0
Total Function 1131	High School Programs		327,362	385,983	264,000	3.00	289,100	2.80	0	0
Function 1281	Public Alternative Programs									
300	Purchased Services		10,000	11,280	0	0.00	10,000	0.00	0	0
Total Function 1281	Public Alternative Programs		10,000	11,280	0	0.00	10,000	0.00	0	0
Function 2112	Attendance Services									
100	Regular Salaries		31,524	0	31,050	1.00	27,400	0.60	0	0
200	Associated Payroll Costs		30,383	0	28,900	0.00	20,900	0.00	0	0
Total Function 2112	Attendance Services		61,907	0	59,950	1.00	48,300	0.60	0	0
Function 2122	Counseling Services									
100	Regular Salaries		38,978	41,463	106,000	2.80	51,000	1.00	0	0
200	Associated Payroll Costs		28,713	29,346	64,050	0.00	39,100	0.00	0	0
Total Function 2122	Counseling Services		67,692	70,809	170,050	2.80	90,100	1.00	0	0
Function 2240	Instructional Staff Development									
300	Purchased Services		0	0	1,000	0.00	500	0.00	0	0
Total Function 2240	Instructional Staff Development		0	0	1,000	0.00	500	0.00	0	0
Function 2690	Other Support Services-Central									
600	Other Objects		18,678	18,723	0	0.00	22,000	0.00	0	0
Total Function 2690	Other Support Services-Central		18,678	18,723	0	0.00	22,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>									
Fund 212	MEASURE 98 College/Career								
<hr/>									
Total Fund 212	MEASURE 98 College/Career	485,639	486,795	495,000	6.80	460,000	4.40	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 219	HIGH DOSEAGE TUTORING								
	3299 Other Restricted Grants-In-Aid	0	0	0	0.00	56,000	0.00	0	0
	3000	0	0	0	0.00	56,000	0.00	0	0
Total Fund 219	HIGH DOSEAGE TUTORING	0	0	0	0.00	56,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>									
Fund 219	HIGH DOSEAGE TUTORING								
<hr/>									
Function 1111	Primary, K-5								
300	Purchased Services	0	0	0	0.00	56,000	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1111	Primary, K-5	0	0	0	0.00	56,000	0.00	0	0
<hr/>									
Total Fund 219	HIGH DOSEAGE TUTORING	0	0	0	0.00	56,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 220	OREGON EARLY LITERACY GRANT								
	3299 Other Restricted Grants-In-Aid	121,253	156,004	290,000	0.00	145,000	0.00	0	0
	3000	121,253	156,004	290,000	0.00	145,000	0.00	0	0
Total Fund 220	OREGON EARLY LITERACY GRANT	121,253	156,004	290,000	0.00	145,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 220	OREGON EARLY LITERACY GRANT								
Function 1111	Primary, K-5								
100	Regular Salaries	50,752	44,200	75,000	1.00	51,600	0.80	0	0
200	Associated Payroll Costs	24,874	28,998	40,000	0.00	36,600	0.00	0	0
300	Purchased Services	14,750	75,378	150,000	0.00	50,000	0.00	0	0
400	Supplies and Materials	14,450	0	13,500	0.00	0	0.00	0	0
600	Other Objects	14,027	7,429	6,500	0.00	6,800	0.00	0	0
Total Function 1111	Primary, K-5	118,853	156,004	285,000	1.00	145,000	0.80	0	0
Function 2240	Instructional Staff Development								
300	Purchased Services	2,400	0	5,000	0.00	0	0.00	0	0
Total Function 2240	Instructional Staff Development	2,400	0	5,000	0.00	0	0.00	0	0
Total Fund 220	OREGON EARLY LITERACY GRANT	121,253	156,004	290,000	1.00	145,000	0.80	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
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Fund 251	SIA								
	3299 Other Restricted Grants-In-Aid	1,691,651	1,937,756	1,715,000	0.00	1,752,000	0.00	0	0
	3000	1,691,651	1,937,756	1,715,000	0.00	1,752,000	0.00	0	0
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Total Fund 251	SIA	1,691,651	1,937,756	1,715,000	0.00	1,752,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 251	SIA									
Function 1111	Primary, K-5									
100	Regular Salaries		69,620	57,707	165,000	0.00	0	0.00	0	0
200	Associated Payroll Costs		41,063	38,427	119,700	0.00	0	0.00	0	0
300	Purchased Services		132,375	174	40,000	0.00	50,000	0.00	0	0
400	Supplies and Materials		24,467	152,302	2,500	0.00	70,000	0.00	0	0
Total Function 1111	Primary, K-5		267,525	248,610	327,200	0.00	120,000	0.00	0	0
Function 1121	Middle/Junior High Programs									
300	Purchased Services		0	51,000	0	0.00	0	0.00	0	0
400	Supplies and Materials		3,118	64,845	2,500	0.00	32,500	0.00	0	0
500	Capital Outlay		0	20,495	0	0.00	0	0.00	0	0
Total Function 1121	Middle/Junior High Programs		3,118	136,340	2,500	0.00	32,500	0.00	0	0
Function 1131	High School Programs									
100	Regular Salaries		35,136	0	62,600	1.00	0	0.00	0	0
200	Associated Payroll Costs		20,485	0	42,300	0.00	0	0.00	0	0
400	Supplies and Materials		46,074	48,601	0	0.00	60,000	0.00	0	0
500	Capital Outlay		79,635	0	0	0.00	0	0.00	0	0
Total Function 1131	High School Programs		181,330	48,601	104,900	1.00	60,000	0.00	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		52,288	71,196	130,000	2.00	121,000	2.00	0	0
200	Associated Payroll Costs		36,686	46,947	96,000	0.00	93,000	0.00	0	0
400	Supplies and Materials		2,944	555	2,500	0.00	5,000	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		91,918	118,699	228,500	2.00	219,000	2.00	0	0
Function 1260	Early Intervention									
100	Regular Salaries		100,389	116,782	100,000	2.00	138,000	3.60	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 251	SIA									
200	Associated Payroll Costs		67,298	73,077	76,200	0.00	108,500	0.00	0	0
