



**2025-26 BOARD & STAFF**

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

*Access to the agenda and meeting materials can be located on the District website at [www.nssd29j.org](http://www.nssd29j.org) > [Board of Directors](#) > [Agendas/Meeting Minutes](#)*

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

1. **CALL BUDGET COMMITTEE MEETING TO ORDER:** Mackenzie Strawn
  2. **WELCOME AND INTRODUCTIONS:** Mackenzie Strawn
  3. **ELECTIONS OF OFFICERS:**
    - 3.1. **Election of Committee Chair:** Makenzie Strawn
    - 3.2. **Election of Vice-Chair:** Budget Committee Chair
  4. **APPROVAL OF MAY MEETING MINUTES:** Committee Chair 3  
The 2024-25 Budget Committee minutes from May 8, 2025, have been attached for review and approval.
- RECOMMENDED MOTION-APPROVAL OF MINUTES**  
*I move that the Board approve the Budget Committee minutes from May 8, 2025 as [submitted] [revised].*
- 05.08.25 Budget Committee Minutes-DRAFT** 3
  5. **BUDGET MESSAGE:** Lee Loving
  6. **BUDGET PRESENTATION:** Rhonda Allen 6  
**Proposed Budget 2627 FINAL** 6
  7. **PUBLIC COMMENT:** Committee Chair
  8. **BUDGET DISCUSSION:** Committee Chair
  9. **BUDGET COMMITTEE RECOMMENDATION:** Committee Chair

**10. ADJOURN**

*EQUAL OPPORTUNITY EMPLOYER*



# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

**DRAFT**

## BUDGET COMMITTEE MEETING MINUTES

District Office Santiam Room

May 8, 2025 ~ 6:00 pm

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

**Budget Committee Members Absent:** Casey Dark, Moria Thiessen

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

**Board Members Absent:** Laura Wipper

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

**1) CALL TO ORDER**

The NSSD Board Chair, Mackenzie Strawn, called the meeting to order at 6:00 pm.

**2) WELCOME AND INTRODUCTIONS**

All attendees introduced themselves and indicated their connection to the school district.

**3) ELECT BUDGET COMMITTEE CHAIRPERSON**

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

**4) APPROVAL OF MAY 9, 2024 MEETING MINUTES**

Brunk Conley made a motion to approve the minutes from last year's meeting, and Mackenzie Strawn seconded the motion. All were in favor.

**5) SUPERINTENDENT'S MESSAGE**

Superintendent Lee Loving thanked the committee for their service and read aloud his 2025-26 budget message to the committee.

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

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# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

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

## 6) BUDGET PRESENTATION

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

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

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

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

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

## 7) DISCUSSION

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

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# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

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

## 8) CALL FOR MOTION

Karen Odenthal made motions that the Budget Committee of the North Santiam School District approve the proposed 2025-2026 Budget of \$57,269,721. The Budget Committee approves the permanent rate tax of \$4.3973 per \$1,000 value in support of the General Fund. Mike Wagner seconded the motion.

Furthermore, the Budget Committee of the North Santiam School District approves \$2,340,000 for debt service for general obligation bonds, which, for the purpose of Article XI Section 1-1b of the Oregon Constitution, is excluded from the education rate limitation. Alisha Oliver seconded the motion, and the budget committee voted unanimously to approve.

## Adjourn

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

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

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

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# Proposed Budget 2026-27








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

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**NORTH SANTIAM SCHOOL DISTRICT  
2026-27 PROPOSED BUDGET**

**TABLE OF CONTENTS**

<b>I. INTRODUCTION</b>			
<i>Budget Message</i>	<b>2</b>		
<i>Our Schools</i>	<b>7</b>		
<i>Budget Committee</i>	<b>9</b>		
<i>Budget Calendar</i>	<b>11</b>		
<i>Organizational Chart</i>	<b>13</b>		
<i>Role of the Budget Committee</i>	<b>15</b>		
<b>II. BUDGET DEVELOPMENT ASSUMPTIONS</b>			
<i>Enrollment &amp; Revenue Assumptions</i>	<b>17</b>		
<i>Personnel &amp; Benefit Assumptions</i>	<b>18</b>		
<i>Operational &amp; Supply Assumptions</i>	<b>19</b>		
<i>Potential Budget Risks &amp; Variables</i>	<b>20</b>		
<i>Reserve &amp; Contingency Assumptions</i>	<b>20</b>		
<b>III. RESULTS 2030: NSSD STRATEGIC PLAN</b>			
<i>Introduction</i>	<b>21</b>		
<i>Executive Summary</i>	<b>24</b>		
<i>Strategic Themes &amp; Focus Areas</i>	<b>25</b>		
<i>Vision, Mission, Guiding Principles, and Values</i>	<b>26</b>		
<b>IV. GENERAL FUND REVENUES</b>			
<i>Introduction</i>	<b>27</b>		
<i>Revenue Sources</i>	<b>29</b>		
 <i>Revenues Graph</i>	<b>30</b>		
 <i>Revenues Budget Summary</i>	<b>31</b>		
<b>V. GENERAL FUND EXPENDITURES</b>			
<i>Instruction Services (1111 - 1460)</i>		<b>33</b>	
<i>Support Services (2111- 2680)</i>		<b>44</b>	
<i>Community Services (3300 - 3360)</i>		<b>65</b>	
<i>Transfers of Funds (5200)</i>		<b>66</b>	
<i>Operating Contingency (6110)</i>		<b>66</b>	
<i>Unappropriated Ending Fund Bal (7000)</i>		<b>66</b>	
 <i>Expenditures by Function Summary</i>		<b>67</b>	
 <i>Expenditures by Location Summary</i>		<b>71</b>	
 <i>Expenditures by Object Summary</i>		<b>75</b>	
<b>VI. SPECIAL EDUCATION PROGRAM</b>			
<i>Introduction</i>		<b>81</b>	
<i>Comprehensive Analysis</i>		<b>82</b>	8
<i>ESD Local Service Plan</i>		<b>83</b>	
<b>VII. SPECIAL REVENUE FUNDS</b>			
<i>Introduction</i>		<b>85</b>	
<i>Funds 201 - 290</i>		<b>87</b>	
<i>Fund 299 - Food Service</i>		<b>167</b>	
<b>VIII. DEBT SERVICE FUNDS</b>			
<i>Introduction</i>		<b>171</b>	
<i>Fund 310 - 2003 PERS Bond</i>		<b>173</b>	
<i>Fund 321 - 2021 PERS Bond</i>		<b>174</b>	
<i>Fund 375 - 2023 GO Bond</i>		<b>175</b>	

 = Graph Overview

NORTH SANTIAM SCHOOL DISTRICT  
2026-27 PROPOSED BUDGET

TABLE OF CONTENTS

**IX. CAPITAL PROJECTS FUNDS**

<i>Introduction</i>	<b>177</b>
<i>Fund 400 - QZAB Capital Projects</i>	<b>179</b>
<i>Fund 420 - Athletics Capital Projects Fund</i>	<b>180</b>
<i>Fund 426 - Vehicle Replacement Fund</i>	<b>181</b>
<i>Fund 430 - Capital Projects Fund</i>	<b>182</b>
<i>Fund 448 - Excise Tax Fund</i>	<b>183</b>

**X. INTERNAL SERVICE FUNDS**

<i>Introduction</i>	<b>185</b>
<i>Fund 610 - Unemployment Fund</i>	<b>187</b>

**XI. TRUST AND AGENCY FUNDS**

<i>Introduction</i>	<b>189</b>
<i>Fund 701 - High School Scholarship Fund</i>	<b>191</b>

**XII. BUDGET RECAP**

<i>Introduction</i>	<b>193</b>
<i>Total Budget Revenues</i>	<b>195</b>
<i>Total Budget Expenditures</i>	<b>197</b>

**XIII. APPENDIX**

<i>Introduction</i>	<b>199</b>
<i>Legal Notices/Publications</i>	<b>201</b>
<i>Glossary</i>	<b>203</b>
<i>Acronyms</i>	<b>215</b>

# NORTH SANTIAM SCHOOL DISTRICT

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# 2026-2027

# BUDGET MESSAGE

10

Lee Loving, Superintendent

May 14, 2026



# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

## 2026-27 BUDGET MESSAGE

### NSSD VISION

*Future-ready graduates.*

### NSSD MISSION

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

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

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

11

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

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

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

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

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

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

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

12

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

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

- 0.31 FTE - MS Language Arts position at Mari-Linn K-8 School
  - We reduced 1.69 Classified FTE, which included:
    - 0.81 Office Specialist at Stayton Middle School
    - 0.88 Special Program Aide 3 (SPA3) at Stayton Middle School
  - We reassigned 8.26 FTE to different schools/positions:
    - At Stayton High School
      - 1.0 FTE Licensed Counselor reassigned to Mari-Linn K-8
      - 1.0 FTE Licensed Teacher reassigned to SIMS
    - At Stayton Intermediate Middle School
      - 1.0 FTE Classified Office Specialist reassigned to Sublimity K-8
      - 1.0 FTE Licensed Counselor reassigned to SES
      - 1.0 FTE Classified Office Specialist reassigned to another office position at SIMS
    - At Mari-Linn K-8 School
      - 0.6 FTE Licensed Behavior Specialist reassigned to SIMS
    - At Sublimity K-8 School
      - 0.4 FTE Licensed Behavior Specialist reassigned to SIMS
      - 0.88 FTE Classified SPA1-LRC to SPA1 at Sublimity K-8
      - 0.5 FTE Classified SPA1 to SPA1-LRC at Sublimity K-8
      - 0.88 FTE Classified SPA2 to SHS
  - We also right-sized student district-wide access to school counselors for students. This resulted in the sunrising of 1.0 FTE for a K-8 counselor, funded through the Student Investment Account (SIA) grant. As a result, all NSSD students have access to a full-time school counselor in their building. This is directly connected to living out the strategic plan in supporting every student to become future-ready.
- We plan to continue to eliminate all out-of-state professional development employee travel for the second year in a row.
- AND... we adjusted some third-party contracts, including those for curriculum purchasing and professional development. We reduced these contract obligations by over \$155,000 for the 2026-27 school year.

13

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

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

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

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

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

14

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

Sincerely,



Lee W. Loving  
Superintendent  
North Santiam School District 29J

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# Our Schools

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



## Mari-Linn School

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

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

16



## Stayton Elementary School

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



## Stayton Intermediate/Middle School

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

# Our Schools



## Stayton High School

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

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



## Sublimity School

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

17

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



## Stayton Virtual Academy & Locust Street Academy

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



Superintendent, Lee Loving  
 Director of Business & Fiscal Services, Rhonda Allen  
**2026-2027 Budget Committee**

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

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

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

20

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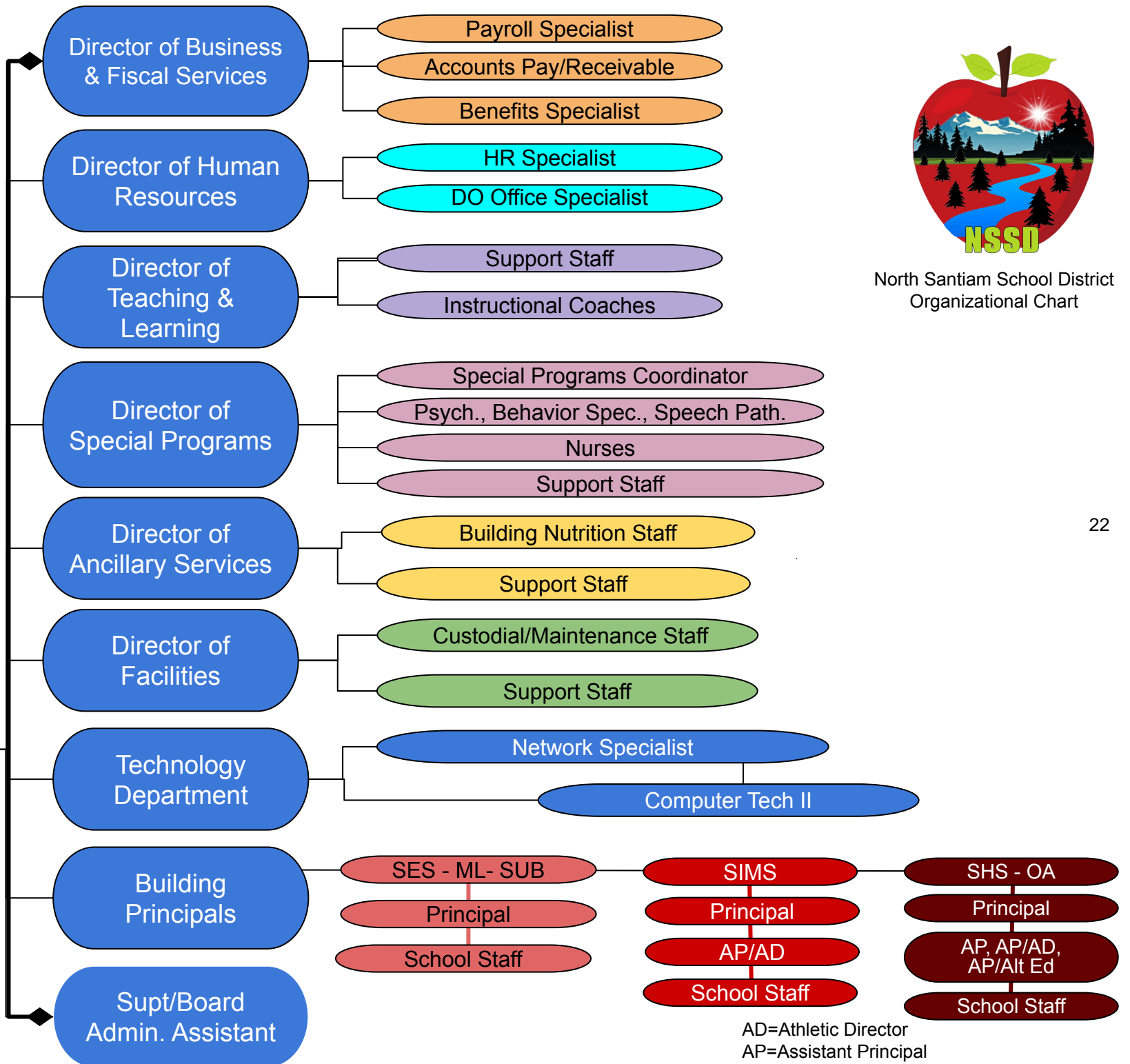
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North Santiam School District  
Organizational Chart

Board of Directors

Supt.



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# Role of the Budget Committee

## Budget Committee Members

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

## Duties of the Budget Committee

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

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

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

24

## Budget Committee Meetings

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

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

## Approving the taxes

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

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# NORTH SANTIAM SCHOOL DISTRICT

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## BUDGET DEVELOPMENT ASSUMPTIONS

### Quick Facts: FY 2026-27 Budget Snapshot

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

26

### 1. Enrollment & Revenue Assumptions

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

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

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

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

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

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

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

### Grant Funding Overview

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

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

27

## 2. Personnel & Benefit Assumptions

Personnel costs represent the largest portion of the district budget.

