




# PROPOSED BUDGET



2024-2025

# Table of Contents

<b>Executive Summary</b>	<b>4</b>
<u>Superintendent's Budget Message</u>	<u>5</u>
<u>Mensaje del Superintendente sobre el Presupuesto</u>	<u>7</u>
<u>Budget Overview</u>	<u>9</u>
Budgeting for 2024-2025	9
Budget Development	9
General Fund Expenditures and Requirements	9
Staffing	10
Debt Summary	10
<u>Budget Priorities and Strategic Plan Goals</u>	<u>11</u>
<b>Financial Section</b>	<b>12</b>
<u>Budget Sheet Details</u>	<u>13</u>
<u>Fund 100: General Fund</u>	<u>14</u>
Resources	15
Requirements by Major Function	16
Requirements by Major Object	16
All Requirements	17
<u>Fund 200</u>	<u>64</u>
Resources	65
Requirements by Major Function	66
Requirements by Major Object	67
All Requirements	68
<u>Fund 300</u>	<u>104</u>
Resources	105
Requirements by Major Function	106
Requirements by Major Object	106
All Requirements	107
<u>Fund 400</u>	<u>108</u>
Resources	109
Requirements by Major Function	110
Requirements by Major Object	110
All Requirements	111
<b>Informational Section</b>	<b>112</b>
<u>Board of Directors and Budget Committee List</u>	<u>113</u>

# Table of Contents

<u>Budget Calendar</u>	<u>114</u>
<u>Revenue Descriptions</u>	<u>115</u>
<u>General Fund Function Description</u>	<u>117</u>
<u>Federal Program Descriptions</u>	<u>119</u>
<u>State and Local Program Descriptions</u>	<u>120</u>
<u>Debt Services Repayment Schedule</u>	<u>122</u>
<u>Glossary of Terms and Acronyms</u>	<u>127</u>
<u>Reynolds Budget Policies</u>	<u>131</u>
<b><i>Legal Requirements</i></b>	<b><i>135</i></b>
<u>Budget Committee Meeting Notices and Affidavit of Publication</u>	<u>136</u>
<u><i>Budget Committee Meeting Agendas</i></u>	<u><i>138</i></u>
<u><i>Budget Hearing Notices and Affidavit of Publication</i></u>	<u><i>139</i></u>
<u><i>Motion to Approve Budget / Resolution</i></u>	<u><i>140</i></u>
<u><i>Motion to Approve Tax Levies / Resolution</i></u>	<u><i>141</i></u>

# Executive Summary



# Superintendent's Budget Message

Dear RSD Community,

The 2023-24 school year has brought challenges and successes to the Reynolds School District. I want to thank all staff for their dedication to serving the students and families of Reynolds. As we look to the next school year, it is our intention to focus investments on our schools and in programs that directly support students.

This budget is the result of aligning resources to the priorities of the district's Strategic Plan, the Board's budget goals, and extensive community outreach as a part of implementing the Student Investment Account (SIA).

This budget is built on the following financial assumptions and adheres to Board Policy:

- Projects September 2024 non-charter enrollment of 9,450
- Includes step, benefits, and cost of living increases across all employee groups
- Estimates a 2023-24 ending fund balance of \$18.5 million

Over the past several years the District has received significant one-time funds from the federal and state governments. This is the first budget in recent years that does not utilize ESSER funds and required a reduction of \$18 million to our General Fund from current staffing and programs levels. Reductions of this size necessitated the reduction of licensed and administrative positions, as well as a 20% reduction to school and department discretionary budgets in order to align spending with resources.

## **Staffing Highlights:**

Overall, this budget reflects a reduction of 81 licensed FTE and 12 administrative FTE from the 2023-24 budget. These reductions were made with a focus on limiting the impact on classrooms. We expect class sizes in elementary to average 24 students in K-3 and 28 students in 4-5, which are historically lower than at any time prior to the district receiving ESSER or SIA funds.

Under this budget, every elementary school will maintain licensed music, PE, and library/media specialists, library media assistants, counselors, and reading specialists. Additionally, all elementary schools will continue to have a full-day, full-year educational assistant in every kindergarten classroom. The investments we made in early learning and literacy are showing great promise. We continue to work to provide all students with a solid foundation in school readiness and literacy instruction to achieve our goal of all students reading at grade level by the end of third grade.

This budget maintains our commitment to supporting the social and emotional well-being of all students. It provides a total of 14 social workers across our district and 28 counselors. One social worker will be assigned to each middle school and one at RLA, and two at Reynolds High School. Eight social workers will support our 11 elementary schools with additional support services provided by our SUN School community partners.

We will continue to provide staffing for block schedules at HB Lee, Reynolds Middle, Walt Morey, and Reynolds High School. The effectiveness of the block schedules at both the middle and high schools is meeting our expectations. For example, it was just one year ago that Reynolds Middle had to shift to distanced learning in response to student safety concerns, and RHS struggled with students leaving campus and community safety issues. I'm happy to report that this school year, student behavior referrals at RMS have dropped by 46%, and major safety violations have all decreased at Reynolds High School. I want to thank the tireless efforts of our educators, support staff, coaches, and administrators for all their work on behalf of our students.

## **Other Highlights**

Looking forward to the 2024-25 school year, I'm proud to announce that Reynolds High School will be starting two new CTE programs: Cosmetology, and Business and Entrepreneurship. These programs are designed to provide

# Superintendent's Budget Message

students with engaging and meaningful programs of study that will lead them to opportunities for small-business ownership and economic empowerment. We have had over 300 students forecast for each of these programs, many who have never taken a CTE course before.

This budget provides opportunities for the continuation of LETRS training as well as robust summer programs. In addition, funds will be allocated to the technology replacement cycle for student devices, renovations and repairs and upgrades to improve health, safety, and access at school facilities.

This budget continues the focus of the Student Investment Account on supporting socio-emotional learning, mental health, and academic achievement, specifically among students of color, students experiencing disabilities, emerging bilinguals, students in poverty, students experiencing homelessness/living in foster care, and other historically underserved students.

This budget provides cost of living and benefit increases for all bargaining groups aimed at attracting and retaining a diverse, skilled workforce. Additionally, the district is working with the Reynolds Education Association to reestablish a new teacher mentoring program to provide needed support to all first-year teachers and other teachers who have experienced a significant change in teaching assignment.

## **Central Office Restructuring**

It is clear from years of feedback that we needed to take immediate action to improve how the district office supports schools. I'm proud of the steps we've taken this year to improve the support of schools and to reduce expenditures and overhead at the district level.

The Finance, HR, and Operations departments have made tremendous strides in improving operational efficiencies. Looking ahead, this budget reflects these ongoing efforts as well as a share of the budget reductions that are necessary, including a reduction of executive level positions.

## **Conclusion**

In closing, I want to thank the School Board, educators, support staff, administrators, and the Reynolds community for their dedication and hard work in preparing the proposed 2024-25 budget. Many thanks to the Budget Committee for your attention in reviewing the proposed budget. We'll continue to move forward and meet the challenges of educating our children in these uncertain times. We'll continue to advocate at the state level for not only our students but all Oregon students. We'll continue to look for ways to innovate and improve. And we'll continue to partner with our community to ensure that all students succeed.

I am pleased to propose a budget that centers students and schools and continues significant investments to meet the needs of our students. Thank you for your consideration of the 2024-25 proposed budget.



**Frank Caropelo**  
Superintendent

# Mensaje del Superintendente sobre el Presupuesto

Estimada Comunidad de Reynolds School District,

El año escolar 2023-24 ha traído consigo una serie de desafíos y éxitos a Reynolds School District. Deseo agradecer a todo el personal por la dedicación al servicio de los estudiantes y a las familias de Reynolds. Al enfrentarnos al próximo año escolar, tenemos la intención de enfocar las inversiones en nuestras escuelas y en programas que apoyen directamente a los estudiantes.

Este presupuesto es el resultado de alinear los recursos que poseemos con las prioridades del Plan Estratégico del distrito, las metas presupuestarias de la Junta Directiva y un amplio alcance comunitario como parte de la implementación de la Cuenta de Inversión Estudiantil (SIA).

Este presupuesto se basa en las siguientes premisas financieras, y se adhiere a la Política de la Junta Directiva:

- Proyecta 9,450 matrículas para septiembre 2024 sin contar las inscripciones en escuelas charter
- Incluye escalones, beneficios y aumentos del costo de vida en todos los grupos de empleados
- Estima un saldo final del fondo para 2023-24 de \$18.5 millones

En los últimos años, el distrito ha recibido importantes fondos únicos de los gobiernos federal y estatal. Este es el primer presupuesto de los últimos años que no utiliza fondos ESSER y requirió una reducción de \$18 del Fondo General del personal actual y programas. Una reducción de esta magnitud, requirieron la reducción de los puestos administrativos y con licencia, así como una reducción del 20% de los presupuestos discrecionales de las escuelas y los departamentos para alinear el gasto con los recursos.

## **Aspectos Destacados sobre el Personal:**

En resumen, este presupuesto refleja una reducción de 81 puestos de tiempo completo (FTE) con licencia y la reducción de 12 FTE administrativos con respecto al presupuesto 2023-24. Estas reducciones se realizaron con un enfoque en limitar el impacto en las aulas. Esperamos que el tamaño de las clases en la escuela primaria sea de un promedio de 24 estudiantes en K-3 y 28 estudiantes en 4-5, que históricamente son más bajos que en cualquier momento antes de que el distrito recibiera fondos de ESSER o SIA.

Bajo este presupuesto, cada escuela primaria mantendrá especialistas con licencia de música, educación física y biblioteca/medios de comunicación, asistentes de la biblioteca, consejeros, y especialistas en lectura. Todas las escuelas primarias también continuarán teniendo un asistente educativo de día y año completos en cada aula de jardín de infantes. Las inversiones que hemos hecho en el aprendizaje temprano y la lectoescritura han demostrado ser muy prometedoras. Continuamos trabajando para proporcionar a todos los estudiantes una base sólida en la preparación escolar y la instrucción de lectoescritura para lograr nuestra meta de que todos los estudiantes lean al nivel de su grado al final del tercer grado.

Este presupuesto mantiene nuestro compromiso de apoyar el bienestar social y emocional de todos los estudiantes. Proporciona un total de 14 trabajadores sociales en todo nuestro distrito y 28 consejeros. Se asignará un trabajador social a cada escuela secundaria y RLA y dos a RHS. Ocho trabajadores sociales apoyarán a nuestras 11 escuelas primarias con servicios de apoyo adicionales proporcionados por nuestros socios comunitarios de SUN.

Continuaremos proporcionando personal para los horarios de bloque en HB Lee, Reynolds Middle, Walt Morey y Reynolds High School. La efectividad de los horarios en bloque tanto en las escuelas intermedias como en las secundarias ha cumplido con nuestras expectativas. Por ejemplo, hace apenas un año que RMS tuvo que cambiar al aprendizaje a distancia en respuesta a las preocupaciones de seguridad de los estudiantes, y RHS tuvo problemas con los estudiantes que abandonaban el campus y los problemas de seguridad de la comunidad. Me complace informar que este último año escolar, las referencias de comportamiento de los estudiantes en RMS han disminuido en un 46%. Las violaciones graves a la seguridad han disminuido en Reynolds High School. Quiero agradecer los esfuerzos incansables de nuestros educadores, personal de apoyo, entrenadores y administradores por todo su trabajo a favor de nuestros estudiantes.

# Mensaje del Superintendente sobre el Presupuesto

## **Otros aspectos destacados**

Al enfrentarnos al año escolar 2024-25, me enorgullece anunciar que Reynolds High School comenzará dos nuevos programas CTE: Cosmetología y Negocios y Emprendimiento. Estos programas están diseñados para proporcionar a los estudiantes programas de estudio atractivos y significativos que los llevarán a oportunidades para ser propietarios de pequeñas empresas y el empoderamiento económico. Hemos tenido un pronóstico de más de 300 estudiantes para cada uno de estos programas, muchos de los cuales nunca habían tomado un curso de CTE.

Este presupuesto ofrece oportunidades para la continuación de la capacitación de LETRS, así como programas de verano sólidos. Además, se asignarán fondos para el ciclo de reemplazo de tecnología para dispositivos estudiantiles, renovaciones, reparaciones y mejoras a las instalaciones para mejorar la salud, seguridad y acceso a las instalaciones escolares.

Este presupuesto continúa el enfoque de la Cuenta de Inversión Estudiantil en apoyar el aprendizaje socioemocional, la salud mental y el rendimiento académico, específicamente entre los estudiantes de color, los estudiantes con discapacidades, los bilingües emergentes, los estudiantes en situación de pobreza, los estudiantes sin hogar o que viven en hogares de acogida y otros estudiantes históricamente desatendidos.

Este presupuesto proporciona aumentos en el costo de vida y beneficios para todos los grupos de negociación con el objetivo de atraer y retener una fuerza laboral diversa y calificada. Además, el distrito está trabajando con la Asociación de Educación Reynolds para restablecer un nuevo programa de mentores de maestros para brindar el apoyo necesario a todos los maestros de primer año y a otros maestros que han experimentado un cambio significativo en sus asignaciones.

## **Reestructuración de la Oficina Central**

Era claro por los comentarios recibidos durante años, que necesitábamos tomar medidas inmediatas para mejorar la forma en que la oficina del distrito apoya a las escuelas. Estoy orgulloso de los pasos que hemos dado este año para mejorar el apoyo a las escuelas y reducir los gastos centrales y generales a nivel del distrito.

Los departamentos de Finanzas, Recursos Humanos y Operaciones han logrado grandes avances en la mejora de la eficiencia operativa. De cara al futuro, este presupuesto refleja estos esfuerzos en curso, así como una parte de las reducciones presupuestarias que son necesarias, incluida la reducción de los puestos de categoría ejecutiva.

## **Conclusión**

Para concluir, quiero agradecer a la Junta Directiva, a los educadores, al personal de apoyo, a los administradores y a la comunidad de Reynolds por su dedicación y arduo trabajo en la preparación del presupuesto propuesto para 2024-25. Muchas gracias al Comité de Presupuesto por su atención en la revisión del presupuesto propuesto. Continuaremos avanzando y enfrentando los desafíos de educar a nuestros niños en estos tiempos inciertos. Continuaremos abogando a nivel estatal no solo por nuestros estudiantes, sino por todos los estudiantes de Oregon. Seguiremos buscando formas de innovar y mejorar. Y continuaremos asociándonos con nuestra comunidad para garantizar que todos los estudiantes tengan éxito.

Me complace proponer un presupuesto que se enfoca en los estudiantes y las escuelas y continúa con inversiones significativas para satisfacer las necesidades de nuestros estudiantes. Gracias por su consideración del presupuesto propuesto para del año escolar 2024-25.



**Frank Caropelo**  
Superintendente



# Budget Overview

## Budget Summary

The Reynolds School District proposed budget for fiscal year 2024-2025 represents the financial plan, utilizing the resources available, to deliver services to meet the goals set by the School Board on behalf of our staff, students, and community. The proposed budget totals \$238,097,556.

### All Fund Resources

2021-22 Actual	2022-23 Actual	2023-24 Adopted		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
125,646,040	146,295,181	194,378,666	100	General Fund	162,883,907	
38,313,738	50,242,548	70,386,542	200	Special Revenue Fund	43,770,294	
25,432,017	24,377,878	24,270,491	300	Debt Services Fund	25,640,000	
1,823,102	2,015,882	4,524,134	400	Capital Project Fund	5,803,355	
<b>191,214,897</b>	<b>222,931,489</b>	<b>293,559,833</b>		<b>TOTAL</b>	<b>238,097,556</b>	

### All Fund Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
125,646,040	146,295,181	194,378,666	1,130.02	100 - General Fund	162,883,907	1,099.5				
41,531,894	52,923,940	70,386,542	251.91	200 - Special Revenue Fund	43,770,294	258.66				
25,432,017	24,377,878	24,270,491	0.00	300 - Debt Services Fund	25,640,000	0.00				
1,823,102	2,015,882	4,524,134	0.00	400 - Capital Project Fund	5,803,355	0.00				
<b>194,433,053</b>	<b>225,612,881</b>	<b>293,559,833</b>	<b>1,381.93</b>	<b>TOTAL</b>	<b>238,097,556</b>	<b>1,358.16</b>				

## Budget Development

The District's 2024-2025 budget is based on several revenue assumptions. The largest source of District revenue comes from the State School Fund and is determined using projected student enrollment and projected transportation expenditures. These resources are budgeted within the District's general fund. This is the second year of the biennium for which the Oregon legislature approved \$10.3 Billion at 49/51% funding.

The budget follows the Oregon Department of Education Chart of Accounts:

- The District's account codes align with the state's required chart of accounts with respect to expenditure functions, objects, and areas.
- The District is able to account for all direct and indirect costs by subject, grade level, organization, and by school or location.
- Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.

## General Fund Expenditures & Requirements

The District's 2024-2025 budget is based on several expenditure assumptions. As is the case with any educational entity, the largest expense of the District is labor.

# Budget Overview

The proposed staffing framework is based upon a reduction of staffing in licensed and administrative labor groups, and department and building budgets. The 2024-2025 proposed budget roll-up costs include assumptions of adjustments according to labor agreements with REA for Licensed staff, OSEA Classified staff, and RAA Administrative staff in negotiation this year.

## **Staffing Full Time Equivalent (FTE)**

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A full time equivalent (FTE) for school district purposes is defined as an employee who works 8 hours a day or 40 hours a week. Employee contract days range from 184 days to 260 days in a year. The 2024-2025 proposed budget includes full-time equivalents (FTE) within the General Fund and Grant Funds, totaling 1,358.2 FTE. This FTE includes 34 RSD staff who were maintained as substitute teachers in lieu of layoff until other positions come available. Funding for these substitute positions will be from the substitute account.

## **Debt Services Overview**

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Reynolds School District debt service payments are funded by voter approved taxes imposed on local property, payments made directly from the District's General Fund, Construction Excise Tax revenues, and through a deduction in the monthly State School Fund payment from the State of Oregon.

The bulk of the District's debt service consists of General Obligation (GO) bond revenues generated through voter approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2015 Capital Bond program funded security improvements at all District sites, three replacement elementary schools and an addition and remodel to the comprehensive high school. A portion of the 2015 GO bonds were refunded in 2022. The second largest portion of the District's debt service consists of the District's Unfunded Actuarial Liability (UAL) Bonds. In 2003 the District participated in a state sponsored funding of the District's UAL under Oregon's Public Employee Retirement System (PERS). Funding to meet the 2003 UAL Bonds debt service requirements is deducted from the State School Fund payments made to the District. The net impact of the bonded debt is a reduction in the funding available in all funds as the debt is paid through a payroll calculation, or a cost to payroll.

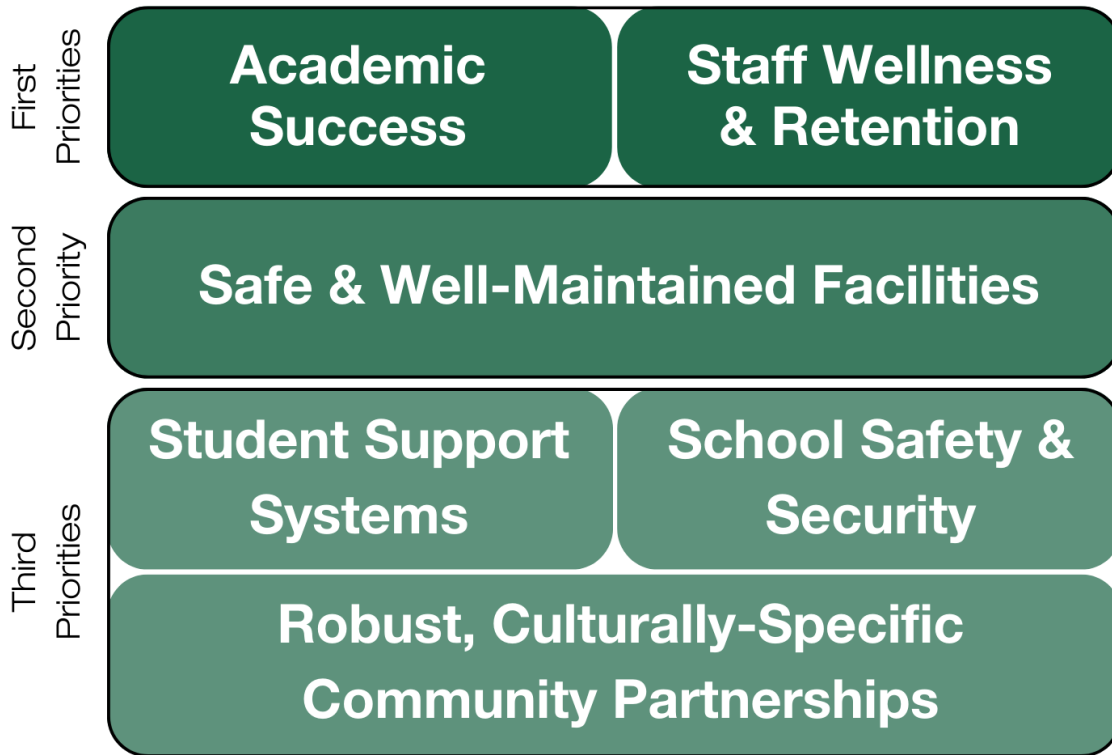
The District also has debt service for Full Faith and Credit Obligations (FFCO). In 2010, the District refunded the FFCO with a maturity date of 2035. Funding from this financing was utilized for the purchase of land and for building and site improvements in the District. The District refunded the FFCO again in 2020 with a maturity date of 2035. The District was also able to purchase buses with the refinancing. Payments for Full Faith and Credit Obligations Bonds are made from Capital Projects Fund with General Fund transfers for any amounts not covered by construction excise tax and facility lease revenues.

Payments of General Obligation Bonds are made from the Debt Service Fund from property taxes and earnings on investments. Payments of PERS UAL Obligation Bonds are made from the Debt Service Fund from revenue charged as a payroll cost to all funds with payroll expenses. Payments for Full Faith and Credit Obligations Bonds are made from Capital Projects Fund with General Fund transfers for any amounts not covered by construction excise tax and facility lease revenues. Payments on Qualified Zone Academy Bonds (QZAB) are paid from the General Fund.

# Budget Priorities and Strategic Plan Goals

## Board Priorities for the 2024-2025 Budget:

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## District Goals from the 2021-2026 Strategic Plan

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Marginalized Students



Culturally Responsive Teaching



Student and Staff Wellness



Professional Development



# Financial Section

# Budget Sheet Details

All the financial information will be presented in the following format:

2021-22 Actual	2022-23 Actual	2023-24 Budget	FTE	Resource or Expenditure Description	2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE

<b>Actual</b> expenditures or resources for preceding two years.	<b>Budgeted</b> expenditures or resources for current year.
<b>Proposed, Approved, and Adopted</b> expenditures or resources for the upcoming year.	<b>Positions</b> paid from a particular fund.

**Funds** (there's a section for each of the funds below): \_\_\_\_\_

**100 General Fund** is the operating fund

**200 Special Revenue Fund** is for specific purposes, such as grants or federal funds requiring separate funds

**300 Debt Service Fund** is for payment of principal and interest on all long-term debt

**400 Capital Project Fund** is for one or more capital projects, such as facilities and acquisition of other capital assets

Each of the above Fund Sections will have the budget broken out by "function" and by "object."

**Functions:** \_\_\_\_\_

**Revenue Source**

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

**Expenditure Function**

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

**Expenditure Object in each Function:** \_\_\_\_\_

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials

- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses (Reserve, Contingency)

# Fund 100

## General Fund

Accounts for revenues and expenditures for instructional programs, daily operations of schools, and general functions of the school district. The revenues primarily come from the State School Fund and property taxes.

# Fund 100 Resources

2021-22 Actual	2022-23 Actual	2023-24 Adopted		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
28,925,157	30,904,495	32,841,511	1111	Current Year Taxes	32,639,000	
374,124	334,979	1,232,844	1112	Prior Year Taxes	300,000	
8,170	49,074	45,000	1190	Tax Penalties & Interest	10,000	
0	0	500	1319	Tuition Placement Testing Fees	0	
86,617	197,533	255,000	1400	Transportation Fees	100,000	
0	0	50,000	1414	Transportation - Foster Children	0	
(170,369)	737,358	2,000,000	1510	Interest On Investments	750,000	
12,655	29,928	32,000	1715	Admissions Athletic Events	20,000	
0	0	45,000	1740	Athletics User Fees	30,000	
0	1,033	20,000	1910	Rentals	10,000	
3,701	2,170	3,000	1913	Music Rentals	1,000	
0	331,742	0	1960	Recovery of Prior Year Expense	0	
936,882	1,214,661	1,000,000	1980	Fees Charged To Grants	1,044,500	
764,409	475,911	1,199,999	1990	Miscellaneous Revenue	450,000	
104,260	0	120,000	1991	Medicaid Admin Claiming MAC	50,000	
39,429	32,298	200,000	1992	Medicaid Claiming	10,000	
<b>31,085,035</b>	<b>34,311,183</b>	<b>39,044,854</b>		<b>TOTAL 1000</b>	<b>35,414,500</b>	
41,251	44,166	35,000	2101	County School Fund	45,000	
700,000	700,000	2,065,727	2102	ESD Apportionment	1,500,000	
<b>741,251</b>	<b>744,166</b>	<b>2,100,727</b>		<b>TOTAL 2000</b>	<b>1,545,000</b>	
102,592,166	96,170,190	107,612,357	3101	SSF General Purpose Grant	103,408,751	
1,297,570	1,386,639	1,441,479	3103	Common School Fund	1,291,734	
2,793,866	2,590,394	2,600,000	3199	Other Unrestricted Grants	2,600,000	
<b>106,683,602</b>	<b>100,147,223</b>	<b>111,653,836</b>		<b>TOTAL 3000</b>	<b>107,300,485</b>	
0	0	0	4110	FEMA Grants	20,000	
31,401	33,415	40,000	4300	JROTC Reimbursements	55,000	
0	9,579	20,000	4580	Foster Care Transportation Grant	0	
<b>31,401</b>	<b>42,995</b>	<b>60,000</b>		<b>TOTAL 4000</b>	<b>75,000</b>	
215,987	0	0	5200	Interfund Transfers	0	
24,654,907	37,766,143	41,519,249	5400	Beginning Fund Balance	18,548,922	
<b>24,870,893</b>	<b>37,766,143</b>	<b>41,519,249</b>		<b>TOTAL 5000</b>	<b>18,548,922</b>	
<b>163,412,182</b>	<b>173,011,708</b>	<b>194,378,666</b>		<b>TOTAL GENERAL FUND REVENUE</b>	<b>162,883,907</b>	

# Fund 100 Requirements

## Requirements by Major Function

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
75,949,684	86,040,673	90,515,987	680.52	1000	Instruction	\$92,311,281	663.16				
47,568,681	57,196,418	62,861,781	447	2000	Support Services	59,825,463	433.86				
164,321	155,960	165,059	2.5	3000	Enterprise & Community Service	174,163	2.50				
1,963,354	2,902,131	2,046,250		5000	Other Uses	1,981,250					
		29,070,656		6000	Contingency						
		9,718,933		7000	Unappropriated Ending Fund Balance	8,591,750					
<b>125,646,040</b>	<b>146,295,181</b>	<b>194,378,666</b>	<b>1,130.02</b>		<b>TOTAL</b>	<b>162,883,907</b>	<b>1,099.52</b>				

## Requirements by Major Object

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
39,506,788	42,650,678	49,705,382	627.22	111	Licensed Salaries	49,070,402	591.92				
12,827,959	14,425,844	16,627,780	413.80	112	Classified Salaries	18,695,000	436.80				
6,010,613	7,535,256	7,637,513	58.00	113	Administrators Salaries	\$7,079,072	50.80				
1,659,945	2,050,898	2,441,983	30.00	114	Admin Prof/Conf Salaries	\$1,774,078	20.00				
3,385,640	3,499,021	3,119,992	1.00	1XX	Other Salaries	4,730,078					
32,142,963	34,255,154	37,755,098		2XX	Associated Payroll Costs	40,513,082					
22,183,942	27,991,764	25,765,740		3XX	Purchase Services	23,629,716					
4,141,576	8,323,104	7,604,112		4XX	Supplies & Materials	4,762,335					
461,200	1,141,882	1,383,500		5XX	Capital Outlay	230,000					
1,561,953	1,719,449	1,701,727		6XX	Other Objects	2,026,237					
1,763,354	2,702,131	1,846,250		7XX	Interfund Transfers	1,781,250					
		29,070,656		8XX	Contingencies	8,591,750					
		9,718,933		9XX	Unappropriated Ending Fund Balance						
<b>125,646,040</b>	<b>146,295,181</b>	<b>194,378,666</b>	<b>1,130.02</b>			<b>162,883,907</b>	<b>1,099.52</b>				



# Fund 100 Requirements

## All Requirements

### 1000 – Instruction

#### FUNCTION 1111: PRIMARY PROGRAMS K-5

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
13,713,327	15,144,730	16,444,074	209.15	111	Licensed Salaries	16,173,578				196.42
304,152	434,256	618,643	20.11	112	Classified Salaries	467,537				13.97
0	0	166,026	0.00	118	Leave Payout Licensed	0				0.00
9,845	9,845	20,171	0.00	119	Leave Payout Classified	0				0.00
12,279	2,483	0	0.00	120	Salaries Subs and Temps	0				0.00
6,051	0	0	0.00	121	Substitute Licensed RSD	0				0.00
1,289	0	0	0.00	122	Substitute Classified RSD	0				0.00
9,544	5,410	19,965	0.00	124	Temp Classified Salary	0				0.00
0	0	15,345	0.00	125	Temporary Admin Salary	0				0.00
6,728	3,489	2,711	0.00	130	Overtime	0				0.00
0	0	0	0.00	131	Additional Hours Licensed	1,038				0.00
274,914	72,999	3,000	0.00	134	Inactive	0				0.00
0	0	0	0.00	141	Other Compensation Licensed	9,470				0.00
0	0	0	0.00	142	Other Compensation Classified	375,632				0.00
0	0	0	0.00	144	Longevity Pay	99,157				0.00
0	0	0	0.00	145	Hygiene/Behavior Stipend	15,319				0.00
0	0	0	0.00	148	Stipend Bilingual	43,604				0.00
59,217	47,529	10,500	0.00	151	Group Term Life	4,701				0.00
9,258	3,713	9,834	0.00	152	Tax Sheltered Annuity	9,497				0.00
0	0	120,500	0.00	162	New Hire Incentive	0				0.00
<b>14,406,603</b>	<b>15,724,453</b>	<b>17,430,769</b>	<b>229.26</b>	<b>100</b>	<b>Salaries Regular</b>	<b>17,199,533</b>				<b>210.39</b>
988,735	1,065,039	1,125,627	0.00	211	PERS Employer Contribution	1,084,603				0.00
1,712,608	1,812,565	1,397,910	0.00	213	PERS Bond	1,984,673				0.00
1,091,749	1,207,013	1,335,654	0.00	220	Social Security	1,297,651				0.00
0	0	69,721	0.00	230	Paid Leave Oregon	104,643				0.00
59,142	66,144	208,784	0.00	231	Workers Compensation	73,537				0.00
14,128	71,870	78,563	0.00	232	Unemployment	339,654				0.00
2,949,523	3,264,602	3,548,797	0.00	240	Insurance	3,557,325				0.00
35,104	32,470	1,638	0.00	241	Life and LTD	25,368				0.00
2,737	3,162	3,252	0.00	242	EAP	2,365				0.00
<b>6,853,727</b>	<b>7,522,866</b>	<b>7,769,946</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>8,469,819</b>				<b>0.00</b>
233,906	351,210	599,673	0.00	310	Inst Professional & Tech Services	62,000				0.00
25,826	7,339	93,814	0.00	313	ESS 30-Day Kinder EA	20,000				0.00
1,179	1,394	0	0.00	314	Licensed Subs-ESS-Contractual Use	750,000				0.00
8,245	5,865	0	0.00	315	Classified Subs-ESS-Contractual Use	0				0.00
18,667	0	31,468	0.00	316	Licensed Subs-ESS-Princ/Dept Use	5,000				0.00
460	0	4,945	0.00	317	Classified Subs-ESS-Princ/Dept Use	3,600				0.00
1,763	2,804	3,800	0.00	322	Repairs & Maintenance Services	0				0.00
359	183	420	0.00	324	Rentals/Leases	420				0.00
0	0	200	0.00	331	Transportation SSF Reimbursable from State	0				0.00
0	0	1,900	0.00	340	Travel	0				0.00

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	20,000	0	0.00	380	Non-Instructional Professional & Tech Services	0				
<b>290,405</b>	<b>388,796</b>	<b>736,220</b>	<b>0.00</b>	<b>300</b>	<b>Purchase Services</b>	<b>841,020</b>				
285,099	558,757	320,295	0.00	410	Consumable Supplies	230,000				
176,465	2,987,730	25,500	0.00	420	Textbooks	150,000				
6,998	9,362	10,035	0.00	430	Library Books	8,813				
6,603	2,507	6,800	0.00	440	Periodicals	4,685				
72,752	60,888	68,756	0.00	460	Non-Consumable Supplies	44,050				
42,179	121,328	154,544	0.00	470	Computer Software	12,000				
421	2,905	8,500	0.00	480	Computer Hardware Non Capital	0				
<b>590,518</b>	<b>3,743,476</b>	<b>594,430</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>449,548</b>				
873	1,149	1,000	0.00	640	Dues & Fees	0				
<b>873</b>	<b>1,149</b>	<b>1,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>22,142,126</b>	<b>27,380,740</b>	<b>26,532,365</b>	<b>229.26</b>	<b>1111</b>	<b>TOTAL FUNCTION</b>	<b>26,959,920</b>				<b>210.39</b>

## FUNCTION 1121: MIDDLE SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
6,270,166	6,469,647	7,861,217	99.47	111	Licensed Salaries	8,344,639				102.47
0	0	67,258	0.00	118	Leave Payout Licensed	0				0.00
10,910	3,367	6,600	0.00	119	Leave Payout Classified	0				0.00
23,149	6,449	0	0.00	120	Salaries Subs and Temps	0				0.00
4,567	0	0	0.00	121	Substitute Licensed RSD	0				0.00
32	0	55,488	0.00	123	Temporary Licensed Salary	0				0.00
0	0	417	0.00	125	Temporary Admin Salary	0				0.00
11,266	15,168	0	0.00	130	Overtime	0				0.00
112,254	38,329	0	0.00	134	Inactive	0				0.00
0	0	0	0.00	141	Other Compensation Licensed	19,893				0.00
0	0	0	0.00	144	Longevity Pay	49,825				0.00
42,676	24,195	8,700	0.00	151	Group Term Life	0				0.00
8,536	3,173	5,700	0.00	152	Tax Sheltered Annuity	2,580				0.00
0	0	679	0.00	161	Retention Incentive	0				0.00
<b>6,483,557</b>	<b>6,560,328</b>	<b>8,006,059</b>	<b>99.47</b>	<b>100</b>	<b>Salaries Regular</b>	<b>8,416,937</b>				<b>102.47</b>
604,983	435,451	505,573	0.00	211	PERS Employer Contribution	475,841				0.00
770,875	737,363	639,856	0.00	213	PERS Bond	875,839				0.00
0	10,229	0	0.00	218	PERS Prior Year	0				0.00
490,542	506,745	612,058	0.00	220	Social Security	597,044				0.00
0	0	32,026	0.00	230	Paid Leave Oregon	48,387				0.00
26,463	27,316	95,501	0.00	231	Workers Compensation	32,031				0.00
6,186	29,816	35,997	0.00	232	Unemployment	156,092				0.00
1,291,851	1,314,755	1,540,606	0.00	240	Insurance	1,625,563				0.00
15,155	13,919	0	0.00	241	Life and LTD	11,558				0.00
1,132	1,227	1,404	0.00	242	EAP	1,062				0.00
<b>3,207,187</b>	<b>3,076,820</b>	<b>3,463,021</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>3,823,417</b>				<b>0.00</b>
23,575	131,998	40,000	0.00	310	Inst Professional & Tech Services	5,000				0.00
281	977	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				0.00
9,662	0	36,285	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0				0.00

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
900	2,693	7,800	0.00	322	Repairs & Maintenance Services	0				
0	102	0	0.00	331	Transportation SSF Reimbursable from State	0				
26,582	38,662	28,000	0.00	340	Travel	0				
0	0	0	0.00	341	Travel In District	200				
<b>60,999</b>	<b>174,432</b>	<b>112,085</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>5,200</b>				
138,110	144,125	141,154	0.00	410	Consumable Supplies	80,000				
6,449	34,974	10,500	0.00	420	Textbooks	50,000				
0	3,475	0	0.00	421	Textbook District Wide	0				
3,268	3,351	4,000	0.00	430	Library Books	2,800				
347	59	1,610	0.00	440	Periodicals	0				
42,362	78,524	52,000	0.00	460	Non-Consumable Supplies	10,000				
156,772	118,306	175,000	0.00	470	Computer Software	47,782				
4,992	4,770	4,100	0.00	480	Computer Hardware Non-Capital	0				
<b>352,300</b>	<b>387,583</b>	<b>388,364</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>190,582</b>				
12,877	17,737	14,700	0.00	640	Dues & Fees	10,000				
<b>12,877</b>	<b>17,737</b>	<b>14,700</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>10,000</b>				
<b>10,116,920</b>	<b>10,216,899</b>	<b>11,984,229</b>	<b>99.47</b>	<b>1112</b>	<b>TOTAL FUNCTION</b>	<b>12,446,136</b>				<b>102.47</b>