300	Purchased Services		0	0	1,000	0.00	1,000	0.00	0	0
Total Function 1260	Early Intervention		167,688	189,858	177,200	2.00	247,500	3.60	0	0
Function 1281	Public Alternative Programs									
300	Purchased Services		5,775	0	0	0.00	0	0.00	0	0
Total Function 1281	Public Alternative Programs		5,775	0	0	0.00	0	0.00	0	0
Function 1289	Other Alternative Programs									
100	Regular Salaries		0	2,213	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		0	662	0	0.00	0	0.00	0	0
Total Function 1289	Other Alternative Programs		0	2,875	0	0.00	0	0.00	0	0
Function 1291	English Second Language Programs									
400	Supplies and Materials		0	12,147	0	0.00	0	0.00	0	0
Total Function 1291	English Second Language Programs		0	12,147	0	0.00	0	0.00	0	0
Function 1410	Intermediate									
100	Regular Salaries		0	0	0	0.00	10,000	0.00	0	0
200	Associated Payroll Costs		0	0	0	0.00	4,000	0.00	0	0
Total Function 1410	Intermediate		0	0	0	0.00	14,000	0.00	0	0
Function 1420	Middle/Junior High									
100	Regular Salaries		0	0	0	0.00	7,000	0.00	0	0
200	Associated Payroll Costs		0	0	0	0.00	3,000	0.00	0	0
Total Function 1420	Middle/Junior High		0	0	0	0.00	10,000	0.00	0	0
Function 1430	High School									
100	Regular Salaries		0	0	0	0.00	5,000	0.00	0	0
200	Associated Payroll Costs		0	0	0	0.00	2,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 251	SIA									
Total Function	1430	High School	0	0	0	0.00	7,000	0.00	0	0
Function	2110	Attendance and Social Work Services								
300		Purchased Services	13,866	18,190	15,000	0.00	20,000	0.00	0	0
Total Function	2110	Attendance and Social Work Services	13,866	18,190	15,000	0.00	20,000	0.00	0	0
Function	2113	Social Work Services								
300		Purchased Services	62,000	113,208	65,000	0.00	140,000	0.00	0	0
Total Function	2113	Social Work Services	62,000	113,208	65,000	0.00	140,000	0.00	0	0
Function	2115	Student Safety								
300		Purchased Services	107,796	112,108	110,000	0.00	115,000	0.00	0	0
Total Function	2115	Student Safety	107,796	112,108	110,000	0.00	115,000	0.00	0	0
Function	2119	Other Attendance and Social Work Services								
100		Regular Salaries	8,476	21,466	40,000	2.00	43,200	0.50	0	0
200		Associated Payroll Costs	6,104	15,547	35,800	0.00	37,000	0.00	0	0
Total Function	2119	Other Attendance and Social Work Services	14,581	37,013	75,800	2.00	80,200	0.50	0	0
Function	2122	Counseling Services								
100		Regular Salaries	62,340	93,946	139,600	2.00	3,000	0.00	0	0
200		Associated Payroll Costs	39,594	50,815	91,400	0.00	1,700	0.00	0	0
300		Purchased Services	110,182	138,978	165,000	0.00	165,000	0.00	0	0
Total Function	2122	Counseling Services	212,116	283,739	396,000	2.00	169,700	0.00	0	0
Function	2126	College/Career Services								
100		Regular Salaries	59,217	61,676	65,500	1.00	123,000	1.60	0	0
200		Associated Payroll Costs	37,847	38,219	42,200	0.00	80,100	0.00	0	0
Total Function	2126	College/Career Services	97,064	99,895	107,700	1.00	203,100	1.60	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 251 SIA										
Function	2130	Health Services								
	300	Purchased Services	7,500	0	0	0.00	0	0.00	0	0
Total Function	2130	Health Services	7,500	0	0	0.00	0	0.00	0	0
Function	2190	Service Direction, Student Support Services								
	100	Regular Salaries	71,999	74,477	67,000	0.50	80,200	0.50	0	0
	200	Associated Payroll Costs	32,935	33,280	38,200	0.00	44,500	0.00	0	0
Total Function	2190	Service Direction, Student Support Services	104,934	107,757	105,200	0.50	124,700	0.50	0	0
Function	2230	Assessment and Testing								
	400	Supplies and Materials	0	6,250	0	0.00	0	0.00	0	0
	500	Capital Outlay	129,408	0	0	0.00	0	0.00	0	0
Total Function	2230	Assessment and Testing	129,408	6,250	0	0.00	0	0.00	0	0
Function	2240	Instructional Staff Development								
	300	Purchased Services	13,583	7,630	0	0.00	0	0.00	0	0
	400	Supplies and Materials	12,750	0	0	0.00	0	0.00	0	0
Total Function	2240	Instructional Staff Development	26,333	7,630	0	0.00	0	0.00	0	0
Function	2546	Security Services								
	400	Supplies and Materials	3,540	125	0	0.00	0	0.00	0	0
Total Function	2546	Security Services	3,540	125	0	0.00	0	0.00	0	0
Function	2552	Vehicle Operation Services								
	500	Capital Outlay	0	57,279	0	0.00	0	0.00	0	0
Total Function	2552	Vehicle Operation Services	0	57,279	0	0.00	0	0.00	0	0
Function	2633	Public Information Services								
	300	Purchased Services	6,862	7,740	0	0.00	15,000	0.00	0	0
Total Function	2633	Public Information Services	6,862	7,740	0	0.00	15,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 251 SIA										
Function 2660	Technology Services									
300	Purchased Services		85	0	0	0.00	20,000	0.00	0	0
400	Supplies and Materials		4,050	141,193	0	0.00	69,300	0.00	0	0
500	Capital Outlay		90,434	87,973	0	0.00	0	0.00	0	0
600	Other Objects		13,175	8,250	0	0.00	0	0.00	0	0
Total Function 2660 Technology Services			107,744	237,417	0	0.00	89,300	0.00	0	0
Function 2690	Other Support Services-Central									
600	Other Objects		80,555	92,274	0	0.00	85,000	0.00	0	0
Total Function 2690 Other Support Services-Central			80,555	92,274	0	0.00	85,000	0.00	0	0
Total Fund 251 SIA			1,691,651	1,937,756	1,715,000	10.50	1,752,000	8.20	0	0

