

BUDGET COMMITTEE MEETING

Wednesday, May 21, 2025 6:15 PM

South Umpqua School District, 558 Chadwick Ln, Myrtle Creek, OR 97457

1. **Call to Order/Roll Check**

Budget Committee Members:

David Marshall

Cynthia Rohn

Don Brown

2. **Flag Salute**

3. **Public input**

4. **Receive Budget Message**

5. **Current Budget Information, Projection and
Costs**

6. **Approve Budget Document**

7. **Announcements**

8. **Adjourn Meeting**

South Umpqua School District
Budget Message
2025-2026

The proposed budget document represents the South Umpqua School District's financial plan for the 2025-2026 fiscal year. Revenue forecasts included in the proposed budget document are based on the latest information available from sources at the Oregon Department of Education, including the latest estimates for the State School Fund and for all federal awards that flow through the Oregon Department of Education.

Oregon's next economic forecast isn't due until late May 2025 therefore this budget is built on the official estimate issued by the Oregon Department of Education on February 26, 2025. The 2025-26 biennial budget and State School Fund distributions are predicated on a \$11.36 billion State appropriation; this amount has not yet been amended by the legislature as of the date of this document. This funding level is not expected to change significantly. Further, it is anticipated that income tax collections will remain stable and property tax collections will increase slightly from last year. However, measures relating to tax reform, tariffs, immigration and the federal budget could dramatically change the economic outlook with significant revenue implications.

District staff are proposing a budget that allows the District to continue providing high quality services to students. The District has developed a five-year strategic plan, based on constituent feedback. As we built this budget, all decisions were made to support us in moving toward the goals outlined in the four pillars of this plan. The four pillars are:

1. Supported and Successful Students
2. Empowered and Valued Staff
3. Strong Family and Community Partnerships
4. Modern and Safe Facilities

In service to these goals, you will see several strategic investments. First, by braiding funds from the Early Literacy Grant, the Student Investment Account, and Measure 98 we will have four instructional coaches that will be building based. These coaches will provide instructional coaching to all teachers, mentoring and targeted professional development for new teachers, leadership in our professional learning communities process, and will help to embed all new learning into teacher practice. We are able to do this in part because it is expected that the Student Investment Account (SIA), the Early Literacy Grant and High School Success (Measure 98) will be fully funded, although the districts allocations are reduced due to declining enrollment.

Additionally, the District proposes making several investments to maintain modern and safe facilities. To this end, this budget proposes a transfer of \$200,000 to capital projects. This will allow us to make several key investments into our aging infrastructure.

There is currently uncertainty with several Federal funding sources. This includes Title I, Title II & Title IV . We were advised that a conservative budget would predict a 5-10% reduction in Title I funds and possible elimination of Title II & V funds. We are fortunate to be in a position to shift funding for these critical programs to the General Fund due to some one-time funding sources that we will receive in the 2025-2026 fiscal year. These include Targeted School Improvement Funds in the amount of \$172,145.94 as well as a onetime payment of \$421,598.22 for previous underpayments of the Secure

Rural Schools Act. These funds will allow us to maintain staffing that is currently being paid out of Title I as well as continue the important professional development we need in order to move the district forward as described in Pillars 1 and 2 of the strategic plan. You will see what appears to be a sizable increase in professional development in the Administration budget that we will use in the coming year to continue these efforts. This is in replacement of what we would typically anticipate from Title II, given the uncertainty of this grant. Several staff members previously funded out of Title I you will now see as funded through the general fund. These shifts allow us to continue to work towards the goals of the strategic plan while making longer term plans as federal funding becomes clearer.

Federal Forest Payments received in previous years were not authorized under the Secure Rural Schools Act. Consequently, Douglas County will distribute only a significantly reduced portion of actual receipts from timber harvested on Forest Service land.

There are several additional factors considered in developing this year's budget. First, the district is in a state of declining enrollment since the COVID 19 pandemic. We have estimated the coming years budget based on 1425 students as compared to 1549 in 2019. This is a difference of 124 students. As our student population declines, it is incumbent on us to ensure that our staffing levels are appropriate to the number of students we have.

Secondly, controlling payroll costs and experiencing good performance from the District's PERS side accounts have allowed the District to avoid the PERS increases experienced by our neighboring districts. The District has a 0% PERS rate for the coming biennium. The current bonds allowing for this side account will expire in 2027. When this does expire, we can expect a significant increase in personnel costs. The District has wisely been setting aside funds in the PERS UAL reserve in anticipation of this to help lessen the impact. Currently, \$600,000 is proposed to go to the PERS UAL Reserve in the 2025-2026 budget.

Based on current funding estimates, the 2025-2026 fiscal year finds the District in a sound financial position. Revenues projected in the 2025-2026 budget are constructed of local, intermediate, state, and federal sources. The District increased its general fund revenue projections for 2025-2026 by \$529,296. The majority of the increase is projected to come from the State School Fund, which includes the onetime repayment due to underpayments of the Secure Rural Schools Act. The latest estimates from the Oregon Department of Education have the District set to receive \$14,781,822.75 in State funding, an increase of \$463,962.75 over the previous fiscal year budget. The proposed 2025-2026 budget includes a beginning fund balance of \$3,503,807, providing the district a total revenue projection of \$23,554,008.

Previously approved SIA programs continues to have stable funding which allows us to staff and continue expanded opportunities for students, eliminate all "Pay to Play" athletic, music, and club fees, as well as provide behavioral and mental health staff. Due to low enrollment, the SU Online Academy was closed this year, and the secretarial staffing previously allocated to this program was also reduced.

The current proposed budget contains only minor staffing changes for 2025-2026. The most notable shift includes the addition of two instructional coaches, for a total of four coaches. Additionally, there was an expansion of the 4-hour secretarial position to support maintenance to an 8-hour position to support all of the District office. We will leverage attrition where appropriate within educational assistant positions to align staffing to current enrollment. We have eliminated two educational assistant position through attrition thus far, and will continue to examine every position that comes open.

The licensed bargaining agreement was negotiated in 2023 and is for three years. The licensed agreement provides for a 2% COLA and an insurance cap of \$1,990 per month for 2025-2026. The classified bargaining agreement began in 2024-25 and is for three years. The classified agreement will see a 2% COLA and an insurance cap of \$1,990 per month. To keep as much money available to preserve staff and services the District has opted to budget its health insurance liabilities closer to actual expenditures. Actual usage has typically wavered between 80-85%, therefore for 2025-2026 the District is conservatively budgeting health insurance liabilities at 85%. All employee bargaining agreements, staff contract increases, and benefit increases are reflected in the 2025-2026 proposed budget.

Due to sound financial decisions and planning the District's 2025-2026 budget looks to maintain a firm financial position. I am grateful to the skill and leadership of Shy Chapman in preparing this budget, and to the executive leadership team and the Board of Directors for their thoughtful planning throughout the years that has allowed us to maintain our current budget position. We will continue to monitor enrollment and uncertainty with federal funding as we keep our eye on the future. We remain diligent in protecting taxpayer investments in our children as we implement the District's strategic plan that was formed by the interests of all our constituent groups. By aligning our resources to the goals set for us by the community we are on our way to fulfill our mission to "Unlock the Unlimited Potential in Every Student."

Budget Process

The proposed budget document for the 2025-2026 fiscal year was prepared under the direction of the Budget Officer and the Superintendent in accordance with District policies and local budget law. The proposed budget document is based on the latest estimates and allocations of funds available from the Oregon Department of Education and other sources. This document was developed with an eye to the future, a future we hope sees enrollment stability, renewed economic growth, and a continued investment in education by the State.

Respectfully submitted by:



Erika Bare
Superintendent/Clerk



Shy Chapman
Director of Fiscal Services/Budget Officer



Superintendent's Reports

May 21st, 2025

To: Board of Directors

From: Superintendent, Erika Bare
Director of Fiscal Services, Shy Chapman

Subject: Superintendent Reports – Fiscal Responsibility (Board Goal)

Date: May 14th, 2025

Summary:

Superintendent Erika Bare and Director of Fiscal Services Shy Chapman will provide announcements/reports to the Board on Fiscal Responsibility.

Financial Report: In your packet are the following documents to review at the May 21st budget hearing meeting:

1. The **Proposed 2025-26 Budget** found on our website: www.susd.k12.or.us
2. **Summary of All Expenses by Fund and Object** – This document outlines district-wide expenses categorized by our four major funds:
 - General Fund (Fund 100)
 - Special Fund (Fund 2XX)
 - Debt Service Fund (Fund 300)
 - Capital Project Fund (Fund 400)
3. **General Fund Projections** – Financial Report as of May 8, 2025, showing the anticipated ending balance for the 2024–25 fiscal year, used as the beginning fund balance for proposed budget.

SOUTH UMPQUA SCHOOL DISTRICT SUMMARY BY OBJECT

| | Fund 100 | Fund 2?? | Fund 300 | Fund 400 |
|------------------------------------|----------------------|---------------------|---------------------|---------------------|
| Expenses By Object | | | | |
| Instructional | | | | |
| 01?? - Salaries | 5,619,953 | \$ 1,092,338 | | |
| 02?? - Associated PR Costs | 3,880,475 | \$ 757,472 | | |
| 03?? - Purchased Services | 488,924 | \$ 78,453 | | |
| 04?? - Supplies | 202,859 | \$ 591,999 | | |
| 05?? - Capital Outlay | \$ - | \$ - | | |
| 06?? - Other Expenses | 17,850 | \$ 60,000 | | |
| Total Instructional | \$ 10,210,061 | \$ 2,580,262 | \$ - | \$ - |
| Support Services | | | | |
| 01?? - Salaries | 3,594,336 | 663,903 | | |
| 02?? - Associated PR Costs | 2,560,202 | 454,046 | | |
| 03?? - Purchased Services | 3,146,793 | 386,552 | | |
| 04?? - Supplies | 971,711 | 69,120 | | |
| 05?? - Capital Outlay | 113,717 | 9,500 | | |
| 06?? - Other Expenses | 351,206 | 110,077 | | |
| Total Support Services | \$ 10,737,965 | \$ 1,693,198 | \$ - | \$ - |
| Community and Enterprise Services | | | | |
| 01?? - Salaries | | 314,540 | | |
| 02?? - Associate PR Costs | 14,286 | 212,703 | | |
| 03?? - Purchased Services | | 541,877 | | |
| 04?? - Supplies | | 87,440 | | |
| 05?? - Capital Outlay | | 101,121 | | |
| 06?? - Other Expenses | | 2,000 | | |
| Total Community | \$ 14,286 | \$ 1,259,681 | \$ - | \$ - |
| Total General Fund Expenses | \$ 20,962,312 | | | |
| Transfer to other funds | 810,000 | | | |
| Debt Service | | | 2,200,075 | |
| Fund 400 Capital Projects: | | | | |
| 03?? - Purchased Services | | | | 681,836 |
| 04?? - Supplies | | | | 213,835 |
| 05?? - Capital Outlay | | | | 1,193,602 |
| 06?? - Other Expenses | | | | 10,000 |
| Reserve | 1,781,696 | 797,140 | 4,981,131 | 36,251 |
| Total Revenues/Expenses | \$ 23,554,008 | \$6,330,281 | \$ 7,181,206 | \$ 2,135,524 |

| SOUTH UMPQUA SCHOOL DISTRICT SUMMARY BY OBJECT - GENERAL FUND | | | | | | | | | | | | |
|---|--------------------|---------------------|---------------------|---------------------|------------------|-------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|----------------------|
| | Board of Directors | Administration | Distirct Services | Student Services | Textbooks | Unemploy | Canyonville | Myrtle Creek Elementary | Coffenberry | Tri City Elementary | South Umpqua HS | Total Fund 100 |
| Expenses By Object | | | | | | | | | | | | |
| Instructional | | | | | | | | | | | | |
| 01?? - Salaries | \$ - | \$ - | \$ - | \$ 1,105,935 | \$ - | \$ - | \$ 690,378 | \$ 717,142 | \$ 961,945 | \$ 829,055 | \$ 1,315,498 | 5,619,953 |
| 02?? - Associated PR Costs | - | - | - | 841,401 | - | 114,284 | 458,349 | 521,840 | 598,682 | 560,750 | 785,169 | 3,880,475 |
| 03?? - Purchased Services | - | - | - | 175,160 | - | - | 40,390 | 40,820 | 60,724 | 42,980 | 128,850 | 488,924 |
| 04?? - Supplies | - | - | - | 27,100 | 20,000 | - | 19,130 | 19,490 | 24,069 | 19,450 | 73,620 | 202,859 |
| 05?? - Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 06?? - Other Expenses | - | - | - | - | - | - | 600 | - | 1,000 | - | 16,250 | 17,850 |
| Total Instructional | \$ - | \$ - | \$ - | \$ 2,149,596 | \$ 20,000 | \$ 114,284 | \$ 1,208,847 | \$ 1,299,292 | \$ 1,646,420 | \$ 1,452,236 | \$ 2,319,387 | \$ 10,210,061 |
| Support Services | | | | | | | | | | | | |
| 01?? - Salaries | \$ - | \$ 782,499 | \$ 843,936 | \$ 214,558 | \$ - | \$ - | \$ 233,645 | \$ 295,176 | \$ 428,825 | \$ 323,714 | \$ 471,985 | 3,594,336 |
| 02?? - Associated PR Costs | - | 500,080 | 645,335 | 120,343 | - | 71,430 | 163,037 | 204,889 | 292,220 | 235,179 | 327,690 | 2,560,202 |
| 03?? - Purchased Services | 122,000 | 432,737 | 2,176,977 | 350,078 | - | - | 11,110 | 7,150 | 15,910 | 13,250 | 17,581 | 3,146,793 |
| 04?? - Supplies | 4,500 | 521,957 | 356,600 | 5,600 | - | - | 9,550 | 11,750 | 19,775 | 11,375 | 30,604 | 971,711 |
| 05?? - Capital Outlay | - | 30,000 | 53,818 | - | - | - | 6,300 | 4,352 | 8,947 | 6,300 | \$ 4,000 | 113,717 |
| 06?? - Other Expenses | 328,084 | 12,247 | 300 | 1,500 | - | - | 1,600 | 1,100 | 1,100 | 1,100 | 4,175 | 351,206 |
| Total Support Services | \$ 454,584 | \$ 2,279,520 | \$ 4,076,965 | \$ 692,079 | \$ - | \$ 71,430 | \$ 425,242 | \$ 524,417 | \$ 766,777 | \$ 590,918 | \$ 856,034 | \$ 10,737,965 |
| Community & Enterprise | | | | | | | | | | | | |
| 02?? - Associate PR Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,286 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,286 |
| Total General Fund Expenses | 454,584 | 2,279,520 | 4,076,965 | 2,841,674 | 20,000 | 200,000 | 1,634,090 | 1,823,708 | 2,413,197 | 2,043,153 | 3,175,421 | 20,962,312 |
| Transfer to other funds | 810,000 | | | | | | | | | | | 810,000 |
| Unreserved Fund Balance 7.56% | 1,781,696 | | | | | | | | | | | 1,781,696 |
| Total | 3,046,280 | 2,279,520 | 4,076,965 | 2,841,674 | 20,000 | 200,000 | 1,634,090 | 1,823,708 | 2,413,197 | 2,043,153 | 3,175,421 | 23,554,008 |

SOUTH UMPQUA SCHOOL DISTRICT SUMMARY BY OBJECT - SPECIAL REVENUE

| | Title I | Fed Sch Imp | Title II | IDEA | PERKINS | Title IV | Title V | COPS | CTE | Early Literacy | SIA | HSS-Measure 98 | Summer School Program | TAP ASSESSMENT | PERS RESERVE | FOOD SERVICE | Student Extra C | Total Fund 2XX |
|--|-------------------|-------------------|------------------|-------------------|-----------------|------------------|-----------------|------------------|------------------|-------------------|-------------------|-------------------|-----------------------|------------------|-------------------|---------------------|-------------------|---------------------|
| Expenses By Object | | | | | | | | | | | | | | | | | | |
| Instructional | | | | | | | | | | | | | | | | | | |
| 01?? - Salaries | \$ 323,542 | \$ 20,932 | \$ - | \$ 161,314 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0 | \$ 340,628 | \$ 170,572 | \$ 75,351 | | | | | 1,092,338 |
| 02?? - Associated PR Co | 194,044 | 27,638 | - | 157,991 | - | - | - | - | - | - | 230,843 | 120,598 | 26,359 | | | | | 757,472 |
| 03?? - Purchased Service | 18,500 | - | - | 39,123 | 1,000 | - | - | - | - | - | 4,330 | 15,500 | - | | | | | 78,453 |
| 04?? - Supplies | 117,000 | - | - | 7,500 | 8,000 | 22,000 | - | - | 14,000 | - | 22,499 | 65,000 | 65,000 | | | | 271,000 | 591,999 |
| 05?? - Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | 0 |
| 06?? - Other Expenses | - | - | - | - | - | - | - | - | - | - | 60,000 | - | - | | | | | 60,000 |
| Total Instructional | \$ 653,086 | \$ 48,570 | \$ - | \$ 365,927 | \$ 9,000 | \$ 22,000 | \$ - | \$ - | \$ 14,000 | \$ - | \$ 658,300 | \$ 371,670 | \$ 166,710 | \$ - | | \$ - | \$ 271,000 | \$ 2,580,262 |
| Support Services | | | | | | | | | | | | | | | | | | |
| 01?? - Salaries | 35,565 | 59,089 | 12,300 | 60,680 | - | 3,836 | - | - | - | 60,691 | 416,741 | - | 15,000 | | | | | 663,903 |
| 02?? - Associated PR Co | 18,545 | 40,981 | 14,800 | 36,871 | - | - | - | - | - | 39,500 | 298,104 | - | 5,245 | | | | | 454,046 |
| 03?? - Purchased Service | 106,933 | 23,506 | 47,000 | 2,000 | 1,000 | 72,000 | - | 5,000 | - | - | 52,998 | 28,070 | 23,045 | 25,000 | | | | 386,552 |
| 04?? - Supplies | - | - | 5,000 | 5,500 | - | 9,500 | 4,512 | 26,500 | - | - | 18,108 | - | - | | | | | 69,120 |
| 05?? - Capital Outlay | - | - | - | - | - | - | - | 9,500 | - | - | - | - | - | | | | | 9,500 |
| 06?? - Other Expenses | 31,098 | - | 3,376 | 17,082 | - | 3,893 | 164 | - | - | 1,180 | 46,284 | 5,000 | - | | 2,000 | | | 110,077 |
| Total Support Services | \$ 192,141 | \$ 123,576 | \$ 82,476 | \$ 122,133 | \$ 1,000 | \$ 89,229 | \$ 4,676 | \$ 41,000 | | \$ 101,371 | \$ 832,236 | \$ 33,070 | \$ 43,290 | \$ 25,000 | \$ 2,000 | \$ - | \$ - | \$ 1,693,198 |
| Community and Enterprise Services | | | | | | | | | | | | | | | | | | |
| 01?? - Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | | | 314,540 | | 314,540 |
| 02?? - Associate PR Co | - | - | - | - | - | - | - | - | - | - | - | - | - | | | 212,703 | | 212,703 |
| 03?? - Purchased Service | 10,279 | - | - | - | - | - | - | - | - | - | - | - | - | | | 531,598 | | 541,877 |
| 04?? - Supplies | 33,000 | - | - | - | - | - | - | - | - | - | 2,500 | - | - | | | 51,940 | | 87,440 |
| 05?? - Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | | | 101,121 | | 101,121 |
| 06?? - Other Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | | | 2,000 | | 2,000 |
| Total Community | \$ 43,279 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | \$ 1,213,902 | \$ - | \$ 1,259,681 |
| Reserve | | | | | | | | | | | | | | | \$ 598,000 | | \$ 199,140 | \$ 797,140 |
| Total Expenses | 888,505 | 172,146 | 82,476 | 488,060 | 10,000 | 111,229 | 4,676 | 41,000 | 14,000 | 101,371 | 1,493,036 | 404,740 | 210,000 | 25,000 | 600,000 | 1,213,902 | 470,140 | 6,330,281 |

| SOUTH UMPQUA SCHOOL DISTRICT SUMMARY BY OBJECT | | |
|--|-------------------------|-------------------------|
| | Fund 300 | Fund 400 |
| Expenses By Object | | |
| Debt Service | | |
| 06?? - Other Objects | 2,200,075 | |
| | | |
| Capital Projects: | | |
| 03?? - Purchased Services | | 681,836 |
| 04?? - Supplies | | 213,835 |
| 05?? - Captial Outlay | | 1,193,602 |
| 06?? - Other Expenses | | 10,000 |
| Reserve | 4,981,131 | 36,251 |
| | | |
| Total Expenses | <u>7,181,206</u> | <u>2,135,524</u> |

South Umpqua School District #19
Estimated 2024-2025 Revenues and Expenditures
As of May 8, 2025

2024-2025 Fiscal Year

| | <i>Prior Year Actual Audited</i> | 2024-25 Budget | Actual YTD 5/8/25 | Total Projected for the Year | Net Difference |
|--|--|---------------------------|------------------------------|---|---------------------------|
| REVENUE | | | | | |
| Taxes, Current & Prior | 3,971,604 | 4,105,724 | 4,037,398 | 4,105,724 | - |
| Interest on Investments | 564 | 500 | 705 | 705 | 205 |
| Student Activities | 54,111 | 58,000 | 52,196 | 58,000 | - |
| Miscellaneous Local Sources | 120,672 | 114,800 | 123,196 | 123,196 | 8,396 |
| County School Fund | 19,922 | 30,000 | 20,314 | 20,314 | (9,686) |
| Other Intermediate Sources (HERT) | 4,359 | 2,456 | 3,081 | 3,081 | 625 |
| ESD Flow Through | 125,740 | 125,798 | 82,880 | 124,253 | (1,545) |
| State School Support Fund | 13,792,903 | 14,317,860 | 12,930,329 | 14,003,073 | (314,787) |
| Common School Fund | 193,908 | 194,000 | 195,515 | 195,515 | 1,515 |
| Other State Grants In Aid | 1,003 | - | - | - | - |
| Prior YR Forster Child Transportation Reimb | 37,722 | | 4,557 | 4,557 | 4,557 |
| Federal Forest Fees | 164,200 | 152,000 | 22,027 | 22,027 | (129,973) |
| TOTAL REVENUE | 18,486,708 | 19,101,138 | 17,472,198 | 18,660,445 | (440,693) |
| | | | | | |
| ESTIMATED BEGINNING FUND BALANCE | 4,349,812 | 4,109,745 | 5,076,392 | 5,076,392 | 966,647 |
| | | | | | |
| TOTAL REVENUE & BEG. FUND BALANCE | 22,836,519 | 23,210,883 | 22,548,590 | 23,736,837 | 525,954 |
| | | | | | |
| EXPENDITURES | | | | | |
| Instruction | | | | | |
| Salaries | 5,130,478 | 5,412,445 | 3,667,990 | 5,292,889 | 119,556 |
| Associated Payroll Costs | 2,741,036 | 3,677,414 | 2,025,221 | 2,969,821 | 707,593 |
| Purchased Services | 529,946 | 470,339 | 391,068 | 470,339 | - |
| Supplies & Materials | 126,285 | 788,685 | 372,087 | 788,685 | - |
| Capital Outlay | | | | - | - |
| Other Objects | 10,990 | 26,650 | 12,795 | 26,650 | - |
| Total Instruction | 8,538,735 | 10,375,533 | 6,469,161 | 9,548,384 | 827,149 |
| | | | | | |
| Support Services | | | | | |
| Salaries | 2,916,261 | 3,403,130 | 2,455,642 | 3,332,856 | 70,274 |
| Associated Payroll Costs | 1,532,563 | 2,424,379 | 1,458,887 | 1,950,995 | 473,384 |
| Purchased Services | 2,438,618 | 2,819,856 | 1,961,557 | 2,587,390 | 232,466 |
| Supplies & Materials | 757,497 | 939,897 | 646,382 | 939,897 | - |
| Capital Outlay | 88,793 | 126,770 | 72,044 | 126,770 | - |
| Other Objects | 251,149 | 298,712 | 291,280 | 298,712 | - |
| Total Support Services | 7,984,880 | 10,012,744 | 6,885,792 | 9,236,620 | 776,124 |
| | | | | | |
| Community and Enterprise Services | | | | | |
| Associated Payroll Costs | 1,291 | 7,692 | 4,824 | 7,692 | - |
| | | | | | |
| Transfers to Other Funds | 1,235,220 | 1,440,334 | 1,415,993 | 1,440,334 | - |
| | | | | - | |
| TOTAL EXPENDITURES | 17,760,127 | 21,836,303 | 14,775,770 | 20,233,030 | 1,603,273 |
| | | | | | |
| ESTIMATED ENDING FUND BALANCE | 5,076,392 | 1,374,580 | 7,772,820 | 3,503,807 | 2,129,227 |



**PROPOSED
BUDGET
DOCUMENT
2025-26**

2025-26
PROPOSED BUDGET

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South Umpqua School District
Budget Message
2025-2026

The proposed budget document represents the South Umpqua School District's financial plan for the 2025-2026 fiscal year. Revenue forecasts included in the proposed budget document are based on the latest information available from sources at the Oregon Department of Education, including the latest estimates for the State School Fund and for all federal awards that flow through the Oregon Department of Education.

Oregon's next economic forecast isn't due until late May 2025 therefore this budget is built on the official estimate issued by the Oregon Department of Education on February 26, 2025. The 2025-26 biennial budget and State School Fund distributions are predicated on a \$11.36 billion State appropriation; this amount has not yet been amended by the legislature as of the date of this document. This funding level is not expected to change significantly. Further, it is anticipated that income tax collections will remain stable and property tax collections will increase slightly from last year. However, measures relating to tax reform, tariffs, immigration and the federal budget could dramatically change the economic outlook with significant revenue implications.

District staff are proposing a budget that allows the District to continue providing high quality services to students. The District has developed a five-year strategic plan, based on constituent feedback. As we built this budget, all decisions were made to support us in moving toward the goals outlined in the four pillars of this plan. The four pillars are:

1. Supported and Successful Students
2. Empowered and Valued Staff
3. Strong Family and Community Partnerships
4. Modern and Safe Facilities

In service to these goals, you will see several strategic investments. First, by braiding funds from the Early Literacy Grant, the Student Investment Account, and Measure 98 we will have four instructional coaches that will be building based. These coaches will provide instructional coaching to all teachers, mentoring and targeted professional development for new teachers, leadership in our professional learning communities process, and will help to embed all new learning into teacher practice. We are able to do this in part because it is expected that the Student Investment Account (SIA), the Early Literacy Grant and High School Success (Measure 98) will be fully funded, although the districts allocations are reduced due to declining enrollment.

Additionally, the District proposes making several investments to maintain modern and safe facilities. To this end, this budget proposes a transfer of \$200,000 to capital projects. This will allow us to make several key investments into our aging infrastructure.

There is currently uncertainty with several Federal funding sources. This includes Title I, Title II & Title IV . We were advised that a conservative budget would predict a 5-10% reduction in Title I funds and possible elimination of Title II & V funds. We are fortunate to be in a position to shift funding for these critical programs to the General Fund due to some one-time funding sources that we will receive in the 2025-2026 fiscal year. These include Targeted School Improvement Funds in the amount of \$172,145.94 as well as a onetime payment of \$421,598.22 for previous underpayments of the Secure

Rural Schools Act. These funds will allow us to maintain staffing that is currently being paid out of Title I as well as continue the important professional development we need in order to move the district forward as described in Pillars 1 and 2 of the strategic plan. You will see what appears to be a sizable increase in professional development in the Administration budget that we will use in the coming year to continue these efforts. This is in replacement of what we would typically anticipate from Title II, given the uncertainty of this grant. Several staff members previously funded out of Title I you will now see as funded through the general fund. These shifts allow us to continue to work towards the goals of the strategic plan while making longer term plans as federal funding becomes clearer.

Federal Forest Payments received in previous years were not authorized under the Secure Rural Schools Act. Consequently, Douglas County will distribute only a significantly reduced portion of actual receipts from timber harvested on Forest Service land.

There are several additional factors considered in developing this year's budget. First, the district is in a state of declining enrollment since the COVID 19 pandemic. We have estimated the coming years budget based on 1425 students as compared to 1549 in 2019. This is a difference of 124 students. As our student population declines, it is incumbent on us to ensure that our staffing levels are appropriate to the number of students we have.

Secondly, controlling payroll costs and experiencing good performance from the District's PERS side accounts have allowed the District to avoid the PERS increases experienced by our neighboring districts. The District has a 0% PERS rate for the coming biennium. The current bonds allowing for this side account will expire in 2027. When this does expire, we can expect a significant increase in personnel costs. The District has wisely been setting aside funds in the PERS UAL reserve in anticipation of this to help lessen the impact. Currently, \$600,000 is proposed to go to the PERS UAL Reserve in the 2025-2026 budget.

Based on current funding estimates, the 2025-2026 fiscal year finds the District in a sound financial position. Revenues projected in the 2025-2026 budget are constructed of local, intermediate, state, and federal sources. The District increased its general fund revenue projections for 2025-2026 by \$529,296. The majority of the increase is projected to come from the State School Fund, which includes the onetime repayment due to underpayments of the Secure Rural Schools Act. The latest estimates from the Oregon Department of Education have the District set to receive \$14,781,822.75 in State funding, an increase of \$463,962.75 over the previous fiscal year budget. The proposed 2025-2026 budget includes a beginning fund balance of \$3,503,807, providing the district a total revenue projection of \$23,554,008.

Previously approved SIA programs continues to have stable funding which allows us to staff and continue expanded opportunities for students, eliminate all "Pay to Play" athletic, music, and club fees, as well as provide behavioral and mental health staff. Due to low enrollment, the SU Online Academy was closed this year, and the secretarial staffing previously allocated to this program was also reduced.

The current proposed budget contains only minor staffing changes for 2025-2026. The most notable shift includes the addition of two instructional coaches, for a total of four coaches. Additionally, there was an expansion of the 4-hour secretarial position to support maintenance to an 8-hour position to support all of the District office. We will leverage attrition where appropriate within educational assistant positions to align staffing to current enrollment. We have eliminated two educational assistant position through attrition thus far, and will continue to examine every position that comes open.

The licensed bargaining agreement was negotiated in 2023 and is for three years. The licensed agreement provides for a 2% COLA and an insurance cap of \$1,990 per month for 2025-2026. The classified bargaining agreement began in 2024-25 and is for three years. The classified agreement will see a 2% COLA and an insurance cap of \$1,990 per month. To keep as much money available to preserve staff and services the District has opted to budget its health insurance liabilities closer to actual expenditures. Actual usage has typically wavered between 80-85%, therefore for 2025-2026 the District is conservatively budgeting health insurance liabilities at 85%. All employee bargaining agreements, staff contract increases, and benefit increases are reflected in the 2025-2026 proposed budget.

Due to sound financial decisions and planning the District's 2025-2026 budget looks to maintain a firm financial position. I am grateful to the skill and leadership of Shy Chapman in preparing this budget, and to the executive leadership team and the Board of Directors for their thoughtful planning throughout the years that has allowed us to maintain our current budget position. We will continue to monitor enrollment and uncertainty with federal funding as we keep our eye on the future. We remain diligent in protecting taxpayer investments in our children as we implement the District's strategic plan that was formed by the interests of all our constituent groups. By aligning our resources to the goals set for us by the community we are on our way to fulfill our mission to "Unlock the Unlimited Potential in Every Student."

Budget Process

The proposed budget document for the 2025-2026 fiscal year was prepared under the direction of the Budget Officer and the Superintendent in accordance with District policies and local budget law. The proposed budget document is based on the latest estimates and allocations of funds available from the Oregon Department of Education and other sources. This document was developed with an eye to the future, a future we hope sees enrollment stability, renewed economic growth, and a continued investment in education by the State.

Respectfully submitted by:



Erika Bare
Superintendent/Clerk



Shy Chapman
Director of Fiscal Services/Budget Officer

SOUTH UMPQUA SCHOOL DISTRICT #19
2025-2026 Budget Committee

SCHOOL BOARD MEMBERS

| | | |
|---|----------|----------------------|
| David Stevens PO Box 468, Canyonville, OR 97417 | Zone 2-2 | term expires 6/30/25 |
| William Hill PO Box 12, Myrtle Creek, OR 97457 | Zone 2-1 | term expires 6/30/27 |
| Anandita Tiwari PO Box 655, Canyonville, OR 97417 | Zone 1-1 | term expires 6/30/27 |
| Quinn Pickering PO Box 436, Canyonville, OR 97417 | Zone 3-2 | term expires 6/30/25 |
| Jeff Johnson 383 Meadow Lane, Myrtle Creek, OR 97457 | Zone 3-1 | term expires 6/30/25 |
| Randy Richardson PO Box 725, Canyonville, OR 97417 | Zone 1-2 | term expires 6/30/25 |
| Vacant | Zone 3-3 | term expires 6/30/27 |

APPOINTED COMMITTEE MEMBERS
Each term is 3 years

| | | |
|--|----------|----------------------|
| VACANT | Zone 1-1 | term expires 6/30/27 |
| Cynthia Rohm 703 Back Achers LN, Myrtle Creek, OR 97457 | Zone 3-2 | term expires 6/30/25 |
| Don Brown 306 Gazley Rd, Myrtle Creek, OR 97457 | Zone 2-2 | term expires 6/30/26 |
| VACANT | Zone 3-1 | term expires 6/30/26 |
| VACANT | Zone 1-2 | term expires 6/30/25 |
| David Marshall 289 Donald Terrace, Myrtle Creek, OR 97457 | Zone 2-1 | term expires 6/30/27 |
| Vacant | Zone 3-3 | term expires 6/30/27 |

Erika Bare, Superintendent
Shy Chapman, Fiscal Services & Budget Officer

Meeting Place: All budget meetings will be held at the South Umpqua School District in Modular A, 558 SW Chadwick Lane, Myrtle Creek, OR, unless otherwise determined. Should meetings be moved notice shall be given at the preceding meeting.

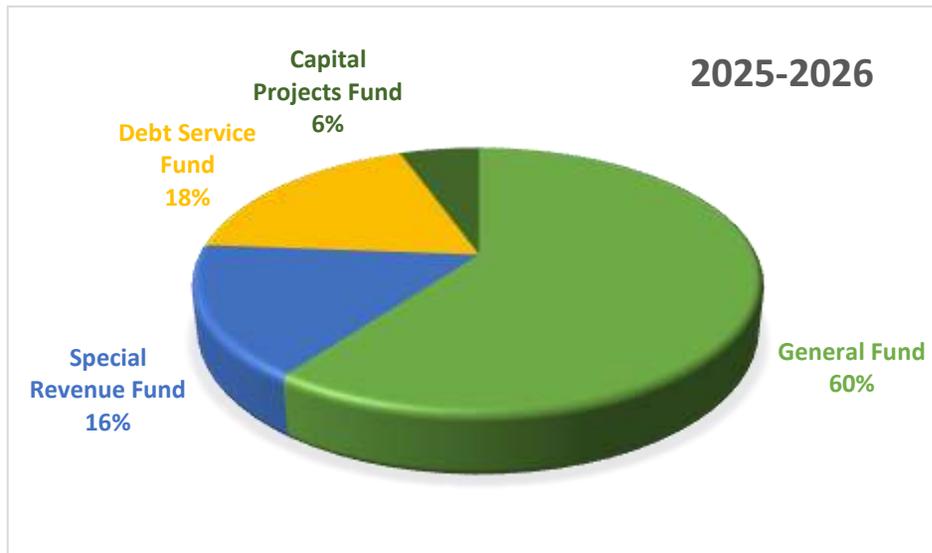
Zone 1 - Canyonville

Zone 2 - Myrtle Creek

Zone 3 - At Large

**SOUTH UMPQUA SCHOOL DISTRICT #19
ALL FUNDS
BUDGET DETAILED SUMMARY SHEET**

| | 2022-23 ACTUAL | 2023-24 ACTUAL | 2024-25 BUDGET | 2025-26 PROPOSED |
|---|-------------------|-------------------|-------------------|---------------------|
| General Fund | \$22,677,855 | \$22,836,520 | \$23,210,883 | \$23,554,008 |
| Special Revenue Fund | 9,543,298 | 6,683,551 | 6,840,273 | 6,330,281 |
| Debt Service Fund | 5,935,073 | 6,821,479 | 7,026,504 | 7,181,206 |
| Capital Projects Fund | 2,241,498 | 1,962,881 | 2,413,097 | 2,135,524 |
| TOTAL BUDGET REQUIREMENTS | 40,397,724 | 38,304,430 | 39,490,756 | 39,201,019 |
| TOTAL RESOURCES EXCEPT CURRENT TAXES | 36,564,464 | 36,426,120 | 35,385,032 | 34,927,785 |
| TAXES RECEIVED/REQUIRED TO BALANCE | 3,833,260 | 3,971,604 | 4,105,724 | 4,273,234 |



**SOUTH UMPQUA SCHOOL DISTRICT
PERSONNEL ALLOCATION SUMMARY**

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|----------------------------------|--------------|--------------|--------------|--------------|
| GENERAL FUND | | | | |
| Administration | | | | |
| Alder Creek-At Will | 0.50 | 0.50 | 0.00 | 0.00 |
| District Librarian | 1.00 | 1.00 | 1.00 | 1.00 |
| TOSA | 0.00 | 0.00 | 0.32 | 0.00 |
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Admin Assistant | 0.00 | 0.00 | 0.00 | 1.00 |
| Human Resources | 1.00 | 1.00 | 1.00 | 1.00 |
| Student Achievement Director | 0.60 | 0.60 | 0.60 | 0.50 |
| Athletic Director | 0.80 | 0.80 | 0.80 | 0.80 |
| Accounting Staff | 2.00 | 2.00 | 2.00 | 2.00 |
| Fiscal Services Director | <u>1.50</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | <u>8.40</u> | <u>7.90</u> | <u>7.72</u> | <u>8.30</u> |
| Maintenance | | | | |
| Facility Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 0.00 | 0.00 | 0.50 | 0.00 |
| Maintenance Personnel | 2.00 | 2.00 | 2.00 | 3.00 |
| Custodial Personnel | 8.88 | 7.87 | 9.37 | 9.13 |
| Groundskeepers | 3.00 | 4.03 | 4.03 | 3.03 |
| Laundry | <u>0.63</u> | <u>0.62</u> | <u>0.62</u> | <u>0.62</u> |
| | <u>15.51</u> | <u>15.52</u> | <u>17.52</u> | <u>16.77</u> |
| Special Education | | | | |
| Teachers | 9.58 | 9.58 | 9.72 | 8.86 |
| Behavior Specialist | 0.00 | 0.00 | 0.00 | 0.00 |
| School Psychologist | 1.00 | 0.00 | 0.00 | 0.00 |
| Instructional Assistants | 21.40 | 18.65 | 18.15 | 17.44 |
| Data Coordinator | 0.33 | 0.33 | 0.33 | 0.33 |
| Student Services Director | <u>0.70</u> | <u>0.90</u> | <u>0.90</u> | <u>0.90</u> |
| | <u>33.01</u> | <u>29.46</u> | <u>29.10</u> | <u>27.53</u> |
| Canyonville School | | | | |
| Teachers (K-5) | 7.33 | 7.33 | 7.33 | 7.33 |
| Teachers (6-8) | 3.50 | 3.50 | 3.50 | 3.50 |
| Student Supervision | 1.00 | 1.00 | 1.00 | 1.69 |
| Inst Asst 1 | 0.00 | 0.00 | 0.00 | 1.00 |
| Library Aide | 0.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 0.00 | 0.00 | 0.50 | 0.50 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Principal | <u>0.75</u> | <u>0.75</u> | <u>0.75</u> | <u>1.00</u> |
| | <u>13.58</u> | <u>13.58</u> | <u>14.08</u> | <u>16.02</u> |
| Myrtle Creek Elementary | | | | |
| Teachers | 13.34 | 13.34 | 13.34 | 13.34 |
| Student Supervision | 1.00 | 1.00 | 1.00 | 2.25 |
| Library Aide | 0.00 | 0.00 | 0.00 | 0.00 |
| Inst. Asst 1 | 2.00 | 2.00 | 2.00 | 2.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Principal | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | <u>19.34</u> | <u>19.34</u> | <u>19.34</u> | <u>20.59</u> |
| Coffenberry Middle School | | | | |
| Teachers | 13.57 | 12.42 | 13.28 | 14.14 |
| Student Supervision | 2.25 | 2.25 | 1.69 | 1.69 |
| Counseling | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Aide | 0.00 | 0.00 | 0.00 | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Dean of Students | 1.00 | 1.00 | 1.00 | 1.00 |

**SOUTH UMPQUA SCHOOL DISTRICT
PERSONNEL ALLOCATION SUMMARY**

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Principal | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | <u>20.82</u> | <u>19.67</u> | <u>19.97</u> | <u>20.83</u> |
| Tri-City Elementary | | | | |
| Teachers | 13.33 | 13.33 | 13.33 | 13.33 |
| Inst Assist 2 | 0.63 | 0.63 | 0.63 | 2.00 |
| Step Room Assistants | 2.00 | 2.00 | 2.00 | 2.00 |
| Student Supervision | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Aide | 0.94 | 0.94 | 0.94 | 0.94 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Principal | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | <u>20.90</u> | <u>20.90</u> | <u>20.90</u> | <u>22.27</u> |
| South Umpqua High School | | | | |
| Teachers | 17.50 | 16.75 | 16.65 | 16.50 |
| Attendance Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| Counseling | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Aide | 0.94 | 0.94 | 0.94 | 0.93 |
| Secretary | 2.00 | 2.00 | 2.00 | 2.00 |
| Activity Coordinator | 0.00 | 0.00 | 0.00 | 0.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Vice Principal | 1.00 | 1.00 | 1.00 | 1.00 |
| Principal | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | <u>25.44</u> | <u>24.69</u> | <u>24.59</u> | <u>24.43</u> |
| TOTAL PERSONNEL - GENERAL FUND | <u>157.00</u> | <u>151.06</u> | <u>153.22</u> | <u>156.74</u> |
| SPECIAL REVENUE FUND | | | | |
| Title IA | | | | |
| Teachers | 2.50 | 3.50 | 3.18 | 2.50 |
| Instructional Assistants | 13.95 | 9.81 | 9.63 | 3.50 |
| Administrator | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> | <u>0.30</u> |
| | <u>16.70</u> | <u>13.56</u> | <u>13.06</u> | <u>6.30</u> |
| Pre-K Promise | | | | |
| Teachers | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Assistants | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Title IIA | | | | |
| Teacher | 0.25 | 0.00 | 0.00 | 0.00 |
| Administrator | <u>0.20</u> | <u>0.20</u> | <u>0.20</u> | <u>0.00</u> |
| | <u>0.45</u> | <u>0.20</u> | <u>0.20</u> | <u>0.00</u> |
| IDEA | | | | |
| Teachers | 1.00 | 1.00 | 1.00 | 1.00 |
| Instructional Assistants | 3.16 | 3.28 | 3.28 | 3.28 |
| Secretary | 0.67 | 0.67 | 0.67 | 0.67 |
| Administrator | <u>0.30</u> | <u>0.10</u> | <u>0.10</u> | <u>0.10</u> |
| | <u>5.13</u> | <u>5.05</u> | <u>5.05</u> | <u>5.05</u> |
| Title IV | | | | |
| Instructional Coach | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Title V | | | | |
| Instructional Coach | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| TAPP | | | | |
| Tribal Family Advocate | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>0.00</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
PERSONNEL ALLOCATION SUMMARY**

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| Literacy Grant | | | | |
| TOSA | 0.00 | 0.00 | 1.00 | 0.00 |
| Instructional Coach | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.90</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>1.00</u> | <u>0.90</u> |
| ESSA | | | | |
| Instructional Coach | 0.00 | 0.00 | 0.00 | 1.00 |
| Inst Asst 2 | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.75</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>1.75</u> |
| ESSER I | | | | |
| Teachers | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Assistants | 0.00 | 0.00 | 0.00 | 0.00 |
| Custodial | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| ESSER II | | | | |
| Teachers | 1.00 | 0.00 | 0.00 | 0.00 |
| Instructional Assistants | 0.88 | 0.00 | 0.00 | 0.00 |
| Custodial | <u>2.50</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | <u>4.38</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| ESSER III | | | | |
| Teachers | 2.00 | 2.00 | 0.00 | 0.00 |
| Instructional Assistants | 0.00 | 0.00 | 0.00 | 0.00 |
| Food Service | 0.00 | 0.63 | 0.00 | 0.00 |
| Custodial | <u>0.00</u> | <u>2.50</u> | <u>0.00</u> | <u>0.00</u> |
| | <u>2.00</u> | <u>5.13</u> | <u>0.00</u> | <u>0.00</u> |
| SIA | | | | |
| Teachers | 4.50 | 4.25 | 4.35 | 6.60 |
| SEL Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| School Psychologist | 0.00 | 1.00 | 1.00 | 1.00 |
| Secretary | 0.00 | 0.00 | 0.50 | 0.00 |
| Family Advocate | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Assistant | 0.81 | 2.69 | 1.81 | 0.81 |
| Library Tech | 2.81 | 2.81 | 2.81 | 2.81 |
| Elementary Skills Trainers | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrator | <u>0.40</u> | <u>0.40</u> | <u>0.40</u> | <u>0.40</u> |
| | <u>9.52</u> | <u>12.15</u> | <u>11.87</u> | <u>12.62</u> |
| Measure 98 | | | | |
| Dean of Athletics | 0.00 | 0.00 | 0.00 | 0.00 |
| Teachers | <u>3.00</u> | <u>3.00</u> | <u>3.00</u> | <u>3.00</u> |
| | <u>3.00</u> | <u>3.00</u> | <u>3.00</u> | <u>3.00</u> |
| Food Service | | | | |
| Food Service Personnel | <u>10.97</u> | <u>11.59</u> | <u>11.41</u> | <u>10.94</u> |
| | <u>10.97</u> | <u>11.59</u> | <u>11.41</u> | <u>10.94</u> |
| TOTAL SPECIAL REVENUE FUND | <u>53.15</u> | <u>51.68</u> | <u>46.59</u> | <u>40.56</u> |
| TOTAL PERSONAL | <u>210.15</u> | <u>202.74</u> | <u>199.81</u> | <u>197.30</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
GENERAL FUND REVENUE RESOURCES
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 24-25 |
|---------------------------|---|-------------------------------|-------------------------------|----------------------------|----------------------------|
| 100.0000.1111.000.000.000 | CURRENT YEAR PROPERTY TAXES | (3,707,244.06) | (3,836,915) | (3,985,724) | (4,132,734) |
| 100.0000.1112.000.000.000 | PRIOR YEAR TAXES | (107,796.71) | (125,254) | (110,000) | (130,000) |
| 100.0000.1113.000.000.000 | COUNTY LAND SALES IN LIEU OF TAXES | (11,306.53) | 0 | 0 | 0 |
| 100.0000.1190.000.000.000 | OTHER TAXES-PENALTIES & INTEREST | (6,912.30) | (9,434) | (10,000) | (10,500) |
| 100.0000.1510.000.000.000 | INTEREST ON INVESTMENTS | (469.92) | (564) | (500) | (700) |
| 100.0000.1700.000.000.000 | STUDENT ACTIVITIES | (60,555.20) | (54,111) | (58,000) | (55,000) |
| 100.0000.1910.000.000.000 | RENTALS | (7,565.00) | (7,772) | (8,000) | (8,000) |
| 100.0000.1960.000.000.000 | RECOVERY OF PRIOR YEAR EXPENDITURE | (16,117.03) | (11,970) | (11,700) | (4,000) |
| 100.0000.1980.000.000.000 | FEES CHARGED TO GRANTS | (52,914.03) | (77,565) | (60,000) | (60,000) |
| 100.0000.1990.000.000.000 | MISCELLANEOUS REVENUE | (88,448.93) | (23,215) | (35,000) | (75,000) |
| 100.0000.1995.000.000.000 | ELECTRONIC DEVICE RECOVERY FEES | (1,443.00) | (150) | (100) | (150) |
| | TOTAL LOCAL REVENUE SOURCES | (4,060,772.71) | (4,146,950.94) | (4,279,024) | (4,476,084) |
| 100.0000.2101.000.000.000 | COUNTY SCHOOL FUNDS | (26,911.40) | (19,922.01) | (30,000) | (20,000) |
| 100.0000.2199.000.000.000 | OTHER INTERMEDIATE SOURCES | (3,529.37) | (4,358.93) | (2,456) | (4,555) |
| 100.0000.2200.000.000.000 | RESTRICTED REVENUE | (120,712.00) | (125,740.00) | (125,798) | (124,521) |
| | TOTAL INTERMEDIATE REVENUE SOURCES | (151,152.77) | (150,020.94) | (158,254) | (149,076) |
| 100.0000.3101.000.000.000 | SCHOOL SUPPORT FUND | (13,376,114.00) | (13,792,903.07) | (14,317,860) | (15,203,421) |
| 100.0000.3103.000.000.000 | COMMON SCHOOL FUNDS | (172,199.00) | (193,907.78) | (194,000) | (195,520) |
| 100.0000.3199.000.000.000 | OTHER UNRESTRICTED GRANTS-IN-AID | 0 | 0 | 0 | 0 |
| 100.0000.3299.000.000.000 | OTHER STATE REVENUES | (18,151.75) | (1,002.80) | 0 | (1,100) |
| | TOTAL STATE REVENUE SOURCES | (13,566,464.75) | (13,987,813.65) | (14,511,860) | (15,400,041) |
| 100.0000.4201.000.000.000 | PRIOR YEAR FOSTER CHILDREN TRANSPOF | 0 | (37,721.88) | 0 | 0 |
| 100.0000.4801.000.000.000 | FEDERAL FOREST FEES | (151,820.75) | (164,200.11) | (152,000) | (25,000) |
| | TOTAL OTHER REVENUE SOURCES | (151,820.75) | (201,921.99) | (152,000) | (25,000) |
| 100.0000.5200.000.000.000 | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 |
| 100.0000.5300.000.000.000 | SALE/COMP FOR FIXED ASSETS | 0 | 0 | 0 | 0 |
| 100.0000.5400.000.000.000 | BEGINNING FUND BALANCE | (4,747,644.00) | (4,349,812.00) | (4,109,745) | (3,503,807) |
| | TOTAL OTHER REVENUE SOURCES | (4,747,644.00) | (4,349,812.00) | (4,109,745) | (3,503,807) |
| | TOTAL REVENUE | <u>(22,677,854.98)</u> | <u>(22,836,519.52)</u> | <u>(23,210,883)</u> | <u>(23,554,008)</u> |



BOARD OF DIRECTORS

This area accounts for the activities of the elected or appointed body, which has been created according to state law and vested with the responsibilities for educational planning and policy making for the District.

Included in this area are expenditures related to activities of the Board as well as various District Wide expenditures such as property/liability insurance, legal services, annual audit, election services and payment of debt.