### Cost of Living Adjustments (COLA):

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

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

**Retirement (PERS):**

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

**Reductions:**

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

**Additions:**

- Counselor – 1.0 FTE (funded with SIA Grant)

**3. Operational & Supply Assumptions**

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

#### **4. Potential Budget Risks & Variables**

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

#### **5. Reserve & Contingency Assumptions**

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

# Results 2030: NSSD Strategic Plan

30

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

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2025-2030  
**North Santiam**  
**School District 29J**  
Results 2030 Strategic Plan

1155 N 3RD AVE, STAYTON, OREGON 97383

32

# EXECUTIVE SUMMARY

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

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

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

<b>Strategic Themes and Focus Areas</b>	<b>Desired Outcomes</b>	<b>Metric Concepts</b>
<b>Future-Ready Students</b> <ul style="list-style-type: none"> <li>● Next-step readiness.</li> <li>● Work skills.</li> <li>● Career-connected learning.</li> <li>● Social-Emotional readiness and resilience.</li> </ul>	Increases in: <ul style="list-style-type: none"> <li>● Student participation in activities.</li> <li>● Attendance and timely arrivals.</li> <li>● Participation in career or college learning.</li> <li>● Appropriate use of cell phones, etc.</li> </ul>	<ul style="list-style-type: none"> <li>● Student attendance and timeliness.</li> <li>● Student participation in sports, co- and/or extra- curricular activities.</li> <li>● College credits earned.</li> <li>● Career Pathways completers.</li> </ul>
<b>Teaching &amp; Learning</b> <ul style="list-style-type: none"> <li>● Rigor.</li> <li>● Competency.</li> <li>● Tech habits.</li> </ul>	Increases in: <ul style="list-style-type: none"> <li>● Academically on-track.</li> <li>● Testing participation.</li> </ul>	<ul style="list-style-type: none"> <li>● Students academically on-track.</li> <li>● Participation in STAR assessments.</li> </ul>
<b>Thriving Communities</b> <ul style="list-style-type: none"> <li>● Collaborate and engage with communities.</li> <li>● Promote belonging.</li> <li>● Encourage civic engagement and service.</li> </ul>	Increases in: <ul style="list-style-type: none"> <li>● Student collaboration &amp; engagement in communities.</li> <li>● Student community service.</li> <li>● Participation in student government elections.</li> </ul>	<ul style="list-style-type: none"> <li>● Hours of student community service.</li> <li>● Annual participation in student elections.</li> </ul>
<b>Quality Staff</b> <ul style="list-style-type: none"> <li>● Hiring.</li> <li>● Retention.</li> <li>● Professional growth.</li> <li>● District &amp; building support.</li> </ul>	<ul style="list-style-type: none"> <li>● Hire well.</li> <li>● Retain quality staff.</li> <li>● Relevant professional development.</li> <li>● Support mechanisms for staff success.</li> </ul>	<ul style="list-style-type: none"> <li>● Staff renewed.</li> <li>● Staff who continue with NSSD.</li> <li>● Satisfaction with professional development.</li> <li>● Positive support.</li> </ul>
<b>Fiscal Stewardship</b> <ul style="list-style-type: none"> <li>● Sustainable budget.</li> <li>● Quality learning spaces.</li> <li>● Safety and security.</li> </ul>	<ul style="list-style-type: none"> <li>● Transparent budget.</li> <li>● Quality learning spaces, facilities and technology.</li> <li>● Safe and secure facilities.</li> <li>● Community engagement in facilities planning</li> </ul>	<ul style="list-style-type: none"> <li>● Annual balanced budget.</li> <li>● Quality of learning spaces.</li> <li>● Support of communities.</li> </ul>

# STRATEGIC THEMES & FOCUS AREAS

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

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

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

## Focus Areas & Priorities within Strategic Themes



## OUR VISION

Future-ready graduates.

## OUR MISSION

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

## OUR GUIDING PRINCIPLE

Do what is best for all kids!

## OUR VALUES

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

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

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

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

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

# General Fund

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

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**North Santiam School District**

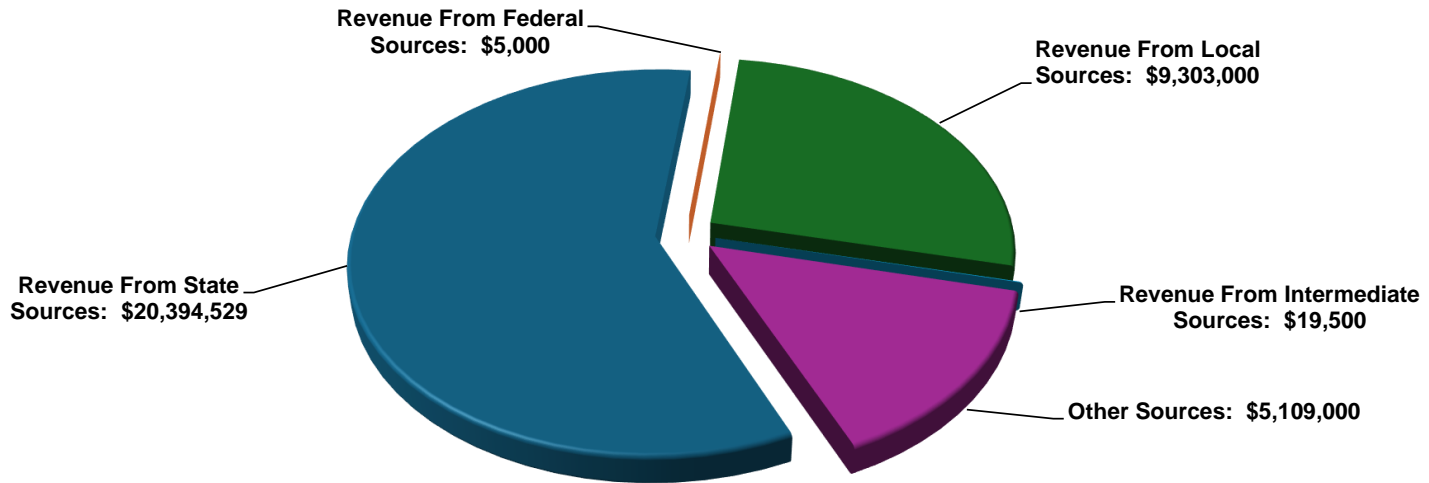
Fiscal Year Budget 2026/27

**General Fund: Revenues**

**Total: \$34,831,029**

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

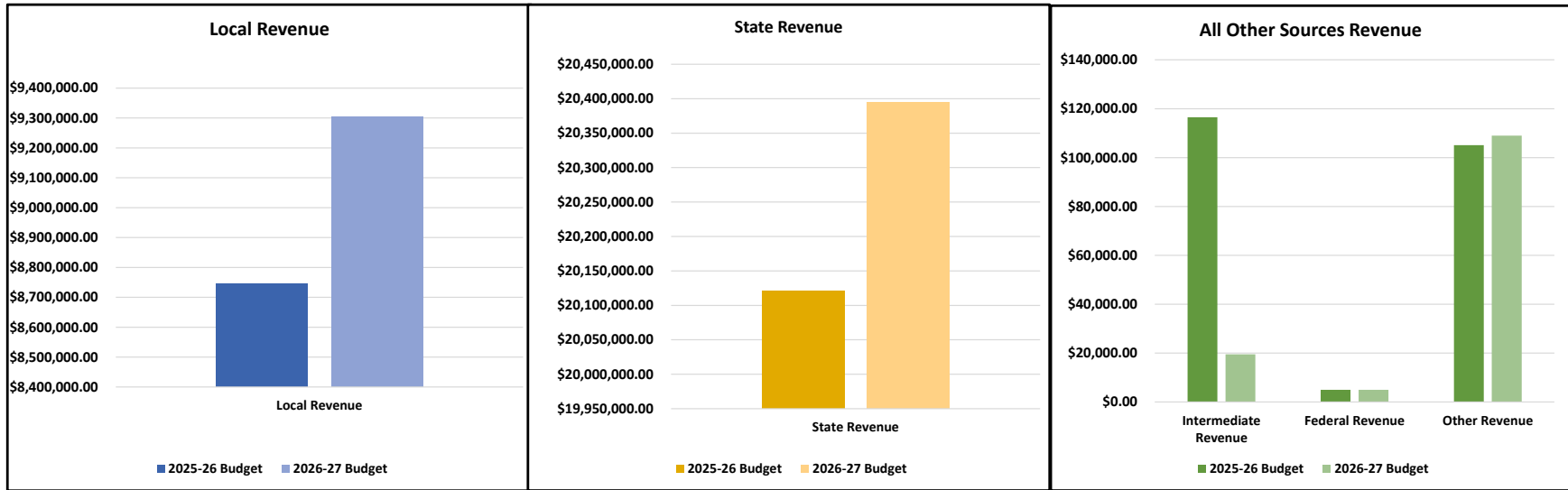
2023/24		2024/25		2025/26		General Fund: Revenues		2026/27		2026/27		2026/27	
Actuals		Actuals		Adopted				Proposed		Approved		Adopted	
\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE
7,254,800	7,483,659	7,908,600		1111 - Current Year's Taxes		8,253,000							
178,177	128,361	141,225		1112 - Prior Year's Taxes		145,000							
1,398	-	20,175		1114 - Payments In Lieu of Property Taxes		20,000							
3,856	5	-		1190 - Penalties and Interest On Taxes		-							
1,879	-	-		1200 - Revenue From Local Governmental Units		-							
896,173	938,522	500,000		1510 - Interest On Investments		700,000							
25,446	35,012	21,500		1710 - Admissions		25,000							
1,130	6,128	2,000		1740 - Fees		2,000							
2,109	15,040	8,000		1910 - Rentals		8,000							
1,087	8,402	-		1960 - Recovery of Prior Years' Expenditure		-							
145,820	147,057	140,000		1980 - Fees Charged to Grants		140,000							
97,674	60,667	5,000		1990 - Miscellaneous		10,000							
17,132	28,247	19,500		2101 - County School Funds		19,500							
-	451,984	97,000		2102 - General Education Service District Funds		-							
-	(3,553)	-		2199 - Other Intermediate Sources		-							
6,384	6,980	-		2800 - Revenue In Lieu of Taxes		-							
17,876,731	18,296,193	19,555,653		3101 - State School Fund—General Support		20,046,378							
290,645	284,799	290,645		3103 - Common School Fund		301,151							
196,370	1,890	100,000		3104 - State Managed County Timber		2,000							
274,931	(23,613)	175,000		3107 - State School Fund High Cost Disability		45,000							
9,174	-	5,000		4801 - Federal Forest Fees		5,000							
-	-	105,099		5200 - Interfund Transfers		109,000							38
5,521,993	5,310,865	4,800,000		5400 - Beginning Fund Balance		5,000,000							
<b>32,802,909</b>	<b>33,176,645</b>	<b>33,894,397</b>		<b>Total:</b>		<b>34,831,029</b>							



2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Revenues Graph		2026/27 Proposed	2026/27 Approved	2026/27 Adopted	39
\$	\$	\$	FTE		\$	FTE	\$	FTE
8,609,549	8,822,853	8,746,500		1000 - Revenue From Local Sources	9,303,000			
23,515	483,659	116,500		2000 - Revenue From Intermediate Sources	19,500			
18,638,678	18,559,269	20,121,298		3000 - Revenue From State Sources	20,394,529			
9,174	-	5,000		4000 - Revenue From Federal Sources	5,000			
5,521,993	5,310,865	4,905,099		5000 - Other Sources	5,109,000			
<b>32,802,909</b>	<b>33,176,645</b>	<b>33,894,397</b>		<b>Total:</b>	<b>34,831,029</b>			

## FY 2026-27 GENERAL FUND BUDGET SUMMARY - REVENUE

<b>LOCAL REVENUE</b> <b>\$9,303,000</b>	<b>STATE REVENUE</b> <b>\$20,394,529</b>	<b>ALL OTHER SOURCES REVENUE</b> <b>\$5,133,500</b>
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Operating Revenues	2025-26 Budget	2026-27 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>	\$8,746,500.00	\$9,303,000.00	6.36%	\$556,500.00
<b>Intermediate Revenue</b>	\$116,500.00	\$19,500.00	-83.26%	(\$97,000.00)
<b>State Revenue</b>	\$20,121,298.00	\$20,394,529.00	1.36%	\$273,231.00
<b>Federal Revenue</b>	\$5,000.00	\$5,000.00	0.00%	\$0.00
<b>Other Revenue - Transfers</b>	\$105,099.00	\$109,000.00	0.00%	\$3,901.00
<b>Total Operating Revenues</b>	\$29,094,397.00	\$29,831,029.00	2.53%	\$736,632.00
<b>Other Revenue - BFB</b>	\$4,800,000.00	\$5,000,000.00	4.17%	\$200,000.00

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

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**1111 - Elementary K-6**

Total: \$6,165,970

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

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

**1120 - AVID**

**Total: \$4,375**

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

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

**1121 - Middle/Junior High Programs**

**Total: \$3,512,749**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Middle/Junior High Programs	2026/27 Proposed	2026/27 Approved	2026/27 Adopted	
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE	
1,569,115	1,662,348	1,707,668	23.97	0111 - Licensed Salaries	1,962,849	25.59	
132	-	-		0112 - Classified Salaries	-		
309	40	-		0121 - Substitutes—Licensed	-		
10,099	6,177	10,000		0131 - Add'l Hours Licensed	11,000		
-	-	-		0135 - Extra Duty Licensed (CBA)	9,337		
-	-	1,681		0138 - Pay In Lieu of Prep	1,739		
24,845	21,540	-		0141 - Insurance Opt Out Licensed	-		
-	314	-		0145 - Stipend Mentor	-		43
1,000	-	1,155		0146 - Stipend Licensed	14,975		
3,980	2,407	4,000		0161 - Personal Leave Payout	3,000		
-	-	16,881		0211 - PERS ER Pension, TIER I/II	25,895		
94,911	101,569	103,470		0212 - PERS EE Contribution, PU	120,173		
221,458	169,487	172,453		0213 - PERS Bond 2003	200,293		
-	-	78,824		0214 - PERS ER UAL, OPSRP	23,875		
83,838	89,719	94,848		0215 - PERS Bond 2021	110,160		
-	-	-		0217 - PERS Reserve	85,724		
97,769	103,241	131,921		0221 - Social Security	153,225		
22,865	24,145	-		0222 - Medicare	-		
3,058	1,500	4,312		0231 - Workers' Compensation	5,014		
-	33,423	34,493		0232 - Unemployment Compensation	16,207		
1,063	584	-		0233 - Workers Benefit Fund	-		
6,284	6,661	6,896		0234 - PLO	8,014		
337,684	349,851	-		0240 - Contractual Employee Benefits	668,819		
-	-	603,288		0241 - Insurance/Licensed	-		
-	643	-		0242 - Insurance/Classified	-		
1,818	2,175	-		0244 - TSA	-		
0	3	-		0249 - Insurance/ER Pd LTD	-		
60,362	89,277	47,400		0315 - Purchased Services Substitutes	35,400		
1,796	1,987	2,230		0322 - Repairs and Maintenance Services	2,560		

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

**1122 - Middle/Junior High School Extracurricular**  
**Total: \$182,655**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Middle/Junior High School Extracurricular		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
(45)	700	-		0130 - Add'l Pay Xtra Curr	-		
79,541	88,487	98,652		0150 - Coaching	104,196		
4,431	3,749	5,919		0212 - PERS EE Contribution, PU	6,252		
10,339	6,248	9,865		0213 - PERS Bond 2003	10,420		
-	-	3,499		0214 - PERS ER UAL, OPSRP	913		
3,914	3,311	5,426		0215 - PERS Bond 2021	5,731		
-	-	-		0217 - PERS Reserve	4,460		
4,895	5,496	7,547		0221 - Social Security	7,971		
1,145	1,285	-		0222 - Medicare	-		
151	223	247		0231 - Workers' Compensation	260		
-	879	1,973		0232 - Unemployment Compensation	843		
82	46	-		0233 - Workers Benefit Fund	-		
316	355	395		0234 - PLO	417		
-	1,611	-		0240 - Contractual Employee Benefits	-		
-	334	-		0242 - Insurance/Classified	-		
166	-	500		0340 - Travel	-		
10,797	17,601	17,607		0390 - Other General Professional and Technological Svs	20,607		
2,615	1,587	2,200		0410 - Consumable Supplies and Materials	2,200		
21,352	15,306	15,385		0460 - Non-Consumable Items	15,785		
761	951	1,000		0470 - Computer Software	1,000		
1,367	1,015	1,500		0640 - Dues and Fees	1,600		
<b>141,827</b>	<b>149,183</b>	<b>171,715</b>		<b>Total 1122:</b>	<b>182,655</b>		<b>44</b>