Resources Report

Fund	IDEA	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
4500	Restricted Revenue From the Federal G	0	0	150,000	0.00	150,000	0.00	0	0
4700	Grants-In-Aid From the Federal Governr	166,321	146,525	0	0.00	0	0.00	0	0
4000		166,321	146,525	150,000	0.00	150,000	0.00	0	0
Total Fund 260	IDEA	166,321	146,525	150,000	0.00	150,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 260 IDEA										
Function	1250	Less Restrictive Programs for Students with Disabi								
	100	Regular Salaries	97,675	83,577	80,000	3.50	80,000	3.50	0	0
	200	Associated Payroll Costs	68,646	62,948	62,750	0.00	62,750	0.00	0	0
Total Function	1250	Less Restrictive Programs for Students with Disabi	166,321	146,525	142,750	3.50	142,750	3.50	0	0
Function	1410	Intermediate								
	100	Regular Salaries	0	0	5,000	0.00	5,000	0.00	0	0
Total Function	1410	Intermediate	0	0	5,000	0.00	5,000	0.00	0	0
Function	2240	Instructional Staff Development								
	300	Purchased Services	0	0	2,250	0.00	2,250	0.00	0	0
Total Function	2240	Instructional Staff Development	0	0	2,250	0.00	2,250	0.00	0	0
Total Fund	260	IDEA	166,321	146,525	150,000	3.50	150,000	3.50	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 261	YOUTH TRANSITION PROGRAM (YTP)								
	4500 Restricted Revenue From the Federal G	105,578	69,681	125,000	0.00	175,000	0.00	0	0
	4000	105,578	69,681	125,000	0.00	175,000	0.00	0	0
Total Fund 261	YOUTH TRANSITION PROGRAM (YTP)	105,578	69,681	125,000	0.00	175,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 261	YOUTH TRANSITION PROGRAM (YTP)									
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		62,443	47,665	60,900	1.00	95,200	1.00	0	0
200	Associated Payroll Costs		39,524	20,554	46,100	0.00	52,900	0.00	0	0
300	Purchased Services		2,565	103	10,000	0.00	18,900	0.00	0	0
400	Supplies and Materials		1,046	119	6,400	0.00	6,400	0.00	0	0
Total Function 1250	Less Restrictive Programs for Students with Disabi		105,578	68,441	123,400	1.00	173,400	1.00	0	0
Function 2240	Instructional Staff Development									
600	Other Objects		0	1,240	1,600	0.00	1,600	0.00	0	0
Total Function 2240	Instructional Staff Development		0	1,240	1,600	0.00	1,600	0.00	0	0
Total Fund 261	YOUTH TRANSITION PROGRAM (YTP)		105,578	69,681	125,000	1.00	175,000	1.00	0	0