## FUNCTION 1122: MIDDLE SCHOOL EXTRA CURRICULAR

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
162	354	0	0.00	130	Overtime	0				
33,954	10,042	49,000	0.00	131	Additional Hours Licensed	0				
516	2,584	1,200	0.00	151	Group Term Life	0				
270	50	200	0.00	152	Tax Sheltered Annuity	0				
<b>34,901</b>	<b>13,030</b>	<b>50,400</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
2,303	842	2,067	0.00	211	PERS Employer Contribution	0				
4,188	1,478	3,936	0.00	213	PERS Bond	0				
2,670	1,352	3,794	0.00	220	Social Security	0				
0	0	202	0.00	230	Paid Leave Oregon	0				
136	83	214	0.00	231	Workers Compensation	0				
157	80	223	0.00	232	Unemployment	0				
<b>9,454</b>	<b>3,834</b>	<b>10,436</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
0	0	1,600	0.00	310	Inst Professional & Tech Services	0				
0	0	2,052	0.00	322	Repairs & Maintenance Services	0				
<b>0</b>	<b>0</b>	<b>3,652</b>	<b>0.00</b>	<b>300</b>	<b>Purchase Services</b>	<b>0</b>				
1,146	1,011	4,100	0.00	410	Consumable Supplies	0				
235	0	1,600	0.00	460	Non-Consumable Supplies	0				
0	135	0	0.00	470	Computer Software	0				
<b>1,381</b>	<b>1,146</b>	<b>5,700</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>45,736</b>	<b>18,011</b>	<b>70,188</b>	<b>0.00</b>	<b>1122</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				<b>0.00</b>

## FUNCTION 1130: HIGH SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	140	Stipends	175,000				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>175,000</b>				<b>0.00</b>

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	1130	<b>TOTAL FUNCTION</b>	<b>175,000</b>				

## FUNCTION 1131: HIGH SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
6,114,672	6,508,775	7,226,215	88.33	111	Licensed Salaries	7,946,137				
74,340	83,232	86,870	2.00	112	Classified Salaries	96,317				
81,387	99,753	102,372	1.00	115	Sabbatical	0				
0	0	66,294	0.00	118	Leave Payout Licensed	0				
11,961	5,515	5,730	0.00	119	Leave Payout Classified	0				
1,650	1,650	0	0.00	120	Salaries Subs and Temps	0				
7,053	0	0	0.00	121	Substitute Licensed RSD	0				
17,925	23,905	99,876	0.00	123	Temp Licensed Salary	0				
0	0	3,421	0.00	125	Temporary Admin Salary	0				
0	0	0	0.00	131	Additional Hours Licensed	11,585				
22,080	10,149	0	0.00	134	Inactive	0				
0	171	0	0.00	141	Other Compensation Licensed	0				
0	0	0	0.00	144	Longevity Pay	53,996				
0	0	0	0.00	148	Stipend Bilingual	3,789				
49,140	37,660	32,660	0.00	151	Group Term Life	0				
0	0	5,150	0.00	152	Tax Sheltered Annuity	4,080				
<b>6,380,208</b>	<b>6,770,811</b>	<b>7,628,588</b>	<b>91.33</b>	<b>100</b>	<b>Salaries Regular</b>	<b>8,115,904</b>				<b>94.33</b>
516,756	485,677	493,055	0.00	211	PERS Employer Contribution	488,382				
756,091	787,702	611,362	0.00	213	PERS Bond	886,383				
484,261	517,003	584,276	0.00	220	Social Security	594,215				
0	0	30,512	0.00	230	Paid Leave Oregon	48,158				
26,117	27,769	90,494	0.00	231	Workers Compensation	31,670				
5,940	30,411	34,366	0.00	232	Unemployment	155,352				
1,292,258	1,364,361	1,410,312	0.00	240	Insurance	1,559,550				
15,033	13,501	213	0.00	241	Life and LTD	11,031				
1,158	1,276	1,312	0.00	242	EAP	1,030				
<b>3,097,615</b>	<b>3,227,701</b>	<b>3,255,902</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>3,775,772</b>				<b>0.00</b>
293,835	315,586	618,630	0.00	310	Inst Professional & Tech Services	0				
1,230	2,238	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
17,868	0	84,255	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0				
0	894	5,000	0.00	321	Cleaning Services	1,000				
2,305	2,497	12,500	0.00	322	Repairs & Maintenance Services	0				
1,419	0	1,000	0.00	324	Rentals/Leases	0				
10,059	5,496	18,956	0.00	331	Transportation SSF Reimbursable from State	0				
0	0	5,000	0.00	332	Transportation SSF Non Reimbursable from State	0				
15,089	21,820	28,000	0.00	340	Travel	0				
0	0	0	0.00	343	Travel/Field Trips Students	1,500				
191,774	62,181	300,000	0.00	370	Tuition	0				
54,000	54,000	55,000	0.00	374	Other Tuition	0				
<b>587,579</b>	<b>464,712</b>	<b>1,128,341</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>2,500</b>				<b>0.00</b>
104,884	35,609	163,400	0.00	410	Consumable Supplies	80,000				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
24,965	17,495	77,000	0.00	420	Textbooks	0				
2,320	0	1,500	0.00	440	Periodicals	0				
28,491	39,459	42,000	0.00	460	Non-Consumable Supplies	5,000				
150,580	187,332	215,000	0.00	470	Computer Software	0				
0	0	5,000	0.00	480	Computer Hardware Non Capital	0				
<b>311,240</b>	<b>279,894</b>	<b>503,900</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>85,000</b>				
4,644	5,154	10,400	0.00	640	Dues & Fees	0				
<b>4,644</b>	<b>5,154</b>	<b>10,400</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>10,381,285</b>	<b>10,748,273</b>	<b>12,527,131</b>	<b>91.33</b>	<b>1131</b>	<b>TOTAL FUNCTION</b>	<b>11,979,176</b>				

## FUNCTION 1132: HIGH SCHOOL ATHLETICS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
39,209	40,470	42,931	1.00	112	Classified Salaries	47,110				
0	0	129,194	1.00	113	Administrator Salaries	0				
5,151	218,703	0	0.00	120	Salaries Subs and Temps	1,124				
4,926	4,773	0	0.00	124	Temp Classified Salary	0				
5,525	119,496	0	0.00	130	Overtime	0				
226,890	15,241	227,640	0.00	131	Additional Hours Licensed	149,234				
0	0	0	0.00	141	Other Compensation Licensed	15,556				
0	0	0	0.00	142	Other Compensation Classified	69,586				
1,703	2,668	0	0.00	152	Tax Sheltered Annuity	0				
<b>283,404</b>	<b>401,351</b>	<b>399,765</b>	<b>2.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>282,611</b>				
12,372	15,317	19,115	0.00	211	PERS Employer Contribution	7,104				
22,151	24,972	31,981	0.00	213	PERS Bond	14,732				
21,274	29,976	30,581	0.00	220	Social Security	20,328				
0	0	1,600	0.00	230	Paid Leave Oregon	1,622				
1,141	1,915	3,044	0.00	231	Workers Compensation	1,284				
264	1,702	1,798	0.00	232	Unemployment	5,315				
13,922	10,814	37,344	0.00	240	Insurance	15,132				
71	54	622	0.00	241	Life and LTD	59				
13	14	28	0.00	242	EAP	11				
<b>71,208</b>	<b>84,765</b>	<b>126,113</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>65,586</b>				
28,511	19,724	56,350	0.00	310	Inst Professional & Tech Services	20,000				
2,615	2,621	2,000	0.00	321	Cleaning Services	0				
1,075	8,076	14,911	0.00	322	Repairs & Maintenance Services	0				
12,739	19,000	24,000	0.00	324	Rentals/Leases	24,000				
3,294	1,642	2,150	0.00	340	Travel	2,150				
159	23,452	0	0.00	380	Non-Inst Professional & Tech Services	0				
<b>48,393</b>	<b>74,515</b>	<b>99,411</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>46,150</b>				
36,015	31,046	37,000	0.00	410	Consumable Supplies	43,500				
20,792	13,224	23,000	0.00	460	Non-Consumable Supplies	10,000				
0	2,170	0	0.00	470	Computer Software	0				
<b>56,807</b>	<b>46,440</b>	<b>60,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>53,500</b>				
25,874	9,970	7,550	0.00	640	Dues & Fees	0				
<b>25,874</b>	<b>9,970</b>	<b>7,550</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
485,687	617,041	692,839	2.00	1132	<b>TOTAL FUNCTION</b>	<b>447,847</b>				

## FUNCTION 1133: HIGH SCHOOL ACTIVITIES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
385	765	0	0.00	124	Temp Classified Salary	0				
1,070	1,900	0	0.00	130	Overtime	0				
74,966	85,250	78,074	0.00	132	Additional Hours Classified	140,134				
0	0	0	0.00	141	Other Compensation Licensed	78,904				
122	2,949	0	0.00	152	Tax Sheltered Annuity	0				
<b>76,543</b>	<b>90,864</b>	<b>78,074</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>219,038</b>				<b>0.00</b>
4,913	26,938	4,915	0.00	211	PERS Employer Contribution	5,085				
9,255	170	6,247	0.00	213	PERS Bond	9,718				
5,846	7,056	5,972	0.00	220	Social Security	6,543				
0	0	318	0.00	230	Paid Leave Oregon	530				
317	425	917	0.00	231	Workers Compensation	347				
83	415	354	0.00	232	Unemployment	1,711				
324	0	0	0.00	240	Insurance	0				
7	0	0	0.00	241	Life and LTD	0				
2	0	0	0.00	242	EAP	0				
<b>20,747</b>	<b>35,004</b>	<b>18,723</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>23,934</b>				<b>0.00</b>
4,637	0	11,000	0.00	310	Inst Professional & Tech Services	2,000				
3,680	0	0	0.00	322	Repairs & Maintenance Services	0				
40,479	53,879	27,000	0.00	324	Rentals/Leases	5,000				
0	5,682	10,000	0.00	331	Transportation SSF Reimbursable from State	4,000				
0	450	0	0.00	380	Non-Inst Professional & Tech Services	0				
<b>48,796</b>	<b>60,011</b>	<b>48,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>11,000</b>				<b>0.00</b>
16,212	27,924	77,000	0.00	410	Consumable Supplies	20,000				
9,214	0	0	0.00	460	Non-Consumable Supplies	0				
<b>25,426</b>	<b>27,924</b>	<b>77,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>20,000</b>				<b>0.00</b>
0	525	0	0.00	640	Dues & Fees	0				
<b>0</b>	<b>525</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				<b>0.00</b>
<b>171,511</b>	<b>214,328</b>	<b>221,797</b>	<b>0.00</b>	<b>1133</b>	<b>TOTAL FUNCTION</b>	<b>273,972</b>				<b>0.00</b>

## FUNCTION 1210: TALENTED AND GIFTED

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
82,471	89,003	91,205	1.00	111	Licensed Salaries	91,205				1.00
0	0	1,824	0.00	118	Leave Payout Licensed	0				0.00
0	0	0	0.00	119	Leave Payout Classified	0				0.00
0	0	0	0.00	131	Additional Hours Licensed	17,000				0.00
4,834	5,657	0	0.00	132	Additional Hours Classified	0				0.00
0	0	0	0.00	141	Other Compensation Licensed	989				0.00
0	0	0	0.00	144	Longevity Pay	1,824				0.00
2,242	10,574	8,000	0.00	151	Group Term Life	0				0.00
0	0	0	0.00	152	Tax Sheltered Annuity	3				0.00
<b>89,547</b>	<b>105,234</b>	<b>101,029</b>	<b>1.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>121,509</b>				<b>1.00</b>

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
7,909	9,148	8,176	0.00	211	PERS Employer Contribution	8,620	0.00				
11,059	12,601	8,082	0.00	213	PERS Bond	12,360	0.00				
6,846	8,045	7,729	0.00	220	Social Security	7,913	0.00				
0	0	404	0.00	230	Paid Leave Oregon	641	0.00				
366	429	1,150	0.00	231	Workers Compensation	418	0.00				
91	473	455	0.00	232	Unemployment	2,069	0.00				
15,960	15,139	15,488	0.00	240	Insurance	16,526	0.00				
179	156	0	0.00	241	Life and LTD	118	0.00				
14	15	14	0.00	242	EAP	11	0.00				
<b>42,423</b>	<b>46,007</b>	<b>41,498</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>48,675</b>	<b>0.00</b>				
0	300	1,200	0.00	310	Inst Professional & Tech Services	2,000	0.00				
0	0	1,000	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
0	0	2,800	0.00	318	Non-Inst Professional & Tech Services	0	0.00				
244	927	1,000	0.00	331	Transportation SSF Reimbursable from State	300	0.00				
0	0	1,000	0.00	340	Travel	500	0.00				
0	572	0	0.00	370	Tuition	0	0.00				
<b>244</b>	<b>1,799</b>	<b>7,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>2,800</b>	<b>0.00</b>				
3,231	7,142	8,000	0.00	410	Consumable Supplies	3,000	0.00				
236	1,269	0	0.00	460	Non-Consumable Supplies	0	0.00				
13,680	18,910	13,000	0.00	470	Computer Software	10,000	0.00				
0	17	500	0.00	480	Computer Hardware Non Capital	0	0.00				
<b>17,146</b>	<b>27,338</b>	<b>21,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>13,000</b>	<b>0.00</b>				
717	940	1,500	0.00	640	Dues & Fees	500	0.00				
<b>717</b>	<b>940</b>	<b>1,500</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>500</b>	<b>0.00</b>				
<b>150,077</b>	<b>181,318</b>	<b>172,527</b>	<b>1.00</b>	<b>1210</b>	<b>TOTAL FUNCTION</b>	<b>186,485</b>	<b>1.00</b>				

## FUNCTION 1220: RESTRICTIVE PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
769,669	965,945	820,183	10.00	111	Licensed Salaries	970,163	11.40				
246,208	268,125	345,084	10.19	112	Classified Salaries	449,000	10.22				
1,662	1,725	8,920	0.00	118	Leave Payout Licensed	0	0.00				
300	898	0	0.00	119	Leave Payout Classified	0	0.00				
30,091	629	13,387	0.00	120	Salaries Subs and Temps	0	0.00				
980	0	0	0.00	121	Substitute Licensed RSD	0	0.00				
239	0	0	0.00	122	Substitute Classified RSD	0	0.00				
5,448	4,216	0	0.00	130	Overtime	0	0.00				
0	0	0	0.00	140	Stipends	2,126	0.00				
0	0	0	0.00	142	Other Compensation Classified	21,552	0.00				
0	0	0	0.00	144	Longevity Pay	8,407	0.00				
71,625	165,327	0	0.00	151	Group Term Life	0	0.00				
39,520	33,285	0	0.00	152	Tax Sheltered Annuity	1,200	0.00				
<b>1,165,742</b>	<b>1,440,151</b>	<b>1,187,574</b>	<b>20.19</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,452,448</b>	<b>21.62</b>				
76,092	96,840	71,420	0.00	211	PERS Employer Contribution	112,251	0.00				
136,752	161,872	95,004	0.00	213	PERS Bond	210,034	0.00				
88,209	109,494	90,847	0.00	220	Social Security	135,071	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	4,750	0.00	230	Paid Leave Oregon	10,947				
4,811	5,961	14,250	0.00	231	Workers Compensation	7,383				
737	6,441	5,345	0.00	232	Unemployment	35,313				
292,808	270,895	295,089	0.00	240	Insurance	338,779				
2,581	2,180	781	0.00	241	Life and LTD	2,378				
279	290	294	0.00	242	EAP	243				
<b>602,270</b>	<b>653,973</b>	<b>577,780</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>852,398</b>				
2,593,433	1,929,687	2,460,821	0.00	310	Inst Professional & Tech Services	2,000,000				
0	227	0	0.00	315	Classified Subs-ESS-Contractual Use	0				
1,258	0	2,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	2,000				
0	0	10,000	0.00	317	Classified Subs-ESS-Princ/Dept Use	0				
<b>2,594,690</b>	<b>1,929,914</b>	<b>2,472,821</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>2,002,000</b>				
812	3,815	3,750	0.00	410	Consumable Supplies	4,100				
<b>812</b>	<b>3,815</b>	<b>3,750</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>4,100</b>				
<b>4,363,515</b>	<b>4,027,852</b>	<b>4,241,925</b>	<b>20.19</b>	<b>1220</b>	<b>TOTAL FUNCTION</b>	<b>4,310,946</b>				

## FUNCTION 1223: TRANSITION PROGRAM

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
93,320	129,228	132,532	2.00	111	Licensed Salaries	144,254				
98,163	170,700	162,454	4.56	112	Classified Salaries	190,757				
1,135	1,242	3,987	0.00	118	Leave Payout Licensed	0				
0	1	0	0.00	119	Leave Payout Classified	0				
4,889	0	1,615	0.00	120	Salaries Subs and Temps	0				
11,144	1,496	4,200	0.00	124	Temp Classified Salary	0				
285	250	1	0.00	129	Inactive	0				
0	0	0	0.00	142	Other Compensation Classified	2,916				
0	0	0	0.00	144	Longevity Pay	126,469				
0	0	0	0.00	147	Cell Phone Stipend	3,482				
0	0	0	0.00	148	Stipend Bilingual	1,633				
502	3,456	0	0.00	151	Group Term Life	0				
0	1,257	0	0.00	152	Tax Sheltered Annuity	0				
<b>209,438</b>	<b>307,629</b>	<b>304,789</b>	<b>6.56</b>	<b>100</b>	<b>Salaries Regular</b>	<b>469,511</b>				
15,547	21,473	20,343	0.00	211	PERS Employer Contribution	26,296				
23,115	36,531	24,383	0.00	213	PERS Bond	48,681				
15,979	22,800	23,315	0.00	220	Social Security	31,034				
0	0	1,218	0.00	230	Paid Leave Oregon	2,515				
895	2,390	4,321	0.00	231	Workers Compensation	4,041				
96	1,341	1,371	0.00	232	Unemployment	8,114				
73,900	96,787	94,707	0.00	240	Insurance	101,863				
502	590	355	0.00	241	Life and LTD	789				
72	100	98	0.00	242	EAP	76				
<b>130,106</b>	<b>182,012</b>	<b>170,111</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>223,408</b>				
0	29,000	29,000	0.00	310	Inst Professional & Tech Services	0				
0	0	1,200	0.00	316	Licensed Subs-ESS-Princ/Dept Use	1,200				
0	0	8,000	0.00	317	Classified Subs-ESS-Princ/Dept Use	0				



# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
655	2,294	2,000	0.00	340	Travel	2,000	0.00				
<b>655</b>	<b>31,294</b>	<b>40,200</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>3,200</b>	<b>0.00</b>				
4,613	2,995	3,200	0.00	410	Consumable Supplies	1,000	0.00				
0	759	0	0.00	411	Food Purchases	0	0.00				
0	1,726	0	0.00	460	Non-Consumable Supplies	0	0.00				
<b>4,613</b>	<b>5,479</b>	<b>3,200</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>1,000</b>	<b>0.00</b>				
<b>344,812</b>	<b>526,414</b>	<b>518,300</b>	<b>6.56</b>	<b>1223</b>	<b>TOTAL FUNCTION</b>	<b>697,120</b>	<b>6.69</b>				

## FUNCTION 1224: LIFE SKILLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
674,579	667,434	690,773	11.00	111	Licensed Salaries	633,597	9.00				
541,117	582,505	698,627	20.28	112	Classified Salaries	884,369	24.38				
6,065	6,137	6,423	0.00	118	Leave Payout Licensed	0	0.00				
36,736	0	11,694	0.00	120	Salaries Subs and Temps	0	0.00				
0	0	0	0.00	142	Other Compensation Classified	15,655	0.00				
0	0	0	0.00	144	Longevity Pay	4,940	0.00				
0	0	0	0.00	148	Stipend Bilingual	2,678	0.00				
40	1,413	0	0.00	151	Group Term Life	0	0.00				
472	616	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>1,259,009</b>	<b>1,258,105</b>	<b>1,407,517</b>	<b>31.28</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,757,704</b>	<b>33.38</b>				
76,752	71,387	84,318	0.00	211	PERS Employer Contribution	90,372	0.00				
145,876	136,255	112,601	0.00	213	PERS Bond	174,294	0.00				
96,207	96,435	107,674	0.00	220	Social Security	122,552	0.00				
0	0	5,628	0.00	230	Paid Leave Oregon	9,932	0.00				
5,360	6,064	17,423	0.00	231	Workers Compensation	7,683	0.00				
1,059	5,672	6,334	0.00	232	Unemployment	32,039	0.00				
392,445	322,776	450,787	0.00	240	Insurance	495,547	0.00				
3,297	2,461	1,563	0.00	241	Life and LTD	3,393	0.00				
439	403	462	0.00	242	EAP	370	0.00				
<b>721,435</b>	<b>641,453</b>	<b>786,790</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>936,183</b>	<b>0.00</b>				
196	251	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
61	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
2,963	0	4,400	0.00	316	Licensed Subs-ESS-Princ/Dept Use	4,800	0.00				
0	0	3,200	0.00	317	Classified Subs-ESS-Princ/Dept Use	0	0.00				
0	420	0	0.00	321	Cleaning Services	0	0.00				
119	0	0	0.00	340	Travel	0	0.00				
<b>3,339</b>	<b>671</b>	<b>7,600</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>4,800</b>	<b>0.00</b>				
15,958	34,808	23,850	0.00	410	Consumable Supplies	24,200	0.00				
0	37	0	0.00	411	Food Purchases	0	0.00				
1,971	9,423	0	0.00	460	Non-Consumable Supplies	0	0.00				
21,165	26,020	22,000	0.00	470	Computer Software	28,000	0.00				
<b>39,095</b>	<b>70,288</b>	<b>45,850</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>52,200</b>	<b>0.00</b>				
<b>2,022,878</b>	<b>1,970,518</b>	<b>2,247,757</b>	<b>31.28</b>	<b>1224</b>	<b>TOTAL FUNCTION</b>	<b>2,750,887</b>	<b>33.38</b>				

# Fund 100 Requirements

## FUNCTION 1225: OUT OF DISTRICT PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
816,109	884,599	1,153,424	0.00	310	Inst Professional & Tech Services	600,000				
69,251	73,898	72,000	0.00	318	Non-Inst Professional & Tech Services	50,000				
<b>885,360</b>	<b>958,497</b>	<b>1,225,424</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>650,000</b>				
<b>885,360</b>	<b>958,497</b>	<b>1,225,424</b>	<b>0.00</b>	<b>1225</b>	<b>TOTAL FUNCTION</b>	<b>650,000</b>				

## FUNCTION 1227: EXTENDED SCHOOL YEAR

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	884	0	0.00	151	Group Term Life	0				
<b>0</b>	<b>884</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
0	52	0	0.00	211	PERS Employer Contribution	0				
0	106	0	0.00	213	PERS Bond	0				
0	68	0	0.00	220	Social Security	0				
0	4	0	0.00	231	Workers Compensation	0				
0	4	0	0.00	232	Unemployment	0				
<b>0</b>	<b>233</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
355,913	343,584	325,000	0.00	310	Inst Professional & Tech Services	0				
<b>355,913</b>	<b>343,584</b>	<b>325,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
24	0	7,100	0.00	410	Consumable Supplies	5,000				
<b>24</b>	<b>0</b>	<b>7,100</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>5,000</b>				
<b>355,937</b>	<b>344,701</b>	<b>332,100</b>	<b>0.00</b>	<b>1227</b>	<b>TOTAL FUNCTION</b>	<b>5,000</b>				

## FUNCTION 1229: FUNCTIONAL LIFE SKILLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
355,927	383,647	435,937	5.00	111	Licensed Salaries	324,610				
336,115	351,369	556,847	15.44	112	Classified Salaries	607,431				
4,629	3,590	10,288	0.00	118	Leave Payout Licensed	0				
20,001	0	5,809	0.00	120	Salaries Subs and Temps	0				
1,015	700	1	0.00	129	Inactive	0				
0	421	0	0.00	130	Overtime	0				
0	0	0	0.00	142	Stipend Classified	3,937				
0	0	0	0.00	144	Longevity Pay	4,370				
477	238	0	0.00	151	Group Term Life	0				
269	290	0	0.00	152	Tax Sheltered Annuity	0				
<b>718,432</b>	<b>740,255</b>	<b>1,008,882</b>	<b>20.44</b>	<b>100</b>	<b>Salaries Regular</b>	<b>944,123</b>				
50,549	46,369	60,769	0.00	211	PERS Employer Contribution	44,152				
87,891	81,154	80,710	0.00	213	PERS Bond	77,332				
53,917	55,857	77,179	0.00	220	Social Security	59,921				
0	0	4,033	0.00	230	Paid Leave Oregon	4,856				
3,027	3,109	12,107	0.00	231	Workers Compensation	4,149				
570	3,295	4,538	0.00	232	Unemployment	15,666				
232,205	202,462	294,127	0.00	240	Insurance	296,508				
1,843	1,533	1,207	0.00	241	Life and LTD	1,586				
247	239	308	0.00	242	EAP	216				
<b>430,248</b>	<b>394,019</b>	<b>534,978</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>504,387</b>				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	130,000	0.00	310	Inst Professional & Tech Services	130,000				
401	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0				
735	0	1,600	0.00	316	Licensed Subs-ESS-Princ/Dept Use	1,600				
0	0	900	0.00	317	Classified Subs-ESS-Princ/Dept Use	0				
<b>1,136</b>	<b>0</b>	<b>132,500</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>131,600</b>				
3,686	2,021	1,400	0.00	410	Consumable Supplies	1,400				
295	539	0	0.00	460	Non-Consumable Supplies	0				
<b>3,981</b>	<b>2,560</b>	<b>1,400</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>1,400</b>				
<b>1,153,798</b>	<b>1,136,834</b>	<b>1,677,760</b>	<b>20.44</b>	<b>1229</b>	<b>TOTAL FUNCTIONS</b>	<b>1,581,510</b>				<b>19.75</b>

## FUNCTION 1250: LESS RESTRICTIVE PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,462,897	2,714,814	3,085,819	38.90	111	Licensed Salaries	3,100,659				
1,145,600	1,485,375	1,800,266	56.59	112	Classified Salaries	2,076,277				
13,933	11,806	25,568	0.00	118	Leave Payout Licensed	0				
1,200	602	0	0.00	119	Leave Payout Classified	0				
56,341	340	54,455	0.00	120	Salaries Subs and Temps	0				
134	8,339	0	0.00	122	Substitute Classified RSD	0				
3,393	3,639	0	0.00	130	Overtime	0				
0	0	0	0.00	141	Other Compensation Licensed	58,236				
0	0	0	0.00	144	Longevity Pay	13,631				
0	0	0	0.00	145	Hygiene/Behavior Stipend	15,065				
0	0	0	0.00	148	Stipend Bilingual	5,887				
9,917	6,971	16,500	0.00	151	Group Term Life	0				
7,424	3,737	12,000	0.00	152	Tax Sheltered Annuity	0				
<b>3,700,838</b>	<b>4,235,622</b>	<b>4,994,608</b>	<b>95.49</b>	<b>100</b>	<b>Salaries Regular</b>	<b>5,269,756</b>				<b>99.94</b>
241,832	286,296	295,016	0.00	211	PERS Employer Contribution	329,886				
430,994	477,222	399,569	0.00	213	PERS Bond	630,575				
280,469	322,723	382,092	0.00	220	Social Security	423,017				
0	0	19,985	0.00	230	Paid Leave Oregon	34,284				
15,470	17,904	60,101	0.00	231	Workers Compensation	27,369				
1,847	18,984	22,479	0.00	232	Unemployment	110,593				
1,002,205	1,144,127	1,391,956	0.00	240	Insurance	1,498,194				
9,383	8,589	4,398	0.00	241	Life and LTD	9,533				
1,074	1,287	1,412	0.00	242	EAP	1,096				
<b>1,983,272</b>	<b>2,277,132</b>	<b>2,577,008</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>3,064,547</b>				<b>0.00</b>
3,560	90	4,000	0.00	310	Inst Professional & Tech Services	2,000				
0	224	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
247	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0				
4,196	0	25,200	0.00	316	Licensed Subs-ESS-Princ/Dept Use	17,200				
0	0	1,500	0.00	317	Classified Subs-ESS-Princ/Dept Use	0				
1,255	0	0	0.00	318	Non-Inst Professional & Tech Services	0				
231	0	0	0.00	340	Travel	0				
<b>9,489</b>	<b>314</b>	<b>30,700</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>19,200</b>				<b>0.00</b>
3,064	28,118	24,300	0.00	410	Consumable Supplies	24,300				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,375	5,513	6,000	0.00	414	Testing/Assess Material	6,000	0.00				
0	6,482	0	0.00	460	Non-Consumable Supplies	0	0.00				
12,136	16,493	27,000	0.00	470	Computer Software	25,000	0.00				
0	214	0	0.00	480	Computer Hardware Non Capital	0	0.00				
<b>17,575</b>	<b>56,820</b>	<b>57,300</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>55,300</b>	<b>0.00</b>				
1,759	4,272	0	0.00	640	Dues & Fees	0	0.00				
<b>1,759</b>	<b>4,272</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>				
<b>5,712,933</b>	<b>6,574,161</b>	<b>7,659,616</b>	<b>95.49</b>	<b>1250</b>	<b>TOTAL FUNCTION</b>	<b>8,408,803</b>	<b>99.94</b>				

## FUNCTION 1251: LESS RESTRICTIVE – CHARTER SCHOOLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
231,706	180,016	255,990	3.70	111	Licensed Salaries	353,339	5.10				
0	0	91	0.00	118	Leave Payout Licensed	0	0.00				
3,795	0	3,973	0.00	120	Salaries Subs and Temps	0	0.00				
0	0	0	0.00	141	Other Compensation Licensed	8,532	0.00				
<b>235,500</b>	<b>180,016</b>	<b>260,054</b>	<b>3.70</b>	<b>100</b>	<b>Salaries Regular</b>	<b>361,871</b>	<b>5.10</b>				
14,936	10,548	14,538	0.00	211	PERS Employer Contribution	20,760	0.00				
28,178	21,600	20,804	0.00	213	PERS Bond	38,598	0.00				
17,215	13,756	19,894	0.00	220	Social Security	24,589	0.00				
0	0	1,040	0.00	230	Paid Leave Oregon	1,993	0.00				
928	738	3,120	0.00	231	Workers Compensation	1,313	0.00				
52	809	1,169	0.00	232	Unemployment	6,429	0.00				
42,901	27,262	57,306	0.00	240	Insurance	84,992	0.00				
524	296	0	0.00	241	Life and LTD	600	0.00				
37	24	57	0.00	242	EAP	55	0.00				
<b>104,769</b>	<b>75,032</b>	<b>117,928</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>179,329</b>	<b>0.00</b>				
490	0	1,600	0.00	316	Licensed Subs-ESS-Princ/Dept Use	1,600	0.00				
0	0	300	0.00	317	Classified Subs-ESS-Princ/Dept Use	0	0.00				
<b>490</b>	<b>0</b>	<b>1,900</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,600</b>	<b>0.00</b>				
<b>340,759</b>	<b>255,048</b>	<b>379,882</b>	<b>3.70</b>	<b>1251</b>	<b>TOTAL FUNCTION</b>	<b>542,800</b>	<b>5.10</b>				

## FUNCTION 1280: ALTERNATIVE EDUCATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
718,854	924,086	1,020,259	13.25	111	Licensed Salaries	1,160,233	14.50				
67,325	71,150	73,562	1.60	112	Classified Salaries	90,316	2.00				
540	546	7,015	0.00	118	Leave Payout Licensed	0	0.00				
105	0	1,315	0.00	123	Temp Licensed Salary	0	0.00				
53	0	0	0.00	124	Temp Classified Salary	0	0.00				
350	350	1	0.00	129	Inactive	0	0.00				
0	0	398	0.00	130	Overtime	0	0.00				
0	5,294	16,894	0.00	131	Additional Hours Licensed	2,000	0.00				
0	0	0	0.00	132	Additional Hours Classified	5,000	0.00				
16,663	45,034	0	0.00	134	Inactive	0	0.00				
0	0	0	0.00	144	Longevity Pay	4,336	0.00				
20,062	19,473	0	0.00	151	Group Term Life	0	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	858	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>823,952</b>	<b>1,066,790</b>	<b>1,119,444</b>	<b>14.85</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,261,884</b>	<b>16.50</b>				
53,266	68,781	67,514	0.00	211	PERS Employer Contribution	71,157	0.00				
99,605	127,978	89,068	0.00	213	PERS Bond	139,132	0.00				
62,666	81,474	85,323	0.00	220	Social Security	95,686	0.00				
0	0	4,479	0.00	230	Paid Leave Oregon	7,755	0.00				
3,391	4,373	14,222	0.00	231	Workers Compensation	5,125	0.00				
273	4,793	5,020	0.00	232	Unemployment	25,016	0.00				
180,506	225,633	212,143	0.00	240	Insurance	272,123	0.00				
2,021	2,118	114	0.00	241	Life and LTD	1,944	0.00				
167	197	215	0.00	242	EAP	184	0.00				
<b>401,894</b>	<b>515,347</b>	<b>478,098</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>618,122</b>	<b>0.00</b>				
2,177	10,971	18,000	0.00	310	Inst Professional & Tech Services	13,000	0.00				
122	224	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
6,009	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00				
12	59	100	0.00	340	Travel	0	0.00				
300	0	0	0.00	380	Non-Inst Prof &Tech Services	0	0.00				
<b>8,621</b>	<b>11,255</b>	<b>18,100</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>13,000</b>	<b>0.00</b>				
41,297	28,455	25,090	0.00	410	Consumable Supplies	15,000	0.00				
0	1,095	0	0.00	411	Food Purchases	0	0.00				
2,972	3,239	7,000	0.00	420	Textbooks	5,000	0.00				
7,134	1,823	2,500	0.00	460	Non-Consumable Supplies	2,500	0.00				
4,751	0	500	0.00	470	Computer Software	0	0.00				
19,397	2,197	1,500	0.00	480	Computer Hardware Non Capital	1,500	0.00				
<b>75,550</b>	<b>36,810</b>	<b>36,590</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>24,000</b>	<b>0.00</b>				
<b>1,310,017</b>	<b>1,630,202</b>	<b>1,652,232</b>	<b>14.85</b>	<b>1280</b>	<b>TOTAL FUNCTION</b>	<b>1,917,006</b>	<b>16.50</b>				

## FUNCTION 1288: CHARTER SCHOOLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
10,769,625	13,321,644	11,063,494	0.00	360	Charter Payments	12,680,000	0.00				
<b>10,769,625</b>	<b>13,321,644</b>	<b>11,063,494</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>12,680,000</b>	<b>0.00</b>				
<b>10,769,625</b>	<b>13,321,644</b>	<b>11,063,494</b>	<b>0.00</b>	<b>1288</b>	<b>TOTAL FUNCTION</b>	<b>12,680,000</b>	<b>0.00</b>				

## FUNCTION 1291: ENGLISH LANGUAGE LEARNERS INSTRUCTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
3,282,221	3,654,725	4,786,677	62.95	111	Licensed Salaries	4,273,271	51.00				
72,723	42,177	49,539	1.00	112	Classified Salaries	0	0.00				
89,340	136,005	138,725	1.00	113	Administrator Salaries	0	0.00				
2,251	2,028	30,946	0.00	118	Leave Payout Licensed	0	0.00				
18,029	19,578	13,029	0.00	119	Leave Payout Classified	0	0.00				
0	0	488	0.00	124	Temp Classified Salary	0	0.00				
1,009	1,500	1,500	0.00	128	Inactive	0	0.00				
1,114	1,350	1	0.00	129	Inactive	0	0.00				
0	0	1,000	0.00	130	Overtime	0	0.00				
0	0	0	0.00	144	Longevity Pay	19,347	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
9,058	4,283	3,955	0.00	151	Group Term Life	0				
226	1,383	500	0.00	152	Tax Sheltered Annuity	900				
<b>3,475,973</b>	<b>3,863,028</b>	<b>5,026,360</b>	<b>64.95</b>	<b>100</b>	<b>Salaries Regular</b>	<b>4,293,518</b>				
250,002	266,051	314,799	0.00	211	PERS Employer Contribution	245,387				
425,042	448,310	402,107	0.00	213	PERS Bond	466,164				
262,127	293,546	384,510	0.00	220	Social Security	307,471				
0	0	20,102	0.00	230	Paid Leave Oregon	24,919				
14,142	15,777	60,264	0.00	231	Workers Compensation	16,439				
1,279	17,267	22,616	0.00	232	Unemployment	80,386				
695,955	757,268	994,095	0.00	240	Insurance	855,223				
8,268	7,781	644	0.00	241	Life and LTD	6,110				
608	687	924	0.00	242	EAP	556				
<b>1,657,425</b>	<b>1,806,687</b>	<b>2,200,061</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>2,002,654</b>				
568	69,467	10,000	0.00	310	Inst Professional & Tech Services	500				
12,073	0	55,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0				
0	80	0	0.00	331	Transportation SSF Reimbursable from State	0				
645	3,457	4,000	0.00	340	Travel	0				
0	0	0	0.00	341	Travel In District	1,000				
<b>13,287</b>	<b>73,004</b>	<b>69,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,500</b>				
4,499	8,658	12,500	0.00	410	Consumable Supplies	0				
0	57	0	0.00	411	Food Purchases	0				
0	1,302	1,000	0.00	420	Textbooks	0				
495	628	0	0.00	460	Non-Consumable Supplies	500				
8,689	9,495	500	0.00	470	Computer Software	0				
36,241	2,274	5,000	0.00	480	Computer Hardware Non Capital	0				
<b>49,924</b>	<b>22,414</b>	<b>19,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>500</b>				
99	0	2,000	0.00	640	Dues & Fees	500				
<b>99</b>	<b>0</b>	<b>2,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>500</b>				
<b>5,196,708</b>	<b>5,765,134</b>	<b>7,316,421</b>	<b>64.95</b>	<b>1291</b>	<b>TOTAL FUNCTION</b>	<b>6,298,672</b>				