### 1131 - High School Programs

**Total: \$3,557,115**

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

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

45

### 1132 - High School Extracurricular

**Total: \$896,570**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	High School Extracurricular		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
-	-	-		<b>0111 - Licensed Salaries</b>	35,710	0.50	
53,395	60,460	62,274	0.50	<b>0113 - Administrators</b>	59,838	0.50	
3,985	-	-		<b>0130 - Add'l Pay Xtra Curr</b>	-		
15,467	13,929	-		<b>0131 - Add'l Hours Licensed</b>	250		
163	5,266	5,000		<b>0132 - Add'l Hours Classified/Conf</b>	500		
56,729	68,661	73,086		<b>0135 - Extra Duty Licensed (CBA)</b>	86,115		
-	-	600		<b>0140 - Travel Stipend</b>	600		
-	-	600		<b>0149 - Technology Stipend</b>	600		
250,499	274,107	313,215		<b>0150 - Coaching</b>	334,165		
(164)	-	254		<b>0211 - PERS ER Pension, TIER I/II</b>	377		
14,216	16,890	27,288		<b>0212 - PERS EE Contribution, PU</b>	31,071		
42,469	35,638	45,480		<b>0213 - PERS Bond 2003</b>	51,782		
-	-	24,462		<b>0214 - PERS ER UAL, OPSRP</b>	8,317		
15,732	18,397	25,011		<b>0215 - PERS Bond 2021</b>	28,478		
-	-	-		<b>0217 - PERS Reserve</b>	22,160		
23,396	25,419	34,627		<b>0221 - Social Security</b>	39,607		
5,472	5,945	-		<b>0222 - Medicare</b>	-		
855	509	1,128		<b>0231 - Workers' Compensation</b>	1,299		
-	5,364	9,092		<b>0232 - Unemployment Compensation</b>	4,197		
366	130	-		<b>0233 - Workers Benefit Fund</b>	-		
1,437	1,640	1,820		<b>0234 - PLO</b>	2,078		
9,522	11,735	-		<b>0240 - Contractual Employee Benefits</b>	26,136		46
-	3,027	-		<b>0242 - Insurance/Classified</b>	-		
-	265	10,950		<b>0243 - Insurance/Admin/Director/NonRep</b>	-		
-	4	-		<b>0244 - TSA</b>	-		
1	1	-		<b>0249 - Insurance/ER Pd LTD</b>	-		
426	1,315	650		<b>0322 - Repairs and Maintenance Services</b>	650		
5,921	5,070	7,000		<b>0324 - Rentals</b>	7,000		
3,558	6,480	7,000		<b>0340 - Travel</b>	8,400		
70,743	65,822	86,000		<b>0390 - Other General Professional and Technological Svs</b>	86,000		
1,627	4,499	19,500		<b>0410 - Consumable Supplies and Materials</b>	10,000		
-	-	-		<b>0416 - Food</b>	330		
2,184	10,435	14,000		<b>0460 - Non-Consumable Items</b>	21,770		
10,283	12,088	12,500		<b>0470 - Computer Software</b>	14,900		
17,568	24,257	16,610		<b>0640 - Dues and Fees</b>	14,240		
<b>605,848</b>	<b>677,352</b>	<b>798,147</b>	<b>0.50</b>	<b>Total 1132:</b>	<b>896,570</b>	<b>1.00</b>	

### 1140 - Preschool (History)

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

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

**1220 - Restrictive Programs Students w/Disabilities**

**Total: \$2,212,633**

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

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

47

**1223 - Transitions Program**

**Total: \$500**

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

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

**1250 - Less Restrictive Programs Students w/Disabilities**

**Total: \$1,383,906**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Less Restrictive Programs Students w/Disabilities		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	\$	\$
298,360	447,484	481,308	7.00	0111 - Licensed Salaries	455,946		
123,169	156,176	165,954	5.40	0112 - Classified Salaries	243,047		
-	834	-		0121 - Substitutes—Licensed	-		
2,574	4,569	-		0131 - Add'l Hours Licensed	1,500		
3,159	735	-		0132 - Add'l Hours Classified/Conf	-		
-	-	-		0135 - Extra Duty Licensed (CBA)	1,713		
463	-	-		0138 - Pay In Lieu of Prep	-		
4,404	4,478	-		0141 - Insurance Opt Out Licensed	-		
5,601	5,568	-		0142 - Insurance Opt Out Classified	-		
22,017	27,000	28,000		0146 - Stipend Licensed	29,096		48
4,894	9,000	11,385		0147 - Stipend Classified	750		
900	1,550	923		0161 - Personal Leave Payout	-		
-	-	2,689		0211 - PERS ER Pension, TIER I/II	-		
27,170	36,350	41,252		0212 - PERS EE Contribution, PU	43,924		
63,396	65,403	68,757		0213 - PERS Bond 2003	73,205		
-	-	39,290		0214 - PERS ER UAL, OPSRP	11,934		
24,185	34,663	37,817		0215 - PERS Bond 2021	40,265		
-	-	-		0217 - PERS Reserve	31,331		
28,319	40,209	52,599		0221 - Social Security	56,003		
6,623	9,404	-		0222 - Medicare	-		
884	982	1,721		0231 - Workers' Compensation	1,829		
-	13,363	13,750		0232 - Unemployment Compensation	5,926		
431	194	-		0233 - Workers Benefit Fund	-		
1,815	2,591	2,752		0234 - PLO	2,925		
113,708	166,728	-		0240 - Contractual Employee Benefits	339,212		
-	-	176,400		0241 - Insurance/Licensed	-		
-	26,529	101,963		0242 - Insurance/Classified	-		

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

**1271 - Remediation (Reading Support)**

**Total: \$571,064**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Remediation (Reading Support)		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
160,245	148,417	176,091	2.00	0111 - Licensed Salaries	182,268	2.00	
121,195	138,874	148,168	4.95	0112 - Classified Salaries	130,392	4.07	
-	88	-		0131 - Add'l Hours Licensed	-		
185	420	-		0132 - Add'l Hours Classified/Conf	-		
-	3,300	-		0141 - Insurance Opt Out Licensed	-		
4,060	4,469	-		0142 - Insurance Opt Out Classified	-		
-	-	-		0146 - Stipend Licensed	2,000		
1,000	1,000	1,000		0147 - Stipend Classified	-		
378	922	426		0161 - Personal Leave Payout	-		
-	-	999		0211 - PERS ER Pension, TIER I/II	1,438		
16,607	16,463	19,539		0212 - PERS EE Contribution, PU	18,878		
38,749	27,438	32,568		0213 - PERS Bond 2003	31,466		
-	-	19,150		0214 - PERS ER UAL, OPSRP	4,640		
14,669	14,542	17,913		0215 - PERS Bond 2021	17,306		
-	-	-		0217 - PERS Reserve	13,467		
17,021	17,828	24,915		0221 - Social Security	24,071		
3,981	4,169	-		0222 - Medicare	-		
545	744	816		0231 - Workers' Compensation	787		
-	7,556	6,513		0232 - Unemployment Compensation	2,547		
311	160	-		0233 - Workers Benefit Fund	-		
1,098	1,150	1,304		0234 - PLO	1,260		
129,966	123,588	-		0240 - Contractual Employee Benefits	136,644		
-	-	50,400		0241 - Insurance/Licensed	-		
-	16,261	100,503		0242 - Insurance/Classified	-		
300	300	-		0244 - TSA	-		
193	224	-		0249 - Insurance/ER Pd LTD	-		
8,684	4,721	3,900		0315 - Purchased Services Substitutes	3,900		
<b>519,188</b>	<b>532,632</b>	<b>604,205</b>	<b>6.95</b>	<b>Total 1271:</b>	<b>571,064</b>	<b>6.07</b>	<b>49</b>

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

Record Title IA/D instructional activities here.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Title I-A		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
-	-	11,658	0.13	0111 - Licensed Salaries	-		
27,860	20,576	40,540	1.32	0112 - Classified Salaries	53,377	1.57	
21,575	-	-		0121 - Substitutes—Licensed	-		
-	169	-		0132 - Add'l Hours Classified/Conf	-		
-	3,360	-		0142 - Insurance Opt Out Classified	-		
-	-	-		0211 - PERS ER Pension, TIER I/II	1,130		
2,970	1,446	3,131		0212 - PERS EE Contribution, PU	3,202		
6,929	2,410	5,220		0213 - PERS Bond 2003	5,338		
-	-	3,388		0214 - PERS ER UAL, OPSRP	487		
2,623	1,278	2,871		0215 - PERS Bond 2021	2,936		
-	-	-		0217 - PERS Reserve	2,284		
3,024	1,483	3,994		0221 - Social Security	4,084		
707	347	-		0222 - Medicare	-		
94	60	131		0231 - Workers' Compensation	134		
-	479	1,043		0232 - Unemployment Compensation	432		
70	17	-		0233 - Workers Benefit Fund	-		
195	96	209		0234 - PLO	214		
35,180	15,047	-		0240 - Contractual Employee Benefits	32,516		
-	-	3,226		0241 - Insurance/Licensed	-		
-	1,204	26,136		0242 - Insurance/Classified	-		
69	33	-		0249 - Insurance/ER Pd LTD	-		
10,100	524	-		0315 - Purchased Services Substitutes	-		50
1,498	-	3,000		0410 - Consumable Supplies and Materials	3,000		
<b>112,893</b>	<b>48,529</b>	<b>104,547</b>	<b>1.45</b>	<b>Total 1272:</b>	<b>109,134</b>	<b>1.57</b>	

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

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

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

**1285 - District Alternative School (Options Academy)**

**Total: \$601,568**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	District Alternative School (Options Academy)		2026/27 Proposed	2026/27 Approved	2026/27 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
249,747	259,736	267,528	3.00	0111 - Licensed Salaries	276,312	3.00		
4,075	475	-		0131 - Add'l Hours Licensed	-			
1,011	-	-		0132 - Add'l Hours Classified/Conf	-			
-	-	-		0138 - Pay In Lieu of Prep	-			
1,000	1,000	500		0146 - Stipend Licensed	4,000			
600	400	639		0161 - Personal Leave Payout	-			
-	-	2,802		0211 - PERS ER Pension, TIER I/II	4,292			
15,350	15,697	16,120		0212 - PERS EE Contribution, PU	16,818			
35,817	26,161	26,868		0213 - PERS Bond 2003	28,030			
-	-	11,900		0214 - PERS ER UAL, OPSRP	3,116			
13,559	13,865	14,777		0215 - PERS Bond 2021	15,418			
-	-	-		0217 - PERS Reserve	11,996			
15,361	15,666	20,555		0221 - Social Security	21,446			
3,592	3,664	-		0222 - Medicare	-			
487	654	672		0231 - Workers' Compensation	702			
-	6,692	5,373		0232 - Unemployment Compensation	2,270			
140	72	-		0233 - Workers Benefit Fund	-			
991	1,011	1,075		0234 - PLO	1,120			
69,408	63,645	-		0240 - Contractual Employee Benefits	78,408			
-	-	75,600		0241 - Insurance/Licensed	-			
550	1,150	-		0244 - TSA	-			51
30,044	31,442	50,000		0311 - Instruction Services	60,000			
746	2,203	2,500		0315 - Purchased Services Substitutes	2,500			
800	511	400		0324 - Rentals	400			
131	-	-		0353 - Postage	-			
1,869	2,116	1,600		0355 - Printing and Binding	1,600			
77,446	60,400	30,000		0374 - Other Tuition	30,000			
5,302	3,147	7,360		0410 - Consumable Supplies and Materials	7,320			
303	959	3,000		0416 - Food	3,000			
189	-	1,000		0420 - Textbooks	1,000			
3,276	957	8,000		0460 - Non-Consumable Items	11,820			
-	-	23,820		0530 - Improvements Other Than Buildings	20,000			
<b>531,793</b>	<b>511,625</b>	<b>572,089</b>	<b>3.00</b>	<b>Total 1285:</b>	<b>601,568</b>	<b>3.00</b>		

**1291 - English Language Learner**

**Total: \$604,257**

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

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

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

**1292 - Teen Parent Programs**  
Total: \$6,100

52

Instructional programs designed to accommodate the needs of teen parents.

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

**1460 - Special Programs Summer School**  
Total: \$800

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

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

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

**2111 - Safety and Security Service Area Direction**

**Total: \$20,316**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Safety and Security Service Area Direction		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	\$	\$
43,502	66,722	-		0114 - Managerial—Classified	12,043	0.13	
-	-	-		0140 - Travel Stipend	150		
-	-	-		0149 - Technology Stipend	150		
-	1,827	-		0160 - Vacation Payout	-		
324	-	-		0162 - Insurance Stipend	-		
9	-	-		0211 - PERS ER Pension, TIER I/II	-		
-	-	-		0212 - PERS EE Contribution, PU	741		
6,136	7,476	-		0213 - PERS Bond 2003	1,234		
-	-	-		0214 - PERS ER UAL, OPSRP	201		53
2,323	3,651	-		0215 - PERS Bond 2021	679		
-	-	-		0217 - PERS Reserve	528		
2,352	3,923	-		0221 - Social Security	944		
550	918	-		0222 - Medicare	-		
83	163	-		0231 - Workers' Compensation	230		
-	3,033	-		0232 - Unemployment Compensation	100		
30	14	-		0233 - Workers Benefit Fund	-		
126	253	-		0234 - PLO	49		
12,701	11,989	-		0240 - Contractual Employee Benefits	3,267		
-	334	-		0243 - Insurance/Admin/Director/NonRep	-		
<b>68,136</b>	<b>100,303</b>	<b>-</b>		<b>Total 2111:</b>	<b>20,316</b>	<b>0.13</b>	

**2115 - Student Safety**

**Total: \$109,266**

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

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

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

**2119 - Other Attendance and Social Work Services**  
Total: \$75,486

Attendance and social work services other than those described above.