Resources Report

	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 275 ASB FUND								
1510 Interest on Investments	1,936	1,959	0	0.00	0	0.00	0	0
1700 Extra-Curricular Activities	175,193	162,259	0	0.00	0	0.00	0	0
1920 Contributions and Donations From Priva	4,287	33,706	200,000	0.00	200,000	0.00	0	0
1000	181,415	197,924	200,000	0.00	200,000	0.00	0	0
5400 Resources - Beginning Fund Balance	193,496	208,901	200,000	0.00	200,000	0.00	0	0
5000	193,496	208,901	200,000	0.00	200,000	0.00	0	0
Total Fund 275 ASB FUND	374,911	406,825	400,000	0.00	400,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 275 ASB FUND										
Function 1113	Elementary Extra-curricular									
400	Supplies and Materials		10,384	9,027	80,000	0.00	80,000	0.00	0	0
Total Function 1113	Elementary Extra-curricular		10,384	9,027	80,000	0.00	80,000	0.00	0	0
Function 1122	Middle/Junior High School Extra-curricular									
400	Supplies and Materials		32,158	27,778	85,000	0.00	85,000	0.00	0	0
Total Function 1122	Middle/Junior High School Extra-curricular		32,158	27,778	85,000	0.00	85,000	0.00	0	0
Function 1132	High School Extra-curricular									
300	Purchased Services		12,987	16,141	0	0.00	0	0.00	0	0
400	Supplies and Materials		84,863	105,504	230,000	0.00	230,000	0.00	0	0
600	Other Objects		25,619	30,184	0	0.00	0	0.00	0	0
Total Function 1132	High School Extra-curricular		123,468	151,829	230,000	0.00	230,000	0.00	0	0
Function 5200	Transfers of Funds									
700	Transfers		0	35,000	5,000	0.00	5,000	0.00	0	0
Total Function 5200	Transfers of Funds		0	35,000	5,000	0.00	5,000	0.00	0	0
Total Fund 275	ASB FUND		166,011	223,634	400,000	0.00	400,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 280	MISCELLANEOUS GRANTS								
	1920 Contributions and Donations From Priva	7,000	59,286	100,000	0.00	100,000	0.00	0	0
	1000	7,000	59,286	100,000	0.00	100,000	0.00	0	0
	3299 Other Restricted Grants-In-Aid	47,254	71,252	80,000	0.00	80,000	0.00	0	0
	3000	47,254	71,252	80,000	0.00	80,000	0.00	0	0
	5400 Resources - Beginning Fund Balance	17,341	19,191	0	0.00	0	0.00	0	0
	5000	17,341	19,191	0	0.00	0	0.00	0	0
Total Fund 280	MISCELLANEOUS GRANTS	71,595	149,729	180,000	0.00	180,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 280	MISCELLANEOUS GRANTS									
Function 1111	Primary, K-5									
100	Regular Salaries		0	0	60,000	1.00	60,000	1.00	0	0
400	Supplies and Materials		0	22,500	10,000	0.00	10,000	0.00	0	0
Total Function 1111 Primary, K-5			0	22,500	70,000	1.00	70,000	1.00	0	0
Function 1113	Elementary Extra-curricular									
100	Regular Salaries		7,800	6,000	0	0.00	0	0.00	0	0
200	Associated Payroll Costs		2,441	1,621	0	0.00	0	0.00	0	0
300	Purchased Services		33,038	27,600	0	0.00	0	0.00	0	0
400	Supplies and Materials		3,468	2,494	20,000	0.00	20,000	0.00	0	0
Total Function 1113 Elementary Extra-curricular			46,747	37,715	20,000	0.00	20,000	0.00	0	0
Function 1121	Middle/Junior High Programs									
300	Purchased Services		0	3,446	0	0.00	0	0.00	0	0
400	Supplies and Materials		0	64	0	0.00	0	0.00	0	0
600	Other Objects		0	1,576	0	0.00	0	0.00	0	0
Total Function 1121 Middle/Junior High Programs			0	5,086	0	0.00	0	0.00	0	0
Function 1131	High School Programs									
300	Purchased Services		0	11,200	0	0.00	0	0.00	0	0
400	Supplies and Materials		0	18,002	30,000	0.00	30,000	0.00	0	0
Total Function 1131 High School Programs			0	29,202	30,000	0.00	30,000	0.00	0	0
Function 1132	High School Extra-curricular									
400	Supplies and Materials		5,657	15,776	0	0.00	0	0.00	0	0
Total Function 1132 High School Extra-curricular			5,657	15,776	0	0.00	0	0.00	0	0
Function 1250	Less Restrictive Programs for Students with Disabi									
100	Regular Salaries		0	33,440	0	0.00	0	0.00	0	0
Total Function 1250 Less Restrictive Programs for			0	33,440	0	0.00	0	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 280	MISCELLANEOUS GRANTS								
	Students with Disabi	0	0	0	0.00	0	0.00	0	0
Function 2210	Improvement of Instruction Services								
400	Supplies and Materials	0	0	30,000	0.00	30,000	0.00	0	0
Total Function 2210	Improvement of Instruction Services	0	0	30,000	0.00	30,000	0.00	0	0
Function 2240	Instructional Staff Development								
300	Purchased Services	0	0	30,000	0.00	30,000	0.00	0	0
Total Function 2240	Instructional Staff Development	0	0	30,000	0.00	30,000	0.00	0	0