## FUNCTION 1299: OTHER PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	3,360	0	0.00	152	Tax Sheltered Annuity	0				
<b>0</b>	<b>3,360</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
0	226	0	0.00	211	PERS Employer Contribution	0				
0	367	0	0.00	213	PERS Bond	0				
0	257	0	0.00	220	Social Security	0				
0	15	0	0.00	231	Workers Compensation	0				
0	15	0	0.00	232	Unemployment	0				
<b>0</b>	<b>880</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
0	148,818	0	0.00	380	Non-Inst Professional & Tech Services	0				
<b>0</b>	<b>148,818</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
<b>0</b>	<b>153,058</b>	<b>0</b>	<b>0.00</b>	<b>1299</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				

# Fund 100 Requirements

## 2000 – SUPPORT SERVICES

### FUNCTION 2110: ATTENDANCE / SOCIAL WORK

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
257,353	239,686	250,815	3.00	111	Licensed Salaries	346,829	5.00				
0	0	1,599	0.00	118	Leave Payout Licensed	0	0.00				
21,949	25,450	36,183	0.00	123	Temporary Licensed Salary	0	0.00				
550	300	0	0.00	129	Inactive	0	0.00				
2,173	4,341	0	0.00	130	Overtime	0	0.00				
0	0	0	0.00	141	Other Compensation Licensed	4,074	0.00				
5,279	3,193	5,000	0.00	151	Group Term Life	0	0.00				
6,540	0	8,749	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>293,843</b>	<b>272,971</b>	<b>302,346</b>	<b>3.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>350,903</b>	<b>5.00</b>				
18,774	16,215	16,192	0.00	211	PERS Employer Contribution	12,441	0.00				
35,230	32,533	24,188	0.00	213	PERS Bond	26,706	0.00				
22,320	20,856	23,129	0.00	220	Social Security	17,003	0.00				
0	0	1,209	0.00	230	Paid Leave Oregon	1,378	0.00				
661	1,111	3,244	0.00	231	Workers Compensation	912	0.00				
184	1,221	1,361	0.00	232	Unemployment	4,445	0.00				
55,860	46,242	46,464	0.00	240	Insurance	82,500	0.00				
625	586	0	0.00	241	Life and LTD	588	0.00				
47	44	42	0.00	242	EAP	54	0.00				
<b>133,700</b>	<b>118,809</b>	<b>115,829</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>146,027</b>	<b>0.00</b>				
4,519	9,887	15,000	0.00	331	Transportation SSF Reimbursable from State	20,000	0.00				
197	212	5,000	0.00	340	Travel	500	0.00				
<b>4,716</b>	<b>10,098</b>	<b>20,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>20,500</b>	<b>0.00</b>				
0	558	0	0.00	410	Consumable Supplies	7,500	0.00				
<b>0</b>	<b>558</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>7,500</b>	<b>0.00</b>				
<b>432,259</b>	<b>402,436</b>	<b>438,175</b>	<b>3.00</b>	<b>2110</b>	<b>TOTAL FUNCTION</b>	<b>524,930</b>	<b>5.00</b>				

### FUNCTION 2115: STUDENT SAFETY

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
550,147	616,263	757,706	24.84	112	Classified Salaries	802,471	26.47				
2,973	2,336	4,420	0.00	118	Leave Payout Licensed	0	0.00				
0	0	1,185	0.00	124	Temp Classified Salary	0	0.00				
14,907	8,536	8,157	0.00	130	Overtime	0	0.00				
0	0	748	0.00	135	Inactive	0	0.00				
0	0	0	0.00	144	Longevity Pay	1,869	0.00				
0	0	0	0.00	148	Stipend Bilingual	2,339	0.00				
11,170	9,849	8,808	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>579,197</b>	<b>636,983</b>	<b>781,024</b>	<b>24.84</b>	<b>100</b>	<b>Salaries Regular</b>	<b>806,679</b>	<b>26.47</b>				
30,597	30,291	40,340	0.00	211	PERS Employer Contribution	26,174	0.00				
58,666	57,719	62,481	0.00	213	PERS Bond	52,322	0.00				
43,522	47,855	59,748	0.00	220	Social Security	49,251	0.00				
0	0	3,124	0.00	230	Paid Leave Oregon	3,992	0.00				
2,528	3,886	11,587	0.00	231	Workers Compensation	4,276	0.00				
294	2,815	3,510	0.00	232	Unemployment	12,876	0.00				
230,902	219,345	342,447	0.00	240	Insurance	364,427	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,444	1,309	1,908	0.00	241	Life and LTD	1,935				
275	319	376	0.00	242	EAP	302				
<b>368,227</b>	<b>363,537</b>	<b>525,521</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>515,554</b>				
0	251	0	0.00	315	Classified Subs-ESS-Contractual Use	0				
153,532	270,163	400,000	0.00	318	Non-Inst Professional & Tech Services	0				
<b>153,532</b>	<b>270,414</b>	<b>400,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
12	0	5,000	0.00	410	Consumable Supplies	0				
989	8,974	19,500	0.00	460	Non-Consumable Supplies	0				
<b>1,001</b>	<b>8,974</b>	<b>24,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>1,101,957</b>	<b>1,279,909</b>	<b>1,731,045</b>	<b>24.84</b>	<b>2115</b>	<b>TOTAL FUNCTION</b>	<b>1,322,233</b>				

## FUNCTION 2120: GUIDANCE SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,638,587	1,711,278	1,854,936	24.00	111	Licensed Salaries	1,952,106				
32,172	28,554	36,656	1.00	112	Classified Salaries	40,221				
0	0	9,528	0.00	118	Leave Payout Licensed	0				
1,368	451	3,000	0.00	130	Overtime	0				
0	0	0	0.00	131	Additional Hours Licensed	29,235				
0	0	0	0.00	141	Other Compensation Licensed	2,000				
0	0	0	0.00	144	Longevity Pay	9,528				
20,749	13,880	8,000	0.00	151	Group Term Life	0				
1,347	1,136	1,000	0.00	152	Tax Sheltered Annuity	0				
<b>1,694,222</b>	<b>1,755,299</b>	<b>1,913,120</b>	<b>25.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>2,033,090</b>				<b>23.50</b>
122,072	123,097	117,613	0.00	211	PERS Employer Contribution	130,719				
194,729	188,257	153,045	0.00	213	PERS Bond	228,146				
128,599	133,780	146,355	0.00	220	Social Security	151,972				
0	0	7,652	0.00	230	Paid Leave Oregon	12,316				
6,960	7,212	22,862	0.00	231	Workers Compensation	8,141				
1,427	7,869	8,611	0.00	232	Unemployment	39,732				
360,162	361,451	388,406	0.00	240	Insurance	384,962				
4,183	3,452	71	0.00	241	Life and LTD	2,705				
325	350	350	0.00	242	EAP	253				
<b>818,457</b>	<b>825,469</b>	<b>844,965</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>958,946</b>				
494	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
<b>494</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
445	1,885	2,500	0.00	410	Consumable Supplies	2,500				
0	80	0	0.00	411	Food Purchases	0				
<b>445</b>	<b>1,965</b>	<b>2,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>2,500</b>				
<b>2,513,618</b>	<b>2,582,733</b>	<b>2,760,585</b>	<b>25.00</b>	<b>2120</b>	<b>TOTAL FUNCTION</b>	<b>2,994,536</b>				<b>23.50</b>

## FUNCTION 2122: POSITIVE BEHAVIOR SUPPORTS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,645	2,954	6,382	0.00	151	Group Term Life	0				
88	0	887	0.00	152	Tax Sheltered Annuity	0				
<b>1,733</b>	<b>2,954</b>	<b>7,269</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				



# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
116	611	304	0.00	211	PERS Employer Contribution	0	0.00			
228	354	580	0.00	213	PERS Bond	0	0.00			
132	224	555	0.00	220	Social Security	0	0.00			
0	0	28	0.00	230	Paid Leave Oregon	0	0.00			
7	12	31	0.00	231	Workers Compensation	0	0.00			
6	13	32	0.00	232	Unemployment	0	0.00			
<b>489</b>	<b>1,215</b>	<b>1,530</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
0	0	600	0.00	310	Inst Professional & Tech Services	0	0.00			
0	0	8,463	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00			
0	0	3,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
<b>0</b>	<b>0</b>	<b>12,063</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
18,066	14,171	28,297	0.00	410	Consumable Supplies	8,000	0.00			
0	243	0	0.00	411	Food Purchases	0	0.00			
721	1,833	650	0.00	460	Non-Consumable Supplies	0	0.00			
<b>18,787</b>	<b>16,246</b>	<b>28,947</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>8,000</b>	<b>0.00</b>			
<b>21,009</b>	<b>20,415</b>	<b>49,809</b>	<b>0.00</b>	<b>2122</b>	<b>TOTAL FUNCTION</b>	<b>8,000</b>	<b>0.00</b>			

## FUNCTION 2130: HEALTH SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
8,322	26,678	37,323	1.38	112	Classified Salaries	280,043	10.06			
0	0	0	0.00	145	Hygiene/Behavior Stipend	18,868	0.00			
412	545	4,000	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>8,734</b>	<b>27,223</b>	<b>41,323</b>	<b>1.38</b>	<b>100</b>	<b>Salaries Regular</b>	<b>298,911</b>	<b>10.06</b>			
444	696	167	0.00	211	PERS Employer Contribution	11,992	0.00			
925	1,425	3,306	0.00	213	PERS Bond	25,743	0.00			
643	2,083	3,162	0.00	220	Social Security	20,963	0.00			
0	0	166	0.00	230	Paid Leave Oregon	1,699	0.00			
38	121	465	0.00	231	Workers Compensation	4,412	0.00			
2	122	186	0.00	232	Unemployment	5,480	0.00			
4,001	1,213	22,135	0.00	240	Insurance	180,486	0.00			
25	78	111	0.00	241	Life and LTD	1,104	0.00			
7	16	22	0.00	242	EAP	126	0.00			
<b>6,085</b>	<b>5,752</b>	<b>29,720</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>252,007</b>	<b>0.00</b>			
0	37,926	0	0.00	310	Inst Professional & Tech Services	0	0.00			
328,450	206,803	466,700	0.00	318	Non-Inst Professional & Tech Services	460,000	0.00			
<b>328,450</b>	<b>244,729</b>	<b>466,700</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>460,000</b>	<b>0.00</b>			
0	621	0	0.00	410	Consumable Supplies	0	0.00			
<b>0</b>	<b>621</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>343,268</b>	<b>278,324</b>	<b>537,743</b>	<b>1.38</b>	<b>2130</b>	<b>TOTAL FUNCTION</b>	<b>1,010,918</b>	<b>10.06</b>			

## FUNCTION 2140: PSYCHOLOGICAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
726,592	607,582	822,339	10.50	111	Licensed Salaries	935,627	11.00			
0	0	958	0.00	118	Leave Payout Licensed	0	0.00			
12,568	1,022	14,132	0.00	120	Salaries Subs and Temps	0	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
10,000	31,250	20,000	0.00	124	Temp Classified Salary	0	0.00			
0	0	0	0.00	141	Other Compensation Licensed	11,229	0.00			
0	0	0	0.00	144	Longevity Pay	957	0.00			
4,617	8,746	1,500	0.00	151	Group Term Life	0	0.00			
<b>753,777</b>	<b>648,601</b>	<b>858,929</b>	<b>10.50</b>	<b>100</b>	<b>Salaries Regular</b>	<b>947,814</b>	<b>11.00</b>			
47,503	35,814	47,713	0.00	211	PERS Employer Contribution	44,869	0.00			
92,227	73,340	68,715	0.00	213	PERS Bond	96,319	0.00			
57,742	49,489	65,707	0.00	220	Social Security	63,479	0.00			
0	0	3,436	0.00	230	Paid Leave Oregon	5,145	0.00			
3,112	2,659	10,143	0.00	231	Workers Compensation	3,643	0.00			
705	2,911	3,867	0.00	232	Unemployment	16,596	0.00			
154,864	125,950	162,625	0.00	240	Insurance	181,583	0.00			
1,821	1,325	0	0.00	241	Life and LTD	1,333	0.00			
141	119	182	0.00	242	EAP	120	0.00			
0	0	0	0.00	253	Stipend Nonemployee Intern	70,000	0.00			
<b>358,117</b>	<b>291,607</b>	<b>362,388</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>483,087</b>	<b>0.00</b>			
1,400	29,173	6,200	0.00	310	Inst Professional & Tech Services	0	0.00			
0	395	0	0.00	312	Inst Programs Improvement	0	0.00			
0	341,035	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
324	97	1,000	0.00	340	Travel	1,000	0.00			
5,629	66,485	0	0.00	380	Non-Inst Professional & Tech Services	0	0.00			
<b>7,353</b>	<b>437,185</b>	<b>7,200</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,000</b>	<b>0.00</b>			
11,186	707	3,500	0.00	410	Consumable Supplies	3,500	0.00			
8,974	12,827	10,000	0.00	414	Testing/Assess Material	10,000	0.00			
2,660	0	3,000	0.00	470	Computer Software	3,000	0.00			
0	1,365	0	0.00	480	Computer Hardware Non Capital	0	0.00			
<b>22,820</b>	<b>14,900</b>	<b>16,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>16,500</b>	<b>0.00</b>			
<b>1,142,067</b>	<b>1,392,292</b>	<b>1,245,017</b>	<b>10.50</b>	<b>2140</b>	<b>TOTAL FUNCTION</b>	<b>1,448,401</b>	<b>11.00</b>			

## FUNCTION 2150: SPEECH PATHOLOGISTS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,391,487	1,333,256	1,580,112	18.60	111	Licensed Salaries	1,406,210	17.30			
58,384	93,001	97,668	2.00	112	Classified Salaries	144,505	2.94			
0	0	4,347	0.00	118	Leave Payout Licensed	0	0.00			
30,373	0	26,311	0.00	120	Salaries Subs and Temps	0	0.00			
29,139	20,760	0	0.00	125	Temporary Admin Salary	0	0.00			
0	0	0	0.00	141	Other Compensation Licensed	27,379	0.00			
0	0	0	0.00	142	Other Compensation Classified	151,008	0.00			
0	0	0	0.00	144	Longevity Pay	4,031	0.00			
1,652	14,663	1,000	0.00	151	Group Term Life	0	0.00			
<b>1,511,036</b>	<b>1,461,680</b>	<b>1,709,438</b>	<b>20.60</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,733,133</b>	<b>20.24</b>			
92,874	92,535	100,538	0.00	211	PERS Employer Contribution	83,792	0.00			
175,896	171,821	136,757	0.00	213	PERS Bond	168,393	0.00			
113,394	110,704	130,771	0.00	220	Social Security	110,253	0.00			
0	0	6,839	0.00	230	Paid Leave Oregon	8,936	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
6,019	6,005	20,506	0.00	231	Workers Compensation	5,984				
1,425	6,512	7,693	0.00	232	Unemployment	28,824				
312,905	269,434	313,570	0.00	240	Insurance	326,218				
3,403	2,750	0	0.00	241	Life and LTD	2,505				
278	268	294	0.00	242	EAP	232				
<b>706,195</b>	<b>660,029</b>	<b>716,968</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>735,138</b>				
375	1,163	0	0.00	318	Non-Inst Professional & Tech Services	0				
0	945	0	0.00	322	Repairs & Maintenance Services	0				
11	895	1,000	0.00	340	Travel	1,000				
<b>386</b>	<b>3,003</b>	<b>1,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,000</b>				
3,163	2,267	2,000	0.00	410	Consumable Supplies	2,000				
4,383	7,292	6,000	0.00	414	Testing/Assess Material	6,000				
1,265	1,025	1,000	0.00	460	Non-Consumable Supplies	1,000				
8,140	9,249	10,000	0.00	470	Computer Software	2,000				
0	3,965	2,000	0.00	480	Computer Hardware Non Capital	0				
<b>16,950</b>	<b>23,798</b>	<b>21,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>11,000</b>				
3,811	703	5,000	0.00	640	Dues & Fees	5,000				
<b>3,811</b>	<b>703</b>	<b>5,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>5,000</b>				
<b>2,238,378</b>	<b>2,149,213</b>	<b>2,453,406</b>	<b>20.60</b>	<b>2150</b>	<b>TOTAL FUNCTION</b>	<b>2,485,271</b>				<b>20.24</b>

## FUNCTION 2160: OTHER STUDENT TREATMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
265,520	330,806	352,113	4.20	111	Licensed Salaries	392,476				
86,880	98,854	94,320	2.00	112	Classified Salaries	108,838				
0	0	515	0.00	118	Leave Payout Licensed	0				
6,137	0	7,648	0.00	120	Salaries Subs and Temps	0				
0	0	0	0.00	141	Other Compensation Licensed	8,168				
1,679	6,237	0	0.00	151	Group Term Life	0				
<b>360,215</b>	<b>435,897</b>	<b>454,596</b>	<b>6.20</b>	<b>100</b>	<b>Salaries Regular</b>	<b>509,482</b>				<b>6.40</b>
22,140	24,943	21,387	0.00	211	PERS Employer Contribution	31,395				
40,789	44,998	36,368	0.00	213	PERS Bond	61,138				
27,234	33,090	34,778	0.00	220	Social Security	38,015				
0	0	1,819	0.00	230	Paid Leave Oregon	3,081				
1,487	1,786	5,454	0.00	231	Workers Compensation	2,077				
0	1,946	2,046	0.00	232	Unemployment	9,939				
90,777	104,197	90,543	0.00	240	Insurance	106,824				
857	745	142	0.00	241	Life and LTD	706				
81	101	98	0.00	242	EAP	76				
<b>183,364</b>	<b>211,806</b>	<b>192,635</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>253,249</b>				<b>0.00</b>
0	24,744	0	0.00	318	Non-Inst Professional & Tech Services	0				
1,706	2,070	1,000	0.00	340	Travel	1,000				
0	0	0	0.00	341	Travel In District	500				
<b>1,706</b>	<b>26,815</b>	<b>1,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,500</b>				<b>0.00</b>
9,158	22,317	8,000	0.00	410	Consumable Supplies	3,000				
0	1,340	0	0.00	411	Food Purchases	0				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
667	162	500	0.00	414	Testing/Assess Material	500				
512	889	0	0.00	460	Non-Consumable Supplies	0				
0	3,150	0	0.00	480	Computer Hardware Non Capital	0				
<b>10,336</b>	<b>27,858</b>	<b>8,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>3,500</b>				
<b>555,622</b>	<b>702,377</b>	<b>656,731</b>	<b>6.20</b>	<b>2160</b>	<b>TOTAL FUNCTION</b>	<b>767,731</b>				

## FUNCTION 2190: SERVICE DIRECTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
242,598	334,873	198,210	4.00	112	Classified Salaries	461,417				
685,580	1,255,127	517,546	4.00	113	Administrator Salaries	700,977				
138,488	225,243	92,178	1.00	114	Prof'l/Conf Salaries	0				
0	0	288	0.00	117	Leave Payout Admin	0				
5,681	6,006	7,642	0.00	118	Leave Payout Licensed	0				
28,400	28,800	12,000	0.00	119	Leave Payout Classified	0				
4,585	2,580	282	0.00	124	Temp Classified Salary	0				
1,472	3,104	0	0.00	125	Temporary Admin Salary	0				
7,750	9,775	4,500	0.00	128	Inactive	0				
5,285	6,506	4	0.00	129	Inactive	0				
0	0	0	0.00	144	Longevity Pay	4,731				
37,499	77,979	0	0.00	151	Group Term Life	0				
0	0	0	0.00	152	Tax Sheltered Annuity	22,600				
<b>1,157,338</b>	<b>1,949,992</b>	<b>832,650</b>	<b>9.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,189,726</b>				<b>13.00</b>
78,596	97,897	50,805	0.00	211	PERS Employer Contribution	61,779				
138,947	172,642	66,612	0.00	213	PERS Bond	111,607				
84,808	125,096	63,698	0.00	220	Social Security	80,734				
0	0	3,331	0.00	230	Paid Leave Oregon	6,543				
4,648	7,369	9,989	0.00	231	Workers Compensation	4,331				
0	8,082	3,747	0.00	232	Unemployment	21,107				
241,963	277,289	170,026	0.00	240	Insurance	232,104				
3,389	4,010	2,739	0.00	241	Life and LTD	3,231				
163	237	126	0.00	242	EAP	140				
<b>552,514</b>	<b>692,621</b>	<b>371,073</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>521,577</b>				<b>0.00</b>
148,715	136,172	140,000	0.00	310	Inst Professional & Tech Services	4,994				
490	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0				
13,447	30,785	15,000	0.00	318	Non-Inst Professional & Tech Services	4,995				
0	1,000	0	0.00	319	Other Inst, Prof, Tech	0				
12,866	17,206	5,000	0.00	340	Travel	0				
375	425	400	0.00	354	Advertising	0				
0	348,896	0	0.00	380	Non-Inst Professional & Tech Services	0				
12,465	96,628	10,000	0.00	382	Legal Services	0				
<b>188,358</b>	<b>631,111</b>	<b>170,400</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>9,989</b>				<b>0.00</b>
22,328	8,650	21,000	0.00	410	Consumable Supplies	5,000				
0	1,797	0	0.00	411	Food Purchases	0				
7,074	0	0	0.00	414	Testing/Assess Material	0				
2,379	1,400	0	0.00	460	Non-Consumable Supplies	0				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100,084	89,744	16,000	0.00	470	Computer Software	2,000				
23,323	18,789	18,000	0.00	480	Computer Hardware Non-Capital	5,000				
<b>155,188</b>	<b>120,380</b>	<b>55,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>12,000</b>				
14,834	0	0	0.00	530	Improvements, Not Buildings	0				
<b>14,834</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>				
<b>2,068,233</b>	<b>3,394,105</b>	<b>1,429,123</b>	<b>9.00</b>	<b>2190</b>	<b>TOTAL FUNCTION</b>	<b>1,733,292</b>				

## FUNCTION 2191: STUDENT RECORDS & INFO SYSTEMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	88,938	2.00	112	Classified Salaries	0				
0	0	138,725	1.00	113	Administrator Salaries	0				
0	0	161,213	2.00	114	Prof'l/Conf Salaries	169,275				
0	0	276	0.00	117	Leave Payout Admin	0				
0	0	9,600	0.00	119	Leave Payout Classified	0				
0	0	1,500	0.00	128	Inactive	0				
0	0	2	0.00	129	Inactive	0				
0	0	0	0.00	152	Tax Sheltered Annuity	2,400				
<b>0</b>	<b>0</b>	<b>400,254</b>	<b>5.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>171,675</b>				
0	0	21,529	0.00	211	PERS Employer Contribution	9,462				
0	0	32,020	0.00	213	PERS Bond	20,313				
0	0	30,620	0.00	220	Social Security	12,867				
0	0	1,601	0.00	230	Paid Leave Oregon	1,043				
0	0	4,803	0.00	231	Workers Compensation	693				
0	0	1,801	0.00	232	Unemployment	3,364				
0	0	95,338	0.00	240	Insurance	29,760				
0	0	1,160	0.00	241	Life and LTD	732				
0	0	70	0.00	242	EAP	22				
<b>0</b>	<b>0</b>	<b>188,942</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>78,254</b>				
0	0	5,000	0.00	340	Travel	1,800				
0	0	0	0.00	342	Travel Out of District	3,000				
0	0	0	0.00	382	Legal Services	7,000				
<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>11,800</b>				
0	0	10,000	0.00	410	Consumable Supplies	5,000				
0	0	0	0.00	411	Food Purchases	150				
0	0	150,000	0.00	470	Computer Software	0				
0	0	1,700	0.00	480	Computer Hardware Non-Capital	0				
<b>0</b>	<b>0</b>	<b>161,700</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>5,150</b>				
<b>0</b>	<b>0</b>	<b>755,896</b>	<b>5.00</b>	<b>2191</b>	<b>TOTAL FUNCTION</b>	<b>266,879</b>				

## FUNCTION 2210: IMPROVEMENT OF INSTRUCTIONAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
62,065	76,412	0	0.00	114	Prof'l/Conf Salaries	0				
1,800	2,000	0	0.00	119	Leave Payout Classified	0				
924	720	0	0.00	129	Inactive	0				
2,152	976	0	0.00	151	Group Term Life	0				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
66,941	80,108	0	0.00	100	Salaries Regular	0	0.00			
4,203	4,607	0	0.00	211	PERS Employer Contribution	0	0.00			
8,791	9,373	0	0.00	213	PERS Bond	0	0.00			
5,189	5,975	0	0.00	220	Social Security	0	0.00			
0	0	0	0.00	230	Paid Leave Oregon	0	0.00			
287	326	0	0.00	231	Workers Compensation	0	0.00			
0	351	0	0.00	232	Unemployment	0	0.00			
15,825	27,794	0	0.00	240	Insurance	0	0.00			
245	310	0	0.00	241	Life and LTD	0	0.00			
13	15	0	0.00	242	EAP	0	0.00			
<b>34,554</b>	<b>48,751</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
(66)	0	7,700	0.00	310	Inst Professional & Tech Services	0	0.00			
4,666	0	7,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00			
1,523	0	2,000	0.00	382	Legal Services	0	0.00			
<b>6,123</b>	<b>0</b>	<b>16,700</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
15,320	14,516	14,000	0.00	410	Consumable Supplies	0	0.00			
0	6,826	0	0.00	411	Food Purchases	0	0.00			
2,153	734	1,000	0.00	460	Non-Consumable Supplies	0	0.00			
0	100	500	0.00	470	Computer Software	0	0.00			
1,576	1,743	2,000	0.00	480	Computer Hardware Non Capital	0	0.00			
<b>19,049</b>	<b>23,919</b>	<b>17,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
6,394	1,314	800	0.00	640	Dues & Fees	0	0.00			
<b>6,394</b>	<b>1,314</b>	<b>800</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>133,061</b>	<b>154,091</b>	<b>35,000</b>	<b>0.00</b>	<b>2210</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2211: TEACHING AND LEARNING

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
4,101	0	0	0.00	111	Licensed Salaries	0	0.00			
0	0	0	0.00	112	Classified Salaries	28,119	0.50			
273,149	188,372	584,335	4.00	113	Administrator Salaries	347,117	2.50			
77,843	63,027	83,795	1.00	114	Prof/Conf Salaries	0	0.00			
13,992	7,510	19,000	0.00	119	Leave Payout Classified	0	0.00			
7,115	0	0	0.00	124	Temp Classified Salary	0	0.00			
2,185	3,000	6,000	0.00	128	Inactive	0	0.00			
2,219	2,250	5	0.00	129	Inactive	0	0.00			
643	574	1,000	0.00	130	Overtime	0	0.00			
0	0	0	0.00	146	Travel Allowance	750	0.00			
168,077	88,258	40,000	0.00	151	Group Term Life	0	0.00			
2,773	743	0	0.00	152	Tax Sheltered Annuity	8,000	0.00			
<b>552,098</b>	<b>353,734</b>	<b>734,135</b>	<b>5.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>383,986</b>	<b>3.00</b>			
39,739	27,010	44,127	0.00	211	PERS Employer Contribution	30,897	0.00			
62,454	47,848	57,891	0.00	213	PERS Bond	45,118	0.00			
39,108	29,575	51,964	0.00	220	Social Security	28,628	0.00			
0	0	2,937	0.00	230	Paid Leave Oregon	2,320	0.00			
1,960	1,611	8,463	0.00	231	Workers Compensation	1,519	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	1,776	3,271	0.00	232	Unemployment	7,484				
41,056	26,960	103,255	0.00	240	Insurance	83,557				
1,287	1,027	2,345	0.00	241	Life and LTD	1,234				
39	37	70	0.00	242	EAP	33				
0	(1,003)	0	0.00	243	Insurance Pool	0				
<b>185,643</b>	<b>134,841</b>	<b>274,323</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>200,792</b>				
300	20,000	20,000	0.00	310	Inst Professional & Tech Services	10,000				
380	1,862	0	0.00	324	Rentals/Leases	0				
0	951	0	0.00	340	Travel	0				
722	1,471	1,000	0.00	353	Postage	0				
0	0	1,000	0.00	355	Printing And Binding	0				
275	108	2,000	0.00	382	Legal Services	0				
<b>1,677</b>	<b>24,392</b>	<b>24,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>10,000</b>				
3,336	5,155	1,504,000	0.00	410	Consumable Supplies	2,000				
1,871	507	3,000	0.00	460	Non-Consumable Supplies	0				
108	0	2,000	0.00	470	Computer Software	0				
1,337	3,043	1,000	0.00	480	Computer Hardware Non-Capital	0				
<b>6,652</b>	<b>8,705</b>	<b>1,510,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>2,000</b>				
305	3,667	3,000	0.00	640	Dues & Fees	0				
<b>305</b>	<b>3,667</b>	<b>3,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>746,375</b>	<b>525,338</b>	<b>2,545,458</b>	<b>5.00</b>	<b>2211</b>	<b>TOTAL FUNCTION</b>	<b>596,778</b>				

## FUNCTION 2220: EDUCATIONAL MEDIA SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
365,057	405,267	405,597	4.50	111	Licensed Salaries	424,505				
253,860	307,717	414,599	12.81	112	Classified Salaries	378,413				
421	435	8,157	0.00	118	Leave Payout Licensed	0				
0	0	3,000	0.00	119	Leave Payout Classified	0				
0	178	681	0.00	124	Temp Classified Salary	0				
228	1,783	177	0.00	130	Overtime	0				
0	0	0	0.00	131	Additional Hours Licensed	2,500				
0	0	0	0.00	132	Additional Hours Classified	2,000				
0	0	0	0.00	141	Other Compensation Licensed	54,494				
0	0	0	0.00	142	Other Compensation Classified	4,139				
0	0	0	0.00	144	Longevity Pay	7,012				
0	0	0	0.00	145	Hygiene/Behavior Stipend	1,014				
0	0	0	0.00	148	Stipend Bilingual	2,308				
2,208	9,742	0	0.00	151	Group Term Life	0				
1,495	3,425	1,039	0.00	152	Tax Sheltered Annuity	0				
<b>623,268</b>	<b>728,547</b>	<b>833,250</b>	<b>17.31</b>	<b>100</b>	<b>Salaries Regular</b>	<b>876,385</b>			<b>15.41</b>	
43,192	51,039	52,474	0.00	211	PERS Employer Contribution	52,701				
73,373	85,294	66,659	0.00	213	PERS Bond	96,136				
47,411	55,293	63,744	0.00	220	Social Security	62,544				
0	0	3,331	0.00	230	Paid Leave Oregon	5,069				
2,627	3,076	10,882	0.00	231	Workers Compensation	4,060				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
666	3,253	3,749	0.00	232	Unemployment	16,352	0.00				
184,626	204,470	280,729	0.00	240	Insurance	256,676	0.00				
1,561	1,424	1,132	0.00	241	Life and LTD	1,752	0.00				
186	206	286	0.00	242	EAP	189	0.00				
<b>353,643</b>	<b>404,055</b>	<b>482,986</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>495,478</b>	<b>0.00</b>				
10,559	5,740	13,000	0.00	410	Consumable Supplies	2,000	0.00				
35,280	64,859	80,000	0.00	430	Library Books	30,000	0.00				
0	2,938	8,500	0.00	460	Non-Consumable Supplies	5,000	0.00				
27,538	27,670	30,000	0.00	470	Computer Software	10,000	0.00				
0	0	3,500	0.00	480	Computer Hardware Non-Capital	0	0.00				
<b>73,377</b>	<b>101,207</b>	<b>135,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>47,000</b>	<b>0.00</b>				
<b>1,050,288</b>	<b>1,233,808</b>	<b>1,451,236</b>	<b>17.31</b>	<b>2220</b>	<b>TOTAL FUNCTION</b>	<b>1,418,863</b>	<b>15.41</b>				

## FUNCTION 2230: ASSESSMENT AND TEACHING

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
65,419	20,680	39,696	1.00	112	Classified Salaries	77,837	2.00				
0	66,563	0	0.00	113	Administrator Salaries	68,840	0.50				
0	4,433	0	0.00	119	Leave Payout Classified	0	0.00				
0	0	10,500	0.00	124	Temp Classified Salary	0	0.00				
0	0	75,000	0.00	125	Temporary Admin Salary	0	0.00				
0	813	0	0.00	128	Inactive	0	0.00				
0	390	0	0.00	129	Inactive	0	0.00				
0	0	500	0.00	130	Overtime	0	0.00				
178	57	5,000	0.00	152	Tax Sheltered Annuity	2,400	0.00				
<b>65,596</b>	<b>92,936</b>	<b>130,696</b>	<b>1.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>149,076</b>	<b>2.50</b>				
3,844	4,045	6,223	0.00	211	PERS Employer Contribution	5,803	0.00				
8,027	10,689	11,056	0.00	213	PERS Bond	8,261	0.00				
5,018	6,544	10,382	0.00	220	Social Security	8,185	0.00				
0	0	523	0.00	230	Paid Leave Oregon	663	0.00				
282	352	889	0.00	231	Workers Compensation	445	0.00				
2	403	612	0.00	232	Unemployment	2,140	0.00				
22,059	21,452	14,008	0.00	240	Insurance	49,036	0.00				
113	206	71	0.00	241	Life and LTD	357	0.00				
20	8	14	0.00	242	EAP	27	0.00				
<b>39,366</b>	<b>43,701</b>	<b>43,778</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>74,917</b>	<b>0.00</b>				
0	1,354	0	0.00	324	Rentals/Leases	0	0.00				
<b>0</b>	<b>1,354</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
0	130	22,000	0.00	410	Consumable Supplies	13,000	0.00				
94,472	97,054	250,000	0.00	470	Computer Software	20,000	0.00				
1,747	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00				
<b>96,220</b>	<b>97,184</b>	<b>272,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>33,000</b>	<b>0.00</b>				
<b>201,182</b>	<b>235,175</b>	<b>446,474</b>	<b>1.00</b>	<b>2230</b>	<b>TOTAL FUNCTION</b>	<b>256,993</b>	<b>2.50</b>				



# Fund 100 Requirements

## FUNCTION 2240: INSTRUCTIONAL STAFF DEVELOPMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	500	1,138,348	12.67	111	Licensed Salaries	0	0.00			
0	0	11,516	0.00	118	Leave Payout Licensed	0	0.00			
829	71	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	131	Additional Hours Licensed	3,500	0.00			
0	0	0	0.00	144	Longevity Pay	12,620	0.00			
4,893	7,096	114,590	0.00	151	Group Term Life	362	0.00			
1,984	1,483	22,000	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>7,706</b>	<b>9,150</b>	<b>1,286,454</b>	<b>12.67</b>	<b>100</b>	<b>Salaries Regular</b>	<b>16,482</b>	<b>0.00</b>			
466	559	81,750	0.00	211	PERS Employer Contribution	926	0.00			
890	1,038	104,835	0.00	213	PERS Bond	1,514	0.00			
566	662	99,638	0.00	220	Social Security	951	0.00			
0	0	5,146	0.00	230	Paid Leave Oregon	77	0.00			
52	37	14,454	0.00	231	Workers Compensation	52	0.00			
7	39	5,863	0.00	232	Unemployment	249	0.00			
0	0	205,254	0.00	240	Insurance	(309)	0.00			
0	0	0	0.00	241	Life and LTD	14	0.00			
0	0	178	0.00	242	EAP	1	0.00			
<b>1,981</b>	<b>2,334</b>	<b>517,118</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>3,474</b>	<b>0.00</b>			
138,274	26,980	137,500	0.00	310	Inst Professional & Tech Services	10,000	0.00			
0	0	34,700	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00			
2,068	7,059	2,500	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
15,053	28,471	27,000	0.00	340	Travel	0	0.00			
<b>155,395</b>	<b>62,510</b>	<b>201,700</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>10,000</b>	<b>0.00</b>			
16,072	23,930	8,534	0.00	410	Consumable Supplies	9,023	0.00			
0	112	1,100	0.00	420	Textbooks	20,000	0.00			
<b>16,072</b>	<b>24,041</b>	<b>9,634</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>29,023</b>	<b>0.00</b>			
4,604	369	500	0.00	640	Dues & Fees	0	0.00			
<b>4,604</b>	<b>369</b>	<b>500</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>185,758</b>	<b>98,404</b>	<b>2,015,406</b>	<b>12.67</b>	<b>2240</b>	<b>TOTAL FUNCTION</b>	<b>58,979</b>	<b>0.00</b>			