**SOUTH UMPQUA SCHOOL DISTRICT
BOARD OF DIRECTORS - 011
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|--|----------------------------|----------------------------|-------------------------|-------------------------|
| 100.2310.0340.011.000.011 | TRAVEL | 849.00 | 1,609.41 | 1,000 | 3,000 |
| 100.2310.0354.011.000.011 | ADVERTISING | 2,483.40 | 1,508.19 | 3,884 | 3,000 |
| 100.2310.0355.011.000.011 | PRINTING AND BINDING | 0 | 0 | 0 | 0 |
| 100.2310.0381.011.000.011 | AUDIT SERVICES | 45,725.00 | 47,750.00 | 50,000 | 53,000 |
| 100.2310.0382.011.000.011 | LEGAL SERVICES | 3,041.00 | 2,602.75 | 5,000 | 4,000 |
| 100.2310.0388.011.000.011 | ELECTION SERVICES | 2,786.61 | 0.00 | 3,000 | 3,000 |
| 100.2310.0390.011.000.011 | OTHER GENERAL PROF & TECHNICAL | 55,498.20 | 51,515.00 | 46,000 | 56,000 |
| | Total Purchased Services | 110,383.21 | 104,985.35 | 108,884 | 122,000 |
| 100.2310.0410.011.000.011 | SUPPLIES | 754.24 | 111.88 | 1,000 | 1,000 |
| 100.2310.0440.011.000.011 | PERIODICALS | 0 | 0 | 0 | 0 |
| 100.2310.0460.011.000.011 | NON-CONSUMABLE SUPPLIES | 0 | 0 | 0 | 0 |
| 100.2310.0470.011.000.011 | SOFTWARE | 0 | 0 | 4,500 | 3,500 |
| | Total Supplies & Software | 754.24 | 111.88 | 5,500 | 4,500 |
| 100.2310.0640.011.000.011 | DUES AND FEES | 6,165.62 | 6,697.24 | 7,000 | 7,000 |
| 100.2310.0651.011.000.011 | LIABILITY INSURANCE | 55,303.00 | 56,178.00 | 76,605 | 89,022 |
| 100.2310.0653.011.000.011 | PROPERTY INSURANCE | 138,622.00 | 169,528.00 | 194,957 | 232,062 |
| 100.2310.0655.011.000.011 | JUDGMENTS & SETTLEMENTS | 0 | 0 | 0 | 0 |
| | Total Other Objects | 200,090.62 | 232,403.24 | 278,562 | 328,084 |
| | TOTAL BOARD OF EDUCATION SERVICES | 311,228.07 | 337,500.47 | 392,946 | 454,584 |
| 100.5200.0710.011.000.011 | TRANSFER TO OTHER ACCOUNTS | 2,089,924 | 1,187,856.00 | 1,440,334 | 810,000 |
| | TOTAL SRVS WITH TRANSFERS | 2,401,152 | 1,525,356 | 1,833,279 | 1,264,584 |
| 100.7000.0820.011.000.011 | UNRESERVED FUND BALANCE | 4,747,643.78 | 4,747,643.78 | 1,374,580 | 1,781,696 |
| | TOTAL BOARD OF DIRECTORS | <u>7,148,795.85</u> | <u>6,273,000.25</u> | <u>3,207,859</u> | <u>3,046,280</u> |



ADMINISTRATION

This area includes the activities of the District Administration. Those administrative areas include the Offices of the Superintendent, Director of Teaching and Learning, Director of Student Services and Fiscal Services as well as District wide expenditures related to staff development and training, standardizing testing and personnel.

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | 24-25 FTE | Adopted 24-25 | 25-26 FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|---------------|---------------|--------------|---------------|--------------|----------------|
| 100.2211.0111.019.000.019 | LICENSED SALARIES | 0 | 0 | 0.00 | 21,840 | 0.00 | 0 |
| 100.2211.0113.019.000.019 | ADMINISTRATORS | 141,807.43 | 133,293.34 | 1.40 | 153,331 | 0.50 | 58,825 |
| 100.2211.0113.019.230.019 | ADMINISTRATORS | 0 | 0 | | 0 | 0.80 | 82,475 |
| 100.2211.0130.019.000.019 | ADDITIONAL SALARY | 2,162.44 | 1,260.00 | 0.50 | 1,260 | | 450 |
| 100.2211.0211.019.000.019 | PERS-TIER I & II | 33.64 | 0 | | 0 | | 0 |
| 100.2211.0212.019.000.019 | PERS PU | 8,203.34 | 8,114.43 | | 10,654 | | 3,578 |
| 100.2211.0212.019.230.019 | PERS PU | 0 | 0 | | 0 | | 4,978 |
| 100.2211.0213.019.000.019 | PERS UAL | 28,609.84 | 26,910.67 | | 35,286 | | 11,855 |
| 100.2211.0213.019.230.019 | PERS UAL | 0 | 0 | | 0 | | 16,495 |
| 100.2211.0220.019.000.019 | FICA & MEDICARE | 10,735.40 | 9,722.63 | | 13,578 | | 4,562 |
| 100.2211.0220.019.230.019 | FICA & MEDICARE | 0 | 0 | | 0 | | 6,347 |
| 100.2211.0231.019.000.019 | WORKERS' COMPENSATION | 391.10 | 389.39 | | 512 | | 141 |
| 100.2211.0231.019.230.019 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 200 |
| 100.2211.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 1,145.72 | | 1,764 | | 593 |
| 100.2211.0233.019.230.019 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 0 | | 825 |
| 100.2211.0240.019.000.019 | EMPLOYEES INSURANCE | 20,305.16 | 24,125.88 | | 34,555 | | 10,178 |
| 100.2211.0240.019.230.019 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 16,285 |
| | Total Salaries & Benefits | 212,248.35 | 204,962.06 | 1.90 | 272,780.82 | 1.30 | 217,788.10 |
| 100.2211.0340.019.000.019 | TRAVEL | 0 | 515.92 | | 4,000 | | 6,000 |
| 100.2211.0390.019.000.019 | OTHER GENERAL PROF & TECHN | 0 | 0.00 | | 0 | | 100,000 |
| | Total Purchased Services | 0 | 516 | | 4,000 | | 106,000 |
| 100.2211.0410.019.000.019 | SUPPLIES | 0 | 53.77 | | 1,500 | | 1,500 |
| 100.2211.0420.019.000.019 | TEXTBOOKS | 0 | 0.00 | | 0 | | 30,000 |
| 100.2211.0460.019.000.019 | NON-CONSUMABLE SUPPLIES | 0 | 45.90 | | 150 | | 150 |
| 100.2211.0470.019.000.019 | COMPUTER SOFTWARE | 0 | 0.00 | | 0 | | 3,000 |
| 100.2211.0480.019.000.019 | COMPUTER HARDWARE | 0 | 0.00 | | 0 | | 0 |
| | Total Supplies & Materials | 0 | 99.67 | | 1,650 | | 34,650 |
| 100.2211.0640.019.000.019 | DUES AND FEES | 1,488.00 | 1,524.00 | | 1,600 | | 1,700 |
| | Total Dues & Fees | 1,488.00 | 1,524.00 | | 1,600 | | 1,700 |

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | 24-25 FTE | Adopted 24-25 | 25-26 FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|--------------|----------------|--------------|----------------|
| | TOTAL IMPROVEMENT OF INSTRUCTION | 213,736.35 | 207,101.65 | 1.90 | 280,031 | 1.30 | 360,138 |
| 100.2220.0111.019.000.019 | LICENSED SALARIES | 65,555.00 | 72,742.00 | 1.00 | 76,275 | 1.00 | 79,977 |
| 100.2220.0130.019.000.019 | ADDITIONAL SALARY | 0 | 765.71 | | 0 | | 0 |
| 100.2220.0211.019.000.019 | PERS-TIER I & II | 32.88 | 0.00 | | 0 | | 0 |
| 100.2220.0212.019.000.019 | PERS PU | 3,933.36 | 4,410.57 | | 4,577 | | 4,799 |
| 100.2220.0213.019.000.019 | PERS UAL | 13,110.95 | 14,701.46 | | 15,255 | | 15,995 |
| 100.2220.0220.019.000.019 | FICA & MEDICARE | 4,893.85 | 5,534.70 | | 5,870 | | 6,155 |
| 100.2220.0231.019.000.019 | WORKERS' COMPENSATION | 1,001.02 | 216.16 | | 224 | | 195 |
| 100.2220.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 719.34 | | 763 | | 800 |
| 100.2220.0240.019.000.019 | EMPLOYEES INSURANCE | 16,871.76 | 17,471.76 | | 20,052 | | 20,310 |
| | Total Salaries & Benefits | 105,398.82 | 116,561.70 | 1.00 | 123,015 | 1.00 | 128,231 |
| 100.2220.0340.019.000.019 | TRAVEL | 770.25 | 653.30 | | 600 | | 600 |
| | Total Purchased Services | 770.25 | 653.30 | | 600 | | 600 |
| | TOTAL MEDIA SERVICES | 106,169.07 | 117,215.00 | 1.00 | 123,615 | 1.00 | 128,831 |
| 100.2240.0130.019.000.019 | ADDITIONAL SALARY | 0 | 0 | | 0.00 | | 12,300 |
| 100.2240.0212.019.000.019 | PERS PU | 0 | 0 | | 0 | | 741 |
| 100.2240.0213.019.000.019 | PERS UAL | 0 | 0 | | 0 | | 2,460 |
| 100.2240.0220.019.000.019 | FICA & MEDICARE | 0 | 0 | | 0 | | 946 |
| 100.2240.0231.019.000.019 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 30 |
| 100.2240.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 0 | | 123 |
| | Total Salaries & Benefits | 0 | 0 | 0.00 | 123,615 | 1.00 | 16,601 |
| 100.2240.0244.019.000.019 | TUITION REIMBURSEMENT | 0 | 28,438.66 | | 45,000 | | 45,000 |
| | Total Tuition Reimbursement | 0 | 28,438.66 | | 45,000 | | 45,000 |
| 100.2320.0112.019.000.019 | CLASSIFIED SALARIES | 0 | 0 | | 0.00 | 1.00 | 39,643 |
| 100.2320.0113.019.000.019 | ADMINISTRATORS | 140,434.40 | 159,000.00 | 1.00 | 175,000 | 1.00 | 180,250 |

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | 24-25 FTE | Adopted 24-25 | 25-26 FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|-------------------|--------------|----------------|--------------|----------------|
| 100.2320.0130.019.000.019 | ADDITIONAL SALARY | 3,000.00 | 14,849.74 | | 4,500 | | 5,100 |
| 100.2320.0212.019.000.019 | PERS PU | 8,295.12 | 160.29 | | 10,835 | | 13,514 |
| 100.2320.0213.019.000.019 | PERS UAL | 27,650.40 | 534.31 | | 35,900 | | 44,999 |
| 100.2320.0220.019.000.019 | FICA & MEDICARE | 10,412.27 | 13,371.13 | | 13,814 | | 17,315 |
| 100.2320.0231.019.000.019 | WORKERS' COMPENSATION | 381.40 | 495.13 | | 511 | | 544 |
| 100.2320.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 1,560.27 | | 1,686 | | 2,157 |
| 100.2320.0240.019.000.019 | EMPLOYEES INSURANCE | 16,894.85 | 1,880.62 | | 20,099 | | 40,667 |
| 100.2320.0241.019.000.019 | EMPLOYER CONTRIBUTION | 3,600 | 3,600 | | 7,200 | | 7,800 |
| | Total Salaries & Benefits | 210,668.44 | 195,451.49 | 1.00 | 269,544 | 2.00 | 351,989 |
| 100.2320.0340.019.000.019 | TRAVEL | 2,919.35 | 6,266.07 | | 6,500 | | 6,500 |
| 100.2320.0351.019.000.019 | ADMIN TELEPHONE | 0 | 1,475.58 | | 0 | | 1,710 |
| 100.2320.0390.019.000.019 | OTHER GENERAL PROF & TECHN | 0 | 2,540.00 | | 30,000 | | 30,000 |
| | Total Purchased Services | 2,919.35 | 10,281.65 | | 36,500 | | 38,210 |
| 100.2320.0410.019.000.019 | SUPPLIES | 2,990.46 | 1,475.95 | | 4,000 | | 4,000 |
| 100.2320.0440.019.000.019 | PERIODICALS | 46.20 | 29.17 | | 100 | | 100 |
| 100.2320.0460.019.000.019 | NON-CONSUMABLE SUPPLIES | 239.46 | 334.99 | | 1,500 | | 500 |
| 100.2320.0470.019.000.019 | COMPUTER SOFTWARE | 119.40 | 0 | | 200 | | 200 |
| | Total Supplies & Materials | 3,395.52 | 1,840.11 | | 5,800 | | 4,800 |
| 100.2320.0640.019.000.019 | DUES AND FEES | 1,082.00 | 1,029.00 | | 1,205 | | 1,250 |
| | Total Dues & Fees | 1,082.00 | 1,029.00 | | 1,205 | | 1,250 |
| | TOTAL EXECUTIVE ADMINISTRATION | 218,065.31 | 208,602.25 | 1.00 | 313,049 | 2.00 | 396,249 |
| 100.2520.0114.019.000.019 | SUPERVISORY | 139,971.64 | 92,721.00 | 1.00 | 96,467 | 1.00 | 100,363 |
| 100.2520.0117.019.000.019 | CONFIDENTIAL SALARIES | 95,301.32 | 99,841.00 | 2.00 | 121,949 | 2.00 | 128,611 |
| 100.2520.0130.019.000.019 | ADDITIONAL SALARY | 1,400.00 | 900.00 | | 900 | | 900 |
| 100.2520.0211.019.000.019 | PERS-TIER I & II | 25.23 | 29.57 | | 0 | | 0 |
| 100.2520.0212.019.000.019 | PERS PU | 14,204.57 | 11,865.07 | | 13,244 | | 13,875 |
| 100.2520.0213.019.000.019 | PERS UAL | 45,870.53 | 38,696.45 | | 43,863 | | 45,975 |
| 100.2520.0220.019.000.019 | FICA & MEDICARE | 17,189.63 | 13,648.16 | | 16,878 | | 17,691 |

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | 24-25 FTE | Adopted 24-25 | 25-26 FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|-------------------|--------------|----------------|--------------|----------------|
| 100.2520.0231.019.000.019 | WORKERS' COMPENSATION | (65.78) | 1,415.29 | | 664 | | 579 |
| 100.2520.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 1,620.74 | | 2,193 | | 2,299 |
| 100.2520.0240.019.000.019 | EMPLOYEES INSURANCE | 66,276.49 | 64,676.24 | | 60,202 | | 60,976 |
| 100.2529.0220.019.000.019 | FICA & MEDICARE-ER PFML | 0 | 4,743.35 | | 0.00 | | 5,000 |
| | Total Salaries & Benefits | 380,173.63 | 330,156.87 | 3.00 | 356,361 | 3.00 | 376,269 |
| 100.2520.0324.019.000.019 | RENTALS | 1,873.56 | 1,873.56 | | 1,874 | | 1,874 |
| 100.2520.0340.019.000.019 | TRAVEL | 3,904.48 | 3,703.68 | | 6,000 | | 5,000 |
| 100.2520.0351.019.000.019 | TELEPHONE | 29,074.56 | 30,915.82 | | 31,500 | | 31,903 |
| 100.2520.0353.019.000.019 | POSTAGE | 11,902.06 | 12,145.39 | | 13,389 | | 18,000 |
| 100.2520.0355.019.000.019 | PRINTING AND BINDING | 0.00 | 120.20 | | 250 | | 250 |
| 100.2520.0390.019.000.019 | OTHER GENERAL PROF & TECHN | 1,284.00 | 1,773.00 | | 1,000 | | 0 |
| | Total Purchased Services | 48,038.66 | 50,531.65 | | 54,013 | | 57,027 |
| 100.2520.0410.019.000.019 | SUPPLIES | 1,957.38 | 2,316.16 | | 3,000 | | 3,000 |
| 100.2520.0460.019.000.019 | NON-CONSUMABLE SUPPLIES | 1,841.86 | 136.09 | | 1,000 | | 1,000 |
| 100.2520.0470.019.000.019 | COMPUTER SOFTWARE | 2,916.00 | 12,895.00 | | 7,500 | | 4,000 |
| | Total Supplies & Materials | 6,715.24 | 15,347.25 | | 11,500 | | 8,000 |
| 100.2520.0640.019.000.019 | DUES AND FEES | 6,887.22 | 7,517.92 | | 7,000 | | 8,372 |
| | Total Dues & Fees | 6,887.22 | 7,517.92 | | 7,000 | | 8,372 |
| | TOTAL FISCAL SERVICES | 441,814.75 | 403,553.69 | 3.00 | 428,874 | 3.00 | 449,668 |
| 100.2640.0117.019.000.019 | CONFIDENTIAL SALARIES | 77,177.00 | 79,492.00 | 1.00 | 81,082 | 1.00 | 82,704 |
| 100.2640.0130.019.000.019 | ADDITIONAL SALARY | 1,176.84 | 1,851.21 | | 900 | | 900 |
| 100.2640.0212.019.000.019 | PERS PU | 4,666.67 | 4,853.43 | | 4,951 | | 5,046 |
| 100.2640.0213.019.000.019 | PERS UAL | 15,570.74 | 16,089.67 | | 16,396 | | 16,721 |
| 100.2640.0220.019.000.019 | FICA & MEDICARE | 5,994.15 | 6,256.99 | | 6,309 | | 6,434 |
| 100.2640.0231.019.000.019 | WORKERS' COMPENSATION | 221.58 | 246.27 | | 246 | | 207 |
| 100.2640.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 746.48 | | 820 | | 836 |
| 100.2640.0240.019.000.019 | EMPLOYEES INSURANCE | 16,827.50 | 17,299.42 | | 20,099 | | 20,357 |
| | Total Salaries & Benefits | 121,634.48 | 126,835.47 | 1.00 | 130,803 | 1.00 | 133,206 |

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | 24-25 FTE | Adopted 24-25 | 25-26 FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|-------------------|--------------|----------------|--------------|----------------|
| 100.2640.0340.019.000.019 | TRAVEL | 2,905.41 | 3,523.74 | | 5,000 | | 11,000 |
| 100.2640.0354.019.000.019 | ADVERTISING | 0 | 200.00 | | 350 | | 500 |
| 100.2640.0390.019.000.019 | OTHER GENERAL PROF & TECHN | 2,428.75 | 2,401.00 | | 2,600 | | 12,000 |
| | Total Purchased Services | 5,334.16 | 6,124.74 | | 7,950 | | 23,500 |
| 100.2640.0410.019.000.019 | SUPPLIES | 1,739.37 | 3,995.88 | | 4,500 | | 7,000 |
| 100.2640.0460.019.000.019 | NON-CONSUMABLE SUPPLIES | 0 | 405.76 | | 2,000 | | 2,000 |
| 100.2640.0470.019.000.019 | COMPUTER SOFTWARE | 2,900.87 | 3,092.05 | | 5,500 | | 5,500 |
| | Total Supplies & Materials | 4,640.24 | 7,493.69 | | 12,000 | | 14,500 |
| 100.2640.0640.019.000.019 | DUES AND FEES | 354.00 | 110.00 | | 500 | | 750 |
| | Total Dues & Fees | 354.00 | 110.00 | | 500 | | 750 |
| | TOTAL STAFF RELATIONS | 131,962.88 | 140,563.90 | 1.00 | 151,253 | 1.00 | 171,956 |
| 100.2660.0112.019.000.019 | CLASSIFIED SALAIRES | 0 | 14,567.17 | | 10,000 | | 0 |
| 100.2660.0130.019.000.019 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 10,000 |
| 100.2660.0212.019.000.019 | PERS PU | 0 | 874.03 | | 600 | | 600 |
| 100.2660.0213.019.000.019 | PERS UAL | 0 | 2,913.42 | | 2,000 | | 2,000 |
| 100.2660.0220.019.000.019 | FICA & MEDICARE | 0 | 1,076.40 | | 770 | | 770 |
| 100.2660.0231.019.000.019 | WORKERS' COMPENSATION | 0 | 45.97 | | 31 | | 26 |
| 100.2660.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE INS | 0 | 139.85 | | 100 | | 100 |
| 100.2660.0240.019.000.019 | EMPLOYEES INSURANCE | 0 | 6,382.78 | | 0 | | 0 |
| | Total Salaries & Benefits | 0.00 | 25999.62 | | 13500 | | 13495 |
| 100.2660.0322.019.000.019 | REPAIRS & MAINTENANCE SERVI | 4,245.61 | 4,357.23 | | 5,000 | | 5,000 |
| 100.2660.0340.019.000.019 | TRAVEL | 0 | 0 | | 10,000 | | 10,000 |
| 100.2660.0359.019.000.019 | OTHER COMMUNICATION SERVIC | 74,848.64 | 76,204.60 | | 81,000 | | 81,000 |
| 100.2660.0390.019.000.019 | OTHER GENERAL PROF & TECHN | 102,526.80 | 91,610.88 | | 102,075 | | 111,400 |
| | Total Purchased Services | 181,621.05 | 172,172.71 | | 198,075 | | 207,400 |
| 100.2660.0410.019.000.019 | SUPPLIES | 324.25 | 499.50 | | 7,500 | | 6,000 |

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | 24-25 FTE | Adopted 24-25 | 25-26 FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 100.2660.0460.019.000.019 | NON-CONSUMABLE SUPPLIES | 1,146.50 | 333.00 | | 3,000 | | 3,000 |
| 100.2660.0470.019.000.019 | COMPUTER SOFTWARE | 119,868.84 | 92,531.35 | | 168,662 | | 182,155 |
| 100.2660.0480.019.000.019 | COMPUTER HARDWARE | 96,009.03 | 261,388.96 | | 272,856 | | 268,852 |
| | Total Supplies & Materials | 217,348.62 | 354,752.81 | | 452,018 | | 460,007 |
| 100.2660.0550.019.000.019 | TECHNOLOGY CAPITAL OUTLAY | 37,265.15 | 23,398.02 | | 30,000 | | 30,000 |
| | Total Capital Outlay | 37,265.15 | 23,398.02 | | 30,000 | | 30,000 |
| 100.2660.0640.019.000.019 | DUES AND FEES | 0 | 1,287.98 | | 150 | | 175 |
| | Total Dues & Fees | 0 | 1,287.98 | | 150 | | 175 |
| | TOTAL TECHNOLOGY SRVS | 436,234.82 | 577,611.14 | 7.90 | 693,743 | 8.30 | 711,077 |
| | TOTAL ADMINISTRATION | <u>1,547,983.18</u> | <u>1,687,829.64</u> | <u>15.80</u> | <u>2,035,566</u> | <u>16.60</u> | <u>2,279,520</u> |



DISTRICT SERVICES

This area includes the activities of district wide services such as Facility Maintenance and Custodial expenditures, Grounds keeping, Vehicles and Laundry Services. The District also accounts for the resources available for Health and Safety projects in this cost center.

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.2139.0390.021.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 39,700.00 | 34,460.00 | | 62,200 | | 68,000 |
| | Total Purchased Services | 39,700.00 | 34,460.00 | | 62,200 | | 68,000 |
| 100.2139.0410.021.000.021 | SUPPLIES | 15,327.63 | 13,126.73 | | 19,000 | | 17,000 |
| 100.2139.0460.021.000.021 | NON-CONSUMABLE SUPPLIES | 0 | 0 | | 0 | | 2,000 |
| | Total Supplies & Materials | 15,327.63 | 13,126.73 | | 19,000 | | 19,000 |
| | TOTAL HEALTH SERVICES | 55,027.63 | 47,586.73 | | 81,200 | | 87,000 |
| 100.2541.0112.021.000.021 | CLASSIFIED SALARIES | 108,325.30 | 111,041.12 | 2.50 | 135,391 | 3.00 | 178,942 |
| 100.2541.0114.021.000.021 | SUPERVISORY | 77,177.00 | 79,492.00 | 1.00 | 81,082 | 1.00 | 82,704 |
| 100.2541.0130.021.000.021 | ADDITIONAL SALARY | 600.00 | 900.00 | | 900 | | 900 |
| 100.2541.0212.021.000.021 | PERS PU | 11,166.17 | 11,528.59 | | 13,126 | | 15,847 |
| 100.2541.0213.021.000.021 | PERS UAL | 37,220.41 | 38,221.54 | | 43,475 | | 52,509 |
| 100.2541.0220.021.000.021 | FICA & MEDICARE | 13,887.93 | 14,471.85 | | 16,729 | | 20,205 |
| 100.2541.0231.021.000.021 | WORKERS' COMPENSATION | 2,197.96 | 2,528.21 | | 2,738 | | 3,257 |
| 100.2541.0233.021.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 1,726.28 | | 2,174 | | 2,625 |
| 100.2541.0240.021.000.021 | EMPLOYEES INSURANCE | 48,971.05 | 48,655.60 | | 60,202 | | 81,286 |
| | Total Salaries & PR Taxes & Benefits | 299,545.82 | 308,565.19 | 3.50 | 355,817 | 4.00 | 438,276 |
| 100.2541.0322.021.000.021 | REPAIRS & MAINTENANCE SERVICES | 1,297.00 | 445.00 | | 2,500 | | 2,500 |
| 100.2541.0324.021.000.021 | RENTALS | 2,587.50 | 3,115.40 | | 3,500 | | 6,000 |
| 100.2541.0325.021.000.021 | ELECTRICITY | 2,232.37 | 2,335.42 | | 2,910 | | 3,345 |
| 100.2541.0326.021.000.021 | HEATING FUEL | 2,862.46 | 1,465.41 | | 2,500 | | 4,401 |
| 100.2541.0327.021.000.021 | WATER AND SEWAGE | 1,488.00 | 1,535.33 | | 1,700 | | 1,582 |
| 100.2541.0328.021.000.021 | GARBAGE | 1,199.55 | 1,207.20 | | 1,328 | | 1,500 |
| 100.2541.0340.021.000.021 | TRAVEL | 220.00 | 245.00 | | 300 | | 4,000 |
| 100.2541.0351.021.000.021 | TELEPHONE | 3,372.59 | 3,332.33 | | 3,500 | | 1,286 |
| 100.2541.0390.021.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 2,228.51 | 3,250.00 | | 10,000 | | 500 |
| | Total Purchased Services | 17,487.98 | 16,931.09 | | 28,238 | | 25,114 |
| 100.2541.0410.021.000.021 | SUPPLIES | 14,086.12 | 7,304.95 | | 10,000 | | 10,000 |
| 100.2541.0460.021.000.021 | NON-CONSUMABLE SUPPLIES | 8,849.81 | 1,518.84 | | 9,000 | | 13,800 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.2541.0470.021.000.021 | SOFTWARE | 0.00 | 0.00 | | 4,000 | | 1,500 |
| | Total Supplies & Materials | 22,935.93 | 8,823.79 | | 23,000 | | 25,300 |
| 100.2541.0520.021.000.021 | BUILDINGS ACQUISITION | 5,680 | 0 | | 0 | | 5,818 |
| 100.2541.0530.021.000.021 | IMPROVEMENTS OTHER THAN BUILDINGS | 0.00 | 0.00 | | 7,000 | | 7,000 |
| 100.2541.0541.021.000.021 | INITIAL & ADDITIONAL EQUIPMENT PURCHASE | 0 | 10,412 | | 5,000 | | 6,000 |
| 100.2541.0542.021.000.021 | REPLACEMENT EQUIPMENT PURCHASES | 93,413.51 | 8,870.00 | | 12,000 | | 10,000 |
| | Total Capital Improvements | 99,093.51 | 19,282.00 | | 24,000 | | 28,818 |
| 100.2541.0640.021.000.021 | DUES AND FEES | 80 | 148.50 | | 175 | | 300 |
| | Total Other Ojects | 80 | 148.50 | | 175 | | 300 |
| | TOTAL OPERATION & MTNC OF PLANT SRVS | 439,143.04 | 353,750.57 | 3.50 | 431,230 | 4.00 | 517,808 |
| 100.2542.0112.114.000.021 | CLASSIFIED SALARIES | 38,982.98 | 46,134.33 | 1.50 | 67,454 | 1.50 | 69,061 |
| 100.2542.0112.179.000.021 | CLASSIFIED SALARIES | 34,222.13 | 56,016.44 | 2.00 | 84,032 | 2.00 | 90,348 |
| 100.2542.0112.182.000.021 | CLASSIFIED SALARIES | 67,554.37 | 72,188.62 | 2.00 | 90,002 | 2.00 | 90,473 |
| 100.2542.0112.219.000.021 | CLASSIFIED SALARIES | 60,093.56 | 64,890.32 | 1.63 | 73,294 | 1.63 | 76,570 |
| 100.2542.0112.636.000.021 | CLASSIFIED SALARIES | 66,249.32 | 83,778.85 | 2.25 | 96,110 | 2.00 | 92,164 |
| 100.2542.0122.114.000.021 | SUBSTITUTES - CLASSIFIED | 0.00 | 2,720.74 | | 1,000 | | 2,000 |
| 100.2542.0122.179.000.021 | SUBSTITUTES - CLASSIFIED | 4,066 | 909.65 | | 1,000 | | 2,000 |
| 100.2542.0122.182.000.021 | SUBSTITUTES - CLASSIFIED | 3,255 | 2,540.46 | | 2,000 | | 2,000 |
| 100.2542.0122.219.000.021 | SUBSTITUTES - CLASSIFIED | 2,247.84 | 967.02 | | 1,500 | | 2,000 |
| 100.2542.0122.636.000.021 | SUBSTITUTES - CLASSIFIED | 0 | 1,237.45 | | 2,000 | | 2,000 |
| | Total Salaries | 276,671.30 | 331,383.88 | 9.38 | 418,392 | 9.13 | 428,615 |
| 100.2542.0212.114.000.021 | PERS PU | 2,339.00 | 2,509.02 | | 4,073 | | 4,169 |
| 100.2542.0212.179.000.021 | PERS PU | 2,053.33 | 3,283.52 | | 5,074 | | 5,453 |
| 100.2542.0212.182.000.021 | PERS PU | 4,053.25 | 4,336.89 | | 5,435 | | 5,461 |
| 100.2542.0212.219.000.021 | PERS PU | 2,914.47 | 3,914.10 | | 4,426 | | 4,622 |
| 100.2542.0212.636.000.021 | PERS PU | 3,919.53 | 5,054.69 | | 5,804 | | 5,563 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|-------------------|-------------------|-----|----------------|-----|----------------|
| 100.2542.0213.114.000.021 | PERS UAL | 7,796.59 | 8,320.00 | | 13,491 | | 13,812 |
| 100.2542.0213.179.000.021 | PERS UAL | 7,657.72 | 10,889.00 | | 16,806 | | 18,070 |
| 100.2542.0213.182.000.021 | PERS UAL | 14,161.80 | 14,378.63 | | 18,000 | | 18,095 |
| 100.2542.0213.219.000.021 | PERS UAL | 10,164.44 | 12,978.08 | | 14,659 | | 15,314 |
| 100.2542.0213.636.000.021 | PERS UAL | 13,065.07 | 16,755.72 | | 19,222 | | 18,433 |
| 100.2542.0220.114.000.021 | FICA & MEDICARE | 2,815.26 | 3,581.46 | | 5,191 | | 5,315 |
| 100.2542.0220.179.000.021 | FICA & MEDICARE | 2,571.69 | 3,965.35 | | 6,467 | | 6,953 |
| 100.2542.0220.182.000.021 | FICA & MEDICARE | 5,376.33 | 5,667.38 | | 6,926 | | 6,963 |
| 100.2542.0220.219.000.021 | FICA & MEDICARE | 4,644.56 | 4,893.32 | | 5,641 | | 5,893 |
| 100.2542.0220.636.000.021 | FICA & MEDICARE | 5,004.06 | 6,498.46 | | 7,397 | | 7,093 |
| 100.2542.0231.114.000.021 | WORKERS' COMPENSATION | 313.99 | 1,359.71 | | 1,396 | | 1,184 |
| 100.2542.0231.179.000.021 | WORKERS' COMPENSATION | 330.64 | 1,623.88 | | 1,742 | | 1,549 |
| 100.2542.0231.182.000.021 | WORKERS' COMPENSATION | 554.82 | 2,151.97 | | 1,863 | | 1,552 |
| 100.2542.0231.219.000.021 | WORKERS' COMPENSATION | 487.57 | 1,887.00 | | 1,517 | | 1,312 |
| 100.2542.0231.636.000.021 | WORKERS' COMPENSATION | 531.69 | 2,442.69 | | 1,990 | | 1,580 |
| 100.2542.0233.114.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 434 | | 675 | | 691 |
| 100.2542.0233.179.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 492 | | 840 | | 903 |
| 100.2542.0233.182.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 673 | | 900 | | 905 |
| 100.2542.0233.219.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 584 | | 733 | | 766 |
| 100.2542.0233.636.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 788 | | 961 | | 922 |
| 100.2542.0240.114.000.021 | EMPLOYEES INSURANCE | 9,255.24 | 9,560.26 | | 20,052 | | 20,310 |
| 100.2542.0240.179.000.021 | EMPLOYEES INSURANCE | 16,846.97 | 24,701.66 | | 40,104 | | 40,620 |
| 100.2542.0240.182.000.021 | EMPLOYEES INSURANCE | 19,217.73 | 17,330.65 | | 40,104 | | 40,620 |
| 100.2542.0240.219.000.021 | EMPLOYEES INSURANCE | 16,784.38 | 17,252.38 | | 20,052 | | 20,310 |
| 100.2542.0240.636.000.021 | EMPLOYEES INSURANCE | 27,896.94 | 38,551.65 | | 45,725 | | 40,620 |
| | Total PR Taxes & Benefits | 180,757.07 | 226,858.48 | | 317,264 | | 315,047 |
| 100.2542.0322.019.000.021 | REPAIRS & MAINTENANCE SERVICES | 2,650.00 | 2,148.38 | | 7,000 | | 15,000 |
| 100.2542.0322.114.000.021 | REPAIRS & MAINTENANCE SERVICES | 6,273.12 | 1,127.70 | | 7,000 | | 15,000 |
| 100.2542.0322.179.000.021 | REPAIRS & MAINTENANCE SERVICES | 20,102.77 | 6,056.60 | | 9,000 | | 15,000 |
| 100.2542.0322.182.000.021 | REPAIRS & MAINTENANCE SERVICES | 19,644.40 | 17,940.28 | | 19,000 | | 25,000 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------|---------------|-----|---------------|-----|----------------|
| 100.2542.0322.219.000.021 | REPAIRS & MAINTENANCE SERVICES | 5,338.09 | 7,536.63 | | 7,000 | | 15,000 |
| 100.2542.0322.636.000.021 | REPAIRS & MAINTENANCE SERVICES | 50,912.01 | 27,861.19 | | 31,320 | | 31,320 |
| 100.2542.0324.021.000.021 | RENTALS | 0 | 397.00 | | 0 | | 0 |
| 100.2542.0324.182.000.021 | RENTALS | 2,065.97 | 0 | | 0 | | 0 |
| 100.2542.0324.219.000.021 | RENTALS | 504 | 0 | | 0 | | 0 |
| 100.2542.0324.636.000.021 | RENTALS | 381 | 0 | | 0 | | 0 |
| 100.2542.0325.019.000.021 | ELECTRICITY | 8,250.58 | 12,212.91 | | 14,165 | | 17,220 |
| 100.2542.0325.114.000.021 | ELECTRICITY | 13,903.69 | 14,976.58 | | 17,882 | | 20,000 |
| 100.2542.0325.179.000.021 | ELECTRICITY | 22,282.53 | 22,805.74 | | 30,620 | | 43,100 |
| 100.2542.0325.182.000.021 | ELECTRICITY | 28,545.72 | 35,392.96 | | 41,200 | | 52,105 |
| 100.2542.0325.219.000.021 | ELECTRICITY | 21,660.58 | 20,226.98 | | 24,620 | | 29,564 |
| 100.2542.0325.636.000.021 | ELECTRICITY | 86,791.05 | 95,792.40 | | 112,815 | | 126,030 |
| 100.2542.0326.019.000.021 | HEATING FUEL | 2,797.11 | 2,728.54 | | 4,000 | | 4,112 |
| 100.2542.0326.114.000.021 | HEATING FUEL | 15,084.56 | 10,590.09 | | 15,665 | | 21,986 |
| 100.2542.0326.179.000.021 | HEATING FUEL | 17,674.55 | 12,080.39 | | 18,660 | | 31,599 |
| 100.2542.0326.182.000.021 | HEATING FUEL | 29,275.98 | 21,874.75 | | 34,000 | | 9,120 |
| 100.2542.0326.219.000.021 | HEATING FUEL | 10,899.46 | 7,169.47 | | 11,445 | | 14,631 |
| 100.2542.0326.636.000.021 | HEATING FUEL | 32,060.97 | 28,362.81 | | 43,045 | | 46,250 |
| 100.2542.0327.114.000.021 | WATER AND SEWAGE | 7,673.57 | 7,772.25 | | 8,000 | | 9,792 |
| 100.2542.0327.179.000.021 | WATER AND SEWAGE | 9,384.17 | 10,437.32 | | 11,000 | | 14,973 |
| 100.2542.0327.182.000.021 | WATER AND SEWAGE | 9,497.01 | 9,360.08 | | 9,300 | | 15,760 |
| 100.2542.0327.219.000.021 | WATER AND SEWAGE | 6,563.98 | 8,116.63 | | 8,743 | | 9,654 |
| 100.2542.0327.636.000.021 | WATER AND SEWAGE | 18,658.64 | 20,285.76 | | 20,120 | | 21,764 |
| 100.2542.0328.019.000.021 | GARBAGE | 2,048.35 | 2,061.00 | | 2,267 | | 2,500 |
| 100.2542.0328.114.000.021 | GARBAGE | 6,898.55 | 6,942.00 | | 7,636 | | 8,000 |
| 100.2542.0328.179.000.021 | GARBAGE | 15,140.65 | 15,190.80 | | 16,710 | | 17,000 |
| 100.2542.0328.182.000.021 | GARBAGE | 6,684.65 | 8,092.38 | | 9,096 | | 9,100 |
| 100.2542.0328.219.000.021 | GARBAGE | 9,927.30 | 9,990.00 | | 10,989 | | 11,000 |
| 100.2542.0328.636.000.021 | GARBAGE | 18,126.40 | 18,241.20 | | 20,065 | | 21,000 |
| 100.2542.0390.019.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 3,465.71 | 3,528.13 | | 4,100 | | 4,200 |
| 100.2542.0390.021.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 109.00 | 757.70 | | 500 | | 550 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-----|----------------|-----|----------------|
| 100.2542.0390.114.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 5,107.42 | 5,473.21 | | 10,075 | | 7,450 |
| 100.2542.0390.179.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 6,276.74 | 7,513.33 | | 11,580 | | 9,800 |
| 100.2542.0390.182.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 9,021.71 | 11,517.48 | | 35,000 | | 16,000 |
| 100.2542.0390.219.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 8,568.42 | 6,060.86 | | 10,842 | | 8,100 |
| 100.2542.0390.636.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 7,586.26 | 7,550.50 | | 12,047 | | 10,700 |
| | Total Purchased Services | 547,836.63 | 506,172.03 | | 656,507 | | 729,380 |
| 100.2542.0410.019.000.021 | SUPPLIES | 5,318.20 | 1,755.67 | | 6,000 | | 4,000 |
| 100.2542.0410.114.000.021 | SUPPLIES | 6,000.26 | 4,679.04 | | 7,000 | | 7,000 |
| 100.2542.0410.179.000.021 | SUPPLIES | 6,178.82 | 8,016.99 | | 7,000 | | 7,000 |
| 100.2542.0410.182.000.021 | SUPPLIES | 7,879.12 | 9,479.57 | | 10,000 | | 7,000 |
| 100.2542.0410.219.000.021 | SUPPLIES | 9,175.24 | 9,518.21 | | 11,000 | | 7,000 |
| 100.2542.0410.636.000.021 | SUPPLIES | 13,331.20 | 15,424.75 | | 14,000 | | 14,000 |
| 100.2542.0411.019.000.021 | CUSTODIAL SUPPLIES | 1,360.23 | 1,085.14 | | 1,500 | | 2,000 |
| 100.2542.0411.114.000.021 | CUSTODIAL SUPPLIES | 6,301.97 | 6,275.56 | | 6,000 | | 9,000 |
| 100.2542.0411.179.000.021 | CUSTODIAL SUPPLIES | 9,612.04 | 6,904.12 | | 7,000 | | 9,000 |
| 100.2542.0411.182.000.021 | CUSTODIAL SUPPLIES | 15,417.88 | 13,785.37 | | 9,000 | | 9,000 |
| 100.2542.0411.219.000.021 | CUSTODIAL SUPPLIES | 10,828.33 | 9,759.93 | | 10,000 | | 10,000 |
| 100.2542.0411.636.000.021 | CUSTODIAL SUPPLIES | 13,794.52 | 11,053.72 | | 12,000 | | 12,000 |
| 100.2542.0460.019.000.021 | NON-CONSUMABLE SUPPLIES | 2,087.08 | 2,670.00 | | 3,000 | | 3,000 |
| 100.2542.0460.114.000.021 | NON-CONSUMABLE SUPPLIES | 14,856 | 0 | | 3,000 | | 6,000 |
| 100.2542.0460.179.000.021 | NON-CONSUMABLE SUPPLIES | 1,415 | 247 | | 3,000 | | 3,000 |
| 100.2542.0460.182.000.021 | NON-CONSUMABLE SUPPLIES | 7,585.98 | 6,289.33 | | 6,000 | | 6,000 |
| 100.2542.0460.219.000.021 | NON-CONSUMABLE SUPPLIES | 1,956 | 439 | | 3,000 | | 3,000 |
| 100.2542.0460.636.000.021 | NON-CONSUMABLE SUPPLIES | 1,926.86 | 6,945.57 | | 6,000 | | 8,000 |
| | Total Supplies & Materials | 135,025.11 | 114,329.03 | | 124,500 | | 126,000 |
| 100.2542.0530.636.000.021 | IMPROVEMENTS OTHER THAN BUILDINGS | 13,299.34 | 0 | | 0 | | 0 |
| 100.2542.0542.019.000.021 | INITIAL & ADDITIONAL EQUIPMENT PURCHASE | 8,801 | 0 | | 0 | | 0 |
| 100.2542.0542.636.000.021 | REPLACEMENT EQUIPMENT PURCHASES | 9,971 | 0 | | 0 | | 0 |
| | Total Capital Improvements | 32,071.34 | 0.00 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|---------------------|-------------|------------------|-------------|------------------|
| 100.2542.0640.114.000.021 | DUES AND FEES | 0 | 93 | | 0 | | 0 |
| 100.2542.0640.636.000.021 | DUES AND FEES | 45 | 0 | | 0 | | 0 |
| | Total Other Objects | 45 | 93 | | 0 | | 0 |
| | TOTAL BUILDING & UPKEEP SRVS | 1,172,406.25 | 1,178,836.69 | 9.38 | 1,516,663 | 9.13 | 1,599,043 |
| 100.2543.0112.021.000.021 | CLASSIFIED SALARIES | 62,266.43 | 70,744.38 | 2.03 | 81,773 | 2.03 | 85,160 |
| 100.2543.0112.114.000.021 | CLASSIFIED SALARIES | 27,237.28 | 19,742.74 | 1.00 | 35,922 | 0.00 | 0 |
| 100.2543.0112.179.000.021 | CLASSIFIED SALARIES | 12,471.54 | 13,717.64 | 0.40 | 15,550 | 0.40 | 16,236 |
| 100.2543.0112.182.000.021 | CLASSIFIED SALARIES | 18,707.34 | 20,576.52 | 0.60 | 23,325 | 0.60 | 24,354 |
| 100.2543.0112.219.000.021 | CLASSIFIED SALARIES | 0 | 0 | | 0 | | 0 |
| 100.2543.0112.636.000.021 | CLASSIFIED SALARIES | 0 | 0 | | 0 | | 0 |
| 100.2543.0122.021.000.021 | SUBSTITUTES - CLASSIFIED | 3,438.66 | 0 | | 0 | | 1,000 |
| 100.2543.0122.114.000.021 | SUBSTITUTES - CLASSIFIED | 0.00 | 42.15 | | 0 | | 1,000 |
| 100.2543.0122.636.000.021 | SUBSTITUTES - CLASSIFIED | 0 | 0 | | 2,810 | | 1,000 |
| 100.2543.0130.021.000.021 | ADDITIONAL SALARY | 59.04 | 0 | | 0 | | 0 |
| | Total Salaries | 124,180.29 | 124,823.43 | 4.03 | 159,379 | 3.03 | 128,751 |
| 100.2543.0212.021.000.021 | PERS PU | 3,025.24 | 3,630.09 | | 4,159 | | 5,140 |
| 100.2543.0212.114.000.021 | PERS PU | 1,634.24 | 1,190.34 | | 2,168 | | 0 |
| 100.2543.0212.179.000.021 | PERS PU | 748.32 | 827.32 | | 939 | | 980 |
| 100.2543.0212.182.000.021 | PERS PU | 1,122.42 | 1,240.83 | | 1,409 | | 1,470 |
| 100.2543.0213.021.000.021 | PERS UAL | 12,198.71 | 14,148.87 | | 16,355 | | 17,032 |
| 100.2543.0213.114.000.021 | PERS UAL | 5,447.46 | 3,948.56 | | 7,184 | | 0 |
| 100.2543.0213.179.000.021 | PERS UAL | 2,494.30 | 2,743.58 | | 3,110 | | 3,247 |
| 100.2543.0213.182.000.021 | PERS UAL | 3,741.48 | 4,115.26 | | 4,665 | | 4,871 |
| 100.2543.0220.021.000.021 | FICA & MEDICARE | 4,739.16 | 5,061.72 | | 6,293 | | 6,554 |
| 100.2543.0220.114.000.021 | FICA & MEDICARE | 1,981.60 | 1,434.81 | | 2,764 | | 0 |
| 100.2543.0220.179.000.021 | FICA & MEDICARE | 954.12 | 984.20 | | 1,197 | | 1,250 |
| 100.2543.0220.182.000.021 | FICA & MEDICARE | 1,431.08 | 1,476.37 | | 1,795 | | 1,874 |
| 100.2543.0231.021.000.021 | WORKERS' COMPENSATION | 1,218.93 | 1,964.00 | | 1,693 | | 1,460 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|------------------|------------------|-----|----------------|-----|----------------|
| 100.2543.0231.114.000.021 | WORKERS' COMPENSATION | 505.15 | 412.37 | | 30 | | 0 |
| 100.2543.0231.179.000.021 | WORKERS' COMPENSATION | 230.53 | 286.02 | | 323 | | 279 |
| 100.2543.0231.182.000.021 | WORKERS' COMPENSATION | 346.15 | 428.64 | | 485 | | 419 |
| 100.2543.0233.021.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 598.99 | | 818 | | 852 |
| 100.2543.0233.114.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 161.35 | | 359 | | 0 |
| 100.2543.0233.179.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 116.72 | | 155 | | 162 |
| 100.2543.0233.182.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 175.22 | | 233 | | 244 |
| 100.2543.0240.021.000.021 | EMPLOYEES INSURANCE | 17,256.97 | 17,421.76 | | 20,052 | | 20,310 |
| 100.2543.0240.114.000.021 | EMPLOYEES INSURANCE | 9,915.72 | 5,735.36 | | 20,052 | | 0 |
| 100.2543.0240.179.000.021 | EMPLOYEES INSURANCE | 6,076.13 | 9,047.51 | | 8,021 | | 8,124 |
| 100.2543.0240.182.000.021 | EMPLOYEES INSURANCE | 9,114.07 | 13,571.29 | | 12,031 | | 12,186 |
| | Total PR Taxes & Benefits | 84,181.78 | 90,721.18 | | 116,290 | | 86,454 |
| 100.2543.0322.021.000.021 | REPAIRS & MAINTENANCE SERVICES | 3,123.38 | 0 | | 2,500 | | 5,000 |
| 100.2543.0322.114.000.021 | REPAIRS & MAINTENANCE SERVICES | 0 | 2,579.21 | | 1,500 | | 5,000 |
| 100.2543.0322.179.000.021 | REPAIRS & MAINTENANCE SERVICES | 534.39 | 3,418.99 | | 1,500 | | 5,000 |
| 100.2543.0322.182.000.021 | REPAIRS & MAINTENANCE SERVICES | 85.00 | 1,925.00 | | 1,500 | | 5,000 |
| 100.2543.0322.219.000.021 | REPAIRS & MAINTENANCE SERVICES | 374.50 | 0.00 | | 1,500 | | 5,000 |
| 100.2543.0322.636.000.021 | REPAIRS & MAINTENANCE SERVICES | 1,061.88 | 489.57 | | 1,500 | | 5,000 |
| 100.2543.0324.021.000.021 | RENTALS | 2,989.00 | 319.00 | | 2,000 | | 2,000 |
| 100.2543.0324.114.000.021 | RENTALS | 263.12 | 1,131 | | 2,000 | | 2,000 |
| 100.2543.0324.179.000.021 | RENTALS | 61.75 | 3,234.47 | | 2,000 | | 2,000 |
| 100.2543.0324.182.000.021 | RENTALS | 61.75 | 2,252.24 | | 2,000 | | 2,000 |
| 100.2543.0324.219.000.021 | RENTALS | 61.75 | 982 | | 2,000 | | 2,000 |
| 100.2543.0324.636.000.021 | RENTALS | 201.75 | 251.22 | | 2,000 | | 2,000 |
| 100.2543.0326.021.000.021 | HEATING FUEL | 2,798.22 | 2,429.17 | | 2,500 | | 3,110 |
| 100.2543.0327.021.000.021 | WATER AND SEWAGE | 130.70 | 130.70 | | 131 | | 131 |
| 100.2543.0340.021.000.021 | TRAVEL | 0 | 194 | | 500 | | 500 |
| 100.2543.0351.021.000.021 | TELEPHONE | 1,920.19 | 1,782.57 | | 1,800 | | 1,440 |
| 100.2543.0390.114.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 200 | | 200 |
| 100.2543.0390.179.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 110 | | 200 | | 200 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.2543.0390.182.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 2,500 | 0 | | 200 | | 200 |
| 100.2543.0390.219.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 200 | | 200 |
| 100.2543.0390.636.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 200 | | 200 |
| | Total Purchased Services | 16,167.38 | 21,229.00 | | 27,931 | | 48,181 |
| 100.2543.0410.021.000.021 | SUPPLIES | 1,222.86 | 749.60 | | 1,000 | | 1,000 |
| 100.2543.0410.114.000.021 | SUPPLIES | 1,879.55 | 3,459.56 | | 4,000 | | 5,000 |
| 100.2543.0410.179.000.021 | SUPPLIES | 1,234.09 | 4,400.51 | | 2,500 | | 5,000 |
| 100.2543.0410.182.000.021 | SUPPLIES | 2,066.38 | 3,464.82 | | 4,000 | | 6,000 |
| 100.2543.0410.219.000.021 | SUPPLIES | 490.34 | 3,767.18 | | 3,000 | | 5,000 |
| 100.2543.0410.636.000.021 | SUPPLIES | 10,887.82 | 6,701.17 | | 11,000 | | 11,000 |
| 100.2543.0416.021.000.021 | FUEL | 5,685.47 | 6,038.89 | | 6,000 | | 4,200 |
| 100.2543.0460.021.000.021 | NON-CONSUMABLE SUPPLIES | 2,879.97 | 9.00 | | 3,000 | | 3,000 |
| 100.2543.0460.114.000.021 | NON-CONSUMABLE SUPPLIES | 189.99 | 470.16 | | 500 | | 500 |
| 100.2543.0460.179.000.021 | NON-CONSUMABLE SUPPLIES | 90.00 | 476.58 | | 500 | | 500 |
| 100.2543.0460.182.000.021 | NON-CONSUMABLE SUPPLIES | 0 | 207.72 | | 500 | | 500 |
| 100.2543.0460.219.000.021 | NON-CONSUMABLE SUPPLIES | 0 | 1,855.87 | | 10,000 | | 500 |
| 100.2543.0460.636.000.021 | NON-CONSUMABLE SUPPLIES | 342.20 | 350.86 | | 500 | | 500 |
| 100.2543.0470.021.000.021 | COMPUTER SOFTWARE | 0.00 | 219.00 | | 0 | | 0 |
| | Total Supplies & Materials | 26,968.67 | 32,170.92 | | 46,500 | | 42,700 |
| 100.2543.0530.021.000.021 | IMPROVEMENTS OTHER THAN BUILDINGS | 24,674 | 0 | | 5,000 | | 5,000 |
| 100.2543.0541.021.000.021 | INITIAL & ADDITIONAL EQUIPMENT PURCHASE | 0 | 0 | | 5,000 | | 5,000 |
| 100.2543.0542.021.000.021 | REPLACEMENT EQUIPMENT PURCHASES | 0.00 | 0 | | 15,000 | | 15,000 |
| | Total Capital Improvements | 24,674.00 | 0.00 | | 25,000 | | 25,000 |
| | TOTAL GROUND CARE & UPKEEP SRVS | 276,172.12 | 268,944.53 | 4.03 | 375,101 | 3.03 | 331,086 |
| 100.2546.0390.021.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 73,879.22 | 32,222.00 | | 166,033 | | 165,000 |
| 100.2546.0410.021.000.021 | SUPPLIES | 4,215.75 | 3,016.76 | | 5,000 | | 10,000 |
| 100.2546.0470.021.000.021 | COMPUTER SOFTWARE | 0.00 | 12,000.00 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|--------------------------------|---|------------------|------------------|-------------|----------------|-------------|----------------|
| TOTAL SECURITY SERVICES | | 78,094.97 | 47,238.76 | | 171,033 | | 175,000 |
| 100.2549.0112.099.000.021 | CLASSIFIED SALARIES | 19,916.30 | 20,459.80 | 0.63 | 21,945 | 0.63 | 24,024 |
| 100.2549.0130.099.000.021 | ADDITIONAL SALARY | 0 | 69.68 | | 0 | | 0 |
| 100.2549.0212.099.000.021 | PERS PU | 1,194.96 | 1,238.95 | | 1,325 | | 1,450 |
| 100.2549.0213.099.000.021 | PERS UAL | 3,983.26 | 4,105.90 | | 4,389 | | 4,805 |
| 100.2549.0220.099.000.021 | FICA & MEDICARE | 1,523.59 | 1,579.67 | | 1,689 | | 1,849 |
| 100.2549.0231.099.000.021 | WORKERS' COMPENSATION | 368.73 | 427.36 | | 455 | | 413 |
| 100.2549.0233.099.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 199.68 | | 219 | | 240 |
| | Total Salaries & PR Taxes & Benefits | 26,986.84 | 28,081.04 | 0.63 | 30,022 | 0.63 | 32,781 |
| 100.2549.0322.095.000.021 | REPAIRS & MAINTENANCE SERVICES | 7,830.75 | 3,755.58 | | 7,000 | | 7,000 |
| 100.2549.0322.099.000.021 | REPAIRS & MAINTENANCE SERVICES | 145.00 | 0.00 | | 500 | | 2,500 |
| 100.2549.0325.099.000.021 | ELECTRICITY | 3,910.71 | 793.11 | | 953 | | 1,078 |
| 100.2549.0326.099.000.021 | HEATING FUEL | 1,377.97 | 674.62 | | 1,100 | | 1,100 |
| 100.2549.0327.099.000.021 | WATER AND SEWAGE | 2,212.27 | 2,102.05 | | 2,200 | | 2,200 |
| 100.2549.0351.099.000.021 | TELEPHONE | 606.05 | 630.28 | | 648 | | 450 |
| | Total Purchased Services | 16,082.75 | 7,955.64 | | 12,401 | | 14,328 |
| 100.2549.0410.095.000.021 | SUPPLIES | 361.88 | 1,793.63 | | 0 | | 200 |
| 100.2549.0410.099.000.021 | SUPPLIES | 2,183.82 | 2,088.41 | | 2,000 | | 3,000 |
| 100.2549.0416.095.000.021 | FLEET FUEL | 9,934.41 | 7,808.38 | | 12,000 | | 12,000 |
| 100.2549.0460.095.000.021 | NON-CONSUMABLE SUPPLIES | 0 | 241.98 | | 0 | | 300 |
| 100.2549.0460.099.000.021 | NON-CONSUMABLE SUPPLIES | 89.99 | 0 | | 100 | | 100 |
| | Total Supplies & Materials | 12,570.10 | 11,932.40 | | 14,100 | | 15,600 |
| 100.2549.0640.095.000.021 | DUES AND FEES | 0 | 0 | | 0 | | 0 |
| | Total Other Objects | 0 | 0 | | 0 | | 0 |
| | TOTAL OTHER OPERATION & MTNC SRVS | 55,639.69 | 47,969.08 | 0.63 | 56,523 | 0.63 | 62,709 |

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 100.2552.0331.021.000.021 | REIMBURSABLE STUDENT TRANSPORTATION | 804,172.38 | 965,745.56 | | 956,671 | | 1,004,504 |
| | Total Purchased Services | 804,172.38 | 965,745.56 | | 956,671 | | 1,004,504 |
| 100.2552.0416.021.000.021 | FUEL | 96,369.84 | 81,846.22 | | 90,000 | | 90,000 |
| | Total Supplies & Materials | 96,369.84 | 81,846.22 | | 90,000 | | 90,000 |
| 100.2559.0332.021.000.021 | NON-REIMBURSABLE STUDENT TRANSPORTATION | 55,777.59 | 52,423.68 | | 63,113 | | 66,269 |
| | Total Purchased Services | 55,777.59 | 52,423.68 | | 63,113 | | 66,269 |
| 100.2559.0416.021.000.021 | FUEL | 23,450.82 | 22,299.99 | | 28,000 | | 28,000 |
| | Total Supplies & Materials | 23,450.82 | 22,299.99 | | 28,000 | | 28,000 |
| | TOTAL STUDENT TRANSPORTATION | 979,770.63 | 1,122,315.45 | | 1,137,784 | | 1,188,773 |
| 100.2574.0322.021.000.021 | REPAIRS & MAINTENANCE SERVICES | 0 | 0 | | 0 | | 200 |
| 100.2574.0324.021.000.021 | RENTALS | 52,256.14 | 53,212.25 | | 46,000 | | 56,000 |
| 100.2574.0390.021.000.021 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 0 | | 0 |
| | TOTAL PRINTING | 52,256.14 | 53,212.25 | | 46,000 | | 56,200 |
| 100.2700.0211.021.000.021 | PERS-TIER I & II | 1.80 | 0.00 | | 0 | | 0 |
| 100.2700.0212.021.000.021 | PERS PU | 0 | 0 | | 0 | | 0 |
| 100.2700.0213.021.000.021 | PERS UAL | 720.00 | 0.00 | | 0 | | 0 |
| 100.2700.0220.021.000.021 | FICA & MEDICARE | 12.24 | 566.35 | | 854 | | 831 |
| 100.2700.0231.021.000.021 | WORKERS' COMPENSATION | 9.12 | 32.39 | | 35 | | 24 |
| 100.2700.0233.021.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 67.43 | | 111 | | 108 |
| 100.2700.0241.021.000.021 | EMPLOYEES INSURANCE | 9,089.28 | 29,214.46 | | 47,360 | | 47,583 |
| 100.2700.0270.021.000.021 | POST RETIREMENT BENEFITS | 3,600.00 | 10,800.00 | | 11,100 | | 10,800 |
| | TOTAL SUPP. RETIREMENT PRG. | 13,432.44 | 40,680.63 | | 59,460 | | 59,347 |
| | TOTAL DISTRICT SERVICES | <u>3,121,942.91</u> | <u>3,160,534.69</u> | <u>17.53</u> | <u>3,874,994</u> | <u>16.78</u> | <u>4,076,965</u> |



STUDENT SERVICES

This area includes the expenditures for all district student services such as Special Education programs for the disabled, Health Enhancement programs, and English as a Second Language programs.