Total Fund 280	MISCELLANEOUS GRANTS	52,404	143,719	180,000	1.00	180,000	1.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
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Fund 281	ROCKS-BASALT BASH FUNDS								
	1920 Contributions and Donations From Priva	0	0	0	0.00	150,000	0.00	0	0
	1000	0	0	0	0.00	150,000	0.00	0	0
	5400 Resources - Beginning Fund Balance	0	0	0	0.00	50,000	0.00	0	0
	5000	0	0	0	0.00	50,000	0.00	0	0
<hr/>									
Total Fund 281	ROCKS-BASALT BASH FUNDS	0	0	0	0.00	200,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>										
Fund 281	ROCKS-BASALT BASH FUNDS									
<hr/>										
Function 2122	Counseling Services									
300	Purchased Services		0	0	0	0.00	95,000	0.00	0	0
<hr/>										
Total Function 2122	Counseling Services		0	0	0	0.00	95,000	0.00	0	0
<hr/>										
Function 2134	Nurse Services									
300	Purchased Services		0	0	0	0.00	100,000	0.00	0	0
<hr/>										
Total Function 2134	Nurse Services		0	0	0	0.00	100,000	0.00	0	0
<hr/>										
Function 3390	Other Community Services									
600	Other Objects		0	0	0	0.00	5,000	0.00	0	0
<hr/>										
Total Function 3390	Other Community Services		0	0	0	0.00	5,000	0.00	0	0
<hr/>										
Total Fund 281	ROCKS-BASALT BASH FUNDS									
			0	0	0	0.00	200,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>									
Fund 290	PERS RESERVE								
	5400 Resources - Beginning Fund Balance	950,000	950,000	950,000	0.00	950,000	0.00	0	0
	5000	950,000	950,000	950,000	0.00	950,000	0.00	0	0
<hr/>									
Total Fund 290	PERS RESERVE	950,000	950,000	950,000	0.00	950,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>										
Fund 290	PERS RESERVE									
<hr/>										
Function 5200	Transfers of Funds									
700	Transfers		0	0	200,000	0.00	200,000	0.00	0	0
<hr/>										
Total Function 5200	Transfers of Funds		0	0	200,000	0.00	200,000	0.00	0	0
<hr/>										
Function 6000	Contingencies									
800	Other Uses of Funds		0	0	750,000	0.00	750,000	0.00	0	0
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Total Function 6000	Contingencies		0	0	750,000	0.00	750,000	0.00	0	0
<hr/>										
Total Fund 290	PERS RESERVE		0	0	950,000	0.00	950,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 299	Food Service								
1610	Daily Sales - Reimbursable Programs	10,038	11,044	8,000	0.00	8,000	0.00	0	0
1620	Daily Sales - Non reimbursable Program	2,897	0	0	0.00	0	0.00	0	0
1630	Special Functions	5,931	12,257	10,000	0.00	10,000	0.00	0	0
1990	Miscellaneous	0	0	1,000	0.00	1,000	0.00	0	0
1000		18,865	23,301	19,000	0.00	19,000	0.00	0	0
3102	State School Fund - School Lunch Matcl	9,438	9,253	30,000	0.00	30,000	0.00	0	0
3299	Other Restricted Grants-In-Aid	199,037	285,061	62,000	0.00	62,000	0.00	0	0
3000		208,474	294,314	92,000	0.00	92,000	0.00	0	0
4500	Restricted Revenue From the Federal G	85,087	88,377	65,000	0.00	65,000	0.00	0	0
4505	SCHOOL NUTRITION	818,998	846,967	865,000	0.00	865,000	0.00	0	0
4530	SUMMER FEEDING GRANT	31,363	49,613	50,000	0.00	72,000	0.00	0	0
4910	FED COMMODITIES	74,573	84,537	125,000	0.00	125,000	0.00	0	0
4000		1,010,020	1,069,494	1,105,000	0.00	1,127,000	0.00	0	0
5200	Interfund Transfers	0	0	52,000	0.00	50,000	0.00	0	0
5400	Resources - Beginning Fund Balance	472,634	322,225	352,000	0.00	352,000	0.00	0	0
5000		472,634	322,225	404,000	0.00	402,000	0.00	0	0
Total Fund 299	Food Service	1,709,994	1,709,333	1,620,000	0.00	1,640,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 299	Food Service								
Function 3100	Food Services								
100	Regular Salaries	304,315	327,663	353,900	12.25	371,200	12.25	0	0
200	Associated Payroll Costs	233,795	229,247	273,200	0.00	306,400	0.00	0	0
300	Purchased Services	545,630	607,463	572,400	0.00	644,800	0.00	0	0
400	Supplies and Materials	232,786	230,270	290,500	0.00	228,500	0.00	0	0
500	Capital Outlay	65,444	9,777	125,000	0.00	50,000	0.00	0	0
600	Other Objects	5,800	6,192	5,000	0.00	15,000	0.00	0	0
Total Function 3100	Food Services	1,387,770	1,410,611	1,620,000	12.25	1,615,900	12.25	0	0
Function 3101	Summer Food Services								
100	Regular Salaries	0	0	0	0.00	18,000	0.00	0	0
200	Associated Payroll Costs	0	0	0	0.00	6,100	0.00	0	0
Total Function 3101	Summer Food Services	0	0	0	0.00	24,100	0.00	0	0
Total Fund 299	Food Service	1,387,770	1,410,611	1,620,000	12.25	1,640,000	12.25	0	0