## FUNCTION 2241: INSTRUCTIONAL TECHNOLOGY

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
88,283	190,259	191,458	2.00	111	Licensed Salaries	0	0.00			
132,044	136,005	138,725	1.00	113	Administrator Salaries	0	0.00			
0	0	180	0.00	117	Leave Payout Admin	0	0.00			
0	0	2,872	0.00	118	Leave Payout Licensed	0	0.00			
4,800	4,979	4,800	0.00	119	Leave Payout Classified	0	0.00			
1,169	0	0	0.00	124	Temp Classified Salary	0	0.00			
1,500	1,500	1,500	0.00	128	Inactive	0	0.00			
720	720	1	0.00	129	Inactive	0	0.00			
0	113	0	0.00	130	Overtime	0	0.00			
10,932	11,058	20,000	0.00	151	Group Term Life	0	0.00			
344	1,749	0	0.00	152	Tax Sheltered Annuity	0	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
239,792	346,383	359,536	3.00	100	Salaries Regular	0	0.00			
0	0	0	0.00	200	Fixed Costs	0	0.00			
21,254	30,954	30,291	0.00	211	PERS Employer Contribution	0	0.00			
29,326	41,506	31,162	0.00	213	PERS Bond	0	0.00			
17,872	25,925	29,034	0.00	220	Social Security	0	0.00			
0	0	1,438	0.00	230	Paid Leave Oregon	0	0.00			
947	1,386	4,246	0.00	231	Workers Compensation	0	0.00			
0	1,524	1,708	0.00	232	Unemployment	0	0.00			
47,065	63,979	51,627	0.00	240	Insurance	0	0.00			
630	743	573	0.00	241	Life and LTD	0	0.00			
27	44	42	0.00	242	EAP	0	0.00			
<b>117,121</b>	<b>166,061</b>	<b>150,121</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
33,103	645	0	0.00	310	Inst Professional & Tech Services	0	0.00			
0	0	8,500	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
6,953	1,614	11,500	0.00	340	Travel	0	0.00			
<b>40,056</b>	<b>2,259</b>	<b>20,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
2,122	859	5,000	0.00	410	Consumable Supplies	0	0.00			
71	0	2,500	0.00	460	Non-Consumable Supplies	0	0.00			
0	0	2,000	0.00	470	Computer Software	500,000	0.00			
2,082	14,783	15,000	0.00	480	Computer Hardware Non-Capital	500,000	0.00			
<b>4,275</b>	<b>15,642</b>	<b>24,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>5,000</b>	<b>0.00</b>			
0	0	2,000	0.00	550	Depreciable Technology	0	0.00			
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>5,000</b>	<b>Capital Outlay</b>	<b>5,000</b>	<b>0.00</b>			
<b>401,244</b>	<b>530,345</b>	<b>554,157</b>	<b>3.00</b>	<b>2241</b>	<b>TOTAL FUNCTION</b>	<b>505,000</b>	<b>0.00</b>			

## FUNCTION 2310: BOARD OF EDUCATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
38,492	43,417	47,011	0.50	114	Prof/Conf Salaries	49,362	0.50			
1,200	1,200	0	0.00	119	Leave Payout Classified	0	0.00			
360	360	1	0.00	129	Inactive	0	0.00			
0	0	670	0.00	130	Overtime	0	0.00			
0	0	500	0.00	152	Tax Sheltered Annuity	1,200	0.00			
<b>40,052</b>	<b>44,977</b>	<b>48,182</b>	<b>0.50</b>	<b>100</b>	<b>Salaries Regular</b>	<b>50,562</b>	<b>0.50</b>			
2,277	2,565	2,677	0.00	211	PERS Employer Contribution	2,759	0.00			
4,776	5,253	3,855	0.00	213	PERS Bond	5,923	0.00			
2,972	3,349	3,686	0.00	220	Social Security	3,776	0.00			
0	0	193	0.00	230	Paid Leave Oregon	306	0.00			
160	181	569	0.00	231	Workers Compensation	201	0.00			
0	197	217	0.00	232	Unemployment	987	0.00			
4,778	2,466	10,325	0.00	240	Insurance	5,129	0.00			
185	183	126	0.00	241	Life and LTD	199	0.00			
6	7	7	0.00	242	EAP	5	0.00			
<b>15,155</b>	<b>14,202</b>	<b>21,655</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>19,286</b>	<b>0.00</b>			
23,000	10,238	39,000	0.00	318	Non-Inst Professional & Tech Services	10,000	0.00			
1,550	5,110	1,500	0.00	324	Rentals/Leases	2,000	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	202	0.00	332	Transportation SSF Non Reimbursable from State	0	0.00				
4	3,827	16,200	0.00	340	Travel	5,000	0.00				
0	0	0	0.00	342	Travel Out of District	5,000	0.00				
30	22	0	0.00	353	Postage	0	0.00				
850	0	1,500	0.00	354	Advertising	500	0.00				
2,628	0	3,500	0.00	355	Printing And Binding	0	0.00				
49,250	80,900	78,000	0.00	381	Audit Services	80,000	0.00				
62,281	123,521	50,000	0.00	382	Legal Services	30,000	0.00				
0	54,514	13,500	0.00	388	Election Services	0	0.00				
<b>139,593</b>	<b>278,131</b>	<b>203,402</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>132,500</b>	<b>0.00</b>				
3,179	13,134	8,000	0.00	410	Consumable Supplies	5,000	0.00				
0	0	0	0.00	411	Food Purchases	5,000	0.00				
175	10	2,500	0.00	440	Periodicals	0	0.00				
983	570	4,200	0.00	460	Non-Consumable Supplies	5,000	0.00				
5,960	100	6,300	0.00	470	Computer Software	5,000	0.00				
3,511	1,079	2,625	0.00	480	Computer Hardware Non-Capital	0	0.00				
<b>13,808</b>	<b>14,893</b>	<b>23,625</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>20,000</b>	<b>0.00</b>				
26,333	29,350	20,000	0.00	640	Dues & Fees	20,000	0.00				
0	0	5,000	0.00	652	Fidelity Bond Premiums	5,000	0.00				
<b>26,333</b>	<b>29,350</b>	<b>25,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>25,000</b>	<b>0.00</b>				
<b>234,941</b>	<b>381,552</b>	<b>321,864</b>	<b>0.50</b>	<b>2310</b>	<b>TOTAL FUNCTION</b>	<b>247,348</b>	<b>0.50</b>				

## FUNCTION 2321: OFFICE OF THE SUPERINTENDENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
216,448	420,691	200,616	1.00	113	Administrator Salaries	225,000	1.00				
38,492	43,417	47,011	0.50	114	Prof/Conf Salaries	49,362	0.50				
9,700	18,800	1,200	0.00	119	Leave Payout Classified	0	0.00				
7,200	11,200	4,000	0.00	128	Inactive	0	0.00				
2,160	2,910	1	0.00	129	Inactive	0	0.00				
0	4,891	0	0.00	130	Overtime	0	0.00				
0	0	0	0.00	146	Travel Allowance	9,600	0.00				
0	158	1,500	0.00	152	Tax Sheltered Annuity	19,200	0.00				
<b>274,000</b>	<b>502,067</b>	<b>254,328</b>	<b>1.50</b>	<b>100</b>	<b>Salaries Regular</b>	<b>303,162</b>	<b>1.50</b>				
2,417	21,106	20,007	0.00	211	PERS Employer Contribution	23,803	0.00				
12,117	18,274	14,037	0.00	212	PERS Pickup	14,076	0.00				
33,827	46,232	20,346	0.00	213	PERS Bond	34,075	0.00				
15,364	30,373	16,059	0.00	220	Social Security	21,723	0.00				
0	0	1,017	0.00	230	Paid Leave Oregon	1,761	0.00				
1,052	1,780	3,040	0.00	231	Workers Compensation	1,137	0.00				
0	2,088	1,145	0.00	232	Unemployment	5,679	0.00				
24,122	37,287	30,976	0.00	240	Insurance	29,430	0.00				
776	1,036	597	0.00	241	Life and LTD	751	0.00				
20	33	21	0.00	242	EAP	16	0.00				
<b>89,696</b>	<b>158,210</b>	<b>107,245</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>132,451</b>	<b>0.00</b>				
0	60,062	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
9,250	167,637	200,000	0.00	318	Non-Inst Professional & Tech Services	50,000	0.00				
800	411	2,000	0.00	324	Rentals/Leases	1,000	0.00				
7,159	8,881	7,000	0.00	340	Travel	0	0.00				
0	0	0	0.00	342	Travel Out of District	9,000	0.00				
6,991	1,495	25,000	0.00	382	Legal Services	15,000	0.00				
0	0	0	0.00	389	Other Non-Inst Prof Tech Services	3,000	0.00				
<b>24,200</b>	<b>238,487</b>	<b>234,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>78,000</b>	<b>0.00</b>				
11,065	52,355	20,000	0.00	410	Consumable Supplies	3,000	0.00				
0	374	0	0.00	411	Food Purchases	0	0.00				
2,234	2,021	1,500	0.00	420	Textbooks	0	0.00				
758	0	500	0.00	440	Periodicals	0	0.00				
3,200	8,989	1,500	0.00	460	Non-Consumable Supplies	20,000	0.00				
278	499	1,500	0.00	470	Computer Software	40,000	0.00				
1,759	2,041	3,100	0.00	480	Computer Hardware Non-Capital	1,000	0.00				
<b>19,294</b>	<b>66,278</b>	<b>28,100</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>64,000</b>	<b>0.00</b>				
17,518	3,190	3,000	0.00	640	Dues & Fees	10,000	0.00				
<b>17,518</b>	<b>3,190</b>	<b>3,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>10,000</b>	<b>0.00</b>				
<b>424,707</b>	<b>968,232</b>	<b>626,673</b>	<b>1.50</b>	<b>2321</b>	<b>TOTAL FUNCTION</b>	<b>587,613</b>	<b>1.50</b>				

## FUNCTION 2410: BUILDING ADMINISTRATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	258,783	3.00	111	Licensed Salaries	92,403	1.00				
2,053,504	2,201,057	2,412,467	65.16	112	Classified Salaries	2,338,019	57.74				
3,383,647	3,569,140	4,034,669	32.00	113	Administrator Salaries	4,405,139	33.00				
0	0	2,382	0.00	117	Leave Payout Admin	0	0.00				
23,000	20,185	29,160	0.00	118	Leave Payout Licensed	0	0.00				
136,200	131,155	97,200	0.00	119	Leave Payout Classified	0	0.00				
938	0	0	0.00	120	Salaries Subs and Temps	0	0.00				
1,108	0	0	0.00	122	Substitute Classified RSD	0	0.00				
1,294	556	6,197	0.00	124	Temp Classified Salary	0	0.00				
22,869	23,587	20,148	0.00	128	Inactive	0	0.00				
20,114	22,052	31	0.00	129	Inactive	0	0.00				
10,540	14,873	5,532	0.00	130	Overtime	1,769	0.00				
0	0	0	0.00	132	Additional Hours Classified	16,300	0.00				
0	0	50	0.00	134	Inactive	0	0.00				
0	0	0	0.00	142	Other Compensation Classified	56,628	0.00				
0	0	0	0.00	143	Other Compensation Admin	11,000	0.00				
0	0	0	0.00	144	Longevity Pay	48,920	0.00				
0	0	0	0.00	145	Hygiene/Behavior Stipend	5,987	0.00				
0	0	0	0.00	146	Travel Allowance	2,100	0.00				
0	0	0	0.00	147	Cell Phone Stipend	100,000	0.00				
0	0	0	0.00	148	Stipend Bilingual	27,973	0.00				
28,788	39,027	9,508	0.00	151	Group Term Life	310,122	0.00				
22,430	22,706	9,800	0.00	152	Tax Sheltered Annuity	634,848	0.00				
				154		175,000	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
5,704,432	6,044,339	6,885,927	100.16	100	Salaries Regular	8,226,208	91.74				
414,381	417,039	456,321	0.00	211	PERS Employer Contribution	421,408	0.00				
669,209	680,615	552,114	0.00	213	PERS Bond	740,545	0.00				
420,839	444,680	527,567	0.00	220	Social Security	508,653	0.00				
0	0	27,551	0.00	230	Paid Leave Oregon	41,224	0.00				
23,088	25,279	83,646	0.00	231	Workers Compensation	29,222	0.00				
93	26,300	31,037	0.00	232	Unemployment	132,981	0.00				
1,200,904	1,468,418	1,481,891	0.00	240	Insurance	1,634,492	0.00				
17,582	16,836	23,380	0.00	241	Life and LTD	21,693	0.00				
1,335	1,514	1,719	0.00	242	EAP	1,240	0.00				
<b>2,747,431</b>	<b>3,080,680</b>	<b>3,185,226</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>3,531,459</b>	<b>0.00</b>				
0	534	1,200	0.00	310	Inst Professional & Tech Services	500	0.00				
0	668	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
237	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
0	224	6,945	0.00	316	Licensed Subs-ESS-Princ/Dept Use	6,143	0.00				
0	0	5,300	0.00	317	Classified Subs-ESS-Princ/Dept Use	4,200	0.00				
0	210	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00				
4,948	146	2,200	0.00	322	Repairs & Maintenance Services	0	0.00				
180	569	16,400	0.00	324	Rentals/Leases	11,100	0.00				
2,777	1,247	5,800	0.00	340	Travel	0	0.00				
0	269	0	0.00	380	Non-Inst Professional & Tech Services	0	0.00				
<b>8,142</b>	<b>3,867</b>	<b>37,845</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>21,943</b>	<b>0.00</b>				
67,942	86,836	100,346	0.00	410	Consumable Supplies	0	0.00				
0	6,797	3,000	0.00	411	Food Purchases	0	0.00				
625	0	0	0.00	420	Textbooks	0	0.00				
8,856	24,434	30,765	0.00	460	Non-Consumable Supplies	14,976	0.00				
199	169	250	0.00	470	Computer Software	0	0.00				
6,921	10,841	6,400	0.00	480	Computer Hardware Non Capital	0	0.00				
<b>84,543</b>	<b>129,077</b>	<b>140,761</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>14,976</b>	<b>0.00</b>				
5,434	5,195	6,100	0.00	640	Dues & Fees	7,450	0.00				
<b>5,434</b>	<b>5,195</b>	<b>6,100</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>7,450</b>	<b>0.00</b>				
<b>8,549,982</b>	<b>9,263,158</b>	<b>10,255,859</b>	<b>100.16</b>	<b>2410</b>	<b>TOTAL FUNCTION</b>	<b>11,802,036</b>	<b>91.74</b>				

## FUNCTION 2490: OTHER SCHOOL ADMINISTRATOR SUPPORT SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
14,060	2,250	10,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00				
<b>14,060</b>	<b>2,250</b>	<b>10,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
<b>14,060</b>	<b>2,250</b>	<b>10,000</b>	<b>0.00</b>	<b>2490</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>				

## FUNCTION 2510: DIRECTION OF BUSINESS SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
53,941	57,142	0	0.00	112	Classified Salaries	103,048	1.50				
76,540	24,638	0	0.00	114	Prof/Conf Salaries	87,986	1.00				
702	728	0	0.00	118	Leave Payout Licensed	0	0.00				
2,400	697	0	0.00	119	Leave Payout Classified	0	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,342	1,666	3,000	0.00	124	Temp Classified Salary	0	0.00			
1,140	1,140	0	0.00	129	Inactive	0	0.00			
33	1,347	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	144	Longevity Pay	1,872	0.00			
1,435	0	2,500	0.00	152	Tax Sheltered Annuity	2,400	0.00			
<b>138,533</b>	<b>87,359</b>	<b>5,500</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>195,306</b>	<b>2.50</b>			
9,721	7,321	229	0.00	211	PERS Employer Contribution	13,763	0.00			
16,631	10,326	440	0.00	213	PERS Bond	19,560	0.00			
10,330	6,591	421	0.00	220	Social Security	14,757	0.00			
0	0	22	0.00	230	Paid Leave Oregon	1,196	0.00			
477	366	24	0.00	231	Workers Compensation	799	0.00			
0	388	25	0.00	232	Unemployment	3,858	0.00			
34,532	21,953	0	0.00	240	Insurance	57,944	0.00			
462	174	0	0.00	241	Life and LTD	796	0.00			
26	19	0	0.00	242	EAP	36	0.00			
<b>72,179</b>	<b>47,137</b>	<b>1,161</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>112,710</b>	<b>0.00</b>			
163	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00			
22,719	0	50,000	0.00	318	Non-Inst Professional & Tech Services	25,000	0.00			
0	0	0	0.00	322	Repairs & Maintenance Services	10,000	0.00			
583	721	2,500	0.00	340	Travel	0	0.00			
0	0	0	0.00	342	Travel Out of District	2,500	0.00			
864	16,460	15,000	0.00	382	Legal Services	15,000	0.00			
<b>24,329</b>	<b>17,181</b>	<b>67,500</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>52,500</b>	<b>0.00</b>			
2,303	4,713	4,000	0.00	410	Consumable Supplies	4,000	0.00			
0	447	0	0.00	411	Food Purchases	0	0.00			
23,135	1,540	31,000	0.00	460	Non-Consumable Supplies	20,000	0.00			
9,216	6,674	7,250	0.00	470	Computer Software	7,250	0.00			
2,063	2,148	9,750	0.00	480	Computer Hardware Non-Capital	9,750	0.00			
<b>36,717</b>	<b>15,521</b>	<b>52,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>41,000</b>	<b>0.00</b>			
1,462	400	5,000	0.00	640	Dues & Fees	5,000	0.00			
<b>1,462</b>	<b>400</b>	<b>5,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>5,000</b>	<b>0.00</b>			
<b>273,220</b>	<b>167,598</b>	<b>131,161</b>	<b>0.00</b>	<b>2510</b>	<b>TOTAL FUNCTION</b>	<b>433,989</b>	<b>2.50</b>			

## FUNCTION 2520: FISCAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
215,180	228,464	217,613	4.00	112	Classified Salaries	203,351	3.50			
270,457	294,014	279,745	2.00	113	Administrator Salaries	289,520	2.00			
314,187	345,624	734,968	9.00	114	Prof'l/Conf Salaries	621,556	7.00			
0	0	180	0.00	117	Leave Payout Admin	0	0.00			
18,388	21,200	7,200	0.00	119	Leave Payout Classified	0	0.00			
0	8,250	0	0.00	124	Temp Classified Salary	0	0.00			
9,313	399	1,292	0.00	126	Inactive	0	0.00			
80	1,559	2,828	0.00	128	Inactive	0	0.00			
3,341	3,143	8	0.00	129	Inactive	0	0.00			
15,035	3,978	11,000	0.00	130	Overtime	0	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
4,272	0	3,791	0.00	152	Tax Sheltered Annuity	34,200	0.00				
<b>850,251</b>	<b>906,630</b>	<b>1,258,625</b>	<b>15.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,148,627</b>	<b>12.50</b>				
94,689	40,213	45,274	0.00	211	PERS Employer Contribution	46,598	0.00				
88,011	61,427	100,689	0.00	213	PERS Bond	96,175	0.00				
59,558	65,664	96,257	0.00	220	Social Security	63,541	0.00				
0	0	5,035	0.00	230	Paid Leave Oregon	5,150	0.00				
3,160	3,661	14,982	0.00	231	Workers Compensation	3,423	0.00				
0	3,947	5,662	0.00	232	Unemployment	16,612	0.00				
164,495	161,643	191,212	0.00	240	Insurance	251,500	0.00				
2,078	2,744	3,460	0.00	241	Life and LTD	3,449	0.00				
130	156	210	0.00	242	EAP	135	0.00				
<b>412,120</b>	<b>339,456</b>	<b>462,781</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>486,583</b>	<b>0.00</b>				
0	100	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
71,000	577,250	45,250	0.00	318	Non-Inst Professional & Tech Services	50,000	0.00				
0	0	500	0.00	322	Repairs & Maintenance Services	0	0.00				
1,166	1,407	4,500	0.00	324	Rentals/Leases	2,500	0.00				
3,764	3,680	5,500	0.00	340	Travel	0	0.00				
0	0	0	0.00	342	Travel Out of District	15,000	0.00				
0	0	0	0.00	353	Postage	10,000	0.00				
1,079	1,530	1,500	0.00	354	Advertising	1,500	0.00				
0	0	2,500	0.00	355	Printing And Binding	1,000	0.00				
0	126,787	0	0.00	380	Non-Inst Professional & Tech Services	1,000	0.00				
1,871	3,458	2,500	0.00	382	Legal Services	5,000	0.00				
0	0	0	0.00	389	Other Non-Inst Prof Tech Services	5,000	0.00				
<b>78,880</b>	<b>714,212</b>	<b>62,250</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>91,000</b>	<b>0.00</b>				
13,515	83,100	27,000	0.00	410	Consumable Supplies	25,000	0.00				
0	1,061	0	0.00	424	Rental and Leases	0	0.00				
669	1,150	14,401	0.00	460	Non-Consumable Supplies	5,000	0.00				
139,193	162,196	168,000	0.00	470	Computer Software	200,000	0.00				
4,875	867	35,900	0.00	480	Computer Hardware Non-Capital	5,000	0.00				
<b>158,252</b>	<b>248,374</b>	<b>245,301</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>235,000</b>	<b>0.00</b>				
42,229	139,942	31,500	0.00	640	Dues & Fees	31,500	0.00				
7,725	8,953	9,450	0.00	651	Liability Insurance	15,000	0.00				
0	0	0	0.00	655	Insurance Judgements and Settlements	50,000	0.00				
1,073	1,148	1,500	0.00	670	Taxes & Licenses	50,000	0.00				
<b>51,026</b>	<b>150,042</b>	<b>42,450</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>146,500</b>	<b>0.00</b>				
<b>1,550,530</b>	<b>2,358,714</b>	<b>2,071,407</b>	<b>15.00</b>	<b>2520</b>	<b>TOTAL FUNCTION</b>	<b>2,107,710</b>	<b>12.50</b>				

## FUNCTION 2528: RISK MANAGEMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	89,642	1.00	114	Prof/Conf Salaries	0	0.00				
180	30	0	0.00	129	Inactive	0	0.00				
<b>180</b>	<b>30</b>	<b>89,642</b>	<b>1.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
11	2	5,011	0.00	211	PERS Employer Contribution	0	0.00				
0	4	7,171	0.00	213	PERS Bond	0	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
14	2	6,858	0.00	220	Social Security	0	0.00			
0	0	359	0.00	230	Paid Leave Oregon	0	0.00			
0	0	1,076	0.00	231	Workers Compensation	0	0.00			
0	0	403	0.00	232	Unemployment	0	0.00			
0	0	20,651	0.00	240	Insurance	0	0.00			
2	0	244	0.00	241	Life and LTD	0	0.00			
0	0	14	0.00	242	EAP	0	0.00			
<b>26</b>	<b>8</b>	<b>41,787</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
1,529	681	3,000	0.00	340	Travel	0	0.00			
0	0	0	0.00	342	Travel Out of District	2,500	0.00			
81	0	0	0.00	382	Legal Services	0	0.00			
<b>1,610</b>	<b>681</b>	<b>3,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>2,500</b>	<b>0.00</b>			
42	519	500	0.00	410	Consumable Supplies	5,000	0.00			
491	0	2,500	0.00	460	Non-Consumable Supplies	2,500	0.00			
108	0	0	0.00	470	Computer Software	100	0.00			
<b>640</b>	<b>519</b>	<b>3,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>7,600</b>	<b>0.00</b>			
0	0	1,500	0.00	640	Dues & Fees	500	0.00			
0	5,000	42,500	0.00	650	Insurance Deductibles	40,000	0.00			
<b>0</b>	<b>5,000</b>	<b>44,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>40,500</b>	<b>0.00</b>			
<b>2,457</b>	<b>6,238</b>	<b>181,429</b>	<b>1.00</b>	<b>2528</b>	<b>TOTAL FUNCTION</b>	<b>50,600</b>	<b>0.00</b>			

## FUNCTION 2529: OTHER FISCAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
141,104	143,549	265,000	0.00	324	Rentals/Leases	250,000	0.00			
30,249	(34,297)	53,563	0.00	353	Postage	5,000	0.00			
<b>171,353</b>	<b>109,252</b>	<b>318,563</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>255,000</b>	<b>0.00</b>			
<b>171,353</b>	<b>109,252</b>	<b>318,563</b>	<b>0.00</b>	<b>2529</b>	<b>TOTAL FUNCTION</b>	<b>255,000</b>	<b>0.00</b>			

## FUNCTION 2541: FACILITIES DIRECTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
50,123	56,481	56,690	1.00	112	Classified Salaries	16,653	1.00			
109,512	195,969	234,625	2.00	113	Administrator Salaries	186,964	1.20			
2,880	1,960	0	0.00	119	Leave Payout Classified	0	0.00			
1,650	2,219	1,232	0.00	128	Inactive	0	0.00			
792	1,065	1	0.00	129	Inactive	0	0.00			
23,813	30,886	5,000	0.00	130	Overtime	0	0.00			
0	0	0	0.00	152	Tax Sheltered Annuity	960	0.00			
<b>188,770</b>	<b>288,581</b>	<b>297,548</b>	<b>3.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>204,577</b>	<b>2.20</b>			
11,071	12,406	16,563	0.00	211	PERS Employer Contribution	11,612	0.00			
23,237	25,406	23,804	0.00	213	PERS Bond	17,533	0.00			
13,948	21,562	22,763	0.00	220	Social Security	14,303	0.00			
0	0	1,191	0.00	230	Paid Leave Oregon	1,159	0.00			
1,230	1,913	3,532	0.00	231	Workers Compensation	751	0.00			
0	1,284	1,340	0.00	232	Unemployment	3,739	0.00			
39,551	44,021	57,995	0.00	240	Insurance	52,263	0.00			



# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
544	645	902	0.00	241	Life and LTD	673				
27	38	42	0.00	242	EAP	24				
<b>89,608</b>	<b>107,274</b>	<b>128,132</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>102,056</b>				
0	0	13,500	0.00	318	Non-Inst Professional & Tech Services	0				
2,618	10,883	0	0.00	322	Repairs & Maintenance Services	15,000				
651	10,000	2,500	0.00	324	Rentals/Leases	6,000				
18,002	23,464	26,517	0.00	328	Garbage	25,000				
0	0	6,000	0.00	340	Travel	0				
0	0	0	0.00	341	Travel In District	1,000				
0	0	2,730	0.00	351	Telephone	0				
76,580	31,967	29,000	0.00	380	Non-Inst Professional & Tech Services	30,000				
0	0	0	0.00	383	Architect / Engineer Services	10,000				
<b>97,852</b>	<b>76,314</b>	<b>80,247</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>87,000</b>				
0	902	13,000	0.00	410	Consumable Supplies	7,500				
0	0	6,000	0.00	460	Non-Consumable Supplies	2,000				
0	33,162	7,000	0.00	470	Computer Software	15,000				
0	0	15,000	0.00	480	Computer Hardware Non-Capital	5,000				
<b>0</b>	<b>34,065</b>	<b>41,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>29,500</b>				
13	0	2,500	0.00	640	Dues & Fees	0				
<b>13</b>	<b>0</b>	<b>2,500</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>376,243</b>	<b>506,234</b>	<b>549,427</b>	<b>3.00</b>	<b>2541</b>	<b>TOTAL FUNCTION</b>	<b>423,133</b>				

## FUNCTION 2542: CUSTODIAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,386,992	2,629,857	2,856,774	60.05	112	Classified Salaries	3,140,290				
18,230	14,903	0	0.00	113	Administrator Salaries	40,858				
91,282	94,020	95,900	1.00	114	Prof'l/Conf Salaries	0				
26	0	0	0.00	117	Leave Payout Admin	0				
25,080	27,321	29,276	0.00	118	Leave Payout Licensed	0				
2,880	2,760	2,400	0.00	119	Leave Payout Classified	0				
11,624	40,339	0	0.00	124	Temp Classified Salary	0				
711	0	0	0.00	126	Inactive	0				
1,650	1,613	1,500	0.00	128	Inactive	0				
1,548	1,145	2	0.00	129	Inactive	0				
29,176	48,524	18,576	0.00	130	Overtime	0				
166,830	417,270	0	0.00	135	Inactive	0				
0	0	0	0.00	144	Longevity Pay	24,128				
0	0	0	0.00	148	Stipend Bilingual	4,869				
3,886	29,726	0	0.00	152	Tax Sheltered Annuity	960				
<b>2,739,915</b>	<b>3,307,478</b>	<b>3,004,428</b>	<b>61.05</b>	<b>100</b>	<b>Salaries Regular</b>	<b>3,211,105</b>				
171,074	221,652	182,400	0.00	211	PERS Employer Contribution	189,127				
317,606	336,965	240,358	0.00	213	PERS Bond	359,332				
208,149	251,563	229,836	0.00	220	Social Security	233,937				
0	0	12,017	0.00	230	Paid Leave Oregon	18,960				
81,089	98,562	88,907	0.00	231	Workers Compensation	93,255				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	14,825	13,518	0.00	232	Unemployment	61,160				
859,552	884,837	1,031,400	0.00	240	Insurance	1,113,375				
4,275	3,964	4,558	0.00	241	Life and LTD	5,454				
711	832	862	0.00	242	EAP	667				
<b>1,642,455</b>	<b>1,813,200</b>	<b>1,803,856</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>2,075,267</b>				
2,448	42,913	0	0.00	310	Inst Professional & Tech Services	1,500				
99,384	66,082	68,500	0.00	318	Non-Inst Professional & Tech Services	25,000				
775,476	1,521,859	501,270	0.00	322	Repairs & Maintenance Services	1,500,000				
62,590	109,818	55,000	0.00	324	Rentals/Leases	75,000				
0	0	0	0.00	329	Other Property Services	40,000				
0	286	3,000	0.00	340	Travel	0				
0	0	0	0.00	341	Travel In District	100				
0	0	0	0.00	343	Travel/Field Trips Students	500				
0	5	0	0.00	353	Postage	0				
5,581	0	0	0.00	354	Advertising	0				
0	0	0	0.00	380	Non-Inst Professional & Tech Services	2,245				
0	0	0	0.00	383	Architect / Engineer Services	10,000				
<b>945,478</b>	<b>1,740,963</b>	<b>627,770</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,654,345</b>				
230	4,987	3,000	0.00	409	Tires And Batteries	5,000				
145,512	289,624	465,500	0.00	410	Consumable Supplies	400,000				
0	231	0	0.00	411	Food Purchases	499				
381,953	485,981	395,500	0.00	415	Consumables - Department Specific Supplies	300,000				
0	1,206	50,000	0.00	418	Parts	5,000				
10,066	16,068	21,000	0.00	419	Gasoline, Diesel	15,000				
23,544	127,681	243,600	0.00	460	Non-Consumable Supplies	60,000				
17,963	15,547	0	0.00	470	Computer Software	22,800				
2,003	19,386	32,500	0.00	480	Computer Hardware Non-Capital	15,382				
10,814	114	20,000	0.00	495	Vandalism/Loss/Stolen	5,000				
<b>592,085</b>	<b>960,826</b>	<b>1,231,100</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>828,681</b>				
43,647	0	90,000	0.00	540	Depreciable Equipment and Leases	40,000				
<b>43,647</b>	<b>0</b>	<b>90,000</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>40,000</b>				
4,226	5,997	26,500	0.00	640	Dues & Fees	10,000				
<b>4,226</b>	<b>5,997</b>	<b>26,500</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>10,000</b>				
<b>5,967,807</b>	<b>7,828,463</b>	<b>6,783,654</b>	<b>61.05</b>	<b>2542</b>	<b>TOTAL FUNCTION</b>	<b>7,819,398</b>				

## FUNCTION 2543: GROUNDS MAINTENANCE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
195,196	172,785	278,378	5.25	112	Classified Salaries	308,913				
0	0	1,196	0.00	118	Leave Payout Licensed	0				
750	188	0	0.00	120	Salaries Subs and Temps	0				
5,891	0	7,500	0.00	124	Temp Classified Salary	0				
1,594	929	1	0.00	129	Inactive	0				
0	1,659	5,000	0.00	130	Overtime	0				
4,130	0	0	0.00	142	Other Compensation Classified	0				
0	0	0	0.00	144	Longevity Pay	728				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	148	Stipend Bilingual	2,489	0.00				
247	3,374	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>207,809</b>	<b>178,935</b>	<b>292,075</b>	<b>5.25</b>	<b>100</b>	<b>Salaries Regular</b>	<b>312,130</b>	<b>5.25</b>				
12,253	9,711	13,960	0.00	211	PERS Employer Contribution	14,648	0.00				
24,828	18,994	23,366	0.00	213	PERS Bond	23,031	0.00				
15,628	13,328	22,344	0.00	220	Social Security	18,901	0.00				
0	0	1,169	0.00	230	Paid Leave Oregon	1,532	0.00				
6,406	5,550	7,030	0.00	231	Workers Compensation	7,906	0.00				
0	784	1,314	0.00	232	Unemployment	4,942	0.00				
66,967	44,102	87,637	0.00	240	Insurance	94,236	0.00				
293	231	373	0.00	241	Life and LTD	675	0.00				
54	52	74	0.00	242	EAP	57	0.00				
<b>126,429</b>	<b>92,751</b>	<b>157,267</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>165,929</b>	<b>0.00</b>				
10,052	2,994	45,000	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00				
53,285	69,015	89,000	0.00	322	Repairs & Maintenance Services	20,000	0.00				
0	0	30,000	0.00	324	Rentals/Leases	7,500	0.00				
0	0	2,500	0.00	340	Travel	0	0.00				
<b>63,337</b>	<b>72,008</b>	<b>166,500</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>27,500</b>	<b>0.00</b>				
0	0	3,500	0.00	409	Tires And Batteries	0	0.00				
90,210	18,920	132,500	0.00	410	Consumable Supplies	40,000	0.00				
3,127	1,946	55,000	0.00	415	Consumables - Department Specific	0	0.00				
0	130	14,500	0.00	419	Gasoline, Diesel	0	0.00				
13,257	5,131	15,000	0.00	460	Non-Consumable Supplies	0	0.00				
<b>106,594</b>	<b>26,127</b>	<b>220,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>40,000</b>	<b>0.00</b>				
127,839	0	158,500	0.00	530	Improvements, Not Buildings	0	0.00				
0	0	75,000	0.00	540	Depreciable Equipment and Leases	0	0.00				
<b>127,839</b>	<b>0</b>	<b>233,500</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0.00</b>				
3,619	4,075	5,000	0.00	640	Dues & Fees	5,000	0.00				
<b>3,619</b>	<b>4,075</b>	<b>5,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>5,000</b>	<b>0.00</b>				
<b>635,626</b>	<b>373,896</b>	<b>1,074,842</b>	<b>5.25</b>	<b>2543</b>	<b>TOTAL FUNCTION</b>	<b>550,559</b>	<b>5.25</b>				

## FUNCTION 2544: MAINTENANCE SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
117,062	195,259	383,341	7.00	112	Classified Salaries	429,138	7.00				
728	728	728	0.00	118	Leave Payout Licensed	0	0.00				
1,140	1,140	2	0.00	129	Inactive	0	0.00				
0	2,907	2,000	0.00	130	Overtime	0	0.00				
0	0	0	0.00	144	Longevity Pay	728	0.00				
0	0	0	0.00	148	Stipend Bilingual	4,010	0.00				
46	223	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>118,976</b>	<b>200,257</b>	<b>386,071</b>	<b>7.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>433,876</b>	<b>7.00</b>				
6,963	7,658	14,943	0.00	211	PERS Employer Contribution	21,144	0.00				
14,614	15,682	30,886	0.00	213	PERS Bond	45,391	0.00				
8,810	15,017	29,535	0.00	220	Social Security	32,634	0.00				
0	0	1,545	0.00	230	Paid Leave Oregon	2,645	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
3,504	6,407	9,444	0.00	231	Workers Compensation	10,973				
0	883	1,737	0.00	232	Unemployment	8,532				
33,067	45,974	112,903	0.00	240	Insurance	130,478				
143	202	426	0.00	241	Life and LTD	880				
26	50	98	0.00	242	EAP	76				
<b>67,127</b>	<b>91,873</b>	<b>201,517</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>252,753</b>				
16,340	31,859	13,000	0.00	318	Non-Inst Professional & Tech Services	40,000				
0	0	10,000	0.00	322	Repairs & Maintenance Services	0				
0	0	5,000	0.00	324	Rentals/Leases	0				
10,904	50,058	50,000	0.00	380	Non-Inst Professional & Tech Services	20,000				
38,702	9,169	27,000	0.00	383	Architect / Engineer Services	5,000				
<b>65,946</b>	<b>91,086</b>	<b>105,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>65,000</b>				
0	0	15,000	0.00	410	Consumable Supplies	0				
2,393	0	5,000	0.00	460	Non-Consumable Supplies	0				
<b>2,393</b>	<b>0</b>	<b>20,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
10,480	41,800	150,000	0.00	540	Depreciable Equipment and Leases	0				
129,641	19,015	0	0.00	590	Other Capital Outlay	15,000				
<b>140,121</b>	<b>60,815</b>	<b>150,000</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>15,000</b>				
2,397	0	0	0.00	640	Dues & Fees	0				
<b>2,397</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>396,960</b>	<b>444,030</b>	<b>862,588</b>	<b>7.00</b>	<b>2544</b>	<b>TOTAL FUNCTION</b>	<b>766,630</b>				