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------|---------------|---------------|------|---------------|------|----------------|
| 100.1210.0410.021.320.041 | TAG SUPPLIES STUD SRV | 0.00 | 0.00 | | 0 | | 2,000 |
| | Total TAG Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 100.1220.0111.182.320.041 | LICENSED SALARIES | 46,437.49 | 37,154.24 | 0.86 | 54,030 | 0.86 | 56,654 |
| 100.1220.0111.219.320.041 | LICENSED SALARIES | 8,246.29 | 78,608.08 | 1.00 | 54,722 | 1.00 | 75,632 |
| 100.1220.0111.636.320.041 | LICENSED SALARIES | 41,104.00 | 43,681.60 | 1.00 | 49,165 | 1.00 | 50,148 |
| 100.1220.0112.182.320.041 | CLASSIFIED SALARIES | 30,802.59 | 27,862.39 | 1.63 | 46,717 | 1.63 | 46,955 |
| 100.1220.0112.219.320.041 | CLASSIFIED SALARIES | 52,630.23 | 57,549.27 | 3.84 | 121,374 | 3.13 | 94,718 |
| 100.1220.0112.636.320.041 | CLASSIFIED SALARIES | 24,330.26 | 15,429.85 | 0.88 | 28,555 | 0.88 | 29,547 |
| 100.1220.0122.182.320.041 | SUBSTITUTES - CLASSIFIED | 912.27 | 0 | | 1,000 | | 1,000 |
| 100.1220.0122.219.320.041 | SUBSTITUTES - CLASSIFIED | 0 | 4,423 | | 2,500 | | 2,500 |
| 100.1220.0122.636.320.041 | SUBSTITUTES - CLASSIFIED | 186.04 | 832.41 | | 5,000 | | 5,000 |
| 100.1220.0130.182.320.041 | ADDITIONAL SALARIES | 2,840.70 | 6,834.35 | | 2,000 | | 2,500 |
| 100.1220.0130.219.320.041 | ADDITIONAL SALARIES | 7,508.34 | 7,900.00 | | 2,000 | | 2,296 |
| 100.1220.0130.636.320.041 | ADDITIONAL SALARIES | 10,600.00 | 1,900.00 | | 1,500 | | 1,500 |
| | Total Salaries | 225,598.21 | 282,174.78 | 9.21 | 368,563 | 8.49 | 368,450 |
| 100.1220.0211.182.320.041 | PERS-TIER I & II | 0.24 | 0 | | 0 | | 0 |
| 100.1220.0211.219.320.041 | PERS-TIER I & II | 11.94 | 0 | | 0 | | 0 |
| 100.1220.0211.636.320.041 | PERS-TIER I & II | 10.71 | 0 | | 0 | | 0 |
| 100.1220.0212.182.320.041 | PERS PU | 4,183.30 | 3,931.19 | | 4,767 | | 6,405 |
| 100.1220.0212.219.320.041 | PERS PU | 3,039.89 | 3,257.48 | | 7,090 | | 10,421 |
| 100.1220.0212.636.320.041 | PERS PU | 4,562.03 | 3,595.24 | | 4,783 | | 4,901 |
| 100.1220.0213.182.320.041 | PERS UAL | 13,944.13 | 13,025.44 | | 15,792 | | 21,222 |
| 100.1220.0213.219.320.041 | PERS UAL | 10,132.91 | 10,825.64 | | 23,523 | | 34,529 |
| 100.1220.0213.636.320.041 | PERS UAL | 15,206.87 | 12,202.30 | | 15,844 | | 16,239 |
| 100.1220.0220.182.320.041 | FICA & MEDICARE | 6,131.60 | 5,463.45 | | 7,907 | | 8,166 |
| 100.1220.0220.219.320.041 | FICA & MEDICARE | 5,135.43 | 10,954.93 | | 13,706 | | 13,287 |
| 100.1220.0220.636.320.041 | FICA & MEDICARE | 5,534.57 | 4,642.40 | | 6,097 | | 6,249 |
| 100.1220.0231.182.320.041 | WORKERS' COMPENSATION | 2,539.15 | 225.88 | | 319 | | 275 |
| 100.1220.0231.219.320.041 | WORKERS' COMPENSATION | 206.72 | 457.89 | | 564 | | 450 |
| 100.1220.0231.636.320.041 | WORKERS' COMPENSATION | 4,998.53 | 192.00 | | 246 | | 210 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|------------------------------|---------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.1220.0233.182.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 709.99 | | 1,027 | | 1,061 |
| 100.1220.0233.219.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,419.49 | | 1,781 | | 1,727 |
| 100.1220.0233.636.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 599.27 | | 792 | | 812 |
| 100.1220.0240.182.320.041 | EMPLOYEES INSURANCE | 23,260.04 | 38,026.17 | | 57,348 | | 58,086 |
| 100.1220.0240.219.320.041 | EMPLOYEES INSURANCE | 17,352.48 | 34,905.28 | | 80,207 | | 81,239 |
| 100.1220.0240.636.320.041 | EMPLOYEES INSURANCE | 15,477.54 | 24,249.96 | | 40,104 | | 40,620 |
| | Total PR Taxes & Benefits | 131,728.08 | 168,684.00 | | 281,899 | | 305,897 |
| 100.1220.0310.182.320.041 | INSTRUCTIONAL, PROFESS | 1,029.27 | 12,429.38 | | 2,580 | | 2,580 |
| 100.1220.0310.219.320.041 | INSTRUCTIONAL, PROFESS | 28,698.72 | 1,825.15 | | 3,000 | | 3,000 |
| 100.1220.0310.636.320.041 | INSTRUCTIONAL, PROFESS | 504.54 | 0.00 | | 3,000 | | 3,000 |
| 100.1220.0340.182.320.041 | TRAVEL | 325.32 | 86.80 | | 500 | | 500 |
| 100.1220.0340.219.320.041 | TRAVEL | 45.74 | 178.16 | | 500 | | 500 |
| 100.1220.0340.636.320.041 | TRAVEL | 491.73 | 552.19 | | 500 | | 500 |
| 100.1220.0390.041.320.041 | OTHER GENERAL PROFESS | 0.00 | 0.00 | | 0 | | 9,000 |
| | Total Purchased Services | 31,095.32 | 15,071.68 | | 10,080 | | 19,080 |
| 100.1220.0410.182.320.041 | SUPPLIES | 1,552.50 | 2,279.67 | | 2,500 | | 2,500 |
| 100.1220.0410.219.320.041 | SUPPLIES | 1,593.52 | 2,096.86 | | 2,500 | | 2,500 |
| 100.1220.0410.636.320.041 | SUPPLIES | 784.48 | 984.53 | | 2,500 | | 2,500 |
| 100.1220.0460.182.320.041 | NON-CONSUMABLE SUPPLI | 583.97 | 0.00 | | 500 | | 500 |
| 100.1220.0460.219.320.041 | NON-CONSUMABLE SUPPLI | 619.23 | 322.89 | | 500 | | 500 |
| 100.1220.0460.636.320.041 | NON-CONSUMABLE SUPPLI | 0 | 194.57 | | 500 | | 500 |
| 100.1220.0470.182.320.041 | COMPUTER SOFTWARE | 0 | 219.42 | | 250 | | 250 |
| 100.1220.0470.219.320.041 | COMPUTER SOFTWARE | 0 | 0 | | 250 | | 250 |
| 100.1220.0470.636.320.041 | COMPUTER SOFTWARE | 884.98 | 70.00 | | 250 | | 250 |
| | Total Supplies & Materials | 6,018.68 | 6,167.94 | | 9,750 | | 9,750 |
| | TOTAL DLC | 394,440.29 | 472,098.40 | 9.21 | 670,292 | 8.49 | 703,176 |
| 100.1250.0111.114.320.041 | LICENSED SALARIES | 19,910.44 | 44,836.04 | 1.00 | 47,015 | 1.00 | 48,785 |
| 100.1250.0111.179.320.041 | LICENSED SALARIES | 57,063.00 | 63,319.00 | 1.00 | 66,395 | 1.00 | 69,616 |
| 32 100.1250.0111.182.320.041 | LICENSED SALARIES | 98,861.19 | 113,064.23 | 1.86 | 118,554 | 1.00 | 71,614 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|------------------------------|--------------------------|-------------------|-------------------|--------------|----------------|--------------|----------------|
| 100.1250.0111.219.320.041 | LICENSED SALARIES | 73,211.00 | 79,855.83 | 1.00 | 81,452 | 1.00 | 82,216 |
| 100.1250.0111.636.320.041 | LICENSED SALARIES | 48,298.82 | 60,750.89 | 1.00 | 62,930 | 1.00 | 52,925 |
| 100.1250.0112.041.320.041 | CLASSIFIED SALARIES | 0.00 | 16,305.38 | | 0 | | 0 |
| 100.1250.0112.114.320.041 | CLASSIFIED SALARIES | 68,325.32 | 72,075.85 | 3.31 | 98,958 | 3.31 | 101,426 |
| 100.1250.0112.179.320.041 | CLASSIFIED SALARIES | 25,791.36 | 38,442.54 | 1.50 | 49,073 | 1.50 | 50,166 |
| 100.1250.0112.182.320.041 | CLASSIFIED SALARIES | 57,196.61 | 41,019.19 | 2.31 | 64,166 | 2.31 | 66,250 |
| 100.1250.0112.219.320.041 | CLASSIFIED SALARIES | 18,106.61 | 18,231.96 | 1.50 | 43,831 | 1.50 | 44,304 |
| 100.1250.0112.636.320.041 | CLASSIFIED SALARIES | 77,661.05 | 85,695.87 | 3.19 | 108,074 | 3.19 | 104,873 |
| 100.1250.0122.114.320.041 | SUBSTITUTES - CLASSIFIED | 3,555.37 | 4,871.88 | 0.00 | 2,800 | | 5,000 |
| 100.1250.0122.179.320.041 | SUBSTITUTES - CLASSIFIED | 9,345.66 | 5,015.79 | | 2,800 | | 3,000 |
| 100.1250.0122.182.320.041 | SUBSTITUTES - CLASSIFIED | 173.81 | 473.85 | | 2,800 | | 2,800 |
| 100.1250.0122.219.320.041 | SUBSTITUTES - CLASSIFIED | 11,190.72 | 13,446.81 | | 2,800 | | 2,800 |
| 100.1250.0122.636.320.041 | SUBSTITUTES - CLASSIFIED | 0 | 0 | | 2,800 | | 2,800 |
| 100.1250.0130.041.320.041 | ADDITIONAL SALARY | 3,570 | 10,698.50 | | 12,580 | | 6,256 |
| 100.1250.0130.114.320.041 | ADDITIONAL SALARY | 826.71 | 1,454.68 | | 1,000 | | 1,500 |
| 100.1250.0130.179.320.041 | ADDITIONAL SALARY | 2,000.00 | 2,500.00 | | 2,500 | | 2,500 |
| 100.1250.0130.182.320.041 | ADDITIONAL SALARY | 4,000.00 | 2,290.00 | | 3,220 | | 1,500 |
| 100.1250.0130.219.320.041 | ADDITIONAL SALARY | 5,900.00 | 8,900.00 | | 3,000 | | 3,000 |
| 100.1250.0130.636.320.041 | ADDITIONAL SALARY | 6,020.88 | 2,400.00 | | 2,000 | | 2,338 |
| | Total Salaries | 591,008.55 | 685,648.29 | 17.67 | 778,749 | 16.81 | 725,668 |
| 100.1250.0211.179.320.041 | PERS-TIER I & II | 10.67 | 0 | | 0 | | 0 |
| 100.1250.0211.182.320.041 | PERS-TIER I & II | 39.99 | 0 | | 0 | | 0 |
| 100.1250.0211.219.320.041 | PERS-TIER I & II | 48.69 | 0 | | 0 | | 0 |
| 100.1250.0211.636.320.041 | PERS-TIER I & II | 41.32 | 0 | | 0 | | 0 |
| 100.1250.0212.041.320.041 | PERS PU | 0 | 991.97 | | 0 | | 378 |
| 100.1250.0212.114.320.041 | PERS PU | 4,871.38 | 7,144.28 | | 8,874 | | 9,157 |
| 100.1250.0212.179.320.041 | PERS PU | 5,602.54 | 6,285.44 | | 7,112 | | 7,371 |
| 100.1250.0212.182.320.041 | PERS PU | 8,951.54 | 8,995.33 | | 11,212 | | 8,412 |
| 100.1250.0212.219.320.041 | PERS PU | 1,350.40 | 6,953.99 | | 7,704 | | 7,778 |
| 100.1250.0212.636.320.041 | PERS PU | 7,918.68 | 9,011.32 | | 10,407 | | 9,655 |
| 100.1250.0213.041.320.041 | PERS UAL | 0 | 3,291.08 | | 0 | | 0 |
| 33 100.1250.0213.114.320.041 | PERS UAL | 16,237.98 | 23,673.23 | | 29,395 | | 30,342 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|------------------------------|--------------------------------------|-------------------|-------------------|-----|----------------|-----|----------------|
| 100.1250.0213.179.320.041 | PERS UAL | 18,674.86 | 20,852.37 | | 23,594 | | 24,456 |
| 100.1250.0213.182.320.041 | PERS UAL | 29,838.29 | 29,808.22 | | 37,188 | | 27,873 |
| 100.1250.0213.219.320.041 | PERS UAL | 19,443.48 | 23,169.32 | | 25,657 | | 25,904 |
| 100.1250.0213.636.320.041 | PERS UAL | 26,396.12 | 29,769.43 | | 34,601 | | 32,027 |
| 100.1250.0220.041.320.041 | FICA & MEDICARE | 273 | 1,803.77 | | 968 | | 481 |
| 100.1250.0220.114.320.041 | FICA & MEDICARE | 7,004.31 | 9,351.16 | | 11,311 | | 11,676 |
| 100.1250.0220.179.320.041 | FICA & MEDICARE | 6,953.47 | 8,138.12 | | 9,079 | | 9,411 |
| 100.1250.0220.182.320.041 | FICA & MEDICARE | 12,129.07 | 11,893.20 | | 14,310 | | 10,725 |
| 100.1250.0220.219.320.041 | FICA & MEDICARE | 7,942.29 | 9,268.49 | | 9,873 | | 9,968 |
| 100.1250.0220.636.320.041 | FICA & MEDICARE | 9,689.25 | 11,101.61 | | 13,315 | | 12,324 |
| 100.1250.0231.041.320.041 | WORKERS' COMPENSATION | 11.31 | 91.00 | | 42 | | 174 |
| 100.1250.0231.114.320.041 | WORKERS' COMPENSATION | 289.62 | 401.94 | | 469 | | 404 |
| 100.1250.0231.179.320.041 | WORKERS' COMPENSATION | 276.06 | 341.03 | | 362 | | 313 |
| 100.1250.0231.182.320.041 | WORKERS' COMPENSATION | 466.08 | 484.64 | | 573 | | 363 |
| 100.1250.0231.219.320.041 | WORKERS' COMPENSATION | 311.34 | 365.55 | | 388 | | 329 |
| 100.1250.0231.636.320.041 | WORKERS' COMPENSATION | 394.64 | 471.72 | | 538 | | 422 |
| 100.1250.0233.041.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 234.39 | | 126 | | 63 |
| 100.1250.0233.114.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,214.87 | | 1,470 | | 1,517 |
| 100.1250.0233.179.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,057.49 | | 1,180 | | 1,223 |
| 100.1250.0233.182.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,545.43 | | 1,860 | | 1,394 |
| 100.1250.0233.219.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,200.39 | | 1,283 | | 1,295 |
| 100.1250.0233.636.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,438.69 | | 1,730 | | 1,601 |
| 100.1250.0240.041.320.041 | EMPLOYEES INSURANCE | 0 | 15,809.47 | | 0 | | 0 |
| 100.1250.0240.114.320.041 | EMPLOYEES INSURANCE | 4,439.95 | 2,355.60 | | 20,052 | | 20,310 |
| 100.1250.0240.179.320.041 | EMPLOYEES INSURANCE | 33,718.97 | 44,755.45 | | 60,155 | | 60,929 |
| 100.1250.0240.182.320.041 | EMPLOYEES INSURANCE | 56,307.58 | 63,404.03 | | 77,400 | | 60,929 |
| 100.1250.0240.219.320.041 | EMPLOYEES INSURANCE | 16,882.06 | 10,281.86 | | 40,104 | | 40,620 |
| 100.1250.0240.636.320.041 | EMPLOYEES INSURANCE | 61,315.65 | 74,089.51 | | 100,258 | | 101,549 |
| | Total PR Taxes & Benefits | 357,830.68 | 441,045.39 | | 562,586 | | 531,371 |
| 100.1250.0310.114.320.041 | INSTRUCTIONAL, PROFESS | 24,662.53 | 2,343.11 | | 3,000 | | 3,000 |
| 100.1250.0310.179.320.041 | INSTRUCTIONAL, PROFESS | 1,135.22 | 522.06 | | 3,000 | | 3,000 |
| 34 100.1250.0310.182.320.041 | INSTRUCTIONAL, PROFESS | 4,894.04 | 6,204.17 | | 5,580 | | 5,580 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------|-------------------|-------------------|-----|----------------|-----|----------------|
| 100.1250.0310.219.320.041 | INSTRUCTIONAL, PROFESS | 5,267.89 | 1,566.19 | | 3,000 | | 3,000 |
| 100.1250.0310.636.320.041 | INSTRUCTIONAL, PROFESS | 5,676.14 | 6,621.06 | | 3,500 | | 3,000 |
| 100.1250.0340.041.320.041 | TRAVEL | 336.74 | 0 | | 0 | | 0 |
| 100.1250.0340.114.320.041 | TRAVEL | 0 | 0 | | 100 | | 100 |
| 100.1250.0340.179.320.041 | TRAVEL | 0 | 0 | | 100 | | 100 |
| 100.1250.0340.182.320.041 | TRAVEL | 0 | 0 | | 100 | | 100 |
| 100.1250.0340.219.320.041 | TRAVEL | 0 | 0 | | 100 | | 100 |
| 100.1250.0340.636.320.041 | TRAVEL | 0 | 0 | | 100 | | 100 |
| 100.1250.0390.182.320.041 | OTHER GENERAL PROF & T | 137,250.00 | 135,000.00 | | 75,000 | | 67,500 |
| 100.1250.0390.219.320.041 | OTHER GENERAL PROF & T | 0 | 0 | | 0 | | 0 |
| 100.1250.0390.636.320.041 | OTHER GENERAL PROF & T | 0 | 0 | | 75,000 | | 67,500 |
| | Total Purchased Services | 179,222.56 | 152,256.59 | | 168,580 | | 153,080 |
| 100.1250.0410.114.320.041 | SUPPLIES | 215.53 | 42.49 | | 600 | | 600 |
| 100.1250.0410.179.320.041 | SUPPLIES | 295.00 | 181.08 | | 600 | | 600 |
| 100.1250.0410.182.320.041 | SUPPLIES | 697.61 | 343.47 | | 600 | | 600 |
| 100.1250.0410.219.320.041 | SUPPLIES | 792.82 | 13.99 | | 600 | | 600 |
| 100.1250.0410.636.320.041 | SUPPLIES | 400.28 | 368.74 | | 600 | | 600 |
| 100.1250.0420.114.320.041 | TEXTBOOKS | 0 | 0 | | 1,500 | | 1,500 |
| 100.1250.0420.179.320.041 | TEXTBOOKS | 0 | 0 | | 1,500 | | 1,500 |
| 100.1250.0420.182.320.041 | TEXTBOOKS | 0 | 0 | | 1,500 | | 1,500 |
| 100.1250.0420.219.320.041 | TEXTBOOKS | 0 | 0 | | 1,500 | | 1,500 |
| 100.1250.0420.636.320.041 | TEXTBOOKS | | | | 1,500 | | 1,500 |
| 100.1250.0460.114.320.041 | NON-CONSUMABLE SUPPLI | 0 | 0 | | 300 | | 300 |
| 100.1250.0460.179.320.041 | NON-CONSUMABLE SUPPLI | 0 | 0 | | 300 | | 300 |
| 100.1250.0460.182.320.041 | NON-CONSUMABLE SUPPLI | (209.99) | 279.99 | | 300 | | 300 |
| 100.1250.0460.219.320.041 | NON-CONSUMABLE SUPPLI | 89.35 | 0 | | 300 | | 300 |
| 100.1250.0460.636.320.041 | NON-CONSUMABLE SUPPLI | 0 | 0 | | 300 | | 300 |
| 100.1250.0470.114.320.041 | COMPUTER SOFTWARE | 285.00 | 285.00 | | 300 | | 350 |
| 100.1250.0470.179.320.041 | COMPUTER SOFTWARE | 380.00 | 380.00 | | 400 | | 400 |
| 100.1250.0470.182.320.041 | COMPUTER SOFTWARE | 0.00 | 0.00 | | 400 | | 400 |
| 100.1250.0470.219.320.041 | COMPUTER SOFTWARE | 342.00 | 561.12 | | 600 | | 400 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|---------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1250.0470.636.320.041 | COMPUTER SOFTWARE | 174.00 | 0 | | 400 | | 400 |
| 100.1250.0480.041.320.041 | COMPUTER HARDWARE | 0 | 0 | | 400 | | 400 |
| | Total Supplies & Materials | 3,461.60 | 2,455.88 | | 14,500 | | 14,350 |
| | TOTAL SPED | 1,131,523.39 | 1,281,406.15 | 17.67 | 1,524,415 | 16.81 | 1,424,469 |
| 100.1291.0390.041.320.041 | OTHER GENERAL PROF & T | 0 | 0 | | 3,000 | | 3,000 |
| 100.1291.0410.041.320.041 | SUPPLIES | 143.48 | 42.50 | | 1,000 | | 1,000 |
| | TOTAL ESL | 143.48 | 42.50 | | 4,000 | | 4,000 |
| 100.1460.0130.041.320.041 | ADDITIONAL SALARY | 8,054.74 | 8,631.91 | | 10,970 | | 11,817 |
| | Total Salaries | 8,054.74 | 8,631.91 | | 10,970 | | 11,817 |
| 100.1460.0211.041.320.041 | PERS-TIER I & II | 0.69 | 0 | | 0 | | 0 |
| 100.1460.0212.041.320.041 | PERS PU | 483.29 | 518.69 | | 662 | | 713 |
| 100.1460.0213.041.320.041 | PERS UAL | 1,610.95 | 1,726.38 | | 2,194 | | 2,363 |
| 100.1460.0220.041.320.041 | FICA & MEDICARE | 616.19 | 661.39 | | 844 | | 909 |
| 100.1460.0231.041.320.041 | WORKERS' COMPENSATION | 22.34 | 26.07 | | 33 | | 30 |
| 100.1460.0233.041.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 32.36 | | 110 | | 118 |
| 100.1460.0240.041.320.041 | EMPLOYEES INSURANCE | (474.76) | 0 | | 2,172 | | 0 |
| | Total PR Taxes & Benefits | 2,258.70 | 2,964.89 | | 6,015 | | 4,133 |
| 100.1460.0410.041.320.041 | SUPPLIES | 23.87 | 0 | | 500 | | 0 |
| | Total Supplies | 23.87 | 0 | | 500 | | 0 |
| | TOTAL EXTENDED SCHOOL YEAR | 10,337.31 | 11,596.80 | | 17,486 | | 15,950 |
| | TOTAL INSTRUCTIONAL | 1,536,444.47 | 1,765,143.85 | 26.88 | 2,216,193 | 25.30 | 2,149,595 |
| 100.2142.0111.041.320.041 | LICENSED SALARIES | 61,993.00 | 83,085.16 | 1.00 | 85,695 | 1.00 | 82,216 |
| 100.2142.0130.041.320.041 | ADDITIONAL SALARY | 28,951.68 | 31,397.72 | | 0 | | 4,327 |
| 100.2142.0212.041.320.041 | PERS PU | 3,915.29 | 5,168.94 | | 5,142 | | 5,193 |
| 100.2142.0213.041.320.041 | PERS UAL | 13,051.21 | 17,229.65 | | 17,139 | | 17,309 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|-----------------|-------------|-----------------|
| 100.2142.0220.041.320.041 | FICA & MEDICARE | 6,623.20 | 8,810.40 | | 6,595 | | 6,660 |
| 100.2142.0231.041.320.041 | WORKERS' COMPENSATION | 252.21 | 334.29 | | 250 | | 210 |
| 100.2142.0233.041.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,144.78 | | 857 | | 865 |
| 100.2142.0240.041.320.041 | EMPLOYEES INSURANCE | 19,949.77 | 2,948.64 | | 20,052 | | 20,310 |
| | Total Salaries & PR Taxes & Benefits | 134,736.36 | 150,119.58 | 1.00 | 135,729 | 1.00 | 137,090 |
| 100.2142.0340.041.320.041 | TRAVEL | 69.00 | 1,449.23 | | 2,000 | | 2,000 |
| 100.2142.0390.041.320.041 | OTHER GENERAL PROF & T | 0 | 0 | | 1,000 | | 0 |
| | Total Purchased Services | 69.00 | 1,449 | | 3,000 | | 2,000 |
| 100.2142.0410.041.320.041 | SUPPLIES | 975.80 | 777.96 | | 1,100 | | 1,100 |
| 100.2142.0460.041.320.041 | NON-CONSUMABLE SUPPLI | 0 | 0 | | 400 | | 400 |
| | Total Supplies & Materials | 975.80 | 777.96 | | 1,500 | | 1,500 |
| | TOTAL PSYCHOLOGICAL TESTING SVRS | 135,781.16 | 152,346.77 | 1.00 | 140,229 | 1.00 | 140,590 |
| 100.2143.0340.041.320.041 | TRAVEL | 313.76 | 0 | | 500 | | 3,500 |
| | Total Purchased Services | 313.76 | 0 | | 500 | | 3,500 |
| 100.2143.0410.041.320.041 | SUPPLIES | 616.28 | 731.64 | | 1,000 | | 1,000 |
| 100.2143.0460.041.320.041 | NON-CONSUMABLE SUPPLI | 598.32 | 445.10 | | 500 | | 500 |
| 100.2143.0470.041.320.041 | SOFTWARE | 0.00 | 64.95 | | 75 | | 100 |
| | Total Supplies & Materials | 1,214.60 | 1,241.69 | | 1,575 | | 1,600 |
| | TOTAL PSYCHOLOGICAL COUNSELING | 1,528.36 | 1,241.69 | 0.00 | 2,075.00 | 0.00 | 5,100.00 |
| 100.2190.0113.041.320.041 | ADMINISTRATORS | 98,808.32 | 101,772.92 | 0.90 | 99,778 | 0.90 | 103,809 |
| 100.2190.0117.041.320.041 | CONFIDENTIAL SALARIES | 15,798.48 | 16,597.69 | 0.33 | 19,408 | 0.33 | 24,206 |
| 100.2190.0130.041.320.041 | ADDITIONAL SALARY | 2,173.50 | 2,757.00 | | 810 | | 0 |
| 100.2190.0211.041.320.041 | PERS-TIER I & II | 49.66 | 0 | | 0 | | 0 |
| 100.2190.0212.041.320.041 | PERS PU | 7,006.87 | 7,273.89 | | 7,246 | | 7,727 |
| 100.2190.0213.041.320.041 | PERS UAL | 2,414.96 | 4,278.27 | | 23,999 | | 25,603 |
| 100.2190.0220.041.320.041 | FICA & MEDICARE | 8,933.58 | 9,248.09 | | 9,235 | | 9,852 |
| 100.2190.0231.041.320.041 | WORKERS' COMPENSATION | 319.26 | 354.24 | | 351 | | 311 |
| 100.2190.0233.041.320.041 | PAID FAMILY MEDICAL LEA\ | 0 | 1,102 | | 1,200 | | 1,280 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 100.2190.0240.041.320.041 | EMPLOYEES INSURANCE | 14,651.40 | 14,384.05 | | 24,706 | | 25,023 |
| | Total Salaries & PR Taxes & Benefits | 150,156.03 | 157,767.73 | 1.23 | 186,732 | 1.23 | 197,811 |
| 100.2190.0340.041.320.041 | TRAVEL | 2,502.11 | 2,343.05 | | 5,000 | | 4,105 |
| 100.2190.0390.041.320.041 | OTHER GENERAL PROF & T | 41,776.02 | 40,000.00 | | 0 | | 0 |
| | Total Purchased Services | 44,278.13 | 42,343.05 | | 5,000 | | 4,105 |
| 100.2190.0410.041.320.041 | SUPPLIES | 2,132.93 | 826.01 | | 1,500 | | 1,500 |
| 100.2190.0460.041.320.041 | NON-CONSUMABLE SUPPLI | 1,036.84 | 205.93 | | 6,500 | | 1,000 |
| 100.2190.0470.041.320.041 | COMPUTER SOFTWARE | 0 | 0 | | 500 | | 0 |
| | Total Supplies & Materials | 3,169.77 | 1,031.94 | | 8,500 | | 2,500 |
| 100.2190.0640.041.320.041 | DUES AND FEES | 1,043.00 | 879.00 | | 1,045 | | 1,500 |
| | Total Other Objects | 1,043.00 | 879.00 | | 1,045 | | 1,500 |
| | TOTAL ADMINISTRATION | 198,646.93 | 202,021.72 | 1.23 | 201,277 | 1.23 | 205,916 |
| 100.2558.0331.041.320.041 | REIMBURSABLE STUDENT T | 234,506.28 | 300,695.11 | | 306,641 | | 321,973 |
| 100.2558.0334.041.320.041 | PAYMENTS - PRIVATE TRAN | 10,761.00 | 0.00 | | 5,000 | | 500 |
| 100.2558.0390.041.320.041 | OTHER GENERAL PROF & T | 11,089.16 | 9,065.12 | | 11,600 | | 18,000 |
| | TOTAL TRANSPORTATION SERVICES | 256,356.44 | 309,760.23 | | 323,241 | | 340,473 |
| | TOTAL SUPPORT SERVICES | 592,312.89 | 665,370.41 | 2.23 | 666,821.48 | 2.23 | 692,078.50 |
| | TOTAL SPECIAL EDUCATION | <u>2,128,757.36</u> | <u>2,430,514.26</u> | <u>29.11</u> | <u>2,883,014</u> | <u>27.53</u> | <u>2,841,674</u> |



TEXTBOOK RESERVE

These funds have been set aside for required textbook adoption.

**SOUTH UMPQUA SCHOOL DISTRICT
TEXTBOOK ADOPTION - 275
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|------------------------|--------------------------|--------------------|-----------------------|----------------------|
| 100.1111.0420.114.000.275 | TEXTBOOKS | 33,871.86 | 0.00 | 49,586 | 1,827 |
| 100.1111.0420.179.000.275 | TEXTBOOKS | 87,500.78 | 0.00 | 138,842 | 3,640 |
| 100.1111.0420.219.000.275 | TEXTBOOKS | 81,732.02 | 0.00 | 128,924 | 3,612 |
| 100.1121.0420.114.000.275 | TEXTBOOKS | 14,430.54 | 0.00 | 29,752 | 822 |
| 100.1121.0420.182.000.275 | TEXTBOOKS | 61,656.96 | 0.00 | 148,759 | 3,881 |
| 100.1131.0420.636.000.275 | TEXTBOOKS | 76,087.51 | 0.00 | 100,000 | 6,218 |
| | TOTAL TEXTBOOKS | <u>355,279.67</u> | <u>0.00</u> | <u>595,863</u> | <u>20,000</u> |



UNEMPLOYMENT FUNDS

The District is self-insured for unemployment costs. These funds are budgeted to cover the District's anticipated unemployment claims.

**UNEMPLOYMENT
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|---------------------------|----------------------|------------------------|-----------------------|-----------------------|
| 100.1111.0232.019.000.800 | UNEMPLOYMENT | 0 | 2,478.05 | 7,693 | 14,285 |
| 100.1121.0232.019.000.800 | UNEMPLOYMENT | 0 | 0 | 7,693 | 14,285 |
| 100.1122.0232.019.000.800 | UNEMPLOYMENT | 0 | 0 | 7,693 | 14,285 |
| 100.1131.0232.019.000.800 | UNEMPLOYMENT | 0 | 0 | 7,693 | 14,285 |
| 100.1132.0232.019.000.800 | UNEMPLOYMENT | 0 | 0 | 7,692 | 14,286 |
| 100.1140.0232.019.000.800 | UNEMPLOYMENT | 0 | 0.00 | 7,692 | 14,286 |
| 100.1220.0232.019.000.800 | UNEMPLOYMENT | 37.75 | 0.00 | 7,692 | 14,286 |
| 100.1250.0232.019.000.800 | UNEMPLOYMENT | 304.14 | 0.00 | 7,692 | 14,286 |
| 100.2119.0232.019.000.800 | UNEMPLOYMENT | 0 | 0.00 | 7,692 | 14,286 |
| 100.2211.0232.019.000.800 | UNEMPLOYMENT | 0 | 1,009.54 | 7,692 | 14,286 |
| 100.2320.0232.019.000.800 | UNEMPLOYMENT | 0 | 0 | 7,692 | 14,286 |
| 100.2410.0232.019.000.800 | UNEMPLOYMENT | 0 | 0.00 | 7,692 | 14,286 |
| 100.2542.0232.019.000.800 | UNEMPLOYMENT | 0 | 0.00 | 0 | 14,286 |
| 100.3100.0232.019.000.800 | UNEMPLOYMENT | 0 | 1,290.98 | 7,692 | 14,286 |
| | TOTAL UNEMPLOYMENT | <u>341.89</u> | <u>4,778.57</u> | <u>100,000</u> | <u>200,000</u> |



CANYONVILLE SCHOOL

Canyonville School provides services to students in grades K-8. The staff at Canyonville School seek to create a caring environment where children learn and grow with success and confidence, instilling skills and lessons that students can carry with them and use throughout their lives.

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.1111.0111.114.000.114 | LICENSED SALARIES | 377,489.20 | 380,963.66 | 7.33 | 395,096 | 7.33 | 420,248 |
| 100.1111.0112.114.000.114 | CLASSIFIED SALARIES | 0.00 | 0.00 | 0.00 | 0 | 0.69 | 18,530 |
| 100.1111.0130.114.000.114 | ADDITIONAL SALARY | 7,036.58 | 16,646.11 | | 0 | | 588 |
| 100.1111.0211.114.000.114 | PERS-TIER I & II | 64.57 | 0.00 | | 0 | | 0 |
| 100.1111.0212.114.000.114 | PERS PU | 20,591.81 | 22,509.17 | | 24,026 | | 26,493 |
| 100.1111.0213.114.000.114 | PERS UAL | 68,639.58 | 74,014.79 | | 79,019 | | 87,873 |
| 100.1111.0220.114.000.114 | FICA & MEDICARE | 28,751.19 | 29,858.31 | | 30,407 | | 33,813 |
| 100.1111.0231.114.000.114 | WORKERS' COMPENSATION | 1,087.30 | 1,200.24 | | 1,194 | | 1,110 |
| 100.1111.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE | 0 | 3,873 | | 3,950 | | 4,394 |
| 100.1111.0240.114.000.114 | EMPLOYEES INSURANCE | 76,285.32 | 77,469.90 | | 146,979 | | 148,871 |
| | Total Salaries & PR Taxes & Benefits | 579,945.55 | 606,534.70 | 7.33 | 680,672 | 8.02 | 741,918 |
| 100.1111.0310.114.000.114 | INSTRUCTIONAL, PROFESSIONAL & TECHN | 15,262.35 | 15,362.38 | | 21,990 | | 21,990 |
| 100.1111.0355.114.000.114 | PRINTING AND BINDING | - | 88.49 | | 100 | | 100 |
| | Total Purchased Services | 15,262.35 | 15,450.87 | | 22,090 | | 22,090 |
| 100.1111.0410.114.000.114 | SUPPLIES | 4,235.67 | 5,168.86 | | 7,800 | | 7,430 |
| 100.1111.0420.114.000.114 | TEXTBOOKS | 560.00 | 600.00 | | 600 | | 700 |
| 100.1111.0460.114.000.114 | NON-CONSUMABLE SUPPLIES | 312.22 | 1,518.21 | | 1,500 | | 1,500 |
| 100.1111.0470.114.000.114 | COMPUTER SOFTWARE | - | - | | 300 | | 200 |
| | Total Supplies & Materials | 5,107.89 | 7,287.07 | | 10,200 | | 9,830 |
| | TOTAL ELEMENTARY INSTRUCTIONAL | 600,315.79 | 629,272.64 | 7.33 | 712,962 | 8.02 | 773,838 |
| 100.1121.0111.114.050.114 | LICENSED SALARIES | 199,075.38 | 237,535.83 | 3.50 | 246,805 | 3.50 | 215,721 |
| 100.1121.0130.114.050.114 | ADDITIONAL SALARY | 6,646.30 | 2,261.04 | | 0 | | 486 |
| 100.1121.0212.114.050.114 | PERS PU | 12,343.22 | 9,446.42 | | 9,983 | | 13,050 |
| 100.1121.0213.114.050.114 | PERS UAL | 41,144.41 | 31,302.23 | | 33,071 | | 43,241 |
| 100.1121.0220.114.050.114 | FICA & MEDICARE | 15,475.04 | 17,915.36 | | 18,994 | | 16,639 |
| 100.1121.0231.114.050.114 | WORKERS' COMPENSATION | 571.75 | 707.87 | | 727 | | 538 |
| 100.1121.0233.114.050.114 | PAIDL FAMILY MEDICAL LEAVE | 0 | 2,328 | | 2,468 | | 2,162 |
| 100.1121.0240.114.050.114 | EMPLOYEES INSURANCE | 52,631.18 | 61,909.79 | | 70,181 | | 71,084 |
| | Total Salaries & PR Taxes & Benefits | 327,887.28 | 363,406.34 | 3.50 | 382,228 | 3.50 | 362,922 |

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.1121.0310.114.050.114 | INSTRUCTIONAL, PROFESSIONAL & TECHN | 12,168.37 | 6,503.10 | | 10,500 | | 10,500 |
| 100.1121.0322.114.132.114 | REPAIRS & MAINTENANCE SERVICES | 101.50 | 0 | | 100 | | 100 |
| 100.1121.0340.114.132.114 | TRAVEL | 0.00 | 0 | | 700 | | 1,000 |
| 100.1121.0355.114.050.114 | PRINTING AND BINDING | 0 | 95 | | 200 | | 200 |
| | Total Purchased Services | 12,269.87 | 6,598.14 | | 11,500 | | 11,800 |
| 100.1121.0410.114.050.114 | SUPPLIES | 1,638.74 | 2,245.40 | | 6,172 | | 3,850 |
| 100.1121.0460.114.050.114 | NON-CONSUMABLE SUPPLIES | 1,004.78 | 1,039.88 | | 1,000 | | 1,000 |
| 100.1121.0470.114.050.114 | COMPUTER SOFTWARE | 1,235.00 | 293.65 | | 0 | | 100 |
| | Total Supplies & Materials | 3,878.52 | 3,578.93 | | 7,172 | | 4,950 |
| 100.1121.0640.114.132.114 | DUES AND FEES | 0 | 0 | | 100 | | 100 |
| | Total Dues & Fees | 0 | 0 | | 100 | | 100 |
| | TOTAL MIDDLE SCHOOL INSTRUCTIONAL | 344,035.67 | 373,583.41 | 3.50 | 401,000 | 3.50 | 379,772 |
| 100.1122.0130.114.230.114 | ADDITIONAL SALARY | 29,337.00 | 34,468.00 | | 33,292 | | 33,806 |
| 100.1122.0212.114.230.114 | PERS PU | 1,229.17 | 952.41 | | 863 | | 1,324 |
| 100.1122.0213.114.230.114 | PERS UAL | 4,097.26 | 3,155.80 | | 2,858 | | 4,388 |
| 100.1122.0220.114.230.114 | FICA & MEDICARE | 2,229.04 | 2,640.17 | | 2,562 | | 2,602 |
| 100.1122.0231.114.230.114 | WORKERS' COMPENSATION | 79.79 | 106.33 | | 118 | | 79 |
| 100.1122.0233.114.230.114 | PAID FAMILY MEDICAL LEAVE | 0 | 343 | | 333 | | 338 |
| | Total Salaries & PR Taxes & Benefits | 36,972.26 | 41,665.81 | | 40,024 | | 42,537 |
| 100.1122.0322.114.230.114 | REPAIRS & MAINTENANCE SERVICES | 0 | 0 | | 0 | | 1,000 |
| 100.1122.0324.114.230.114 | RENTALS | 125.00 | 338.00 | | 700 | | 700 |
| 100.1122.0340.114.230.114 | TRAVEL | 51 | 207 | | 200 | | 200 |
| 100.1122.0390.114.230.114 | OTHER GENERAL PROF & TECHNICAL SER | 3,568.00 | 2,327.00 | | 4,000 | | 4,000 |
| | Total Purchased Services | 3,744.27 | 2,871.60 | | 4,900 | | 5,900 |
| 100.1122.0410.114.230.114 | SUPPLIES | 629.25 | 2,449.63 | | 2,500 | | 2,300 |
| 100.1122.0413.114.230.114 | UNIFORM SUPPLIES | 0 | 0 | | 600 | | 800 |

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1122.0460.114.230.114 | NON-CONSUMABLE SUPPLIES | 35.66 | 582.00 | | 250 | | 250 |
| | Total Supplies & Materials | 664.91 | 3,031.63 | | 3,350 | | 3,350 |
| 100.1122.0640.114.230.114 | DUES AND FEES | 0 | 0 | | 300 | | 500 |
| | Total Dues & Fees | 0 | 0 | | 300 | | 500 |
| | TOTAL EXTRA CURRICULAR ACTIVITIES | 41,381.44 | 47,569.04 | | 48,574 | | 52,287 |
| 100.1210.0130.114.000.114 | ADDITIONAL SALARY | 0 | 1,000 | | 1,000 | | 1,000 |
| 100.1210.0212.114.000.114 | PERS PU | 0 | 60 | | 60 | | 60 |
| 100.1210.0213.114.000.114 | PERS UAL | 0 | 200 | | 200 | | 200 |
| 100.1210.0220.114.000.114 | FICA & MEDICARE | 0 | 72 | | 77 | | 77 |
| 100.1210.0231.114.000.114 | WORKERS' COMPENSATION | 0 | 3 | | 3 | | 3 |
| 100.1210.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 9 | | 10 | | 10 |
| | Total Salaries & PR Taxes & Benefits | 0 | 1,343.83 | | 1,350 | | 1,350 |
| 100.1210.0310.114.000.114 | INSTRUCTIONAL, PROFESSIONAL & TECHN | 0 | 0 | | 600 | | 600 |
| | Total Purchased Services | 0 | 0 | | 600 | | 600 |
| 100.1210.0410.114.000.114 | TAG SUPPLIES | 0 | 0 | | 500 | | 1,000 |
| | Total Supplies & Materials | 0 | 0 | | 500 | | 1,000 |
| | Total Talented & Gifted | 0 | 1,344 | | 2,450 | | 2,950 |
| | TOTAL INSTRUCTIONAL | 985,732.90 | 1,051,768.92 | 10.83 | 1,164,986 | 11.52 | 1,208,847 |
| 100.2119.0112.114.000.114 | CLASSIFIED SALARIES | 25,596.96 | 26,236.44 | 1.00 | 33,869 | 2.00 | 61,009 |
| 100.2119.0212.114.000.114 | PERS PU | 1,535.82 | 1,582.82 | | 2,045 | | 3,683 |
| 100.2119.0213.114.000.114 | PERS UAL | 5,119.37 | 5,247.29 | | 6,774 | | 12,202 |
| 100.2119.0220.114.000.114 | FICA & MEDICARE | 1,738.54 | 1,814.65 | | 2,607 | | 4,695 |
| 100.2119.0231.114.000.114 | WORKERS' COMPENSATION | 78.34 | 84.73 | | 108 | | 167 |
| 100.2119.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE | 0 | 236 | | 339 | | 610 |
| 100.2119.0240.114.000.114 | EMPLOYEES INSURANCE | 22,868.36 | 23,191.76 | | 20,052 | | 40,620 |
| | Total Salaries & PR Taxes & Benefits | 56,937.39 | 58,393.48 | 1.00 | 65,793 | 2.00 | 122,986 |

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|------------------|------------------|-------------|------------------|-------------|-------------------|
| 100.2119.0410.114.000.114 | SUPPLIES | 0 | 0 | | 100 | | 0 |
| | Total Supplies | 0 | 0 | | 100 | | 0 |
| | TOTAL OTHER ATTEND & SOCIAL WORK | 56,937.39 | 58,393.48 | 1.00 | 65,892.83 | 2.00 | 122,985.51 |
| 100.2220.0410.114.000.114 | SUPPLIES | 638.59 | 799.08 | | 800 | | 800 |
| 100.2220.0430.114.000.114 | LIBRARY BOOKS | 4,560.05 | 4,813.09 | | 5,000 | | 5,000 |
| 100.2220.0440.114.000.114 | PERIODICALS | 227.93 | 244.28 | | 300 | | 300 |
| 100.2220.0460.114.000.114 | NON-CONSUMABLE SUPPLIES | 467.84 | 687.90 | | 700 | | 700 |
| | Total Supplies & Materials | 5,894.41 | 6,544.35 | | 6,800 | | 6,800 |
| 100.2220.0640.114.000.114 | DUES AND FEES | 85.00 | 100.00 | | 100 | | 100 |
| | Total Dues & Fees | 85.00 | 100.00 | | 100 | | 100 |
| | TOTAL MEDIA SERVICES | 5,979.41 | 6,644.35 | | 6,900 | | 6,900 |
| 100.2410.0112.114.000.114 | CLASSIFIED SALARIES | 37,166.40 | 53,487.69 | 1.50 | 62,162 | 1.50 | 64,982 |
| 100.2410.0113.114.000.114 | ADMINISTRATORS | 70404.72 | 73968.72 | 0.75 | 76,957 | 1.00 | 106,754 |
| 100.2410.0122.114.000.114 | SUBSTITUTES - CLASSIFIED | 266.44 | 468.24 | | 0 | | 0 |
| 100.2410.0130.114.000.114 | ADDITIONAL SALARY | 600.00 | 1,218.75 | | 675 | | 900 |
| 100.2410.0212.114.000.114 | PERS PU | 6,499.25 | 7,229.37 | | 8,442 | | 10,420 |
| 100.2410.0213.114.000.114 | PERS UAL | 2,626.61 | 4,017.70 | | 27,959 | | 34,527 |
| 100.2410.0220.114.000.114 | FICA & MEDICARE | 8,266.27 | 9,871.86 | | 10,758 | | 13,286 |
| 100.2410.0231.114.000.114 | WORKERS' COMPENSATION | 310.91 | 397.17 | | 427 | | 435 |
| 100.2410.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE | 0 | 1,189.27 | | 1,398 | | 1,726 |
| 100.2410.0240.114.000.114 | EMPLOYEES INSURANCE | 29,311.20 | 30,257.17 | | 35,126 | | 40,667 |
| | Total Salaries & PR Taxes & Benefits | 155,451.80 | 182,105.94 | 2.25 | 223,903 | 2.50 | 273,697 |
| 100.2410.0340.114.000.114 | TRAVEL | 279.30 | 1,500.00 | | 1,500 | | 1,500 |
| 100.2410.0355.114.000.114 | PRINTING AND BINDING | - | - | | 300 | | 250 |
| 100.2410.0390.114.000.114 | OTHER GENERAL PROF & TECHNICAL SER | 9,129.80 | 8,280.00 | | 9,360 | | 9,360 |
| | Total Purchased Services | 9,409.10 | 9,780.00 | | 11,160 | | 11,110 |
| 100.2410.0410.114.000.114 | SUPPLIES | 1,591.54 | 1,669.39 | | 2,000 | | 2,000 |
| 100.2410.0460.114.000.114 | NON-CONSUMABLE SUPPLIES | 568.14 | 918.78 | | 750 | | 750 |

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 100.2410.0470.114.000.114 | COMPUTER SOFTWARE | 84.00 | - | | 0 | | 0 |
| | Total Supplies & Materials | 2,243.68 | 2,588.17 | | 2,750 | | 2,750 |
| 100.2410.0542.114.000.114 | EQUIPMENT REPLACEMENT | 11992.50 | 12792.00 | | 10,599 | | 6,300 |
| | Total Capital Improvement | 11992.50 | 12792 | | 10,599 | | 6,300 |
| 100.2410.0640.114.000.114 | DUES AND FEES | 1,078.00 | 1,122.00 | | 1,000 | | 1,500 |
| | Total Dues & Fees | 1,078.00 | 1,122.00 | | 1,000 | | 1,500 |
| | TOTAL PRINCIPAL'S OFFICE | 180,175.08 | 208,388.11 | 2.25 | 249,412 | 2.50 | 295,357 |
| | TOTAL SUPPORT SERVICES | 243,091.88 | 273,425.94 | 3.25 | 322,205 | 4.50 | 425,242 |
| | TOTAL CANYONVILLE SCHOOL | <u>1,228,824.78</u> | <u>1,325,194.86</u> | <u>14.08</u> | <u>1,487,191</u> | <u>16.02</u> | <u>1,634,090</u> |



MYRTLE CREEK ELEMENTARY

Myrtle Creek Elementary provides services to students in grades K - 5. Staff strive to build strong, productive students with strong critical thinking and academic skills by providing a rigorous, dynamic, comprehensive curriculum delivered in partnership with the community. We have a strong, dedicated staff who welcome your feedback to be successful together.