DEBT SERVICE FUNDS

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
DEBT SERVICE FUND
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	-	-				
2000: SUPPORT SERVICES	-	-				
3000: ENTERPRISE & COMMUNITY	-	-				
4000: FACILITIES ACQUISITION	-	-				
5100: DEBT SERVICE	3,036,258	3,154,749	3,298,000	3,398,000		
5400: PERS UAL PAYMENT	-	-				
6000: CONTINGENCIES	-	-				
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	275,353	296,000				
TOTAL REQUIREMENTS	\$ 3,311,612	\$ 3,450,748	\$ 3,298,000	\$ 3,398,000	\$ -	\$ -
TOTAL RESOURCES (except property taxes)	2,465,352	2,604,352	2,370,000	2,442,000	-	-
PROPERTY TAXES TO BE RECEIVED	846,260	846,396	928,000	956,000		
TOTAL RESOURCES	\$ 3,311,612	\$ 3,450,748	\$ 3,298,000	\$ 3,398,000	\$ -	\$ -

Funds Included	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
Fund 310: Long Term Loans	47,015	47,163	48,000	15,000		
Fund 320: PERS UAL Debt Service	2,368,341	2,498,146	2,320,000	2,425,000		
Fund 325: 2016 GO Bond Debt Service	896,256	905,439	930,000	958,000		
Debt Service Funds 300-350	\$ 3,311,612	\$ 3,450,748	\$ 3,298,000	\$ 3,398,000	\$ -	\$ -

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Resources Report

	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 310 LONG TERM LOANS								
5200 Interfund Transfers	47,000	47,000	48,000	0.00	15,000	0.00	0	0
5400 Resources - Beginning Fund Balance	15	163	0	0.00	0	0.00	0	0
5000	47,015	47,163	48,000	0.00	15,000	0.00	0	0
Total Fund 310 LONG TERM LOANS	47,015	47,163	48,000	0.00	15,000	0.00	0	0

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 310 LONG TERM LOANS									
Function	5110 Long-Term Debt Service								
	610 Redemption of Principal	39,771	41,241	41,300	0.00	10,000	0.00	0	0
	621 Regular Interest	3,881	2,411	2,500	0.00	1,000	0.00	0	0
	640 Dues & Fees	3,200	3,200	4,200	0.00	4,000	0.00	0	0
	600 Other Objects	46,852	46,852	48,000	0.00	15,000	0.00	0	0
Total Function 5110 Long-Term Debt Service		46,852	46,852	48,000	0.00	15,000	0.00	0	0
Total Fund 310	LONG TERM LOANS	46,852	46,852	48,000	0.00	15,000	0.00	0	0