## FUNCTION 2545: BUILDING FIXED COSTS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	42,000	0.00	318	Non-Inst Professional & Tech Services	0				
0	0	10,300	0.00	322	Repairs & Maintenance Services	0				
19,833	19,833	14,314	0.00	324	Rentals/Leases	20,000				
1,279,678	1,444,508	1,119,256	0.00	325	Electricity	1,358,000				
419,475	572,642	469,677	0.00	326	Fuel	479,000				
413,029	444,393	467,632	0.00	327	Water And Sewage	431,000				
210,331	255,918	262,421	0.00	328	Garbage	351,000				
362,761	391,956	353,940	0.00	329	Other Property Services	441,000				
59,064	62,135	80,606	0.00	351	Telephone	65,800				
16,222	32,113	28,989	0.00	353	Postage	21,479				
<b>2,780,392</b>	<b>3,223,498</b>	<b>2,849,135</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>3,167,279</b>				
45	0	500	0.00	410	Consumable Supplies	0				
<b>45</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
493	0	9,500	0.00	640	Dues & Fees	0				
116,695	132,554	142,313	0.00	651	Liability Insurance	192,227				
<b>117,188</b>	<b>132,554</b>	<b>151,813</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>192,227</b>				
<b>2,897,625</b>	<b>3,356,052</b>	<b>3,001,448</b>	<b>0.00</b>	<b>2545</b>	<b>TOTAL FUNCTION</b>	<b>3,359,507</b>				

## FUNCTION 2546: SAFETY PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
60	0	0	0.00	119	Leave Payout Classified	0				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	40,000	0.00	124	Temp Classified Salary	0	0.00			
644	221	0	0.00	130	Overtime	0	0.00			
1,054	318	5,000	0.00	151	Group Term Life	0	0.00			
6,068	94	5,000	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>7,826</b>	<b>633</b>	<b>50,000</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
474	37	2,085	0.00	211	PERS Employer Contribution	0	0.00			
636	76	4,000	0.00	213	PERS Bond	0	0.00			
592	48	3,825	0.00	220	Social Security	0	0.00			
0	0	200	0.00	230	Paid Leave Oregon	0	0.00			
230	5	215	0.00	231	Workers Compensation	0	0.00			
0	3	225	0.00	232	Unemployment	0	0.00			
<b>1,931</b>	<b>169</b>	<b>10,550</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
3,050	4,587	10,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
0	0	10,000	0.00	322	Repairs & Maintenance Services	0	0.00			
0	0	5,000	0.00	340	Travel	0	0.00			
0	0	5,000	0.00	355	Printing And Binding	0	0.00			
<b>3,050</b>	<b>4,587</b>	<b>30,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
29,740	7,316	5,000	0.00	410	Consumable Supplies	5,000	0.00			
0	6,555	0	0.00	411	Food Purchases	0	0.00			
7,634	86,343	32,500	0.00	460	Non-Consumable Supplies	5,000	0.00			
0	8	5,000	0.00	470	Computer Software	0	0.00			
0	430	2,500	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>37,374</b>	<b>100,651</b>	<b>45,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>10,000</b>	<b>0.00</b>			
0	100	7,500	0.00	640	Dues & Fees	0	0.00			
<b>0</b>	<b>100</b>	<b>7,500</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>50,180</b>	<b>106,139</b>	<b>143,050</b>	<b>0.00</b>	<b>2546</b>	<b>TOTAL FUNCTION</b>	<b>10,000</b>	<b>0.00</b>			

## FUNCTION 2549: ENERGY / SAFETY PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	2,500	0.00	130	Overtime	0	0.00			
105	392	12,500	0.00	151	Group Term Life	0	0.00			
0	104	15,000	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>105</b>	<b>496</b>	<b>30,000</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
6	32	1,253	0.00	211	PERS Employer Contribution	0	0.00			
14	60	2,400	0.00	213	PERS Bond	0	0.00			
8	38	2,297	0.00	220	Social Security	0	0.00			
0	0	120	0.00	230	Paid Leave Oregon	0	0.00			
0	2	131	0.00	231	Workers Compensation	0	0.00			
0	2	137	0.00	232	Unemployment	0	0.00			
<b>29</b>	<b>134</b>	<b>6,338</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
0	318	0	0.00	460	Non-Consumable Supplies	0	0.00			
<b>0</b>	<b>318</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>134</b>	<b>948</b>	<b>36,338</b>	<b>0.00</b>	<b>2549</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

# Fund 100 Requirements

## FUNCTION 2550: TRANSPORTATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,973,219	2,216,714	2,285,874	47.10	112	Classified Salaries	3,879,879	77.83				
139,823	145,628	136,005	1.00	113	Administrator Salaries	146,106	1.00				
72,644	85,160	88,601	1.00	114	Prof'l/Conf Salaries	93,032	1.00				
8,090	5,234	11,268	0.00	118	Leave Payout Licensed	0	0.00				
7,480	7,560	2,400	0.00	119	Leave Payout Classified	0	0.00				
1,335	804	1,000	0.00	124	Temp Classified Salary	0	0.00				
149	0	0	0.00	126	Inactive	0	0.00				
1,650	1,613	0	0.00	128	Inactive	0	0.00				
1,452	1,494	1	0.00	129	Inactive	0	0.00				
97,382	181,067	24,677	0.00	130	Overtime	0	0.00				
47,808	10,532	10,325	0.00	135	Inactive	0	0.00				
0	0	0	0.00	144	Longevity Pay	9,148	0.00				
24,928	18,666	207	0.00	151	Group Term Life	0	0.00				
306,930	357,150	384,634	0.00	152	Tax Sheltered Annuity	11,600	0.00				
0	0	0	0.00	165	Shift Differential	3,120	0.00				
<b>2,682,890</b>	<b>3,031,622</b>	<b>2,944,992</b>	<b>49.10</b>	<b>100</b>	<b>Salaries Regular</b>	<b>4,142,885</b>	<b>79.83</b>				
166,886	190,867	163,985	0.00	211	PERS Employer Contribution	201,194	0.00				
296,537	336,418	235,601	0.00	213	PERS Bond	375,100	0.00				
202,979	229,685	225,293	0.00	220	Social Security	270,305	0.00				
0	0	11,779	0.00	230	Paid Leave Oregon	21,907	0.00				
94,837	110,577	89,241	0.00	231	Workers Compensation	142,280	0.00				
47	13,527	13,250	0.00	232	Unemployment	70,643	0.00				
816,277	771,368	885,193	0.00	240	Insurance	1,568,510	0.00				
4,898	4,246	5,203	0.00	241	Life and LTD	9,391	0.00				
816	764	909	0.00	242	EAP	1,059	0.00				
<b>1,583,276</b>	<b>1,657,451</b>	<b>1,630,454</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>2,660,389</b>	<b>0.00</b>				
105,894	126,288	150,000	0.00	318	Non-Inst Professional & Tech Services	25,000	0.00				
28,246	85,168	200,000	0.00	322	Repairs & Maintenance Services	75,000	0.00				
0	262	2,000	0.00	324	Rentals/Leases	2,000	0.00				
48,045	51,726	40,000	0.00	325	Electricity	50,000	0.00				
9,711	12,847	8,000	0.00	326	Fuel	12,000	0.00				
3,988	5,796	4,190	0.00	327	Water And Sewage	5,000	0.00				
13,289	8,761	8,000	0.00	328	Garbage	10,000	0.00				
0	0	0	0.00	329	Other Property Services	15,000	0.00				
370,945	630,413	746,390	0.00	331	Transportation SSF Reimbursable	268,490	0.00				
59,689	126,114	123,051	0.00	332	Transportation SSF Non Reimbursable	86,600	0.00				
0	0	4,000	0.00	336	Transportation Reimbursable from Public	4,000	0.00				
9,134	9,791	10,000	0.00	340	Travel	0	0.00				
0	0	0	0.00	342	Travel Out of District	5,000	0.00				
2,983	2,938	5,000	0.00	351	Telephone	0	0.00				
16	106	50	0.00	353	Postage	100	0.00				
2,256	1,530	5,000	0.00	354	Advertising	0	0.00				
0	0	0	0.00	389	Other Non-Inst Prof Tech Services	50,000	0.00				
<b>654,196</b>	<b>1,061,739</b>	<b>1,305,681</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>608,190</b>	<b>0.00</b>				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
8,103	21,959	40,000	0.00	409	Tires And Batteries	40,000				
21,398	34,997	45,000	0.00	410	Consumable Supplies	50,000				
0	1,222	2,000	0.00	411	Food Purchases	0				
9,118	9,989	18,000	0.00	417	Consumable Supplies Vehicles	12,000				
100,365	109,219	100,000	0.00	418	Parts	150,000				
367,473	332,235	300,000	0.00	419	Gasoline, Diesel	375,000				
0	0	500	0.00	440	Periodicals	0				
839	2,300	3,000	0.00	460	Non-Consumable Supplies	2,500				
21,547	198,822	5,000	0.00	470	Computer Software	150,000				
17,294	2,672	15,000	0.00	480	Computer Hardware Non-Capital	5,000				
0	0	5,000	0.00	495	Vandalism/Loss/Stolen	0				
<b>546,137</b>	<b>713,415</b>	<b>533,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>784,500</b>				
1,988	125,930	20,000	0.00	530	Improvements, Not Buildings	20,000				
0	0	20,000	0.00	560	Depreciable Transportation	0				
69,930	848,801	700,000	0.00	564	Bus & Capital Bus Improvements	0				
1,335	0	20,000	0.00	590	Other Capital Outlay	0				
<b>73,252</b>	<b>974,731</b>	<b>760,000</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>20,000</b>				
285,714	285,714	285,714	0.00	610	Redemption Of Principal	285,714				
30,385	21,703	21,700	0.00	620	Interest	4,345				
0	0	3,500	0.00	640	Dues & Fees	3,500				
0	8,064	0	0.00	650	Insurance Deductibles	0				
697,803	770,475	800,000	0.00	651	Liability Insurance	1,000,000				
2,372	2,866	10,000	0.00	670	Taxes & Licenses	5,000				
<b>1,016,274</b>	<b>1,088,823</b>	<b>1,120,914</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>1,298,559</b>				
<b>6,556,025</b>	<b>8,527,781</b>	<b>8,295,541</b>	<b>49.10</b>	<b>2550</b>	<b>TOTAL FUNCTION</b>	<b>9,514,523</b>			<b>79.83</b>	

## FUNCTION 2558: TRANSPORTATION – SPECIAL EDUCATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
675,854	755,354	872,782	20.31	112	Classified Salaries	0				
3,287	3,362	7,761	0.00	118	Leave Payout Licensed	0				
<b>679,141</b>	<b>758,716</b>	<b>880,543</b>	<b>20.31</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
43,810	51,898	53,738	0.00	211	PERS Employer Contribution	0				
80,544	83,240	70,445	0.00	213	PERS Bond	0				
50,939	57,240	67,362	0.00	220	Social Security	0				
0	0	3,523	0.00	230	Paid Leave Oregon	0				
28,874	32,114	35,746	0.00	231	Workers Compensation	0				
306	3,367	3,964	0.00	232	Unemployment	0				
279,896	267,504	293,904	0.00	240	Insurance	0				
1,528	1,277	1,638	0.00	241	Life and LTD	0				
286	276	323	0.00	242	EAP	0				
<b>486,183</b>	<b>496,916</b>	<b>530,643</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
118,988	163,922	265,000	0.00	331	Transportation SSF Reimbursable	75,000				
0	0	0	0.00	332	Transportation SSF Non-Reimbursable	500				
18,067	18,864	45,000	0.00	336	Transportation Reimbursable from Public	25,000				
<b>137,054</b>	<b>182,786</b>	<b>310,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>100,500</b>				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,302,378	1,438,417	1,721,186	20.31	2558	TOTAL FUNCTION	100,500				

## FUNCTION 2573: DISTRIBUTION SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
54,805	50,870	57,644	1.00	112	Classified Salaries	51,979				
728	630	1,872	0.00	118	Leave Payout Licensed	0				
420	363	1	0.00	129	Inactive	0				
<b>55,953</b>	<b>51,864</b>	<b>59,517</b>	<b>1.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>51,979</b>				
5,019	4,476	5,017	0.00	211	PERS Employer Contribution	2,906				
6,878	5,988	4,761	0.00	213	PERS Bond	0				
4,280	3,968	4,553	0.00	220	Social Security	3,976				
0	0	238	0.00	230	Paid Leave Oregon	322				
1,722	1,555	2,535	0.00	231	Workers Compensation	223				
0	233	268	0.00	232	Unemployment	1,040				
16,593	15,365	16,693	0.00	240	Insurance	17,940				
71	57	71	0.00	241	Life and LTD	59				
13	14	14	0.00	242	EAP	11				
<b>34,576</b>	<b>31,655</b>	<b>34,150</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>26,477</b>				
<b>90,529</b>	<b>83,519</b>	<b>93,667</b>	<b>1.00</b>	2573	TOTAL FUNCTION	<b>78,456</b>				

## FUNCTION 2574: PRINT SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
54,725	60,428	57,644	1.00	112	Classified Salaries	73,138				
2,600	2,600	3,640	0.00	118	Leave Payout Licensed	0				
0	0	700	0.00	152	Tax Sheltered Annuity	0				
<b>57,325</b>	<b>63,028</b>	<b>61,984</b>	<b>1.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>73,138</b>				
5,142	5,654	5,195	0.00	211	PERS Employer Contribution	6,165				
7,046	7,563	4,959	0.00	213	PERS Bond	8,777				
4,385	4,822	4,742	0.00	220	Social Security	5,595				
0	0	248	0.00	230	Paid Leave Oregon	453				
241	267	738	0.00	231	Workers Compensation	303				
0	284	279	0.00	232	Unemployment	1,463				
16,708	16,802	16,693	0.00	240	Insurance	17,940				
71	61	71	0.00	241	Life and LTD	59				
13	15	14	0.00	242	EAP	11				
<b>33,607</b>	<b>35,468</b>	<b>32,939</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>40,766</b>				
777	34,149	45,000	0.00	410	Consumable Supplies	150,000				
<b>777</b>	<b>34,149</b>	<b>45,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>150,000</b>				
<b>91,708</b>	<b>132,645</b>	<b>139,923</b>	<b>1.00</b>	2574	TOTAL FUNCTION	<b>263,904</b>				

## FUNCTION 2620: GRANT DEVELOPMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,457	0	0	0.00	113	Administrator Salaries	0				
<b>1,457</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
85	0	0	0.00	211	PERS Employer Contribution	0				



# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
111	0	0	0.00	220	Social Security	0	0.00			
(136)	0	0	0.00	231	Workers Compensation	0	0.00			
<b>61</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
<b>1,517</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2620</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2630: COMMUNICATIONS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
17,557	0	56,690	1.00	112	Classified Salaries	0	0.00			
252,227	363,069	278,271	2.00	113	Administrator Salaries	140,432	1.00			
154,318	283,737	319,117	4.00	114	Prof'l/Conf Salaries	91,208	1.00			
0	0	360	0.00	117	Leave Payout Admin	0	0.00			
0	0	1,872	0.00	118	Leave Payout Licensed	0	0.00			
13,200	16,200	12,000	0.00	119	Leave Payout Classified	0	0.00			
3,000	2,625	3,000	0.00	128	Inactive	0	0.00			
3,020	3,197	6	0.00	129	Inactive	0	0.00			
200	0	1,000	0.00	130	Overtime	0	0.00			
125	101	2,000	0.00	152	Tax Sheltered Annuity	7,200	0.00			
<b>443,647</b>	<b>668,930</b>	<b>674,316</b>	<b>7.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>238,840</b>	<b>2.00</b>			
23,378	29,160	41,783	0.00	211	PERS Employer Contribution	15,539	0.00			
49,872	55,208	53,947	0.00	213	PERS Bond	27,797	0.00			
32,964	48,466	51,558	0.00	220	Social Security	17,685	0.00			
0	0	2,697	0.00	230	Paid Leave Oregon	1,433	0.00			
1,753	2,647	8,069	0.00	231	Workers Compensation	938	0.00			
0	2,932	3,035	0.00	232	Unemployment	4,623	0.00			
78,730	93,337	140,598	0.00	240	Insurance	32,600	0.00			
1,591	1,970	2,101	0.00	241	Life and LTD	871	0.00			
60	80	98	0.00	242	EAP	22	0.00			
<b>188,347</b>	<b>233,800</b>	<b>303,886</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>101,509</b>	<b>0.00</b>			
455	0	0	0.00	310	Inst Professional & Tech Services	0	0.00			
68,998	53,083	74,000	0.00	318	Non-Inst Professional & Tech Services	18,000	0.00			
9,515	13,002	10,000	0.00	340	Travel	0	0.00			
0	0	0	0.00	341	Travel In District	100	0.00			
0	0	0	0.00	342	Travel Out of District	7,500	0.00			
389	489	3,675	0.00	353	Postage	100	0.00			
1,656	1,656	5,000	0.00	354	Advertising	2,500	0.00			
7,309	4,323	8,000	0.00	355	Printing And Binding	5,000	0.00			
1,800	0	0	0.00	380	Non-Inst Prof'l & Tech Services	3,000	0.00			
0	0	1,500	0.00	382	Legal Services	0	0.00			
<b>90,123</b>	<b>72,553</b>	<b>102,175</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>36,200</b>	<b>0.00</b>			
29,010	52,602	16,500	0.00	410	Consumable Supplies	15,000	0.00			
0	27	0	0.00	411	Food Purchases	0	0.00			
0	0	15,000	0.00	412	Parent Involvement	0	0.00			
176	98	500	0.00	440	Periodicals	0	0.00			
9,441	1,423	3,500	0.00	460	Non-Consumable Supplies	1,500	0.00			
28,397	68,672	60,000	0.00	470	Computer Software	30,000	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
7,799	10,233	5,000	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>74,822</b>	<b>133,054</b>	<b>100,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>46,500</b>	<b>0.00</b>			
11,660	9,866	6,000	0.00	640	Dues & Fees	5,000	0.00			
<b>11,660</b>	<b>9,866</b>	<b>6,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>5,000</b>	<b>0.00</b>			
<b>808,599</b>	<b>1,118,204</b>	<b>1,186,877</b>	<b>7.00</b>	<b>2630</b>	<b>TOTAL FUNCTION</b>	<b>428,049</b>	<b>2.00</b>			

## FUNCTION 2640: STAFF SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
4,174	0	0	0.00	112	Classified Salaries	90,297	1.50			
300,869	401,954	387,419	3.00	113	Administrator Salaries	308,725	2.00			
317,316	450,381	363,406	5.00	114	Prof/Conf Salaries	441,399	5.00			
0	0	180	0.00	117	Leave Payout Admin	0	0.00			
28,100	23,400	7,200	0.00	119	Leave Payout Classified	0	0.00			
24,241	25,179	0	0.00	120	Salaries Subs and Temps	0	0.00			
137	0	5,867	0.00	124	Temp Classified Salary	0	0.00			
404	0	0	0.00	126	Inactive	0	0.00			
1,500	1,847	1,500	0.00	128	Inactive	0	0.00			
3,723	4,694	5	0.00	129	Inactive	0	0.00			
37	762	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	144	Longevity Pay	2,012	0.00			
0	0	0	0.00	146	Travel Allowance	1,500	0.00			
15,059	7,880	20,400	0.00	151	Group Term Life	0	0.00			
506	11,808	13,064	0.00	152	Tax Sheltered Annuity	18,000	0.00			
<b>696,065</b>	<b>927,905</b>	<b>799,041</b>	<b>8.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>861,933</b>	<b>8.50</b>			
45,684	49,703	43,635	0.00	211	PERS Employer Contribution	46,278	0.00			
96,180	89,943	63,923	0.00	213	PERS Bond	90,436	0.00			
48,926	68,447	61,128	0.00	220	Social Security	64,431	0.00			
0	0	3,197	0.00	230	Paid Leave Oregon	5,222	0.00			
2,244	3,708	9,286	0.00	231	Workers Compensation	5,690	0.00			
0	4,053	3,595	0.00	232	Unemployment	16,845	0.00			
80,322	146,265	161,249	0.00	240	Insurance	164,564	0.00			
2,242	2,934	2,495	0.00	241	Life and LTD	3,102	0.00			
78	111	112	0.00	242	EAP	92	0.00			
0	4,634	0	0.00	246	Tuition Reimbursement - Licensed	0	0.00			
0	1,735	0	0.00	248	Tuition Reimbursement - Admin	0	0.00			
0	2,113	0	0.00	249	Admin Prof Development	0	0.00			
<b>275,676</b>	<b>373,646</b>	<b>348,620</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>396,659</b>	<b>0.00</b>			
143,594	212,498	50,000	0.00	318	Non-Inst Professional & Tech Services	20,000	0.00			
0	3,800	0	0.00	324	Rentals/Leases	0	0.00			
0	1,557	10,000	0.00	340	Travel	0	0.00			
0	0	0	0.00	342	Travel Out of District	5,000	0.00			
0	572	546	0.00	353	Postage	500	0.00			
0	1,368	10,000	0.00	354	Advertising	25,000	0.00			
39	131	250	0.00	355	Printing And Binding	100	0.00			
0	0	2,500	0.00	370	Tuition	0	0.00			

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	300	0	0.00	380	Non-Inst Professional & Tech Services	0				
18,097	63,563	47,950	0.00	382	Legal Services	50,000				
14,110	891	20,000	0.00	389	Other Non-Inst Prof Tech Services	20,000				
<b>175,840</b>	<b>284,681</b>	<b>141,246</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>120,600</b>				
6,993	13,561	7,000	0.00	410	Consumable Supplies	5,000				
0	4,876	0	0.00	411	Food Purchases	2,500				
415	0	250	0.00	440	Periodicals	0				
798	3,872	800	0.00	460	Non-Consumable Supplies	10,000				
80,603	77,939	30,000	0.00	470	Computer Software	120,000				
12,940	2,605	5,000	0.00	480	Computer Hardware Non Capital	5,000				
<b>101,750</b>	<b>102,853</b>	<b>43,050</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>142,500</b>				
38,914	36,361	4,000	0.00	640	Dues & Fees	60,000				
<b>38,914</b>	<b>36,361</b>	<b>4,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>60,000</b>				
<b>1,288,245</b>	<b>1,725,445</b>	<b>1,335,957</b>	<b>8.00</b>	<b>2640</b>	<b>TOTAL FUNCTION</b>	<b>1,581,692</b>				

## FUNCTION 2642: RECRUITMENT SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	144	Longevity Pay	705,000				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>705,000</b>				
4,840	40	3,500	0.00	318	Non-Inst Professional & Tech Services	0				
12	0	10,000	0.00	340	Travel	10,000				
24,890	0	30,000	0.00	354	Advertising	30,000				
0	0	800	0.00	355	Printing And Binding	800				
<b>29,742</b>	<b>40</b>	<b>44,300</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>40,800</b>				
47	30	400	0.00	410	Consumable Supplies	400				
8,834	0	13,000	0.00	470	Computer Software	13,000				
<b>8,881</b>	<b>30</b>	<b>13,400</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>13,400</b>				
<b>38,623</b>	<b>70</b>	<b>57,700</b>	<b>0.00</b>	<b>2642</b>	<b>TOTAL FUNCTION</b>	<b>759,200</b>				

## FUNCTION 2649: OTHER STAFF SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	130	Overtime	30,000				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>30,000</b>				
0	0	0	0.00	200	Fixed Costs	9,300				
59	0	0	0.00	211	PERS Employer Contribution	0				
118	0	0	0.00	213	PERS Bond	0				
77	0	0	0.00	220	Social Security	0				
4	0	0	0.00	231	Workers Compensation	0				
0	0	0	0.00	232	Unemployment	0				
1,011	(1,011)	304,106	0.00	243	Insurance Pool	0				
328,690	353,280	465,000	0.00	246	Tuition Reimbursement - Licensed	300,000				
23,548	30,289	59,000	0.00	247	Tuition Reimbursement - Classified	40,000				
23,653	39,555	60,000	0.00	248	Tuition Reimbursement - Admin	40,000				
13,994	46,978	40,000	0.00	249	Admin Professional Development	25,000				
<b>391,153</b>	<b>469,092</b>	<b>928,106</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>414,300</b>				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
391,153	469,092	928,106	0.00	2649	<b>TOTAL FUNCTION</b>	<b>444,300</b>				

## FUNCTION 2660: TECHNOLOGY SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
437,956	439,695	526,202	9.00	112	Classified Salaries	351,829				
137,830	140,554	130,727	1.00	113	Administrator Salaries	219,395				
278,278	315,822	241,723	3.00	114	Prof'l/Conf Salaries	170,899				
0	0	216	0.00	117	Leave Payout Admin	0				
0	0	728	0.00	118	Leave Payout Licensed	0				
10,080	10,760	7,200	0.00	119	Leave Payout Classified	0				
731	28,384	0	0.00	124	Temp Classified Salary	0				
850	0	0	0.00	126	Inactive	0				
1,650	1,613	1,500	0.00	128	Inactive	0				
6,176	5,130	7	0.00	129	Inactive	0				
0	0	0	0.00	144	Longevity Pay	838				
430	56	0	0.00	151	Group Term Life	0				
475	381	0	0.00	152	Tax Sheltered Annuity	11,520				
<b>874,456</b>	<b>942,394</b>	<b>908,303</b>	<b>13.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>754,481</b>				<b>8.40</b>
76,544	51,074	47,137	0.00	211	PERS Employer Contribution	47,808				
104,053	100,383	72,665	0.00	213	PERS Bond	79,349				
65,495	70,750	69,487	0.00	220	Social Security	56,590				
0	0	3,633	0.00	230	Paid Leave Oregon	4,586				
3,593	5,555	14,133	0.00	231	Workers Compensation	3,047				
0	4,178	4,086	0.00	232	Unemployment	14,795				
242,454	208,935	232,839	0.00	240	Insurance	184,629				
2,215	2,162	1,790	0.00	241	Life and LTD	1,959				
161	175	182	0.00	242	EAP	91				
<b>494,515</b>	<b>443,211</b>	<b>445,952</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>392,855</b>				<b>0.00</b>
828	0	25,000	0.00	318	Non-Inst Professional & Tech Services	25,000				
24,483	6,869	80,000	0.00	322	Repairs & Maintenance Services	50,000				
279	0	0	0.00	324	Rentals/Leases	0				
5,896	397	2,500	0.00	340	Travel	2,500				
16,245	42,963	25,000	0.00	380	Non-Inst Professional & Tech Services	5,000				
13,607	16,520	0	0.00	389	Other Non-Inst Prof Tech Services	25,000				
<b>61,338</b>	<b>66,749</b>	<b>132,500</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>107,500</b>				<b>0.00</b>
43,442	61,891	55,200	0.00	410	Consumable Supplies	60,000				
0	127	0	0.00	411	Food Purchases	250				
7,539	200	0	0.00	460	Non-Consumable Supplies	2,500				
270,458	321,305	380,000	0.00	470	Computer Software	380,000				
43,924	158,681	256,125	0.00	480	Computer Hardware Non-Capital	256,125				
<b>365,362</b>	<b>542,204</b>	<b>691,325</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>698,875</b>				<b>0.00</b>
61,507	106,337	150,000	0.00	550	Depreciable Technology	150,000				
<b>61,507</b>	<b>106,337</b>	<b>150,000</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>150,000</b>				<b>0.00</b>
3,932	2,700	5,000	0.00	640	Dues & Fees	5,000				
<b>3,932</b>	<b>2,700</b>	<b>5,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>5,000</b>				<b>0.00</b>

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,861,111	2,103,595	2,333,080	13.00	2660	TOTAL FUNCTION	2,108,710				

## FUNCTION 2680: INTERPRETATION AND TRANSLATION SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
221,238	208,829	269,508	5.63	112	Classified Salaries	383,213				
919	1,313	1,913	0.00	118	Leave Payout Licensed	0				
32,425	44,901	162,044	0.00	124	Temp Classified Salary	0				
3,128	1,974	3	0.00	129	Inactive	0				
2,591	5,788	5,000	0.00	130	Overtime	0				
0	0	0	0.00	144	Longevity Pay	2,642				
0	0	0	0.00	148	Stipend Bilingual	108,052				
200	4,384	0	0.00	151	Group Term Life	0				
10,708	8,924	20,600	0.00	152	Tax Sheltered Annuity	0				
<b>271,208</b>	<b>276,113</b>	<b>459,068</b>	<b>5.63</b>	<b>100</b>	<b>Salaries Regular</b>	<b>493,908</b>				<b>8.63</b>
16,126	15,728	24,388	0.00	211	PERS Employer Contribution	15,815				
28,665	28,629	36,731	0.00	213	PERS Bond	30,546				
19,441	20,895	35,120	0.00	220	Social Security	25,873				
0	0	1,831	0.00	230	Paid Leave Oregon	2,097				
828	1,285	4,068	0.00	231	Workers Compensation	1,456				
65	1,229	2,061	0.00	232	Unemployment	6,764				
70,210	65,960	97,472	0.00	240	Insurance	143,423				
374	279	426	0.00	241	Life and LTD	797				
73	68	84	0.00	242	EAP	97				
<b>135,783</b>	<b>134,074</b>	<b>202,181</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>226,868</b>				<b>0.00</b>
50,160	53,569	32,415	0.00	310	Inst Prof'l & Tech Services	0				
0	0	28,000	0.00	318	Non-Inst Prof'l & Tech Services	40,000				
0	0	7,000	0.00	340	Travel	0				
<b>50,160</b>	<b>53,569</b>	<b>67,415</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>40,000</b>				<b>0.00</b>
1,499	0	4,000	0.00	410	Consumable Supplies	0				
0	0	3,125	0.00	460	Non-Consumable Supplies	500				
0	0	2,460	0.00	470	Computer Software	0				
<b>1,499</b>	<b>0</b>	<b>9,585</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>500</b>				<b>0.00</b>
0	0	500	0.00	640	Dues & Fees	0				
<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				<b>0.00</b>
<b>458,649</b>	<b>463,755</b>	<b>738,749</b>	<b>5.63</b>	<b>2680</b>	<b>TOTAL FUNCTION</b>	<b>761,276</b>				<b>8.63</b>

## FUNCTION 2690: OTHER SUPPORT SERVICES - CENTRAL

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	207,264	308,186	2.00	113	Administrator Salaries	0				
0	0	77,418	1.00	114	Prof'l/Conf Salaries	0				
0	3,675	4,800	0.00	119	Leave Payout Classified	0				
0	1,353	3,000	0.00	128	Inactive	0				
0	650	1	0.00	129	Inactive	0				
<b>0</b>	<b>212,941</b>	<b>393,405</b>	<b>3.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				<b>0.00</b>
0	7,383	30,966	0.00	211	PERS Employer Contribution	0				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	15,119	31,472	0.00	213	PERS Bond	0	0.00				
0	15,653	30,095	0.00	220	Social Security	0	0.00				
0	0	1,574	0.00	230	Paid Leave Oregon	0	0.00				
0	826	4,721	0.00	231	Workers Compensation	0	0.00				
0	921	1,770	0.00	232	Unemployment	0	0.00				
0	28,603	61,953	0.00	240	Insurance	0	0.00				
0	703	1,433	0.00	241	Life and LTD	0	0.00				
0	23	42	0.00	242	EAP	0	0.00				
<b>0</b>	<b>69,232</b>	<b>164,026</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>				
<b>0</b>	<b>282,174</b>	<b>557,431</b>	<b>3.00</b>	<b>2690</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>				

## 3000 – ENTERPRISE AND COMMUNITY SERVICE

### FUNCTION 3363: COMMUNITY PARTNERSHIPS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	1,799	0	0.00	151	Group Term Life	0	0.00				
<b>0</b>	<b>1,799</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
0	105	0	0.00	211	PERS Employer Contribution	0	0.00				
0	216	0	0.00	213	PERS Bond	0	0.00				
0	138	0	0.00	220	Social Security	0	0.00				
0	7	0	0.00	231	Workers Compensation	0	0.00				
0	8	0	0.00	232	Unemployment	0	0.00				
<b>0</b>	<b>474</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>				
<b>0</b>	<b>2,273</b>	<b>0</b>	<b>0.00</b>	<b>3363</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>				

### FUNCTION 3500: CHILDCARE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
93,700	96,930	96,234	2.50	112	Classified Salaries	94,274	2.50				
535	543	0	0.00	118	Leave Payout Licensed	0	0.00				
3,006	0	0	0.00	120	Salaries Subs and Temps	0	0.00				
1,128	1,263	0	0.00	130	Overtime	0	0.00				
0	0	0	0.00	132	Additional Hours Classified	3,000	0.00				
0	0	0	0.00	145	Hygiene/Behavior Stipend	5,857	0.00				
440	1,505	3,989	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>98,810</b>	<b>100,242</b>	<b>100,223</b>	<b>2.50</b>	<b>100</b>	<b>Salaries Regular</b>	<b>103,131</b>	<b>2.50</b>				
5,790	5,446	5,545	0.00	211	PERS Employer Contribution	5,430	0.00				
12,197	11,151	8,018	0.00	213	PERS Bond	11,656	0.00				
7,472	7,609	7,667	0.00	220	Social Security	7,289	0.00				
0	0	401	0.00	230	Paid Leave Oregon	591	0.00				
439	446	1,171	0.00	231	Workers Compensation	1,320	0.00				
83	448	452	0.00	232	Unemployment	1,906	0.00				
36,139	25,362	36,836	0.00	240	Insurance	39,635	0.00				
206	182	206	0.00	241	Life and LTD	175	0.00				
39	43	40	0.00	242	EAP	31	0.00				
<b>62,366</b>	<b>50,687</b>	<b>60,336</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>68,031</b>	<b>0.00</b>				
2,194	2,201	4,500	0.00	410	Consumable Supplies	3,000	0.00				

# Fund 100 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
951	558	0	0.00	460	Non-Consumable Supplies	0	0.00				
3,145	2,759	4,500	0.00	400	Supplies and Materials	3,000	0.00				
164,321	153,687	165,059	2.50	3500	TOTAL FUNCTION	174,163	2.50				

## 5000 – OTHER USES

### FUNCTION 5110: LONG TERM DEBT SERVICE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
200,000	200,000	200,000	0.00	610	Redemption Of Principal	200,000	0.00				
200,000	200,000	200,000	0.00	600	Other Objects	200,000	0.00				
200,000	200,000	200,000	0.00	5110	TOTAL FUNCTION	200,000	0.00				

### FUNCTION 5200: INTERFUND TRANSFERS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,763,354	2,702,131	1,846,250	0.00	710	Transfer To Other Funds	1,781,250	0.00				
1,763,354	2,702,131	1,846,250	0.00	700	Transfers	1,781,250	0.00				
1,763,354	2,702,131	1,846,250	0.00	5200	TOTAL FUNCTION	1,781,250	0.00				

## 7000 – UNAPPROPRIATED END FUND BALANCE

### FUNCTION 7000: UNAPPROPRIATED END FUND BALANCE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	9,718,933	0.00	820	Reserved For Next Year	8,591,750	0.00				
0	0	9,718,933	0.00	800	Contin and Unappropriated End Fund Balance	8,591,750	0.00				
0	0	9,718,933	0.00	7000	TOTAL FUNCTION	8,591,750	0.00				

## FUND 100 TOTAL

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
125,646,040	146,295,181	194,378,666	1,130.02		TOTAL GENERAL FUND	162,883,907	1,099.52				

# Fund 200

## Special Revenue Fund

Accounts for revenue and expenditures of grants that are restricted for specific educational projects. Principal revenue comes from federal, state, and local grants. This section also includes the nutrition services fund, the early retirement fund, and insurance reserve fund.