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|-------------------|-------|------------------|-------|------------------|
| 100.1111.0111.179.000.179 | LICENSED SALARIES | 617,884.48 | 612,823.13 | 13.34 | 666,549 | 13.34 | 678,827 |
| 100.1111.0112.179.000.179 | CLASSIFIED SALARIES | 0.00 | 0.00 | | 0 | 1.25 | 34,583 |
| 100.1111.0130.179.000.179 | ADDITIONAL SALARY | 8,833.02 | 19,335.30 | | 0 | | 2,732 |
| 100.1111.0211.179.000.179 | PERS-TIER I & II | 33.60 | 0.00 | | 0 | | 0 |
| 100.1111.0212.179.000.179 | PERS PU | 35,510.73 | 36,615.00 | | 40,454 | | 43,226 |
| 100.1111.0213.179.000.179 | PERS UAL | 118,510.33 | 120,648.05 | | 133,310 | | 143,228 |
| 100.1111.0220.179.000.179 | FICA & MEDICARE | 47,274.89 | 47,679.02 | | 51,298 | | 55,114 |
| 100.1111.0231.179.000.179 | WORKERS' COMPENSATION | 1,794.19 | 3,933.18 | | 2,029 | | 1,829 |
| 100.1111.0233.179.000.179 | PAID FAMILY MEDICAL LEAVE | 0 | 6,194.68 | | 6,665 | | 7,161 |
| 100.1111.0240.179.000.179 | EMPLOYEES INSURANCE | 170,451.09 | 125,889.25 | | 267,490 | | 270,932 |
| | Total Salaries & PR Taxes & Benefits | 1,000,292.33 | 973,117.61 | | 1,167,795 | | 1,237,632 |
| 100.1111.0310.179.000.179 | INSTRUCTIONAL, PROFESSIONAL & | 30,480.12 | 65,000.23 | | 40,020 | | 40,020 |
| 100.1111.0355.179.000.179 | PRINTING AND BINDING | 121.56 | 0 | | 202 | | 200 |
| | Total Purchased Services | 30,480.12 | 65,000.23 | | 40,020 | | 40,220 |
| 100.1111.0410.179.000.179 | SUPPLIES | 9,030.54 | 14,135.01 | | 15,510 | | 14,890 |
| 100.1111.0420.179.000.179 | TEXTBOOKS | 560.00 | 600.00 | | 600 | | 600 |
| 100.1111.0460.179.000.179 | NON-CONSUMABLE SUPPLIES | 5,740.02 | 1,739.80 | | 3,000 | | 3,000 |
| 100.1111.0470.179.000.179 | COMPUTER SOFTWARE | 122.40 | 0.00 | | 120 | | 0 |
| | Total Supplies & Materials | 46,054.64 | 16,474.81 | | 19,230 | | 18,490 |
| 100.1210.0130.179.000.179 | ADDITIONAL SALARY | 0 | 1,000.00 | | 1,000 | | 1,000 |
| 100.1210.0212.179.000.179 | PERS PU | 0 | 60.30 | | 60 | | 60 |
| 100.1210.0213.179.000.179 | PERS UAL | 0 | 199.97 | | 200 | | 200 |
| 100.1210.0220.179.000.179 | FICA & MEDICARE | 0 | 77.03 | | 77 | | 77 |
| 100.1210.0231.179.000.179 | WORKERS' COMPENSATION | 0 | 3.28 | | 3 | | 2 |
| 100.1210.0233.179.000.179 | PAID FAMILY MEDICAL LEAVE INSUR | 0 | 9.90 | | 10 | | 10 |
| | Total Salaries & PR Taxes & Benefits | 0 | 1,350.48 | | 1,350 | | 1,350 |
| 100.1210.0310.179.000.179 | INSTRUCTIONAL, PROFESSIONAL & | 0 | 0 | | 600 | | 600 |

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|---------------------|--------------|-------------------|--------------|-------------------|
| | Total Purchased Services | 0 | 0 | | 600 | | 600 |
| 100.1210.0410.179.000.179 | TAG SUPPLIES | 0 | 0 | | 500 | | 1,000 |
| | Total Talented & Gifted | 0 | 1,350 | | 2,450 | | 2,950 |
| | TOTAL ELEMENTARY INSTRUCTIONAL | 1,076,827.09 | 1,055,943.13 | 13.34 | 1,229,695 | 14.59 | 1,299,292 |
| 100.2119.0112.179.000.179 | CLASSIFIED SALARIES | 67,570.01 | 77,271.79 | 3.00 | 93,950 | 3.00 | 98,155 |
| 100.2119.0122.179.000.179 | SUBSTITUTES - CLASSIFIED | 246.22 | 0.00 | | 500 | | 0 |
| 100.2119.0130.179.000.179 | ADDITIONAL SALARY | 4,800.00 | 400.00 | | 0 | | 0 |
| 100.2119.0212.179.000.179 | PERS PU | 3,087.90 | 4,643.97 | | 5,672 | | 5,925 |
| 100.2119.0213.179.000.179 | PERS UAL | 9,239.08 | 15,387.21 | | 18,790 | | 19,631 |
| 100.2119.0220.179.000.179 | FICA & MEDICARE | 5,552.07 | 5,977.35 | | 7,230 | | 7,554 |
| 100.2119.0231.179.000.179 | WORKERS' COMPENSATION | 226.51 | 259.78 | | 304 | | 265 |
| 100.2119.0233.179.000.179 | PAID FAMILY MEDICAL LEAVE | 0 | 772.19 | | 940 | | 982 |
| 100.2119.0240.179.000.179 | EMPLOYEES INSURANCE | 18,356.61 | 18,774.04 | | 60,155 | | 40,628 |
| | Total Salaries & PR Taxes & Benefits | 109,078.40 | 123,486.33 | 3.00 | 187,541 | 3.00 | 173,140 |
| 100.2119.0410.179.000.179 | SUPPLIES | 127.17 | 0.00 | | 200 | | 200 |
| | Total Supplies & Materials | 127.17 | 0.00 | | 200 | | 200 |
| | TOTAL OTHER ATTD & SOCIAL WORK | 109,205.57 | 123,486.33 | 3.00 | 187,741.05 | 3.00 | 173,340.30 |
| 100.2220.0410.179.000.179 | SUPPLIES | 673.94 | 770.94 | | 800 | | 800 |
| 100.2220.0430.179.000.179 | LIBRARY BOOKS | 4,206.92 | 4,064.74 | | 4,250 | | 4,250 |
| 100.2220.0440.179.000.179 | PERIODICALS | 227.93 | 221.30 | | 300 | | 300 |
| 100.2220.0460.179.000.179 | NON-CONSUMABLE SUPPLIES | 634.54 | 589 | | 700 | | 700 |
| 100.2220.0470.179.000.179 | COMPUTER SOFTWARE | 0 | 0 | | 250 | | 250 |
| | Total Supplies & Materials | 5,743.33 | 5,645.95 | | 6,300 | | 6,300 |
| 100.2220.0640.179.000.179 | DUES AND FEES | 60.00 | 75.00 | | 100 | | 100 |
| | Total Other Objects. | 60.00 | 75.00 | | 100 | | 100 |
| | TOTAL MEDIA SERVICES | 5,803.33 | 5,720.95 | | 6,400.00 | 0.00 | 6,400.00 |

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 100.2410.0112.179.000.179 | CLASSIFIED SALARIES | 77,344.96 | 71,698.56 | 2.00 | 79,838 | 2.00 | 88,860 |
| 100.2410.0113.179.000.179 | ADMINISTRATORS | 92,469.00 | 84,827.84 | 1.00 | 103,094 | 1.00 | 107,260 |
| 100.2410.0122.179.000.179 | SUBSTITUTES - CLASSIFIED | 259 | 0 | | 300 | | 0 |
| 100.2410.0130.179.000.179 | ADDITIONAL SALARY | 3,800.00 | 4,625.00 | | 900 | | 900 |
| 100.2410.0211.179.000.179 | PERS-TIER I & II | 19.74 | 0.00 | | 0 | | 0 |
| 100.2410.0212.179.000.179 | PERS PU | 10,416.89 | 7,927.86 | | 11,100 | | 11,892 |
| 100.2410.0213.179.000.179 | PERS UAL | 2,359.33 | 4,530.20 | | 36,766 | | 39,404 |
| 100.2410.0220.179.000.179 | FICA & MEDICARE | 12,973.53 | 11,799.48 | | 14,148 | | 15,163 |
| 100.2410.0231.179.000.179 | WORKERS' COMPENSATION | 499.01 | 490.38 | | 559 | | 498 |
| 100.2410.0233.179.000.179 | PAID FAMILY MEDICAL LEAVE | 0 | 1,417.11 | | 1,838 | | 1,970 |
| 100.2410.0240.179.000.179 | EMPLOYEES INSURANCE | 33,094.86 | 32,750.47 | | 60,202 | | 60,976 |
| | Total Salaries & PR Taxes & Benefits | 233,236.68 | 220,066.90 | 3.00 | 308,746 | 3.00 | 326,924 |
| 100.2410.0340.179.000.179 | TRAVEL | 0 | 450 | | 1,500 | | 1,500 |
| 100.2410.0355.179.000.179 | PRINTING AND BINDING | 0 | 154.50 | | 250 | | 250 |
| 100.2410.0390.179.000.179 | OTHER GENERAL PROF & TECHNICA | 5,589.80 | 4,680.00 | | 5,400 | | 5,400 |
| | Total Purchased Services | 5,589.80 | 5,284.07 | | 7,150 | | 7,150 |
| 100.2410.0410.179.000.179 | SUPPLIES | 2,258.06 | 3,268.77 | | 4,000 | | 4,000 |
| 100.2410.0460.179.000.179 | NON-CONSUMABLE SUPPLIES | 534.32 | 579.04 | | 750 | | 750 |
| 100.2410.0470.179.000.179 | COMPUTER SOFTWARE | 264.00 | 0.00 | | 500 | | 500 |
| 100.2410.0480.179.000.179 | COMPUTER HARDWARE | 0 | 0 | | 0 | | 0 |
| | Total Supplies & Materials | 3,056.38 | 3,847.81 | | 5,250 | | 5,250 |
| 100.2410.0542.179.000.179 | REPLACEMENT EQUIPMENT | 11,992.50 | 0 | | 10,599 | | 4,352 |
| | Total Capital Improvement | 11,992.50 | 0 | | 10,599 | | 4,352 |
| 100.2410.0640.179.000.179 | DUES AND FEES | 843.00 | 879.00 | | 900 | | 1,000 |
| | Total Other Objects | 843.00 | 879.00 | | 900 | | 1,000 |
| | TOTAL PRINCIPAL'S OFFICE | 254,718.36 | 230,077.78 | 3.00 | 332,645 | 3.00 | 344,676 |

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------|--------------------------------------|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| | TOTAL SUPPORT SERVICES | 369,727.26 | 359,285.06 | 6.00 | 526,786 | 6.00 | 524,417 |
| | TOTAL MYRTLE CREEK ELEMENTARY | <u>1,446,554.35</u> | <u>1,415,228.19</u> | <u>19.34</u> | <u>1,756,481</u> | <u>20.59</u> | <u>1,823,708</u> |



COFFENBERRY MIDDLE SCHOOL

Coffenberry Middle School provides services to students in grades 6-8. Programs at Coffenberry encourage participation in both academic and extracurricular activities. Their goal is to have a student centered school which promotes a positive school climate with both students and staff providing life-long learning skills.

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-----------------------|-------------------|-------------------|--------------|----------------|--------------|----------------|
| 100.1121.0111.182.100.182 | LICENSED SALARIES | 126,851.77 | 137,995.22 | 2.25 | 148,913 | 2.75 | 188,517 |
| 100.1121.0111.182.110.182 | LICENSED SALARIES | 114,315.00 | 123,838.22 | 2.00 | 134,340 | 3.00 | 200,368 |
| 100.1121.0111.182.120.182 | LICENSED SALARIES | 101,837.85 | 102,226.83 | 2.47 | 120,686 | 2.86 | 152,069 |
| 100.1121.0111.182.131.182 | LICENSED SALARIES | 69.43 | 0.00 | | 0 | | 0 |
| 100.1121.0111.182.180.182 | LICENSED SALARIES | 137,437.38 | 120,409.20 | 2.36 | 163,126 | 2.36 | 159,198 |
| 100.1121.0111.182.190.182 | LICENSED SALARIES | 7,046.97 | 8,160 | 0.14 | 9,048 | 0.14 | 7,021 |
| 100.1121.0111.182.200.182 | LICENSED SALARIES | 111,882.72 | 119,568.76 | 1.86 | 129,730 | 1.86 | 115,973 |
| 100.1121.0111.182.290.182 | LICENSED SALARIES | 128,052.49 | 120,897.68 | 2.20 | 138,562 | 1.17 | 75,003 |
| 100.1121.0130.182.100.182 | ADDITIONAL SALARY | 4,800.00 | 6,000.00 | | 0 | | 0 |
| 100.1121.0130.182.110.182 | ADDITIONAL SALARY | 4,080.00 | 5,100.00 | | 0 | | 0 |
| 100.1121.0130.182.120.182 | ADDITIONAL SALARY | 0 | 5,160 | | 0 | | 0 |
| 100.1121.0130.182.180.182 | ADDITIONAL SALARY | 2,180.00 | 0.00 | | 0 | | 0 |
| 100.1121.0130.182.290.182 | ADDITIONAL SALARY | 9,051.28 | 9,999.60 | | 280 | | 1,370 |
| | Total Salaries | 747,604.89 | 759,355.52 | 13.28 | 844,685 | 14.14 | 899,519 |
| 100.1121.0211.182.100.182 | PERS-TIER I & II | 26.59 | 0.00 | | 0 | | 0 |
| 100.1121.0211.182.110.182 | PERS-TIER I & II | 38.86 | 0.00 | | 0 | | 0 |
| 100.1121.0211.182.180.182 | PERS-TIER I & II | 52.56 | 0.00 | | 0 | | 0 |
| 100.1121.0211.182.200.182 | PERS-TIER I & II | 33.09 | 0.00 | | 0 | | 0 |
| 100.1121.0211.182.290.182 | PERS-TIER I & II | 31.66 | 0.00 | | 0 | | 0 |
| 100.1121.0212.182.100.182 | PERS PU | 4,694.03 | 5,167.71 | | 8,990 | | 11,349 |
| 100.1121.0212.182.110.182 | PERS PU | 7,103.76 | 7,752.15 | | 8,081 | | 12,065 |
| 100.1121.0212.182.120.182 | PERS PU | 5,038.62 | 6,481.13 | | 7,286 | | 9,179 |
| 100.1121.0212.182.131.182 | PERS PU | 4.17 | 0.00 | | 0 | | 0 |
| 100.1121.0212.182.180.182 | PERS PU | 8,376.96 | 7,227.56 | | 9,804 | | 9,567 |
| 100.1121.0212.182.190.182 | PERS PU | 422.75 | 492.02 | | 546 | | 424 |
| 100.1121.0212.182.200.182 | PERS PU | 4,458.56 | 3,022.72 | | 3,355 | | 2,603 |
| 100.1121.0212.182.290.182 | PERS PU | 6,882.20 | 6,819.70 | | 8,365 | | 4,596 |
| 100.1121.0213.182.100.182 | PERS UAL | 26,330.29 | 17,125.33 | | 29,783 | | 37,703 |
| 100.1121.0213.182.110.182 | PERS UAL | 23,678.95 | 25,787.77 | | 26,868 | | 40,074 |
| 100.1121.0213.182.120.182 | PERS UAL | 16,795.26 | 21,477.35 | | 24,137 | | 30,414 |
| 100.1121.0213.182.131.182 | PERS UAL | 13.89 | 0.00 | | 0 | | 0 |
| 100.1121.0213.182.180.182 | PERS UAL | 27,923.55 | 24,081.77 | | 32,625 | | 31,840 |
| 100.1121.0213.182.190.182 | PERS UAL | 1,409.43 | 1,632.00 | | 1,810 | | 1,404 |
| 100.1121.0213.182.200.182 | PERS UAL | 14,862.02 | 10,025.29 | | 11,116 | | 8,625 |

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|-------------------|-------------------|-----|----------------|-----|----------------|
| 100.1121.0213.182.290.182 | PERS UAL | 26,251.15 | 22,646.89 | | 27,769 | | 15,275 |
| 100.1121.0220.182.100.182 | FICA & MEDICARE | 9,840.23 | 10,839.69 | | 11,460 | | 14,508 |
| 100.1121.0220.182.110.182 | FICA & MEDICARE | 9,018.98 | 9,882.82 | | 10,339 | | 15,420 |
| 100.1121.0220.182.120.182 | FICA & MEDICARE | 7,750.31 | 8,077.40 | | 9,288 | | 11,703 |
| 100.1121.0220.182.131.182 | FICA & MEDICARE | 5.22 | 0.00 | | 0 | | 0 |
| 100.1121.0220.182.180.182 | FICA & MEDICARE | 10,621.62 | 9,200.05 | | 12,554 | | 12,251 |
| 100.1121.0220.182.190.182 | FICA & MEDICARE | 446.28 | 525.85 | | 696 | | 540 |
| 100.1121.0220.182.200.182 | FICA & MEDICARE | 7,960.05 | 8,575.07 | | 9,984 | | 8,925 |
| 100.1121.0220.182.290.182 | FICA & MEDICARE | 10,361.67 | 9,912.41 | | 10,685 | | 5,878 |
| 100.1121.0231.182.100.182 | WORKERS' COMPENSATION | 366.56 | 427.66 | | 440 | | 465 |
| 100.1121.0231.182.110.182 | WORKERS' COMPENSATION | 324.93 | 379.48 | | 396 | | 496 |
| 100.1121.0231.182.120.182 | WORKERS' COMPENSATION | 292.55 | 324.66 | | 368 | | 385 |
| 100.1121.0231.182.131.182 | WORKERS' COMPENSATION | 0.20 | 0.00 | | 0 | | 0 |
| 100.1121.0231.182.180.182 | WORKERS' COMPENSATION | 387.96 | 354.10 | | 481 | | 393 |
| 100.1121.0231.182.190.182 | WORKERS' COMPENSATION | 19.73 | 24.40 | | 27 | | 18 |
| 100.1121.0231.182.200.182 | WORKERS' COMPENSATION | 311.33 | 355.45 | | 384 | | 288 |
| 100.1121.0231.182.290.182 | WORKERS' COMPENSATION | 384.41 | 390.13 | | 413 | | 189 |
| 100.1121.0233.182.100.182 | PAID FAMILY MEDICAL LEAVE | 0 | 1,408.74 | | 1,489 | | 1,885 |
| 100.1121.0233.182.110.182 | PAID FAMILY MEDICAL LEAVE | 0 | 1,284.22 | | 1,343 | | 2,003 |
| 100.1121.0233.182.120.182 | PAID FAMILY MEDICAL LEAVE | 0 | 1,049.46 | | 1,207 | | 1,520 |
| 100.1121.0233.182.180.182 | PAID FAMILY MEDICAL LEAVE | 0 | 1,195.46 | | 1,631 | | 1,592 |
| 100.1121.0233.182.190.182 | PAID FAMILY MEDICAL LEAVE | 0 | 68.31 | | 90 | | 70 |
| 100.1121.0233.182.200.182 | PAID FAMILY MEDICAL LEAVE | 0 | 1,114.18 | | 1,297 | | 1,160 |
| 100.1121.0233.182.290.182 | PAID FAMILY MEDICAL LEAVE | 0 | 1,287.40 | | 1,389 | | 764 |
| 100.1121.0240.182.100.182 | EMPLOYEES INSURANCE | 20,121.00 | 20,815.22 | | 45,116 | | 55,852 |
| 100.1121.0240.182.110.182 | EMPLOYEES INSURANCE | 16,632.00 | 10,281.86 | | 40,104 | | 60,929 |
| 100.1121.0240.182.120.182 | EMPLOYEES INSURANCE | 20,310.12 | 25,558.85 | | 49,528 | | 58,086 |
| 100.1121.0240.182.180.182 | EMPLOYEES INSURANCE | 17,821.52 | 21,450.65 | | 47,322 | | 47,931 |
| 100.1121.0240.182.190.182 | EMPLOYEES INSURANCE | 2,964.08 | 3,260.88 | | 2,807 | | 2,844 |
| 100.1121.0240.182.200.182 | EMPLOYEES INSURANCE | 28,036.64 | 30,300.98 | | 37,296 | | 37,776 |
| 100.1121.0240.182.290.182 | EMPLOYEES INSURANCE | 21,204.80 | 25,638.72 | | 44,114 | | 23,763 |
| | Total PR Taxes & Benefits | 359,610.54 | 363,723.49 | | 542,784 | | 582,751 |

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|------------------|-------------------|-----|---------------|-----|----------------|
| 100.1121.0310.182.050.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 686.17 | 0.00 | | 0 | | 0 |
| 100.1121.0310.182.100.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 4,540.84 | 7,705.85 | | 7,425 | | 7,425 |
| 100.1121.0310.182.110.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 6,140.27 | 7,439.79 | | 6,600 | | 6,600 |
| 100.1121.0310.182.120.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 8,172.13 | 12,986.49 | | 8,151 | | 8,151 |
| 100.1121.0310.182.131.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 0 | 0.00 | | 0 | | 0 |
| 100.1121.0310.182.132.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 0 | 0.00 | | 0 | | 0 |
| 100.1121.0310.182.180.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 4,682.10 | 39,051.80 | | 7,788 | | 7,788 |
| 100.1121.0310.182.190.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 338.05 | 1,363 | | 462 | | 462 |
| 100.1121.0310.182.200.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 4,581.22 | 4,225.28 | | 6,138 | | 6,138 |
| 100.1121.0310.182.290.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 7,447.20 | 27,801.69 | | 7,260 | | 7,260 |
| | Total Instructional, Professional, Technical Svcs. | 36,587.98 | 100,574.11 | | 43,824 | | 43,824 |
| 100.1121.0322.182.132.182 | REPAIRS & MAINTENANCE SERVICES | 0 | 0.00 | | 600 | | 600 |
| 100.1121.0340.182.110.182 | TRAVEL | 180.00 | 0.00 | | 0 | | 0 |
| 100.1121.0340.182.132.182 | TRAVEL | 0.00 | 0.00 | | 700 | | 1,000 |
| | Total Purchased Services | 36,587.98 | 100,574.11 | | 45,124 | | 45,424 |
| 100.1121.0410.182.100.182 | SUPPLIES-LANGUAGE ARTS | 211.84 | 630.93 | | 1,770 | | 1,500 |
| 100.1121.0410.182.110.182 | SUPPLIES-SOCIAL STUDIES | 509.57 | 562.24 | | 1,770 | | 1,500 |
| 100.1121.0410.182.120.182 | SUPPLIES-SCIENCE | 1,515.15 | 785.65 | | 1,770 | | 1,500 |
| 100.1121.0410.182.131.182 | SUPPLIES-ART | 0 | 1,333.88 | | 1,770 | | 1,500 |
| 100.1121.0410.182.132.182 | SUPPLIES-BAND | 877.26 | 728.41 | | 1,770 | | 1,500 |
| 100.1121.0410.182.180.182 | SUPPLIES-MATH | 539.59 | 1,044.81 | | 1,770 | | 1,500 |
| 100.1121.0410.182.190.182 | SUPPLIES-HEALTH | 146.32 | 212.82 | | 1,770 | | 1,500 |
| 100.1121.0410.182.200.182 | SUPPLIES-PE | 481.36 | 637.77 | | 1,770 | | 1,500 |
| 100.1121.0410.182.260.182 | SUPPLIES-TECHNOLOGY | 27.99 | 0.00 | | 1,770 | | 0 |
| 100.1121.0410.182.290.182 | SUPPLIES-OTHER PROGRAMS | 1,259.90 | 1,189.84 | | 1,770 | | 3,694 |
| | Total Supplies | 5,568.98 | 7,126.35 | | 17,700 | | 15,694 |
| 100.1121.0460.182.100.182 | NON-CONSUMABLES-LANGUAGE ARTS | 396.11 | 24.69 | | 300 | | 300 |
| 100.1121.0460.182.110.182 | NON-CONSUMABLES-SOCIAL STUDIES | 228.48 | 0.00 | | 300 | | 300 |

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1121.0460.182.120.182 | NON-CONSUMABLES-SCIENCE | 293.40 | 431.52 | | 1,500 | | 525 |
| 100.1121.0460.182.131.182 | NON-CONSUMABLES-ART | 0 | 18.39 | | 300 | | 300 |
| 100.1121.0460.182.132.182 | NON-CONSUMABLES-BAND | 139.55 | 18.39 | | 525 | | 525 |
| 100.1121.0460.182.180.182 | NON-CONSUMABLES-MATH | 1,855.07 | 181.12 | | 300 | | 300 |
| 100.1121.0460.182.190.182 | NON-CONSUMABLES-HEALTH | 24.29 | 24.69 | | 300 | | 300 |
| 100.1121.0460.182.200.182 | NON-CONSUMABLES-PE | 528.07 | 234.98 | | 525 | | 525 |
| 100.1121.0460.182.290.182 | NON-CONSUMABLES-OTHER PROGRAMS | 0.00 | 1,561.55 | | 1,500 | | 1,500 |
| | Total Non-Consumables | 3,464.97 | 2,495.33 | | 5,550 | | 4,575 |
| | Total Supplies & Materials | 9,033.95 | 9,621.68 | | 23,250 | | 20,269 |
| 100.1121.0640.182.132.182 | DUES AND FEES | 0 | 105.00 | | 300 | | 300 |
| | Total Other Objects | 0 | 105.00 | | 300 | | 300 |
| | TOTAL INSTRUCTIONAL | 1,152,837.36 | 1,233,379.80 | 13.28 | 1,456,143 | 14.14 | 1,548,262 |
| 100.1122.0130.182.230.182 | ADDITIONAL SALARY | 49,559.00 | 54,281.00 | | 57,761 | | 56,086 |
| 100.1122.0130.182.250.182 | ADDITIONAL SALARY | 5,701.00 | 4,335.90 | | 5,828 | | 5,340 |
| 100.1122.0211.182.230.182 | PERS-TIER I & II | 4.22 | 0.00 | | 0 | | 0 |
| 100.1122.0211.182.250.182 | PERS-TIER I & II | 2.53 | 0.00 | | 0 | | 0 |
| 100.1122.0212.182.230.182 | PERS PU | 1,159.59 | 1,271.11 | | 1,554 | | 2,016 |
| 100.1122.0212.182.250.182 | PERS PU | 339.98 | 254.20 | | 351 | | 321 |
| 100.1122.0213.182.230.182 | PERS UAL | 3,865.23 | 4,216.61 | | 5,541 | | 6,686 |
| 100.1122.0213.182.250.182 | PERS UAL | 1,140.20 | 846.16 | | 1,166 | | 1,068 |
| 100.1122.0220.182.230.182 | FICA & MEDICARE | 3,760.79 | 4,143.23 | | 4,445 | | 4,316 |
| 100.1122.0220.182.250.182 | FICA & MEDICARE | 428.17 | 326.18 | | 449 | | 411 |
| 100.1122.0231.182.230.182 | WORKERS' COMPENSATION | 135.28 | 163.10 | | 186 | | 137 |
| 100.1122.0231.182.250.182 | WORKERS' COMPENSATION | 16.21 | 12.85 | | 17 | | 12 |
| 100.1122.0233.182.230.182 | PAID FAMILY MEDICAL LEAVE | 0 | 538.55 | | 578 | | 561 |
| 100.1122.0233.182.250.182 | PAID FAMILY MEDICAL LEAVE | 0 | 42.40 | | 58 | | 53 |
| | Total Salaries & PR Taxes & Benefits | 66,112.20 | 70,431.29 | | 77,933 | | 77,008 |
| 100.1122.0322.182.230.182 | REPAIRS & MAINTENANCE SERVICES | 0.00 | 3,155.00 | | 5,000 | | 5,000 |
| 100.1122.0324.182.230.182 | RENTALS | 553.00 | 633.00 | | 800 | | 800 |

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1122.0340.182.230.182 | TRAVEL | 371.68 | 366.73 | | 500 | | 500 |
| 100.1122.0390.182.230.182 | OTHER GENERAL PROF & TECHNICAL SERVICES | 5,964.53 | 7,131.50 | | 9,000 | | 9,000 |
| | Total Purchased Services | 6,889.21 | 11,286.23 | | 15,300 | | 15,300 |
| 100.1122.0410.182.230.182 | SUPPLIES-ATHLETICS | 5,103.65 | 2,057.29 | | 1,000 | | 1,000 |
| 100.1122.0413.182.230.182 | UNIFORM | 0.00 | 0.00 | | 1,200 | | 1,200 |
| 100.1122.0460.182.230.182 | NON-CONSUMABLES-ATHLETICS | 144.99 | 321.00 | | 1,000 | | 600 |
| | Total Supplies & Materials | 5,248.64 | 2,378.29 | | 3,200 | | 2,800 |
| 100.1122.0640.182.230.182 | DUES AND FEES | 0 | 632.32 | | 700 | | 700 |
| | Total Other Objects | 0 | 632.32 | | 700 | | 700 |
| | TOTAL EXTRACURRICULAR | 78,250.05 | 84,728.13 | | 97,133 | | 95,808 |
| 100.1210.0130.182.000.182 | ADDITIONAL SALARY | 0 | 1,000 | | 1,000 | | 1,000 |
| 100.1210.0212.182.000.182 | PERS PU | 0 | 60.35 | | 60 | | 60 |
| 100.1210.0213.182.000.182 | PERS UAL | 0 | 200.00 | | 200 | | 200 |
| 100.1210.0220.182.000.182 | FICA & MEDICARE | 0 | 74.12 | | 77 | | 77 |
| 100.1210.0231.182.000.182 | WORKERS' COMPENSATION | 0 | 2.72 | | 3 | | 2 |
| 100.1210.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 9.63 | | 10 | | 10 |
| | Total Salaries & PR Taxes & Benefits | 0 | 1,346.82 | 0 | 1,351 | | 1,350 |
| 100.1210.0410.182.000.182 | TAG SUPPLIES | 0 | 0 | | 500 | | 1,000 |
| | Total Supplies & Materials | 0 | 0 | | 500 | | 1,000 |
| | Total Talented & Gifted | 0 | 0 | | 1,851 | | 2,350 |
| | TOTAL INSTRUCTION | 1,231,087.41 | 1,319,454.75 | 13.28 | 1,553,276 | 14.14 | 1,646,420 |
| 100.2119.0112.182.000.182 | CLASSIFIED SALARIES | 60,449.10 | 29,566.41 | 1.69 | 52,062 | 1.69 | 52,815 |
| 100.2119.0122.182.000.182 | SUBSTITUTES - CLASSIFIED | 0 | 370.31 | | 0 | | 0 |
| 100.2119.0212.182.000.182 | PERS PU | 2,843.33 | 1,570.96 | | 3,143 | | 3,188 |
| 100.2119.0213.182.000.182 | PERS UAL | 9,477.77 | 5,189.68 | | 10,412 | | 10,563 |
| 100.2119.0220.182.000.182 | FICA & MEDICARE | 4,549.93 | 2,228.34 | | 4,007 | | 4,065 |

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|------------------|-------------|-------------------|-------------|-------------------|
| 100.2119.0231.182.000.182 | WORKERS' COMPENSATION | 190.78 | 99.83 | | 169 | | 144 |
| 100.2119.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE | 0 | 289.52 | | 521 | | 528 |
| 100.2119.0240.182.000.182 | EMPLOYEES INSURANCE | 21,830.06 | 16,309 | | 40,104 | | 40,620 |
| | Total Salaries & PR Taxes & Benefits | 99,340.97 | 55,624.36 | 1.69 | 110,416.59 | 1.69 | 111,922.17 |
| | TOTAL OTHER ATTEND & SOCIAL WORK | 99,340.97 | 55,624.36 | 1.69 | 110,416.59 | 1.69 | 111,922.17 |
| 100.2120.0111.182.000.182 | LICENSED SALARIES | 73,211.00 | 0.00 | 1.00 | 80,604 | 1.00 | 82,216 |
| 100.2120.0130.182.000.182 | ADDITIONAL SALARY | 3,853.20 | 0.00 | | 4,242 | | 4,327 |
| 100.2120.0212.182.000.182 | PERS PU | 4,623.88 | 322.34 | | 5,123 | | 5,224 |
| 100.2120.0213.182.000.182 | PERS UAL | 15,412.81 | 0.00 | | 16,969 | | 17,309 |
| 100.2120.0220.182.000.182 | FICA & MEDICARE | 5,336.33 | 0.00 | | 6,530 | | 6,660 |
| 100.2120.0231.182.000.182 | WORKERS' COMPENSATION | 210.62 | 0.00 | | 246 | | 210 |
| 100.2120.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 848 | | 865 |
| 100.2120.0240.182.000.182 | EMPLOYEES INSURANCE | 22,092.00 | 0.00 | | 20,052 | | 20,310 |
| | Total Salaries & PR Taxes & Benefits | 124,739.84 | 322.34 | 1.00 | 134,615 | 1.00 | 137,121 |
| 100.2120.0410.182.000.182 | SUPPLIES | 238.95 | 183.48 | | 300 | | 300 |
| | Total Supplies & Materials | 238.95 | 183.48 | | 300 | | 300 |
| | TOTAL GUIDANCE | 124,978.79 | 505.82 | 1.00 | 134,915 | 1.00 | 137,421 |
| 100.2220.0410.182.000.182 | SUPPLIES | 2,078.41 | 1,907.16 | | 2,500 | | 2,500 |
| 100.2220.0430.182.000.182 | LIBRARY BOOKS | 6,029.13 | 4,933.49 | | 5,700 | | 5,700 |
| 100.2220.0440.182.000.182 | PERIODICALS | 143.81 | 230.36 | | 250 | | 250 |
| 100.2220.0460.182.000.182 | NON-CONSUMABLE SUPPLIES | 0 | 314.33 | | 500 | | 500 |
| | Total Supplies & Materials | 8,251.35 | 7,385.34 | | 8,950 | | 8,950 |
| 100.2220.0640.182.000.182 | DUES AND FEES | 60.00 | 75.00 | | 100 | | 100 |
| | Total Other Objects | 60.00 | 75.00 | | 100 | | 100 |
| | TOTAL MEDIA SERVICE | 8,311.35 | 7,460.34 | | 9,050 | | 9,050 |
| 100.2410.0111.182.000.182 | LICENSED SALARIES | 0 | 52274.00 | 1.00 | 57,831 | 0.00 | 0 |
| 100.2410.0112.182.000.182 | CLASSIFIED SALARIES | 80294.04 | 86911.29 | 2.00 | 97,096 | 2.00 | 99,622 |
| 100.2410.0113.182.000.182 | ADMINISTRATORS | 101612.00 | 94794.00 | 1.00 | 98,623 | 2.00 | 189,844 |
| 100.2410.0130.182.000.182 | ADDITIONAL SALARY | 600.00 | 300.00 | | 900 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 100.2410.0211.182.000.182 | PERS-TIER I & II | 73.75 | 0.00 | | 0 | | 0 |
| 100.2410.0212.182.000.182 | PERS PU | 10950.36 | 13516.33 | | 15,305 | | 17,415 |
| 100.2410.0213.182.000.182 | PERS UAL | 4137.73 | 6863.49 | | 50,890 | | 57,893 |
| 100.2410.0220.182.000.182 | FICA & MEDICARE | 13588.74 | 17382.39 | | 19,582 | | 22,277 |
| 100.2410.0231.182.000.182 | WORKERS' COMPENSATION | 518.39 | 714.78 | | 765 | | 723 |
| 100.2410.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE | 0 | 2142.30 | | 2,545 | | 2,895 |
| 100.2410.0240.182.000.182 | EMPLOYEES INSURANCE | 36007.68 | 59492.76 | | 80,254 | | 81,333 |
| | Total Salaries & PR Taxes & Benefits | 247,782.69 | 334,391.34 | 4.00 | 423,791 | 4.00 | 472,002 |
| 100.2410.0310.182.000.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 1513.62 | 0 | | 0 | | |
| 100.2410.0313.182.000.182 | STUDENT SERVICES | 2096.38 | 2336.86 | | 2500 | | 2500 |
| 100.2410.0322.182.000.182 | REPAIRS & MAINTENANCE SERVICES | 603.04 | 0 | | 510 | | 510 |
| 100.2410.0324.182.000.182 | RENTALS | 102.91 | 0 | | 0 | | 0 |
| 100.2410.0340.182.000.182 | TRAVEL | 150.01 | 3303.47 | | 3000 | | 3000 |
| 100.2410.0355.182.000.182 | PRINTING AND BINDING | 377.48 | 402.34 | | 500 | | 500 |
| 100.2410.0390.182.000.182 | OTHER GENERAL PROF & TECHNICAL SERVICES | 5793.8 | 5400.00 | | 6840 | | 9400 |
| | Total Purchased Services | 10,637.24 | 11,442.67 | | 13,350 | | 15,910 |
| 100.2410.0410.182.000.182 | SUPPLIES | 4744.46 | 3684.88 | | 4300 | | 4300 |
| 100.2410.0460.182.000.182 | NON-CONSUMABLE SUPPLIES | 945 | 1913.96 | | 3000 | | 2000 |
| 100.2410.0470.182.000.182 | COMPUTER SOFTWARE | 2176 | 5943.00 | | 6725 | | 4000 |
| 100.2410.0480.182.000.182 | COMPUTER HARDWARE | 1026.48 | 0 | | 1000 | | 225 |
| | Total Supplies & Materials | 8,891.94 | 11,541.84 | | 15,025 | | 10,525 |
| 100.2410.0542.182.000.182 | REPLACEMENT OF EQUIPMENT | 14580 | 11,300.40 | | 10531 | | 8947 |
| | Total Capital Improvement | 14,580 | 11,300.40 | | 10,531 | | 8,947 |
| 100.2410.0640.182.000.182 | DUES & FEES | 843 | 879 | | 1000 | | 1000 |
| | Total Other Objects | 843.00 | 879.00 | | 1,000 | | 1,000 |
| | TOTAL PRINCIPAL'S OFFICE | 282,734.87 | 369,555.25 | 4.00 | 463,697 | 4.00 | 508,384 |
| | TOTAL SUPPORT SERVICES | 515,365.98 | 433,145.77 | 6.69 | 718,079 | 6.69 | 766,777 |
| | TOTAL COFFENBERRY MIDDLE SCHOOL | <u>1,746,453.39</u> | <u>1,752,600.52</u> | <u>19.97</u> | <u>2,273,205</u> | <u>20.83</u> | <u>2,413,197</u> |



TRI-CITY ELEMENTARY

Tri-City Elementary provides services to students in grades K-5. The staff's philosophy is to help each child grow to their maximum potential through a strong knowledge base, the development of healthy personal values, and acceptable standards of conduct. This prepares the students for the future, both academically and socially.

**SOUTH UMPQUA SCHOOL DISTRICT
TRI-CITY ELEMENTARY - 219
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1111.0111.219.000.219 | LICENSED SALARIES | 678,605.10 | 764,477.08 | 13.33 | 775,785 | 13.33 | 769,896 |
| 100.1111.0112.219.000.219 | CLASSIFIED SALARIES | 476.32 | 11,025.01 | 0.63 | 18,130 | 2.00 | 56,115 |
| 100.1111.0122.219.000.219 | SUBSTITUTES-CLASSIFIED | 548.18 | 400.14 | | 600 | | 0 |
| 100.1111.0130.219.000.219 | ADDITIONAL SALARY | 8,957.34 | 17,299.00 | | 0 | | 2,045 |
| 100.1111.0211.219.000.219 | PERS-TIER I & II | 67.36 | 0.00 | | 0 | | 0 |
| 100.1111.0212.219.000.219 | PERS PU | 39,816.06 | 43,864.43 | | 47,914 | | 49,958 |
| 100.1111.0213.219.000.219 | PERS UAL | 132,671.70 | 145,467.09 | | 158,783 | | 165,611 |
| 100.1111.0216.219.000.219 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 100.1111.0220.219.000.219 | FICA & MEDICARE | 50,834.20 | 58,922.50 | | 61,098 | | 63,726 |
| 100.1111.0231.219.000.219 | WORKERS' COMPENSATION | 2,535.36 | 2,383.89 | | 2,386 | | 2,096 |
| 100.1111.0233.219.000.219 | PAID FAMILY MEDICAL LEAVE | 0 | 7,656.47 | | 7,940 | | 8,280 |
| 100.1111.0240.219.000.219 | EMPLOYEES INSURANCE | 172,505.43 | 186,315.30 | | 267,290 | | 270,729 |
| | Total Salaries and PR Taxes & Benefits | 1,087,017.05 | 1,237,810.91 | 13.96 | 1,339,927 | 15.33 | 1,388,456 |
| 100.1111.0310.219.000.219 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 42,025.07 | 37,184.60 | | 42,000 | | 41,880 |
| 100.1111.0390.219.000.219 | OTHER PROFESSIONAL & TECHNICAL SERVICES | 0.00 | 0.00 | | 500 | | 500 |
| | Total Purchased Services | 42,025.07 | 37,184.60 | 0 | 42,500 | 0.00 | 42,380 |
| 100.1111.0410.219.000.219 | SUPPLIES | 9,637.49 | 11,476.44 | | 13,570 | | 14,350 |
| 100.1111.0420.219.000.219 | TEXTBOOKS | 560.00 | 880.01 | | 1,000 | | 600 |
| 100.1111.0460.219.000.219 | NON-CONSUMABLE SUPPLIES | 2,401.31 | 554.09 | | 3,000 | | 3,000 |
| 100.1111.0470.219.000.219 | COMPUTER SOFTWARE | 950 | 373 | | 1,000 | | 500 |
| | Total Supplies & Materials | 13,549.00 | 13,283.54 | | 18,570 | | 18,450 |
| 100.1210.0130.219.000.219 | ADDITIONAL SALARY | 0 | 1,000.00 | | 1,000 | | 1,000 |
| 100.1210.0212.219.000.219 | PERS PU | 0 | 60.30 | | 60 | | 60 |
| 100.1210.0213.219.000.219 | PERS UAL | 0 | 199.97 | | 200 | | 200 |
| 100.1210.0216.219.000.219 | PERS - TIER III (OPSRP) | 0 | 0.00 | | 0 | | 0 |
| 100.1210.0220.219.000.219 | FICA & MEDICARE | 0 | 77.03 | | 77 | | 77 |
| 100.1210.0231.219.000.219 | WORKERS' COMPENSATION | 0 | 3.11 | | 3 | | 2 |
| 100.1210.0233.219.000.219 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 9.90 | | 10 | | 10 |
| | Total Salaries and PR Taxes & Benefits | 0 | 1,350.31 | 0 | 1,350 | 0.00 | 1,350 |

**SOUTH UMPQUA SCHOOL DISTRICT
TRI-CITY ELEMENTARY - 219
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|----------------------------|---|-------------------|-------------------|-----------|------------------|--------------|------------------|
| 100.1210.0310.219.000.219 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 0 | 0 | | 600 | | 600 |
| | Total Purchased Services | 0 | 0 | | 600 | | 600 |
| 100.1210.0410.219.000.219 | TAG SUPPLIES | 0 | 0 | | 500 | | 1,000 |
| | Total Supplies & Materials | 0 | 0 | | 500 | | 1,000 |
| | Total Talented & Gifted | 0 | 1,350.31 | | 2,450 | | 2,950 |
| | TOTAL ELEMENTARY INSTRUCTIONAL | 1,142,591 | 1,289,629 | 14 | 1,403,448 | 15.33 | 1,452,236 |
| 100.2119.0112.219.000.219 | CLASSIFIED SALARIES | 78752.87 | 84130.06 | 3.00 | 102,239 | 3.00 | 104,257 |
| 100.2119.0122.219.000.219 | SUBSTITUTES - CLASSIFIED | 887.27 | 1773.55 | | 600 | | 0 |
| 100.2119.0130.219.000.219 | ADDITIONAL SALARY | 9600 | 11268.15 | | 0 | | 0 |
| 100.2119.0212.219.000.219 | PERS PU | 5301.17 | 5757.43 | | 6,173 | | 6,293 |
| 100.2119.0213.219.000.219 | PERS UAL | 17670.57 | 19079.66 | | 20,448 | | 20,851 |
| 100.2119.0220.219.000.219 | FICA & MEDICARE | 6668.62 | 7301.14 | | 7,868 | | 8,024 |
| 100.2119.0231.219.000.219 | WORKERS' COMPENSATION | 270.97 | 313.18 | | 327 | | 278 |
| 100..2119.0233.219.000.219 | PAID FAMILY MEDICAL LEAVE | 0 | 940.81 | | 1,022 | | 1,043 |
| 100.2119.0240.219.000.219 | EMPLOYEES INSURANCE | 9,603.28 | 10,226.38 | | 60,155 | | 60,929 |
| | Total Salaries and PR Taxes & Benefits | 128,754.75 | 140,790.36 | 3 | 198,832 | 3.00 | 201,675 |
| | TOTAL OTHER ATTD & SOCIAL WORK SRVS | 128,754.75 | 140,790.36 | 3 | 198,832 | 3.00 | 201,675 |
| 100.2220.0112.219.000.219 | CLASSIFIED SALARIES | 20,489.72 | 21,125.28 | 0.94 | 26,975 | 0.94 | 28,001 |
| 100.2220.0122.219.000.219 | SUBSTITUTES - CLASSIFIED | 0 | 565.11 | | 0 | | 0 |
| 100.2220.0130.219.000.219 | ADDITIONAL SALARY | 3,600 | 5,900 | | 0 | | 0 |
| 100.2220.0211.219.000.219 | PERS-TIER I & II | 2.52 | 0 | | 0 | | 0 |
| 100.2220.0212.219.000.219 | PERS PU | 1,445.37 | 1,631.28 | | 1,629 | | 1,690 |
| 100.2220.0213.219.000.219 | PERS UAL | 4,817.95 | 5,405.05 | | 5,395 | | 5,600 |
| 100.2220.0220.219.000.219 | FICA & MEDICARE | 1,824.57 | 2,123.11 | | 2,076 | | 2,155 |
| 100.2220.0231.219.000.219 | WORKERS' COMPENSATION | 75.84 | 91.17 | | 89 | | 77 |
| 100.2220.0233.219.000.219 | PAID FAMILY MEDICAL LEAVE | 0 | 271.91 | | 270 | | 280 |
| 100.2220.0240.219.000.219 | EMPLOYEES INSURANCE | 3,507.73 | 11.76 | | 20,052 | | 20,310 |

**SOUTH UMPQUA SCHOOL DISTRICT
TRI-CITY ELEMENTARY - 219
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-------------|----------------|-------------|----------------|
| | Total Salaries and PR Taxes & Benefits | 35,763.70 | 37,124.67 | 0.94 | 56,486 | 0.94 | 58,114 |
| 100.2220.0410.219.000.219 | SUPPLIES | 867.22 | 1,111.68 | | 800 | | 800 |
| 100.2220.0430.219.000.219 | LIBRARY BOOKS | 5,398.43 | 4,781.10 | | 5,000 | | 5,000 |
| 100.2220.0440.219.000.219 | PERIODICALS | 29.17 | 207.78 | | 275 | | 275 |
| 100.2220.0460.219.000.219 | NON-CONSUMABLE SUPPLIES | 487.03 | 137 | | 500 | | 500 |
| | Total Media Supplies & Materials | 6,781.85 | 6,237.53 | | 6,575 | | 6,575 |
| 100.2220.0640.219.000.219 | DUES AND FEES | 60.00 | 75.00 | | 100 | | 100 |
| | Total Other Objects | 60.00 | 75.00 | | 100 | | 100 |
| | TOTAL MEDIA | 42,605.55 | 43,437.20 | 1 | 63,161 | 0.94 | 64,789 |
| 100.2410.0112.219.000.219 | CLASSIFIED SALARIES | 71,340.93 | 76,291.97 | 2.00 | 88,499 | 2.00 | 93,406 |
| 100.2410.0113.219.000.219 | ADMINISTRATORS | 90,656.00 | 97,149.00 | 1.00 | 93,375 | 1.00 | 97,149 |
| 100.2410.0130.219.000.219 | ADDITIONAL SALARY | 5,700.00 | 7,025.00 | | 900 | | 900 |
| 100.2410.0212.219.000.219 | PERS PU | 10,061.83 | 10,887.78 | | 11,035 | | 11,556 |
| 100.2410.0213.219.000.219 | PERS UAL | 3,079.60 | 5,265.70 | | 36,555 | | 38,291 |
| 100.2410.0220.219.000.219 | FICA & MEDICARE | 12,675.35 | 13,730.54 | | 14,066 | | 14,734 |
| 100.2410.0231.219.000.219 | WORKERS' COMPENSATION | 481.84 | 550.62 | | 558 | | 486 |
| 100.2410.0233.219.000.219 | PAID FAMILY MEDICAL LEAVE | 0 | 1,664.43 | | 1,828 | | 1,915 |
| 100.2410.0240.219.000.219 | EMPLOYEES INSURANCE | 22,101.82 | 23,250.56 | | 40,151 | | 40,667 |
| | Total Salaries and PR Taxes & Benefits | 216,097.37 | 235,815.60 | 3.00 | 286,967 | 3.00 | 299,104 |
| 100.2410.0340.219.000.219 | TRAVEL | 940.11 | 2,425.27 | | 5,000 | | 3,000 |
| 100.2410.0355.219.000.219 | PRINTING AND BINDING | 280.50 | 393.67 | | 400 | | 400 |
| 100.2410.0390.219.000.219 | OTHER GENERAL PROF & TECHNICAL SERVICES | 5,793.80 | 5,910.80 | | 6,120 | | 9,850 |
| | Total Purchased Services | 7,014.41 | 8,729.74 | | 11,520 | | 13,250 |
| 100.2410.0410.219.000.219 | SUPPLIES | 1,137.72 | 2,920.83 | | 3,800 | | 3,800 |
| 100.2410.0460.219.000.219 | NON-CONSUMABLE SUPPLIES | 168.98 | 0.00 | | 1,200 | | 1,000 |
| 100.2410.0470.219.000.219 | COMPUTER SOFTWARE | 352.00 | 0.00 | | 500 | | 0 |
| 100.2410.0480.219.000.219 | COMPUTER HARDWARE | 0 | 0 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
TRI-CITY ELEMENTARY - 219
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| | Total Supplies & Materials | 1,658.70 | 2,920.83 | | 5,500 | | 4,800 |
| 100.2410.0542.219.000.219 | REPLACEMENT EQUIPMENT. | 11,992.50 | 12,792 | | 10,599 | | 6,300 |
| | Total Capital Improvement | 11,992.50 | 12,792 | | 10,599 | | 6,300 |
| 100.2410.0640.219.000.219 | DUES AND FEES | 928.00 | 879.00 | | 1,000 | | 1,000 |
| | Total Other Objects | 928.00 | 879.00 | | 1,000 | | 1,000 |
| | TOTAL PRINCIPAL'S OFFICE | 237,690.98 | 261,137.17 | 3 | 315,586 | 3.00 | 324,454 |
| | TOTAL SUPPORT SERVICES | 409,051.28 | 445,364.73 | 7 | 577,578 | 6.94 | 590,918 |
| | TOTAL TRI CITY ELEMENTARY | <u>1,551,642.40</u> | <u>1,734,994.09</u> | <u>20.89</u> | <u>1,981,025</u> | <u>22.27</u> | <u>2,043,153</u> |



SOUTH UMPQUA HIGH SCHOOL

South Umpqua High School provides services to students in grades 9-12. The dedicated and highly qualified staff endeavors to produce responsible citizens with the knowledge, skills and experience necessary for success in our technological and changing world. The goal is to provide instruction that prepares students either to enter the workforce immediately after graduation or to continue on to an institution of higher learning.