Resources Report

Fund		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 320	PERS UAL DEBT SERVICE								
1510	Interest on Investments	52,629	51,371	30,000	0.00	50,000	0.00	0	0
1970	Services Provided Other Funds	2,235,544	2,194,641	2,240,000	0.00	2,275,000	0.00	0	0
1000		2,288,172	2,246,012	2,270,000	0.00	2,325,000	0.00	0	0
5400	Resources - Beginning Fund Balance	80,168	252,135	50,000	0.00	100,000	0.00	0	0
5000		80,168	252,135	50,000	0.00	100,000	0.00	0	0
Total Fund 320	PERS UAL DEBT SERVICE	2,368,341	2,498,146	2,320,000	0.00	2,425,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
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Fund 320	PERS UAL DEBT SERVICE								
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Function 5110	Long-Term Debt Service								
610	Redemption of Principal	1,560,000	1,725,000	1,910,000	0.00	2,105,000	0.00	0	0
621	Regular Interest	556,206	483,096	405,000	0.00	308,000	0.00	0	0
640	Dues & Fees	0	0	5,000	0.00	12,000	0.00	0	0
600	Other Objects	2,116,206	2,208,096	2,320,000	0.00	2,425,000	0.00	0	0
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Total Function 5110	Long-Term Debt Service	2,116,206	2,208,096	2,320,000	0.00	2,425,000	0.00	0	0
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Total Fund 320	PERS UAL DEBT SERVICE	2,116,206	2,208,096	2,320,000	0.00	2,425,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 325	2016 GO BOND DEBT SERVICE								
1111	Current Year's Taxes	846,260	846,396	908,000	0.00	936,000	0.00	0	0
1112	Prior Year's Taxes	16,605	21,113	20,000	0.00	20,000	0.00	0	0
1113	County Tax Sales for Back Taxes	716	0	0	0.00	0	0.00	0	0
1000		863,581	867,509	928,000	0.00	956,000	0.00	0	0
2199	Other Intermediate Sources	0	2,874	0	0.00	0	0.00	0	0
2800	Revenue in Lieu of Taxes	2,686	0	0	0.00	0	0.00	0	0
2000		2,686	2,874	0	0.00	0	0.00	0	0
5200	Interfund Transfers	0	12,000	0	0.00	0	0.00	0	0
5400	Resources - Beginning Fund Balance	29,989	23,056	2,000	0.00	2,000	0.00	0	0
5000		29,989	35,056	2,000	0.00	2,000	0.00	0	0
Total Fund 325	2016 GO BOND DEBT SERVICE	896,256	905,439	930,000	0.00	958,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>									
Fund 325	2016 GO BOND DEBT SERVICE								
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Function 5110	Long-Term Debt Service								
610	Redemption of Principal	460,000	505,000	550,000	0.00	600,000	0.00	0	0
621	Regular Interest	413,200	394,800	380,000	0.00	358,000	0.00	0	0
600	Other Objects	873,200	899,800	930,000	0.00	958,000	0.00	0	0
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Total Function 5110	Long-Term Debt Service	873,200	899,800	930,000	0.00	958,000	0.00	0	0
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Total Fund 325	2016 GO BOND DEBT SERVICE								
		873,200	899,800	930,000	0.00	958,000	0.00	0	0

CAPITAL PROJECT FUNDS

**MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7
CAPITAL PROJECT FUNDS
PROPOSED BUDGET**

2026 / 2027

AS PROPOSED	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	0	0	25,000	25,000		
2000: SUPPORT SERVICES	445,109	328,063	375,000	425,000		
3000: ENTERPRISE & COMMUNITY	-	-	-	-		
4000: FACILITIES ACQUISITION	17,898	312,447	800,000	800,000		
5000: TRANSFERS/FUND TO FUND	0	0				
6000: CONTINGENCIES	-	-				
7000: TOTAL UNAPPROPRIATED or END FUND BALANCE	1,311,614	1,180,501				
TOTAL REQUIREMENTS	\$ 1,774,621	\$ 1,821,011	\$ 1,200,000	\$ 1,250,000	\$ -	\$ -
TOTAL RESOURCES (except property taxes)	\$ 1,774,621	\$ 1,821,011	\$ 1,200,000	\$ 1,250,000	\$ -	\$ -

Funds Included	2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
Fund 400: Capital Project Fund	903,488	1,094,798	800,000	800,000		
Fund 425: Facility Improvement Fund	141,877	150,962	100,000	100,000		
Fund 451: Bus Replacement Fund	729,256	575,251	300,000	350,000		
Capital Project Fund 400-451	\$ 1,774,621	\$ 1,821,011	\$ 1,200,000	\$ 1,250,000	\$ -	\$ -