# Fund 200 Resources

2021-22 Actual	2022-23 Actual	2023-24 Adopted			2024-25 Proposed	2024-25 Approved	2024-25 Adopted
21,459	21,951	119,840	1412	Transportation Fees from Districts In State	18,000		
0	0	48,050	1510	Interest On Investments	0		
32,721	5,313	768,006	1610	Food Service Meal Sales	30,000		
0	0	0	1620	Non-Reimbursable Food Sales	20,000		
71,299	308,057	80,639	1690	Food Services - Other Sales	0		
0	0	1,419	1914	DNU - Donations	0		
15,131	36,927	34,791	1920	Donations	33,000		
0	3,197,781	0	1960	Recovery of Prior Year Expense	0		
1,143,295	1,232,444	1,804,841	1990	Miscellaneous Revenue	1,059,900		
239,408	307,269	210,000	1993	SB1149	250,000		
<b>1,523,313</b>	<b>5,109,742</b>	<b>3,067,586</b>		<b>TOTAL 1000</b>	<b>1,410,900</b>		
327,233	358,087	419,901	2110	City/County Revenue	0		
36,289	83,130	162,841	2199	Other Intermediate Sources	0		
8,675	27,618	2,817	2200	Restricted Revenue	0		
0	0	0	2201	Portland Arts Tax Grant	425,391		
<b>372,197</b>	<b>468,835</b>	<b>585,559</b>		<b>TOTAL 2000</b>	<b>452,391</b>		
33,705	48,630	48,260	3204	Drivers Education Fees	45,000		
14,598,523	16,522,437	24,273,417	3299	Other Restricted Grants	8,246,565		
<b>14,632,228</b>	<b>16,571,067</b>	<b>24,321,677</b>		<b>TOTAL 3000</b>	<b>8,291,565</b>		
467,516	594,128	450,000	4100	USDA Commodities	460,000		
4,545,327	9,675,458	18,238,949	4500	Restricted Revenue Thru State	583,943		
157,426	117,516	605,022	4502	Summer Program Waiver	0		
1,143,102	1,010,556	1,603,451	4503	10.553 National School Breakfast	1,400,000		
4,054,361	3,305,251	4,126,468	4505	10.555 National School Lunch	4,000,000		
0	0	0	4506	10.558 Child and Adult Care Program	45,000		
184,334	183,657	0	4508	USDA Food Distribution Program	500,000		
0	0	0	4509	Fresh Fruit and Vegetables	200,000		
0	0	0	4579	21st Century CL Grant	202,640		
7,086,949	8,146,384	12,668,903	4580	Foster Care Transportation Grant	9,616,523		
19,925	0	0	4810	Deferred Inflow of Resources	0		
<b>17,658,940</b>	<b>23,032,950</b>	<b>37,692,793</b>		<b>TOTAL 4000</b>	<b>17,008,106</b>		
375,852	1,365,481	495,000	5200	Interfund Transfers	100,000		
<b>375,852</b>	<b>1,365,481</b>	<b>495,000</b>		<b>TOTAL 5000</b>	<b>100,000</b>		
<b>38,313,738</b>	<b>50,242,548</b>	<b>70,386,542</b>		<b>TOTAL FUND 200</b>	<b>43,770,294</b>		

# Fund 200 Requirements

## Requirements by Major Function

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
15,576,923	24,661,619	13,815,995	96.03	1000	Instruction	17,298,869	128.91				
16,047,609	20,459,746	25,867,027	88.14	2000	Support Services	18,578,752	68.98				
6,293,528	6,925,122	9,595,799	67.76	3000	Enterprise & Comm. Service	7,842,672	60.77				
2,807,322	31,709	20,476,638	0.00	4000	Facilities Acquisition & Construction	5,000	0.00				
215,987	0	0	0.00	5000	Debt Service	0	0.00				
0	0	82,311	0.00	6000	Interfund Transfers	45,000	0.00				
0	0	7,910	0.00	7000	Unappropriated Ending Fund Balance	0	0.00				
<b>41,531,894</b>	<b>52,923,940</b>	<b>70,386,542</b>	<b>251.91</b>		<b>TOTAL</b>	<b>43,770,294</b>	<b>258.66</b>				

## Requirements by Major Object

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
6,870,390	8,893,037	6,902,833	77.50	111	Licensed Salaries	7,120,053	75.87				
2,624,645	3,343,667	3,718,973	111.95	112	Classified Salaries	3,872,726	111.33				
1,432,900	1,833,226	1,770,162	15	113	Administrators Salaries	1,801,174	13.70				
238,804	283,224	191,800	2	114	Admin Prof/Conf Salaries	201,394	2				
3,382,496	4,512,876	2,953,292	0	1XX	Other Salaries	3,724,972	0				
9,173,197	14,819,257	8,705,183	45.45	2XX	Associated Payroll Costs	9,907,480	55.76				
6,587,678	8,912,713	11,742,952	0	3XX	Purchase Services	4,458,962	0.00				
7,155,885	7,929,037	9,789,290	0	4XX	Supplies & Materials	6,155,985	0.00				
2,699,972	732,742	23,452,482	0	5XX	Capital Outlay	3,200,430	0.00				
1,149,940	1,664,161	1,069,354	0	6XX	Other Objects	3,037,724	0.00				
215,987	0	0	0	7XX	Interfund Transfers	45,000	0.00				
0	0	90,221	0		Contingencies	0	0.00				
<b>41,531,894</b>	<b>52,923,940</b>	<b>70,386,542</b>	<b>251.91</b>		<b>TOTAL</b>	<b>43,525,900</b>	<b>258.66</b>				

# Fund 200 Requirements

## All Requirements

### 1000 – Instruction

#### FUNCTION 1111: PRIMARY PROGRAMS K-5

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,749,212	3,816,545	1,299,158	17.85	111	Licensed Salaries	2,070,656				25.58
1,124,750	3,146,335	785,904	27.63	112	Classified Salaries	925,154				30.19
				113	Administrative Salaries					
0	0	7,779	0.00	118	Leave Payout Licensed	0				0.00
0	600	0	0.00	119	Leave Payout Classified	0				0.00
23,500	4,250	0	0.00	120	Salaries Subs and Temps	0				0.00
306	208,841	0	0.00	121	Substitute Licensed RSD	0				0.00
0	1,059	0	0.00	130	Overtime	0				0.00
0	2,886	0	0.00	134	Inactive	0				0.00
0	0	0	0.00	140	Stipends	1,925,000				0.00
0	0	0	0.00	141	Other Compensation Licensed	1,992				0.00
0	0	0	0.00	144	Longevity Pay	13,367				0.00
0	0	0	0.00	145	Hygiene/Behavior Stipend	95				0.00
0	0	0	0.00	148	Stipend Bilingual	12,198				0.00
0	0	0	0.00	152	Tax Sheltered Annuity	1,800				0.00
<b>2,897,768</b>	<b>7,180,517</b>	<b>2,092,841</b>	<b>45.48</b>	<b>100</b>	<b>Salaries Regular</b>	<b>4,950,261</b>				<b>55.77</b>
189,902	444,979	92,399	0.00	211	PERS Employer Contribution	123,629				0.00
326,133	757,513	167,421	0.00	213	PERS Bond	245,613				0.00
221,429	534,121	160,102	0.00	220	Social Security	170,554				0.00
0	0	8,365	0.00	230	Paid Leave Oregon	14,789				0.00
8,198	25,878	29,491	0.00	231	Workers Compensation	10,721				0.00
2,825	26,086	9,418	0.00	232	Unemployment	43,971				0.00
338,763	472,747	726,258	0.00	240	Insurance	761,736				0.00
4,746	4,366	2,414	0.00	241	Life and LTD	4,634				0.00
345	482	713	0.00	242	EAP	571				0.00
<b>1,092,341</b>	<b>2,266,172</b>	<b>1,196,581</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>1,376,218</b>				<b>0.00</b>
0	3,300	0	0.00	310	Inst, Prof, Tech Services	61,813				0.00
15,787	0	0	0.00	313	ESS 30-Day Kinder EA	0				0.00
1,279,410	2,377,852	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				0.00
239,664	453,857	0	0.00	315	Classified Subs-ESS-Contractual Use	0				0.00
548	0	0	0.00	317	Classified Subs-ESS-Princ/Dept Use	0				0.00
0	566	0	0.00	324	Rentals/Leases	0				0.00
0	899	0	0.00	331	Transportation SSF Reimbursable from State	0				0.00
<b>1,535,409</b>	<b>2,836,472</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>61,813</b>				<b>0.00</b>
86,367	253,092	216,811	0.00	410	Consumable Supplies, Material	425,500				0.00
0	9,027	98,999	0.00	420	Textbooks	400				0.00
1,000	0	0	0.00	430	Library Books	0				0.00
40	0	6,349	0.00	460	Non-Consumable Supplies	0				0.00
282,375	149,900	10,000	0.00	470	Computer Software	20,000				0.00
77,451	0	52	0.00	480	Computer Hardware Non-Capital	0				0.00
<b>447,233</b>	<b>412,019</b>	<b>332,211</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>445,900</b>				<b>0.00</b>

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	7,239	0	0.00	540	Depreciable Equipment and Leases	0	0.00				
<b>0</b>	<b>7,239</b>	<b>0</b>	<b>0.00</b>	<b>500</b>		<b>0</b>	<b>0.00</b>				
2,607	950	2,000	0.00	640	Dues & Fees	0	0.00				
0	44,292	0	0.00	690	Indirect Charges	0	0.00				
<b>2,607</b>	<b>45,242</b>	<b>2,000</b>	<b>0.00</b>	<b>600</b>		<b>0</b>	<b>0.00</b>				
<b>5,975,357</b>	<b>12,747,662</b>	<b>3,623,633</b>	<b>45.48</b>	<b>1111</b>	<b>Total Function</b>	<b>6,834,192</b>	<b>55.77</b>				

## FUNCTION 1113: ELEMENTARY EXTRA-CURRICULAR

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
59	0	0	0.00	331	Transportation SSF Reimbursable	0	0.00				
0	1,381	0	0.00	332	Transportation SSF NON-Reimbursable	500	0.00				
<b>617</b>	<b>1,381</b>	<b>28,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>299,590</b>	<b>0.00</b>				
15,291	16,664	133,351	0.00	410	Consumable Supplies, Material	91,879	0.00				
3,507	0	0	0.00	430	Library Books	0	0.00				
<b>18,798</b>	<b>16,664</b>	<b>133,351</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>91,879</b>	<b>0.00</b>				
75	0	591	0.00	640	Dues & Fees	0	0.00				
<b>75</b>	<b>0</b>	<b>591</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>				
<b>19,508</b>	<b>18,045</b>	<b>161,942</b>	<b>0.00</b>	<b>1113</b>	<b>TOTAL FUNCTION</b>	<b>391,470</b>	<b>0.00</b>				

## FUNCTION 1121: MIDDLE SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
612,107	635,629	199,943	3.00	111	Licensed Salaries	306,370	3.50				
0	0	832	0.00	118	Leave Payout Licensed	0	0.00				
281	948	0	0.00	130	Overtime	0	0.00				
0	0	0	0.00	131	Additional Hours Licensed	3,200	0.00				
0	0	0	0.00	140	Stipends	75,361	0.00				
409	49,521	157,050	0.00	151	Group Term Life	0	0.00				
0	234	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>612,797</b>	<b>686,332</b>	<b>357,825</b>	<b>3.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>384,931</b>	<b>3.50</b>				
0	0	0	0.00	200	Fixed Costs	14,667	0.00				
34,683	41,757	17,773	0.00	211	PERS Employer Contribution	13,622	0.00				
67,409	78,921	28,626	0.00	213	PERS Bond	28,775	0.00				
47,237	52,219	27,373	0.00	220	Social Security	18,445	0.00				
0	0	1,430	0.00	230	Paid Leave Oregon	1,495	0.00				
2,578	2,815	3,085	0.00	231	Workers Compensation	985	0.00				
604	3,072	1,610	0.00	232	Unemployment	4,823	0.00				
119,767	123,597	48,600	0.00	240	Insurance	66,000	0.00				
1,749	1,392	0	0.00	241	Life and LTD	470	0.00				
135	133	42	0.00	242	EAP	43	0.00				
<b>274,163</b>	<b>303,905</b>	<b>128,539</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>149,326</b>	<b>0.00</b>				
32,725	36,720	104,000	0.00	310	Inst, Prof, Tech Services	12,000	0.00				
7,028	4,824	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
530	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
501	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00				
0	0	0	0.00	331	Transportation SSF Reimbursable from State	7,100	0.00				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
12,966	(407)	0	0.00	340	Travel	0	0.00				
0	18,235	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00				
<b>53,749</b>	<b>59,372</b>	<b>104,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>19,100</b>	<b>0.00</b>				
(9,288)	12,599	36,465	0.00	410	Consumable Supplies, Material	9,000	0.00				
0	0	75,000	0.00	420	Textbooks	4,000	0.00				
46,679	4,510	16,395	0.00	460	Non-Consumable Supplies	1,000	0.00				
106,729	0	1,296	0.00	470	Computer Software	79,000	0.00				
117,695	36,882	2,199	0.00	480	Computer Hardware Non-Capital	0	0.00				
<b>261,815</b>	<b>53,991</b>	<b>131,355</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>93,000</b>	<b>0.00</b>				
4,300	2,850	3,000	0.00	640	Dues & Fees	0	0.00				
<b>4,300</b>	<b>2,850</b>	<b>3,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>				
<b>1,206,824</b>	<b>1,106,450</b>	<b>724,719</b>	<b>3.00</b>	<b>1121</b>	<b>TOTAL FUNCTION</b>	<b>646,357</b>	<b>3.50</b>				

## FUNCTION 1122: MIDDLE SCHOOL EXTRA-CURRICULAR

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	131	Additional Hours Licensed	111,162	0.00				
0	0	0	0.00	132	Additional Hours Classified	22,696	0.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>133,858</b>	<b>0.00</b>				
0	0	0	0.00	211	PERS Employer Contribution	4,782	0.00				
0	0	0	0.00	213	PERS Bond	11,431	0.00				
0	0	0	0.00	220	Social Security	8,022	0.00				
0	0	0	0.00	230	Paid Leave Oregon	650	0.00				
0	0	0	0.00	231	Workers Compensation	413	0.00				
0	0	0	0.00	232	Unemployment	2,097	0.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>27,396</b>	<b>0.00</b>				
0	0	0	0.00	310	Inst, Prof, Tech Services	74,773	0.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>74,773</b>	<b>0.00</b>				
31,079	50,173	168,236	0.00	410	Consumable Supplies, Material	115,000	0.00				
<b>31,079</b>	<b>50,173</b>	<b>168,236</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>115,000</b>	<b>0.00</b>				
<b>31,079</b>	<b>50,173</b>	<b>168,236</b>	<b>0.00</b>	<b>1122</b>	<b>TOTAL FUNCTION</b>	<b>351,027</b>	<b>0.00</b>				

## FUNCTION 1130: HIGH SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	111	Licensed Salaries	84,528	2.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>84,528</b>	<b>2.00</b>				
0	0	0	0.00	240	Insurance	16,500	0.00				
0	0	0	0.00	241	Life and LTD	118	0.00				
0	0	0	0.00	242	EAP	11	0.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>16,628</b>	<b>0.00</b>				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1130</b>	<b>TOTAL FUNCTION</b>	<b>101,156</b>	<b>2.00</b>				

## FUNCTION 1131: HIGH SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
669,237	917,308	464,076	6.67	111	Licensed Salaries	396,865	6.67				
0	37,759	0	0.00	112	Classified Salaries	39,885	1.00				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	1,179	0.00	118	Leave Payout Licensed	0	0.00			
0	9,600	0	0.00	119	Leave Payout Classified	0	0.00			
0	0	0	0.00	120	Salaries Subs and Temps	41,551	0.00			
1,584	4,221	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	131	Additional Hours Licensed	194,700	0.00			
0	0	0	0.00	132	Additional Hours Classified	500	0.00			
117,058	78,020	60,000	0.00	134	Inactive	0	0.00			
0	0	0	0.00	141	Other Compensation Licensed	14,496	0.00			
0	0	0	0.00	144	Longevity Pay	3,015	0.00			
7,358	38,686	21,819	0.00	151	Group Term Life	0	0.00			
2,259	2,397	324	0.00	152	Tax Sheltered Annuity	600	0.00			
<b>797,497</b>	<b>1,087,990</b>	<b>547,398</b>	<b>6.67</b>	<b>100</b>	<b>Salaries Regular</b>	<b>691,612</b>	<b>7.67</b>			
0	0	0	0.00	200	Fixed Costs	81,800	0.00			
51,904	67,693	27,837	0.00	211	PERS Employer Contribution	28,387	0.00			
92,439	124,823	43,790	0.00	213	PERS Bond	54,381	0.00			
61,177	83,304	41,877	0.00	220	Social Security	34,277	0.00			
0	0	2,190	0.00	230	Paid Leave Oregon	2,778	0.00			
5,724	9,472	5,937	0.00	231	Workers Compensation	1,865	0.00			
784	4,900	2,465	0.00	232	Unemployment	8,961	0.00			
169,531	197,867	108,054	0.00	240	Insurance	108,692	0.00			
1,938	2,328	0	0.00	241	Life and LTD	726	0.00			
148	176	93	0.00	242	EAP	72	0.00			
6,683	0	0	0.00	243	Insurance Pool	0	0.00			
<b>390,327</b>	<b>490,564</b>	<b>232,243</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>321,939</b>	<b>0.00</b>			
24,000	12,609	200	0.00	310	Inst, Prof, Tech Services	224,300	0.00			
3,384	1,806	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00			
0	0	26,303	0.00	316	Licensed Subs-ESS-Princ/Dept Use	3,000	0.00			
3,290	5,065	2,278	0.00	322	Repairs & Maintenance Services	10,000	0.00			
0	0	1,000	0.00	324	Rentals/Leases	6,000	0.00			
0	269	0	0.00	331	Transportation SSF Reimbursable	3,000	0.00			
0	1,647	0	0.00	332	Transportation SSF NON-Reimbursable	0	0.00			
0	0	0	0.00	343	Travel and Field Trips - Students	500	0.00			
0	516	0	0.00	354	Advertising	0	0.00			
0	133,728	0	0.00	370	Tuition	0	0.00			
0	0	0	0.00	380	Non-Instructional Professional & Tech Services	500	0.00			
<b>30,674</b>	<b>155,641</b>	<b>29,781</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>247,300</b>	<b>0.00</b>			
1,887	1,242	2,210	0.00	409	Tires And Batteries	5,000	0.00			
28,509	82,853	100,329	0.00	410	Consumable Supplies, Material	85,000	0.00			
0	2,858	0	0.00	411	Food Purchases	0	0.00			
1,804	2,067	2,000	0.00	418	Parts	3,000	0.00			
3,325	4,721	108,611	0.00	419	Gasoline, Diesel	4,000	0.00			
108,759	153,230	94,868	0.00	460	Non-Consumable Supplies	75,000	0.00			
42,809	74,500	0	0.00	470	Computer Software	84,246	0.00			
911	27,448	1,911	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>188,005</b>	<b>348,920</b>	<b>309,929</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>256,246</b>	<b>0.00</b>			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	95,757	26,400	0.00	540	Depreciable Equipment and Leases	0	0.00			
0	0	0	0.00	541	Depreciable Equipment New and Additional	11,200	0.00			
0	0	0	0.00	590	Other Capital Outlay	5,000	0.00			
<b>0</b>	<b>95,757</b>	<b>26,400</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>16,200</b>	<b>0.00</b>			
96,379	87,333	107,934	0.00	690	Indirect Charges	0	0.00			
<b>96,379</b>	<b>87,333</b>	<b>107,934</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>1,502,881</b>	<b>2,266,205</b>	<b>1,253,685</b>	<b>6.67</b>	<b>1131</b>	<b>TOTAL FUNCTION</b>	<b>1,533,297</b>	<b>7.67</b>			

## FUNCTION 1132: HIGH SCHOOL ATHLETICS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,000	0	0	0.00	130	Overtime	0	0.00			
2,665	0	0	0.00	131	Additional Hours Licensed	0	0.00			
<b>4,665</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
158	0	0	0.00	211	PERS Employer Contribution	0	0.00			
245	0	0	0.00	213	PERS Bond	0	0.00			
357	0	0	0.00	220	Social Security	0	0.00			
19	0	0	0.00	231	Workers Compensation	0	0.00			
21	0	0	0.00	232	Unemployment	0	0.00			
<b>801</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
3,006	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00			
6,125	0	0	0.00	322	Repairs & Maintenance Services	0	0.00			
<b>9,131</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
0	0	25,000	0.00	410	Consumable Supplies, Material	0	0.00			
<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>14,597</b>	<b>0</b>	<b>25,000</b>	<b>0.00</b>	<b>1132</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 1133: HIGH SCHOOL ACTIVITIES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	24,277	0.00	310	Inst, Prof, Tech Services	0	0.00			
0	0	21,600	0.00	324	Rentals/Leases	0	0.00			
0	12,625	6,198	0.00	331	Transportation SSF Reimbursable from State	0	0.00			
<b>0</b>	<b>12,625</b>	<b>52,075</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
215,515	304,755	385,626	0.00	410	Consumable Supplies, Material	400,750	0.00			
0	4,100	19,737	0.00	460	Non-Consumable Supplies	0	0.00			
<b>215,515</b>	<b>308,855</b>	<b>405,363</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>400,750</b>	<b>0.00</b>			
0	0	3,280	0.00	640	Dues & Fees	0	0.00			
<b>0</b>	<b>0</b>	<b>3,280</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>215,515</b>	<b>321,481</b>	<b>460,718</b>	<b>0.00</b>	<b>1133</b>	<b>TOTAL FUNCTION</b>	<b>400,750</b>	<b>0.00</b>			

## FUNCTION 1140: PRE-KINDERGARTEN PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
29,346	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00			
<b>29,346</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
<b>29,346</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1140</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

# Fund 200 Requirements

## FUNCTION 1220: RESTRICTIVE PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
33,914	36,420	56,221	1.88	112	Classified Salaries	119,029	3.75				
989	0	0	0.00	120	Salaries Subs and Temps	0	0.00				
0	0	1,000	0.00	151	Group Term Life	0	0.00				
104	13	3,000	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>35,007</b>	<b>36,433</b>	<b>60,221</b>	<b>1.88</b>	<b>100</b>	<b>Salaries Regular</b>	<b>119,029</b>	<b>3.75</b>				
1,622	1,076	3,311	0.00	211	PERS Employer Contribution	3,392	0.00				
3,402	2,204	4,818	0.00	213	PERS Bond	7,282	0.00				
2,678	2,976	4,609	0.00	220	Social Security	7,016	0.00				
0	0	241	0.00	230	Paid Leave Oregon	569	0.00				
155	172	691	0.00	231	Workers Compensation	395	0.00				
38	175	273	0.00	232	Unemployment	1,834	0.00				
13,844	9,633	26,664	0.00	240	Insurance	60,435	0.00				
113	79	142	0.00	241	Life and LTD	327	0.00				
22	18	28	0.00	242	EAP	43	0.00				
<b>21,875</b>	<b>16,333</b>	<b>40,777</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>81,294</b>	<b>0.00</b>				
225,284	632,408	0	0.00	310	Inst, Prof, Tech Services	650,000	0.00				
1,339	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
628	218	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
12,893	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00				
<b>240,144</b>	<b>632,626</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>650,000</b>	<b>0.00</b>				
0	357	3,000	0.00	410	Consumable Supplies, Material	0	0.00				
<b>0</b>	<b>357</b>	<b>3,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>				
<b>297,025</b>	<b>685,749</b>	<b>103,998</b>	<b>1.88</b>	<b>1220</b>	<b>TOTAL FUNCTION</b>	<b>850,323</b>	<b>3.75</b>				

## FUNCTION 1223: TRANSITIONPROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
8,358	22,848	5,000	0.00	130	Overtime	0	0.00				
4,639	5,776	2,000	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>12,997</b>	<b>28,624</b>	<b>7,000</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
61	2,440	292	0.00	211	PERS Employer Contribution	0	0.00				
1,507	3,435	560	0.00	213	PERS Bond	0	0.00				
994	2,190	536	0.00	220	Social Security	0	0.00				
0	0	28	0.00	230	Paid Leave Oregon	0	0.00				
51	106	30	0.00	231	Workers Compensation	0	0.00				
17	129	32	0.00	232	Unemployment	0	0.00				
<b>2,630</b>	<b>8,300</b>	<b>1,478</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>				
645	5,160	83,792	0.00	310	Inst, Prof, Tech Services	0	0.00				
2,368	3,195	1,000	0.00	340	Travel	0	0.00				
0	0	0	0.00	341	Travel In District	100	0.00				
<b>3,013</b>	<b>8,355</b>	<b>84,792</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>100</b>	<b>0.00</b>				
346	2,994	10,601	0.00	410	Consumable Supplies, Material	27,731	0.00				
778	521	1,507	0.00	460	Non-Consumable Supplies	0	0.00				
469	3,797	3,808	0.00	480	Computer Hardware Non-Capital	5,000	0.00				
<b>1,593</b>	<b>7,313</b>	<b>15,916</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>32,731</b>	<b>0.00</b>				



# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
398	0	400	0.00	640	Dues & Fees	0	0.00			
<b>398</b>	<b>0</b>	<b>400</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>20,632</b>	<b>52,592</b>	<b>109,586</b>	<b>0.00</b>	<b>1223</b>	<b>TOTAL FUNCTION</b>	<b>32,831</b>	<b>0.00</b>			

## FUNCTION 1124: LIFE SKILLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
158,970	166,676	138,999	2.00	111	Licensed Salaries	142,661	1.50			
112,602	289,072	192,119	6.44	112	Classified Salaries	183,521	5.63			
830	971	1,366	0.00	118	Leave Payout Licensed	0	0.00			
3,518	0	1,893	0.00	120	Salaries Subs and Temps	0	0.00			
0	0	1,000	0.00	130	Overtime	0	0.00			
0	0	0	0.00	141	Other Compensation Licensed	1,936	0.00			
0	0	0	0.00	144	Longevity Pay	880	0.00			
0	0	0	0.00	148	Stipend Bilingual	1,106	0.00			
21	0	5,000	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>275,939</b>	<b>456,719</b>	<b>340,377</b>	<b>8.44</b>	<b>100</b>	<b>Salaries Regular</b>	<b>330,104</b>	<b>7.13</b>			
17,784	25,629	18,482	0.00	211	PERS Employer Contribution	19,554	0.00			
31,723	45,698	27,229	0.00	213	PERS Bond	36,171	0.00			
20,938	34,976	26,040	0.00	220	Social Security	25,231	0.00			
0	0	1,362	0.00	230	Paid Leave Oregon	2,045	0.00			
1,173	2,530	4,588	0.00	231	Workers Compensation	2,249	0.00			
832	2,057	1,534	0.00	232	Unemployment	6,596	0.00			
83,310	123,817	125,724	0.00	240	Insurance	108,692	0.00			
737	864	497	0.00	241	Life and LTD	610	0.00			
102	182	126	0.00	242	EAP	81	0.00			
<b>156,599</b>	<b>235,754</b>	<b>205,582</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>201,229</b>	<b>0.00</b>			
123	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00			
0	0	591	0.00	317	Classified Subs-ESS-Princ/Dept Use	0	0.00			
<b>123</b>	<b>0</b>	<b>591</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
0	0	5,380	0.00	410	Consumable Supplies, Material	0	0.00			
0	0	2,000	0.00	480	Computer Hardware Non Capital	0	0.00			
<b>0</b>	<b>0</b>	<b>7,380</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>432,661</b>	<b>692,473</b>	<b>553,930</b>	<b>8.44</b>	<b>1224</b>	<b>TOTAL FUNCTION</b>	<b>531,333</b>	<b>7.13</b>			

## FUNCTION 1229: FUNCTIONAL LIFE SKILLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
84,261	200,356	165,505	5.22	112	Classified Salaries	95,610	3.66			
0	0	437	0.00	118	Leave Payout Licensed	0	0.00			
4,213	0	0	0.00	120	Salaries Subs and Temps	0	0.00			
700	379	0	0.00	129	Inactive	0	0.00			
16	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>89,190</b>	<b>200,735</b>	<b>165,942</b>	<b>5.22</b>	<b>100</b>	<b>Salaries Regular</b>	<b>95,610</b>	<b>3.66</b>			
6,127	12,812	7,240	0.00	211	PERS Employer Contribution	6,270	0.00			
11,025	19,655	13,275	0.00	213	PERS Bond	11,473	0.00			
6,733	15,261	12,695	0.00	220	Social Security	7,314	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	664	0.00	230	Paid Leave Oregon	593				
395	872	1,991	0.00	231	Workers Compensation	410				
28	898	747	0.00	232	Unemployment	1,912				
39,747	69,454	79,992	0.00	240	Insurance	40,514				
161	415	426	0.00	241	Life and LTD	379				
30	98	84	0.00	242	EAP	32				
<b>64,246</b>	<b>119,465</b>	<b>117,114</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>68,897</b>				
245	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
142	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0				
<b>387</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
0	1,128	0	0.00	410	Consumable Supplies, Material	0				
<b>0</b>	<b>1,128</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>153,823</b>	<b>321,327</b>	<b>283,056</b>	<b>5.22</b>	<b>1229</b>	<b>TOTAL FUNCTION</b>	<b>164,507</b>				<b>3.66</b>

## FUNCTION 1250: LESS RESTRICTIVE PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	8,462	0	0.00	111	Licensed Salaries	0				
309,933	416,756	353,939	9.63	112	Classified Salaries	302,717				
1,085	0	1,296	0.00	118	Leave Payout Licensed	0				
2,118	0	0	0.00	120	Salaries Subs and Temps	0				
1,200	1,200	2	0.00	129	Inactive	0				
1,780	4,550	0	0.00	130	Overtime	0				
0	0	0	0.00	145	Hygiene/Behavior Stipend	1,058				
0	0	0	0.00	148	Stipend Bilingual	1,058				
2,129	0	0	0.00	151	Group Term Life	0				
2,475	4,699	20,000	0.00	152	Tax Sheltered Annuity	0				
<b>320,721</b>	<b>435,668</b>	<b>375,237</b>	<b>9.63</b>	<b>100</b>	<b>Salaries Regular</b>	<b>304,833</b>				<b>8.31</b>
18,032	25,417	22,525	0.00	211	PERS Employer Contribution	14,146				
35,065	48,166	30,019	0.00	213	PERS Bond	26,509				
23,818	32,432	28,707	0.00	220	Social Security	23,319				
0	0	1,499	0.00	230	Paid Leave Oregon	1,890				
1,396	1,865	4,349	0.00	231	Workers Compensation	2,079				
57	1,908	1,688	0.00	232	Unemployment	6,097				
137,835	158,627	159,036	0.00	240	Insurance	133,724				
780	790	711	0.00	241	Life and LTD	544				
146	188	154	0.00	242	EAP	97				
<b>217,128</b>	<b>269,393</b>	<b>248,688</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>208,405</b>				<b>0.00</b>
0	3,000	0	0.00	310	Inst, Prof, Tech Services	0				
1,959	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
257	113	0	0.00	315	Classified Subs-ESS-Contractual Use	0				
26,438	34,152	198,114	0.00	318	Non-Inst Staff Prof, Tech Impr	0				
0	0	2,000	0.00	336	Transportation Reimbursable for Public	0				
267	0	5,500	0.00	340	Travel	0				
0	0	0	0.00	342	Travel Out of District	5,000				
<b>28,920</b>	<b>37,265</b>	<b>205,614</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>5,000</b>				<b>0.00</b>

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
378	5,856	5,197	0.00	410	Consumable Supplies, Material	0	0.00			
0	1,518	0	0.00	420	Textbooks	0	0.00			
<b>378</b>	<b>7,374</b>	<b>5,197</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
0	0	6,812	0.00	690	Indirect Charges	7,100	0.00			
<b>0</b>	<b>0</b>	<b>6,812</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>7,100</b>	<b>0.00</b>			
<b>567,147</b>	<b>749,699</b>	<b>841,548</b>	<b>9.63</b>	<b>1250</b>	<b>TOTAL FUNCTION</b>	<b>525,339</b>	<b>8.31</b>			

## FUNCTION 1271: REMEDIATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,403	4,367	6,000	0.00	123	Temporary Licensed Salary	0	0.00			
0	0	0	0.00	132	Additional Hours Classified	5,000	0.00			
39,516	19,686	27,732	0.00	151	Group Term Life	0	0.00			
<b>40,918</b>	<b>24,052</b>	<b>33,732</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>5,000</b>	<b>0.00</b>			
0	0	0	0.00	200	Fixed Costs	112	0.00			
2,574	1,611	1,406	0.00	211	PERS Employer Contribution	0	0.00			
4,569	3,012	2,699	0.00	213	PERS Bond	0	0.00			
3,128	1,914	2,580	0.00	220	Social Security	0	0.00			
0	169	135	0.00	230	Paid Leave Oregon	0	0.00			
169	22	145	0.00	231	Workers Compensation	0	0.00			
184	24	152	0.00	232	Unemployment	0	0.00			
<b>10,625</b>	<b>6,753</b>	<b>7,117</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>112</b>	<b>0.00</b>			
0	1,575	0	0.00	310	Inst, Prof, Tech Services	1,488	0.00			
0	160	0	0.00	340	Travel	0	0.00			
<b>0</b>	<b>1,735</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,488</b>	<b>0.00</b>			
49	312	500	0.00	410	Consumable Supplies, Material	0	0.00			
(827)	0	0	0.00	460	Non-Consumable Supplies	0	0.00			
<b>(778)</b>	<b>312</b>	<b>500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
0	255	0	0.00	690	Indirect Charges	350	0.00			
<b>0</b>	<b>255</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>350</b>	<b>0.00</b>			
<b>50,764</b>	<b>33,108</b>	<b>41,349</b>	<b>0.00</b>	<b>1271</b>	<b>TOTAL FUNCTION</b>	<b>6,950</b>	<b>0.00</b>			

## FUNCTION 1272: TITLE IA/D

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
79,588	7,287	88,002	1.00	111	Licensed Salaries	1,234,616	13.00			
147,142	230,226	345,765	11.91	112	Classified Salaries	708,000	23.13			
423	435	1,334	0.00	118	Leave Payout Licensed	0	0.00			
1,467	0	0	0.00	120	Salaries Subs and Temps	0	0.00			
0	637	73,830	0.00	123	Temporary Licensed Salary	0	0.00			
0	504	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	131	Additional Hours Licensed	3,100	0.00			
0	0	0	0.00	132	Additional Hours Classified	11,200	0.00			
0	0	0	0.00	144	Longevity Pay	12,639	0.00			
0	0	0	0.00	145	Hygiene/Behavior Stipend	1,057	0.00			
0	0	0	0.00	148	Stipend Bilingual	5,444	0.00			
631	1,251	174,956	0.00	151	Group Term Life	0	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
114	0	13,053	0.00	152	Tax Sheltered Annuity	0				
<b>229,364</b>	<b>240,339</b>	<b>696,940</b>	<b>12.91</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,976,057</b>				<b>36.13</b>
13,396	14,931	31,846	0.00	211	PERS Employer Contribution	108,664				0.00
25,499	25,931	55,757	0.00	213	PERS Bond	213,035				0.00
17,657	20,061	53,313	0.00	220	Social Security	144,646				0.00
0	0	2,790	0.00	230	Paid Leave Oregon	11,723				0.00
997	2,009	6,921	0.00	231	Workers Compensation	7,888				0.00
279	1,180	3,136	0.00	232	Unemployment	37,816				0.00
66,808	81,775	207,656	0.00	240	Insurance	574,210				0.00
651	740	1,126	0.00	241	Life and LTD	3,743				0.00
104	171	236	0.00	242	EAP	443				0.00
<b>125,391</b>	<b>146,798</b>	<b>362,781</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>1,102,168</b>				<b>0.00</b>
32,623	54,660	754,706	0.00	310	Inst, Prof, Tech Services	153,051				0.00
11,532	0	0	0.00	313	ESS 30-Day Kinder EA	0				0.00
6,291	392	1,000	0.00	314	Licensed Subs-ESS-Contractual Use	0				0.00
6,216	54	0	0.00	315	Classified Subs-ESS-Contractual Use	0				0.00
735	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0				0.00
0	0	0	0.00	324	Rentals/Leases	2,500				0.00
(277)	5,896	5,000	0.00	331	Transportation SSF Reimbursable from State	370				0.00
(1,155)	916	0	0.00	332	Transportation SSF NON Reimbursable	450				0.00
0	0	0	0.00	333	Transportation Reimbursable from Federal	9,290				0.00
0	0	0	0.00	340	Travel	26,410				0.00
0	0	0	0.00	342	Travel Out of District	190				0.00
0	0	0	0.00	343	Travel and Field Trips - Students	2,970				0.00
12,146	901,893	0	0.00	360	Charter School Payments	976,246				0.00
0	0	60,000	0.00	373	Tuition Payments To Private Schools	0				0.00
<b>68,110</b>	<b>963,811</b>	<b>820,706</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>1,171,477</b>				<b>0.00</b>
108,324	57,347	60,508	0.00	410	Consumable Supplies, Material	177,630				0.00
0	7,375	7,673	0.00	420	Textbooks	26,770				0.00
0	0	0	0.00	430	Library Books	2,960				0.00
27,716	52,771	5,400	0.00	460	Non-Consumable Supplies	28,411				0.00
23,300	20,164	19,610	0.00	470	Computer Software	16,290				0.00
31,348	22,250	7,518	0.00	480	Computer Hardware Non-Capital	4,050				0.00
<b>190,688</b>	<b>159,906</b>	<b>100,709</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>256,111</b>				<b>0.00</b>
0	6,789	0	0.00	540	Depreciable Equipment and Leases	0				0.00
<b>0</b>	<b>6,789</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>				<b>0.00</b>
<b>613,553</b>	<b>1,517,643</b>	<b>1,981,136</b>	<b>12.91</b>	<b>1272</b>	<b>TOTAL FUNCTION</b>	<b>4,505,813</b>				<b>36.13</b>

## FUNCTION 1273: EXTENDED DAY

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	410	Consumable Supplies, Material	2,950				0.00
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>2,950</b>				<b>0.00</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1273</b>	<b>TOTAL FUNCTION</b>	<b>2,950</b>				<b>0.00</b>