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-----------------------|-------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1131.0111.636.100.636 | LICENSED SALARIES | 149,284.11 | 174,290.88 | 3.04 | 181,196 | 3.25 | 208,988 |
| 100.1131.0111.636.110.636 | LICENSED SALARIES | 118,724.20 | 129,793.00 | 2.00 | 133,837 | 2.00 | 138,032 |
| 100.1131.0111.636.120.636 | LICENSED SALARIES | 138,597.38 | 138,758.14 | 2.50 | 146,561 | 2.00 | 131,448 |
| 100.1131.0111.636.131.636 | LICENSED SALARIES | 46,193.44 | 51,954.60 | 1.00 | 56,253 | 1.00 | 58,988 |
| 100.1131.0111.636.132.636 | LICENSED SALARIES | 27,755.00 | 30,797.00 | 0.50 | 32,293 | 0.50 | 33,862 |
| 100.1131.0111.636.134.636 | LICENSED SALARIES | 19,427.88 | 21,081.59 | 0.29 | 21,503 | 0.50 | 37,816 |
| 100.1131.0111.636.180.636 | LICENSED SALARIES | 134,974.86 | 158,292.30 | 2.50 | 140,878 | 2.00 | 138,032 |
| 100.1131.0111.636.190.636 | LICENSED SALARIES | 67,169.76 | 72,312.36 | 1.00 | 74,149 | 1.00 | 75,632 |
| 100.1131.0111.636.200.636 | LICENSED SALARIES | 67,347.00 | 80,769.56 | 1.15 | 82,616 | 1.00 | 75,632 |
| 100.1131.0111.636.210.636 | LICENSED SALARIES | 55,547.00 | 61,635.00 | 1.00 | 64,629 | 1.00 | 67,768 |
| 100.1131.0111.636.290.636 | LICENSED SALARIES | 59,473.81 | 48,514.25 | 0.67 | 49,680 | 0.25 | 18,908 |
| 100.1131.0111.636.520.636 | LICENSED SALARIES | 0.00 | 0.00 | | 0 | 1.00 | 51,378 |
| 100.1131.0111.636.560.636 | LICENSED SALARIES | 42,069.15 | 47,439.96 | 1.00 | 50,541 | 1.00 | 52,997 |
| 100.1131.0130.636.100.636 | ADDITIONAL SALARY | 3,600.00 | 9,705.12 | | 0 | | 0 |
| 100.1131.0130.636.131.636 | ADDITIONAL SALARY | 4,800.00 | 6,000.00 | | 0 | | 0 |
| 100.1131.0130.636.180.636 | ADDITIONAL SALARY | 4,800.00 | 6,000.00 | | 0 | | 0 |
| 100.1131.0130.636.200.636 | ADDITIONAL SALARY | 8,271.66 | 8,896.38 | | 9,268 | | 9,122 |
| 100.1131.0130.636.290.636 | ADDITIONAL SALARY | 6,215.72 | 8,865.90 | | 0 | | 1,934 |
| 100.1131.0130.636.560.636 | ADDITIONAL SALARY | 1,600.48 | 5,073.80 | | 5,320 | | 5,579 |
| | Total Salaries | 955,851.45 | 1,060,179.84 | 16.65 | 1,048,723 | 16.50 | 1,106,115 |
| 100.1131.0211.636.100.636 | PERS-TIER I & II | 23.63 | 0 | | 0 | | 0 |
| 100.1131.0211.636.110.636 | PERS-TIER I & II | 36.69 | 0 | | 0 | | 0 |
| 100.1131.0211.636.120.636 | PERS-TIER I & II | 25.22 | 0 | | 0 | | 0 |
| 100.1131.0211.636.180.636 | PERS-TIER I & II | 8.40 | 0 | | 0 | | 0 |
| 100.1131.0211.636.190.636 | PERS-TIER I & II | 33.51 | 0 | | 0 | | 0 |
| 100.1131.0211.636.200.636 | PERS-TIER I & II | 37.70 | 0 | | 0 | | 0 |
| 100.1131.0211.636.290.636 | PERS-TIER I & II | 10.72 | 0 | | 0 | | 0 |
| 100.1131.0212.636.100.636 | PERS PU | 9,173.19 | 11,086.43 | | 10,919 | | 12,594 |
| 100.1131.0212.636.110.636 | PERS PU | 7,123.61 | 7,805.40 | | 8,050 | | 8,302 |
| 100.1131.0212.636.120.636 | PERS PU | 8,315.98 | 8,358.86 | | 8,834 | | 7,907 |
| 100.1131.0212.636.131.636 | PERS PU | 3,059.60 | 3,495.51 | | 3,396 | | 3,560 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-----------------|---------------|---------------|-----|---------------|-----|----------------|
| 100.1131.0212.636.132.636 | PERS PU | 1,665.36 | 1,858.83 | | 1,950 | | 2,044 |
| 100.1131.0212.636.134.636 | PERS PU | 1,165.74 | 1,272.28 | | 1,298 | | 2,283 |
| 100.1131.0212.636.180.636 | PERS PU | 8,386.49 | 8,321.14 | | 5,529 | | 8,332 |
| 100.1131.0212.636.190.636 | PERS PU | 4,030.23 | 4,338.80 | | 4,449 | | 4,538 |
| 100.1131.0212.636.200.636 | PERS PU | 4,537.08 | 5,382.86 | | 5,516 | | 5,085 |
| 100.1131.0212.636.210.636 | PERS PU | 3,332.88 | 3,720.24 | | 3,902 | | 4,091 |
| 100.1131.0212.636.290.636 | PERS PU | 3,941.26 | 3,446.80 | | 2,993 | | 1,251 |
| 100.1131.0212.636.520.636 | PERS PU | 0.00 | 0.00 | | 0 | | 3,101 |
| 100.1131.0212.636.560.636 | PERS PU | 2,620.19 | 3,169.82 | | 3,373 | | 3,536 |
| 100.1131.0213.636.100.636 | PERS UAL | 30,577.09 | 36,799.11 | | 36,239 | | 41,798 |
| 100.1131.0213.636.110.636 | PERS UAL | 23,744.70 | 25,958.60 | | 26,767 | | 27,606 |
| 100.1131.0213.636.120.636 | PERS UAL | 27,719.43 | 27,751.73 | | 29,312 | | 26,290 |
| 100.1131.0213.636.131.636 | PERS UAL | 10,198.70 | 11,591.01 | | 11,251 | | 11,798 |
| 100.1131.0213.636.132.636 | PERS UAL | 5,550.96 | 6,159.36 | | 6,458 | | 6,772 |
| 100.1131.0213.636.134.636 | PERS UAL | 3,885.67 | 4,216.32 | | 4,301 | | 7,563 |
| 100.1131.0213.636.180.636 | PERS UAL | 27,954.96 | 27,619.06 | | 18,360 | | 27,606 |
| 100.1131.0213.636.190.636 | PERS UAL | 13,434.04 | 14,462.43 | | 14,830 | | 15,126 |
| 100.1131.0213.636.200.636 | PERS UAL | 15,123.77 | 17,933.27 | | 18,377 | | 16,951 |
| 100.1131.0213.636.210.636 | PERS UAL | 11,109.35 | 12,327.09 | | 12,926 | | 13,554 |
| 100.1131.0213.636.290.636 | PERS UAL | 13,137.83 | 11,445.57 | | 9,936 | | 4,169 |
| 100.1131.0213.636.520.636 | PERS UAL | 0.00 | 0.00 | | 0 | | 10,276 |
| 100.1131.0213.636.560.636 | PERS UAL | 8,733.94 | 10,502.83 | | 11,172 | | 11,715 |
| 100.1131.0220.636.100.636 | FICA & MEDICARE | 11,179.88 | 13,686.80 | | 13,945 | | 16,084 |
| 100.1131.0220.636.110.636 | FICA & MEDICARE | 8,841.93 | 9,629.42 | | 10,300 | | 10,623 |
| 100.1131.0220.636.120.636 | FICA & MEDICARE | 9,504.74 | 9,716.83 | | 11,279 | | 10,116 |
| 100.1131.0220.636.131.636 | FICA & MEDICARE | 3,389.08 | 3,897.90 | | 4,329 | | 4,540 |
| 100.1131.0220.636.132.636 | FICA & MEDICARE | 2,123.28 | 2,370.24 | | 2,485 | | 2,606 |
| 100.1131.0220.636.134.636 | FICA & MEDICARE | 1,456.33 | 1,539.45 | | 1,655 | | 2,910 |
| 100.1131.0220.636.180.636 | FICA & MEDICARE | 10,524.81 | 12,441.32 | | 10,842 | | 10,623 |
| 100.1131.0220.636.190.636 | FICA & MEDICARE | 4,396.81 | 4,831.49 | | 5,706 | | 5,820 |
| 100.1131.0220.636.200.636 | FICA & MEDICARE | 5,637.76 | 6,754.32 | | 7,071 | | 6,522 |
| 100.1131.0220.636.210.636 | FICA & MEDICARE | 4,249.38 | 4,743.38 | | 4,974 | | 5,215 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------|---------------|---------------|-----|---------------|-----|----------------|
| 100.1131.0220.636.290.636 | FICA & MEDICARE | 4,809.00 | 4,136.03 | | 3,823 | | 1,604 |
| 100.1131.0220.636.520.636 | FICA & MEDICARE | 0.00 | 0.00 | | 0 | | 3,954 |
| 100.1131.0220.636.560.636 | FICA & MEDICARE | 3,340.83 | 4,041.41 | | 4,299 | | 4,508 |
| 100.1131.0231.636.000.636 | WORKERS' COMPENSATION | 0 | 1,024.91 | | 0 | | 0 |
| 100.1131.0231.636.100.636 | WORKERS' COMPENSATION | 429.51 | 547.03 | | 541 | | 518 |
| 100.1131.0231.636.110.636 | WORKERS' COMPENSATION | 331.42 | 385.31 | | 397 | | 340 |
| 100.1131.0231.636.120.636 | WORKERS' COMPENSATION | 390.66 | 416.00 | | 439 | | 326 |
| 100.1131.0231.636.131.636 | WORKERS' COMPENSATION | 142.55 | 172.90 | | 169 | | 148 |
| 100.1131.0231.636.132.636 | WORKERS' COMPENSATION | 77.67 | 91.44 | | 96 | | 83 |
| 100.1131.0231.636.134.636 | WORKERS' COMPENSATION | 53.83 | 61.78 | | 63 | | 92 |
| 100.1131.0231.636.180.636 | WORKERS' COMPENSATION | 389.87 | 486.11 | | 425 | | 341 |
| 100.1131.0231.636.190.636 | WORKERS' COMPENSATION | 185.53 | 211.56 | | 217 | | 185 |
| 100.1131.0231.636.200.636 | WORKERS' COMPENSATION | 203.70 | 258.72 | | 267 | | 204 |
| 100.1131.0231.636.210.636 | WORKERS' COMPENSATION | 156.48 | 184.48 | | 192 | | 168 |
| 100.1131.0231.636.290.636 | WORKERS' COMPENSATION | 183.04 | 169.72 | | 144 | | 51 |
| 100.1131.0231.636.520.636 | WORKERS' COMPENSATION | 0.00 | 0.00 | | 0 | | 131 |
| 100.1131.0231.636.560.636 | WORKERS' COMPENSATION | 122.89 | 157.09 | | 167 | | 146 |
| 100.1131.0233.636.100.636 | PAID FAMILY MEDICAL LEAVE | 0 | 1,778.18 | | 1,812 | | 2,090 |
| 100.1131.0233.636.110.636 | PAID FAMILY MEDICAL LEAVE | 0 | 1,251.17 | | 1,338 | | 1,380 |
| 100.1131.0233.636.120.636 | PAID FAMILY MEDICAL LEAVE | 0 | 1,262.42 | | 1,466 | | 1,314 |
| 100.1131.0233.636.131.636 | PAID FAMILY MEDICAL LEAVE | 0 | 506.49 | | 563 | | 590 |
| 100.1131.0233.636.132.636 | PAID FAMILY MEDICAL LEAVE | 0 | 308.14 | | 323 | | 339 |
| 100.1131.0233.636.134.636 | PAID FAMILY MEDICAL LEAVE | 0 | 200.04 | | 215 | | 378 |
| 100.1131.0233.636.180.636 | PAID FAMILY MEDICAL LEAVE | 0 | 1,616.68 | | 1,409 | | 1,380 |
| 100.1131.0233.636.190.636 | PAID FAMILY MEDICAL LEAVE | 0 | 627.75 | | 741 | | 756 |
| 100.1131.0233.636.200.636 | PAID FAMILY MEDICAL LEAVE | 0 | 877.80 | | 919 | | 848 |
| 100.1131.0233.636.210.636 | PAID FAMILY MEDICAL LEAVE | 0 | 616.35 | | 646 | | 678 |
| 100.1131.0233.636.290.636 | PAID FAMILY MEDICAL LEAVE | 0 | 537.49 | | 497 | | 208 |
| 100.1131.0233.636.520.636 | PAID FAMILY MEDICAL LEAVE | 0 | 0.00 | | 0 | | 514 |
| 100.1131.0233.636.560.636 | PAID FAMILY MEDICAL LEAVE | 0 | 525.10 | | 559 | | 586 |
| 100.1131.0240.636.100.636 | EMPLOYEES INSURANCE | 42,668.55 | 24,985.91 | | 60,957 | | 66,007 |
| 100.1131.0240.636.110.636 | EMPLOYEES INSURANCE | 26,816.40 | 27,630.02 | | 40,104 | | 40,620 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|---------------|---------------|-----|---------------|-----|----------------|
| 100.1131.0240.636.120.636 | EMPLOYEES INSURANCE | 60,752.88 | 58,229.66 | | 50,129 | | 40,620 |
| 100.1131.0240.636.131.636 | EMPLOYEES INSURANCE | 11.76 | 11.76 | | 20,052 | | 20,310 |
| 100.1131.0240.636.132.636 | EMPLOYEES INSURANCE | 8,412.86 | 8,666.28 | | 10,026 | | 10,155 |
| 100.1131.0240.636.134.636 | EMPLOYEES INSURANCE | 4,882.80 | 6,698.73 | | 5,815 | | 10,155 |
| 100.1131.0240.636.180.636 | EMPLOYEES INSURANCE | 29,987.50 | 11,700.10 | | 50,130 | | 40,620 |
| 100.1131.0240.636.190.636 | EMPLOYEES INSURANCE | 22,091.76 | 23,291.76 | | 20,052 | | 20,310 |
| 100.1131.0240.636.200.636 | EMPLOYEES INSURANCE | 16,871.78 | 18,925.59 | | 23,060 | | 20,310 |
| 100.1131.0240.636.210.636 | EMPLOYEES INSURANCE | 9,944.64 | 10,270.10 | | 20,052 | | 20,310 |
| 100.1131.0240.636.290.636 | EMPLOYEES INSURANCE | 13,480.44 | 15,525.02 | | 13,435 | | 5,077 |
| 1001131.0240.636.520.636 | EMPLOYEES INSURANCE | 0.00 | 0.00 | | 0 | | 20,310 |
| 100.1131.0240.636.560.636 | EMPLOYEES INSURANCE | 6,431.76 | 7,264.80 | | 20,052 | | 20,310 |
| | Total PR Taxes & Benefits | 563,172.03 | 574,286.33 | | 688,314 | | 721,876 |
| 100.1131.0310.636.100.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 9,405.09 | 10,756.95 | | 10,032 | | 10,725 |
| 100.1131.0310.636.110.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 8,577.22 | 11,388.19 | | 6,600 | | 6,600 |
| 100.1131.0310.636.120.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 10,721.48 | 11,012.52 | | 8,250 | | 6,600 |
| 100.1131.0310.636.131.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 4,667.04 | 2,573.71 | | 3,300 | | 3,300 |
| 100.1131.0310.636.132.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 1,513.66 | 3,148.93 | | 1,650 | | 1,650 |
| 100.1131.0310.636.134.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 1,953.04 | 2,191.94 | | 957 | | 1,650 |
| 100.1131.0310.636.180.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 8,324.94 | 8,152.74 | | 8,250 | | 6,600 |
| 100.1131.0310.636.190.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 2,648.84 | 4,020.99 | | 3,300 | | 3,300 |
| 100.1131.0310.636.200.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 3,784.09 | 5,862.90 | | 3,795 | | 3,300 |
| 100.1131.0310.636.210.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 1,513.62 | 1,566.18 | | 3,300 | | 3,300 |
| 100.1131.0310.636.290.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 5,922.49 | 4,876.74 | | 2,211 | | 6,825 |
| 100.1131.0310.636.520.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 0.00 | 0.00 | | 0 | | 3,300 |
| 100.1131.0310.636.560.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 4,540.88 | 5,197.67 | | 3,300 | | 3,300 |
| | Total Inst., Prof & Tech Srvs | 63,572.39 | 70,749.46 | | 54,945 | | 60,450 |
| 100.1131.0322.636.132.636 | REPAIRS & MAINTENANCE SERVICES | 1,201.50 | 620.00 | | 1,000 | | 1,000 |
| 100.1131.0371.636.050.636 | TUITION PAYMENTS TO OTHER OREGON DISTRICTS | 6,206.75 | 15,734.30 | | 15,000 | | 20,000 |
| | Total Purchased Services | 70,980.64 | 87,103.76 | | 70,945 | | 81,450 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-------------------------|------------------|-----------------|-----|---------------|-----|----------------|
| 100.1131.0410.636.050.636 | SUPPLIES | 35 | 33.44 | | 100 | | 100 |
| 100.1131.0410.636.100.636 | SUPPLIES ENGLISH | 565.88 | 360.57 | | 1,200 | | 1,200 |
| 100.1131.0410.636.110.636 | SUPPLIES SOCIAL STUDIES | 274.13 | 377.17 | | 1,200 | | 1,200 |
| 100.1131.0410.636.120.636 | SUPPLIES SCIENCE | 1,867.83 | 1,958.09 | | 4,000 | | 4,000 |
| 100.1131.0410.636.131.636 | SUPPLIES ART | 3,585.04 | 2,917.31 | | 3,000 | | 3,000 |
| 100.1131.0410.636.132.636 | SUPPLIES BAND | 908.13 | 171.38 | | 1,550 | | 1,550 |
| 100.1131.0410.636.133.636 | SUPPLIES CHOIR | 33.96 | 0 | | 0 | | 0 |
| 100.1131.0410.636.134.636 | SUPPLIES DRAMA | 252.64 | 62.85 | | 850 | | 1,200 |
| 100.1131.0410.636.180.636 | SUPPLIES MATH | 32.01 | 496.19 | | 1,200 | | 1,200 |
| 100.1131.0410.636.190.636 | SUPPLIES HEALTH | 1,017.15 | 1,016.04 | | 1,200 | | 1,200 |
| 100.1131.0410.636.200.636 | SUPPLIES PE | 1,025 | 20.95 | | 1,200 | | 1,200 |
| 100.1131.0410.636.210.636 | SUPPLIES 2ND LANGUAGE | 128.16 | 84.84 | | 550 | | 620 |
| 100.1131.0410.636.290.636 | SUPPLIES OTHER PROGRAMS | 1,018.27 | 1,413.96 | | 3,850 | | 4,000 |
| 100.1331.0410.636.320.636 | SUPPLIES | 0.00 | 194.27 | | 0 | | 0 |
| 100.1131.0410.636.560.636 | SUPPLIES AG | 693.36 | 534.45 | | 1,200 | | 1,200 |
| | Total Supplies | 11,436.61 | 9,641.51 | | 21,100 | | 21,670 |
| 100.1131.0420.636.050.636 | TEXTBOOKS | 514.80 | 3,434.02 | | 3,000 | | 3,000 |
| 100.1131.0420.636.100.636 | TEXTBOOKS | 108.05 | 83.97 | | 1,500 | | 1,500 |
| 100.1131.0420.636.180.636 | TEXTBOOKS | 0 | 0 | | 600 | | 600 |
| | Total Textbooks | 622.85 | 3,517.99 | | 5,100 | | 5,100 |
| 100.1131.0460.636.100.636 | NON-CONSUMABLE SUPPLIES | 17.99 | 0.00 | | 500 | | 500 |
| 100.1131.0460.636.110.636 | NON-CONSUMABLE SUPPLIES | 597.04 | 40.50 | | 750 | | 500 |
| 100.1131.0460.636.120.636 | NON-CONSUMABLE SUPPLIES | 992.46 | 1,594.10 | | 2,800 | | 1,000 |
| 100.1131.0460.636.131.636 | NON-CONSUMABLE SUPPLIES | 33.98 | 980 | | 1,000 | | 1,000 |
| 100.1131.0460.636.132.636 | NON-CONSUMABLE SUPPLIES | 466.48 | 1,327 | | 1,200 | | 1,200 |
| 100.1131.0460.636.134.636 | NON-CONSUMABLE SUPPLIES | 0 | 0 | | 500 | | 500 |
| 100.1131.0460.636.180.636 | NON-CONSUMABLE SUPPLIES | 332.98 | 209.82 | | 500 | | 500 |
| 100.1131.0460.636.190.636 | NON-CONSUMABLE SUPPLIES | 703.88 | 1,021.51 | | 1,000 | | 1,000 |
| 100.1131.0460.636.200.636 | NON-CONSUMABLE SUPPLIES | 0 | 0.00 | | 750 | | 750 |
| 100.1131.0460.636.210.636 | NON-CONSUMABLE SUPPLIES | 0 | 0.00 | | 400 | | 400 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------------|---------------------|--------------|------------------|--------------|------------------|
| 100.1131.0460.636.290.636 | NON-CONSUMABLE SUPPLIES | 0 | 249.81 | | 250 | | 250 |
| 100.1131.0460.636.560.636 | NON-CONSUMABLE SUPPLIES | 364.97 | 0.00 | | 750 | | 750 |
| | Total Non-Consumables | 3,509.78 | 5,422.99 | | 10,400 | | 8,350 |
| | Total Supplies & Materials | 15,569.24 | 18,582.49 | | 36,600 | | 35,120 |
| 100.1131.0640.636.132.636 | DUES AND FEES | 1,795.00 | 1,725.00 | | 2,000 | | 2,000 |
| 100.1131.0640.636.190.636 | DUES AND FEES | 0 | 0 | | 250 | | 250 |
| 100.1131.0640.636.560.636 | DUES AND FEES | 0 | 0 | | 0 | | 0 |
| | Total Other Objects | 1,795.00 | 1,725.00 | | 2,250 | | 2,250 |
| | TOTAL HIGH SCHOOL INSTRUCTIONAL | 1,607,368.36 | 1,741,877.42 | 16.65 | 1,846,831 | 16.50 | 1,946,812 |
| 100.1132.0130.636.230.636 | ADDITIONAL SALARY | 130,399.26 | 140,770.76 | | 123,050 | | 132,155 |
| 100.1132.0130.636.250.636 | ADDITIONAL SALARY | 26,397.00 | 32,866.00 | | 32,860 | | 33,373 |
| 100.1132.0211.636.230.636 | PERS-TIER I & II | 9.31 | 0.00 | | 0 | | 0 |
| 100.1132.0211.636.250.636 | PERS-TIER I & II | 3.00 | 0.00 | | 0 | | 0 |
| 100.1132.0212.636.230.636 | PERS PU | 4,182.84 | 5,799.78 | | 4,911 | | 5,671 |
| 100.1132.0212.636.250.636 | PERS PU | 1,583.86 | 1,980.79 | | 1,982 | | 2,012 |
| 100.1132.0213.636.230.636 | PERS UAL | 14,003.40 | 19,250.05 | | 16,288 | | 18,801 |
| 100.1132.0213.636.250.636 | PERS UAL | 5,279.23 | 6,573.18 | | 6,572 | | 6,675 |
| 100.1132.0220.636.230.636 | FICA & MEDICARE | 9,844.76 | 10,729.30 | | 9,470 | | 10,171 |
| 100.1132.0220.636.250.636 | FICA & MEDICARE | 1,963.77 | 2,437.48 | | 2,529 | | 2,568 |
| 100.1132.0231.636.230.636 | WORKERS' COMPENSATION | 360.08 | 421.81 | | 385 | | 323 |
| 100.1132.0231.636.250.636 | WORKERS' COMPENSATION | 73.65 | 95.91 | | 96 | | 80 |
| 100.1132.0233.636.230.636 | PAID FAMILY MEDICAL LEAVE | 0 | 1,394.24 | | 1,231 | | 1,321 |
| 100.1132.0233.636.250.636 | PAID FAMILY MEDICAL LEAVE | 0 | 316.63 | | 328 | | 334 |
| 100.1132.0240.636.250.636 | EMPLOYEE INSURANCE | (76.22) | 0 | | 0 | | 0 |
| | Total Salaries and PR Taxes & Benefits | 194,023.94 | 222,635.93 | 16.65 | 199,701 | 16.50 | 213,483 |
| 100.1132.0322.636.230.636 | REPAIRS & MAINTENANCE SERVICES | 488.97 | 1,084.88 | | 2,500 | | 5,000 |
| 100.1132.0324.636.230.636 | RENTALS | 203.50 | 1,428.00 | | 1,500 | | 1,600 |
| 100.1132.0340.636.230.636 | TRAVEL | 5,407.73 | 8,367.65 | | 6,500 | | 10,500 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|-------------------|-------------------|-----|----------------|-----|----------------|
| 100.1132.0355.636.230.636 | PRINTING AND BINDING | 106.36 | 103.89 | | 300 | | 300 |
| 100.1132.0390.636.230.636 | OTHER GENERAL PROF & TECHNICAL SERVICES | 24,826.66 | 25,471.48 | | 23,500 | | 30,000 |
| | Total Purchased Services | 31,033.22 | 36,455.90 | | 34,300 | | 47,400 |
| 100.1132.0410.636.230.636 | SUPPLIES | 8,647.87 | 6,600.80 | | 7,500 | | 6,500 |
| 100.1132.0412.636.230.636 | SPORTS SUPPLIES | 15,653.64 | 13,640.99 | | 16,000 | | 14,000 |
| 100.1132.0413.636.230.636 | UNIFORM SUPPLIES | 13,383.82 | 12,793.86 | | 13,000 | | 12,000 |
| 100.1132.0460.636.230.636 | NON-CONSUMABLE SUPPLIES | 2,437.38 | 10,396.08 | | 7,000 | | 4,000 |
| 100.1132.0470.636.230.636 | COMPUTER SOFTWARE | 0.00 | 95.64 | | 0 | | 2,000 |
| | Total Supplies & Materials | 40,122.71 | 43,527.37 | | 43,500 | | 38,500 |
| 100.1132.0640.636.230.636 | DUES AND FEES | 21,621.18 | 8,527.38 | | 23,000 | | 14,000 |
| | Total Other Objects | 21,621.18 | 8,527.38 | | 23,000 | | 14,000 |
| | TOTAL EXTRACURRICULAR | 286,801.05 | 311,146.58 | | 300,501 | | 313,383 |
| 100.1210.0130.636.000.636 | ADDITIONAL SALARY | 0 | 1,000.00 | | 1,000 | | 1,000 |
| 100.1210.0212.636.000.636 | PERS PU | 0 | 60.35 | | 60 | | 60 |
| 100.1210.0213.636.000.636 | PERS UAL | 0 | 200.00 | | 200 | | 200 |
| 100.1210.0216.636.000.636 | PERS - TIER III (OPSRP) | 0 | 0.00 | | 0 | | 0 |
| 100.1210.0220.636.000.636 | FICA & MEDICARE | 0 | 75.01 | | 77 | | 77 |
| 100.1210.0231.636.000.636 | WORKERS' COMPENSATION | 0 | 2.72 | | 3 | | 2 |
| 100.1210.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 9.75 | | 10 | | 10 |
| | Total Talented & Gifted | 0 | 1,347.83 | | 1,350 | | 1,350 |
| 100.1460.0130.636.050.636 | ADDITIONAL SALARY | 0 | 0.00 | | 0 | | 42,855 |
| 100.1460.0211.636.050.636 | PERS-TIER I & II | 0 | 0.00 | | 0 | | 0 |
| 100.1460.0212.636.050.636 | PERS PU | 0 | 0.00 | | 0 | | 2,584 |
| 100.1460.0213.636.050.636 | PERS UAL | 0 | 0.00 | | 0 | | 8,571 |
| 100.1460.0216.636.050.636 | PERS - TIER III (OPSRP) | 0 | 0.00 | | 0 | | 0 |
| 100.1460.0220.636.050.636 | FICA & MEDICARE | 0 | 0.00 | | 0 | | 3,298 |
| 100.1460.0231.636.050.636 | WORKERS' COMPENSATION | 0 | 0.00 | | 0 | | 106 |
| 100.1460.0233.636.050.636 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0.00 | | 0 | | 429 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|----------------------------|---|---------------------|---------------------|--------------|------------------|--------------|------------------|
| Total | | | | | | | 57,843 |
| TOTAL INSTRUCTIONAL | | 1,894,169.41 | 2,054,371.83 | 16.65 | 2,148,682 | 16.50 | 2,319,387 |
| 100.2112.0112.636.000.636 | CLASSIFIED SALARIES | 31,040.30 | 33,864.57 | 1.00 | 40,086 | 1.00 | 42,059 |
| 100.2112.0130.636.000.636 | ADDITIONAL SALARY | 150 | 0 | | 0 | | 0 |
| 100.2112.0212.636.000.636 | PERS PU | 1,871.42 | 2,041.34 | | 2,421 | | 2,539 |
| 100.2112.0213.636.000.636 | PERS UAL | 6,238.04 | 6,772.91 | | 8,017 | | 8,412 |
| 100.2112.0220.636.000.636 | FICA & MEDICARE | 1,599.17 | 2,019.50 | | 3,085 | | 3,237 |
| 100.2112.0231.636.000.636 | WORKERS' COMPENSATION | 97.06 | 110.70 | | 128 | | 113 |
| 100.2112.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE | 0 | 262.39 | | 401 | | 421 |
| 100.2112.0240.636.000.636 | EMPLOYEES INSURANCE | 22,375.29 | 23,277.45 | | 20,052 | | 20,310 |
| | Total Salaries & PR Taxes & Benefits | 63,371.28 | 68,348.86 | 1.00 | 74,190 | 1.00 | 77,089 |
| | TOTAL ATTENDANCE SERVICES | 63,371.28 | 68,348.86 | 1.00 | 74,190 | 1.00 | 77,089 |
| 100.2120.0111.636.000.636 | LICENSED SALARIES | 57,063.00 | 0 | 1.00 | 66,395 | 1.00 | 46,161 |
| 100.2120.0130.636.000.636 | ADDITIONAL SALARY | 3,003.30 | 0 | | 3,494 | | 2,430 |
| 100.2120.0211.636.000.636 | PERS-TIER I & II | 0 | 0 | | 0 | | 0 |
| 100.2120.0212.636.000.636 | PERS PU | 3,604.02 | 258.28 | | 4,220 | | 2,933 |
| 100.2120.0213.636.000.636 | PERS UAL | 12,013.34 | 0 | | 13,978 | | 9,718 |
| 100.2120.0216.636.000.636 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 100.2120.0220.636.000.636 | FICA & MEDICARE | 4,019.99 | 0 | | 5,379 | | 3,740 |
| 100.2120.0231.636.000.636 | WORKERS' COMPENSATION | 167.45 | 0 | | 206 | | 125 |
| 100.2120.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 699 | | 486 |
| 100.2120.0240.636.000.636 | EMPLOYEES INSURANCE | 21,196.76 | 0 | | 20,052 | | 20,310 |
| | Total Salaries & PR Taxes & Benefits | 101,067.86 | 258.28 | | 114,423 | | 85,902 |
| | TOTAL GUIDANCE SERVICES | 101,067.86 | 258.28 | 1.00 | 114,423 | 1.00 | 85,902 |
| 100.2220.0112.636.000.636 | CLASSIFIED SALARIES | 23,486.59 | 23,988.72 | 0.94 | 30,709 | 0.94 | 31,322 |
| 100.2220.0122.636.000.636 | SUBSTITUTES - CLASSIFIED | 300.84 | 631.80 | | 0 | | 0 |
| 100.2220.0211.636.000.636 | PERS-TIER I & II | 11.75 | 0 | | 0 | | 0 |
| 100.2220.0212.636.000.636 | PERS PU | 1,409.19 | 1,439.32 | | 1,843 | | 1,879 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|------------------|------------------|-------------|---------------|-------------|----------------|
| 100.2220.0213.636.000.636 | PERS UAL | 4,697.32 | 4,797.74 | | 6,142 | | 6,264 |
| 100.2220.0220.636.000.636 | FICA & MEDICARE | 1,582.41 | 1,563.58 | | 2,363 | | 2,410 |
| 100.2220.0231.636.000.636 | WORKERS' COMPENSATION | 73.69 | 82.05 | | 99 | | 85 |
| 100.2220.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE | 0 | 203.14 | | 307 | | 313 |
| 100.2220.0240.636.000.636 | EMPLOYEES INSURANCE | 16,846.97 | 17,421.76 | | 20,052 | | 20,310 |
| | Total Salaries & PR Taxes & Benefits | 48,408.76 | 50,128.11 | 0.94 | 61,514 | 0.94 | 62,583 |
| 100.2220.0410.636.000.636 | SUPPLIES | 669.66 | 784.95 | | 1,000 | | 1,000 |
| 100.2220.0430.636.000.636 | LIBRARY BOOKS | 6,516.41 | 6,265.97 | | 6,600 | | 6,600 |
| 100.2220.0440.636.000.636 | PERIODICALS | 289.22 | 253.41 | | 304 | | 304 |
| 100.2220.0460.636.000.636 | NON-CONSUMABLE SUPPLIES | 449.88 | 43.84 | | 500 | | 500 |
| 100.2220.0470.636.000.636 | COMPUTER SOFTWARE | 1,894.54 | 2,008.88 | | 2,200 | | 2,200 |
| | Total Supplies & Materials | 9,819.71 | 9,357.05 | | 10,604 | | 10,604 |
| 100.2220.0640.636.000.636 | DUES AND FEES | 137.00 | 154.00 | | 175 | | 175 |
| | Total Other Objects | 137.00 | 154.00 | | 175 | | 175 |
| | TOTAL MEDIA SERVICES | 58,365.47 | 59,639.16 | 0.94 | 72,293 | 0.94 | 73,362 |
| 100.2410.0112.636.000.636 | CLASSIFIED SALARIES | 104,010.54 | 97,338.80 | 3.00 | 117,670 | 2.00 | 87,383 |
| 100.2410.0112.636.230.636 | CLASSIFIED SALARIES | 0.00 | 0.00 | | 0 | 1.00 | 35,920 |
| 100.2410.0113.636.000.636 | ADMINISTRATORS | 203,840.00 | 216,176.00 | 2.00 | 220,500 | 2.00 | 224,910 |
| 100.2410.0130.636.000.636 | ADDITIONAL SALARY | 5,350.00 | 5,550.00 | | 1,800 | | 1,800 |
| 100.2410.0212.636.000.636 | PERS PU | 18,274.65 | 18,076.50 | | 20,529 | | 18,959 |
| 100.2410.0212.636.230.636 | PERS PU | 0.00 | 0.00 | | 0 | | 2,168 |
| 100.2410.0213.636.000.636 | PERS UAL | 5,707.66 | 9,158.10 | | 67,994 | | 62,819 |
| 100.2410.0213.636.230.636 | PERS UAL | 0.00 | 0.00 | | 0 | | 7,184 |
| 100.2410.0220.636.000.636 | FICA & MEDICARE | 23,232.81 | 23,707.65 | | 26,164 | | 24,172 |
| 100.2410.0220.636.230.636 | FICA & MEDICARE | 0.00 | 0.00 | | 0 | | 2,764 |
| 100.2410.0231.636.000.636 | WORKERS' COMPENSATION | 887.45 | 960.90 | | 1,023 | | 778 |
| 100.2410.0231.636.230.636 | WORKERS' COMPENSATION | 0.00 | 0.00 | | 0 | | 99 |
| 100.2410.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE | 0 | 2,873.33 | | 3,400 | | 3,141 |
| 100.2410.0233.636.230.636 | PAID FAMILY MEDICAL LEAVE | 0 | 0.00 | | 0 | | 359 |

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 100.2410.0240.636.000.636 | EMPLOYEES INSURANCE | 78,920.14 | 79,709.61 | | 100,353 | | 81,333 |
| 100.2410.0240.636.230.636 | EMPLOYEES INSURANCE | 0.00 | 0.00 | | 0 | | 20,309 |
| | Total Salaries & PR Taxes & Benefits | 440,223.25 | 453,550.89 | 5.00 | 559,433 | 5.00 | 574,100 |
| 100.2410.0322.636.000.636 | REPAIRS & MAINTENANCE SERVICES | 80.92 | 0.00 | | 500 | | 300 |
| 100.2410.0324.636.000.636 | RENTALS | 424.80 | 744.80 | | 500 | | 500 |
| 100.2410.0340.636.000.636 | TRAVEL | 6,038.74 | 5,907.66 | | 5,000 | | 6,600 |
| 100.2410.0355.636.000.636 | PRINTING AND BINDING | 0.00 | 0.00 | | 100 | | 101 |
| 100.2410.0390.636.000.636 | OTHER GENERAL PROF & TECHNICAL SERVICES | 8,780.80 | 7,560.00 | | 9,720 | | 10,080 |
| | Total Purchased Services | 15,325.26 | 14,212.46 | | 15,820 | | 17,581 |
| 100.2410.0410.636.000.636 | SUPPLIES | 19,106.21 | 13,944.48 | | 15,000 | | 15,000 |
| 100.2410.0460.636.000.636 | NON-CONSUMABLE SUPPLIES | 2,213.92 | 4,593.95 | | 5,000 | | 5,000 |
| 100.2410.0470.636.000.636 | COMPUTER SOFTWARE | 0.00 | 0.00 | | 1,400 | | 0 |
| | Total Supplies & Materials | 21,320.13 | 18,538.43 | | 21,400 | | 20,000 |
| 100.2410.0542.636.000.636 | REPLACEMENT OF EQUIPMENT | 6,859 | 9,228 | | 5,442 | | 4,000 |
| | Total Capital Improvement | 6,859 | 9,228 | | 5,442 | | 4,000 |
| 100.2410.0640.636.000.636 | DUES AND FEES | 4,023.08 | 1,918.00 | | 4,000 | | 4,000 |
| | Total Other Objects | 4,023.08 | 1,918.00 | | 4,000 | | 4,000 |
| | TOTAL PRINCIPAL'S OFFICE | 487,751.07 | 497,448.23 | 5.00 | 606,095 | 5.00 | 619,681 |
| | TOTAL SUPPORT SERVICES | 710,555.68 | 625,694.53 | 7.94 | 867,001 | 7.94 | 856,033 |
| | TOTAL SOUTH UMPQUA HIGH SCHOOL | <u>2,604,725.09</u> | <u>2,680,066.36</u> | <u>24.59</u> | <u>3,015,683</u> | <u>24.44</u> | <u>3,175,421</u> |



SPECIAL REVENUE FUNDS

Specific revenue sources that are legally restricted to expenditures for specified purposes including: Food Service, Student Body Funds, Federal & State Grants, and PERS UAL Reserve.

**SOUTH UMPQUA SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|--|-----------------------|-----------------------|--------------------|--------------------|
| 200.0000.1790.000.600.000 | ELEMENTARY EXTRACURRICULAR | (25,318.27) | 0.00 | (13,364) | (24,255) |
| 200.0000.1790.000.700.000 | MIDDLE SCHOOL EXTRACURRICULAR | (104,233.52) | 0.00 | (43,717) | (66,522) |
| 200.0000.1790.636.800.000 | HIGH SCHOOL EXTRACURRICULAR | (129,724.10) | (3,357.72) | (158,641) | (101,000) |
| 200.0000.1960.000.000.000 | RECOVERY OF PRIOR YEAR EXPENDITUF | 0 | 0 | 0 | 0 |
| 299.0000.1612.000.000.900 | REIMBURSABLE STUDENT MEALS | 0.00 | 0.00 | 0 | 0 |
| 299.0000.1620.000.000.900 | DAILY SALES - NON-REIMBURSABLE PRO | (15,258.24) | (3,981.70) | (3,000) | (4,660) |
| 299.0000.1620.070.000.900 | DAILY SALES-NON-REIMBURSABLE PROC | (114,774.71) | (193,412.00) | (148,805) | 0 |
| 299.0000.1630.000.000.900 | SPECIAL FUNCTIONS | (1,775.07) | (642.02) | (700) | 0 |
| 299.0000.1990.000.000.900 | MISCELLANEOUS REVENUE | 0 | 0 | (3,256) | 0 |
| | TOTAL REVENUES FROM LOCAL SOURCES | (259,275.89) | (3,357.72) | (215,722) | (196,437) |
| 250.0000.3299.000.000.360 | CTE GRANT REVENUE | (3,910.24) | (7,842.00) | (18,423) | (14,000) |
| 250.0000.3299.000.000.525 | TAPP GRANT | (68,605.98) | (74,057.01) | (117,318) | 0 |
| 250.0000.3299.000.000.960 | ASBESTOS HAZARD ASSESSMENT - TAP | 0.00 | 0.00 | 0 | (25,000) |
| 250.0000.3299.000.000.970 | FACILITY ASSESSMENT -TAP | 0.00 | 0.00 | (40,000) | 0 |
| 250.0000.3299.000.000.980 | SEISMIC ASSESSMENT -TAP | 0.00 | 0.00 | (25,000) | 0 |
| 250.0000.3299.000.000.330 | EARLY LITERACY | 0 | (86,831) | (157,064) | (101,371) |
| 251.0000.3299.000.000.000 | SIA | (1,308,569.16) | (1,298,262.78) | (1,808,918) | (1,493,036) |
| 252.0000.3299.000.000.098 | MEASURE 98 GRANT | (335,344.34) | (400,081.78) | (429,444) | (404,740) |
| 253.0000.3299.000.000.000 | SUMMER SCHOOL PROGRAM | (55,681.35) | (249,915.75) | (400,000) | (210,000) |
| 254.0000.3299.000.000.000 | RETENTION/RECRUITMENT GRANT | (165,971) | 0 | 0 | 0 |
| 299.0000.3299.000.000.900 | FOOD SERVICE | (2,577.35) | (82,299.10) | (17,669) | (15,400) |
| | TOTAL INTERMEDIATE REVENUES | (1,938,082.46) | (2,116,990.31) | (2,996,167) | (2,263,547) |
| 201.0000.4500.000.000.100 | TITLE I | (621,934.61) | (726,891.57) | (1,021,624) | (888,505) |
| 201.0000.4500.000.000.135 | FED SCH IMPROVEMENT | (16,971.30) | 0.00 | 0 | (172,146) |
| 201.0000.4500.000.000.200 | TITLE IIA | (53,907.41) | (124,830.40) | (147,465) | (82,476) |
| 201.0000.4500.000.000.350 | PERKINS | (31,379.49) | (26,507.99) | (27,000) | (10,000) |
| 201.0000.4500.000.000.400 | TITLE IV | (66,164.97) | (113,691.59) | (59,386) | (111,229) |
| 201.0000.4500.000.000.500 | TITLE V | (5,799.55) | (9,039.31) | (74,697) | (4,676) |
| 201.0000.4500.000.320.300 | IDEA | (271,702.57) | (360,841.25) | (509,950) | (488,060) |
| 201.0000.4500.000.000.911 | COPS | 0.00 | 0.00 | (117,500) | (41,000) |
| 231.0000.4500.000.000.000 | ESSER II | (1,226,731.82) | (20,486.28) | 0 | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|--------------------------------------|------------------------------|------------------------------|---------------------------|---------------------------|
| 232.0000.4500.000.000.000 | ESSER III | (3,354,725.22) | (1,144,177.55) | (200,000) | 0 |
| 299.0000.4500.000.000.900 | FOOD SERVICE | (898,366.58) | (856,613.35) | (953,596) | (793,142) |
| 299.0000.4507.000.000.900 | NUTRITION GRANT | (7,407.66) | 0.00 | (7,000) | 0 |
| 299.0000.4900.000.000.900 | COMMODITIES DONTATED BY USDA | (67,779.23) | (50,696.80) | (78,624) | (50,700) |
| 299.0000.4900.070.000.900 | COMMODITIES DONATED BY USDA - RIDD | (18,667.72) | (9,791.61) | (21,655) | 0 |
| | TOTAL FEDERAL REVENUE SOURCES | (6,641,538.13) | (3,443,567.70) | (3,218,497) | (2,641,935) |
| | | | | | |
| 200.0000.5400.???600.000 | ELEMENTARY - BEG FUND BAL | (52,031.00) | (48,410.27) | (49,258) | (49,295) |
| 200.0000.5400.???700.000 | MIDDLE SCHOOL - BEG FUND BAL | (71,794.99) | (75,804.75) | (75,432) | (58,500) |
| 200.0000.5400.636.800.000 | HIGH SCHOOL - BEG FUND BAL | (151,557.87) | (146,902.07) | (165,311) | (170,568) |
| 282.0000.5200.000.000.000 | INTERFUND TRANSFERS - PERS RESERV | 0.00 | 0.00 | 0 | (600,000) |
| 299.0000.3102.000.000.900 | INTERFUND TRANSFERS - FOOD | (6,927.85) | (7,683.82) | (10,000) | (10,000) |
| 299.0000.9770.000.000.000 | FOOD SERVICE -BEG FUND BAL | (287,704.06) | (267,043.89) | (118,957) | (340,000) |
| | TOTAL OTHER REVENUE SOURCES | (275,383.86) | (271,117.09) | (290,001) | (1,228,363) |
| | TOTAL SPECIAL FUND REVENUE | <u>(9,114,280.34)</u> | <u>(5,835,032.82)</u> | <u>(6,720,386)</u> | <u>(6,330,281)</u> |
| | TOTAL GRANTS AND PROECTS FUND | <u>(9,114,280.34)</u> | <u>(5,835,032.82)</u> | <u>(6,720,386)</u> | <u>(6,330,281)</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IA - 100
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------|-------------------|-------------------|--------------|----------------|-------------|----------------|
| 201.1272.0111.114.000.100 | LICENSED SALARIES | 33,673.62 | 36,347.50 | 0.50 | 40,302 | 0.50 | 41,108 |
| 201.1272.0111.179.000.100 | LICENSED SALARIES | 0 | 72,695.00 | 1.00 | 74,149 | 1.00 | 75,632 |
| 201.1272.0111.219.000.100 | LICENSED SALARIES | 60,145.32 | 66,913.00 | 1.00 | 70,164 | 1.00 | 73,571 |
| 201.1272.0112.114.000.100 | CLASSIFIED SALARIES | 17,843.68 | 29,179.24 | 1.44 | 41,699 | 0.75 | 22,477 |
| 201.1272.0112.179.000.100 | CLASSIFIED SALARIES | 64,620.38 | 75,510.94 | 4.00 | 110,562 | 1.38 | 40,931 |
| 201.1272.0112.219.000.100 | CLASSIFIED SALARIES | 49,826.58 | 62,789.68 | 4.19 | 118,319 | 1.38 | 39,822 |
| 201.1272.0122.114.000.100 | SUBSTITUTES - CLASSIFIED | 20,216.97 | 5,152.68 | | 0 | | 10,000 |
| 201.1272.0122.179.000.100 | SUBSTITUTES - CLASSIFIED | 9,803.57 | 7,202.52 | | 0 | | 10,000 |
| 201.1272.0122.219.000.100 | SUBSTITUTES - CLASSIFIED | 15,247.49 | 17,753.58 | | 0 | | 10,000 |
| 201.1272.0130.114.000.100 | ADDITIONAL SALARY | 0 | 607.61 | | 0 | | 0 |
| 201.1272.0130.179.000.100 | ADDITIONAL SALARY | 150.00 | 0.00 | | 0 | | 0 |
| 201.1272.0130.219.000.100 | ADDITIONAL SALARY | 9,600.00 | 6,000.00 | | 0 | | 0 |
| | Total Salaries | 281,127.61 | 380,151.75 | 12.13 | 455,194 | 6.01 | 323,542 |
| 201.1272.0211.219.000.100 | PERS-TIER I & II | 32.54 | 0.00 | | 0 | | 0 |
| 201.1272.0212.114.000.100 | PERS PU | 2,997.54 | 3,440.99 | | 3,747 | | 3,838 |
| 201.1272.0212.179.000.100 | PERS PU | 3,247.51 | 7,793.29 | | 10,121 | | 7,009 |
| 201.1272.0212.219.000.100 | PERS PU | 6,649.34 | 7,909.30 | | 10,211 | | 6,818 |
| 201.1272.0213.114.000.100 | PERS UAL | 9,991.43 | 11,402.17 | | 12,412 | | 12,717 |
| 201.1272.0213.179.000.100 | PERS UAL | 10,915.86 | 25,909.04 | | 33,621 | | 23,313 |
| 201.1272.0213.219.000.100 | PERS UAL | 22,135.03 | 26,307.97 | | 33,914 | | 22,679 |
| 201.1272.0220.114.000.100 | FICA & MEDICARE | 5,417.64 | 5,403.77 | | 6,311 | | 4,894 |
| 201.1272.0220.179.000.100 | FICA & MEDICARE | 5,688.56 | 11,829.17 | | 14,215 | | 8,970 |
| 201.1272.0220.219.000.100 | FICA & MEDICARE | 10,136.30 | 11,703.19 | | 14,505 | | 8,727 |
| 201.1272.0231.114.000.100 | WORKERS' COMPENSATION | 218.54 | 234.07 | | 254 | | 162 |
| 201.1272.0231.179.000.100 | WORKERS' COMPENSATION | 242.42 | 499.39 | | 583 | | 298 |
| 201.1272.0231.219.000.100 | WORKERS' COMPENSATION | 404.56 | 494.70 | | 593 | | 291 |
| 201.1272.0233.114.000.100 | PAID FAMILY MEDICAL LEAVE | 0 | 702.19 | | 820 | | 636 |
| 201.1272.0233.179.000.100 | PAID FAMILY MEDICAL LEAVE | 0 | 1,537.00 | | 1,847 | | 1,166 |
| 201.1272.0233.219.000.100 | PAID FAMILY MEDICAL LEAVE | 0 | 1,520.70 | | 1,885 | | 1,134 |
| 201.1272.0240.114.000.100 | EMPLOYEES INSURANCE | 8,839.29 | 20,921.92 | | 30,078 | | 30,465 |