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Resources Report

	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 400 Capital Projects Funds								
1990 Miscellaneous	6,845	0	0	0.00	0	0.00	0	0
1000	6,845	0	0	0.00	0	0.00	0	0
3299 Other Restricted Grants-In-Aid	35,533	0	50,000	0.00	50,000	0.00	0	0
3000	35,533	0	50,000	0.00	50,000	0.00	0	0
5200 Interfund Transfers	53,000	290,000	0	0.00	35,000	0.00	0	0
5300 Sale of or Compensation for Loss of Fixed Assets	326,000	0	0	0.00	0	0.00	0	0
5400 Resources - Beginning Fund Balance	482,110	804,798	750,000	0.00	715,000	0.00	0	0
5000	861,110	1,094,798	750,000	0.00	750,000	0.00	0	0
Total Fund 400 Capital Projects Funds	903,488	1,094,798	800,000	0.00	800,000	0.00	0	0

Umatilla County School Dist. #7
MILTON FREEWATER SCHOOL DIST. MILTON FREEWATER, OR 97862

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 400	Capital Projects Funds									
Function 1111	Primary, K-5									
400	Supplies and Materials		0	0	25,000	0.00	25,000	0.00	0	0
Total Function 1111	Primary, K-5		0	0	25,000	0.00	25,000	0.00	0	0
Function 2544	Maintenance									
300	Purchased Services		37,460	111,821	0	0.00	0	0.00	0	0
400	Supplies and Materials		0	0	25,000	0.00	25,000	0.00	0	0
500	Capital Outlay		43,333	4,250	50,000	0.00	50,000	0.00	0	0
Total Function 2544	Maintenance		80,792	116,071	75,000	0.00	75,000	0.00	0	0
Function 4150	Building Acquisition, Construction, and Improvem									
300	Purchased Services		0	0	100,000	0.00	100,000	0.00	0	0
400	Supplies and Materials		0	0	110,000	0.00	110,000	0.00	0	0
500	Capital Outlay		0	259,862	490,000	0.00	490,000	0.00	0	0
600	Other Objects		17,898	581	0	0.00	0	0.00	0	0
Total Function 4150	Building Acquisition, Construction, and Improvem		17,898	260,442	700,000	0.00	700,000	0.00	0	0
Total Fund 400	Capital Projects Funds		98,690	376,513	800,000	0.00	800,000	0.00	0	0

Resources Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 425	2016 FACILITY IMPROVEMENT FUND								
	1510 Interest on Investments	8,721	9,085	1,000	0.00	1,000	0.00	0	0
	1000	8,721	9,085	1,000	0.00	1,000	0.00	0	0
	3299 Other Restricted Grants-In-Aid	0	0	9,000	0.00	9,000	0.00	0	0
	3000	0	0	9,000	0.00	9,000	0.00	0	0
	5400 Resources - Beginning Fund Balance	133,156	141,877	90,000	0.00	90,000	0.00	0	0
	5000	133,156	141,877	90,000	0.00	90,000	0.00	0	0
Total Fund 425	2016 FACILITY IMPROVEMENT FUND	141,877	150,962	100,000	0.00	100,000	0.00	0	0

Requirements Report

			ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>										
Fund	425	2016 FACILITY IMPROVEMENT FUND								
<hr/>										
Function	4150	Building Acquisition, Construction, and Improvem								
	300	Purchased Services	0	0	10,000	0.00	10,000	0.00	0	0
	400	Supplies and Materials	0	52,005	40,000	0.00	40,000	0.00	0	0
	500	Capital Outlay	0	0	50,000	0.00	50,000	0.00	0	0
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Total Function	4150	Building Acquisition, Construction, and Improvem	0	52,005	100,000	0.00	100,000	0.00	0	0
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Total Fund	425	2016 FACILITY IMPROVEMENT FUND	0	52,005	100,000	0.00	100,000	0.00	0	0

Resources Report

Fund		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
Fund 451 BUS REPLACEMENT FUND									
	3222 State School Fund (SSF) Transportation	196,893	208,212	160,000	0.00	160,000	0.00	0	0
	3000	196,893	208,212	160,000	0.00	160,000	0.00	0	0
	5300 Sale of or Compensation for Loss of Fixt	0	2,100	5,000	0.00	5,000	0.00	0	0
	5400 Resources - Beginning Fund Balance	532,364	364,939	135,000	0.00	185,000	0.00	0	0
	5000	532,364	367,039	140,000	0.00	190,000	0.00	0	0
Total Fund 451	BUS REPLACEMENT FUND	729,256	575,251	300,000	0.00	350,000	0.00	0	0

Requirements Report

		ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	FTE 25-26	PROPOSED 2026-2027	FTE 26-27	APPROVED 2026-2027	ADOPTED 2026-2027
<hr/>									
Fund 451	BUS REPLACEMENT FUND								
<hr/>									
Function 2552	Vehicle Operation Services								
500	Capital Outlay	364,317	211,992	300,000	0.00	350,000	0.00	0	0
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Total Function 2552	Vehicle Operation Services	364,317	211,992	300,000	0.00	350,000	0.00	0	0
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Total Fund 451	BUS REPLACEMENT FUND	364,317	211,992	300,000	0.00	350,000	0.00	0	0