# Fund 200 Requirements

## FUNCTION 1280: ALTERNATIVE EDUCATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
136,583	67,999	68,449	1.00	111	Licensed Salaries	100,516				
45,209	(2,399)	61,719	1.80	112	Classified Salaries	0				
0	0	1,369	0.00	118	Leave Payout Licensed	0				
15,384	0	14,725	0.00	124	Temporary Classified Salary	0				
1,554	3,643	27	0.00	130	Overtime	0				
0	0	0	0.00	131	Additional Hours Licensed	3,800				
682	125	150	0.00	151	Group Term Life	0				
5,695	1,354	12,854	0.00	152	Tax Sheltered Annuity	0				
<b>205,108</b>	<b>70,721</b>	<b>159,293</b>	<b>2.80</b>	<b>100</b>	<b>Salaries Regular</b>	<b>104,316</b>				
0	0	0	0.00	200	Fixed Costs	1,900				
11,233	4,100	8,511	0.00	211	PERS Employer Contribution	8,474				
23,432	8,397	12,742	0.00	213	PERS Bond	12,062				
15,688	5,410	12,186	0.00	220	Social Security	7,689				
0	0	637	0.00	230	Paid Leave Oregon	623				
868	291	1,698	0.00	231	Workers Compensation	406				
100	318	717	0.00	232	Unemployment	2,010				
51,453	13,241	36,713	0.00	240	Insurance	16,572				
457	113	171	0.00	241	Life and LTD	114				
46	14	48	0.00	242	EAP	10				
<b>103,276</b>	<b>31,885</b>	<b>73,423</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>49,860</b>				
13,593	90,025	24,649	0.00	310	Inst, Prof, Tech Services	11,900				
4,630	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
0	0	0	0.00	316	Licensed Subs-ESS-Princ/Dept Use	1,500				
(84)	175	0	0.00	331	Transportation SSF Reimbursable from State	0				
2,007	2,999	3,200	0.00	340	Travel	0				
0	0	0	0.00	343	Travel and Field Trips - Students	6,000				
0	2,314	0	0.00	360	Charter School Payments	0				
0	0	4,469	0.00	370	Tuition	0				
<b>20,146</b>	<b>95,513</b>	<b>32,318</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>19,400</b>				
17,932	16,261	33,094	0.00	410	Consumable Supplies, Material	35,500				
1,842	4,005	0	0.00	460	Non-Consumable Supplies	1,500				
0	25,900	0	0.00	470	Computer Software	15,000				
0	4,239	0	0.00	480	Computer Hardware Non Capital	0				
<b>19,774</b>	<b>50,405</b>	<b>33,094</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>52,000</b>				
0	9,472	0	0.00	540	Depreciable Equipment and Leases	0				
<b>0</b>	<b>9,472</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>				
0	0	0	0.00	640	Dues & Fees	3,000				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>3,000</b>				
<b>348,304</b>	<b>257,995</b>	<b>298,128</b>	<b>2.80</b>	<b>1280</b>	<b>TOTAL FUNCTION</b>	<b>228,576</b>				

## FUNCTION 1288: CHARTER SCHOOLS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	50,001	0	0.00	310	Inst, Prof, Tech Services	0				
1,501,323	1,001,572	1,722,752	0.00	360	Charter School Payments	1,700				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,501,323	1,051,573	1,722,752	0.00	300	Purchased Services	1,700				
1,501,323	1,051,573	1,722,752	0.00	1288	<b>TOTAL FUNCTION</b>	1,700				

## FUNCTION 1291: ENGLISH LANGUAGE LEARNERS INSTRUCTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
23	64	0	0.00	151	Group Term Life	0				
100	0	0	0.00	152	Tax Sheltered Annuity	0				
123	64	0	0.00	100	<b>Salaries Regular</b>	0				
11	6	0	0.00	211	PERS Employer Contribution	0				
15	8	0	0.00	213	PERS Bond	0				
9	5	0	0.00	220	Social Security	0				
1	0	0	0.00	231	Workers Compensation	0				
0	0	0	0.00	232	Unemployment	0				
48	0	0	0.00	240	Insurance	0				
0	0	0	0.00	241	Life and LTD	0				
0	0	0	0.00	242	EAP	0				
84	19	0	0.00	200	<b>Fixed Costs</b>	0				
8,086	68,645	100,000	0.00	310	Inst, Prof, Tech Services	0				
523	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
0	0	0	0.00	333	Transportation Reimbursable from Federal	31,900				
0	0	5,057	0.00	340	Travel	0				
8,609	68,645	105,057	0.00	300	<b>Purchased Services</b>	31,900				
99	90	0	0.00	410	Consumable Supplies, Material	17,968				
23,250	50,750	35,500	0.00	470	Computer Software	120,180				
23,349	50,840	35,500	0.00	400	<b>Supplies and Materials</b>	138,148				
0	0	0	0.00	690	Indirect Charges	11,250				
0	0	0	0.00	600	<b>Other Objects</b>	11,250				
32,165	119,568	140,557	0.00	1291	<b>TOTAL FUNCTION</b>	181,298				

## FUNCTION 1299: OTHER PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	5,000	0	0.00	111	Licensed Salaries	0				
0	5,000	0	0.00	100	<b>Salaries Regular</b>	0				
0	5,000	0	0.00	1299	<b>TOTAL FUNCTION</b>	0				

## FUNCTION 1400: SUMMER SCHOOL PROGRAMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
48	0	0	0.00	111	Licensed Salaries	0				
0	10,388	0	0.00	113	Administrator Salaries	0				
133,843	154,777	0	0.00	120	Salaries Subs and Temps	0				
0	0	0	0.00	143	Other Compensation Admin	9,000				
847,166	839,822	318,159	0.00	151	Group Term Life	0				
65,020	409,204	5,168	0.00	152	Tax Sheltered Annuity	0				
1,046,078	1,414,190	323,327	0.00	100	<b>Salaries Regular</b>	9,000				
61,774	77,994	13,483	0.00	211	PERS Employer Contribution	0				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
106,447	138,953	25,867	0.00	213	PERS Bond	0	0.00			
80,018	109,614	24,736	0.00	220	Social Security	0	0.00			
0	0	1,294	0.00	230	Paid Leave Oregon	0	0.00			
6,291	11,185	1,391	0.00	231	Workers Compensation	0	0.00			
4,667	4,960	1,454	0.00	232	Unemployment	0	0.00			
1,405	76	0	0.00	240	Insurance	0	0.00			
0	103	0	0.00	241	Life and LTD	0	0.00			
0	6	0	0.00	242	EAP	0	0.00			
<b>260,601</b>	<b>342,891</b>	<b>68,225</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
643,365	543,597	829,080	0.00	310	Inst, Prof, Tech Services	0	0.00			
78,045	49,551	39,081	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00			
9,971	4,376	8,866	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00			
0	785	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00			
5	44,703	0	0.00	340	Travel	0	0.00			
0	1,338	0	0.00	353	Postage	0	0.00			
0	180	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00			
<b>731,387</b>	<b>644,531</b>	<b>877,027</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
47,705	46,874	2,579	0.00	410	Consumable Supplies, Material	0	0.00			
345,668	139,226	884	0.00	420	Textbooks	0	0.00			
0	699	0	0.00	460	Non-Consumable Supplies	0	0.00			
31,454	0	374	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>424,827</b>	<b>186,799</b>	<b>3,837</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
775	0	0	0.00	640	Dues & Fees	0	0.00			
100,751	29,440	49,606	0.00	690	Indirect Charges	0	0.00			
<b>101,526</b>	<b>29,440</b>	<b>49,606</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>2,564,419</b>	<b>2,617,851</b>	<b>1,322,022</b>	<b>0.00</b>	<b>1400</b>	<b>TOTAL FUNCTION</b>	<b>9,000</b>	<b>0.00</b>			

## 2000 – SUPPORT SERVICES

### FUNCTION 2110: ATTENDANCE / SOCIAL WORK

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
591,942	870,003	1,014,322	15.00	111	Licensed Salaries	815,314	11.00			
186,046	235,866	279,551	7.00	112	Classified Salaries	280,746	7.00			
0	0	549	0.00	118	Leave Payout Licensed	0	0.00			
4,150	2,150	3	0.00	129	Inactive	0	0.00			
199	6,602	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	131	Additional Hours Licensed	1,000	0.00			
0	0	0	0.00	132	Additional Hours Classified	5,500	0.00			
0	0	0	0.00	141	Other Compensation Licensed	2,074	0.00			
0	0	0	0.00	144	Longevity Pay	1,915	0.00			
0	0	0	0.00	148	Stipend Bilingual	2,741	0.00			
25,499	24,306	60,452	0.00	151	Group Term Life	0	0.00			
1,189	717	194	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>809,024</b>	<b>1,139,644</b>	<b>1,355,071</b>	<b>22.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,109,290</b>	<b>18.00</b>			
0	0	0	0.00	200	Fixed Costs	2,750	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
37,466	63,336	70,516	0.00	211	PERS Employer Contribution	63,313				
75,600	114,702	108,405	0.00	213	PERS Bond	123,414				
61,662	90,085	103,663	0.00	220	Social Security	84,168				
0	202	5,421	0.00	230	Paid Leave Oregon	6,821				
3,416	4,769	15,791	0.00	231	Workers Compensation	4,546				
689	5,111	6,097	0.00	232	Unemployment	22,005				
186,090	282,574	345,564	0.00	240	Insurance	256,062				
2,219	2,454	497	0.00	241	Life and LTD	1,519				
217	298	309	0.00	242	EAP	183				
<b>367,360</b>	<b>563,531</b>	<b>656,263</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>564,781</b>				
13,395	0	30,275	0.00	310	Inst, Prof, Tech Services	109,550				
<b>13,395</b>	<b>0</b>	<b>30,275</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>109,550</b>				
(1,478)	1,475	14,432	0.00	410	Consumable Supplies, Material	110,950				
0	0	108,000	0.00	470	Computer Software	26,770				
0	0	30,000	0.00	480	Computer Hardware Non-Capital	8,100				
<b>(1,478)</b>	<b>1,475</b>	<b>152,432</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>145,820</b>				
0	0	0	0.00	540	Depreciable Equipment and Leases	10,670				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>10,670</b>				
0	897	13,697	0.00	690	Indirect Charges	0				
<b>0</b>	<b>897</b>	<b>13,697</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>1,188,301</b>	<b>1,705,548</b>	<b>2,207,738</b>	<b>22.00</b>	<b>2110</b>	<b>TOTAL FUNCTION</b>	<b>1,940,111</b>				

## FUNCTION 2115: STUDENT SAFETY

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	111	Licensed Salaries	92,403				
179	0	178	0.00	130	Overtime	0				
168,217	11,561	125,744	0.00	152	Tax Sheltered Annuity	0				
<b>168,396</b>	<b>11,561</b>	<b>125,922</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>92,403</b>				
7,781	261	5,251	0.00	211	PERS Employer Contribution	5,165				
14,508	535	10,074	0.00	213	PERS Bond	11,088				
12,792	884	9,633	0.00	220	Social Security	7,069				
0	25	502	0.00	230	Paid Leave Oregon	573				
738	39	542	0.00	231	Workers Compensation	374				
536	40	567	0.00	232	Unemployment	1,848				
0	0	0	0.00	240	Insurance	16,500				
0	0	0	0.00	241	Life and LTD	118				
0	0	0	0.00	242	EAP	11				
<b>36,355</b>	<b>1,784</b>	<b>26,569</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>42,746</b>				
20,470	0	71,360	0.00	310	Inst, Prof, Tech Services	0				
2,017	0	2,017	0.00	315	Classified Subs-ESS-Contractual Use	0				
2,544	0	0	0.00	318	Non-Inst Staff Prof, Tech Impr	0				
<b>25,031</b>	<b>0</b>	<b>73,377</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
47	0	0	0.00	410	Consumable Supplies, Material	0				
<b>47</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>229,829</b>	<b>13,345</b>	<b>225,868</b>	<b>0.00</b>	<b>2115</b>	<b>TOTAL FUNCTION</b>	<b>135,149</b>				



# Fund 200 Requirements

## FUNCTION 2119: HOMELESS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	410	Consumable Supplies, Material	8,000				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>8,000</b>				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2119</b>	<b>TOTAL FUNCTION</b>	<b>8,000</b>				

## FUNCTION 2120: GUIDANCE SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
593,575	825,980	998,738	13.00	111	Licensed Salaries	1,054,303				
32,787	18,593	0	0.00	112	Classified Salaries	0				
0	0	3,648	0.00	118	Leave Payout Licensed	0				
350	350	1	0.00	129	Inactive	0				
0	0	0	0.00	132	Additional Hours Classified	500				
0	0	0	0.00	144	Longevity Pay	3,973				
0	0	0	0.00	148	Stipend Bilingual	2,826				
1,644	2,742	8,403	0.00	151	Group Term Life	0				
0	0	166	0.00	152	Tax Sheltered Annuity	0				
<b>628,356</b>	<b>847,666</b>	<b>1,010,956</b>	<b>13.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,061,601</b>				
0	0	0	0.00	200	Fixed Costs	250				
36,365	54,236	59,084	0.00	211	PERS Employer Contribution	47,752				
71,166	102,174	80,872	0.00	213	PERS Bond	99,203				
47,878	69,818	77,337	0.00	220	Social Security	67,739				
0	0	4,044	0.00	230	Paid Leave Oregon	5,490				
2,614	3,763	12,064	0.00	231	Workers Compensation	3,633				
736	4,107	4,549	0.00	232	Unemployment	17,710				
141,366	202,468	210,600	0.00	240	Insurance	222,588				
1,716	1,994	0	0.00	241	Life and LTD	1,591				
127	175	182	0.00	242	EAP	146				
<b>301,968</b>	<b>438,734</b>	<b>448,732</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>466,101</b>				
7,500	0	0	0.00	310	Inst, Prof, Tech Services	16,000				
832	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0				
8,200	0	8,200	0.00	370	Tuition	0				
272,033	0	0	0.00	380	Non-Instructional Professional & Tech Services	0				
<b>288,565</b>	<b>0</b>	<b>8,200</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>16,000</b>				
1,950	1,100	0	0.00	470	Computer Software	0				
<b>1,950</b>	<b>1,100</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>1,220,839</b>	<b>1,287,500</b>	<b>1,467,888</b>	<b>13.00</b>	<b>2120</b>	<b>TOTAL FUNCTION</b>	<b>1,543,702</b>				

## FUNCTION 2122: POSITIVE BEHAVIOR SUPPORTS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	111	Licensed Salaries	190,631				
0	0	0	0.00	131	Additional Hours Licensed	6,400				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>197,031</b>				
0	0	0	0.00	211	PERS Employer Contribution	10,656				
0	0	0	0.00	213	PERS Bond	22,876				
0	0	0	0.00	220	Social Security	14,548				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	230	Paid Leave Oregon	1,179				
0	0	0	0.00	231	Workers Compensation	773				
0	0	0	0.00	232	Unemployment	3,803				
0	0	0	0.00	240	Insurance	33,116				
0	0	0	0.00	241	Life and LTD	234				
0	0	0	0.00	242	EAP	21				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>87,207</b>				
0	0	0	0.00	310	Inst, Prof, Tech Services	6,250				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>6,250</b>				
0	0	0	0.00	410	Consumable Supplies, Material	20,690				
0	0	0	0.00	460	Non-Consumable Supplies	690				
0	0	0	0.00	470	Computer Software	23,380				
0	0	0	0.00	480	Computer Hardware Non-Capital	4,660				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>49,420</b>				
0	0	0	0.00	540	Depreciable Equipment and Leases	6,870				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>6,870</b>				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2122</b>	<b>TOTAL FUNCTION</b>	<b>346,778</b>				<b>2.00</b>

## FUNCTION 2130: HEALTH SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
561,704	856,186	540,862	0.00	318	Non-Inst Staff Prof, Tech Impr	914,312				
28,819	(10,440)	0	0.00	380	Non-Instructional Professional & Tech Services	0				
<b>590,523</b>	<b>845,745</b>	<b>540,862</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>914,312</b>				<b>0.00</b>
<b>590,523</b>	<b>845,745</b>	<b>540,862</b>	<b>0.00</b>	<b>2130</b>	<b>TOTAL FUNCTION</b>	<b>914,312</b>				<b>0.00</b>

## FUNCTION 2140: PSYCHOLOGICAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
4,000	0	5,000	0.00	310	Inst, Prof, Tech Services	0				
<b>4,000</b>	<b>0</b>	<b>5,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				<b>0.00</b>
<b>4,000</b>	<b>0</b>	<b>5,000</b>	<b>0.00</b>	<b>2140</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				<b>0.00</b>

## FUNCTION 2150: SPEECH PATHOLOGIST

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	111	Licensed Salaries	100,516				
0	0	0	0.00	141	Other Compensation Licensed	2,106				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>102,622</b>				<b>1.00</b>
0	0	0	0.00	211	PERS Employer Contribution	5,737				
0	0	0	0.00	213	PERS Bond	12,315				
0	0	0	0.00	220	Social Security	7,727				
0	0	0	0.00	230	Paid Leave Oregon	626				
0	0	0	0.00	231	Workers Compensation	415				
0	0	0	0.00	232	Unemployment	2,020				
0	0	0	0.00	240	Insurance	16,500				
0	0	0	0.00	241	Life and LTD	118				
0	0	0	0.00	242	EAP	11				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	0	0.00	200	<b>Fixed Costs</b>	<b>45,468</b>				
0	2,079	512	0.00	410	Consumable Supplies, Material	0				
0	2,475	21,607	0.00	470	Computer Software	0				
0	35,195	21,229	0.00	480	Computer Hardware Non-Capital	0				
<b>0</b>	<b>39,749</b>	<b>43,348</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>0</b>	<b>39,749</b>	<b>43,348</b>	<b>0.00</b>	<b>2150</b>	<b>TOTAL FUNCTION</b>	<b>148,090</b>				

## FUNCTION 2160: OTHER STUDENT TREATMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	697	0	0.00	410	Consumable Supplies, Material	0				
0	2,140	0	0.00	460	Non-Consumable Supplies	0				
<b>0</b>	<b>2,837</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>0</b>	<b>2,837</b>	<b>0</b>	<b>0.00</b>	<b>2160</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				

## FUNCTION 2190: SERVICE DIRECTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
349,098	644,561	631,560	7.00	111	Licensed Salaries	573,697				
100,468	324,057	381,601	3.00	113	Administrator Salaries	266,845				
0	0	66	0.00	117	Leave Payout Admin	0				
0	0	4,786	0.00	118	Leave Payout Licensed	0				
600	3,067	600	0.00	119	Leave Payout Classified	0				
10,882	0	7,905	0.00	120	Salaries Subs and Temps	0				
0	1,375	2,959	0.00	128	Inactive	0				
2,425	3,570	7	0.00	129	Inactive	0				
0	0	0	0.00	131	Additional Hours Licensed	200				
0	0	0	0.00	141	Other Compensation Licensed	12,055				
0	0	0	0.00	144	Longevity Pay	3,752				
354	128	3,000	0.00	151	Group Term Life	0				
500	0	0	0.00	152	Tax Sheltered Annuity	600				
<b>464,328</b>	<b>976,758</b>	<b>1,032,484</b>	<b>10.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>857,149</b>				
26,417	60,859	63,076	0.00	211	PERS Employer Contribution	53,570				
49,581	112,775	82,597	0.00	213	PERS Bond	102,762				
34,516	72,395	78,985	0.00	220	Social Security	64,995				
0	0	4,131	0.00	230	Paid Leave Oregon	5,268				
1,869	3,834	12,368	0.00	231	Workers Compensation	3,460				
273	4,258	4,646	0.00	232	Unemployment	16,992				
71,773	138,400	178,200	0.00	240	Insurance	128,125				
899	2,159	1,637	0.00	241	Life and LTD	1,632				
68	128	140	0.00	242	EAP	86				
<b>185,396</b>	<b>394,808</b>	<b>425,780</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>376,890</b>				
0	0	1,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0				
0	0	15,000	0.00	317	Classified Subs-ESS-Princ/Dept Use	0				
0	0	4,650	0.00	318	Non-Inst Staff Prof, Tech Impr	0				
0	86,003	1,207	0.00	380	Non-Instructional Professional & Tech Services	0				
<b>0</b>	<b>86,003</b>	<b>21,857</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	102,000	0.00	410	Consumable Supplies, Material	0	0.00			
0	0	5,000	0.00	460	Non-Consumable Supplies	0	0.00			
56,263	53,699	201,880	0.00	470	Computer Software	0	0.00			
0	0	105,000	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>56,263</b>	<b>53,699</b>	<b>413,880</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
0	23,875	23,000	0.00	540	Depreciable Equipment and Leases	0	0.00			
<b>0</b>	<b>23,875</b>	<b>23,000</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0.00</b>			
47,546	39,142	27,350	0.00	690	Indirect Charges	57,500	0.00			
<b>47,546</b>	<b>39,142</b>	<b>27,350</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>57,500</b>	<b>0.00</b>			
<b>753,533</b>	<b>1,574,284</b>	<b>1,944,351</b>	<b>10.00</b>	<b>2190</b>	<b>TOTAL</b>	<b>1,291,539</b>	<b>8.00</b>			

## FUNCTION 2191: STUDENT RECORDS & INFORMATION SYSTEMS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	50,000	0.00	690	Indirect Charges	0	0.00			
<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0.00</b>	<b>2191</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2210: IMPROVEMENT OF INSTRUCTIONAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,098,325	1,830,010	1,039,691	11.50	111	Licensed Salaries	268,108	3.20			
79,835	80,380	0	0.00	113	Administrator Salaries	67,871	0.50			
0	19,125	0	0.00	114	Professional/Confidential Salaries	0	0.00			
0	0	6,610	0.00	118	Leave Payout Licensed	0	0.00			
12,858	1,032	900	0.00	119	Leave Payout Classified	0	0.00			
1,500	625	0	0.00	128	Inactive	0	0.00			
720	300	0	0.00	129	Inactive	0	0.00			
690	172	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	131	Additional Hours Licensed	47,900	0.00			
0	0	0	0.00	132	Additional Hours Classified	1,000	0.00			
28,867	64,947	41,538	0.00	151	Group Term Life	0	0.00			
3,593	2,874	5,600	0.00	152	Tax Sheltered Annuity	4,800	0.00			
<b>1,226,388</b>	<b>1,999,465</b>	<b>1,094,339</b>	<b>11.50</b>	<b>100</b>	<b>Salaries Regular</b>	<b>389,678</b>	<b>3.70</b>			
0	0	0	0.00	200	Fixed Costs	110,900	0.00			
77,580	126,922	72,666	0.00	211	PERS Employer Contribution	23,621	0.00			
142,795	219,167	87,545	0.00	213	PERS Bond	32,173	0.00			
94,061	146,984	83,715	0.00	220	Social Security	25,510	0.00			
0	0	4,377	0.00	230	Paid Leave Oregon	2,068	0.00			
5,189	5,505	12,769	0.00	231	Workers Compensation	1,365	0.00			
868	8,681	4,924	0.00	232	Unemployment	6,669	0.00			
233,660	349,030	186,300	0.00	240	Insurance	74,993	0.00			
3,452	3,632	0	0.00	241	Life and LTD	705	0.00			
209	363	168	0.00	242	EAP	45	0.00			
<b>557,813</b>	<b>860,284</b>	<b>452,464</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>278,050</b>	<b>0.00</b>			
86,360	61,719	502,500	0.00	310	Inst, Prof, Tech Services	121,089	0.00			
0	0	0	0.00	312	Inst Programs Improvement	22,130	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
612	0	26,552	0.00	316	Licensed Subs-ESS-Princ/Dept Use	11,000				
51,601	0	0	0.00	322	Repairs & Maintenance Services	0				
0	75	0	0.00	331	Transportation SSF Reimbursable from State	0				
3,934	37,573	8,000	0.00	340	Travel	90,160				
0	0	0	0.00	342	Travel Out of District	20,000				
0	0	0	0.00	380	Non-Instructional Professional & Tech Services	20,000				
<b>142,507</b>	<b>99,367</b>	<b>537,052</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>284,379</b>				
20,887	30,910	52,296	0.00	410	Consumable Supplies, Material	89,030				
0	462	525	0.00	411	Food Purchases	690				
3,225	803	0	0.00	420	Textbooks	0				
1,627	2,468	0	0.00	460	Non-Consumable Supplies	4,120				
24,744	3,819	60,000	0.00	470	Computer Software	0				
0	10,279	3,140	0.00	480	Computer Hardware Non Capital	0				
54,281	0	55,000	0.00	495	Vandalism / Loss / Stolen	0				
<b>104,763</b>	<b>48,739</b>	<b>170,961</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>93,840</b>				
267,025	552,729	119,990	0.00	690	Indirect Charges	334,950				
<b>267,025</b>	<b>552,729</b>	<b>119,990</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>334,950</b>				
<b>2,298,496</b>	<b>3,560,584</b>	<b>2,374,806</b>	<b>11.50</b>	<b>2110</b>	<b>TOTAL FUNCTION</b>	<b>1,380,897</b>				<b>3.70</b>

## FUNCTION 2211: TEACHING AND LEARNING

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
109	0	0	0.00	130	Overtime	0				
0	0	0	0.00	132	Additional Hours Classified	400				
36	0	0	0.00	152	Tax Sheltered Annuity	0				
<b>146</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>400</b>				
9	0	0	0.00	211	PERS Employer Contribution	0				
19	0	0	0.00	213	PERS Bond	0				
11	0	0	0.00	220	Social Security	0				
1	0	0	0.00	231	Workers Compensation	0				
(1)	0	0	0.00	232	Unemployment	0				
<b>39</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
16,000	29,235	79,240	0.00	310	Inst, Prof, Tech Services	2,970				
<b>16,000</b>	<b>29,235</b>	<b>79,240</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>2,970</b>				
20,785	37,515	40,518	0.00	410	Consumable Supplies, Material	279,210				
263	0	0	0.00	411	Food Purchases	0				
133,314	2,140,839	450,281	0.00	420	Textbooks	500				
2,542	0	0	0.00	430	Library Books	0				
1,786	6,505	0	0.00	460	Non-Consumable Supplies	25,000				
<b>158,690</b>	<b>2,184,859</b>	<b>490,799</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>304,710</b>				
0	6,789	0	0.00	540	Depreciable Equipment and Leases	0				
<b>0</b>	<b>6,789</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>				
<b>174,875</b>	<b>2,220,883</b>	<b>570,039</b>	<b>0.00</b>	<b>2211</b>	<b>TOTAL FUNCTION</b>	<b>308,080</b>				<b>0.00</b>

# Fund 200 Requirements

## FUNCTION 2219: OTHER IMPROVEMENT OF INSTRUCTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
14,000	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00				
(37,242)	0	0	0.00	340	Travel	0	0.00				
<b>(23,242)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
983	0	0	0.00	470	Computer Software	0	0.00				
36,258	0	37,414	0.00	480	Computer Hardware Non-Capital	0	0.00				
<b>37,242</b>	<b>0</b>	<b>37,414</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>				
<b>14,000</b>	<b>0</b>	<b>37,414</b>	<b>0.00</b>	<b>2219</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>				

## FUNCTION 2220: EDUCATIONAL MEDIA SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
766,823	903,873	905,817	10.50	111	Licensed Salaries	997,789	10.50				
0	86,924	0	0.00	112	Classified Salaries	22,926	0.78				
0	0	10,623	0.00	118	Leave Payout Licensed	0	0.00				
0	0	0	0.00	141	Other Compensation Licensed	18,963	0.00				
0	0	0	0.00	144	Longevity Pay	5,869	0.00				
0	0	0	0.00	148	Stipend Bilingual	917	0.00				
<b>766,823</b>	<b>990,797</b>	<b>916,440</b>	<b>10.50</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,046,464</b>	<b>11.28</b>				
45,655	64,679	60,551	0.00	211	PERS Employer Contribution	69,639	0.00				
82,729	111,904	73,315	0.00	213	PERS Bond	125,576	0.00				
57,976	75,470	70,108	0.00	220	Social Security	79,329	0.00				
0	0	3,666	0.00	230	Paid Leave Oregon	6,429	0.00				
3,149	4,903	10,999	0.00	231	Workers Compensation	4,242	0.00				
834	4,445	4,124	0.00	232	Unemployment	20,740	0.00				
160,134	197,429	170,100	0.00	240	Insurance	189,833	0.00				
1,876	1,931	0	0.00	241	Life and LTD	1,294	0.00				
127	196	147	0.00	242	EAP	124	0.00				
<b>352,480</b>	<b>460,957</b>	<b>393,010</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>497,205</b>	<b>0.00</b>				
14,704	1,286	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00				
118	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
0	2,970	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00				
<b>14,822</b>	<b>4,256</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
5,911	0	0	0.00	410	Consumable Supplies, Material	5,000	0.00				
8,967	0	6,500	0.00	430	Library Books	0	0.00				
<b>14,877</b>	<b>0</b>	<b>6,500</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>5,000</b>	<b>0.00</b>				
<b>1,149,002</b>	<b>1,456,011</b>	<b>1,315,950</b>	<b>10.50</b>	<b>2220</b>	<b>TOTAL FUNCTION</b>	<b>1,548,669</b>	<b>11.28</b>				

## FUNCTION 2223: ASSESSMENT AND TESTING

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
58,628	(5,133)	0	0.00	113	Administrator Salaries	0	0.00				
2,200	(2,033)	0	0.00	119	Leave Payout Classified	0	0.00				
750	(63)	0	0.00	128	Inactive	0	0.00				
360	(30)	0	0.00	129	Inactive	0	0.00				
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>62,038</b>	<b>(7,259)</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
5,562	(467)	0	0.00	211	PERS Employer Contribution	0	0.00			
7,626	(627)	0	0.00	213	PERS Bond	0	0.00			
4,578	(422)	0	0.00	220	Social Security	0	0.00			
243	(21)	0	0.00	231	Workers Compensation	0	0.00			
(39)	(23)	0	0.00	232	Unemployment	0	0.00			
14,079	(1,288)	0	0.00	240	Insurance	0	0.00			
107	(9)	0	0.00	241	Life and LTD	0	0.00			
7	(1)	0	0.00	242	EAP	0	0.00			
<b>32,163</b>	<b>(2,858)</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
0	0	35,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00			
<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
0	0	8,165	0.00	410	Consumable Supplies, Material	0	0.00			
<b>0</b>	<b>0</b>	<b>8,165</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>94,201</b>	<b>(10,116)</b>	<b>43,165</b>	<b>0.00</b>	<b>2230</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2240: INSTRUCTIONAL STAFF DEVELOPMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,470,160	1,434,948	624,564	6.83	111	Licensed Salaries	0	0.00			
0	0	11,732	0.00	118	Leave Payout Licensed	0	0.00			
1,200	600	600	0.00	119	Leave Payout Classified	0	0.00			
0	141	0	0.00	121	Substitute Licensed RSD	0	0.00			
0	369	0	0.00	123	Temporary Licensed Salary	0	0.00			
0	642	0	0.00	130	Overtime	0	0.00			
0	0	0	0.00	131	Additional Hours Licensed	204,200	0.00			
0	0	0	0.00	132	Additional Hours Classified	600	0.00			
152,030	140,228	353,100	0.00	151	Group Term Life	0	0.00			
467	525	2,786	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>1,623,856</b>	<b>1,577,453</b>	<b>992,782</b>	<b>6.83</b>	<b>100</b>	<b>Salaries Regular</b>	<b>204,800</b>	<b>0.00</b>			
110,721	128,018	63,738	0.00	211	PERS Employer Contribution	0	0.00			
191,448	195,652	79,424	0.00	213	PERS Bond	0	0.00			
123,283	133,074	75,951	0.00	220	Social Security	0	0.00			
0	0	3,973	0.00	230	Paid Leave Oregon	0	0.00			
6,671	7,154	9,174	0.00	231	Workers Compensation	0	0.00			
1,581	7,828	4,468	0.00	232	Unemployment	0	0.00			
288,809	305,853	110,646	0.00	240	Insurance	0	0.00			
3,172	2,796	0	0.00	241	Life and LTD	0	0.00			
247	272	97	0.00	242	EAP	0	0.00			
<b>725,932</b>	<b>780,646</b>	<b>347,471</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
137,154	128,840	124,298	0.00	310	Inst, Prof, Tech Services	135,180	0.00			
0	0	0	0.00	312	Inst Programs Improvement	13,560	0.00			
0	0	2,200	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00			
10,001	0	45,268	0.00	316	Licensed Subs-ESS-Princ/Dept Use	20,000	0.00			
0	0	10,002	0.00	317	Classified Subs-ESS-Princ/Dept Use	0	0.00			
0	0	206,043	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00			
0	1,903	0	0.00	324	Rentals/Leases	0	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
36,883	30,059	40,860	0.00	340	Travel	0	0.00			
0	0	0	0.00	341	Travel In District	450	0.00			
0	0	0	0.00	342	Travel Out of District	27,670	0.00			
0	0	0	0.00	343	Travel and Field Trips - Students	7,850	0.00			
0	601	0	0.00	370	Tuition	0	0.00			
<b>184,038</b>	<b>161,403</b>	<b>428,671</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>204,710</b>	<b>0.00</b>			
14,121	15,729	29,798	0.00	410	Consumable Supplies, Material	207,239	0.00			
0	5,590	0	0.00	411	Food Purchases	0	0.00			
0	0	10,500	0.00	440	Periodicals	0	0.00			
0	0	1,759	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>14,121</b>	<b>21,320</b>	<b>42,057</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>207,239</b>	<b>0.00</b>			
0	2,729	18,040	0.00	640	Dues & Fees	0	0.00			
11,307	0	37,803	0.00	690	Indirect Charges	21,100	0.00			
<b>11,307</b>	<b>2,729</b>	<b>55,843</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>21,100</b>	<b>0.00</b>			
<b>2,559,255</b>	<b>2,543,550</b>	<b>1,866,824</b>	<b>6.83</b>	<b>2240</b>	<b>TOTAL FUNCTION</b>	<b>637,849</b>	<b>0.00</b>			

## FUNCTION 2241: INSTRUCTIONAL TECHNOLOGY

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	100,000	0.00	460	Non-Consumable Supplies	0	0.00			
0	0	100,000	0.00	470	Computer Software	0	0.00			
0	0	1,154,806	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>0</b>	<b>0</b>	<b>1,354,806</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>0</b>	<b>0</b>	<b>1,354,806</b>	<b>0.00</b>	<b>2241</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2320: EXECUTIVE ADMINISTRATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
36,083	0	422,301	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00			
0	0	2,500	0.00	371	Tuition Pymts Within State	0	0.00			
11,688	0	16,000	0.00	380	Non-Instructional Professional & Tech Services	0	0.00			
<b>47,770</b>	<b>0</b>	<b>440,801</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
93	228	3,725	0.00	410	Consumable Supplies, Material	0	0.00			
<b>93</b>	<b>228</b>	<b>3,725</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
6,000	0	0	0.00	640	Dues & Fees	0	0.00			
<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>53,863</b>	<b>228</b>	<b>444,526</b>	<b>0.00</b>	<b>2320</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2410: BUILDING ADMINISTRATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	98,188	0	0.00	111	Licensed Salaries	0	0.00			
0	25,980	57,103	1.31	112	Classified Salaries	0	0.00			
768,444	924,264	1,077,000	9.00	113	Administrator Salaries	1,139,718	9.00			
16	0	96	0.00	117	Leave Payout Admin	0	0.00			
28,200	48,133	15,600	0.00	119	Leave Payout Classified	0	0.00			
49,410	70,190	0	0.00	120	Salaries Subs and Temps	0	0.00			
4,957	4,656	4,778	0.00	128	Inactive	0	0.00			



# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
5,139	5,649	8	0.00	129	Inactive	0	0.00				
662	1,420	0	0.00	130	Overtime	0	0.00				
0	0	0	0.00	146	Travel Allowance	600	0.00				
54,297	80	0	0.00	151	Group Term Life	0	0.00				
65,459	73,047	18,369	0.00	152	Tax Sheltered Annuity	55,400	0.00				
<b>976,585</b>	<b>1,251,606</b>	<b>1,172,954</b>	<b>10.31</b>	<b>100</b>	<b>Salaries Regular</b>	<b>1,195,718</b>	<b>9.00</b>				
57,665	75,068	72,153	0.00	211	PERS Employer Contribution	66,571	0.00				
111,596	119,547	93,838	0.00	213	PERS Bond	135,031	0.00				
71,974	91,810	89,731	0.00	220	Social Security	85,739	0.00				
0	1,417	4,692	0.00	230	Paid Leave Oregon	6,949	0.00				
4,190	4,539	14,109	0.00	231	Workers Compensation	4,544	0.00				
1,187	4,930	5,280	0.00	232	Unemployment	22,415	0.00				
146,347	191,742	211,860	0.00	240	Insurance	171,694	0.00				
2,751	3,497	4,896	0.00	241	Life and LTD	3,921	0.00				
95	140	154	0.00	242	EAP	95	0.00				
<b>395,807</b>	<b>492,690</b>	<b>496,713</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>496,960</b>	<b>0.00</b>				
1,207	4,750	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
<b>1,207</b>	<b>4,750</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
0	11,542	0	0.00	410	Consumable Supplies, Material	3,000	0.00				
0	8,823	0	0.00	460	Non-Consumable Supplies	500	0.00				
<b>0</b>	<b>20,365</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>3,500</b>	<b>0.00</b>				
<b>1,373,599</b>	<b>1,769,412</b>	<b>1,669,667</b>	<b>10.31</b>	<b>2410</b>	<b>TOTAL FUNCTION</b>	<b>1,696,178</b>	<b>9.00</b>				