**TITLE IA - 100
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|-------------------|--------------|----------------|-------------|----------------|
| 201.1272.0240.179.000.100 | EMPLOYEES INSURANCE | 13,308.38 | 33,951.41 | | 60,155 | | 40,620 |
| 201.1272.0240.219.000.100 | EMPLOYEES INSURANCE | 9,380.82 | 6,817.77 | | 40,104 | | 20,310 |
| | Total PR Taxes & Benefits | 109,605.76 | 178,378.04 | | 275,375 | | 194,044 |
| 201.1272.0310.114.000.100 | INSTRUCTIONAL, PROFESSION, | 126.14 | 1,689.49 | | 2,167 | | 4,000 |
| 201.1272.0310.179.000.100 | INSTRUCTIONAL, PROFESSION, | 21,353.37 | 1,564.13 | | 3,668 | | 4,000 |
| 201.1272.0310.219.000.100 | INSTRUCTIONAL, PROFESSION, | 4,667.02 | 1,402.16 | | 3,668 | | 4,000 |
| 201.1272.0340.219.000.100 | TRAVEL | 1,660.83 | 0 | | 2,077 | | 2,000 |
| 201.1272.0390.179.000.100 | OTHER GENERAL PROF & TECH | 22,173.48 | 0 | | 1,500 | | 1,500 |
| 201.1272.0390.114.000.100 | OTHER GENERAL PROF & TECH | 0.00 | 0 | | 1,500 | | 1,500 |
| 201.1272.0390.219.000.100 | OTHER GENERAL PROF & TECH | 0 | 0 | | 1,500 | | 1,500 |
| | Total Purchased Services | 49,980.84 | 4,655.78 | | 16,080 | | 18,500 |
| 201.1272.0410.114.000.100 | SUPPLIES | 6,480.23 | 1,386.55 | | 10,000 | | 15,000 |
| 201.1272.0410.179.000.100 | SUPPLIES | 26,067.11 | 2,982.27 | | 10,000 | | 15,000 |
| 201.1272.0410.219.000.100 | SUPPLIES | 68,245.62 | 288.29 | | 10,000 | | 15,000 |
| 201.1272.0460.114.000.100 | NON-CONSUMABLE SUPPLIES | 0 | 691 | | 5,000 | | 6,000 |
| 201.1272.0460.179.000.100 | NON-CONSUMABLE SUPPLIES | 12,036.07 | 0.00 | | 5,000 | | 6,000 |
| 201.1272.0460.219.000.100 | NON-CONSUMABLE SUPPLIES | 0 | 1,885 | | 5,000 | | 6,000 |
| 201.1272.0470.114.000.100 | COMPUTER SOFTWARE | 380.00 | 639 | | 2,000 | | 6,000 |
| 201.1272.0470.179.000.100 | COMPUTER SOFTWARE | 4,007.00 | 4,570.00 | | 4,000 | | 6,000 |
| 201.1272.0470.219.000.100 | COMPUTER SOFTWARE | 1,083.00 | 3,372.50 | | 2,500 | | 6,000 |
| 201.1272.0480.114.000.100 | COMPUTER HARDWARE | 0 | 6,357 | | 12,000 | | 12,000 |
| 201.1272.0480.179.000.100 | COMPUTER HARDWARE | 608.94 | 1,979.00 | | 12,000 | | 12,000 |
| 201.1272.0480.219.000.100 | COMPUTER HARDWARE | 0 | 7,993 | | 12,000 | | 12,000 |
| | Total Supplies & Materials | 118,907.97 | 32,143.67 | | 89,500 | | 117,000 |
| | TOTAL INSTRUCTIONAL | 559,622.18 | 595,329.24 | 12.13 | 836,149 | 6.01 | 653,086 |
| 201.2211.0113.019.000.100 | ADMINISTRATORS | 0.00 | 0.00 | 0.00 | 0 | 0.30 | 35,295 |
| 201.2211.0130.019.000.100 | ADDITIONAL SALARY | 0.00 | 0.00 | 0.00 | 0 | | 270 |
| 201.2211.0111.019.000.100 | LICENSED SALARIES | 0 | 0 | 0.68 | 46,411 | | 0 |

**TITLE IA - 100
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-----------------|------------------|-------------|------------------|------|-------------------|
| | Total Salaries | 0 | 0 | 0.68 | 46,411 | 0.30 | 35,565 |
| 201.2211.0212.019.000.100 | PERS PU | 0 | 0 | | 2,802 | | 2,147 |
| 201.2211.0213.019.000.100 | PERS UAL | 0 | 0 | | 9,282 | | 7,113 |
| 201.2211.0220.019.000.100 | FICA & MEDICARE | 0 | 0 | | 3,572 | | 2,737 |
| 201.2211.0231.019.000.100 | WORKERS' COMPENSATION | 0 | 0 | | 137 | | 86 |
| 201.2211.0233.019.000.100 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 464 | | 356 |
| 201.2211.0240.019.000.100 | EMPLOYEES INSURANCE | 0 | 0 | | 13,635 | | 6,107 |
| | Total PR Taxes & Benefits | 0 | 0 | 0.00 | 29,893 | 0.00 | 18,545 |
| 201.2240.0111.019.000.100 | LICENSED SALARIES | 0 | 27,927.90 | 0.00 | 0 | 0.00 | 0 |
| 201.2240.0130.219.000.100 | ADDITIONAL SALARY | 0 | 242.55 | | 0 | | 0 |
| | Total Salaries | 0 | 28,170.45 | 0.00 | 0 | 0.00 | 0 |
| 201.2240.0212.019.000.100 | PERS PU | 0 | 1,690.25 | | 0 | | 0 |
| 201.2240.0213.019.000.100 | PERS UAL | 0 | 5,634.11 | | 0 | | 0 |
| 201.2240.0220.019.000.100 | FICA & MEDICARE | 0 | 2,094.72 | | 0 | | 0 |
| 201.2240.0231.019.000.100 | WORKERS' COMPENSATION | 0 | 84.27 | | 0 | | 0 |
| 201.2240.0233.019.000.100 | PAID FAMILY MEDICAL LEAVE | 0 | 272.21 | | 0 | | 0 |
| 201.2240.0240.019.000.100 | EMPLOYEES INSURANCE | 0 | 3,931.62 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 13,707.18 | | 0 | | 0 |
| 201.2240.0340.019.000.100 | TRAVEL | 592.42 | 15,800.85 | | 20,000 | | 56,933 |
| 201.2240.0340.179.000.100 | TRAVEL | 5,977.54 | 0 | | 0 | | 0 |
| 201.2240.0390.019.000.100 | OTHER GENERAL PROF & TECH | 0 | 3,600.00 | | 0 | | 50,000 |
| | Total Purchased Sesrvices | 6,569.96 | 19,400.85 | | 20,000 | | 106,933 |
| | TOTAL PROFESSIONAL DEVELOPMENT | 6,569.96 | 61,278.48 | 0.68 | 96,303.44 | | 161,042.72 |
| 201.2490.0113.019.000.100 | ADMINISTRATORS | 23,468.28 | 24,656.28 | 0.25 | 25,652 | | 0 |
| 201.2490.0130.000.000.100 | ADDITIONAL SALARY | 150.00 | 356.25 | | 225 | | 0 |
| | Total Salaries | 23,618.28 | 25,012.53 | | 25,877 | | 0 |

**TITLE IA - 100
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|--------------------------|--------------------------|---------------------|-------------------------|--------------------|-----------------------|
| 201.2490.0212.019.000.100 | PERS PU | 1,417.08 | 1,508.86 | | 1,563 | | 0 |
| 201.2490.0213.019.000.100 | PERS UAL | 4,723.68 | 5,002.53 | | 5,175 | | 0 |
| 201.2490.0220.019.000.100 | FICA & MEDICARE | 1,797.73 | 1,904.39 | | 1,992 | | 0 |
| 201.2490.0231.019.000.100 | WORKERS' COMPENSATION | 64.54 | 72.51 | | 75 | | 0 |
| 201.2490.0233.019.000.100 | PAID FAMILY MEDICAL LEAVE | 0 | 227.00 | | 259 | | 0 |
| 201.2490.0240.019.000.100 | EMPLOYEES INSURANCE | 4,200.18 | 4,335.01 | | 5,025 | | 0 |
| | Total PR Taxes & Benefits | 12,203.21 | 13,050.30 | | 14,088 | | 0 |
| 201.2490.0690.019.000.100 | GRANT INDIRECT CHARGES | 17,955.57 | 21,131.27 | | 35,721 | | 31,098 |
| | TOTAL ADMINISTRATIVE | 53,777.06 | 59,194.10 | | 75,686.48 | | 31,098.00 |
| | TOTAL SUPPORT SERVICES | 60,347.02 | 120,472.58 | 0.25 | 171,990 | 0.00 | 192,141 |
| 201.3300.0390.019.000.100 | OTHER GENERAL PROF & TECH | 0.00 | 0.00 | | 0 | | 10,279 |
| 201.3300.0410.114.000.100 | SUPPLIES | 1,489.59 | 1,718.59 | | 2,697 | | 9,000 |
| 201.3300.0410.179.000.100 | SUPPLIES | 475.82 | 2,904.55 | | 2,697 | | 9,000 |
| 201.3300.0410.182.050.100 | SUPPLIES | 0 | 0 | | 2,697 | | 0 |
| 201.3300.0410.219.000.100 | SUPPLIES | 0 | 6,466.61 | | 2,697 | | 9,000 |
| 201.3300.0410.636.050.100 | SUPPLIES | 0 | 0 | | 2,697 | | 0 |
| 201.3300.0470.019.000.100 | SOFTWARE | 0 | 0 | | 0 | | 6,000 |
| | Total Supplies & Materials | 1,965.41 | 11,089.75 | | 13,485.00 | | 43,279 |
| | TOTAL COMMUNITY SERVICES | 1,965.41 | 11,089.75 | 0.00 | 13,485 | 0.00 | 43,279 |
| | TOTAL TITLE IA GRANT | <u>621,934.61</u> | <u>726,891.57</u> | <u>13.06</u> | <u>1,021,624</u> | <u>6.31</u> | <u>888,505</u> |

SOUTH UMPQUA SCHOOL DISTRICT
Federal School Improvement CSI/TSI - 135 (Formally ESSA Partnership)
BUDGET 2025-26

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| 201.1111.0112.179.000.135 | CLASSIFIED SALARIES | 0.00 | 0.00 | | 0 | 0.75 | 20,932 |
| 201.1111.0212.179.000.135 | PERS PU | 0.00 | 0.00 | | 0 | | 1,263 |
| 201.1111.0213.179.000.135 | PERS UAL | 0.00 | 0.00 | | 0 | | 4,186 |
| 201.1111.0216.179.000.135 | PERS - TIER III (OPSRP) | 0.00 | 0.00 | | 0 | | 0 |
| 201.1111.0220.179.000.135 | FICA & MEDICARE | 0.00 | 0.00 | | 0 | | 1,611 |
| 201.1111.0231.179.000.135 | WORKERS' COMPENSATION | 0.00 | 0.00 | | 0 | | 58 |
| 201.1111.0233.179.000.135 | PAID FAMILY MEDICAL LEAVE INSI | 0.00 | 0.00 | | 0 | | 209 |
| 201.1111.0240.179.000.135 | EMPLOYEES INSURANCE | 0.00 | 0.00 | | 0 | | 20,310 |
| | TOTAL INSTRUCTIONAL ASSIST | 0.00 | 0.00 | 0.00 | 0.00 | 0.75 | 48,570 |
| 201.2240.0111.182.000.135 | LICENSED SALARIES | 0.00 | 0.00 | | 0 | 0.50 | 28,787 |
| 201.2240.0111.636.000.135 | LICENSED SALARIES | 0.00 | 0.00 | | 0 | 0.50 | 28,787 |
| 201.2240.0130.182.000.135 | ADDITIONAL SALARY | 0.00 | 0.00 | | 0 | | 758 |
| 201.2240.0130.636.000.135 | ADDITIONAL SALARY | 0.00 | 0.00 | | 0 | | 758 |
| 201.2240.0212.182.000.135 | PERS PU | 0.00 | 0.00 | | 0 | | 1,783 |
| 201.2240.0212.636.000.135 | PERS PU | 0.00 | 0.00 | | 0 | | 1,783 |
| 201.2240.0213.182.000.135 | PERS UAL | 0.00 | 0.00 | | 0 | | 5,909 |
| 201.2240.0213.636.000.135 | PERS UAL | 0.00 | 0.00 | | 0 | | 5,909 |
| 201.2240.0220.182.000.135 | FICA & MEDICARE | 0.00 | 0.00 | | 0 | | 2,274 |
| 201.2240.0220.636.000.135 | FICA & MEDICARE | 0.00 | 0.00 | | 0 | | 2,274 |
| 201.2240.0231.182.000.135 | WORKERS' COMPENSATION | 0.00 | 0.00 | | 0 | | 74 |
| 201.2240.0231.636.000.135 | WORKERS' COMPENSATION | 0.00 | 0.00 | | 0 | | 74 |
| 201.2240.0233.182.000.135 | PAID FAMILY MEDICAL LEAVE INSI | 0.00 | 0.00 | | 0 | | 296 |
| 201.2240.0233.636.000.135 | PAID FAMILY MEDICAL LEAVE INSI | 0.00 | 0.00 | | 0 | | 295 |
| 201.2240.0240.182.000.135 | EMPLOYEES INSURANCE | 0.00 | 0.00 | | 0 | | 10,155 |
| 201.2240.0240.636.000.135 | EMPLOYEES INSURANCE | 0.00 | 0.00 | | 0 | | 10,155 |
| | TOTAL INSTRUCTIONAL COACHS | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 100,070 |
| 201.2240.0390.019.000.135 | OTHER GENERAL PROF & TECHNICAL | 0.00 | 0.00 | | 0 | | 23,506 |
| | TOTAL PROF DEVELOPMENT | 0.00 | 0.00 | | 0.00 | | 23,506 |
| | TOTAL FED SCH IMPROVEMENT | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>1.75</u> | <u>172,146</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IIA - 200
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|------------------|------------------|-------------|---------------|-------------|----------------|
| 201.2210.0111.019.000.200 | LICENSED SALARY | 0 | 812.50 | | 0 | | 0 |
| | Total Salaries | 0 | 812.50 | | 0 | | 0 |
| 201.2210.0212.019.000.200 | PERS PU | 0 | 49.04 | | 0 | | 0 |
| 201.2210.0213.019.000.200 | PERS UAL | 0 | 162.50 | | 0 | | 0 |
| 201.2210.0220.019.000.200 | FICA & MEDICARE | 0 | 59.90 | | 0 | | 0 |
| 201.2210.0231.019.000.200 | WORKERS' COMPENSATION | 0 | 2.48 | | 0 | | 0 |
| 201.2210.0233.019.000.200 | PAID FAMILY MEDICAL LEAVE | 0 | 7.78 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 281.70 | | 0 | | 0 |
| | TOTAL STUDENT SUPPORT | 0 | 1,094.20 | | 0 | | 0 |
| 201.2211.0113.019.000.200 | ADMINISTRATORS | 21,957.37 | 18,613.48 | 0.20 | 23,068.66 | 0 | 0 |
| 201.2211.0130.000.000.200 | ADDITIONAL SALARY | 120.00 | 180.00 | | 180.00 | | 0 |
| | Total Salaries | 22,077.37 | 18,793.48 | 0.20 | 23,249 | 0 | 0 |
| 201.2211.0211.019.000.200 | PERS-TIER I & II | 11.06 | 0.00 | | 0 | | 0 |
| 201.2211.0212.019.000.200 | PERS PU | 1,324.67 | 1,133.11 | | 1,404 | | 0 |
| 201.2211.0213.019.000.200 | PERS UAL | 4,415.51 | 3,758.64 | | 4,650 | | 0 |
| 201.2211.0220.019.000.200 | FICA & MEDICARE | 1,688.90 | 1,315.91 | | 1,789 | | 0 |
| 201.2211.0231.019.000.200 | WORKERS' COMPENSATION | 59.45 | 54.15 | | 67 | | 0 |
| 201.2211.0233.019.000.200 | PAID FAMILY MEDICAL LEAVE | 0 | 153 | | 233 | | 0 |
| 201.2211.0240.019.000.200 | EMPLOYEES INSURANCE | 1,891.83 | 3,658.99 | | 4,020 | | 0 |
| | Total PR Taxes & Benefits | 9,391.42 | 10,074.20 | | 12,162 | | 0 |
| 201.2211.0340.019.000.200 | TRAVEL | 0.00 | 171.98 | | 500 | | 0 |
| | TOTAL IMPROVE. INSTRUCTIONAL | 31,468.79 | 29,039.66 | 0.20 | 35,911 | 0.00 | 0 |
| 201.2240.0130.019.000.200 | ADDITIONAL SALARY | 0.00 | 14,500.00 | | 21,800 | | 12,300 |
| | Total Salaries | 0.00 | 14,500.00 | | 21,800 | | 12,300 |

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IIA - 200
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------------|--------------------------|--------------------|--------------------------|--------------------|----------------------|
| 201.2240.0212.019.000.200 | PERS PU | 0 | 872.10 | | 1,310 | | 741 |
| 201.2240.0213.019.000.200 | PERS UAL | 0 | 2,898.38 | | 4,360 | | 2,460 |
| 201.2240.0220.019.000.200 | FICA & MEDICARE | 0 | 1,087.78 | | 1,677 | | 946 |
| 201.2240.0231.019.000.200 | WORKERS' COMPENSATION | 0 | 42.90 | | 66 | | 30 |
| 201.2240.0233.019.000.200 | PAID FAMILY MEDICAL LEAVE | 0 | 141.23 | | 218 | | 123 |
| 201.2240.0240.019.000.200 | EMPLOYEES INSURANCE | 0 | 0.00 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 5,042.39 | | 7,631 | | 4,300 |
| 201.2240.0244.000.000.200 | TUITION REIMBURSEMENT | 0 | 14,733.54 | | 10,500 | | 10,500 |
| 201.2240.0310.019.000.200 | INSTRUCTIONAL, PROFESSIONAL | 1,513.62 | 6,507.34 | | 7,000 | | 7,000 |
| 201.2240.0340.019.000.200 | TRAVEL | 14,662.50 | 17,377.37 | | 25,000 | | 20,000 |
| 201.2240.0390.019.000.200 | OTHER GENERAL PROF & TECHN | 4,700.00 | 21,585.00 | | 25,000 | | 20,000 |
| | Total Purchased Services | 20,876.12 | 45,469.71 | | 57,000 | | 47,000 |
| 201.2240.0410.019.000.200 | SUPPLIES | 0 | 3,532.52 | | 5,000 | | 5,000 |
| | Total Supplies | 0 | 3,533 | | 5,000 | | 5,000 |
| 201.2240.0640.019.000.200 | DUES AND FEES | 0 | 0 | | 500 | | 500 |
| | Total Other Objects | 0 | 0 | | 500 | | 500 |
| | TOTAL PROFESSIONAL DEVELOPMENT | 20,876.12 | 83,278.16 | | 102,431 | | 79,600 |
| 201.2490.0390.019.000.200 | OTHER GENERAL PROF & TECHN | 0 | 7,620 | | 3,962 | | 0 |
| 201.2490.0690.019.000.200 | GRANT INDIRECT CHARGES | 1,562.50 | 3,798.38 | | 5,161 | | 2,876 |
| | Total Other Charges | 1,562.50 | 11,418.38 | | 9,123 | | 2,876 |
| | TOTAL SUPPORT SERVICES | 53,907.41 | 124,830.40 | 0.20 | 147,465 | 0.00 | 82,476 |
| | TOTAL TITLE II | <u>53,907.41</u> | <u>124,830.40</u> | <u>0.20</u> | <u>147,465.01</u> | <u>0.00</u> | <u>82,476</u> |

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|------------------|------------------|-------------|----------------|-------------|----------------|
| 201.1220.0112.182.320.300 | CLASSIFIED SALARIES | 11,307.70 | 18,584.46 | 0.81 | 23,785 | 0.81 | 24,542 |
| 201.1220.0112.219.320.300 | CLASSIFIED SALARIES | 10,045.86 | 18,889.38 | 0.81 | 23,353 | 0.81 | 24,135 |
| 201.1220.0112.636.320.300 | CLASSIFIED SALARIES | 35,532.12 | 35,327.05 | 1.66 | 49,359 | 1.66 | 57,961 |
| 201.1220.0122.636.320.300 | SUBSTITUTES - CLASSIFIED | 0 | 105.21 | | 0 | | 0 |
| 201.1220.0130.219.320.300 | ADDITIONAL SALARY | 2,400.00 | 1,550 | | 0 | | 0 |
| 201.1220.0130.636.320.300 | ADDITIONAL SALARY | 2,800.00 | 0.00 | | 0 | | 0 |
| | Total Salaries | 62,085.68 | 74,456.10 | 3.28 | 96,497 | 3.28 | 106,639 |
| 201.1220.0212.182.320.300 | PERS PU | 587.36 | 1,121.88 | | 1,436 | | 1,481 |
| 201.1220.0212.219.320.300 | PERS PU | 394.63 | 1,233.11 | | 1,410 | | 1,457 |
| 201.1220.0212.636.320.300 | PERS PU | 2,299.96 | 1,487.34 | | 2,980 | | 3,487 |
| 201.1220.0213.182.320.300 | PERS UAL | 1,957.86 | 3,716.91 | | 4,757 | | 4,908 |
| 201.1220.0213.219.320.300 | PERS UAL | 1,315.46 | 4,087.87 | | 4,671 | | 4,827 |
| 201.1220.0213.636.320.300 | PERS UAL | 7,666.43 | 5,046.44 | | 9,872 | | 11,592 |
| 201.1220.0220.182.320.300 | FICA & MEDICARE | 865.02 | 1,430.23 | | 1,830 | | 1,889 |
| 201.1220.0220.219.320.300 | FICA & MEDICARE | 946.63 | 1,448.07 | | 1,797 | | 1,857 |
| 201.1220.0220.636.320.300 | FICA & MEDICARE | 2,870.93 | 2,700.76 | | 3,799 | | 4,461 |
| 201.1220.0231.182.320.300 | WORKERS' COMPENSATION | 36.91 | 63.44 | | 78 | | 67 |
| 201.1220.0231.219.320.300 | WORKERS' COMPENSATION | 38.47 | 69.18 | | 77 | | 66 |
| 201.1220.0231.636.320.300 | WORKERS' COMPENSATION | 117.43 | 118.78 | | 161 | | 155 |
| 201.1220.0233.182.320.300 | PAID FAMILY MEDICAL LEAVE | 0 | 185.85 | | 238 | | 245 |
| 201.1220.0233.219.320.300 | PAID FAMILY MEDICAL LEAVE | 0 | 184.18 | | 234 | | 241 |
| 201.1220.0233.636.320.300 | PAID FAMILY MEDICAL LEAVE | 0 | 350.97 | | 494 | | 580 |
| 201.1220.0240.182.320.300 | EMPLOYEES INSURANCE | 6,561.84 | 11,111.07 | | 20,052 | | 20,310 |
| 201.1220.0240.219.320.300 | EMPLOYEES INSURANCE | 3,291.92 | 14,561.76 | | 20,052 | | 20,310 |
| 201.1220.0240.636.320.300 | EMPLOYEES INSURANCE | 7,048.94 | 28,870.65 | | 40,104 | | 40,620 |
| | Total PR Taxes & Benefits | 35,999.79 | 77,788.49 | | 114,039 | | 118,554 |
| 201.1220.0310.041.320.300 | INSTRUCTIONAL, PROFESSIONAL | 0 | 2,213.61 | | 10,000 | | 10,000 |
| 201.1220.0390.041.320.300 | OTHER GENERAL PROF & TECHN | 0 | 25.00 | | 100 | | 2,000 |
| | Total Purchased Services | 0 | 2,238.61 | | 10,100 | | 12,000 |

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|--|---------------------------------------|------------------|-------------------|-------------|----------------|-------------|----------------|
| 201.1220.0410.041.320.300 | SUPPLIES | 93.74 | 0 | | 0 | | 0 |
| | Total Supplies & Materials | 93.74 | 0 | | 0 | | 0 |
| TOTAL RESTRICT PROGS. FOR KIDS W/DISABILITIES | | 98,179.21 | 154,483.20 | 3.28 | 220,636 | 3.28 | 237,192 |
| 201.1250.0111.636.320.300 | LICENSED SALARIES | 48,298.82 | 60,750.65 | 1.00 | 62,930 | 1.00 | 52,925 |
| 201.1250.0130.636.320.300 | ADDITIONAL SALARY | 2,020.75 | 2,000.00 | | 2,000 | | 1,750 |
| | Total Salaries | 50,319.57 | 62,750.65 | 1.00 | 64,930 | 1.00 | 54,675 |
| 201.1250.0211.636.320.300 | PERS-TIER I & II | 19.31 | 0 | | 0 | | 0 |
| 201.1250.0212.636.320.300 | PERS PU | 3,019.28 | 3,831.45 | | 3,904 | | 3,300 |
| 201.1250.0213.636.320.300 | PERS UAL | 10,063.86 | 12,549.99 | | 12,986 | | 10,935 |
| 201.1250.0220.636.320.300 | FICA & MEDICARE | 3,795.21 | 4,783.20 | | 4,997 | | 4,207 |
| 201.1250.0231.636.320.300 | WORKERS' COMPENSATION | 142.58 | 186.67 | | 193 | | 138 |
| 201.1250.0233.636.320.300 | PAID FAMILY MEDICAL LEAVE | 0 | 621.53 | | 649 | | 547 |
| 201.1250.0240.636.320.300 | EMPLOYEES INSURANCE | 11,108.78 | 13,870.09 | | 20,051 | | 20,310 |
| | Total PR Taxes & Benefits | 28,149.02 | 35,842.93 | | 42,780 | | 39,437 |
| 201.1250.0310.041.320.300 | INSTRUCTIONAL, PROFESSIONAL | 0 | 2,471 | | 2,000 | | 2,000 |
| 201.1250.0310.114.320.300 | INSTRUCTIONAL, PROFESSIONAL | 0 | 391 | | 750 | | 2,000 |
| 201.1250.0310.182.320.300 | INSTRUCTIONAL, PROFESSIONAL | 0 | 1,305 | | 750 | | 2,000 |
| 201.1250.0310.219.320.300 | INSTRUCTIONAL, PROFESSIONAL | 0 | 522 | | 750 | | 2,000 |
| 201.1250.0310.636.320.300 | INSTRUCTIONAL, PROFESSIONAL | 2,459.59 | 8,052.29 | | 5,000 | | 2,000 |
| 201.1250.0340.636.320.300 | TRAVEL | 0.00 | 50.05 | | 0 | | 1,000 |
| 201.1250.0390.636.320.300 | OTHER GENERAL PROF & TECHN | 0 | 0 | | 25,000 | | 16,123 |
| | Total Purchased Services | 2,459.59 | 12,790.65 | | 34,250 | | 27,123 |
| 201.1250.0410.041.320.300 | SUPPLIES | 1,162.35 | 7,058.53 | | 2,500 | | 2,500 |
| 201.1250.0460.041.320.300 | NON-CONSUMABLE SUPPLIES | 0 | 816.00 | | 2,500 | | 2,500 |
| 201.1250.0480.041.320.300 | COMPUTER HARDWARE | 0 | 4,240.00 | | 5,000 | | 2,500 |

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|--|---------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 201.2113.0410.041.320.300 | SUPPLIES | 5,989.50 | 1,338.46 | | 3,000 | | 2,500 |
| | Total Supplies & Materials | 7,151.85 | 13,452.99 | | 13,000 | | 10,000 |
| TOTAL LESS RESTRICT. PROGS FOR KIDS WITH DISABILITIES | | 88,080.03 | 124,837.22 | 1.00 | 154,960 | 1.00 | 131,234 |
| TOTAL INSTRUCTIONAL | | 186,259.24 | 279,320.42 | 4.28 | 375,595 | 4.28 | 368,427 |
| 201.2190.0113.041.320.300 | ADMINISTRATORS | 10,978.68 | 11,308.08 | 0.30 | 11,086 | 0.10 | 11,534 |
| 201.2190.0117.041.320.300 | CONFIDENTIAL SALARIES | 32,075.52 | 33,698.31 | 0.67 | 39,403 | 0.67 | 49,146 |
| 201.2190.0130.041.320.300 | ADDITIONAL SALARY | 3,376.50 | 4,683.20 | | 90 | | 0 |
| | Total Salaries | 46,430.70 | 49,689.59 | 0.97 | 50,580 | 0.77 | 60,680 |
| 201.2190.0211.041.320.300 | PERS-TIER I & II | 5.52 | 0.00 | | 0 | | 0 |
| 201.2190.0212.041.320.300 | PERS PU | 2,785.83 | 2,993.66 | | 3,054 | | 3,663 |
| 201.2190.0213.041.320.300 | PERS UAL | 9,286.14 | 9,937.96 | | 10,116 | | 12,136 |
| 201.2190.0220.041.320.300 | FICA & MEDICARE | 3,552.01 | 3,813.79 | | 3,893 | | 4,670 |
| 201.2190.0231.041.320.300 | WORKERS' COMPENSATION | 133.72 | 152.07 | | 155 | | 153 |
| 201.2190.0233.041.320.300 | PAID FAMILY MEDICAL LEAVE | 0 | 455.66 | | 506 | | 607 |
| 201.2190.0240.041.320.300 | EMPLOYEES INSURANCE | 1,635.70 | 1,605.65 | | 15,445 | | 15,643 |
| | Total PR Taxes & Benefits | 17,398.92 | 18,958.79 | | 33,168 | | 36,871 |
| 201.2190.0410.041.320.300 | SUPPLIES | 0 | 230 | | 2,758 | | 3,000 |
| | Total Supplies & Materials | 0 | 230 | | 2,758 | | 3,000 |
| TOTAL ADMINISTRATIVE SUPPORT | | 63,829.62 | 68,878.87 | 0.97 | 86,506 | 0.77 | 100,551 |
| 201.2240.0130.041.320.300 | ADDITIONAL SALARY | 6,539.54 | 0 | | 0 | | 0 |
| | Total Salaries | 6,539.54 | 0 | 0.00 | 0 | 0.00 | 0 |
| 201.2240.0211.041.320.300 | PERS-TIER I & II | 0.65 | 0 | | 0 | | 0 |

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|--------------------------|--------------------------|--------------------|-----------------------|--------------------|-----------------------|
| 201.2240.0212.041.320.300 | PERS PU | 337.11 | 0 | | 0 | | 0 |
| 201.2240.0213.041.320.300 | PERS UAL | 1,123.63 | 0 | | 0 | | 0 |
| 201.2240.0220.041.320.300 | FICA & MEDICARE | 485.75 | 0 | | 0 | | 0 |
| 201.2240.0231.041.320.300 | WORKERS' COMPENSATION | 19.60 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 1,966.74 | 0 | | 0 | | 0 |
| 201.2240.0310.041.320.300 | INSTRUCTIONAL, PROFESSIONAL | 5,423.80 | 776.95 | | 15,000 | | 0 |
| 201.2240.0340.041.320.300 | TRAVEL | 414.22 | 1,455 | | 15,000 | | 2,000 |
| | Total Purchased Services | 5,838.02 | 2,231.81 | | 30,000 | | 2,000 |
| 201.2490.0690.041.320.300 | GRANT INDIRECT CHARGES | 7,269.41 | 10,410.15 | | 17,848 | | 17,082 |
| | TOTAL SUPPORT SERVICES | 85,443.33 | 81,520.83 | 0.97 | 134,354.12 | 0.77 | 119,633.38 |
| | TOTAL IDEA | <u>271,702.57</u> | <u>360,841.25</u> | <u>5.25</u> | <u>509,950</u> | <u>5.05</u> | <u>488,060</u> |

**SOUTH UMQPUA SCHOOL DISTRICT
CARL PERKINS - 350
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------|-------------------------|-------------------------|-----|----------------------|-----|----------------------|
| 201.1131.0340.000.050.350 | TRAVEL | 1,739.40 | 902.21 | | 6,000 | | 1,000 |
| | Total Purchased Services | 1,739.40 | 902.21 | | 6000 | | 1,000 |
| 201.1131.0410.636.050.350 | SUPPLIES | 833.95 | 9,885.70 | | 3,600 | | 4,000 |
| 201.1131.0460.636.550.350 | NON-CONSUMABLE SUPPLIES | 20,599.66 | 7,650.06 | | 9,000 | | 4,000 |
| | Total Supplies | 21,433.61 | 17,535.76 | | 12600 | | 8,000 |
| | TOTAL INSTRUCTIONAL | 23,173.01 | 18,437.97 | | 18600 | | 9,000 |
| 201.2240.0310.636.000.350 | INSTRUCTIONAL, PROFESSIONA | 1,135.22 | 2,345.15 | | 2,400 | | 500 |
| 201.2240.0340.636.000.350 | TRAVEL | 7,071.26 | 2,851.06 | | 6,001 | | 500 |
| | Total Purchased Services | 8,206.48 | 5,196.21 | | 8401 | | 1,000 |
| | TOTAL SUPPORT SERVICES | 8,206.48 | 5,196.21 | | 8401 | | 1,000 |
| | TOTAL CARL PERKINS | <u>31,379.49</u> | <u>23,634.18</u> | | <u>27,001</u> | | <u>10,000</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IV - 400
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-----------------|------------------|-----|---------------|-----|----------------|
| 201.1111.0340.019.000.400 | TRAVEL | 0 | 0 | | 0 | | 0 |
| 201.1111.0390.019.000.400 | OTHER GENERAL PROF & TECH | 460.00 | 0 | | 0 | | 0 |
| | Total Purchased Services | 460.00 | 0 | | 0 | | 0 |
| 201.1111.0410.019.000.400 | SUPPLIES | 2,602.44 | 6,284.81 | | 3,000 | | 3,000 |
| 201.1111.0460.019.000.400 | NON-CONSUMABLE SUPPLIES | 0.00 | 2,867.33 | | 1,000 | | 1,000 |
| 201.1111.0470.019.050.400 | COMPUTER SOFTWARE | 740.66 | 1,609 | | 2,000 | | 3,000 |
| 201.1111.0480.019.000.400 | COMPUTER HARDWARE | 528.94 | 1,058 | | 0 | | 0 |
| | Total Supplies & Materials | 3,872.04 | 11,819.14 | | 6,000 | | 7,000 |
| | TOTAL ELEMENTARY INSTRUCTIONAL | 4,332.04 | 11,819.14 | | 6,000 | | 7,000 |
| 201.1121.0340.019.050.400 | TRAVEL | 0 | 76.48 | | 0 | | 0 |
| 201.1121.0390.019.050.400 | OTHER GENERAL PROF & TECH | 0 | 0 | | 0 | | 0 |
| | Total Purchased Services | 0 | 76 | | 0 | | 0 |
| 201.1121.0410.019.050.400 | SUPPLIES | 3,398.27 | 699.00 | | 1,000 | | 1,000 |
| 201.1121.0460.019.050.400 | NON-CONSUMABLE SUPPLIES | 0.00 | 6,061.83 | | 8,000 | | 8,000 |
| 201.1121.0470.019.050.400 | COMPUTER SOFTWARE | 0 | 350 | | 400 | | 0 |
| 201.1121.0480.019.050.400 | COMPUTER HARDWARE | 0 | 4,627 | | 5,000 | | 5,000 |
| | Total Supplies & Materials | 3,398.27 | 11,737.83 | | 14,400 | | 14,000 |
| | TOTAL MIDDLE SCHOOL INSTRUCTIONAL | 3,398.27 | 11,814.31 | | 14,400 | | 14,000 |
| 201.1131.0340.019.050.400 | TRAVEL | 0 | 0 | | 0 | | 0 |
| 201.1131.0390.019.050.400 | OTHER GENERAL PROF & TECH | 0 | 0 | | 0 | | 0 |
| | Total Purchased Services | 0 | 0 | | 0 | | 0 |
| 201.1131.0410.000.050.400 | SUPPLIES | 0 | 699 | | 1,000 | | 1,000 |
| 201.1131.0460.019.000.400 | NON-CONSUMABLE SUPPLIES | 0.00 | 12,128.00 | | 0 | | 0 |
| 201.1131.0470.000.050.400 | COMPUTER SOFTWARE | 145.83 | 350 | | 400 | | 0 |

**TITLE IV - 400
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-----------------|------------------|-----|---------------|-----|----------------|
| | Total Supplies & Materials | 145.83 | 13,177 | | 1,400 | | 1,000 |
| | TOTAL HIGH SCHOOL INSTRUCTIONAL | 145.83 | 13,177 | | 1,400 | | 1,000 |
| | TOTAL INSTRUCTIONAL | 7,876.14 | 36,810.45 | | 21,800 | | 22,000 |
| 201.1210.0340.019.050.400 | TRAVEL | 0 | 420.44 | | 0 | | 0 |
| | Total Purchased Services | 0 | 420.44 | | 0 | | 0 |
| 201.1210.0410.000.050.400 | SUPPLIES | 116.55 | 3,083.88 | | 0 | | 0 |
| 201.2120.0410.019.000.400 | SUPPLIES | 12,182.50 | 380 | | 0 | | 0 |
| 201.2120.0460.000.050.400 | NON-CONSUMABLE SUPPLIES | 7,067.00 | 0 | | 0 | | 0 |
| | Total Supplies | 19,366.05 | 3,463.88 | | 0 | | 0 |
| 201.2240.0111.019.000.400 | LICENSED SALARIES | 0 | 0 | | 0 | | 0 |
| 201.2240.0130.019.000.400 | ADDITIONAL SALARY | 2,261.64 | 9,838 | | 10,000 | | 3,836 |
| | Total Salaries | 2,261.64 | 9,838 | | 10,000 | | 3,836 |
| 201.2240.0211.019.000.400 | PERS-TIER I & II | 0.07 | 0 | | 0 | | 0 |
| 201.2240.0212.019.000.400 | PERS PU | 107.50 | 496 | | 600 | | 0 |
| 201.2240.0213.019.000.400 | PERS UAL | 358.30 | 1,654 | | 2,000 | | 0 |
| 201.2240.0216.019.000.400 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 201.2240.0220.019.000.400 | FICA & MEDICARE | 170.31 | 745 | | 765 | | 0 |
| 201.2240.0231.019.000.400 | WORKERS' COMPENSATION | 6.97 | 32 | | 110 | | 0 |
| 201.2240.0233.019.000.400 | PAID FAMILY MEDICAL LEAVE | 0 | 97 | | 100 | | 0 |
| 201.2240.0240.019.000.400 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 643.15 | 3,025 | | 3,575 | | 0 |
| 201.2240.0310.019.000.400 | INSTRUCTIONAL, PROFESSION. | 3,531.79 | 1,605.15 | | 11,432 | | 17,000 |
| 201.2240.0340.019.000.400 | TRAVEL | 210.00 | 13,880.79 | | 7,000 | | 10,000 |
| 201.2240.0390.019.000.400 | OTHER GENERAL PROF & TECH | 18,860.61 | 17,614.89 | | 0 | | 0 |

**TITLE IV - 400
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------------|-------------------------|--------------------|-------------------------|--------------------|--------------------------|
| | Total Purchased Services | 22,602.40 | 33,100.83 | | 18,432 | | 27,000 |
| 201.2240.0410.019.000.400 | SUPPLIES | 2,438.03 | 528.74 | | 3,000 | | 3,000 |
| 201.2240.0460.019.000.400 | NON-CONSUMABLE SUPPLIES | 509.95 | 0 | | 500 | | 500 |
| | Total Supplies & Materials | 2,947.98 | 528.74 | | 3,500 | | 3,500 |
| 201.2240.0640.019.000.400 | DUES AND FEES | 0 | 0 | | 0 | | 0 |
| | Total Other Objects | 0 | 0 | | 0 | | 0 |
| | TOTAL PROFESSIONAL DEVELOPMENT | 28,455.17 | 46,491.76 | 0.00 | 35,507 | 0.00 | 34,336 |
| 201.2490.0690.019.000.400 | GRANT INDIRECT CHARGES | 1,850.41 | 3,732.20 | | 2,079 | | 3,893 |
| 201.2546.0390.021.000.400 | SRO | 8,617.20 | 0 | | | | 45,000 |
| 201.2546.0410.021.000.400 | SRO-SUPPLIES | 0.00 | 2,250 | | 0 | | 5,000 |
| 201.2546.0460.021.000.400 | SRO-NON-CONSUMABLE | 0.00 | 20,523 | | | | 1,000 |
| | Total | 10,467.61 | 5,982.20 | 0.00 | 2,079.00 | 0.00 | 54,893.00 |
| | TOTAL SUPPORT SERVICES | 58,288.83 | 56,358.28 | 0.00 | 37,586.00 | 0.00 | 89,229.00 |
| | TOTAL TITLE IV | <u>66,164.97</u> | <u>93,168.73</u> | <u>0.00</u> | <u>59,386.00</u> | <u>0.00</u> | <u>111,229.00</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE V - 500
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|--|-----------------------------|---------------|-----------------|-----|---------------|-----|----------------|
| 201.1111.0410.000.050.500 | SUPPLIES | 0 | 62.45 | | 0 | | 0 |
| 201.1111.0420.019.000.500 | TEXTBOOKS | 0 | 0 | | 10,105 | | 0 |
| 201.1111.0460.019.000.500 | NON-CONSUMABLE SUPPLIES | 0 | 0 | | 12,978 | | 0 |
| TOTAL ELEMENTARY SCHOOL INSTRUCTIONAL | | 0 | 62.45 | | 23,083 | | 0 |
| TOTAL INSTRUCTIONAL | | 0 | 62.45 | | 23,083 | | 0 |
| | | 0 | | | | | |
| 201.2119.0480.019.000.500 | COMPUTER HARDWARE | 0 | 0 | | 2,000 | | 0 |
| Total Supplies & Materials | | 0 | 0 | | 2,000 | | 0 |
| 201.2240.0310.019.000.500 | INSTRUCTIONAL, PROFESSIONAL | 0 | 1,687.47 | | 10,000 | | 0 |
| 201.2240.0340.019.000.500 | TRAVEL | 0 | 148.72 | | 7,000 | | 0 |
| 201.2240.0390.019.000.500 | OTHER GENERAL PROF & TECHN | 0 | 0 | | 5,000 | | 0 |
| Total Purchased Services | | 0 | 1,836.19 | | 22,000 | | 0 |
| 201.2240.0410.019.000.500 | SUPPLIES | 0 | 948.09 | | 10,000 | | 0 |
| Total Supplies & Materials | | 0 | 948.09 | | 10,000 | | 0 |
| TOTAL PROFESSIONAL DEVELOPMENT | | 0 | 2,784.28 | | 32,000 | | 0 |
| 201.2490.0690.019.000.500 | GRANT INDIRECT CHARGES | 0 | 305.41 | | 2,614 | | 164 |
| 201.2640.0410.019.000.500 | SUPPLIES | 0 | 645.19 | | 0 | | 0 |
| 201.2640.0460.019.000.500 | NON-CONSUMABLE SUPPLIES | 0 | 41.98 | | 0 | | 0 |
| Total District Services | | 0 | 687.17 | | 2,614 | | 164 |
| 201.2660.0460.019.000.500 | NON-CONSUMABLE SUPPLIES | 0 | 0 | | 5,000 | | 0 |
| 201.2660.0470.019.000.500 | COMPUTER SOFTWARE | 4,500 | 2,700 | | 5,000 | | 4,512 |