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Other Attendance and Social Work Services		2026/27 Proposed	2026/27 Approved	2026/27 Adopted	54
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	-	-		0112 - Classified Salaries	42,450	0.82		
-	-	-		0147 - Stipend Classified	410			
-	-	-		0212 - PERS EE Contribution, PU	2,572			
-	-	-		0213 - PERS Bond 2003	4,286			
-	-	-		0214 - PERS ER UAL, OPSRP	699			
-	-	-		0215 - PERS Bond 2021	2,357			
-	-	-		0217 - PERS Reserve	1,834			
-	-	-		0221 - Social Security	3,279			
-	-	-		0231 - Workers' Compensation	107			
-	-	-		0232 - Unemployment Compensation	347			
-	-	-		0234 - PLO	171			
-	-	-		0240 - Contractual Employee Benefits	16,974			
-	-	-		<b>Total 2119:</b>	<b>75,486</b>	<b>0.82</b>		

**2120 - Guidance Services**  
**Total: \$233,315**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Guidance Services		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
-	(2,150)	69,664	1.00	0111 - Licensed Salaries	76,879	1.00	
41,301	43,281	46,537	1.00	0112 - Classified Salaries	47,287	1.00	
-	7,357	5,499		0131 - Add'l Hours Licensed	6,070		
1,353	-	-		0132 - Add'l Hours Classified/Conf	-		
500	500	500		0147 - Stipend Classified	500		
2,589	2,939	7,332		0212 - PERS EE Contribution, PU	7,844		
6,042	5,043	12,220		0213 - PERS Bond 2003	13,074		
-	-	7,931		0214 - PERS ER UAL, OPSRP	2,131		
2,287	2,596	6,721		0215 - PERS Bond 2021	7,190		
-	-	-		0217 - PERS Reserve	5,595		
2,456	2,811	9,348		0221 - Social Security	10,002		
574	657	-		0222 - Medicare	-		
81	119	306		0231 - Workers' Compensation	326		
-	3,184	2,444		0232 - Unemployment Compensation	1,058		
54	32	-		0233 - Workers Benefit Fund	-		
146	181	489		0234 - PLO	523		
21,561	21,439	-		0240 - Contractual Employee Benefits	46,836		
-	-	25,200		0241 - Insurance/Licensed	-		
-	-	20,100		0242 - Insurance/Classified	-		
300	296	-		0244 - TSA	-		
62	70	-		0249 - Insurance/ER Pd LTD	-		55
3,335	3,000	3,000		0324 - Rentals	3,435		
4,684	4,163	5,000		0410 - Consumable Supplies and Materials	4,565		
<b>87,324</b>	<b>95,521</b>	<b>222,291</b>	<b>2.00</b>	<b>Total 2120:</b>	<b>233,315</b>	<b>2.00</b>	

**2134 - Nurse Services**  
**Total: \$309,417**

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

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

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

**2139 - Other Health Services**  
Total: \$4,800

Other health services such as training programs for staff.

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

**2142 - Psychological Services**  
Total: \$3,000

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

56

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

**2143 - Behavior Support**

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

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

				Behavior Support			
2023/24	2024/25	2025/26		2026/27	2026/27	2026/27	
Actuals	Actuals	Adopted		Proposed	Approved	Adopted	
\$	\$	\$	FTE	\$	FTE	\$	FTE
13	124	-					
-	3,334	-		-			
4	23	-		-			
27	197	-		-			
712	10,118	-		-			
25	-	-		-			
-	185	-		-			
-	83,129	-		-			
<b>9,879</b>	<b>160,922</b>	-		-			
				Total 2143:			

**2152 - Speech Pathology Services**

**Total: \$143,548**

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

				Speech Pathology Services			
2023/24	2024/25	2025/26		2026/27	2026/27	2026/27	
Actuals	Actuals	Adopted		Proposed	Approved	Adopted	
\$	\$	\$	FTE	\$	FTE	\$	FTE
72,556	75,458	77,722	0.85	79,940	0.85		
674	973	-		-			
5,500	6,000	4,250		5,194			
144	170	213		-			
-	-	2,713		4,095			
4,732	4,983	4,931		5,108			
11,042	8,305	8,218		8,513			
4,180	4,402	4,520		4,682			
-	-	-		3,644			
4,890	5,149	6,287		6,513			
1,144	1,204	-		-			
150	208	206		213			
-	3,852	1,643		689			
39	21	-		-			
316	332	329		341			
14,520	14,904	-		22,216			
-	-	21,420		-			
906	-	-		-			
-	-	800		400			
-	-	800		1,593			
-	-	800		407			
<b>120,794</b>	<b>125,961</b>	<b>134,852</b>	<b>0.85</b>	<b>143,548</b>	<b>0.85</b>		
				Total 2152:			

57

## 2160 - Autism Support Services (History)

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

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

## 2190 - Director of Special Services

**Total: \$583,928**

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

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

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

**2211 - Teaching & Learning Service Area Direction**

**Total: \$338,864**

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

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

**2213 - Curriculum Development**  
**Total: \$116,300**

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

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

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

60

Activities for improving instruction other than those classified above.

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

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

**2220 - Educational Media Services**  
**Total: \$324,197**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Educational Media Services		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	\$	\$
152,031	160,022	160,585	4.20	0112 - Classified Salaries	163,358	4.20	
361	38	-		0132 - Add'l Hours Classified/Conf	-		
10,174	6,720	-		0142 - Insurance Opt Out Classified	-		
1,500	1,500	1,750		0147 - Stipend Classified	2,500		
13	-	2,661		0211 - PERS ER Pension, TIER I/II	3,878		
7,785	8,007	9,739		0212 - PERS EE Contribution, PU	9,952		
22,969	17,130	16,233		0213 - PERS Bond 2003	16,585		61
-	-	4,178		0214 - PERS ER UAL, OPSRP	1,113		
8,696	8,941	8,929		0215 - PERS Bond 2021	9,123		
-	-	-		0217 - PERS Reserve	7,098		
10,002	10,193	12,418		0221 - Social Security	12,688		
2,339	2,384	-		0222 - Medicare	-		
312	418	406		0231 - Workers' Compensation	415		
-	5,025	3,247		0232 - Unemployment Compensation	1,341		
217	119	-		0233 - Workers Benefit Fund	-		
624	658	648		0234 - PLO	664		
45,372	68,459	-		0240 - Contractual Employee Benefits	77,832		
-	25,428	75,048		0242 - Insurance/Classified	-		
300	300	-		0244 - TSA	-		
241	264	-		0249 - Insurance/ER Pd LTD	-		
1,855	2,468	800		0315 - Purchased Services Substitutes	800		
-	-	300		0340 - Travel	300		
3,630	2,755	3,650		0410 - Consumable Supplies and Materials	2,943		
11,652	10,004	12,500		0430 - Library Books	11,600		
97	-	-		0440 - Periodicals	-		
2,899	1,269	2,000		0460 - Non-Consumable Items	2,007		
-	72	-		0640 - Dues and Fees	-		
<b>283,068</b>	<b>332,173</b>	<b>315,092</b>	<b>4.20</b>	<b>Total 2220:</b>	<b>324,197</b>	<b>4.20</b>	

### 2230 - Assessment and Testing (History)

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

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

### 2240 - Instructional Staff Development

Total: \$67,136

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Instructional Staff Development	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
1,475	1,877	-	0131 - Add'l Hours Licensed	500		62
2,098	1,167	1,500	0132 - Add'l Hours Classified/Conf	1,500		
-	5,872	6,710	0135 - Extra Duty Licensed (CBA)	7,095		
3,071	-	-	0146 - Stipend Licensed	-		
-	-	119	0211 - PERS ER Pension, TIER I/II	177		
189	509	493	0212 - PERS EE Contribution, PU	546		
442	854	822	0213 - PERS Bond 2003	910		
-	-	299	0214 - PERS ER UAL, OPSRP	88		
167	453	452	0215 - PERS Bond 2021	501		
-	-	-	0217 - PERS Reserve	389		
217	544	628	0221 - Social Security	696		
51	127	-	0222 - Medicare	-		
7	22	21	0231 - Workers' Compensation	23		
-	2,617	164	0232 - Unemployment Compensation	74		
5	4	-	0233 - Workers Benefit Fund	-		
14	35	32	0234 - PLO	37		
-	112	-	0242 - Insurance/Classified	-		
642	-	-	0315 - Purchased Services Substitutes	-		
470	-	-	0319 - Other Instructional, Professional and Technical Svcs	-		
-	2,786	3,500	0324 - Rentals	3,500		
18,060	9,851	25,000	0340 - Travel	38,100		
-	272	3,000	0410 - Consumable Supplies and Materials	3,000		
5,138	4,272	8,000	0416 - Food	10,000		
<b>32,045</b>	<b>31,374</b>	<b>50,740</b>	<b>Total 2240:</b>	<b>67,136</b>		

**2310 - Board of Education Services**

**Total: \$130,575**

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

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

**2320 - Executive Administration Services**

**Total: \$695,569**

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

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

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

**2410 - Office of the Principal Services**

**Total: \$2,800,195**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Office of the Principal Services		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
-	110,010	251,455	2.75	0111 - Licensed Salaries	178,910	2.19	
494,802	507,020	575,456	13.31	0112 - Classified Salaries	548,193	12.50	
921,472	930,288	1,089,743	8.25	0113 - Administrators	944,124	7.00	
-	8,273	14,919		0131 - Add'l Hours Licensed	13,635		
7,865	13,640	4,000		0132 - Add'l Hours Classified/Conf	4,100		
2,133	3,283	-		0136 - Extra Duty Classified (CBA)	-		
10,800	11,300	8,700		0140 - Travel Stipend	8,100		64
13,847	13,577	-		0142 - Insurance Opt Out Classified	-		
2,575	2,652	-		0143 - Insurance Opt Out Admin Dir Confid	-		
-	75	-		0145 - Stipend Mentor	-		
-	-	-		0146 - Stipend Licensed	1,357		
3,050	3,050	3,800		0147 - Stipend Classified	3,950		
-	21,000	20,000		0148 - Stipend Admin/Director/Nonrep	10,000		
11,400	12,500	9,900		0149 - Technology Stipend	8,700		
1,054	1,341	1,065		0161 - Personal Leave Payout	3,000		
3,605	-	-		0162 - Insurance Stipend	-		
(35)	-	18,270		0211 - PERS ER Pension, TIER I/II	21,070		
82,524	94,426	118,747		0212 - PERS EE Contribution, PU	103,441		
200,440	177,693	197,904		0213 - PERS Bond 2003	172,405		
-	-	78,772		0214 - PERS ER UAL, OPSRP	20,962		
75,881	89,871	108,848		0215 - PERS Bond 2021	94,826		
-	-	-		0217 - PERS Reserve	73,787		
89,898	102,695	151,398		0221 - Social Security	131,890		
21,025	24,017	-		0222 - Medicare	-		
(16,742)	2,068	4,950		0231 - Workers' Compensation	4,312		
-	26,083	39,582		0232 - Unemployment Compensation	13,953		
1,103	495	-		0233 - Workers Benefit Fund	-		
5,009	6,615	7,915		0234 - PLO	6,896		
348,210	403,850	-		0240 - Contractual Employee Benefits	361,732		
-	-	69,300		0241 - Insurance/Licensed	-		
-	(83,474)	268,524		0242 - Insurance/Classified	-		
-	3,475	71,175		0243 - Insurance/Admin/Director/NonRep	-		
1,125	1,065	-		0244 - TSA	-		
731	857	-		0249 - Insurance/ER Pd LTD	-		

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

**2490 - Other Support Services—School Administration (History)**

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

Other Support Services—School Administration (History)				2026/27 Proposed	2026/27 Approved	2026/27 Adopted	
2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	FTE	\$	FTE	\$	FTE
24,710	-	-		0111 - Licensed Salaries	-		
243	-	-		0131 - Add'l Hours Licensed	-		
100	-	-		0161 - Personal Leave Payout	-		
1,497	-	-		0212 - PERS EE Contribution, PU	-		65
3,493	-	-		0213 - PERS Bond 2003	-		
1,061	-	-		0215 - PERS Bond 2021	-		
1,550	-	-		0221 - Social Security	-		
362	-	-		0222 - Medicare	-		
48	-	-		0231 - Workers' Compensation	-		
13	-	-		0233 - Workers Benefit Fund	-		
100	-	-		0234 - PLO	-		
7,910	-	-		0240 - Contractual Employee Benefits	-		
<b>41,087</b>	<b>-</b>	<b>-</b>		<b>Total 2490:</b>	<b>-</b>		

**2510 - Direction of Business Support Services**

Total: \$243,664

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

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

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

**2520 - Fiscal Services**  
Total: \$448,352

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Fiscal Services		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
-	69,160	73,372	1.00	0112 - Classified Salaries	75,563	1.00	
182,216	127,229	132,945	2.00	0114 - Managerial—Classified	139,593	2.00	
-	-	-		0135 - Extra Duty Licensed (CBA)	1,957		
1,200	1,200	-		0140 - Travel Stipend	-		
-	-	1,000		0147 - Stipend Classified	1,000		
2,400	1,200	-		0149 - Technology Stipend	-		66
1,092	-	-		0160 - Vacation Payout	-		
1,084	-	-		0162 - Insurance Stipend	-		
(3,691)	-	-		0210 - PERS	-		
11,215	11,962	12,439		0212 - PERS EE Contribution, PU	13,086		
26,167	21,263	20,732		0213 - PERS Bond 2003	21,812		
9	-	13,455		0214 - PERS ER UAL, OPSRP	3,556		
9,906	10,567	11,402		0215 - PERS Bond 2021	11,997		
987	5	-		0216 - PERS Recovery of Prior Year	-		
-	-	-		0217 - PERS Reserve	9,336		
11,201	12,118	15,859		0221 - Social Security	16,686		
2,619	2,834	-		0222 - Medicare	-		
357	479	518		0231 - Workers' Compensation	545		
-	5,204	4,146		0232 - Unemployment Compensation	1,766		
(4,155)	32	-		0233 - Workers Benefit Fund	-		
607	782	829		0234 - PLO	873		
62,098	63,975	-		0240 - Contractual Employee Benefits	72,972		
-	1,578	62,820		0242 - Insurance/Classified	-		
-	584	-		0243 - Insurance/Admin/Director/NonRep	-		
1,383	-	-		0244 - TSA	-		
-	124	-		0249 - Insurance/ER Pd LTD	-		
2,825	2,825	2,850		0324 - Rentals	2,850		
742	4,592	5,000		0340 - Travel	5,000		
1,838	3,635	2,500		0353 - Postage	2,500		
4,240	3,176	2,500		0354 - Advertising	2,500		

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

**2528 - Risk Management Services**  
Total: \$535,000

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

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

**2541 - Maintenance/Facilities Service Area Direction**  
Total: \$161,047

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

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

67

**2542 - Care and Upkeep of Buildings Services**

**Total: \$2,779,288**

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

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

68

**2543 - Care and Upkeep of Grounds Services**  
**Total: \$169,022**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Care and Upkeep of Grounds Services		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
62,763	67,366	76,130	1.50	0112 - Classified Salaries	74,786	1.50	
-	33	-		0132 - Add'l Hours Classified/Conf	-		
140	293	-		0142 - Insurance Opt Out Classified	-		
300	300	300		0147 - Stipend Classified	500		
1,984	938	-		0160 - Vacation Payout	-		
42	-	-		0161 - Personal Leave Payout	-		
3,695	3,259	4,585		0212 - PERS EE Contribution, PU	4,517		
8,646	5,761	7,643		0213 - PERS Bond 2003	7,529		
-	-	4,960		0214 - PERS ER UAL, OPSRP	1,227		
3,273	2,879	4,204		0215 - PERS Bond 2021	4,140		
-	-	-		0217 - PERS Reserve	3,223		
3,700	4,331	5,847		0221 - Social Security	5,759		
865	1,013	-		0222 - Medicare	-		
951	1,314	1,560		0231 - Workers' Compensation	1,180		
-	3,409	1,529		0232 - Unemployment Compensation	609		
79	56	-		0233 - Workers Benefit Fund	-		
208	279	306		0234 - PLO	302		
26,587	27,605	-		0240 - Contractual Employee Benefits	31,050		
-	414	30,150		0242 - Insurance/Classified	-		
88	103	-		0249 - Insurance/ER Pd LTD	-		
296	-	-		0315 - Purchased Services Substitutes	-		
2,486	9,850	22,750		0322 - Repairs and Maintenance Services	20,750		
-	70	250		0340 - Travel	250		69
7,132	-	-		0390 - Other General Professional and Technological Svs	-		
2,369	2,173	6,500		0410 - Consumable Supplies and Materials	8,500		
-	-	2,200		0411 - Fuel	2,200		
1,426	632	2,000		0460 - Non-Consumable Items	2,000		
158	324	500		0640 - Dues and Fees	500		
<b>127,187</b>	<b>132,401</b>	<b>171,414</b>	<b>1.50</b>	<b>Total 2543:</b>	<b>169,022</b>	<b>1.50</b>	

**2549 - Other Operation and Maintenance of Plant Services**  
**Total: \$34,037**

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

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

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

**2550 - Student Transportation Services**

**Total: \$1,348,354**

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

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

**2558 - Special Education Transportation Services**

**Total: \$250,000**

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

70

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

**2630 - Information Services**

**Total: \$82,918**

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

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

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

**2640 - Staff Services**  
Total: \$276,256

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

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

71

**2641 - Human Resources Service Area Direction**  
**Total: \$256,050**

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

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

**2649 - Other Staff Services (History)**

Staff services which cannot be classified under the preceding functions.