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE V - 500
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------|---------------------|---------------------|-----|----------------------|-----|---------------------|
| 201.2660.0480.000.000.500 | COMPUTER HARDWARE | 1,300 | 2,500 | | 5,000 | | 0 |
| | Total Technical Services | 5,800 | 5,200 | | 15,000 | | 4,512 |
| | TOTAL SUPPORT SERVICES | 5,800 | 6,193 | | 51,614 | | 4,676 |
| | TOTAL TITLE V | <u>5,800</u> | <u>9,039</u> | | <u>74,697</u> | | <u>4,676</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
COPS School Violence Prevention Project - 911
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---|---------------|---------------|-------------|-------------------|-------------|------------------|
| 201.2546.0390.021.000.911 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0.00 | 0.00 | | 5,000 | | 5,000 |
| 201.2546.0410.021.000.911 | SUPPLIES | 0.00 | 0.00 | | 100 | | 100 |
| 201.2546.0470.021.000.911 | SOFTWARE | 0.00 | 0.00 | | 4,400 | | 4,400 |
| 201.2546.0480.021.000.911 | HARDWARE | 0.00 | 0.00 | | 22,000 | | 22,000 |
| 201.2546.0541.021.000.911 | INITIAL & ADDITIONAL EQUIPMENT PURCHASE | 0.00 | 0.00 | | 86,000 | | 9,500 |
| | TOTAL SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 117,500.00 | 0.00 | 41,000.00 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2024-25**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | Proposed 25-26 |
|---------------------------|--|-------------------|-----------------|-------------|---------------|----------------|
| 231.1111.0130.019.000.019 | ADDITIONAL SALARIES | 3,354.46 | 0 | | 0 | 0 |
| | Total Salaries | 3,354.46 | 0 | 0.00 | 0 | 0 |
| 231.1111.0212.019.000.019 | PERS PU | 201.27 | 0 | | 0 | 0 |
| 231.1111.0213.019.000.019 | PERS UAL | 670.89 | 0 | | 0 | 0 |
| 231.1111.0220.019.000.019 | FICA & MEDICARE | 254.61 | 0 | | 0 | 0 |
| 231.1111.0231.019.000.019 | WORKERS' COMPENSATION | 8.76 | 0 | | 0 | 0 |
| | Total PR Taxes & Benefits | 1,135.53 | 0 | | 0 | 0 |
| 231.1111.0470.019.000.019 | COMPUTER SOFTWARE | 107,000 | 5,997 | | 0 | 0 |
| | Total Supplies & Materials | 107,000 | 5,997 | | 0 | 0 |
| | TOTAL ELEMENTARY INSTRUCTIONAL | 111,489.99 | 5,997.00 | 0.00 | 0.00 | 0.00 |
| 231.1122.0460.182.230.182 | NON-CONSUMABLES SUPPLIES | 60 | 0 | | 0 | 0 |
| | Total Supplies & Materials | 60 | 0 | | 0 | 0 |
| | TOTAL MIDDLE SCHOOL INSTRUCTIONAL | 60 | 0 | | 0 | 0 |
| 231.1131.0460.019.000.019 | NON-CONSUMABLES | 6,692.00 | 0 | | 0 | 0 |
| 231.1131.0460.636.050.636 | NON-CONSUMABLES | 105.40 | 0 | | 0 | 0 |
| | Total Supplies & Materials | 6,797.40 | 0 | | 0 | 0 |
| | TOTAL HIGH SCHOOL INSTRUCTIONAL | 6,797.40 | 0 | | 0.00 | 0.00 |
| 231.1132.0460.636.230.636 | NON-CONSUMABLES | 2,889.64 | 0 | | 0 | 0 |
| | TOTAL ATHLETICS | 2,889.64 | 0 | | 0.00 | 0.00 |
| 231.1210.0130.114.000.114 | ADDITIONAL SALARIES | 1,000 | 0 | | 0 | 0 |
| 231.1210.0130.179.000.179 | ADDITIONAL SALARIES | 1,000 | 0 | | 0 | 0 |
| 231.1210.0130.182.000.182 | ADDITIONAL SALARIES | 1,000 | 0 | | 0 | 0 |
| 231.1210.0130.219.000.219 | ADDITIONAL SALARIES | 1,000 | 0 | | 0 | 0 |
| 231.1210.0130.636.000.636 | ADDITIONAL SALARIES | 1,000 | 0 | | 0 | 0 |
| | Total Salaries | 5,000 | 0 | | 0 | 0 |
| 231.1210.0212.114.000.114 | PERS PU | 59.94 | 0 | | 0 | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2024-25**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|---------------|-----|---------------|----------------|
| 231.1210.0212.179.000.179 | PERS PU | 60.00 | 0 | | 0 | 0 |
| 231.1210.0212.182.000.182 | PERS PU | 60.00 | 0 | | 0 | 0 |
| 231.1210.0212.219.000.219 | PERS PU | 60.07 | 0 | | 0 | 0 |
| 231.1210.0212.636.000.636 | PERS PU | 60.00 | 0 | | 0 | 0 |
| 231.1210.0213.114.000.114 | PERS UAL | 199.96 | 0 | | 0 | 0 |
| 231.1210.0213.179.000.179 | PERS UAL | 200.00 | 0 | | 0 | 0 |
| 231.1210.0213.182.000.182 | PERS UAL | 200.00 | 0 | | 0 | 0 |
| 231.1210.0213.219.000.219 | PERS UAL | 199.96 | 0 | | 0 | 0 |
| 231.1210.0213.636.000.636 | PERS UAL | 200.00 | 0 | | 0 | 0 |
| 231.1210.0220.114.000.114 | FICA & MEDICARE | 73.70 | 0 | | 0 | 0 |
| 231.1210.0220.179.000.179 | FICA & MEDICARE | 75.98 | 0 | | 0 | 0 |
| 231.1210.0220.182.000.182 | FICA & MEDICARE | 73.22 | 0 | | 0 | 0 |
| 231.1210.0220.219.000.219 | FICA & MEDICARE | 76.52 | 0 | | 0 | 0 |
| 231.1210.0220.636.000.636 | FICA & MEDICARE | 72.26 | 0 | | 0 | 0 |
| 231.1210.0231.114.000.114 | WORKERS' COMPENSATION | 2.95 | 0 | | 0 | 0 |
| 231.1210.0231.179.000.179 | WORKERS' COMPENSATION | 2.57 | 0 | | 0 | 0 |
| 231.1210.0231.182.000.182 | WORKERS' COMPENSATION | 2.55 | 0 | | 0 | 0 |
| 231.1210.0231.219.000.219 | WORKERS' COMPENSATION | 2.60 | 0 | | 0 | 0 |
| 231.1210.0231.636.000.636 | WORKERS' COMPENSATION | 2.56 | 0 | | 0 | 0 |
| | Total PR Taxes & Benefits | 1,684.84 | 0 | | 0 | 0 |
| | TOTAL EXTENDED SCHOOL YEAR | 6,684.84 | 0 | | 0 | 0 |
| | TOTAL INSTRUCTION | 127,921.87 | 0.00 | | 0 | 0 |
| 231.2139.0410.021.000.021 | CONSUMABLE SUPPLIES | 18.80 | | | | |
| 231.2320.0640.019.000.019 | DUES AND FEES | 3,418.27 | 0 | | 0 | 0 |
| | Total Supplies & Materials | 3,437.07 | 0 | | 0 | 0 |
| 231.2520.0130.019.000.019 | ADDITIONAL SALARIES | 940.00 | 0 | | 0 | 0 |
| | Total Salaries | 940.00 | 0 | | 0 | 0 |
| 231.2520.0220.019.000.019 | FICA AND MEDICARE | 71.91 | 0 | | 0 | 0 |
| 231.2520.0231.019.000.019 | WORKERS COMPENSATION | 2.62 | 0 | | 0 | 0 |
| | Total PR Taxes & Benefits | 74.53 | 0 | | 0 | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2024-25**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | Proposed 25-26 |
|---------------------------|--|------------------|-----------------|------|---------------|----------------|
| 231.2520.0390.019.000.019 | OTHER GENERAL PROF & TECHN | 210.00 | 0 | | 0 | 0 |
| | Total Purchased Services | 210.00 | 0 | | 0 | 0 |
| 231.2541.0322.021.000.021 | REPAIRS & MAINTENANCE | 0 | 2,548.04 | | 0 | 0 |
| | TOTAL REPAIRS & MAINTENANCE | 4,642.80 | 2,548.04 | | 0 | 0 |
| 231.2541.0460.021.000.021 | NON-CONSUMABLES SUPPLIES | 8,439.96 | 629.10 | | 0 | 0 |
| | TOTAL GENERAL MTNC SUPPLIES | 8,439.96 | 629.10 | | 0.00 | 0.00 |
| | TOTAL GENERAL MAINTENANCE | 13,082.76 | 3,177.14 | | 0.00 | 0.00 |
| 231.2542.0112.114.000.021 | CLASSIFIED SALARIES | 11,342.30 | 0 | 0.50 | 0 | 0 |
| 231.2542.0112.179.000.021 | CLASSIFIED SALARIES | 31,884.60 | 0 | 1.00 | 0 | 0 |
| 231.2542.0112.636.000.021 | CLASSIFIED SALARIES | 36,731.20 | 0 | 1.00 | 0 | 0 |
| | Total Salaries | 79,958.10 | 0 | 2.50 | 0 | 0 |
| 231.2542.0212.114.000.021 | PERS PU | 345.49 | 0 | | 0 | 0 |
| 231.2542.0212.179.000.021 | PERS PU | 913.72 | 0 | | 0 | 0 |
| 231.2542.0212.636.000.021 | PERS PU | 2,203.88 | 0 | | 0 | 0 |
| 231.2542.0213.114.000.021 | PERS UAL | 1,151.61 | 0 | | 0 | 0 |
| 231.2542.0213.179.000.021 | PERS UAL | 3,045.68 | 0 | | 0 | 0 |
| 231.2542.0213.636.000.021 | PERS UAL | 7,346.24 | 0 | | 0 | 0 |
| 231.2542.0220.114.000.021 | FICA & MEDICARE | 861.27 | 0 | | 0 | 0 |
| 231.2542.0220.179.000.021 | FICA & MEDICARE | 2,381.63 | 0 | | 0 | 0 |
| 231.2542.0220.636.000.021 | FICA & MEDICARE | 2,792.37 | 0 | | 0 | 0 |
| 231.2542.0231.114.000.021 | WORKERS' COMPENSATION | 210.16 | 0 | | 0 | 0 |
| 231.2542.0231.179.000.021 | WORKERS' COMPENSATION | 589.18 | 0 | | 0 | 0 |
| 231.2542.0231.636.000.021 | WORKERS' COMPENSATION | 678.92 | 0 | | 0 | 0 |
| 231.2542.0240.114.000.021 | EMPLOYEES INSURANCE | -141.60 | 0 | | 0 | 0 |
| 231.2542.0240.179.000.021 | EMPLOYEES INSURANCE | 11,721.92 | 0 | | 0 | 0 |
| 231.2542.0240.636.000.021 | EMPLOYEES INSURANCE | 16,830.63 | 0 | | 0 | 0 |
| | Total PR Taxes & Benefits | 50,931.10 | 0 | | 0 | 0 |
| 231.2543.0410.219.000.021 | SUPPLIES | 3,294.87 | 0 | | 0 | 0 |
| | Total Purchased Services | 3,294.87 | 0 | | 0 | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2024-25**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | Proposed 25-26 |
|---------------------------|---------------------------------------|----------------------------|-------------------------|--------------------|--------------------|--------------------|
| | TOTAL SCHOOL MAINTENANCE | 134,184.07 | 0.00 | 2.50 | 0 | 0 |
| | TOTAL MAINTENANCE | 147,266.83 | 3,177.14 | 2.50 | 0 | 0 |
| 231.2552.0331.021.000.021 | REIMBURSABLE STUDENT TRAN: | 886.00 | 0 | | 0 | 0 |
| | Total Purchased Services | 886.00 | 0 | | 0 | 0 |
| 231.2660.0322.019.000.019 | REPAIRS & MAINTENACE | 4,498.50 | 0.00 | | 0 | 0 |
| 231.2660.0390.019.030.019 | OTHER GENERAL PROF & TECHN | 7,126.29 | 595.00 | | 0 | 0 |
| | Total Purchased Services | 11,624.79 | 595.00 | | 0 | 0 |
| 231.2660.0410.019.000.019 | SUPPLIES | 2,718.28 | 0.00 | | 0 | 0 |
| 231.2660.0470.019.000.019 | COMPUTER SOFTWARE | 24,230.48 | 0.00 | | 0 | 0 |
| | Total Supplies | 26,948.76 | 0.00 | | 0 | 0 |
| | TOTAL TECHNOLOGY | 39,459.55 | 595.00 | | 0.00 | 0.00 |
| | TOTAL SUPPORT SERVICES | 186,745.18 | 3,772.14 | 2.50 | 0.00 | 0.00 |
| 231.3300.0410.019.800.000 | SUPPLIES | 4,577.38 | 0.00 | | 0 | 0 |
| | Total Supplies & Materials | 4,577.38 | 0.00 | | 0 | 0 |
| | TOTAL COMMUNITY SERVICES | 4,577.38 | 0.00 | | 0.00 | 0.00 |
| 231.4150.0390.021.000.021 | OTHER GENERAL PROF & TECHN | 4,109.24 | 1,107.38 | | 0 | 0 |
| 231.4150.0520.021.000.021 | BUILDINGS ACQUISTION | 875,502.03 | 9,609.76 | | 0 | 0 |
| 231.4150.0541.021.000.021 | INITIAL & ADDITIONAL EQUIPMEN | 10,290.00 | 0.00 | | 0 | 0 |
| 231.4150.0542.021.000.021 | REPLACEMENT EQUIPMENT | 17,586.12 | 0.00 | | 0 | 0 |
| | TOTAL CAPITAL IMPROVEMENTS | 907,487.39 | 10,717.14 | | 0 | 0 |
| | TOTAL ESSER II | <u>1,226,731.82</u> | <u>20,486.28</u> | <u>2.50</u> | <u>0.00</u> | <u>0.00</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|------------------|-------------------|-----|------------------|-----|----------------|
| LEARNING RECOVERY | | | | | | | |
| 232.1111.0111.019.000.019 | LICENSED SALARIES | 1,026.01 | 0 | | 0 | | 0 |
| 232.1111.0112.019.000.019 | CLASSIFIED SALARIES | 632.79 | 0 | | 0 | | 0 |
| 232.1111.0130.019.000.019 | ADDITIONAL SALARIES | 16,280.78 | 6,291.59 | | 0 | | 0 |
| | Total Salaries | 17,939.58 | 6,291.59 | | 0 | | 0 |
| 232.1111.0211.019.000.019 | PERS-TIER I & II | 1.07 | 0 | | 0 | | 0 |
| 232.1111.0212.019.000.019 | PERS PU | 1,044.66 | 377.50 | | 0 | | 0 |
| 232.1111.0213.019.000.019 | PERS UAL | 3,482.34 | 1,258.31 | | 0 | | 0 |
| 232.1111.0220.019.000.019 | FICA & MEDICARE | 1,363.03 | 481.42 | | 0 | | 0 |
| 232.1111.0231.019.000.019 | WORKERS' COMPENSATION | 50.90 | 30.54 | | 0 | | 0 |
| 232.1111.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 4.92 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 5,942.32 | 2,152.69 | | 0 | | 0 |
| 232.1111.0410.019.000.019 | SUPPLIES | 590.79 | 0 | | 0 | | 0 |
| 232.1111.0420.019.000.019 | TEXTBOOKS | 0 | 141,360.17 | | 86,727 | | 0 |
| 232.1111.0470.019.000.019 | COMPUTER SOFTWARE | 0 | 3,700.00 | | 0 | | 0 |
| | Total Supplies & Materials | 590.79 | 145,060.17 | | 86,727 | | 0 |
| | TOTAL ELEMENTARY RECOVERY | 24,472.69 | 153,504.45 | | 86,726.89 | | 0 |
| 232.1121.0111.019.050.019 | LICENSED SALARIES | 0 | 0 | | 0 | | 0 |
| 232.1121.0112.019.050.019 | CLASSIFIED SALARIES | 487.37 | 0 | | 0 | | 0 |
| 232.1121.0130.019.050.019 | ADDITIONAL SALARIES | 8,734.74 | 2,349.76 | | 0 | | 0 |
| | Total Salaries | 9,222.11 | 2,349.76 | | 0 | | 0 |
| 232.1121.0211.019.050.019 | PERS-TIER I & II | 0.42 | 0 | | 0 | | 0 |
| 232.1121.0212.019.050.019 | PERS PU | 540.26 | 140.98 | | 0 | | 0 |
| 232.1121.0213.019.050.019 | PERS UAL | 1,800.83 | 469.96 | | 0 | | 0 |
| 232.1121.0216.019.050.636 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 232.1121.0220.019.050.019 | FICA & MEDICARE | 690.64 | 178.95 | | 0 | | 0 |
| 232.1121.0231.019.050.019 | WORKERS' COMPENSATION | 26.14 | 6.96 | | 0 | | 0 |
| 232.1121.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 4.88 | | 0 | | 0 |
| 232.1121.0240.019.050.019 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|------------------|-------------------|-----|------------------|-----|----------------|
| | Total PR Taxes & Benefits | 3,058.29 | 801.73 | | 0 | | 0 |
| 232.1121.0410.019.050.019 | SUPPLIES | 40.55 | 83.63 | | 0 | | 0 |
| 232.1121.0420.019.000.019 | JR HIGH TEXTBOOKS | 0 | 93,393.34 | | 49896 | | 0 |
| | Total Supplies & Materials | 40.55 | 93,476.97 | | 49896 | | 0 |
| | TOTAL MIDDLE SCHOOL RECOVERY | 12,320.95 | 96,628.46 | | 49,896.00 | | 0.00 |
| 232.1131.0111.636.050.636 | LICENSED SALARIES | 2,946.28 | 0 | | 0 | | 0 |
| 232.1131.0130.636.050.636 | ADDITIONAL SALARIES | 6,625.47 | 0 | | 0 | | 0 |
| | Total Salaries | 9,571.75 | 0 | | 0 | | 0 |
| 232.1131.0211.636.050.636 | PERS-TIER I & II | 0.64 | 0 | | 0 | | 0 |
| 232.1131.0212.636.050.636 | PERS PU | 538.93 | 0 | | 0 | | 0 |
| 232.1131.0213.636.050.636 | PERS UAL | 1,796.46 | 0 | | 0 | | 0 |
| 232.1131.0220.636.050.636 | FICA & MEDICARE | 732.23 | 0 | | 0 | | 0 |
| 232.1131.0231.636.050.636 | WORKERS' COMPENSATION | 26.27 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 3,094.53 | 0 | | 0 | | 0 |
| 232.1131.0410.636.050.636 | SUPPLIES | 197.54 | 0 | | 0 | | 0 |
| 232.1131.0420.019.000.019 | TEXTBOOKS | 0 | 58,671.30 | | 63,377 | | 0 |
| 232.1131.0460.019.050.019 | NON-CONSUMABLES | 0 | 0.00 | | 0 | | 0 |
| 232.1131.0470.636.050.636 | COMPUTER SOFTWARE | 0 | 36,450.00 | | 0 | | 0 |
| | Total Supplies & Materials | 197.54 | 95,121.30 | | 63,377 | | 0 |
| | TOTAL HIGH SCHOOL RECOVERY | 12,863.82 | 95,121.30 | | 63,377 | | 0 |
| | TOTAL INSTRUCTIONAL | 49,657.46 | 345,254.21 | | 200,000 | | 0 |
| 232.2120.0111.182.000.182 | LICENSED SALARIES | 0.00 | 79,024.00 | | 0 | | 0 |
| 232.2120.0111.636.000.636 | LICENSED SALARIES | 0.00 | 63,319.00 | | 0 | | 0 |
| 232.2120.0130.182.000.182 | ADDITION SALARIES | 0.00 | 4,159.18 | | 0 | | 0 |
| 232.2120.0130.636.000.636 | ADDITION SALARIES | 0.00 | 3,332.59 | | 0 | | 0 |
| | Total Salaries | 0.00 | 149,834.77 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|------------------|-------------------|-----|---------------|-----|----------------|
| 232.2120.0212.182.000.182 | PERS PU | 0 | 4,696.08 | | 0 | | 0 |
| 232.2120.0212.636.000.636 | PERS PU | 0 | 3,763.22 | | 0 | | 0 |
| 232.2120.0213.182.000.182 | PERS UAL | 0 | 16,636.57 | | 0 | | 0 |
| 232.2120.0213.636.000.636 | PERS UAL | 0 | 13,330.37 | | 0 | | 0 |
| 232.2120.0220.182.000.182 | FICA & MEDICARE | 0 | 5,873.33 | | 0 | | 0 |
| 232.2120.0220.636.000.636 | FICA & MEDICARE | 0 | 4,787.59 | | 0 | | 0 |
| 232.2120.0231.182.000.182 | WORKERS' COMPENSATION | 0 | 242.73 | | 0 | | 0 |
| 232.2120.0231.636.000.636 | WORKERS' COMPENSATION | 0 | 197.34 | | 0 | | 0 |
| 232.2120.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE | 0 | 763.25 | | 0 | | 0 |
| 232.2120.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE | 0 | 622.12 | | 0 | | 0 |
| 232.2120.0240.182.000.182 | EMPLOYEES INSURANCE | 0 | 23,292 | | 0 | | 0 |
| 232.2120.0240.636.000.636 | EMPLOYEES INSURANCE | 0 | 23,291.76 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 97,496.14 | | 0 | | 0 |
| 232.2211.0111.019.000.019 | LICENSED SALARIES | 58,661.00 | 65,093.00 | | 0 | | 0 |
| 232.2211.0130.019.000.019 | ADDITION SALARIES | 0 | 214.10 | | 0 | | 0 |
| | Total Salaries | 58,661.00 | 65,307.10 | | 0 | | 0 |
| 232.2211.0212.019.000.019 | PERS PU | 3,519.61 | 3,941.25 | | 0 | | 0 |
| 232.2211.0213.019.000.019 | PERS UAL | 11,732.15 | 13,061.37 | | 0 | | 0 |
| 232.2211.0220.019.000.019 | FICA & MEDICARE | 4,463.52 | 4,893.03 | | 0 | | 0 |
| 232.2211.0231.019.000.019 | WORKERS' COMPENSATION | 164.17 | 194.23 | | 0 | | 0 |
| 232.2211.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 635.84 | | 0 | | 0 |
| 232.2211.0240.019.000.019 | EMPLOYEES INSURANCE | 9,829.46 | 9,580.34 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 29,708.91 | 32,306.06 | | 0 | | 0 |
| 232.2211.0340.019.000.019 | TRAVEL | 1,632.20 | 1,565.88 | | 0 | | 0 |
| 232.2211.0390.019.000.019 | OTHER GEN. PROF & TECHNICA | 0 | 33,450.00 | | 0 | | 0 |
| | Total Purchased Services | 1,632.20 | 35,015.88 | | 0 | | 0 |
| | TOTAL IMPROVE OF INST. SRVS. | 90,002.11 | 379,959.95 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|---------------|------------------|-----|---------------|-----|----------------|
| 232.2240.0111.019.000.019 | LICENSED SALARIES | 0 | 39,089 | | 0 | | 0 |
| | Total Salaries | 0 | 39,089.10 | | 0 | | 0 |
| 232.2240.0212.019.000.019 | PERS PU | 0 | 2,345.38 | | 0 | | 0 |
| 232.2240.0213.019.000.019 | PERS UAL | 0 | 7,817.84 | | 0 | | 0 |
| 232.2240.0220.019.000.019 | FICA & MEDICARE | 0 | 2,900.92 | | 0 | | 0 |
| 232.2240.0231.019.000.019 | WORKERS' COMPENSATION | 0 | 114.65 | | 0 | | 0 |
| 232.2240.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 376.98 | | 0 | | 0 |
| 232.2240.0240.019.000.019 | EMPLOYEES INSURANCE | 0 | 5,504 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 19,060.01 | | 0 | | 0 |
| 232.2240.0340.019.000.019 | TRAVEL | 0 | 536.00 | | 0 | | 0 |
| 232.2240.0410.019.000.019 | SUPPLIES | 0 | 89.15 | | 0 | | 0 |
| | Total Supplies & Materials | 0 | 625.15 | | 0 | | 0 |
| | TOTAL PROFESSIONAL DEVELOPMENT | 0 | 58,774.26 | | 0 | | 0 |
| 232.2320.0130.019.000.019 | ADDITIONAL SALARIES | 0 | 11,668.83 | | 0 | | 0 |
| | Total Salaries | 0 | 11,668.83 | | 0 | | 0 |
| 232.2320.0212.019.000.019 | PERS PU | 0 | 686.36 | | 0 | | 0 |
| 232.2320.0213.019.000.019 | PERS UAL | 0 | 2,274.88 | | 0 | | 0 |
| 232.2320.0220.019.000.019 | FICA & MEDICARE | 0 | 869.81 | | 0 | | 0 |
| 232.2320.0231.019.000.019 | WORKERS' COMPENSATION | 0 | 41.77 | | 0 | | 0 |
| 232.2320.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 113.09 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 3,985.91 | | 0 | | 0 |
| 232.2320.0410.019.000.019 | SUPPLIES | 0 | 265.00 | | 0 | | 0 |
| | Total Supplies & Materials | 0 | 265.00 | | 0 | | 0 |
| 232.2320.0640.019.000.019 | DUES AND FEES | 0 | 1,334.50 | | 0 | | 0 |
| | TOTAL STAFF WELLNESS | 0 | 17,254.24 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|---------------|------------------|-----|---------------|-----|----------------|
| 232.2520.0130.019.000.019 | ADDITIONAL SALARY | 0 | 1,540 | | 0 | | 0 |
| | Total Salaries | 0 | 1,540 | | 0 | | 0 |
| 232.2520.0220.019.000.019 | FICA & MEDICARE | 0 | 118.52 | | 0 | | 0 |
| 232.2520.0231.019.000.019 | WORKERS' COMPENSATION | 0 | 4.62 | | 0 | | 0 |
| 232.2520.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE IP | 0 | 15.40 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 138.54 | | 0 | | 0 |
| | TOTAL FISCAL MENTOR | 0 | 1,678.54 | | 0 | | 0 |
| 232.2542.0112.114.000.021 | CLASSIFIED SALARIES | 0 | 7,875.49 | | 0 | | 0 |
| 232.2542.0112.179.000.021 | CLASSIFIED SALARIES | 0 | 14,833.52 | | 0 | | 0 |
| | Total Salaries | 0 | 22,709.01 | | 0 | | 0 |
| 232.2542.0212.114.000.021 | PERS PU | 0 | 406.16 | | 0 | | 0 |
| 232.2542.0212.179.000.021 | PERS PU | 0 | 722.29 | | 0 | | 0 |
| 232.2542.0213.114.000.021 | PERS UAL | 0 | 1575.1 | | 0 | | 0 |
| 232.2542.0213.179.000.021 | PERS UAL | 0 | 2393.82 | | 0 | | 0 |
| 232.2542.0220.114.000.021 | FICA & MEDICARE | 0 | 605.4 | | 0 | | 0 |
| 232.2542.0220.179.000.021 | FICA & MEDICARE | 0 | 1095.86 | | 0 | | 0 |
| 232.2542.0231.114.000.021 | WORKERS' COMPENSATION | 0 | 163.85 | | 0 | | 0 |
| 232.2542.0231.179.000.021 | WORKERS' COMPENSATION | 0 | 309.04 | | 0 | | 0 |
| 232.2542.0233.114.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 63.84 | | 0 | | 0 |
| 232.2542.0233.179.000.021 | PAID FAMILY MEDICAL LEAVE | 0 | 115.05 | | 0 | | 0 |
| 232.2542.0240.179.000.021 | EMPLOYEES INSURANCE | 0 | 7229.9 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 14,680.31 | | 0 | | 0 |
| | TOTAL BUILDING UPKEEP | 0 | 37,389.32 | | 0 | | 0 |
| 232.2660.0111.019.000.019 | LICENSED SALARIES | 62,096.00 | 0 | | 0 | | 0 |
| 232.2660.0130.019.000.019 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 0 |
| | Total Salaries | 62,096.00 | 0 | | 0 | | 0 |
| 232.2660.0211.019.000.019 | PERS-TIER I & II | 30.98 | 0 | | 0 | | 0 |
| 232.2660.0212.019.000.019 | PERS PU | 3,725.76 | 0 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|----------------------------|----------------------------|-----|-----------------------|-----|--------------------|
| 232.2660.0213.019.000.019 | PERS UAL | 12,419.28 | 0 | | 0 | | 0 |
| 232.2660.0220.019.000.019 | FICA & MEDICARE | 4,406.41 | 0 | | 0 | | 0 |
| 232.2660.0231.019.000.019 | WORKERS' COMPENSATION | 171.10 | 0 | | 0 | | 0 |
| 232.2660.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 0 | | 0 |
| 232.2660.0240.019.000.019 | EMPLOYEES INSURANCE | 16,617.02 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 37,370.55 | 0 | | 0 | | 0 |
| 232.2660.0340.019.000.019 | TRAVEL | 299.58 | 0 | | 0 | | 0 |
| 232.2660.0410.019.000.019 | SUPPLIES | 718.09 | 0 | | 0 | | 0 |
| 232.2660.0470.019.000.019 | COMPUTER SOFTWARE | 0 | 24,329.19 | | 0 | | 0 |
| 232.2660.0480.019.000.019 | COMPUTER HARDWARE | 0 | 54,080.00 | | 0 | | 0 |
| | Total Purchased Services | 1,017.67 | 78,409.19 | | 0 | | 0 |
| | TOTAL TECHNOLOGY | 100,484.22 | 78,409.19 | | 0 | | 0 |
| 232.3300.0410.019.800.000 | SUPPLIES | 0 | 69.25 | | 0 | | 0 |
| 232.3100.0460.021.000.900 | NON-CONSUMABLES | 0 | 2,340.80 | | 0 | | 0 |
| | Total Supplies & Materials | 0 | 2,410.05 | | 0 | | 0 |
| | TOTAL COMMUNITY SERVICES | 0 | 2,410.05 | | 0 | | 0 |
| 232.4150.0390.021.000.021 | OTHER GENERAL PROF & TECH | 57,650.90 | 556.00 | | 0 | | 0 |
| 232.4150.0520.021.000.021 | BUILDING ACQUISITION | 3,033,839.53 | 210,838.10 | | 0 | | 0 |
| 232.4150.0530.021.000.021 | IMPROVE OTHER THAN BUILDIN | 23,091.00 | 6,155.50 | | 0 | | 0 |
| 232.4150.0541.021.000.021 | INITIAL & ADDITIONAL EQUIPME | 0 | 5,498.19 | | 0 | | 0 |
| | TOTAL CAPITAL IMPROVEMENTS | 3,114,581.43 | 223,047.79 | | 0 | | 0 |
| | TOTAL ESSER III | <u>3,354,725.22</u> | <u>1,144,177.55</u> | | <u>200,000</u> | | <u>0.00</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
CTE GRANTS - 360
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|---------------------------------------|------------------------|--------------------|----------------------|----------------------|
| 250.1131.0410.636.050.360 | SUPPLIES | 2,228.99 | 0.00 | 13,817 | 10,500 |
| 250.1131.0460.636.050.360 | NON-CONSUMABLE SUPPLIES | 1,681.25 | 0.00 | 4,606 | 3,500 |
| | Total Supplies & Materials | 3,910.24 | 0.00 | 18,423 | 14,000 |
| | TOTAL INSTRUCTIONAL | 3,910.24 | 0.00 | 18,423 | 14,000 |
| 250.2240.0340.636.000.360 | TRAVEL | 0 | 0 | 0 | 0 |
| | Total Professional Development | 0 | 0 | 0 | 0 |
| | TOTAL CTE | <u>3,910.24</u> | <u>0.00</u> | <u>18,423</u> | <u>14,000</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
EARLY LITERACY - 330
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-------------------------------------|---------------|---------------|---------------|------|----------------|
| 250.2240.0111.019.000.330 | LICENSED SALARIES | 0 | 0 | 68,368 | 0.15 | 10,460 |
| 250.2240.0111.114.000.330 | LICENSED SALARIES | 0 | 0 | 0 | 0.15 | 10,460 |
| 250.2240.0111.179.000.330 | LICENSED SALARIES | 0 | 0 | 0 | 0.30 | 21,470 |
| 250.2240.0111.219.000.330 | LICENSED SALARIES | 0 | 0 | 0 | 0.30 | 16,745 |
| 250.2240.0130.019.000.330 | ADDITIONAL SALARY | 0 | 0 | 0 | | 275 |
| 250.2240.0130.114.000.330 | ADDITIONAL SALARY | 0 | 0 | 0 | | 275 |
| 250.2240.0130.179.000.330 | ADDITIONAL SALARY | 0 | 0 | 0 | | 565 |
| 250.2240.0130.219.000.330 | ADDITIONAL SALARY | 0 | 0 | 0 | | 441 |
| | Total Salaries | 0 | 0 | 68,368 | 0.90 | 60,691 |
| 250.2240.0212.019.000.330 | PERS PU | 0 | 0 | 4,102 | | 644 |
| 250.2240.0212.114.000.330 | PERS PU | 0 | 0 | 0 | | 644 |
| 250.2240.0212.179.000.330 | PERS PU | 0 | 0 | 0 | | 1,330 |
| 250.2240.0212.219.000.330 | PERS PU | 0 | 0 | 0 | | 1,037 |
| 250.2240.0213.019.000.330 | PERS UAL | 0 | 0 | 13,674 | | 2,147 |
| 250.2240.0213.114.000.330 | PERS UAL | 0 | 0 | 0 | | 2,147 |
| 250.2240.0213.179.000.330 | PERS UAL | 0 | 0 | 0 | | 4,407 |
| 250.2240.0213.219.000.330 | PERS UAL | 0 | 0 | 0 | | 3,437 |
| 250.2240.0220.019.000.330 | FICA & MEDICARE | 0 | 0 | 5,262 | | 826 |
| 250.2240.0220.114.000.330 | FICA & MEDICARE | 0 | 0 | 0 | | 826 |
| 250.2240.0220.179.000.330 | FICA & MEDICARE | 0 | 0 | 0 | | 1,696 |
| 250.2240.0220.219.000.330 | FICA & MEDICARE | 0 | 0 | 0 | | 1,323 |
| 250.2240.0231.019.000.330 | WORKERS' COMPENSATION | 0 | 0 | 202 | | 26 |
| 250.2240.0231.114.000.330 | WORKERS' COMPENSATION | 0 | 0 | 0 | | 26 |
| 250.2240.0231.179.000.330 | WORKERS' COMPENSATION | 0 | 0 | 0 | | 54 |
| 250.2240.0231.219.000.330 | WORKERS' COMPENSATION | 0 | 0 | 0 | | 43 |
| 250.2240.0233.019.000.330 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | 684 | | 107 |
| 250.2240.0233.114.000.330 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | 0 | | 107 |
| 250.2240.0233.179.000.330 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | 0 | | 220 |
| 250.2240.0233.219.000.330 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | 0 | | 172 |
| 250.2240.0240.019.000.330 | EMPLOYEES INSURANCE | 0 | 0 | 20,052 | | 3,046 |
| 250.2240.0240.114.000.330 | EMPLOYEES INSURANCE | 0 | 0 | 0 | | 3,046 |

| | | | | | |
|---------------------------|--|-----------------|----------------------|-----------------------|-----------------------|
| 250.2240.0240.179.000.330 | EMPLOYEES INSURANCE | 0 | 0 | 0 | 6,093 |
| 250.2240.0240.219.000.330 | EMPLOYEES INSURANCE | 0 | 0 | 0 | 6,093 |
| | Total PR Taxes & Benefits | 0 | 0 | 43,974 | 39,500 |
| 250.1111.0310.019.000.330 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES | 0 | 261 | 500 | 0 |
| 250.1111.0310.019.000.330 | OTHER GENERAL PROF. & TECH | 0 | 0 | 0 | 0 |
| | Total Purchased Services | 0 | 261 | 500 | 0 |
| 250.1111.0410.019.000.330 | SUPPLIES | 0 | 5,779 | 1,000 | 0 |
| 250.1111.0460.019.000.330 | NON-CONSUMABLES | 0 | 37,873 | 0 | 0 |
| 250.1111.0470.019.000.330 | COMPUTER SOFTWARE | 0 | 0 | 900 | 0 |
| | Total Supplies & Materials | 0 | 43,651 | 1,900 | 0 |
| 250.1111.0640.019.000.330 | DUES AND FEES | 0 | 0 | 7,764 | 0 |
| | Total Other Objects | 0 | 0 | 7,764 | 0 |
| | TOTAL INSTRUCTIONAL | 0 | 43,912 | 122,507 | 100,191 |
| 250.2490.0390.019.000.330 | OTHER GENERAL PROF. & TECH | 0 | 40,960 | 30,300 | 0 |
| | Total Purchased Services | 0 | 40,960 | 30,300 | 0 |
| | TOTAL SUPPORT SERVICES | 0 | 40,960 | 30,300 | 0 |
| 250.2490.0690.019.000.330 | GRANT INDIRECT CHARGES | 0 | 1,959 | 4,257 | 1,180 |
| | TOTAL EARLY LIT | <u>0</u> | <u>86,831</u> | <u>157,064</u> | <u>0.90</u> |
| | | | | | <u>101,371</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
TAPP - 525
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-------------------------|-------------------------|--------------------|-----------------------|--------------------|-----------------|
| 250.2119.0112.019.000.525 | CLASSIFIED SALARIES | 26,354.99 | 38,177.65 | 1.00 | 43,493 | 0.00 | 0 |
| 250.2119.0130.019.000.525 | ADDITIONAL SALARY | (400.00) | 0.00 | | 0 | | |
| | Total Salaries | 25,954.99 | 38,177.65 | 1.00 | 43,493 | 0.00 | 0 |
| 250.2119.0211.019.000.525 | PERS-TIER I & II | 12 | 0 | | 0 | | 0 |
| 250.2119.0212.019.000.525 | PERS PU | 1,563.89 | 2,290.67 | | 2,610 | | 0 |
| 250.2119.0213.019.000.525 | PERS UAL | 5,212.98 | 7,635.52 | | 8,699 | | 0 |
| 250.2119.0220.019.000.525 | FICA & MEDICARE | 1,895.31 | 2,833.52 | | 3,347 | | 0 |
| 250.2119.0231.019.000.525 | WORKERS' COMPENSATION | 80.29 | 126.53 | | 141 | | 0 |
| 250.2119.0233.019.000.525 | PAID FAMILY MEDICAL LEAVE | 0 | 339.22 | | 435 | | 0 |
| 250.2119.0240.019.000.525 | EMPLOYEES INSURANCE | 7,678.71 | 11,331.70 | | 20,052 | | 0 |
| | Total PR Taxes & Benefits | 16,443.29 | 24,557.16 | | 35,283 | | 0 |
| 250.2119.0340.019.000.525 | TRAVEL | 897.90 | 1,784.12 | | 3,500 | | 0 |
| 250.2119.0351.019.000.525 | TELEPHONE | 442.28 | 0.00 | | 0 | | 0 |
| 250.2119.0390.019.000.525 | OTHER GENERAL PROF & TECHNICAL S | 300.00 | 0.00 | | 5,000 | | 0 |
| | Total Purchased Services | 1,640.18 | 1,784.12 | | 8,500 | | 0 |
| 250.2119.0410.019.000.525 | SUPPLIES | 18,276.59 | 7,305.90 | | 20,000 | | 0 |
| 250.2119.0460.019.000.525 | NON-CONSUMABLE SUPPLIES | 83.80 | 0 | | 5,200 | | 0 |
| 250.2660.0480.019.000.525 | COMPUTER HARDWARE | 2,990.00 | 0 | | 736 | | 0 |
| | Total Supplies & Materials | 21,350.39 | 7,305.90 | | 25,936 | | 0 |
| | TOTAL OTHER ATTND & SOCIAL WORK | 65,388.85 | 71,824.83 | 1.00 | 113,212 | 0.00 | 0 |
| 250.2490.0690.019.000.525 | GRANT INDIRECT CHARGES | 3,217.13 | 2,232.18 | | 4,106 | | 0 |
| | TOTAL SUPPORT SERVICES | 68,605.98 | 74,057.01 | 1.00 | 117,318 | 0.00 | 0 |
| | TOTAL TAPP | <u>68,605.98</u> | <u>74,057.01</u> | <u>1.00</u> | <u>117,318</u> | <u>0.00</u> | <u>0</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|------------------|-------------|---------------|-------------|----------------|
| 251.1111.0112.019.000.019 | CLASSIFIED SALARIES | 19,474.72 | 549.05 | 0.50 | 16,956 | | 0 |
| 251.1111.0130.019.000.000 | ADDITIONAL SALARY | 35,579.06 | 15,930.98 | 0.00 | 0 | | 0 |
| | Total Salaries | 55,053.78 | 16,480.03 | 0.50 | 16,956 | 0.00 | 0 |
| 251.1111.0211.019.000.000 | PERS-TIER I & II | 2.18 | 0.00 | | 0 | | 0 |
| 251.1111.0212.019.000.019 | PERS PU | 3,237.21 | 988.81 | | 1,023 | | 0 |
| 251.1111.0213.019.000.019 | PERS UAL | 10,790.49 | 3,295.98 | | 3,391 | | 0 |
| 251.1111.0220.019.000.019 | FICA & MEDICARE | 3,809.54 | 1,254.52 | | 1,305 | | 0 |
| 251.1111.0231.019.000.019 | WORKERS' COMPENSATION | 164.49 | 50.17 | | 56 | | 0 |
| 251.1111.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 101.98 | | 170 | | 0 |
| 251.1111.0240.019.000.019 | EMPLOYEES INSURANCE | 15,465.78 | 0.00 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 33,469.69 | 5,691.46 | | 5,945 | | 0 |
| 251.1111.0390.019.000.000 | OTHER GENERAL PROF. & TECH | 180.00 | 0 | | 0 | | 0 |
| 251.1111.0410.019.000.000 | SUPPLIES | 8,434.23 | 397.00 | | 6,000 | | 1,500 |
| 251.1111.0410.114.000.000 | SUPPLIES | 0 | 1,902.16 | | 2,000 | | 833 |
| 251.1111.0410.179.000.000 | SUPPLIES | 0 | 1,902.18 | | 2,000 | | 833 |
| 251.1111.0410.219.000.000 | SUPPLIES | 0 | 2,839.43 | | 2,000 | | 833 |
| 251.1111.0420.019.000.000 | TEXTBOOKS | 2,976.87 | 0 | | 4,000 | | 0 |
| 251.1111.0460.019.000.000 | NON-CONSUMABLE SUPPLIES | 0 | 0 | | 6,000 | | 1,000 |
| | Total Supplies & Materials | 11,591.10 | 7,040.77 | | 22,000 | | 4,999 |
| 251.1111.0640.019.000.000 | DUES & FEES | 1,000.00 | 1,000.00 | | 1,000 | | 1,500 |
| | Total Other Objects | 1,000.00 | 1,000.00 | | 1,000 | | 1,500 |
| | TOTAL ELEMENTARY INSTRUCTIONAL | 101,114.57 | 30,212.26 | 0.50 | 45,901 | 0.00 | 6,499 |
| 251.1121.0111.114.050.114 | LICENSED SALARIES | 24,935.50 | 27,523.24 | 0.50 | 29,013 | 0.50 | 37,816 |
| 251.1121.0111.182.132.182 | LICENSED SALARIES | 24,935.50 | 27,523.48 | 0.50 | 29,013 | 0.50 | 37,816 |
| 251.1121.0130.019.000.000 | ADDITIONAL SALARY | 15,401.31 | 5,482.80 | | 0 | | 0 |
| 251.1121.0130.114.050.114 | ADDITIONAL SALARY | 1,000.00 | 249.95 | | 250 | | 0 |
| 251.1121.0130.182.132.182 | ADDITIONAL SALARY | 2,582.00 | 3,069.05 | | 0 | | 0 |
| 251.1122.0130.182.250.182 | ADDITIONAL SALARY | 3,225.00 | 0.00 | | 3,125 | | 0 |
| | Total Salaries | 72,079.31 | 63,848.52 | 1.00 | 61,401 | 1.00 | 75,632 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|------------------|------------------|-----|---------------|-----|----------------|
| 251.1121.0212.019.000.000 | PERS PU | 924.92 | 328.98 | | 0 | | 0 |
| 251.1121.0212.114.050.114 | PERS PU | 1,496.16 | 1,676.28 | | 1,767 | | 2,282 |
| 251.1122.0212.114.250.114 | PERS PU | 60.00 | 0 | | 0 | | 0 |
| 251.1121.0212.182.132.182 | PERS PU | 1,650.97 | 1,846.43 | | 1,940 | | 2,283 |
| 251.1122.0212.182.250.182 | PERS PU | 193.50 | 0 | | 0 | | 0 |
| 251.1121.0213.019.000.000 | PERS UAL | 3,080.28 | 1,096.55 | | 0 | | 0 |
| 251.1121.0213.114.050.114 | PERS UAL | 4,987.16 | 5,554.51 | | 5,852 | | 7,563 |
| 251.1122.0213.114.250.114 | PERS UAL | 200.00 | 0 | | 0 | | 0 |
| 251.1121.0213.182.132.182 | PERS UAL | 5,503.40 | 6,118.61 | | 6,428 | | 7,563 |
| 251.1122.0213.182.250.182 | PERS UAL | 644.97 | 0.00 | | 0 | | 0 |
| 251.1121.0220.019.000.000 | FICA & MEDICARE | 1,139.53 | 417.51 | | 0 | | 0 |
| 251.1121.0220.114.050.114 | FICA & MEDICARE | 1,825.73 | 2,113.72 | | 2,252 | | 2,910 |
| 251.1122.0220.114.250.114 | FICA & MEDICARE | 75.69 | 0 | | 0 | | 0 |
| 251.1121.0220.182.132.182 | FICA & MEDICARE | 2,014.89 | 2,328.44 | | 2,473 | | 2,910 |
| 251.1122.0220.182.250.182 | FICA & MEDICARE | 244.50 | 0.00 | | 0 | | 0 |
| 251.1121.0231.019.000.000 | WORKERS' COMPENSATION | 44.21 | 16.57 | | 0 | | 0 |
| 251.1121.0231.114.050.114 | WORKERS' COMPENSATION | 70.19 | 83.21 | | 88 | | 93 |
| 251.1122.0231.114.250.114 | WORKERS' COMPENSATION | 2.71 | 0 | | 0 | | 0 |
| 251.1121.0231.182.132.182 | WORKERS' COMPENSATION | 78.27 | 91.79 | | 96 | | 93 |
| 251.1122.0231.182.250.182 | WORKERS' COMPENSATION | 9.37 | 0.00 | | 0 | | 0 |
| 251.1121.0233.019.000.000 | PAID FAMILY MEDICAL LEAVE | 0.00 | 11.42 | | 0 | | 0 |
| 251.1121.0233.114.050.114 | PAID FAMILY MEDICAL LEAVE | 0 | 274.59 | | 293 | | 378 |
| 251.1121.0233.182.132.182 | PAID FAMILY MEDICAL LEAVE | 0 | 302.58 | | 322 | | 378 |
| 251.1121.0240.114.050.114 | EMPLOYEES INSURANCE | 8,435.88 | 8,735.66 | | 10,026 | | 10,155 |
| 251.1121.0240.182.132.182 | EMPLOYEES INSURANCE | 7,762.35 | 8,736.12 | | 10,026 | | 10,155 |
| | Total PR Taxes & Benefits | 40,444.68 | 39,732.97 | | 41,562 | | 46,764 |
| 251.1121.0310.019.350.114 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES | 946.03 | 1,237.32 | | 2,000 | | 830 |
| 251.1121.0310.019.350.182 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES | 567.60 | 1,237.34 | | 2,000 | | 1,000 |
| 251.1121.0340.019.132.019 | TRAVEL | 0 | 955.93 | | 2,000 | | 1,000 |
| | Total Purchased Services | 1,513.63 | 3,430.59 | | 6,000 | | 2,830 |
| 251.1121.0410.019.050.000 | SUPPLIES | 15,245.48 | 6,642.00 | | 1,000 | | 0 |
| 251.1121.0410.182.050.182 | SUPPLIES | 174.35 | 100.00 | | 1,000 | | 1,500 |
| 251.1121.0410.114.050.114 | SUPPLIES | 0.00 | 0.00 | | 0 | | 1,000 |
| 251.1121.0420.114.050.114 | TEXTBOOKS | 543.29 | 0 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 251.1121.0460.019.050.000 | NON-CONSUMABLE SUPPLIES | 0 | 17,597.54 | | 14,000 | | |
| | Total Supplies & Materials | 15,963.12 | 24,339.54 | | 16,000 | | 2,500 |
| 251.1121.0640.019.000.000 | DUES AND FEES | 4,500.00 | 6,142.00 | | 6,142 | | 6,142 |
| 251.1122.0640.019.350.114 | DUES AND FEES | 3,775.00 | 4,088.00 | | 8,625 | | 8,625 |
| 251.1122.0640.019.350.182 | DUES AND FEES | 8,625.00 | 8,625.00 | | 4,088 | | 4,088 |
| | Total Other Objects | 16,900.00 | 18,855.00 | | 18,855 | | 18,855 |
| | TOTAL MIDDLE SCHOOL INSTRUCTION | 146,900.74 | 150,206.62 | 1.00 | 143,818 | 1.00 | 146,581 |
| 251.1131.0111.636.110.636 | LICENSED SALARIES | 36,384.87 | 45,756 | 0.85 | 47,978 | 1.00 | 59,187 |
| 251.1131.0111.636.132.636 | LICENSED SALARIES | 27,755.00 | 30,797.00 | 0.50 | 32,293 | 0.50 | 33,861 |
| 251.1131.0111.636.290.636 | LICENSED SALARIES | 115,990.00 | 128,703.99 | 2.00 | 134,954 | 2.00 | 141,509 |
| 251.1131.0112.636.050.636 | CLASSIFIED SALARIES | 18,504.50 | 4,422.36 | 0.81 | 24,423 | 0.81 | 30,438 |
| 251.1131.0130.636.050.636 | ADDITIONAL SALARY | 4,950.00 | 1,400.00 | | 0 | | 0 |
| 251.1131.0130.019.000.000 | ADDITIONAL SALARY | 10,406.28 | 0.00 | | 0 | | 0 |
| | Total Salaries | 213,990.65 | 211,079.79 | 4.16 | 239,648 | 4.31 | 264,996 |
| 251.1131.0212.019.000.000 | PERS PU | 2,706.24 | 0 | | 0 | | 0 |
| 251.1131.0212.636.050.636 | PERS PU | 1,407.28 | 351.30 | | 1,474 | | 1,826 |
| 251.1131.0212.636.110.636 | PERS PU | 2,183.05 | 2,761.72 | | 2,896 | | 3,573 |
| 251.1131.0212.636.132.636 | PERS PU | 1,665.17 | 1,858.98 | | 1,950 | | 2,044 |
| 251.1131.0212.636.290.636 | PERS PU | 6,959.31 | 7,766.54 | | 8,148 | | 8,541 |
| 251.1131.0213.636.050.636 | PERS UAL | 4,690.90 | 1,164.47 | | 4,885 | | 6,088 |
| 251.1131.0213.636.110.636 | PERS UAL | 7,277.02 | 9,151.27 | | 9,596 | | 11,837 |
| 251.1131.0213.636.132.636 | PERS UAL | 5,550.95 | 6,159.35 | | 6,459 | | 6,772 |
| 251.1131.0213.636.290.636 | PERS UAL | 23,198.14 | 25,740.71 | | 26,991 | | 28,302 |
| 251.1131.0213.019.000.000 | PERS UAL | 796.10 | 0 | | 0 | | 0 |
| 251.1131.0220.636.050.636 | FICA & MEDICARE | 1,670.21 | 428.78 | | 1,880 | | 2,343 |
| 251.1131.0220.636.110.636 | FICA & MEDICARE | 2,783.45 | 3,521 | | 3,692 | | 4,555 |
| 251.1131.0220.636.132.636 | FICA & MEDICARE | 2,123.10 | 2,370.02 | | 2,485 | | 2,606 |
| 251.1131.0220.636.290.636 | FICA & MEDICARE | 8,190.31 | 9,474.44 | | 10,386 | | 10,890 |
| 251.1131.0220.019.000.000 | FICA & MEDICARE | 28.94 | 0 | | 0 | | 0 |
| 251.1131.0231.636.050.636 | WORKERS' COMPENSATION | 72.30 | 18.54 | | 80 | | 81 |
| 251.1131.0231.636.110.636 | WORKERS' COMPENSATION | 102.68 | 135 | | 141 | | 146 |
| 251.1131.0231.636.132.636 | WORKERS' COMPENSATION | 77.12 | 91.40 | | 95 | | 83 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-------------------|-------------------|-------------|-------------------|-------------|-------------------|
| 251.1131.0231.636.290.636 | WORKERS' COMPENSATION | 323.65 | 381.78 | | 399 | | 348 |
| 251.1131.0233.636.050.636 | PAID FAMILY MEDICAL LEAVE | 0 | 51.75 | | 244 | | 304 |
| 251.1131.0233.636.110.636 | PAID FAMILY MEDICAL LEAVE | 0 | 457.58 | | 480 | | 592 |
| 251.1131.0233.636.132.636 | PAID FAMILY MEDICAL LEAVE | 0 | 307.92 | | 323 | | 339 |
| 251.1131.0233.636.290.636 | PAID FAMILY MEDICAL LEAVE | 0 | 1,231.13 | | 1,350 | | 1,415 |
| 251.1131.0240.636.050.636 | EMPLOYEES INSURANCE | 11.97 | 3.55 | | 20,052 | | 20,310 |
| 251.1131.0240.636.110.636 | EMPLOYEES INSURANCE | 7,080.02 | 8,238 | | 17,044 | | 20,310 |
| 251.1131.0240.636.132.636 | EMPLOYEES INSURANCE | 8,412.36 | 8,666.04 | | 10,026 | | 10,155 |
| 251.1131.0240.636.290.636 | EMPLOYEES INSURANCE | 38,963.52 | 37,652.82 | | 40,104 | | 40,620 |
| | Total PR Taxes & Benefits | 126,273.79 | 127,984.32 | | 171,177 | | 184,079 |
| 251.1131.0310.636.050.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES | 693.71 | 3,344.68 | | 3,000 | | 0 |
| 251.1131.0310.636.290.636 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES | 4,477.80 | 5,793.50 | | 8,500 | | 0 |
| 251.1131.0322.636.132.636 | REPAIRS | 0.00 | 0.00 | | 0 | | 1,500 |
| | Total Purchased Services | 5,171.51 | 9,138.18 | | 11,500 | | 1,500 |
| 251.1131.0410.636.050.636 | SUPPLIES | 102.97 | 1,949.90 | | 7,000 | | 0 |
| 251.1131.0420.636.050.636 | TEXTBOOKS | 5,980.28 | 0 | | 0 | | 0 |
| 251.1131.0460.636.050.636 | NON-CONSUMABLES SUPPLIES | 0 | 22,311.75 | | 14,000 | | 0 |
| 251.1131.0470.636.050.636 | COMPUTER SOFTWARE | 12,788.00 | 12,430.00 | | 13,000 | | 15,000 |
| | Total Supplies & Materials | 18,871.25 | 36,691.65 | | 34,000 | | 15,000 |
| 251.1131.0340.636.000.636 | TRAVEL | 0.00 | 337.00 | | 0 | | 0 |
| 251.1131.0640.019.000.000 | DUES AND FEES | 1,500.00 | 1,560.00 | | 1,500 | | 1,500 |
| 251.1132.0640.019.350.636 | DUES AND FEES | 34,550.00 | 33,595.00 | | 33,595 | | 38,145 |
| | Total Other Objects | 36,050.00 | 35,492.00 | | 35,095 | | 39,645 |
| | TOTAL HIGH SCHOOL INSTRUCTION | 400,357.20 | 420,385.94 | 4.16 | 491,420.01 | 4.31 | 505,219.62 |
| 251.1460.0130.019.350.000 | ADDITIONAL SALARY | 0 | 0 | | 38,175 | | 0 |
| | Total Salaries | 0 | 0 | | 38,175 | | 0 |
| 251.1460.0212.019.350.000 | PERS PU | 0 | 0 | | 2,303 | | 0 |
| 251.1460.0213.019.350.000 | PERS UAL | 0 | 0 | | 7,635 | | 0 |
| 251.1460.0220.019.350.000 | FICA & MEDICARE | 0 | 0 | | 2,937 | | 0 |
| 251.1460.0231.019.350.000 | WORKERS' COMPENSATION | 0 | 0 | | 115 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|-------------------|-------------|----------------|-------------|----------------|
| 251.1460.0233.019.350.000 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 372 | | 0 |
| | Total PR Taxes & Benefits | 0 | 0 | | 13,362 | | 0 |
| 251.1460.0330.019.350.000 | STUDENT TRANSPORTATION | 0 | 0 | | 65,185 | | 0 |
| | Total Purchased Services | 0 | 0 | | 65,185 | | 0 |
| 251.1460.0410.019.350.000 | SUPPLIES | 13,023.85 | 0 | | 15,000 | | 0 |
| | Total Supplies & Materials | 13,023.85 | 0 | | 15,000 | | 0 |
| | TOTAL EXTEND SCHOOL | 13,023.85 | 0.00 | | 131,722 | | 0 |
| | TOTAL INSTRUCTIONAL | 661,396.36 | 600,804.82 | 5.66 | 812,861 | 5.31 | 658,300 |
| 251.2119.0111.041.000.041 | LICENSED | 55,363.92 | 61,270 | 1.00 | 64,585 | 1.00 | 67,723 |
| 251.2119.0112.114.000.114 | CLASSIFIED SALARIES | 17,072.27 | 22,137 | 1.00 | 28,742 | | 0 |
| 251.2119.0130.041.000.041 | ADDITIONAL SALARY | 0.00 | 0 | | 0 | | 1,782 |
| | Total Salaries | 72,436.19 | 83,406.36 | 2.00 | 93,327 | 1.00 | 69,505 |
| 251.2119.0212.041.000.041 | PERS PU | 3,321.93 | 3,697 | | 3,899 | | 4,195 |
| 251.2119.0212.114.000.114 | PERS PU | 384.66 | 1,336 | | 1,735 | | 0 |
| 251.2119.0213.041.000.041 | PERS UAL | 11,072.71 | 12,254 | | 12,917 | | 13,901 |
| 251.2119.0213.114.000.114 | PERS UAL | 1,282.17 | 4,427 | | 5,748 | | 0 |
| 251.2119.0220.041.000.041 | FICA & MEDICARE | 4,000.09 | 4,537 | | 4,970 | | 5,349 |
| 251.2119.0220.114.000.114 | FICA & MEDICARE | 1,306.03 | 1,704 | | 2,212 | | 0 |
| 251.2119.0231.041.000.041 | WORKERS' COMPENSATION | 155.40 | 183 | | 192 | | 172 |
| 251.2119.0231.114.000.114 | WORKERS' COMPENSATION | 54.39 | 76 | | 94 | | 0 |
| 251.2119.0233.041.000.041 | PAID FAMILY MEDICAL LEAVE | 0 | 589.65 | | 646 | | 695 |
| 251.2119.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE | 0 | 221.35 | | 287 | | 0 |
| 251.2119.0240.041.000.041 | EMPLOYEES INSURANCE | 22,092.00 | 23,292 | | 20,052 | | 20,310 |
| 251.2119.0240.114.000.114 | EMPLOYEES INSURANCE | 12,621.78 | 16,960 | | 20,052 | | 0 |
| | Total PR Taxes & Benefits | 56,291.16 | 69,277.89 | | 72,805 | | 44,622 |
| 251.2119.0410.019.350.000 | SUPPLIES | 0 | 0 | | 1,000 | | 0 |
| 251.2119.0340.019.350.000 | TRAVEL | 969.65 | 1,445.90 | | 2,500 | | 2,500 |
| 251.2119.0351.019.350.000 | TELEPHONE | 564.96 | 630.30 | | 660 | | 660 |
| 251.2119.0420.019.350.000 | TEXTBOOKS | 1,050.24 | 0 | | 1,000 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|-------------------|-------------------|-------------|-------------------|-------------|-------------------|
| 251.2119.0480.019.350.000 | COMPUTER HARDWARE | 0 | 0 | | 34,500 | | 0 |
| | Total Supplies & Materials | 2,584.85 | 2,076.20 | | 39,660 | | 3,160 |
| | TOTAL OTHER ATTND. & SOC.WORK | 131,312.20 | 154,760.45 | 2.00 | 205,792.04 | 1.00 | 117,287.01 |
| 251.2143.0111.041.000.041 | LICENSED SALARIES | 53,113.26 | 58,324.00 | 1.00 | 61,156 | 1.00 | 64,125 |
| 251.2143.0130.041.000.041 | ADDITIONAL SALARIES | 2,766.30 | 3,219.68 | | 3,219 | | 3,375 |
| | Total Salaries | 55,879.56 | 61,543.68 | 1.00 | 64,375 | 1.00 | 67,500 |
| 251.2143.0212.041.000.041 | PERS PU | 3,352.78 | 3,714.82 | | 3,797 | | 4,074 |
| 251.2143.0213.041.000.041 | PERS UAL | 11,175.91 | 12,308.65 | | 12,875 | | 13,500 |
| 251.2143.0220.041.000.041 | FICA & MEDICARE | 4,259.22 | 4,718.34 | | 4,954 | | 5,195 |
| 251.2143.0231.041.000.041 | WORKERS' COMPENSATION | 156.98 | 183.88 | | 191 | | 167 |
| 251.2143.0233.041.000.041 | PAID FAMILY MEDICAL LEAVE | 0 | 613.02 | | 644 | | 675 |
| 251.2143.0240.041.000.041 | EMPLOYEES INSURANCE | 9,841.20 | 9,111.86 | | 20,052 | | 20,310 |
| | Total PR Taxes & Benefits | 28,786.09 | 30,650.57 | 0.00 | 42,513 | 0.00 | 43,921 |
| 251.2143.0340.019.350.000 | TRAVEL | 1,910.83 | 951.59 | | 2,500 | | 2,500 |
| | Total Purchased Services | 1,910.83 | 951.59 | | 2,500 | | 2,500 |
| | TOTAL GUIDANCE SERVICES | 86,576.48 | 93,145.84 | 1.00 | 109,387 | 1.00 | 113,921 |
| 251.2190.0460.019.350.000 | NON-CONSUMABLE SUPPLIES | 975.00 | 0 | | 0 | | 0 |
| 251.2190.0470.019.350.000 | COMPUTER SOFTWARE | 7,500.00 | 0 | | 15,000 | | 0 |
| 251.2190.0480.019.350.000 | COMPUTER HARDWARE | 0 | 0 | | 50,000 | | 0 |
| | Total Supplies & Materials | 8,475.00 | 0 | | 65,000 | | 0 |
| | TOTAL ADMINISTRATIVE SUPPORT | 8,475.00 | 0.00 | 0.00 | 65,000.00 | 0.00 | 0.00 |
| 251.2211.0113.019.000.019 | ADMINISTRATOR | 40,941.20 | 38,827.96 | 0.40 | 44,100 | 0.20 | 23,530 |
| 251.2211.0113.019.230.019 | ADMINISTRATOR | 0 | 0 | | 0 | 0.20 | 20,619 |
| 251.2211.0130.019.000.019 | ADDITIONAL SALARY | 120.00 | 360.00 | 0.00 | 360 | 0.00 | 180 |
| | Total Salaries | 41,061.20 | 39,187.96 | 0.40 | 44,460 | 0.40 | 44,329 |
| 251.2211.0211.019.000.019 | PERS-TIER I & II | 11.03 | 0.00 | | 0 | | 0 |
| 251.2211.0212.019.000.019 | PERS PU | 2,367.02 | 2,363.24 | | 2,685 | | 1,431 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|------------------|------------------|-------------|------------------|-------------|------------------|
| 251.2211.0212.019.230.019 | PERS PU | 0 | 0 | | 0 | | 1,245 |
| 251.2211.0213.019.000.019 | PERS UAL | 8,206.33 | 7,837.61 | | 8,892 | | 4,742 |
| 251.2211.0213.019.230.019 | PERS UAL | 0 | 0 | | 0 | | 4,124 |
| 251.2211.0220.019.000.019 | FICA & MEDICARE | 3,071.65 | 2,817.81 | | 3,422 | | 1,825 |
| 251.2211.0220.019.230.019 | FICA & MEDICARE | 0 | 0 | | 0 | | 1,587 |
| 251.2211.0231.019.000.019 | WORKERS' COMPENSATION | 111.58 | 113.29 | | 128 | | 57 |
| 251.2211.0231.019.230.019 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 50 |
| 251.2211.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE | 0 | 332.48 | | 445 | | 237 |
| 251.2211.0233.019.230.019 | PAID FAMILY MEDICAL LEAVE | 0 | 0.00 | | 0 | | 206 |
| 251.2211.0240.019.000.019 | EMPLOYEES INSURANCE | 5,547.87 | 7,152.73 | | 8,040 | | 4,071 |
| 251.2211.0240.019.230.019 | EMPLOYEES INSURANCE | 0.00 | 0.00 | | 0 | | 4,071 |
| | Total PR Taxes & Benefits | 19,315.48 | 20,617.16 | | 23,611 | | 23,646 |
| 251.2211.0340.019.000.019 | TRAVEL | 0 | 171.97 | | 3,000 | | 3,000 |
| | TOTAL IMPROVE. OF INSTRUCTION | 60,376.68 | 59,977.10 | 0.40 | 71,070.87 | 0.40 | 70,974.64 |
| 251.2220.0112.114.000.114 | CLASSIFIED SALARIES | 20,888.43 | 22,326.66 | 0.94 | 28,443 | 0.94 | 29,526 |
| 251.2220.0112.179.000.179 | CLASSIFIED SALARIES | 19,121.23 | 27,114.38 | 0.94 | 33,858 | 0.94 | 36,266 |
| 251.2220.0112.182.000.182 | CLASSIFIED SALARIES | 19,682.41 | 19,930.33 | 0.94 | 26,975 | 0.94 | 28,001 |
| 251.2220.0130.179.000.179 | ADDITIONAL SALARY | 400.00 | 0.00 | | 0 | | 0 |
| 251.2220.0122.114.000.114 | SUBSTITUTES - CLASSIFIED | 0.00 | 421.20 | | 0 | | 0 |
| 251.2220.0122.179.000.179 | SUBSTITUTES - CLASSIFIED | 90.25 | 0.00 | | 0 | | 0 |
| 251.2220.0122.182.000.182 | SUBSTITUTES - CLASSIFIED | 0.00 | 810.81 | | 0 | | 0 |
| | Total Salaries | 60,182.32 | 70,603.38 | 2.82 | 89,276 | 2.81 | 93,794 |
| 251.2220.0211.179.000.179 | PERS-TIER I & II | 0.20 | 0.00 | | 0 | | 0 |
| 251.2220.0212.114.000.114 | PERS PU | 1,253.31 | 1,347.53 | | 1,717 | | 1,782 |
| 251.2220.0212.179.000.179 | PERS PU | 554 | 1,627 | | 2,031 | | 2,176 |
| 251.2220.0212.182.000.182 | PERS PU | 1,180.95 | 1,202.99 | | 1,629 | | 1,690 |
| 251.2220.0213.114.000.114 | PERS UAL | 4,177.69 | 4,465.33 | | 5,689 | | 5,905 |
| 251.2220.0213.179.000.179 | PERS UAL | 1,925.07 | 5,422.88 | | 6,772 | | 7,253 |
| 251.2220.0213.182.000.182 | PERS UAL | 3,936.48 | 3,986.06 | | 5,395 | | 5,600 |
| 251.2220.0220.114.000.114 | FICA & MEDICARE | 1,572.25 | 1,723.67 | | 2,189 | | 2,272 |
| 251.2220.0220.179.000.179 | FICA & MEDICARE | 1,500.27 | 2,068.39 | | 2,606 | | 2,791 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|-------------------|-------------------|-------------|----------------|-------------|-------------------|
| 251.2220.0220.182.000.182 | FICA & MEDICARE | 1,505.68 | 1,596.22 | | 2,076 | | 2,155 |
| 251.2220.0231.114.000.114 | WORKERS' COMPENSATION | 67.01 | 77.59 | | 93 | | 81 |
| 251.2220.0231.179.000.179 | WORKERS' COMPENSATION | 64.49 | 89.11 | | 108 | | 96 |
| 251.2220.0231.182.000.182 | WORKERS' COMPENSATION | 64.82 | 71.04 | | 89 | | 77 |
| 251.2220.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE | 0 | 223.98 | | 284 | | 295 |
| 251.2220.0233.179.000.179 | PAID FAMILY MEDICAL LEAVE | 0 | 268.73 | | 339 | | 363 |
| 251.2220.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE | 0 | 207.40 | | 270 | | 280 |
| 251.2220.0240.114.000.114 | EMPLOYEES INSURANCE | 17,223.19 | 17,252.38 | | 20,052 | | 20,310 |
| 251.2220.0240.179.000.179 | EMPLOYEES INSURANCE | 11,945.28 | 10,064.51 | | 20,052 | | 20,310 |
| 251.2220.0240.182.000.182 | EMPLOYEES INSURANCE | 9,915.72 | 10,242.84 | | 20,052 | | 20,310 |
| | Total PR Taxes & Benefits | 56,885.93 | 61,937.51 | | 91,441 | | 93,747 |
| | TOTAL MEDIA SERVICES | 117,068.25 | 132,540.89 | 2.82 | 180,717 | 2.81 | 187,540 |
| 251.2240.0111.019.000.019 | LICENSED SALARIES | 0 | 0 | | 0 | 0.35 | 24,407 |
| 251.2240.0111.114.000.114 | LICENSED SALARIES | 0 | 0 | | 0 | 0.35 | 24,407 |
| 251.2240.0111.179.000.179 | LICENSED SALARIES | 0 | 0 | | 0 | 0.70 | 50,097 |
| 251.2240.0111.182.000.182 | LICENSED SALARIES | 0 | 0 | | 0 | 0.00 | 0 |
| 251.2240.0111.219.000.219 | LICENSED SALARIES | 0 | 0 | | 0 | 0.70 | 39,071 |
| 251.2240.0111.636.000.636 | LICENSED SALARIES | 0 | 0 | | 0 | 0.00 | 0 |
| 251.2240.0130.019.350.000 | ADDITIONAL SALARY | 777.42 | 0 | | 0 | | 0 |
| 251.2240.0130.019.000.019 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 642 |
| 251.2240.0130.114.000.114 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 642 |
| 251.2240.0130.179.000.179 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 1,318 |
| 251.2240.0130.182.000.182 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 0 |
| 251.2240.0130.219.000.219 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 1,028 |
| 251.2240.0130.636.000.636 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 0 |
| | Total Salaries | 777.42 | 0.00 | 0.00 | 0.00 | 2.10 | 141,613.89 |
| 251.2240.0211.019.350.000 | PERS-TIER I & II | 0.07 | 0 | | 0 | | 0 |
| 251.2240.0212.019.350.000 | PERS PU | 46.64 | 0 | | 0 | | 0 |
| 251.2240.0212.019.000.019 | PERS PU | 0 | 0 | | 0 | | 1,503 |
| 251.2240.0212.114.000.114 | PERS PU | 0 | 0 | | 0 | | 1,503 |
| 251.2240.0212.179.000.179 | PERS PU | 0 | 0 | | 0 | | 3,103 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|-------------------------------------|---------------|---------------|-----|---------------|-----|----------------|
| 251.2240.0212.182.000.182 | PERS PU | 0 | 0 | | 0 | | 0 |
| 251.2240.0212.219.000.219 | PERS PU | 0 | 0 | | 0 | | 2,421 |
| 251.2240.0212.636.000.636 | PERS PU | 0 | 0 | | 0 | | 0 |
| 251.2240.0213.019.350.000 | PERS UAL | 155.48 | 0 | | 0 | | 0 |
| 251.2240.0213.019.000.019 | PERS UAL | 0 | 0 | | 0 | | 5,010 |
| 251.2240.0213.114.000.114 | PERS UAL | 0 | 0 | | 0 | | 5,010 |
| 251.2240.0213.179.000.179 | PERS UAL | 0 | 0 | | 0 | | 10,283 |
| 251.2240.0213.182.000.182 | PERS UAL | 0 | 0 | | 0 | | 0 |
| 251.2240.0213.219.000.219 | PERS UAL | 0 | 0 | | 0 | | 8,020 |
| 251.2240.0213.636.000.636 | PERS UAL | 0 | 0 | | 0 | | 0 |
| 251.2240.0220.019.000.019 | FICA & MEDICARE | 57.57 | 0 | | 0 | | 0 |
| 251.2240.0220.019.000.019 | FICA & MEDICARE | 0 | 0 | | 0 | | 1,928 |
| 251.2240.0220.114.000.114 | FICA & MEDICARE | 0 | 0 | | 0 | | 1,928 |
| 251.2240.0220.179.000.179 | FICA & MEDICARE | 0 | 0 | | 0 | | 3,957 |
| 251.2240.0220.182.000.182 | FICA & MEDICARE | 0 | 0 | | 0 | | 0 |
| 251.2240.0220.219.000.219 | FICA & MEDICARE | 0 | 0 | | 0 | | 3,086 |
| 251.2240.0220.636.000.636 | FICA & MEDICARE | 0 | 0 | | 0 | | 0 |
| 251.2240.0231.019.350.000 | WORKERS' COMPENSATION | 2.14 | 0 | | 0 | | 0 |
| 251.2240.0231.019.000.019 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 62 |
| 251.2240.0231.114.000.114 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 62 |
| 251.2240.0231.179.000.179 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 126 |
| 251.2240.0231.182.000.182 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 0 |
| 251.2240.0231.219.000.219 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 101 |
| 251.2240.0231.636.000.636 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 0 |
| 251.2240.0233.019.000.019 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | | 0 | | 251 |
| 251.2240.0233.114.000.114 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | | 0 | | 251 |
| 251.2240.0233.179.000.179 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | | 0 | | 514 |
| 251.2240.0233.182.000.182 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | | 0 | | 0 |
| 251.2240.0233.219.000.219 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | | 0 | | 401 |
| 251.2240.0233.636.000.636 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 0 | | 0 | | 0 |
| 251.2240.0240.019.000.019 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 7,108 |
| 251.2240.0240.114.000.114 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 7,109 |
| 251.2240.0240.179.000.179 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 14,217 |
| 251.2240.0240.182.000.182 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 0 |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 251.2240.0240.219.000.219 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 14,217 |
| 251.2240.0240.636.000.636 | EMPLOYEES INSURANCE | 0 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 261.90 | 0 | | 0 | | 92,169 |
| 251.2240.0310.019.350.000 | INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS | 0 | 0 | | 0 | | 0 |
| 251.2240.0340.019.350.000 | TRAVEL | 1,178.08 | 0 | | 0 | | 3,838 |
| 251.2240.0390.019.350.000 | OTHER GENERAL PROF & TECHNICAL SERVICES | 2,030.00 | 0 | | 0 | | 0 |
| | Total Purchased Services | 3,208.08 | 0 | | 0 | | 3,838 |
| 251.2240.0410.019.350.000 | SUPPLIES | 0 | 0 | | 0 | | 2,000 |
| 251.2240.0460.019.350.000 | NON-CONSUMABLE SUPPLIES | 0 | 0 | | 0 | | 2,000 |
| | Total Supplies & Materials | 0 | 0 | | 0 | | 4,000 |
| | TOTAL PROFESSIONAL DEV. | 4,247.40 | 0 | 0.00 | 0 | 2.10 | 241,621 |
| 251.2490.0690.019.350.000 | GRANT INDIRECT CHARGES | 10,000.00 | 28,997.18 | | 30,000 | | 46,284 |
| 251.2546.0390.021.000.021 | SRO | 86,172.08 | 178,393.73 | | 189,090 | | 15,000 |
| 251.2546.0410.021.000.021 | SRO SUPPLIES | 0 | 0 | | 0 | | 3,500 |
| 251.2552.0331.021.000.021 | REIMBURSABLE STUDENT TRANSPORTATION | 29,678.93 | 29,565.13 | | 50,000 | | 25,500 |
| | Total Operational Services | 125,851.01 | 236,956.04 | | 269,090 | | 90,284 |
| 251.2660.0460.019.000.019 | NON-CONSUMABLE SUPPLIES | 28,517.40 | 18,198.50 | | 30,000 | | 3,108 |
| 251.2660.0480.019.000.019 | COMPUTER HARDWARE | 84,748.38 | 0 | | 65,000 | | 7,500 |
| | Total IT | 113,266 | 18,199 | | 95,000 | | 10,608 |
| 251.3100.0410.636.000.900 | SECOND MEALS FOR AT RISK YOUTH | 0 | 1,879 | | 0 | | 2,500 |
| | TOTAL SUPPORT SERVICES | 647,172.80 | 697,457.96 | 6.22 | 996,057.34 | 7.31 | 834,735.77 |
| | TOTAL STUDENT INVESTMENT | <u>1,308,569.16</u> | <u>1,298,262.78</u> | <u>11.88</u> | <u>1,808,918</u> | <u>12.63</u> | <u>1,493,036</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
HIGH SCHOOL SUCCESS - MEASURE 98 - 252
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|----------------------------------|--|---------------|------------------|------|---------------|------|----------------|
| MIDDLE SCHOOL INSTRUCTION | | | | | | | |
| 252.1121.0130.182.050.098 | ADDITIONAL SALARY | 0 | 0 | | 0 | | 0 |
| | Total Salaries | 0 | 0 | | 0 | | 0 |
| 252.1121.0211.182.050.098 | PERS-TIER I & II | 0 | 0 | | 0 | | 0 |
| 252.1121.0212.182.050.098 | PERS PU | 0 | 0 | | 0 | | 0 |
| 252.1121.0213.182.050.098 | PERS UAL | 0 | 0 | | 0 | | 0 |
| 252.1121.0216.182.050.098 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 252.1121.0220.182.050.098 | FICA & MEDICARE | 0 | 0 | | 0 | | 0 |
| 252.1121.0231.182.050.098 | WORKERS' COMPENSATION | 0 | 0 | | 0 | | 0 |
| 252.1121.0233.182.050.182 | PAID FAMILY MEDICAL LEAVE | 0 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 0 | 0 | | 0 | | 0 |
| 252.1121.0340.114.050.098 | TRAVEL | 0 | 38.69 | | 0 | | 0 |
| 252.1121.0340.182.050.098 | TRAVEL | 0 | 11,812.18 | | 0 | | 0 |
| | Total Purchased Services | 0 | 11,850.87 | | 0 | | 0 |
| 252.1121.0410.114.050.098 | SUPPLIES | 34.83 | 0 | | 0 | | 6,500 |
| 252.1121.0410.182.050.098 | SUPPLIES | 79.62 | 45.99 | | 0 | | 7,500 |
| | Total Supplies & Materials | 114.45 | 45.99 | | 0 | | 14,000 |
| 252.1121.0640.114.050.098 | DUES AND FEES | 0 | 0 | | 0 | | 0 |
| 252.1121.0640.182.050.098 | DUES AND FEES | 0 | 0 | | 0 | | 0 |
| | Total Other Objects | 0 | 0 | | 0 | | 0 |
| | TOTAL MIDDLE SCHOOL INSTRUCTION | 114.45 | 11,896.86 | | 0 | | 14,000 |
| 252.1131.0111.636.050.098 | LICENSED SALARIES | 176,824.46 | 191,817.59 | 3.00 | 163,493 | 3.00 | 167,572 |
| 252.1131.0122.636.050.098 | SUBSTITUTES - CLASSIFIED | 0 | 0 | | 0 | | 0 |
| 252.1131.0130.636.050.098 | ADDITIONAL SALARY | 7,403.23 | 3,000.00 | | 10,860 | | 3,000 |
| | Total Salaries | 184,227.69 | 194,817.59 | 3.00 | 174,353 | 3.00 | 170,572 |

**SOUTH UMPQUA SCHOOL DISTRICT
HIGH SCHOOL SUCCESS - MEASURE 98 - 252
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|-------------------|-------------------|-----|----------------|-----|----------------|
| 252.1131.0211.636.050.098 | PERS-TIER I & II | 33.83 | 0.00 | | 0 | | 0 |
| 252.1131.0212.636.050.098 | PERS PU | 11,053.56 | 10,305.19 | | 9,847 | | 10,296 |
| 252.1131.0213.636.050.098 | PERS UAL | 36,845.63 | 34,238.41 | | 32,699 | | 34,114 |
| 252.1131.0220.636.050.098 | FICA & MEDICARE | 13,465.80 | 14,312.61 | | 12,582 | | 13,127 |
| 252.1131.0231.636.050.098 | WORKERS' COMPENSATION | 513.67 | 578.42 | | 493 | | 426 |
| 252.1131.0233.636.050.098 | PAID FAMILY MEDICAL LEAVE | 0 | 1,859.70 | | 1,635 | | 1,706 |
| 252.1131.0240.636.050.098 | EMPLOYEES INSURANCE | 33,329.25 | 44,828.22 | | 59,319 | | 60,929 |
| 252.1131.0240.636.000.098 | EMPLOYEES INSURANCE | (883.81) | 0.00 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 94,357.93 | 106,122.55 | | 116,576 | | 120,598 |
| 252.1131.0310.636.050.098 | INSTRUCTIONAL, PROFESSIONAL | 3,279.51 | 11,234.84 | | 9,000 | | 9,000 |
| 252.1131.0340.636.050.098 | TRAVEL | 2,043.56 | 1,811.18 | | 5,000 | | 6,500 |
| | Total Purchased Services | 5,323.07 | 13,046.02 | | 14,000 | | 15,500 |
| 252.1131.0410.636.050.098 | SUPPLIES | 20,560.02 | 52,163.16 | | 28,000 | | 30,000 |
| 252.1131.0420.636.050.098 | TEXTBOOKS | 0.00 | 670.85 | | 2,000 | | 2,000 |
| 252.1131.0460.636.050.098 | NON-CONSUMABLE SUPPLIES | 5,868.22 | 4,048.26 | | 30,837 | | 3,000 |
| 252.1131.0470.636.050.098 | COMPUTER SOFTWARE | 0 | 937 | | 1,000 | | 1,000 |
| 252.1131.0480.636.050.098 | COMPUTER HARDWARE | 11,814.26 | 0 | | 15,000 | | 15,000 |
| | Total Supplies & Materials | 38,242.50 | 57,819.27 | | 76,837 | | 51,000 |
| 252.1131.0640.636.050.098 | DUES AND FEES | 2,144.09 | 7,519.50 | | 0 | | 0 |
| | Total Other Objects | 2,144.09 | 7,519.50 | | 0 | | 0 |
| | TOTAL HIGH SCHOOL INSTRUCT | 324,295.28 | 379,324.93 | | 381,766 | | 357,670 |
| | TOTAL INSTRUCTION | 324,409.73 | 391,221.79 | | 381,766 | | 371,670 |
| SUPPORT SERVICES | | | | | | | |
| 252.2240.0340.019.000.098 | TRAVEL | 376 | 3,860 | | 10,000 | | 10,000 |

**SOUTH UMPQUA SCHOOL DISTRICT
HIGH SCHOOL SUCCESS - MEASURE 98 - 252
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|----------------------------------|--------------------------|--------------------------|--------------------|-----------------------|--------------------|-----------------------|
| 252.2240.0390.019.000.098 | OTHER GENERAL PROF & TECHN | 0 | 0 | | 23,000 | | 18,070 |
| | Total Purchased Services | 376 | 3,860 | | 33,000 | | 28,070 |
| 252.2490.0690.019.000.098 | GRANT INDIRECT CHARGES | 10,558.56 | 4,999.99 | | 14,678 | | 5,000 |
| | Total Other Objects | 10,558.56 | 4,999.99 | | 14,678 | | 5,000 |
| | TOTAL HIGH SCHOOL SUCCESS | <u>335,344.34</u> | <u>400,081.78</u> | <u>3.00</u> | <u>429,444</u> | <u>3.00</u> | <u>404,740</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
SUMMER PROGRAM GRANT - 253
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|------------------|------------------|----------------|-----|------------------|
| K-5 Summer School | | | | | | |
| 253.1111.0111.019.000.000 | LICENSED SALARIES | 3,078.01 | 0 | 0 | | 0.00 |
| 253.1121.0111.019.000.000 | LICENSED SALARIES | 2,361.65 | 0 | 0 | | 0.00 |
| 253.1111.0112.019.000.000 | CLASSIFIED SALARIES | 1,898.31 | 0 | 0 | | 0.00 |
| 253.1121.0112.019.050.000 | CLASSIFIED SALARIES | 1,462.14 | 0 | 0 | | 0.00 |
| 253.1111.0130.019.000.000 | ADDITIONAL SALARIES | 10,572.83 | 47,268.11 | 48,262 | | 75,351.33 |
| 253.1121.0130.019.050.000 | ADDITIONAL SALARIES | 4,040.68 | 24,981.81 | 41,481 | | 0.00 |
| 253.2211.0130.019.000.000 | ADMINISTATOR SALARIES | 0 | 15,000.00 | 15,000 | | 15,000.00 |
| | Total Salaries | 23,413.62 | 87,249.92 | 104,744 | | 90,351.33 |
| 253.1111.0211.019.000.000 | PERS-TIER I & II | 0.97 | 0 | 0 | | 0.00 |
| 253.1121.0211.019.050.000 | PERS-TIER I & II | 0.20 | 0 | 0 | | 0.00 |
| 253.1111.0212.019.000.000 | PERS PU | 877.75 | 2,783.26 | 2,912 | | 4,545.38 |
| 253.1121.0212.019.050.000 | PERS PU | 432.65 | 1,344.50 | 2,320 | | 0.00 |
| 253.2211.0212.019.000.000 | PERS PU | 0.00 | 905.38 | 905 | | 905.40 |
| 253.1111.0213.019.000.000 | PERS UAL | 2,925.76 | 9,228.34 | 9,652 | | 15,070.27 |
| 253.1121.0213.019.050.000 | PERS UAL | 1,442.23 | 4,455.64 | 7,691 | | 0.00 |
| 253.2211.0213.019.000.000 | PERS UAL | 0 | 3,000.00 | 3,000 | | 3,000.00 |
| 253.1111.0220.019.000.000 | FICA & MEDICARE | 1,194.59 | 3,633.29 | 3,714 | | 5,798.98 |
| 253.1121.0220.019.050.000 | FICA & MEDICARE | 606.76 | 1,875.54 | 3,192 | | |
| 253.2211.0220.019.000.000 | FICA & MEDICARE | 0.00 | 1,150.85 | 1,151 | | 1,154.39 |
| 253.1111.0231.019.000.000 | WORKERS' COMPENSATION | 42.69 | 143.77 | 146 | | 190.77 |
| 253.1121.0231.019.050.000 | WORKERS' COMPENSATION | 21.55 | 76.61 | 125 | | 0.00 |
| 253.2211.0231.019.000.000 | WORKERS' COMPENSATION | 0.00 | 41.37 | 41 | | 35.10 |
| 232.1111.0233.019.000.000 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0.00 | 472.09 | 483 | | 753.51 |
| 232.1121.0233.019.050.000 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0.00 | 243.70 | 415 | | 0.00 |
| 253.2211.0233.019.000.000 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0.00 | 149.54 | 150 | | 150.00 |
| | Total PR Taxes & Benefits | 7,545.15 | 29,503.88 | 35,899 | | 31,603.80 |
| 253.1111.0410.019.000.000 | SUPPLIES | 24.50 | 42,723.76 | 50,000 | | 50,000.00 |
| 253.1111.0460.019.000.000 | NON CONSUMABLE | 0 | 18,534.00 | 5,000 | | 15,000.00 |
| 253.1121.0410.019.050.000 | SUPPLIES | 26.29 | 9,732.75 | 50,000 | | 0.00 |

**SOUTH UMPQUA SCHOOL DISTRICT
SUMMER PROGRAM GRANT - 253
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | FTE | Proposed 25-26 |
|----------------------------------|--------------------------------------|------------------|-------------------|----------------|------|-------------------|
| 253.1121.0460.019.050.000 | NON CONSUMABLE | 0 | 9,534.00 | 5,000 | | 0.00 |
| 253.1121.0480.019.050.000 | COMPUTER HARDWARE | 0 | 0 | 10,963 | | 0.00 |
| | Total Supplies | 50.79 | 80,524.51 | 120,963 | | 65,000.00 |
| | TOTAL STEAM CAMP | 31,009.56 | 197,278.31 | 261,605 | | 186,955.13 |
| | TOTAL K-8 ENRICHMENT | 31,009.56 | 197,278.31 | 261,605 | | 186,955.13 |
| HIGH SCHOOL SUMMER SCHOOL | | | | | | |
| 253.1131.0111.019.050.000 | LICENSED SALARIES | 8,838.85 | 0.00 | 0 | | 0.00 |
| 253.1131.0130.019.050.000 | ADDITIONAL SALARY | 6,496.88 | 0.00 | 0 | | 0.00 |
| 253.1460.0130.636.050.636 | ADDITIONAL SALARY | 0.00 | 24,168.60 | 35,844 | | 0.00 |
| | Total Salaries | 15,335.73 | 24,168.60 | 35,844 | | 0.00 |
| 253.1131.0212.019.050.000 | PERS PU | 814.05 | 0.00 | 0 | | 0.00 |
| 253.1460.0212.636.050.636 | PERS PU | 0.00 | 1,457.36 | 2,160 | | 0.00 |
| 253.1131.0213.019.050.000 | PERS UAL | 2,713.52 | 0.00 | 0 | | 0.00 |
| 253.1460.0213.636.050.636 | PERS UAL | 0.00 | 4,833.72 | 7,169 | | 0.00 |
| 253.1131.0220.019.050.000 | FICA & MEDICARE | 1,173.18 | 0.00 | 0 | | 0.00 |
| 253.1460.0220.636.050.636 | FICA & MEDICARE | 0.00 | 1,859.99 | 2,759 | | 0.00 |
| 253.1131.0231.019.050.000 | WORKERS' COMPENSATION | 41.51 | 0.00 | 0 | | 0.00 |
| 253.1460.0231.636.050.636 | WORKERS' COMPENSATION | 0.00 | 70.78 | 105 | | 0.00 |
| 253.1460.0233.636.050.636 | PAID FAMILY MEDICAL LEAVE INSURANCE | 0 | 241.68 | 358 | 0.00 | 0.00 |
| | Total PR Taxes & Benefits | 4,742.26 | 8,463.53 | 12,551 | | 0.00 |
| 253.1131.0410.636.050.636 | SUPPLIES | 1,934.66 | 0.00 | 25,000 | | 0.00 |
| 253.1131.0460.636.050.636 | NON CONSUMABLES | 0 | 0.00 | 5,000 | | 0.00 |
| | Total Supplies | 1,934.66 | 0.00 | 30,000 | | 0.00 |
| | TOTAL HIGH SCH SUMMER SCHOOL | 22,012.65 | 32,632.13 | 78,395 | | 0.00 |
| TRANSPORTATION | | | | | | |
| 253.2552.0331.021.000.021 | TRANSPORTATION | 2,658.00 | 20,005.31 | 50,000 | | 23,044.87 |

**SOUTH UMPQUA SCHOOL DISTRICT
SUMMER PROGRAM GRANT - 253
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------|-------------------------|--------------------------|-----------------------|-----------------|--------------------------|
| 253.2559.0332.021.000.000 | FIELD TRIP TRANSPORTATION | 0 | 0.00 | 10,000 | | 0.00 |
| | Total Purchased Services | 2,658.00 | 20,005.31 | 60,000 | | 23,044.87 |
| | TOTAL SUMMER PROGRAM | <u>55,680.21</u> | <u>249,915.75</u> | <u>400,000</u> | <u>0</u> | <u>210,000.00</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
RETENTION & RECRUITMENT- 254
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--|--------------------------|-----------------|-----|-----------------|--------------------|-----------------|
| 254.2240.0130.019.000.000 | ADDITIONAL SALARY | 21,500.00 | 0 | | 0 | 0.00 | 0 |
| | Total Salaries | 21,500.00 | 0 | | 0 | 0.00 | 0 |
| 254.2240.0211.019.000.000 | PERS-TIER I & II | 2.58 | 0 | | 0 | | 0 |
| 254.2240.0212.019.000.000 | PERS PU | 1,289.61 | 0 | | 0 | | 0 |
| 254.2240.0213.019.000.000 | PERS UAL | 4,299.49 | 0 | | 0 | | 0 |
| 254.2240.0220.019.000.000 | FICA & MEDICARE | 1,583.19 | 0 | | 0 | | 0 |
| 254.2240.0231.019.000.000 | WORKERS' COMPENSATION | 61.57 | 0 | | 0 | | 0 |
| | Total PR Taxes & Benefits | 7,236.44 | 0 | | 0 | | 0 |
| 254.2240.0244.019.000.000 | TUITION REIMBURSEMENT | 24,480.02 | 0 | | 0 | | 0 |
| | Total Tuition Reimbursement | 24,480.02 | 0 | | 0 | | 0 |
| | TOTAL PROFESSIONAL DEVELOPMENT | 53,216.46 | 0 | | 0 | | 0 |
| 254.2320.0410.019.000.000 | SUPPLIES | 48,363.43 | 0 | | 0 | | 0 |
| 254.2410.0410.019.000.000 | SUPPLIES-CLASSROOM | 23,643.15 | 0 | | 0 | | 0 |
| 254.2542.0410.019.000.000 | SUPPLIES-STAFF ROOMS | 15,107.03 | 0 | | 0 | | 0 |
| | Total Supplies & Materials | 87,113.61 | 0 | | 0 | | 0 |
| | TOTAL SUPPORT SERVICES | 140,330.07 | 0 | | 0 | | 0 |
| | TOTAL RETENTION & RECRUITMENT | <u>140,330.07</u> | <u>0</u> | | <u>0</u> | <u>0.00</u> | <u>0</u> |

SOUTH UMPQUA SCHOOL DISTRICT
Technical Assistance Program - 960 & 970 & 980
BUDGET 2024-25

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|-----------------------------------|--|---------------|---------------|-------------|----------------|-------------|----------------|
| Asbestos Hazard Assessment | | | | | | | |
| 250.2542.0340.021.000.960 | TRAVEL | 0 | 0 | | 0 | | 5,000 |
| 250.2542.0390.021.000.960 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 0 | | 20,000 |
| | TOTAL ASBESTOS | 0 | 0 | | 0 | | 25,000 |
| Facility Assessment | | | | | | | |
| 250.2542.0390.021.000.970 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 40,000 | | 0 |
| | TOTAL FACILITY | 0 | 0 | | 40,000 | | 0 |
| Seismic Assessment | | | | | | | |
| 250.2542.0390.021.000.980 | OTHER GENERAL PROF & TECHNICAL SERVICES | 0 | 0 | | 25,000 | | 0 |
| | TOTAL ASSESSMENT | 0 | | | 25,000 | | 0 |
| | TOTAL TECHNICAL ASSISTANCE PROGRAMS | 0 | 0 | 0.00 | 105,000 | 0.00 | 25,000 |

**SOUTH UMQPUA SCHOOL DISTRICT
PERS RESERVE FUND
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|------------------------------|-----------------|-----------------|-----------------------|-----------------------|
| 282.2520.0640.019.000.000 | DUES AND FEES | 0 | 0 | 0 | 2,000 |
| | TOTAL OTHER OBJECTS | 0 | 0 | 0 | 2,000 |
| | UNAPROPRIATED ENDING BALANCE | | | | |
| 282.7000.0820.000.000.000 | RESERVED FOR NEXT YEAR | 0 | 0 | 600,000 | 598,000 |
| | TOTAL PERS FUND | <u>0</u> | <u>0</u> | <u>600,000</u> | <u>600,000</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
FOOD SERVICE - 299
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|--------------------------------------|-------------------|-------------------|--------------|-------------------|--------------|-------------------|
| 299.3100.0112.021.000.900 | CLASSIFIED SALARIES | 247,755.20 | 264,789.50 | 10.69 | 296,155 | 10.94 | 314,540 |
| 299.3100.0112.070.000.900 | CLASSIFIED SALARIES | 16,066.56 | 11,768.37 | 0.72 | 20,300 | | 0 |
| 299.3100.0122.021.000.900 | SUBSTITUTES - CLASSIFIED | 4,872.84 | 15,754.96 | | 0 | | 0 |
| 299.3100.0122.070.000.900 | SUBSTITUTES - CLASSIFIED | 76.94 | 2,936 | | 0 | | 0 |
| 299.3100.0130.021.000.900 | ADDITIONAL SALARY | 53.20 | 150.00 | | 0 | | 0 |
| 299.3100.0130.070.000.900 | ADDITIONAL SALARY | 0.00 | 1,137.36 | | 0 | | 0 |
| | Total Salaries | 268,824.74 | 296,536.64 | 11.41 | 316,454.88 | 10.94 | 314,540.34 |
| 299.3100.0211.021.000.900 | PERS-TIER I & II | 52.98 | 0.00 | | 0 | | 0 |
| 299.3100.0212.021.000.900 | PERS PU | 13,046.16 | 15,203.91 | | 17,233 | | 18,961 |
| 299.3100.0213.021.000.900 | PERS UAL | 43,184.01 | 49,277.16 | | 57,175 | | 59,535 |
| 299.3100.0216.021.000.900 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 299.3100.0220.021.000.900 | FICA & MEDICARE | 18,980.11 | 21,217.82 | | 22,792 | | 24,207 |
| 299.3100.0231.021.000.900 | WORKERS' COMPENSATION | 3,974.79 | 4,874.56 | | 5,106 | | 5,306 |
| 299.3100.0233.021.000.900 | PAID FAMILY MEDICAL LEAVE | 0 | 2,672.78 | | 2,962 | | 3,145 |
| 299.3100.0240.021.000.900 | EMPLOYEES INSURANCE | 68,052.40 | 57,596.76 | | 94,637 | | 101,549 |
| 299.3100.0212.070.000.900 | PERS PU | 964.00 | 326.62 | | 1,225 | | 0 |
| 299.3100.0213.070.000.900 | PERS UAL | 3,213.30 | 1,083.59 | | 4,060 | | 0 |
| 299.3100.0216.070.000.900 | PERS - TIER III (OPSRP) | 0 | 0 | | 0 | | 0 |
| 299.3100.0220.070.000.900 | FICA & MEDICARE | 1,234.98 | 1,192.90 | | 1,562 | | 0 |
| 299.3100.0231.070.000.900 | WORKERS' COMPENSATION | 269.38 | 191.11 | | 375 | | 0 |
| 299.3100.0233.070.000.900 | PAID FAMILY MEDICAL LEAVE | 0 | 143.70 | | 203 | | 0 |
| | Total PR Taxes & Benefits | 152,972.11 | 153,780.91 | | 207,329 | | 212,703 |
| 299.3100.0322.021.000.900 | REPAIRS & MAINTENANCE SERV | 13,532.53 | 15,840.73 | | 12,000 | | 12,000 |
| 299.3100.0325.021.000.900 | ELECTRICITY | 4,050.14 | 8,345.41 | | 9,982 | | 11,679 |
| 299.3100.0326.021.000.900 | HEATING FUEL | 1,721.13 | 4,077.84 | | 5,000 | | 5,350 |
| 299.3100.0327.021.000.900 | WATER AND SEWAGE | 672.21 | 2,168.36 | | 2,300 | | 2,369 |
| 299.3100.0340.021.000.900 | TRAVEL | 0 | 0 | | 200 | | 200 |
| 299.3100.0390.021.000.900 | OTHER GENERAL PROF & TECHN | 497,469.76 | 548,381.86 | | 625,084 | | 500,000 |
| | Total Purchased Services | 517,445.77 | 578,814.20 | | 654,566 | | 531,598 |

**SOUTH UMPQUA SCHOOL DISTRICT
FOOD SERVICE - 299
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | FTE | Adopted 24-25 | FTE | Proposed 25-26 |
|---------------------------|---------------------------------------|----------------------------|----------------------------|---------------------|-------------------------|---------------------|-------------------------|
| 299.3100.0410.021.000.900 | SUPPLIES | 7,807.19 | 25,831.23 | | 20,000 | | 15,000 |
| 299.3100.0410.070.000.900 | SUPPLIES - RIDDLE | 0 | 109.90 | | 500 | | 0 |
| 299.3100.0412.021.000.900 | OPERATIONAL SUPPLIES | 1,008.05 | 2,405.85 | | 3,000 | | 3,240 |
| 299.3100.0450.021.000.900 | FOOD | 2,978.23 | 39.81 | | 5,000 | | 15,000 |
| 299.3130.0450.021.000.900 | FOOD-FDP FEES | 0.00 | 4,199.01 | | 9,000 | | 6,000 |
| 299.3100.0450.070.000.900 | FOOD-RIDDLE | 0 | 0 | | 0 | | 0 |
| 299.3100.0460.021.000.900 | NON-CONSUMABLE SUPPLIES | 4,949.87 | 7,445.45 | | 5,000 | | 10,000 |
| 299.3100.0470.021.000.900 | COMPUTER SOFTWARE | 2,236 | 2,347 | | 2,500 | | 2,700 |
| | Total Supplies & Materials | 18,979.64 | 42,378.25 | | 45,000 | | 51,940 |
| 299.3100.0530.021.000.900 | IMPROVEMENTS OTHER THAN BI | 8,201.52 | 8,280.00 | | 5,000 | | 5,000 |
| 299.3100.0541.021.000.900 | INITIAL & ADDITIONAL EQUIPMEN | 147,652.00 | 73,822.62 | | 9,912 | | 16,121 |
| 299.3100.0542.021.000.900 | REPLACEMENT EQUIPMENT PUR | 36,924.00 | 81,783.44 | | 120,000 | | 80,000 |
| | Total Capital Improvement | 192,777.52 | 163,886.06 | | 134,912 | | 101,121 |
| 299.3100.0640.021.000.900 | DUES AND FEES | 3,194.80 | 1,705.00 | | 5,000 | | 2,000 |
| | Total Other Objects | 3,194.80 | 1,705.00 | | 5,000 | | 2,000 |
| 299.3100.0820.000.000.000 | UNAPPROPRIATED FUND BAL | 0 | 0 | | 0 | | 0 |
| | TOTAL FOOD SERVICE | <u>1,154,194.58</u> | <u>1,237,101.06</u> | <u>11.41</u> | <u>1,363,262</u> | <u>10.94</u> | <u>1,213,902</u> |

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT EXTRACURRICULAR FUNDS
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|----------------------------|--|--------------------------|--------------------------|-----------------------|-----------------------|
| 200.1113.0410.114.6???.000 | SUPPLIES | 4,554.00 | 5,303.41 | 5,000 | 7,000 |
| 200.1113.0410.179.6???.000 | SUPPLIES | 9,550.52 | 8,764.82 | 10,000 | 10,000 |
| 200.1113.0410.219.6???.000 | SUPPLIES | 14,834.63 | 17,059.60 | 13,000 | 20,000 |
| | Total Elementary Supplies | 28,939.15 | 31,127.83 | 28,000 | 37,000 |
| 200.1122.0410.114.7???.000 | SUPPLIES | 7,772.28 | 8,500.85 | 7,000 | 9,000 |
| 200.1122.0410.182.7???.000 | SUPPLIES | 92,451.48 | 57,664.68 | 40,000 | 60,000 |
| | Total Middle School Supplies | 100,223.76 | 66,165.53 | 47,000 | 69,000 |
| 200.1132.0410.636.8???.000 | SUPPLIES | 134,379.90 | 159,273.27 | 140,722 | 165,000 |
| | Total High School Supplies | 134,379.90 | 159,273.27 | 140,722 | 165,000 |
| | TOTAL INSTRUCTIONAL | 263,542.81 | 256,566.63 | 215,722 | 271,000 |
| 200.7000.0820.000.000.000 | EXTRA CURRICULAR | 271,117.09 | 252,408.00 | 290,001 | 199,140 |
| | TOTAL UNAPPROPRIATED ENDING BALANCE | 271,117.09 | 252,408.00 | 290,001 | 199,140 |
| | TOTAL UNDESIGNATED | <u>534,659.90</u> | <u>508,974.63</u> | <u>505,723</u> | <u>470,140</u> |



DEBT SERVICE FUND

This fund is established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

**SOUTH UMQPUA SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|----------------------------------|------------------------------|------------------------------|---------------------------|---------------------------|
| | RESOURCES | | | | |
| 300.0000.1510.000.000.000 | INTEREST ON INVESTMENTS | (306,090.47) | (624,768.65) | (493,820) | (450,000) |
| 300.0000.1970.000.000.000 | SERVICES PROVIDED OTHER | (1,567,021.37) | (1,649,533.31) | (1,733,732) | (1,818,966) |
| | TOTAL LOCAL REVENUES | (1,873,111.84) | (2,274,301.96) | (2,227,552) | (2,268,966) |
| 300.0000.4900.000.000.000 | MISC FEDERAL REVENUE | (22,054.42) | (2,715.84) | (20,508) | (3,000) |
| | TOTAL FEDERAL SOURCES | (22,054.42) | (2,715.84) | (20,508) | (3,000) |
| 300.0000.5200.000.000.000 | INTERFUND TRANSFERS | (589,924.19) | (585,220.35) | (580,334) | 0 |
| 300.0000.9770.000.000.000 | UNRESERVED FUND BALANCE | (3,449,983.72) | (3,959,241.00) | (4,198,110) | (4,909,240) |
| | TOTAL OTHER REVENUE SOURC | (4,039,907.91) | (4,544,461.35) | (4,778,444) | (4,909,240) |
| | TOTAL REVENUES | <u>(5,935,074.17)</u> | <u>(6,821,479.15)</u> | <u>(7,026,504)</u> | <u>(7,181,206)</u> |
| | REQUIREMENTS: | | | | |
| 300.5110.0610.000.000.000 | REDEMPTION OF PRINCIPAL | 1,073,237.60 | 1,620,000.00 | 1,770,000 | 1,935,000 |
| 300.5110.0621.000.000.000 | INTEREST | 899,395.50 | 420,779.44 | 344,064 | 259,500 |
| 300.5110.0640.019.000.000 | DUES AND FEES | 3,200.00 | 3,200.00 | 3,200 | 5,575 |
| | TOTAL OTHER OBJECTS | 1,975,833.10 | 2,043,979.44 | 2,117,264 | 2,200,075 |
| | UNAPROPRIATED ENDING BALANCE | | | | |
| 300.7000.0820.000.000.000 | RESERVED FOR NEXT YEAR | 3,959,241.00 | 4,777,500.00 | 4,909,240 | 4,981,132 |
| | TOTAL DEBT SERVICE FUND | <u>5,935,074.10</u> | <u>6,821,479.44</u> | <u>7,026,504</u> | <u>7,181,206</u> |



CAPITAL PROJECT FUNDS

These funds are used to account for financial resources segregated for the construction or acquisition of major capital facilities.

**SOUTH UMPQUA SCHOOL DISTRICT
CAPITAL PROJECT FUND
BUDGET 2025-26**

| Account | Description | Actuals 22-23 | Actuals 23-24 | Adopted 24-25 | Proposed 25-26 |
|---------------------------|--------------------------------------|---------------------------|--------------------------|---------------------------|---------------------------|
| | RESOURCES | | | | |
| 400.0000.1960.000.000.000 | RECOVERY OF PRIOR YEAR EXPEN | 0 | 0 | 0 | 0 |
| 400.0000.1990.000.000.000 | MISCELLANEOUS REVENUE | (38,972) | 0 | (46,651) | (55,126) |
| | TOTAL MISCELLANEOUS RESOURCES | (38,972) | 0 | (46,651) | (55,126) |
| 400.0000.3299.000.000.000 | OTHER STATE GRANTS | 0 | 0 | 0 | |
| | TOTAL STATE RESOURCES | 0 | 0 | 0 | 0 |
| 400.0000.5110.000.000.000 | BOND PROCEEDS | 0 | 0 | 0 | 0 |
| 400.0000.5150.000.000.000 | LOAN RECEIPTS | 0 | 0 | 0 | 0 |
| 400.0000.5200.000.000.000 | INTERFUND TRANSFERS | (1,500,000) | 0 | (850,000) | (200,000) |
| 400.0000.5400.000.000.000 | RESOURCES - BEGINNING FUND B. | 0 | 0 | (1,516,446) | (1,880,398) |
| | TOTAL OTHER RESOURCES | (1,500,000) | 0 | (2,366,446) | (2,080,398) |
| | TOTAL RESOURCES | <u>(1,538,972)</u> | <u>0</u> | <u>(2,413,097)</u> | <u>(2,135,524)</u> |
| | REQUIREMENTS: | | | | |
| 400.4150.0322.021.000.021 | REPAIRS & MAINTENANCE | 0.00 | 9,042.00 | 0 | 12,000 |
| 400.4150.0324.021.000.021 | RENTALS | 0 | 0 | 0 | 0 |
| 400.4150.0382.019.000.000 | LEGAL SERVICES | 0 | 0 | 0 | 0 |
| 400.4150.0390.021.000.021 | OTHER GENERAL PROF & TECHNIC | 92,830.77 | 7,224.85 | 55,000 | 669,836 |
| | TOTAL PURCHASED SERVICES | 92,830.77 | 16,266.85 | 55,000 | 681,836 |
| 400.4150.0410.021.000.021 | SUPPLIES | 0 | 1,944 | 302,400 | 129,835 |
| 400.4150.0460.021.000.021 | NON-CONSUMABLES SUPPLIES | 3,108.80 | 3,248.90 | 37,032 | 84,000 |
| | TOTAL SUPPLIES | 3,108.80 | 5,193.39 | 339,432 | 213,835 |
| 400.4150.0520.021.000.021 | BUILDINGS ACQUISITION | 276,619.87 | 0.00 | 428,000 | 0 |
| 400.4150.0530.021.000.021 | IMPROVE. OTHER THAN BUILDINGS | 532,243.23 | 60,395.00 | 265,613 | 558,000 |
| 400.4150.0541.021.000.021 | INITIAL & ADDITIONAL EQUIPMENT | 71,041.34 | 340,533.19 | 670,052 | 605,602 |
| 400.4150.0542.021.000.021 | REPLACEMENT EQUIPMENT PURCH | 0.00 | 26,386.00 | 45,000 | 30,000 |
| | TOTAL CAPITAL OUTLAY | 879,904.44 | 427,314.19 | 1,408,665 | 1,193,602 |
| 400.4150.0640.021.000.021 | DUES AND FEES | 0.00 | 0.00 | 10,000 | 10,000 |
| | TOTAL OTHER OBJECTS | 0.00 | 0.00 | 10,000 | 10,000 |
| 400.7000.0820.019.000.000 | RESERVED FOR NEXT YEAR | 0 | 0 | 600,000 | 36,251 |
| | TOTAL CAPITAL PROJECT FUND | <u>975,844.01</u> | <u>448,774.43</u> | <u>2,413,097</u> | <u>2,135,524</u> |

Oregon Education Programs and Acronyms Overview

Federal and State Education Programs:

- Title I-A – Provides financial assistance to schools with high numbers of low-income children to help all students meet academic standards (ESSA).
- Title II-A – Supports teacher and principal quality through training, recruitment, and professional development.
- Title IV-A – Student Support & Academic Enrichment: Promotes well-rounded education, safe school environments, and effective technology use.
- Title V-B – Rural Education Achievement Program (REAP): Assists rural districts in improving student outcomes.
- Title VI – Funds proposals in areas such as technology use, instructional materials, critical thinking skills, dropout prevention, literacy, and school improvement.
- IDEA – Individuals with Disabilities Education Act: Provides federal funding for special education services.
- PERKINS V – Federal career and technical education (CTE) funding aligned with industry and workforce needs.
- SIA (Student Investment Account) – Oregon state funding from the Corporate Activity Tax to support mental health and academic achievement.
- M98 (Measure 98) – High School Success: Focuses on graduation, dropout prevention, and career/college readiness.
- EARLY LITERACY – Funds research-aligned strategies like high-dosage tutoring and educator coaching for birth–grade 3.
- COPS – Supports evidence-based school safety initiatives through federal funding.
- TAPP – Tribal Attendance Promising Practices: Supports Native student attendance through culturally aligned strategies.
- TAP – Technical Assistance Program: Helps districts assess facilities needs and engage their communities.

Support Programs and Associations:

- SSF – State School Fund: Primary source of K-12 public school funding in Oregon.
- PERS – Public Employees Retirement System: Retirement benefits for Oregon’s public sector employees.
- COLA – Cost of Living Adjustment: Adjusts retirement benefits to reflect inflation.

Unions and Local Organizations:

- OSEA – Oregon School Employees Association (classified union)
- SUEA – South Umpqua Education Association (licensed union)

District and School Acronyms:

- SUSD – South Umpqua School District
- DSC – District Service Center
- SUHS – South Umpqua High School
- CMS – Coffenberry Middle School
- CVS – Canyonville School
- TCE – Tri City Elementary School
- MCE – Myrtle Creek Elementary School

Legislation & Agencies:

- ODE – Oregon Department of Education
- HB/SB – House Bill / Senate Bill