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

**2660 - Technology Services**  
**Total: \$915,510**

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

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

73

### 2680 - Interpretation and Translation (History)

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

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

### 3300 - Community Services

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

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

### 3360 - Welfare Activities Services

Total: \$1,000

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

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

**5200 - Transfers of Funds**

**Total: \$10,200**

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

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

**6110 - Operating Contingency**

**Total: \$499,223**

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

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

**7000 - Unappropriated Ending Fund Balance**

**Total: \$930,000**

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Unappropriated Ending Fund Balance		2026/27 Proposed	2026/27 Approved	2026/27 Adopted	75
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE	
-	-	930,000		0820 - Reserved for Next Year	930,000			

<b>27,492,044</b>	<b>27,845,884</b>	<b>33,894,397</b>	<b>230.92</b>	<b>General Fund Expenditures Total:</b>	<b>34,831,029</b>	<b>227.87</b>		
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**North Santiam School District**

Fiscal Year Budget 2026/27

**General Fund Expenditures by Function**

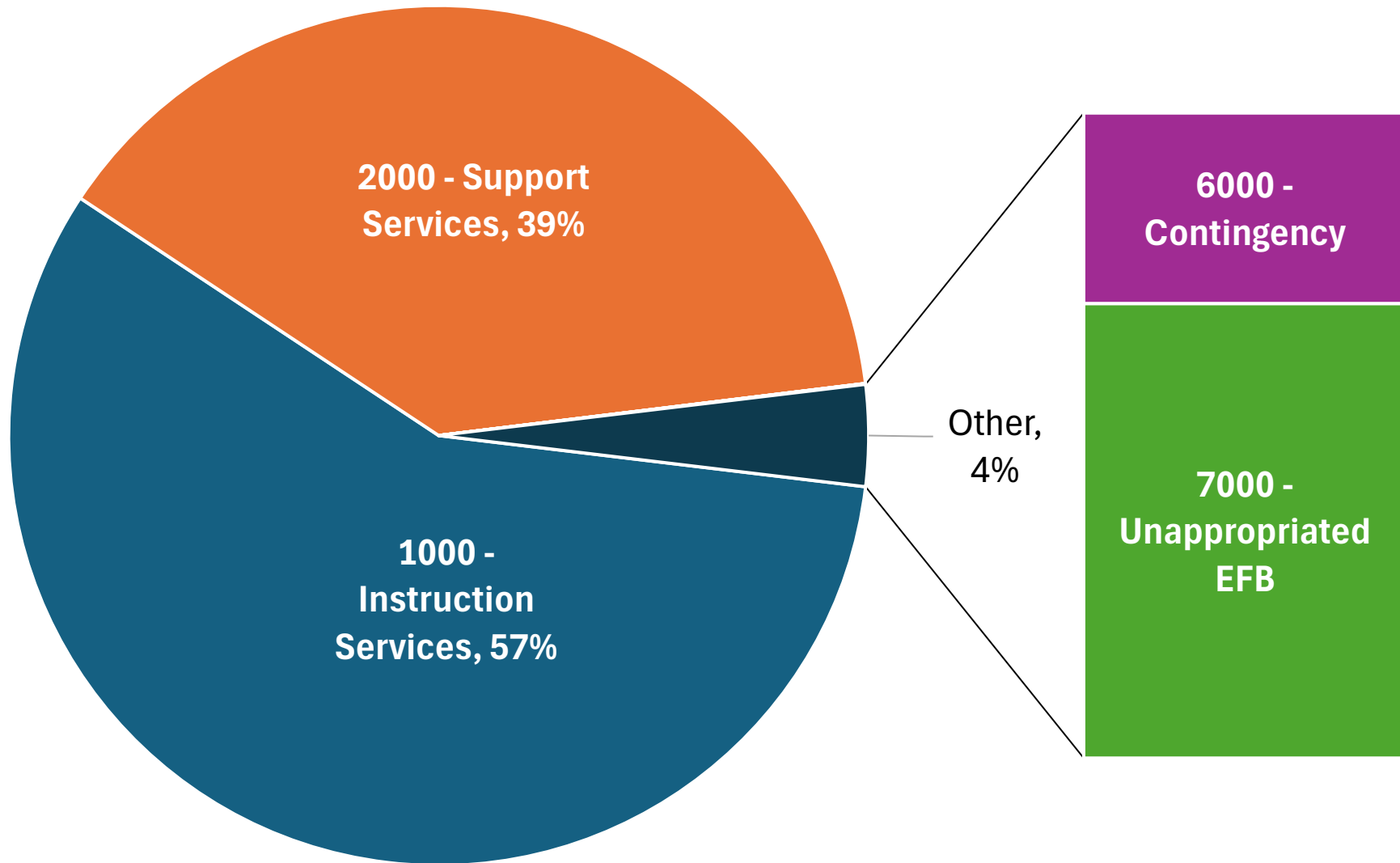
Total: \$34,831,029

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Function		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
				<b>1000 - Instruction</b>			
4,802,907	4,877,787	5,909,356	50.46	1111 - Elementary K-6	6,165,970	50.12	
5,704	2,195	5,900		1120 - AVID	4,375		
2,581,220	2,711,875	3,074,165	23.97	1121 - Middle/Junior High Programs	3,512,749	25.59	
141,827	149,183	171,715		1122 - Middle/Junior High School Extracurricular	182,655		
3,145,799	3,172,480	3,500,371	28.00	1131 - High School Programs	3,557,115	27.15	
605,848	677,352	798,147	0.50	1132 - High School Extracurricular	896,570	1.00	
52	-	-		1140 - Preschool (History)	-		
1,645,338	2,013,724	2,291,917	26.53	1220 - Restrictive Programs Students w/Disabilities	2,212,633	25.29	
-	-	500		1223 - Transitions Program	500		
768,363	1,086,900	1,271,860	12.40	1250 - Less Restrictive Programs Students w/Disabilities	1,383,906	14.86	
519,188	532,632	604,205	6.95	1271 - Remediation (Reading Support)	571,064	6.07	
112,893	48,529	104,547	1.45	1272 - Title I-A	109,134	1.57	
129,592	141,113	87,000		1281 - Public Alternative Programs (SHS)	124,000		
531,793	511,625	572,089	3.00	1285 - District Alternative School (Options Academy)	601,568	3.00	
437,488	466,743	766,430	8.52	1291 - English Language Learner	604,257	6.14	
-	-	6,100		1292 - Teen Parent Programs	6,100		
8,911	-	800		1460 - Special Programs Summer School	800		
<b>15,436,923</b>	<b>16,392,137</b>	<b>19,165,102</b>	<b>161.78</b>	<b>Total 1000:</b>	<b>19,933,396</b>	<b>160.79</b>	
				<b>2000 - Support Services</b>			
68,136	100,303	-		2111 - Safety and Security Service Area Direction	20,316	0.13	
134,139	178,850	109,807	0.94	2115 - Student Safety	109,266	0.94	
-	-	-		2119 - Other Attendance and Social Work Services	75,486	0.82	
87,324	95,521	222,291	2.00	2120 - Guidance Services	233,315	2.00	76
214,651	207,432	229,112	1.73	2134 - Nurse Services	309,417	1.73	
5,033	4,013	4,800		2139 - Other Health Services	4,800		
-	-	3,000		2142 - Psychological Services	3,000		
9,879	160,922	-		2143 - Behavior Support	-		
120,794	125,961	134,852	0.85	2152 - Speech Pathology Services	143,548	0.85	
84,848	-	-		2160 - Autism Support Services (History)	-		
166,900	324,308	352,021	2.63	2190 - Director of Special Services	583,928	3.81	
265,821	275,320	305,219	2.00	2211 - Teaching & Learning Service Area Direction	338,864	2.00	
110,716	32,507	132,150		2213 - Curriculum Development	116,300		
213,191	122,087	139,051	1.00	2219 - Other Improvement of Instruction Services	1,800		
283,068	332,173	315,092	4.20	2220 - Educational Media Services	324,197	4.20	
2,539	-	-		2230 - Assessment and Testing (History)	-		
32,045	31,374	50,740		2240 - Instructional Staff Development	67,136		
126,107	115,246	130,575		2310 - Board of Education Services	130,575		
388,740	412,232	575,400	2.00	2320 - Executive Administration Services	695,569	2.00	
2,332,615	2,529,774	3,187,950	24.31	2410 - Office of the Principal Services	2,800,195	21.69	
41,087	-	-		2490 - Other Support Services—School Administration (History)	-		
212,159	214,193	232,284	1.00	2510 - Direction of Business Support Services	243,664	1.00	
376,152	401,631	427,367	3.00	2520 - Fiscal Services	448,352	3.00	
296,702	319,235	383,705		2528 - Risk Management Services	535,000		
252,496	264,056	278,399	2.00	2541 - Maintenance/Facilities Service Area Direction	161,047	1.00	
2,177,657	2,369,899	2,781,655	14.30	2542 - Care and Upkeep of Buildings Services	2,779,288	14.50	
127,187	132,401	171,414	1.50	2543 - Care and Upkeep of Grounds Services	169,022	1.50	
8,757	10,171	11,168	0.15	2549 - Other Operation and Maintenance of Plant Services	34,037	0.38	

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

## GENERAL FUND BY FUNCTION



78

<b>1000 - Instruction Services</b>	<b>2000 - Support Services</b>	<b>3000 - Community Services</b>
<b>5000 - Debt Service/Transfers</b>	<b>6000 - Contingency</b>	<b>7000 - Unappropriated EFB</b>

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**North Santiam School District**

Fiscal Year Budget 2026/27

**General Fund Expenditures by Location**

Total: \$34,831,029

**200 - Mari-Linn**

Total: \$2,228,790

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

**300 - Sublimity**

Total: \$4,179,405

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Location		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
1,835,104	2,007,993	2,094,078	34.99	0100 - Salaries	2,206,527	35.08	
1,107,021	1,177,351	1,594,277		0200 - Associated Payroll Costs	1,659,654		
241,793	270,120	271,490		0300 - Purchased Services	261,790		
51,718	32,786	47,214		0400 - Supplies and Materials	50,314		
16,000	-	-		0500 - Capital Outlay	-		
345	695	1,120		0600 - Other Objects	1,120		
<b>3,251,979</b>	<b>3,488,945</b>	<b>4,008,179</b>	<b>34.99</b>	<b>Total 300:</b>	<b>4,179,405</b>	<b>35.08</b>	<b>00</b>

**400 - Stayton Elementary**

Total: \$4,993,375

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

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

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

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

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

**700 - Stayton Options Academy**  
Total: \$813,367

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

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

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

<b>27,491,855</b>	<b>27,845,884</b>	<b>33,894,397</b>	<b>230.92</b>	<b>General Fund Expenditures by Location Total:</b>	<b>34,831,029</b>	<b>227.87</b>	
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# NORTH SANTIAM SCHOOL DISTRICT STAFFING & GENERAL FUND ANALYSIS BY LOCATION

## 200 - Mari-Linn

 **FTE** 17.81

 **ENROLLMENT** 171


 **SPENDING PER STUDENT**  
\$13,033.86

 **TOTAL EXPENDITURES**  
\$2,228,790.00

## 300 - Sublimity

 **FTE** 35.08

 **ENROLLMENT** 386


 **SPENDING PER STUDENT**  
\$10,974.30

 **TOTAL EXPENDITURES**  
\$4,179,405.00

## 400 - Stayton Elementary

 **FTE** 43.91

 **ENROLLMENT** 317

 **SPENDING PER STUDENT**  
\$15,751.97


 **TOTAL EXPENDITURES**  
\$4,993,375.00

82

## 500 - Stayton Middle

 **FTE** 47.1

 **ENROLLMENT** 438.1


 **SPENDING PER STUDENT**  
\$14,152.02

 **TOTAL EXPENDITURES**  
\$6,204,388.00

## 600 - Stayton High

 **FTE** 55.71

 **ENROLLMENT** 634.86


 **SPENDING PER STUDENT**  
\$11,852.36

 **TOTAL EXPENDITURES**  
\$7,611,713.00

## 700 - Stayton Options

 **FTE** 4.86

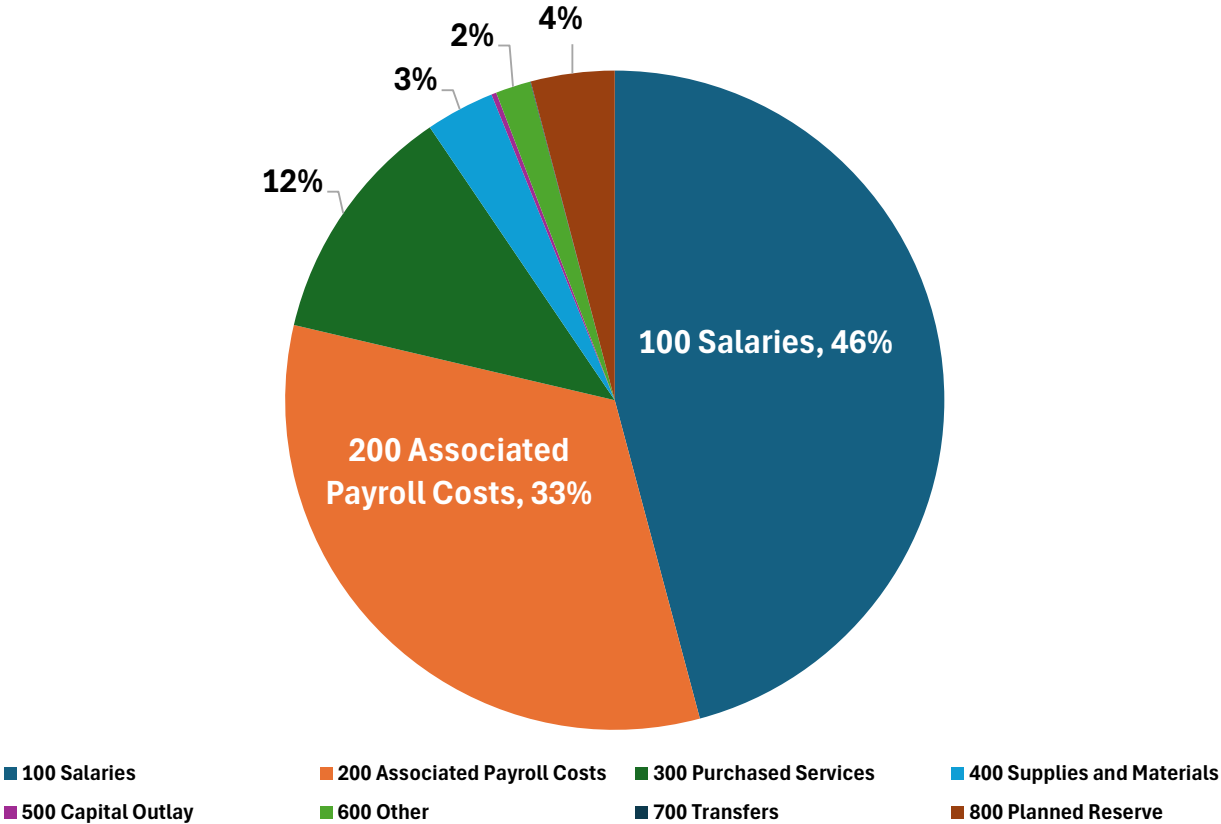
 **ENROLLMENT** 65.77

 **SPENDING PER STUDENT**  
\$12,829.79

 **TOTAL EXPENDITURES**  
\$813,367.00

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# GENERAL FUND EXPENDITURES BY OBJECT



**Total Budget: \$34,831,029**

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

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

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

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

**North Santiam School District**

Fiscal Year Budget 2026/27

**General Fund Expenditures by Object**

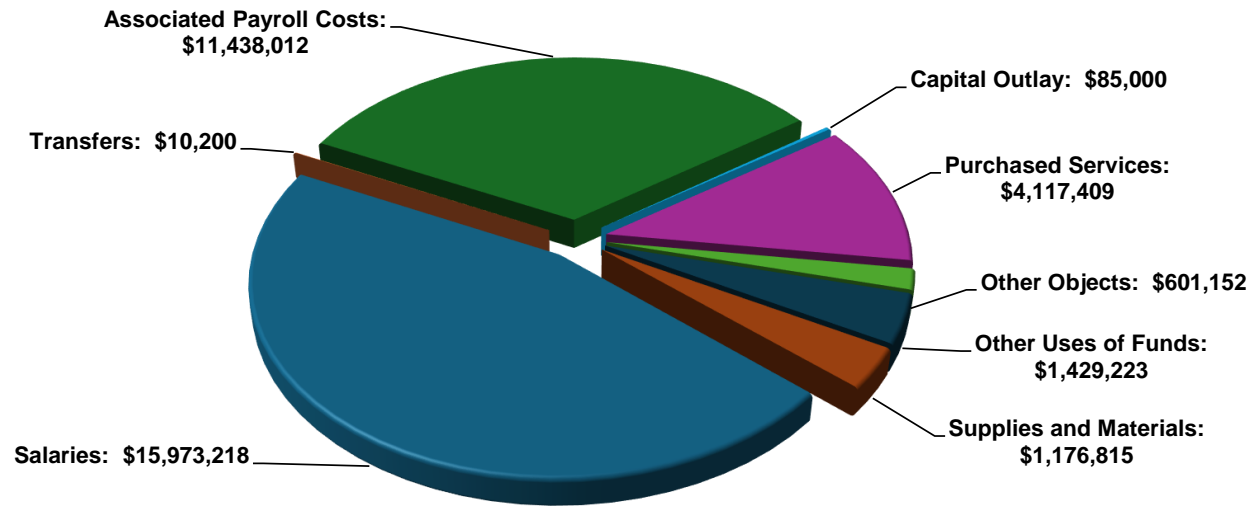
Total: \$34,831,029

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Object		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
				<b>0100 - Salaries</b>			
7,391,020	7,935,690	8,665,283	124.02	0111 - Licensed Salaries	9,098,098	123.79	
2,426,312	2,928,928	3,244,460	83.52	0112 - Classified Salaries	3,305,944	82.79	
1,132,334	1,174,517	1,330,968	9.75	0113 - Administrators	1,223,448	8.50	
1,395,324	1,355,613	1,288,120	13.63	0114 - Managerial—Classified	1,393,005	12.79	
28,473	10,139	-		0121 - Substitutes—Licensed	-		
25,403	12,833	-		0124 - Temporary—Classified	-		
3,940	700	-		0130 - Add'l Pay Xtra Curr	-		
116,603	89,366	53,365		0131 - Add'l Hours Licensed	62,067		
38,939	40,610	29,500		0132 - Add'l Hours Classified/Conf	28,500		
5,811	-	-		0134 - Extra Duty Confidential	-		
62,375	80,631	86,506		0135 - Extra Duty Licensed (CBA)	131,628		
3,897	3,415	-		0136 - Extra Duty Classified (CBA)	-		
50,637	41,025	43,558		0138 - Pay In Lieu of Prep	48,825		
2,750	-	-		0139 - Add'l Hours Director/Admin	-		
23,800	26,400	25,236		0140 - Travel Stipend	35,380		
87,549	94,313	-		0141 - Insurance Opt Out Licensed	-		
62,575	66,663	-		0142 - Insurance Opt Out Classified	-		
12,153	10,290	-		0143 - Insurance Opt Out Admin Dir Confid	-		
7,234	3,675	-		0145 - Stipend Mentor	-		
70,113	69,981	75,250		0146 - Stipend Licensed	119,152		
45,167	82,824	90,790		0147 - Stipend Classified	22,155		
7,507	22,000	20,000		0148 - Stipend Admin/Director/Nonrep	10,000		
22,800	23,400	22,150		0149 - Technology Stipend	22,155		85
330,039	362,594	411,867		0150 - Coaching	438,361		
17,894	8,278	-		0160 - Vacation Payout	12,500		
20,879	21,944	20,900		0161 - Personal Leave Payout	22,000		
9,754	-	-		0162 - Insurance Stipend	-		
<b>13,401,282</b>	<b>14,465,831</b>	<b>15,407,953</b>	<b>230.92</b>	<b>Total 0100:</b>	<b>15,973,218</b>	<b>227.87</b>	
				<b>0200 - Associated Payroll Costs</b>			
(3,691)	-	-		0210 - PERS	-		
(6)	-	95,802		0211 - PERS ER Pension, TIER I/II	134,775		
751,798	819,310	924,458		0212 - PERS EE Contribution, PU	958,394		
1,794,169	1,443,641	1,540,803		0213 - PERS Bond 2003	1,597,342		
9	-	786,867		0214 - PERS ER UAL, OPSRP	211,506		
679,220	751,572	847,440		0215 - PERS Bond 2021	878,539		
1,094	5	-		0216 - PERS Recovery of Prior Year	-		
-	-	-		0217 - PERS Reserve	683,648		
819,281	891,804	1,176,804		0221 - Social Security	1,215,445		
191,607	208,774	-		0222 - Medicare	-		
(3,266)	37,346	56,004		0231 - Workers' Compensation	55,984		
-	301,934	308,148		0232 - Unemployment Compensation	129,354		
6,806	5,183	-		0233 - Workers Benefit Fund	-		
50,327	57,482	61,644		0234 - PLO	63,907		
3,472,232	3,702,408	-		0240 - Contractual Employee Benefits	5,460,618		

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expenditures by Object		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
				<b>0500 - Capital Outlay</b>			
16,000	-	-		0520 - Buildings Acquisition	-		
-	46,417	53,820		0530 - Improvements Other Than Buildings	50,000		
9,449	-	25,000		0541 - Initial and Additional Equipment Purchase	25,000		
-	-	10,000		0542 - Replacement Equipment Purchase	10,000		
3,927	-	-		0550 - Depreciable Technology	-		
<b>29,376</b>	<b>46,417</b>	<b>88,820</b>		<b>Total 0500:</b>	<b>85,000</b>		
				<b>0600 - Other Objects</b>			
617	2,081	-		0630 - Unrecoverable Bad Debt	-		
63,597	77,470	64,172		0640 - Dues and Fees	66,152		
296,702	319,235	383,705		0653 - Property Insurance Premiums	535,000		
12	13	-		0670 - Taxes and Licenses	-		
<b>360,928</b>	<b>398,800</b>	<b>447,877</b>		<b>Total 0600:</b>	<b>601,152</b>		
				<b>0700 - Transfers</b>			
10,167	9,875	10,200		0710 - Fund Modifications	10,200		
674,833	70,911	-		0711 - TRFR Cap Improv Fund	-		
400,000	-	-		0712 - TRFR PERS Reserve	-		
222,000	-	-		0713 - TRFR Textbook Reserve	-		
278,000	-	-		0714 - TRFR Unemployment Fund	-		
<b>1,585,000</b>	<b>80,786</b>	<b>10,200</b>		<b>Total 0700:</b>	<b>10,200</b>		
				<b>0800 - Other Uses of Funds</b>			
-	-	490,716		0810 - Planned Reserve	499,223		
-	-	930,000		0820 - Reserved for Next Year	930,000		
-	-	<b>1,420,716</b>		<b>Total 0800:</b>	<b>1,429,223</b>		
<b>27,492,044</b>	<b>27,845,884</b>	<b>33,894,397</b>	<b>230.92</b>	<b>General Fund Expenditures by Object Total:</b>	<b>34,831,029</b>	<b>227.87</b>	<b>87</b>



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

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# **NORTH SANTIAM SCHOOL DISTRICT SPECIAL EDUCATION PROGRAM**

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

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90



# NORTH SANTIAM SCHOOL DISTRICT

## SPECIAL EDUCATION COMPREHENSIVE ANALYSIS

MARI LINN	
BUDGET AMOUNT <b>\$157,626</b>	SPED CHILD COUNT <b>33</b>
TEACHERS <b>1.00</b>	CLASSIFIED <b>0.74</b>
% SECC in Self-Contained: <b>0.0%</b>	

SUBLIMITY	
BUDGET AMOUNT <b>\$473,513</b>	SPED CHILD COUNT <b>61</b>
TEACHERS <b>2.00</b>	CLASSIFIED <b>4.24</b>
% SECC in Self-Contained: <b>11.5%</b>	

STAYTON ELEMENTARY	
BUDGET AMOUNT <b>\$1,188,348</b>	SPED CHILD COUNT <b>65</b>
TEACHERS <b>2.92</b>	CLASSIFIED <b>9.38</b>
% SECC in Self-Contained: <b>37.5%</b>	

STAYTON INTERMEDIATE/MIDDLE	
BUDGET AMOUNT <b>\$1,066,259</b>	SPED CHILD COUNT <b>104</b>
TEACHERS <b>4.00</b>	CLASSIFIED <b>6.97</b>
% SECC in Self-Contained: <b>9.6%</b>	

STAYTON HIGH	
BUDGET AMOUNT <b>\$1,111,044</b>	SPED CHILD COUNT <b>99</b>
TEACHERS <b>4.85</b>	CLASSIFIED <b>7.92</b>
% SECC in Self-Contained: <b>8.1%</b>	

OPTIONS ACADEMY	
BUDGET AMOUNT <b>\$77,889</b>	SPED CHILD COUNT <b>27</b>
TEACHERS <b>0.23</b>	CLASSIFIED <b>0.38</b>
% SECC in Self-Contained: <b>0.0%</b>	

DISTRICT-WIDE SUMMARY TOTALS				
TOTAL BUDGET <b>\$5,748,092</b>	TOTAL CHILD COUNT <b>399</b>	TEACHER FTE <b>15.00</b>	CLASSIFIED FTE <b>29.63</b>	SPECIALIST FTE <b>8.23</b>

# WESD LOCAL SERVICE PLAN: NORTH SANTIAM SCHOOL DISTRICT

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

**Mission and Legal Framework:**

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

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

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

*FTE Costs: Includes all salary and associated payroll/benefit costs.*

*Service Delivery: Hour units and slot allocation amounts are calculated for a full fiscal year.*

**Local Service Plan**

**North Santiam School District, Years: 2026-27**

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

Year	Unit Measure	Unit Cost	Transit Units	Total Transit Cost	Total Resolution	Total Resolution	Contracted Units	Contracted Cost	Total Cost
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**Programs for Children with Special Needs**

Audiology (MOE)	26-27	Hour	\$116.51	0.0000	\$0.00	10.0000	\$1,165.10	0.0000	\$0.00	\$1,165.10
Autism Specialist (MOE)	26-27	FTE	\$163,283.00	0.0000	\$0.00	1.0000	\$163,283.00	0.0000	\$0.00	\$163,283.00
Braille Transcription - Literary (MOE)	26-27	Hour	\$82.70	0.0000	\$0.00	190.0000	\$15,713.00	0.0000	\$0.00	\$15,713.00
Braille Transcription - Nemeth (MOE)	26-27	Hour	\$124.05	0.0000	\$0.00	290.0000	\$35,974.50	0.0000	\$0.00	\$35,974.50
Evaluations - Audiology (MOE)	26-27	Eval	\$493.52	0.0000	\$0.00	6.0000	\$2,961.12	0.0000	\$0.00	\$2,961.12
Occupational Therapy Specialist (MOE)	26-27	FTE	\$163,923.00	0.0000	\$0.00	0.7000	\$114,746.10	0.0000	\$0.00	\$114,746.10
Physical Therapy Specialist (MOE)	26-27	FTE	\$186,208.00	0.0000	\$0.00	0.1000	\$18,620.80	0.0000	\$0.00	\$18,620.80
Speech/Language: Aug Comm (MOE)	26-27	Hour	\$141.29	0.0000	\$0.00	100.0000	\$14,129.00	0.0000	\$0.00	\$14,129.00
Speech/Language: SLP-A (MOE)	26-27	FTE	\$115,507.00	0.0000	\$0.00	1.0000	\$115,507.00	0.0000	\$0.00	\$115,507.00
The Phoenix School (formerly Oasis) (MOE)	26-27	Slot	\$76,981.00	0.0000	\$0.00	2.0000	\$153,962.00	0.0000	\$0.00	\$153,962.00
					\$0.00		<b>\$636,061.62</b>		\$0.00	<b>\$636,061.62</b>

93

# Special Revenue Funds

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

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**201 - Board Reserve**

Total: \$1,792

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

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

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



Reserve Fund for the purchase of curriculum as adoptions require.

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

**204 - ARP-HCY 1 (History)**

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

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

**205 - CTE Construction House**  
**Total: \$375,000**

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

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



## 206 - CTE SHS Grants (History)

Career and Technical Education Funds

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

**209 - ESSER III (History)**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	ESSER III (History)	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<b>Resources</b>			
			<u>000 - Undesignated</u>			
55,282	43,096	-	4500 - Restricted Revenue From the Federal Government	-		
<b>55,282</b>	<b>43,096</b>	-	Total 000:	-		
<b>55,282</b>	<b>43,096</b>	-	Total Resources:	-		
			<b>Requirements</b>			
			<u>1285 - District Alternative School (Options Academy)</u>			
554	-	-	0410 - Consumable Supplies and Materials	-		
<b>554</b>	-	-	Total 1285:	-		
			<u>2134 - Nurse Services</u>			
27,429	43,096	-	0114 - Managerial—Classified	-		
376	-	-	0143 - Insurance Opt Out Admin Dir Confid	-		
708	-	-	0212 - PERS EE Contribution, PU	-		
1,653	-	-	0213 - PERS Bond 2003	-		
626	-	-	0215 - PERS Bond 2021	-		
732	-	-	0221 - Social Security	-		
171	-	-	0222 - Medicare	-		
22	-	-	0231 - Workers' Compensation	-		
6	-	-	0233 - Workers Benefit Fund	-		
37	-	-	0234 - PLO	-		
688	-	-	0240 - Contractual Employee Benefits	-		
<b>32,448</b>	<b>43,096</b>	-	Total 2134:	-		101
			<u>2190 - Director of Special Services</u>			
1,871	-	-	0460 - Non-Consumable Items	-		
6,403	-	-	0541 - Initial and Additional Equipment Purchase	-		
<b>8,273</b>	-	-	Total 2190:	-		
			<u>2213 - Curriculum Development</u>			
532	-	-	0460 - Non-Consumable Items	-		
<b>532</b>	-	-	Total 2213:	-		
			<u>2520 - Fiscal Services</u>			
2,663	-	-	0690 - Grant Indirect Charges	-		
<b>2,663</b>	-	-	Total 2520:	-		
			<u>2542 - Care and Upkeep of Buildings Services</u>			
9,774	-	-	0322 - Repairs and Maintenance Services	-		
<b>9,774</b>	-	-	Total 2542:	-		
			<u>2660 - Technology Services</u>			
229	-	-	0460 - Non-Consumable Items	-		
810	-	-	0480 - Computer Hardware	-		
<b>1,039</b>	-	-	Total 2660:	-		
<b>55,282</b>	<b>43,096</b>	-	Total Requirements:	-		

**210 - Appropriation Fund**  
**Total: \$330,000**

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

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

102

### 211 - United Way (History)

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

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

**215 - Title IV**  
**Total: \$38,224**

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

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

104

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

**216 - Misc Grants (History)**

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

**219 - Title III-A**  
**Total: \$11,438**

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

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

107

Continued on Next Page...



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

**221 - IDEA 611**  
**Total: \$582,860**

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

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

109

Continued on Next Page...



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

110

				IDEA 611								
2023/24	2024/25	2025/26			2026/27	2026/27	2026/27	2026/27	2026/27	2026/27	2026/27	
Actuals	Actuals	Adopted			Proposed	Approved	Approved	Adopted	Adopted	Adopted	Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE		
					<u>2240 - Instructional Staff Development</u>							
979	-	-			0340 - Travel	-						
-	-	362			0416 - Food	-						
979	-	362			Total 2240:	-						
					<u>2520 - Fiscal Services</u>							
20,093	11,564	41,438			0690 - Grant Indirect Charges	30,830						
20,093	11,564	41,438			Total 2520:	30,830						
					<u>3300 - Community Services</u>							
-	156	-			0416 - Food	-						
-	156	-			Total 3300:	-						
					<u>3370 - Nonpublic School Student Svcs</u>							
12,804	13,316	13,716	0.15		0111 - Licensed Salaries	14,107	0.15					
-	-	5,715	0.06		0114 - Managerial—Classified	6,583	0.07					
-	-	1,083			0131 - Add'l Hours Licensed	-						
3,165	-	-			0141 - Insurance Opt Out Licensed	-						
-	-	939			0146 - Stipend Licensed	1,179						
256	30	-			0161 - Personal Leave Payout	-						
-	-	710			0211 - PERS ER Pension, TIER I/II	1,052						
973	801	1,287			0212 - PERS EE Contribution, PU	1,312						
2,271	1,335	2,146			0213 - PERS Bond 2003	2,187						
860	707	1,180			0215 - PERS Bond 2021	1,202						
-	-	-			0217 - PERS Reserve	936						
1,005	827	1,641			0221 - Social Security	1,673						
235	194	-			0222 - Medicare	-						
31	33	53			0231 - Workers' Compensation	55						
-	223	429			0232 - Unemployment Compensation	177						
8	3	-			0233 - Workers Benefit Fund	-						
65	53	86			0234 - PLO	87						
2,768	2,630	-			0240 - Contractual Employee Benefits	5,750						
-	-	5,368			0241 - Insurance/Licensed	-						
74	-	200			0340 - Travel	-						
-	78	-			0416 - Food	-						
24,517	20,231	34,553	0.21		Total 3370:	36,300	0.22					
693,742	636,286	835,447	7.37		Total Requirements:	582,860	3.82					

111

**222 - Carl Perkins**  
**Total: \$5,000**

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

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



## 224 - EL Transformation (History)

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	EL Transformation (History)	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<b>Resources</b>			
			<u>000 - Undesignated</u>			
125,000	125,000	-	3299 - Other Restricted Grants-In-Aid	-		
<b>125,000</b>	<b>125,000</b>	-	<b>Total 000:</b>	-		
<b>125,000</b>	<b>125,000</b>	-	<b>Total Resources:</b>	-		
			<b>Requirements</b>			
			<u>1291 - English Language Learner</u>			
30,184	58,496	-	0111 - Licensed Salaries	-		
53,959	24,232	-	0112 - Classified Salaries	-		
1,537	-	-	0131 - Add'l Hours Licensed	-		
215	-	-	0132 - Add'l Hours Classified/Conf	-		
1,919	-	-	0141 - Insurance Opt Out Licensed	-		
4,534	4,152	-	0212 - PERS EE Contribution, PU	-		
10,579	6,944	-	0213 - PERS Bond 2003	-		
4,005	3,668	-	0215 - PERS Bond 2021	-		
4,920	4,291	-	0221 - Social Security	-		
1,151	1,004	-	0222 - Medicare	-		
151	173	-	0231 - Workers' Compensation	-		
-	1,373	-	0232 - Unemployment Compensation	-		
92	32	-	0233 - Workers Benefit Fund	-		
304	277	-	0234 - PLO	-		
11,343	20,368	-	0240 - Contractual Employee Benefits	-		113
-	75	-	0242 - Insurance/Classified	-		
107	35	-	0249 - Insurance/ER Pd LTD	-		
-	(120)	-	0315 - Purchased Services Substitutes	-		
<b>125,000</b>	<b>125,000</b>	-	<b>Total 1291:</b>	-		
<b>125,000</b>	<b>125,000</b>	-	<b>Total Requirements:</b>	-		

**225 - IDEA 611 ARP (History)**

Additional funding under the American Rescue Plan for students with disabilities.

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

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

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

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

115

Continued on Next Page...



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

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

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

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

117

Continued on Next Page...



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

118

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

**230 - Technology Services**

**Total: \$30,000**

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

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

### 231 - After School Community Grant (History)

YMCA After-School Program

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

**232 - Outdoor School**  
**Total: \$68,842**

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

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

122

Continued on Next Page...

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

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

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

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

## 241 - Nike Grant (History)

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

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

**243 - District Grants (History)**

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

**244 - E-Rate C2**  
**Total: \$11,895**

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

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

**247 - IDEA 619**  
**Total: \$5,237**

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

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

128

**249 - SB 1149**  
**Total: \$80,000**

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

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

**251 - SIA**  
**Total: \$2,449,064**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SIA	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE	\$	FTE	\$
<b>Resources</b>						
<u>000 - Undesignated</u>						
2,015,076	2,136,946	2,130,067		2,149,064		
598,176	707,241	-		300,000		
<b>2,613,252</b>	<b>2,844,187</b>	<b>2,130,067</b>		<b>2,449,064</b>		
<b>2,613,252</b>	<b>2,844,187</b>	<b>2,130,067</b>		<b>2,449,064</b>		
<b>Requirements</b>						
<u>1111 - Elementary K-6</u>						
898	-	-		-		
145	218	5,000		-		
63	13	300		-		
146	22	500		-		
-	-	325		-		
55	12	275		-		
65	14	384		-		
15	3	-		-		
2	1	14		-		
-	5	100		-		
2	0	-		-		
4	1	20		-		
4	-	-		-		
24,559	29,053	3,500		-		
16,256	-	-		-		
<b>42,214</b>	<b>29,342</b>	<b>10,418</b>		-		
<u>1120 - AVID</u>						
569	-	1,626		2,563		
-	-	98		154		
-	-	163		256		
-	-	106		42		
-	-	89		141		
-	-	-		110		
35	-	124		196		
8	-	-		-		
1	-	4		6		
-	-	33		21		
1	-	-		-		
2	-	7		10		
-	20,124	7,500		7,500		
-	130,127	-		-		
<b>617</b>	<b>150,250</b>	<b>9,750</b>		<b>10,999</b>		
<u>1121 - Middle/Junior High Programs</u>						
-	978	3,000		-		
-	59	180		-		
-	98	300		-		
-	-	130		-		
-	52	165		-		

Continued on Next Page...



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

131

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

132

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

133

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

134

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

135

## 252 - High School Success/M98

Total: \$664,894

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

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

136

Continued on Next Page...



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

137

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

138



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

139

				High School Success/M98					
2023/24	2024/25	2025/26			2026/27	2026/27	2026/27	2026/27	
Actuals	Actuals	Adopted	FTE		Proposed	Approved	Adopted	Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$
4,497	8,861	11,193		<b>0221 - Social Security</b>	15,966				
1,052	2,072	-		<b>0222 - Medicare</b>	-				
140	350	365		<b>0231 - Workers' Compensation</b>	521				
-	2,382	2,926		<b>0232 - Unemployment Compensation</b>	1,689				
40	43	-		<b>0233 - Workers Benefit Fund</b>	-				
241	572	585		<b>0234 - PLO</b>	834				
17,459	31,656	-		<b>0240 - Contractual Employee Benefits</b>	19,602				
-	90	27,375		<b>0243 - Insurance/Admin/Director/NonRep</b>	-				
<b>115,983</b>	<b>251,723</b>	<b>229,710</b>	<b>1.25</b>	<b>Total 2410:</b>	<b>308,208</b>	<b>1.50</b>			
				<u><b>2520 - Fiscal Services</b></u>					
-	-	27,129		<b>0690 - Grant Indirect Charges</b>	26,595				
-	-	<b>27,129</b>		<b>Total 2520:</b>	<b>26,595</b>				
				<u><b>2542 - Care and Upkeep of Buildings Services</b></u>					
-	13,860	-		<b>0530 - Improvements Other Than Buildings</b>	-				
-	<b>13,860</b>	-		<b>Total 2542:</b>	-				
				<u><b>3300 - Community Services</b></u>					
-	1,912	-		<b>0132 - Add'l Hours Classified/Conf</b>	-				
-	115	-		<b>0212 - PERS EE Contribution, PU</b>	-				
-	191	-		<b>0213 - PERS Bond 2003</b>	-				
-	101	-		<b>0215 - PERS Bond 2021</b>	-				
-	118	-		<b>0221 - Social Security</b>	-				
-	28	-		<b>0222 - Medicare</b>	-				
-	4	-		<b>0231 - Workers' Compensation</b>	-				
-	48	-		<b>0232 - Unemployment Compensation</b>	-				
-	1	-		<b>0233 - Workers Benefit Fund</b>	-				
-	8	-		<b>0234 - PLO</b>	-				
-	46	-		<b>0340 - Travel</b>	-				
-	1,559	5,000		<b>0410 - Consumable Supplies and Materials</b>	2,500				
-	42	2,500		<b>0416 - Food</b>	2,500				
-	<b>4,172</b>	<b>7,500</b>		<b>Total 3300:</b>	<b>5,000</b>				
<b>410,261</b>	<b>942,773</b>	<b>678,214</b>	<b>3.25</b>	<b>Total Requirements:</b>	<b>664,894</b>	<b>2.51</b>			

140

**255 - Preschool Promise**  
**Total: \$602,000**

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

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

141

Continued on Next Page...



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

**259 - Career Pathways Program Grant**

**Total: \$5,616**

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

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

**261 - Misc Sublimity School**  
**Total: \$18,230**

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

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

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

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

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

**263 - Misc Stayton Intermediate Middle School**  
**Total: \$32,451**

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Misc Stayton Intermediate Middle School		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	\$	\$
				<b>Resources</b>			
				<u>000 - Undesignated</u>			
40	10,049	450		1740 - Fees	200		
265	2,049	3,000		1760 - Club Fund Raising	8,000		
-	1,300	500		1920 - Contributions and Donations From Private Sources	1,000		
3,062	6,564	9,000		1990 - Miscellaneous	1,200		
29,939	28,056	27,044		5400 - Beginning Fund Balance	22,051		
<b>33,306</b>	<b>48,018</b>	<b>39,994</b>		<b>Total 000:</b>	<b>32,451</b>		
<b>33,306</b>	<b>48,018</b>	<b>39,994</b>		<b>Total Resources:</b>	<b>32,451</b>		
				<b>Requirements</b>			
				<u>1113 - Elementary Extracurricular</u>			
515	895	914		0640 - Dues and Fees	-		
<b>515</b>	<b>895</b>	<b>914</b>		<b>Total 1113:</b>	<b>-</b>		
				<u>1122 - Middle/Junior High School Extracurricular</u>			
-	-	-		0390 - Other General Professional and Technological Svs	8,012		
1,772	9,518	22,879		0410 - Consumable Supplies and Materials	10,678		
684	1,491	-		0416 - Food	-		
5,350	824	16,201		0460 - Non-Consumable Items	10,395		
878	10,764	-		0640 - Dues and Fees	3,366		
<b>8,684</b>	<b>22,597</b>	<b>39,080</b>		<b>Total 1122:</b>	<b>32,451</b>		
<b>9,199</b>	<b>23,492</b>	<b>39,994</b>		<b>Total Requirements:</b>	<b>32,451</b>		<b>147</b>

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

Stayton Elementary ASB fund for the purpose of student activities.

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

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

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Misc Stayton High School		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	\$	\$
				<b>Resources</b>			
				<u>000 - Undesignated</u>			
2,788	2,699	-		1740 - Fees	3,700		
4,157	2,521	3,000		1760 - Club Fund Raising	118,300		
5,000	6,300	1,000		1920 - Contributions and Donations From Private Sources	7,100		
150	846	2,000		1990 - Miscellaneous	2,150		
40,475	42,815	46,629		5400 - Beginning Fund Balance	161,265		
<b>52,569</b>	<b>55,181</b>	<b>52,629</b>		<b>Total 000:</b>	<b>292,515</b>		
<b>52,569</b>	<b>55,181</b>	<b>52,629</b>		<b>Total Resources:</b>	<b>292,515</b>		
				<b>Requirements</b>			
				<u>1132 - High School Extracurricular</u>			
-	-	-		0324 - Rentals	500		
-	-	-		0340 - Travel	8,335		
5,166	11,661	35,292		0410 - Consumable Supplies and Materials	54,455		
-	-	746		0420 - Textbooks	104		
-	641	-		0430 - Library Books	-		
1,261	11,458	8,745		0460 - Non-Consumable Items	175,651		
-	-	-		0470 - Computer Software	3,080		
-	-	-		0640 - Dues and Fees	38,600		
<b>6,427</b>	<b>23,760</b>	<b>44,783</b>		<b>Total 1132:</b>	<b>280,725</b>		
				<u>2220 - Educational Media Services</u>			
482	-	-		0430 - Library Books	-		
<b>482</b>	<b>-</b>	<b>-</b>		<b>Total 2220:</b>	<b>-</b>		
				<u>2410 - Office of the Principal Services</u>			
2,771	978	5,846		0410 - Consumable Supplies and Materials	5,895		
-	-	2,000		0460 - Non-Consumable Items	5,895		
75	-	-		0470 - Computer Software	-		
<b>2,846</b>	<b>978</b>	<b>7,846</b>		<b>Total 2410:</b>	<b>11,790</b>		
<b>9,755</b>	<b>24,738</b>	<b>52,629</b>		<b>Total Requirements:</b>	<b>292,515</b>		149

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

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

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

**268 - Sublimity School ASB**  
**Total: \$13,463**

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

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

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

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

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

**271 - Stayton Intermediate Middle School ASB**  
**Total: \$6,228**

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

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

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

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Stayton High School ASB		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
				<b>Resources</b>			
				<u>000 - Undesignated</u>			
1,237	5,318	4,500		1710 - Admissions	3,000		
7,550	4,650	-		1740 - Fees	7,182		
195,827	201,328	190,500		1760 - Club Fund Raising	62,050		
2,638	7,014	9,000		1920 - Contributions and Donations From Private Sources	8,000		
1,185	10,589	10,000		1990 - Miscellaneous	5,000		
210,821	211,042	208,858		5400 - Beginning Fund Balance	76,344		
<b>419,258</b>	<b>439,941</b>	<b>422,858</b>		<b>Total 000:</b>	<b>161,576</b>		
<b>419,258</b>	<b>439,941</b>	<b>422,858</b>		<b>Total Resources:</b>	<b>161,576</b>		
				<b>Requirements</b>			
				<u>1132 - High School Extracurricular</u>			
-	-	1,643		0322 - Repairs and Maintenance Services	-		
6,458	5,997	6,000		0324 - Rentals	6,650		
24,290	9,763	27,777		0340 - Travel	21,000		
1,622	1,748	1,500		0390 - Other General Professional and Technological Svs	2,700		
117,949	117,696	243,389		0410 - Consumable Supplies and Materials	109,041		
25,513	20,408	98,649		0460 - Non-Consumable Items	5,135		
-	2,055	-		0480 - Computer Hardware	-		
32,384	43,136	43,900		0640 - Dues and Fees	17,050		
<b>208,217</b>	<b>200,803</b>	<b>422,858</b>		<b>Total 1132:</b>	<b>161,576</b>		
<b>208,217</b>	<b>200,803</b>	<b>422,858</b>		<b>Total Requirements:</b>	<b>161,576</b>		<b>154</b>

# ASB BUDGET OVERVIEW - ALL SCHOOLS

**STAYTON HIGH SCHOOL**  
TOTAL BUDGET:  
**\$464,041.00**

**STAYTON ELEMENTARY SCHOOL**  
TOTAL BUDGET:  
**\$39,559.00**

**STAYTON INTERMEDIATE/ MIDDLE SCHOOL**  
TOTAL BUDGET:  
**\$38,679.00**

**MARI LINN SCHOOL**  
TOTAL BUDGET:  
**\$32,750.00**

**SUBLIMITY SCHOOL**  
TOTAL BUDGET:  
**\$31,693.00**

155

**GRAND TOTAL DISTRICT ASB BUDGET**  
**\$606,722.00**

### 273 - Salmon Watch Grant (History)

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

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

**274 - SIA-EIIS**  
**Total: \$7,210**

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

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

157

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

Oregon Community Foundation funding for playground and playground equipment.

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

## 276 - OSU Grant (History)

Local grants that support classroom activities and supplies.

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

**277 - TAP Grants**

**Total: \$175,000**

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

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

**278 - Communication/Community Engagement**  
**Total: \$39,080**

Funds for community communication and engagement.

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

**279 - Early Literacy Grant**  
**Total: \$145,925**

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

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

162

Continued on Next Page...



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

163

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

**280 - Homeless Support**  
**Total: \$140**

Donated funds to support students and families experiencing homelessness.

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

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



Reserve Funds for the purpose of recognizing higher PERS rates.

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

**283 - PEEK Grant**  
**Total: \$70,000**

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

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

167

**284 - SHS Athletic Improvement**  
**Total: \$19,825**

Funds committed to improving the high school athletic program.

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

### 285 - SB 283 Mentorship Grant (History)

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

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

169

Continued on Next Page...

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

170

**286 - Wireless Panic Alert Grant (History)**

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

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

### 287 - Maps Credit Union (History)

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

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

### 288 - SPED Staff Stipends (History)

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

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	SPED Staff Stipends (History)	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<b>Resources</b>			
			<u>000 - Undesignated</u>			
-	22,293	-	3299 - Other Restricted Grants-In-Aid	-		
-	22,293	-	Total 000:	-		
-	22,293	-	Total Resources:	-		
			<b>Requirements</b>			
			<u>1220 - Restrictive Programs Students w/Disabilities</u>			
-	2,675	-	0146 - Stipend Licensed	-		
-	9,363	-	0147 - Stipend Classified	-		
-	12,038	-	Total 1220:	-		
			<u>1250 - Less Restrictive Programs Students w/Disabilities</u>			
-	4,013	-	0146 - Stipend Licensed	-		
-	4,459	-	0147 - Stipend Classified	-		
-	8,471	-	Total 1250:	-		
			<u>2152 - Speech Pathology Services</u>			
-	446	-	0146 - Stipend Licensed	-		
-	446	-	Total 2152:	-		
			<u>2190 - Director of Special Services</u>			
-	446	-	0147 - Stipend Classified	-		
-	892	-	0148 - Stipend Admin/Director/Nonrep	-		
-	1,338	-	Total 2190:	-		173
-	22,293	-	Total Requirements:	-		



**289 - Unified Sports**  
**Total: \$5,000**

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

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

**290 - Selco Grant**  
Total: \$2,500

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



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



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

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

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

177

## HISTORICAL ANALYSIS - FOOD SERVICE

### REVENUE

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

### EXPENDITURES

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

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# Debt Service Funds

180

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

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310 - PERS UAL Bond 2003

Total: \$3,170,253

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

182

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

**321 - PERS Bond 2021**

Total: \$1,330,150

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

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

**375 - GO Bond 2023**

Total: \$2,535,000

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

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

184

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

186

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

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400 - QZAB Capital Projects (History)

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

**420 - Athletics Capital Projects**  
**Total: \$185,100**

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

**426 - Vehicle Replacement**  
**Total: \$52,000**

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

**430 - Capital Projects Facilities**

Total: \$2,194,000

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

191

**448 - Excise Tax Fund**

Total: \$1,191,360

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

192

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# Internal Service Funds

194

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**Internal Service Funds account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. The Internal Service Fund for North Santiam School District is the Unemployment Fund.**

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610 - Unemployment Fund  
Total: \$931,140



Internal Service Funds

2023/24 Actuals	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE	\$	FTE	\$
			<b>Resources</b>			
			<b>000 - Undesignated</b>			
-	27,551	-	1960 - Recovery of Prior Years' Expenditure	-		
-	346,038	358,086	1970 - Services Provided Other Funds	-		
278,000	-	-	5200 - Interfund Transfers	-		
322,050	595,171	767,000	5400 - Beginning Fund Balance	931,140		
<b>600,050</b>	<b>968,760</b>	<b>1,125,086</b>	<b>Total 000:</b>	<b>931,140</b>		
<b>600,050</b>	<b>968,760</b>	<b>1,125,086</b>	<b>Total Resources:</b>	<b>931,140</b>		
			<b>Requirements</b>			
			<b>2520 - Fiscal Services</b>			
4,028	98,690	350,000	0232 - Unemployment Compensation	150,000		
840	840	1,200	0640 - Dues and Fees	1,200		
<b>4,868</b>	<b>99,530</b>	<b>351,200</b>	<b>Total 2520:</b>	<b>151,200</b>		
			<b>2529 - Other Fiscal Services</b>			
10	-	-	0232 - Unemployment Compensation	-		196
			<b>6110 - Operating Contingency</b>			
-	-	773,886	0810 - Planned Reserve	779,940		
<b>4,878</b>	<b>99,530</b>	<b>1,125,086</b>	<b>Total Requirements:</b>	<b>931,140</b>		
<b>4,878</b>	<b>99,530</b>	<b>1,125,086</b>	<b>Internal Service Funds Total:</b>	<b>931,140</b>		

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# Trust and Agency Funds

198

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

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# Budget Recap

202

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

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**North Santiam School District**

**Total 2026-2027 Budget Revenues**

Fiscal Year Budget 2026/27

Total: \$58,114,931

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

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2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	Total 2026-2027 Budget Revenues	2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE		\$ FTE	\$	\$
22,650	-	75,000	277 - TAP Grants	175,000		
41,689	41,539	39,100	278 - Communication/Community Engagement	39,080		
147,501	188,131	142,395	279 - Early Literacy Grant	145,925		
722	-	-	280 - Homeless Support	140		
775,000	1,775,000	1,775,000	281 - PERS Reserve	2,217,224		
65,000	65,000	65,000	283 - PEEK Grant	70,000		
23,780	30,510	15,000	284 - SHS Athletic Improvement	19,825		
-	90,541	-	285 - SB 283 Mentorship Grant (History)	-		
-	10,000	-	286 - Wireless Panic Alert Grant (History)	-		
-	750	1,000	287 - Maps Credit Union (History)	-		
-	22,293	-	288 - SPED Staff Stipends (History)	-		
-	-	-	289 - Unified Sports	5,000		
-	-	-	290 - Selco Grant	2,500		
1,451,481	1,515,212	1,814,700	299 - Food Service	1,484,652		
3,901,847	3,679,895	2,998,333	310 - PERS UAL Bond 2003	3,170,253		
858,019	956,506	930,876	321 - PERS Bond 2021	1,330,150		
2,510,045	2,786,934	2,733,545	375 - GO Bond 2023	2,535,000		
6	-	-	400 - QZAB Capital Projects (History)	-		
133,517	150,636	150,579	420 - Athletics Capital Projects	185,100		
67,919	55,559	48,461	426 - Vehicle Replacement	52,000		
2,362,421	2,332,565	2,451,098	430 - Capital Projects Facilities	2,194,000		
1,698,673	1,569,884	1,400,000	448 - Excise Tax Fund	1,191,360		
600,050	968,760	1,125,086	610 - Unemployment Fund	931,140		205
54,792	64,292	46,898	701 - Scholarship Fund	49,398		
<b>55,741,172</b>	<b>57,625,612</b>	<b>57,269,721</b>	<b>Total:</b>	<b>58,114,931</b>		

**North Santiam School District**

Fiscal Year Budget 2026/27

**Total 2026-2027 Budget Expenditures**

Total: \$58,114,931

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

206

Continued on Next Page...

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

# Appendix

208

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**Supplementary materials supporting the budget document**

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# North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

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Fax: 503-399-6808  
Phone: 844-590-5995

From: Rhonda Allen, Director of Business and Fiscal Services

Re: Publication of Budget Committee Meeting Notice

Please publish the following notice on April 20, 2026

## NORTH SANTIAM SCHOOL DISTRICT NOTICE OF BUDGET COMMITTEE MEETING

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

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

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

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

1155 N 3<sup>rd</sup> Ave, Stayton, Oregon 97383  
P: 503.769.6924 210 503.769.3578

[www.nssd29j.org](http://www.nssd29j.org) ~ [communications@nsantiam.k12.or.us](mailto:communications@nsantiam.k12.or.us)

# USA TODAY CO.



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## AFFIDAVIT OF PUBLICATION

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

STATE OF WISCONSIN, COUNTY OF BROWN

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

04/20/2026

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

Legal Clerk

\_\_\_\_\_  
Notary, State of WI, County of Brown

5.15.27

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**NANCY HEYRMAN**  
Notary Public  
State of Wisconsin

### **PUBLIC NOTICE**

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# Glossary

212

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**Definitions of terms and acronyms used in school finance**

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## GLOSSARY

### **Accounting System**

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

### **Accrual Basis**

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

### **Accrue**

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

### **Ad Valorem Tax**

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

### **Adopted Budget**

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

214

### **Appropriation**

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

### **Appropriation Level**

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

### **Approved Budget**

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

### **Assessed Value**

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

**Assets**

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

**ADM**

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

**ADMr**

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

**ADMw**

Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.

The state school funding formula credits districts with additional ADM for the following factors:

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

215

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

**Board of School Directors**

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

**Bond**

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

**Budget**

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

**Budget Committee**

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

**Budget Control**

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

**Budget Document**

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

**Budget Message**

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

**Budget Officer**

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

216

**Budgetary Expenditures**

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

**Capital Lease**

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

**Capital Outlay**

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

**Capital Projects Fund**

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

**Capital Reserve**

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

**Cash Basis**

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

**Certified Salary**

Compensation paid to employees holding a teaching certificate.

**Common School Fund**

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

**Contingency**

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

**Contracted Services**

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

217

**County School Fund**

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

**Current Resources**

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

**Debt**

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

**Debt Service Fund**

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

**Deficit**

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

**Employees, Classified**

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

**Employees, Licensed**

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

**Encumbrance**

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

**Enterprise Funds**

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

**Equipment**

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

218

**Estimated Revenue**

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

**Expenditures**

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

**Extra-curricular**

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

**Fall Enrollment**

Number of students enrolled in school on October 1<sup>st</sup>.

**Fiscal Year**

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

**Fixed Assets**

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

**Function Classification**

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

**FTE**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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

219

**General Obligation Bonds**

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

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards of, and guidelines to, financial accounting and reporting. These principals govern the form and content of the basic financial statements of the district.

**Grants**

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

**Instruction**

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

**Internal Service Fund**

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

**Levy**

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

**Liabilities**

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

**Line-Item Budget**

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

**Local Government**

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

**Location**

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

**Modified Accrual Basis**

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

**Non-consumable Supplies**

Expenditures for items that are “equipment like” but which fail one or more of the criteria for classification as capital outlay.

**Object**

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

**Object/ Object Class**

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

**Offset**

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

**Operating Budget**

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

**Payroll Costs**

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

**Program**

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

**Program Budget**

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

**Property Taxes**

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

221

**Proposed Budget**

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

**Purchase Order**

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

**Rate Limit**

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

**Real Market Value**

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

**Requirements**

See Expenditures.

**Reserve Fund**

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

**Resolution**

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

**Resources**

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

**Revenues**

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

**Special Revenue Fund**

This fund tracks money school districts received from federal, state, and private grants.

Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

222

**Staffing Ratio**

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

**State School Fund**

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

**Supplemental Budget**

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

**Tax Base**

The total property and resources subject to taxation.

**Tax Levy**

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

**Taxes**

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

**TOSA**

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

**Transfers**

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

**Trust and Agency Fund**

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

**Unappropriated Ending Fund Balance (UEFB)**

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

## ACRONYMS

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

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

225

<b>ACRONYM</b>	<b>TITLE</b>	<b>DEFINITION</b>
<b>SES</b>	Stayton Elementary School	
<b>SHS</b>	Stayton High School	
<b>SIA</b>	Student Investment Account	State funds for the purpose of addressing mental or behavioral health needs and increase academic achievement for students, reducing academic disparities.
<b>SIMS</b>	Stayton Intermediate Middle School	
<b>SPED</b>	Special Education	A range of services to help kids with disabilities learn and make progress in school.
<b>SRO</b>	School Resource Officer	SRO - a sworn law enforcement officer who is trained in school-based law enforcement and crisis response.
<b>SSF</b>	State School Fund	The major appropriation of state support for public elementary and secondary schools. The State School Fund is distributed to school districts according to a legislature-adopted formula. This is the pool of money from which school districts receive their per student funding, based on ADMw.
<b>SUB</b>	Sublimity School	
<b>TAP</b>	Technical Assistance Program	TAP grants help districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.
<b>TOSA</b>	Teacher on Special Assignment	A teacher who is serving in a capacity outside the day-to-day instruction.
<b>TSA</b>	Tax Sheltered Annuity	Pre-tax retirement plan for employees to invest into retirement.
<b>UEFB</b>	Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.
<b>USDA</b>	U.S. Department of Agriculture	
<b>WBF</b>	Workers Benefit Fund	Payroll tax used for return-to-work programs, benefits for workers who are permanently and totally disabled, and benefits to families of workers who die from workplace injuries or diseases.
<b>WESD</b>	Willamette Education Service District	The Willamette ESD is a multi-faceted agency with a workforce of over 450 highly skilled and caring professionals. It is a student-centered organization serving 21 Oregon school districts. Willamette ESD provides approximately 61 services related to Special Education, Technology, School Improvement, and Administrative Services.

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# 2030 Strategic Plan Themes and Focus Areas

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