## FUNCTION 2490: OTHER SCHOOL ADMIN SUPPORT SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
428	0	0	0.00	111	Licensed Salaries	0	0.00				
81,147	36,581	51,237	1.00	112	Classified Salaries	28,119	0.50				
285,702	352,044	133,445	1.00	113	Administrator Salaries	142,642	1.00				
1,681	0	0	0.00	118	Leave Payout Licensed	0	0.00				
13,000	12,800	4,600	0.00	119	Leave Payout Classified	0	0.00				
3,000	3,000	1,500	0.00	128	Inactive	0	0.00				
2,125	1,530	2	0.00	129	Inactive	0	0.00				
236	0	0	0.00	152	Tax Sheltered Annuity	4,800	0.00				
<b>387,319</b>	<b>405,955</b>	<b>190,784</b>	<b>2.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>175,561</b>	<b>1.50</b>				
31,773	26,045	11,764	0.00	211	PERS Employer Contribution	13,597	0.00				
46,710	39,623	15,263	0.00	213	PERS Bond	20,491	0.00				
28,729	24,650	14,595	0.00	220	Social Security	12,986	0.00				
0	0	763	0.00	230	Paid Leave Oregon	1,052	0.00				
1,533	1,386	2,289	0.00	231	Workers Compensation	692	0.00				
(393)	1,534	859	0.00	232	Unemployment	3,395	0.00				
56,162	43,735	39,060	0.00	240	Insurance	33,807	0.00				
1,028	938	633	0.00	241	Life and LTD	520	0.00				
43	40	28	0.00	242	EAP	16	0.00				
<b>165,585</b>	<b>137,950</b>	<b>85,254</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>86,556</b>	<b>0.00</b>				
0	0	0	0.00	310	Inst, Prof, Tech Services	11,190	0.00				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	25	0	0.00	353	Postage	0	0.00				
98,087	14,600	189,300	0.00	380	Non-Instructional Professional & Tech Services	0	0.00				
<b>98,087</b>	<b>14,625</b>	<b>189,300</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>11,190</b>	<b>0.00</b>				
0	0	195,975	0.00	410	Consumable Supplies, Material	0	0.00				
0	0	200,000	0.00	460	Non-Consumable Supplies	0	0.00				
0	0	200,000	0.00	470	Computer Software	0	0.00				
<b>0</b>	<b>0</b>	<b>595,975</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>				
492,099	850,603	200,429	0.00	690	Indirect Charges	387,287	0.00				
<b>492,099</b>	<b>850,603</b>	<b>200,429</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>387,287</b>	<b>0.00</b>				
<b>1,143,091</b>	<b>1,409,133</b>	<b>1,261,742</b>	<b>2.00</b>	<b>2490</b>	<b>TOTAL FUNCTION</b>	<b>660,595</b>	<b>1.50</b>				

## FUNCTION 2510: DIRECTION OF BUSINESS SUPERVISION SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
9	0	0	0.00	211	PERS Employer Contribution	0	0.00				
12	0	0	0.00	213	PERS Bond	0	0.00				
8	0	0	0.00	220	Social Security	0	0.00				
0	0	0	0.00	231	Workers Compensation	0	0.00				
0	0	0	0.00	232	Unemployment	0	0.00				
38	0	0	0.00	240	Insurance	0	0.00				
0	0	0	0.00	241	Life and LTD	0	0.00				
0	0	0	0.00	242	EAP	0	0.00				
<b>67</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>				
48	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00				
<b>48</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
<b>215</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2510</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>				

## FUNCTION 2520: FISCAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
300	0	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>300</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
18	0	0	0.00	211	PERS Employer Contribution	0	0.00				
35	0	0	0.00	213	PERS Bond	0	0.00				
22	0	0	0.00	220	Social Security	0	0.00				
1	0	0	0.00	231	Workers Compensation	0	0.00				
(1)	0	0	0.00	232	Unemployment	0	0.00				
183	0	0	0.00	240	Insurance	0	0.00				
0	0	0	0.00	241	Life and LTD	0	0.00				
0	0	0	0.00	242	EAP	0	0.00				
<b>258</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>				
56,683	0	0	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00				
<b>56,683</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
0	0	0	0.00	495	Vandalism / Loss / Stolen	1,000	0.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>1,000</b>	<b>0.00</b>				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	307,240	0.00	690	Indirect Charges	0	0.00				
<b>0</b>	<b>0</b>	<b>307,240</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>				
<b>57,242</b>	<b>0</b>	<b>307,240</b>	<b>0.00</b>	<b>2520</b>	<b>TOTAL FUNCTION</b>	<b>1,000</b>	<b>0.00</b>				

## FUNCTION 2528: RISK MANAGEMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
58,728	75,930	0	0.00	114	Professional/Confidential Salaries	0	0.00				
1,940	1,703	0	0.00	119	Leave Payout Classified	0	0.00				
420	121	0	0.00	129	Inactive	0	0.00				
<b>61,088</b>	<b>77,753</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
3,583	4,476	0	0.00	211	PERS Employer Contribution	0	0.00				
7,881	9,166	0	0.00	213	PERS Bond	0	0.00				
4,525	5,689	0	0.00	220	Social Security	0	0.00				
248	314	0	0.00	231	Workers Compensation	0	0.00				
6	335	0	0.00	232	Unemployment	0	0.00				
10,158	13,752	0	0.00	240	Insurance	0	0.00				
218	312	0	0.00	241	Life and LTD	0	0.00				
11	14	0	0.00	242	EAP	0	0.00				
<b>26,630</b>	<b>34,058</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>				
<b>87,719</b>	<b>111,811</b>	<b>0</b>	<b>0.00</b>	<b>2528</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>				

## FUNCTION 2540: MAINTENANCE AND OPERATIONS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	89,000	0.00	310	Inst, Prof, Tech Services	200,000	0.00				
0	252,776	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00				
<b>0</b>	<b>252,776</b>	<b>89,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>200,000</b>	<b>0.00</b>				
0	1,747	5,063	0.00	460	Non-Consumable Supplies	0	0.00				
0	64,817	0	0.00	480	Computer Hardware Non-Capital	0	0.00				
<b>0</b>	<b>66,564</b>	<b>5,063</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>				
0	0	0	0.00	690	Indirect Charges	75,000	0.00				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>75,000</b>	<b>0.00</b>				
<b>0</b>	<b>319,340</b>	<b>94,063</b>	<b>0.00</b>	<b>2540</b>	<b>TOTAL FUNCTION</b>	<b>275,000</b>	<b>0.00</b>				

## FUNCTION 2541: FACILITIES DIRECTION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>				
6	0	0	0.00	211	PERS Employer Contribution	0	0.00				
12	0	0	0.00	213	PERS Bond	0	0.00				
8	0	0	0.00	220	Social Security	0	0.00				
0	0	0	0.00	231	Workers Compensation	0	0.00				
0	0	0	0.00	232	Unemployment	0	0.00				
34	0	0	0.00	240	Insurance	0	0.00				
0	0	0	0.00	241	Life and LTD	0	0.00				
0	0	0	0.00	242	EAP	0	0.00				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
59	0	0	0.00	200	Fixed Costs	0	0.00			
159	0	0	0.00	2541	TOTAL FUNCTION	0	0.00			

## FUNCTION 2542: CUSTODIAL SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
5,200	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>5,200</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
342	0	0	0.00	211	PERS Employer Contribution	0	0.00			
611	0	0	0.00	213	PERS Bond	0	0.00			
394	0	0	0.00	220	Social Security	0	0.00			
163	0	0	0.00	231	Workers Compensation	0	0.00			
(12)	0	0	0.00	232	Unemployment	0	0.00			
3,428	0	0	0.00	240	Insurance	0	0.00			
9	0	0	0.00	241	Life and LTD	0	0.00			
2	0	0	0.00	242	EAP	0	0.00			
<b>4,936</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
14,420	0	0	0.00	324	Rentals/Leases	0	0.00			
<b>14,420</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
134,343	65,451	0	0.00	410	Consumable Supplies, Material	0	0.00			
107,156	0	0	0.00	460	Non-Consumable Supplies	0	0.00			
<b>241,499</b>	<b>65,451</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
0	2,258	0	0.00	690	Indirect Charges	0	0.00			
<b>0</b>	<b>2,258</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0.00</b>			
<b>266,055</b>	<b>67,709</b>	<b>0</b>	<b>0.00</b>	<b>2542</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2543: GROUNDS MAINTENANCE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>1,100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
64	0	0	0.00	211	PERS Employer Contribution	0	0.00			
129	0	0	0.00	213	PERS Bond	0	0.00			
83	0	0	0.00	220	Social Security	0	0.00			
34	0	0	0.00	231	Workers Compensation	0	0.00			
(5)	0	0	0.00	232	Unemployment	0	0.00			
193	0	0	0.00	240	Insurance	0	0.00			
0	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>499</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
<b>1,599</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2543</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2544: MAINTENANCE SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
200	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>200</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
12	0	0	0.00	211	PERS Employer Contribution	0	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
23	0	0	0.00	213	PERS Bond	0				
14	0	0	0.00	220	Social Security	0				
6	0	0	0.00	231	Workers Compensation	0				
(1)	0	0	0.00	232	Unemployment	0				
144	0	0	0.00	240	Insurance	0				
0	0	0	0.00	241	Life and LTD	0				
0	0	0	0.00	242	EAP	0				
<b>199</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
323,550	80,605	550,000	0.00	318	Non-Inst Staff Prof, Tech Impr	0				
26,053	120,309	949,860	0.00	322	Repairs & Maintenance Services	0				
<b>349,603</b>	<b>200,914</b>	<b>1,499,860</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
335,400	6,301	185,000	0.00	410	Consumable Supplies, Material	0				
0	0	30,500	0.00	480	Computer Hardware Non-Capital	0				
0	0	30,500	0.00	495	Vandalism / Loss / Stolen	0				
<b>335,400</b>	<b>6,301</b>	<b>246,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
0	0	336,517	0.00	530	Improvements, Not Buildings	0				
40,002	70,801	2,974,622	0.00	590	Other Capital Outlay	3,150,000				
<b>40,002</b>	<b>70,801</b>	<b>3,311,139</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>3,150,000</b>				
0	900	25,000	0.00	655	Insurance & Judgments & Settlements	1,999,000				
<b>0</b>	<b>900</b>	<b>25,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>1,999,000</b>				
<b>725,404</b>	<b>278,916</b>	<b>5,081,999</b>	<b>0.00</b>	<b>2544</b>	<b>TOTAL FUNCTION</b>	<b>5,149,000</b>				

## FUNCTION 2546: SAFETY PROGRAM

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
171	0	0	0.00	152	Tax Sheltered Annuity	0				
<b>171</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
10	0	0	0.00	211	PERS Employer Contribution	0				
21	0	0	0.00	213	PERS Bond	0				
13	0	0	0.00	220	Social Security	0				
1	0	0	0.00	231	Workers Compensation	0				
1	0	0	0.00	232	Unemployment	0				
<b>45</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
98,727	240,884	0	0.00	380	Non-Instructional Professional & Tech Services	0				
<b>98,727</b>	<b>240,884</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
<b>98,943</b>	<b>240,884</b>	<b>0</b>	<b>0.00</b>	<b>2546</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				

## FUNCTION 2550: TRANSPORTATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
402	0	0	0.00	130	Overtime	0				
130,029	3,796	0	0.00	152	Tax Sheltered Annuity	0				
<b>130,431</b>	<b>3,796</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
7,734	222	0	0.00	211	PERS Employer Contribution	0				
14,969	456	0	0.00	213	PERS Bond	0				
9,977	290	0	0.00	220	Social Security	0				
5,636	165	0	0.00	231	Workers Compensation	0				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
(244)	17	0	0.00	232	Unemployment	0	0.00			
584	0	0	0.00	240	Insurance	0	0.00			
1	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>38,657</b>	<b>1,150</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
75,551	183,848	0	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00			
0	13,859	0	0.00	331	Transportation SSF Reimbursable	0	0.00			
0	33,634	0	0.00	332	Transportation SSF NON Reimbursable	0	0.00			
0	0	0	0.00	333	Transportation Reimbursable from Federal	25,000	0.00			
<b>75,551</b>	<b>231,341</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>25,000</b>	<b>0.00</b>			
0	0	287,375	0.00	564	Bus & Capital Bus Improvements	0	0.00			
<b>0</b>	<b>0</b>	<b>287,375</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0.00</b>			
<b>244,639</b>	<b>236,286</b>	<b>287,375</b>	<b>0.00</b>	<b>2550</b>	<b>TOTAL FUNCTION</b>	<b>25,000</b>	<b>0.00</b>			

## FUNCTION 2558: TRANSPORTATION – SPECIAL EDUCATION

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
9	0	0	0.00	211	PERS Employer Contribution	0	0.00			
12	0	0	0.00	213	PERS Bond	0	0.00			
7	0	0	0.00	220	Social Security	0	0.00			
4	0	0	0.00	231	Workers Compensation	0	0.00			
0	0	0	0.00	232	Unemployment	0	0.00			
52	0	0	0.00	240	Insurance	0	0.00			
0	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>84</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
<b>184</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2558</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2573: DISTRIBUTION SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
9	0	0	0.00	211	PERS Employer Contribution	0	0.00			
12	0	0	0.00	213	PERS Bond	0	0.00			
8	0	0	0.00	220	Social Security	0	0.00			
3	0	0	0.00	231	Workers Compensation	0	0.00			
0	0	0	0.00	232	Unemployment	0	0.00			
66	0	0	0.00	240	Insurance	0	0.00			
0	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>97</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
<b>197</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2573</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

# Fund 200 Requirements

## FUNCTION 2574: PRINT SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
9	0	0	0.00	211	PERS Employer Contribution	0	0.00			
12	0	0	0.00	213	PERS Bond	0	0.00			
8	0	0	0.00	220	Social Security	0	0.00			
0	0	0	0.00	231	Workers Compensation	0	0.00			
0	0	0	0.00	232	Unemployment	0	0.00			
65	0	0	0.00	240	Insurance	0	0.00			
0	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>94</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
<b>194</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2574</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2620: GRANT DEVELOPMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
31	0	0	0.00	151	Group Term Life	0	0.00			
<b>31</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
2	0	0	0.00	211	PERS Employer Contribution	0	0.00			
4	0	0	0.00	213	PERS Bond	0	0.00			
2	0	0	0.00	220	Social Security	0	0.00			
0	0	0	0.00	231	Workers Compensation	0	0.00			
0	0	0	0.00	232	Unemployment	0	0.00			
<b>8</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
1,200	1,200	0	0.00	470	Computer Software	0	0.00			
<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>1,238</b>	<b>1,200</b>	<b>0</b>	<b>0.00</b>	<b>2620</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2630: COMMUNICATIONS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
6	0	0	0.00	211	PERS Employer Contribution	0	0.00			
12	0	0	0.00	213	PERS Bond	0	0.00			
8	0	0	0.00	220	Social Security	0	0.00			
0	0	0	0.00	231	Workers Compensation	0	0.00			
0	0	0	0.00	232	Unemployment	0	0.00			
84	0	0	0.00	240	Insurance	0	0.00			
0	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>109</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
40,830	40,800	0	0.00	470	Computer Software	0	0.00			
<b>40,830</b>	<b>40,800</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>41,039</b>	<b>40,800</b>	<b>0</b>	<b>0.00</b>	<b>2630</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

# Fund 200 Requirements

## FUNCTION 2640: STAFF SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
100	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
6	0	0	0.00	211	PERS Employer Contribution	0	0.00			
12	0	0	0.00	213	PERS Bond	0	0.00			
8	0	0	0.00	220	Social Security	0	0.00			
0	0	0	0.00	231	Workers Compensation	0	0.00			
0	0	0	0.00	232	Unemployment	0	0.00			
23	0	0	0.00	240	Insurance	0	0.00			
0	0	0	0.00	241	Life and LTD	0	0.00			
0	0	0	0.00	242	EAP	0	0.00			
<b>48</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
0	0	1,300,000	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00			
0	0	400,000	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00			
<b>0</b>	<b>0</b>	<b>1,700,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
244	0	0	0.00	410	Consumable Supplies, Material	0	0.00			
<b>244</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>392</b>	<b>0</b>	<b>1,700,000</b>	<b>0.00</b>	<b>2640</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2649: OTHER STAFF SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
130	0	0	0.00	470	Computer Software	0	0.00			
1,625	0	35,000	0.00	480	Computer Hardware Non-Capital	0	0.00			
<b>1,755</b>	<b>0</b>	<b>35,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>1,755</b>	<b>0</b>	<b>35,000</b>	<b>0.00</b>	<b>2649</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 2660: TECHNOLOGY SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
44,442	47,623	0	0.00	112	Classified Salaries	0	0.00			
0	1,598	0	0.00	113	Administrator Salaries	0	0.00			
420	420	0	0.00	129	Inactive	0	0.00			
800	0	0	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>45,662</b>	<b>49,641</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
1,358	2,815	0	0.00	211	PERS Employer Contribution	0	0.00			
2,915	5,765	0	0.00	213	PERS Bond	0	0.00			
3,493	3,675	0	0.00	220	Social Security	0	0.00			
200	209	0	0.00	231	Workers Compensation	0	0.00			
(32)	216	0	0.00	232	Unemployment	0	0.00			
17,143	15,989	0	0.00	240	Insurance	0	0.00			
72	67	0	0.00	241	Life and LTD	0	0.00			
13	15	0	0.00	242	EAP	0	0.00			
<b>25,162</b>	<b>28,752</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
0	0	118,778	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00			
14,337	0	100,000	0.00	380	Non-Instructional Professional & Tech Services	0	0.00			
<b>14,337</b>	<b>0</b>	<b>218,778</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			



# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	33,570	0	0.00	410	Consumable Supplies, Material	0				
47,712	27,136	193,600	0.00	470	Computer Software	168,802				
1,849,144	650,487	417,891	0.00	480	Computer Hardware Non-Capital	0				
<b>1,896,856</b>	<b>711,194</b>	<b>611,491</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>168,802</b>				
0	505,716	0	0.00	550	Depreciable Technology	0				
<b>0</b>	<b>505,716</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>				
0	993	0	0.00	690	Indirect Charges	0				
<b>0</b>	<b>993</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>1,982,017</b>	<b>1,296,296</b>	<b>830,269</b>	<b>0.00</b>	<b>2660</b>	<b>TOTAL FUNCTION</b>	<b>168,802</b>				

## FUNCTION 2680: INTERPRETATION & TRANSLATION SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
12,045	25,232	40,629	1.00	112	Classified Salaries	0				
0	0	42,111	1.00	113	Administrator Salaries	0				
300	0	0	0.00	152	Tax Sheltered Annuity	0				
<b>12,345</b>	<b>25,232</b>	<b>82,740</b>	<b>2.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
745	367	4,625	0.00	211	PERS Employer Contribution	0				
1,644	751	6,619	0.00	213	PERS Bond	0				
944	1,930	6,329	0.00	220	Social Security	0				
0	0	331	0.00	230	Paid Leave Oregon	0				
53	787	1,744	0.00	231	Workers Compensation	0				
(54)	114	372	0.00	232	Unemployment	0				
3,930	9,361	34,920	0.00	240	Insurance	0				
20	34	241	0.00	241	Life and LTD	0				
3	0	28	0.00	242	EAP	0				
<b>7,285</b>	<b>13,343</b>	<b>55,209</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
30,316	0	80,000	0.00	318	Non-Inst Staff Prof, Tech Impr	0				
<b>30,316</b>	<b>0</b>	<b>80,000</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
1,031	0	0	0.00	480	Computer Hardware Non-Capital	0				
<b>1,031</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
<b>50,978</b>	<b>38,575</b>	<b>217,949</b>	<b>2.00</b>	<b>2680</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				

## FUNCTION 2690: OTHER STAFF SERVICES - CENTRAL

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
117	0	0	0.00	152	Tax Sheltered Annuity	0				
<b>117</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>				
5	0	0	0.00	211	PERS Employer Contribution	0				
9	0	0	0.00	213	PERS Bond	0				
9	0	0	0.00	220	Social Security	0				
1	0	0	0.00	231	Workers Compensation	0				
(1)	0	0	0.00	232	Unemployment	0				
<b>23</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>				
<b>140</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2690</b>	<b>TOTAL FUNCTION</b>	<b>0</b>				

# Fund 200 Requirements

## FUNCTION 2700: EARLY RETIREMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
208,284	253,143	430,000	0.00	116	Supplemental Retirement Stipend	203,242	0.00			
<b>208,284</b>	<b>253,143</b>	<b>430,000</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>203,242</b>	<b>0.00</b>			
0	1,238	0	0.00	211	PERS Employer Contribution	776	0.00			
0	0	0	0.00	220	Social Security	0	0.00			
0	0	0	0.00	230	Paid Leave Oregon	60	0.00			
22,332	600	0	0.00	245	Retiree Paid Insurance	195,922	0.00			
<b>22,332</b>	<b>1,838</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>196,758</b>	<b>0.00</b>			
<b>230,616</b>	<b>254,981</b>	<b>430,000</b>	<b>0.00</b>	<b>2700</b>	<b>TOTAL FUNCTION</b>	<b>400,000</b>	<b>0.00</b>			

## 3000 – ENTERPRISE AND COMMUNITY SERVICE

### FUNCTION 3100: FOOD SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,444,264	1,547,289	1,866,974	58.70	112	Classified Salaries	1,831,411	53.51			
139,823	145,628	136,005	1.00	113	Administrator Salaries	184,098	1.20			
180,076	188,169	191,800	2.00	114	Professional/Confidential Salaries	201,394	2.00			
0	0	276	0.00	117	Leave Payout Admin	0	0.00			
17,242	13,042	17,257	0.00	118	Leave Payout Licensed	0	0.00			
7,680	7,560	7,200	0.00	119	Leave Payout Classified	0	0.00			
98,425	81,163	14,883	0.00	124	Temporary Classified Salary	0	0.00			
1,485	0	0	0.00	126	Inactive	0	0.00			
4,650	4,613	4,500	0.00	128	Inactive	0	0.00			
2,666	2,298	3	0.00	129	Inactive	0	0.00			
6,119	13,560	2,735	0.00	130	Overtime	0	0.00			
0	0	0	0.00	144	Longevity Pay	16,471	0.00			
188,961	80,283	86,000	0.00	152	Tax Sheltered Annuity	8,160	0.00			
<b>2,091,389</b>	<b>2,083,604</b>	<b>2,327,633</b>	<b>61.70</b>	<b>100</b>	<b>Salaries Regular</b>	<b>2,241,534</b>	<b>56.71</b>			
133,908	125,711	132,056	0.00	211	PERS Employer Contribution	122,943	0.00			
242,262	228,042	186,216	0.00	213	PERS Bond	237,107	0.00			
158,538	157,587	178,065	0.00	220	Social Security	164,816	0.00			
0	0	9,315	0.00	230	Paid Leave Oregon	13,358	0.00			
51,699	52,423	75,009	0.00	231	Workers Compensation	55,103	0.00			
1,357	9,286	10,475	0.00	232	Unemployment	43,056	0.00			
749,885	794,453	911,389	0.00	240	Insurance	1,005,292	0.00			
5,862	5,328	6,849	0.00	241	Life and LTD	6,724	0.00			
920	1,015	1,179	0.00	242	EAP	827	0.00			
<b>1,344,431</b>	<b>1,373,844</b>	<b>1,510,553</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>1,649,227</b>	<b>0.00</b>			
0	14,993	20,000	0.00	310	Inst, Prof, Tech Services	0	0.00			
0	0	1,000	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00			
56,918	73,826	94,000	0.00	322	Repairs & Maintenance Services	85,000	0.00			
2,480	1,218	3,000	0.00	324	Rentals/Leases	1,500	0.00			
3,174	1,759	3,500	0.00	326	Fuel	1,500	0.00			
229	0	500	0.00	340	Travel	0	0.00			
0	0	250	0.00	351	Telephone	0	0.00			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
122	78	500	0.00	353	Postage	50	0.00				
729	39	10,000	0.00	354	Advertising	0	0.00				
<b>63,651</b>	<b>91,913</b>	<b>132,750</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>88,050</b>	<b>0.00</b>				
94,420	11,365	31,300	0.00	410	Consumable Supplies, Material	4,000	0.00				
1,393,840	1,953,762	1,727,159	0.00	411	Food Purchases	2,500	0.00				
535,428	677,239	436,110	0.00	413	Commodities	0	0.00				
185,129	176,617	455,000	0.00	415	Consumables - Department Specific	390,000	0.00				
0	0	1,000	0.00	418	Parts	1,500	0.00				
2,143	3,502	5,000	0.00	419	Gasoline, Diesel	3,500	0.00				
0	0	0	0.00	450	Food for school meals	2,216,527	0.00				
0	0	0	0.00	451	Commodity Foods	450,000	0.00				
26,962	29,345	120,000	0.00	460	Non-Consumable Supplies	30,000	0.00				
33,089	56,264	64,000	0.00	470	Computer Software	42,000	0.00				
3,878	4,101	25,000	0.00	480	Computer Hardware Non Capital	100	0.00				
<b>2,274,890</b>	<b>2,912,195</b>	<b>2,864,569</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>3,140,127</b>	<b>0.00</b>				
0	0	395,596	0.00	540	Depreciable Equipment and Leases	0	0.00				
0	0	500,000	0.00	590	Other Capital Outlay	0	0.00				
<b>0</b>	<b>0</b>	<b>895,596</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0.00</b>				
42,039	21,990	57,838	0.00	640	Dues & Fees	101,182	0.00				
22,736	25,943	28,344	0.00	651	Liability Insurance	40,000	0.00				
0	0	5,000	0.00	670	Taxes & Licenses	0	0.00				
<b>64,776</b>	<b>47,934</b>	<b>91,182</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>141,182</b>	<b>0.00</b>				
<b>5,839,136</b>	<b>6,509,489</b>	<b>7,822,283</b>	<b>61.70</b>	<b>3100</b>	<b>TOTAL FUNCTION</b>	<b>7,260,120</b>	<b>56.71</b>				

## FUNCTION 3101: SUMMER PROGRAM WAIVER

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	1,000	0.00	354	Advertising	0	0.00				
<b>11</b>	<b>0</b>	<b>2,100</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>				
35,008	24,382	85,000	0.00	411	Food Purchases	0	0.00				
10,035	2,491	15,000	0.00	415	Consumables - Department Specific	0	0.00				
<b>45,043</b>	<b>26,873</b>	<b>100,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>				
3,060	0	5,000	0.00	640	Dues & Fees	5	0.00				
<b>3,060</b>	<b>0</b>	<b>5,000</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>5</b>	<b>0.00</b>				
<b>48,362</b>	<b>141,021</b>	<b>320,539</b>	<b>0.00</b>	<b>3101</b>	<b>TOTAL FUNCTION</b>	<b>5</b>	<b>0.00</b>				

## FUNCTION 3102: NUTRITION SERVICES GRANT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	1,000	0.00	130	Overtime	0	0.00				
0	0	0	0.00	132	Additional Hours Classified	49,500	0.00				
10	2,109	21,000	0.00	152	Tax Sheltered Annuity	0	0.00				
<b>10</b>	<b>2,109</b>	<b>22,000</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>49,500</b>	<b>0.00</b>				
0	0	0	0.00	200	Fixed Costs	12,375	0.00				
1	101	917	0.00	211	PERS Employer Contribution	0	0.00				
1	206	1,760	0.00	213	PERS Bond	0	0.00				
1	156	1,683	0.00	220	Social Security	0	0.00				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	88	0.00	230	Paid Leave Oregon	0	0.00			
0	66	95	0.00	231	Workers Compensation	0	0.00			
0	9	99	0.00	232	Unemployment	0	0.00			
<b>3</b>	<b>538</b>	<b>4,642</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>12,375</b>	<b>0.00</b>			
0	0	32,250	0.00	410	Consumable Supplies, Material	0	0.00			
788	0	182,750	0.00	411	Food Purchases	0	0.00			
0	0	7,000	0.00	415	Consumables - Department Specific	0	0.00			
<b>788</b>	<b>0</b>	<b>222,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>801</b>	<b>2,647</b>	<b>248,642</b>	<b>0.00</b>	<b>3102</b>	<b>TOTAL FUNCTION</b>	<b>61,875</b>	<b>0.00</b>			

## FUNCTION 3103: CACFP - SUPPER

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
303	0	15,000	0.00	124	Temporary Classified Salary	0	0.00			
5,103	7,014	6,000	0.00	130	Overtime	0	0.00			
22,241	34,350	40,000	0.00	152	Tax Sheltered Annuity	0	0.00			
<b>27,647</b>	<b>41,364</b>	<b>61,000</b>	<b>0.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>0</b>	<b>0.00</b>			
1,764	2,508	2,544	0.00	211	PERS Employer Contribution	0	0.00			
3,271	4,695	4,880	0.00	213	PERS Bond	0	0.00			
2,103	3,146	4,667	0.00	220	Social Security	0	0.00			
0	0	244	0.00	230	Paid Leave Oregon	0	0.00			
853	1,251	262	0.00	231	Workers Compensation	0	0.00			
33	185	275	0.00	232	Unemployment	0	0.00			
<b>8,024</b>	<b>11,785</b>	<b>12,872</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>0</b>	<b>0.00</b>			
0	35	0	0.00	340	Travel	0	0.00			
<b>0</b>	<b>35</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
<b>35,671</b>	<b>53,184</b>	<b>73,872</b>	<b>0.00</b>	<b>3103</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 3106: FARM TO SCHOOL

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
57,324	0	200,000	0.00	411	Food Purchases	0	0.00			
<b>57,324</b>	<b>0</b>	<b>200,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>57,324</b>	<b>0</b>	<b>200,000</b>	<b>0.00</b>	<b>3106</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 3300: COMMUNITY SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	100	0.00	324	Rentals/Leases	0	0.00			
<b>0</b>	<b>0</b>	<b>100</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0.00</b>			
0	0	14,977	0.00	410	Consumable Supplies, Material	0	0.00			
<b>0</b>	<b>0</b>	<b>14,977</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			
<b>0</b>	<b>0</b>	<b>15,077</b>	<b>0.00</b>	<b>3300</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0.00</b>			

## FUNCTION 3320: COMMUNITY RECREATION SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	6,198	10,000	0.00	460	Non-Consumable Supplies	0	0.00			
<b>0</b>	<b>6,198</b>	<b>10,000</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0.00</b>			

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	6,198	10,000	0.00	3320	<b>TOTAL FUNCTION</b>	0				

## FUNCTION 3390: OTHER COMMUNITY SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
85,737	83,495	236,876	6.00	112	Classified Salaries	189,778				
46	245	0	0.00	129	Inactive	0				
0	1,954	0	0.00	130	Overtime	0				
0	0	0	0.00	131	Additional Hours Licensed	400				
0	0	0	0.00	132	Additional Hours Classified	4,200				
0	0	0	0.00	148	Stipend Bilingual	7,591				
313	5,798	5,043	0.00	151	Group Term Life	0				
298	1,143	0	0.00	152	Tax Sheltered Annuity	0				
<b>86,393</b>	<b>92,634</b>	<b>241,919</b>	<b>6.00</b>	<b>100</b>	<b>Salaries Regular</b>	<b>201,969</b>				
5,804	6,552	14,801	0.00	211	PERS Employer Contribution	12,573				
9,405	10,205	19,355	0.00	213	PERS Bond	11,860				
6,610	7,081	18,506	0.00	220	Social Security	14,976				
0	0	966	0.00	230	Paid Leave Oregon	1,214				
378	405	2,864	0.00	231	Workers Compensation	838				
(215)	417	1,088	0.00	232	Unemployment	3,916				
23,166	21,355	104,760	0.00	240	Insurance	60,236				
161	118	426	0.00	241	Life and LTD	527				
28	26	84	0.00	242	EAP	43				
<b>45,337</b>	<b>46,158</b>	<b>162,850</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>106,183</b>				
0	1,321	0	0.00	310	Inst, Prof, Tech Services	5,830				
0	0	0	0.00	318	Non-Inst Staff Prof, Tech Impr	370				
0	4,684	0	0.00	332	Transportation SSF NON Reimbursable	0				
0	0	0	0.00	343	Travel and Field Trips - Students	1,710				
300	2,350	350	0.00	380	Non-Instructional Professional & Tech Services	0				
<b>300</b>	<b>8,355</b>	<b>350</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>7,910</b>				
22,510	41,814	254,120	0.00	410	Consumable Supplies, Material	109,300				
0	6,362	24,545	0.00	411	Food Purchases	5,080				
0	9,130	500	0.00	460	Non-Consumable Supplies	3,540				
<b>22,510</b>	<b>57,305</b>	<b>279,165</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>117,920</b>				
0	0	0	0.00	540	Depreciable Equipment and Leases	16,690				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>16,690</b>				
<b>154,541</b>	<b>204,452</b>	<b>684,284</b>	<b>6.00</b>	<b>3390</b>	<b>TOTAL FUNCTION</b>	<b>450,672</b>				

## FUNCTION 3500: CHILDCARE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,291	1,808	1,917	0.06	112	Classified Salaries	27,013				
0	381	38,709	0.00	152	Tax Sheltered Annuity	0				
<b>2,291</b>	<b>2,189</b>	<b>40,626</b>	<b>0.06</b>	<b>100</b>	<b>Salaries Regular</b>	<b>27,013</b>				
0	0	0	0.00	200	Fixed Costs	15,000				
134	70	1,721	0.00	211	PERS Employer Contribution	113				
283	144	3,250	0.00	213	PERS Bond	241				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
175	167	3,108	0.00	220	Social Security	154				
0	0	163	0.00	230	Paid Leave Oregon	12				
10	12	189	0.00	231	Workers Compensation	9				
2	10	183	0.00	232	Unemployment	40				
1,389	0	1,467	0.00	240	Insurance	1,519				
8	7	8	0.00	241	Life and LTD	6				
2	2	2	0.00	242	EAP	1				
<b>2,003</b>	<b>413</b>	<b>10,091</b>	<b>0.00</b>	<b>200</b>	<b>Fixed Costs</b>	<b>17,096</b>				
120,054	0	0	0.00	310	Inst, Prof, Tech Services	0				
<b>120,054</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>0</b>				
8,680	5,529	52,295	0.00	410	Consumable Supplies, Material	7,891				
3,871	0	5,000	0.00	480	Computer Hardware Non Capital	0				
<b>12,551</b>	<b>5,529</b>	<b>57,295</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>7,891</b>				
8,842	0	0	0.00	690	Indirect Charges	0				
<b>8,842</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>145,742</b>	<b>8,131</b>	<b>108,012</b>	<b>0.06</b>	<b>3500</b>	<b>TOTAL FUNCTION</b>	<b>52,000</b>				

## 4000 – FACILITIES ACQUISITION AND CONSTRUCTION

### FUNCTION 4150: BUILDING ACQUISITION / DEVELOPMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	4,021	0.00	310	Inst, Prof, Tech Services	0				
19,747	0	19,934	0.00	318	Non-Inst Staff Prof, Tech Impr	0				
14,806	0	20,167	0.00	322	Repairs & Maintenance Services	5,000				
33,680	0	450,000	0.00	380	Non-Instructional Professional & Tech Services	0				
7,594	24,135	900,000	0.00	383	Architect/Engineer Services	0				
24,355	405	173,544	0.00	389	Other Non-Inst Prof Tech Services	0				
<b>100,181</b>	<b>24,540</b>	<b>1,567,666</b>	<b>0.00</b>	<b>300</b>	<b>Purchased Services</b>	<b>5,000</b>				
3,170	0	0	0.00	495	Vandalism / Loss / Stolen	0				
<b>3,170</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>				
283,917	0	0	0.00	520	Building Acquisition	0				
0	0	12,300,000	0.00	530	Improvements, Not Buildings	0				
9,815	0	239,240	0.00	540	Depreciable Equipment and Leases	0				
2,366,238	6,304	6,369,732	0.00	590	Other Capital Outlay	0				
<b>2,659,970</b>	<b>6,304</b>	<b>18,908,972</b>	<b>0.00</b>	<b>500</b>	<b>Capital Outlay</b>	<b>0</b>				
44,001	0	0	0.00	640	Dues & Fees	0				
0	865	0	0.00	690	Indirect Charges	0				
<b>44,001</b>	<b>865</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>Other Objects</b>	<b>0</b>				
<b>2,807,322</b>	<b>31,709</b>	<b>20,476,638</b>	<b>0.00</b>	<b>4150</b>	<b>TOTAL FUNCTION</b>	<b>5,000</b>				

## 5000 – OTHER USES

### FUNCTION 5200: TRANSFER OF FUNDS

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
215,987	0	0	0.00	710	Transfer To Other Funds	45,000				

# Fund 200 Requirements

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
215,987	0	0	0.00	700	Transfers	45,000	0.00			
215,987	0	0	0.00	5200	TOTAL FUNCTION	45,000	0.00			

## 6000 – CONTINGENCY

### FUNCTION 6110: OPERATING CONTINGENCY

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	82,311	0.00	812	Unassigned	0	0.00			
0	0	82,311	0.00	800	Contin and Unapp End Fund Balance	0	0.00			
0	0	82,311	0.00	6110	TOTAL FUNCTION	0	0.00			

## 7000 – UNAPPROPRIATED ENDING FUND BALANCE

### FUNCTION 7000: UNAPPROPRIATED ENDING FUND BALANCE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	7,910	0.00	820	Reserved For Next Year	0	0.00			
0	0	7,910	0.00	800	Contin and Unapp End Fund Balance	0	0.00			
0	0	7,910	0.00	7000	TOTAL FUNCTION	0	0.00			

## FUND 200 TOTAL

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
41,531,894	52,923,940	70,386,542	251.91	Special Revenue Fund	43,770,294	258.66				

# Fund 300

## Debt Services Fund

These are accounts for the accumulation of resources and payments for general long-term debt and interest, associated with construction bonds and PERS bonds. Principal resources come from property taxes and payroll charges received from other District funds.



# Fund 300 Resources

2021-22 Actual	2022-23 Actual	2023-24 Adopted			2024-25 Proposed	2024-25 Approved	2024-25 Adopted
11,583,960	11,276,174	11,100,001	1111	Current Year Taxes	11,100,000		
136,942	419,184	150,000	1112	Prior Year Taxes	125,000		
3,190	20,031	20,000	1190	Tax Penalties & Interest	15,000		
110,110	576,538	350,000	1510	Interest On Investments	350,000		
3,956,953	0	0	5110	Bond Proceeds	0		
4,945,797	4,650,424	2,200,000	5400	Beginning Fund Balance	3,250,000		
<b>20,736,951</b>	<b>16,942,351</b>	<b>13,820,001</b>	<b>315</b>	<b>TOTAL 2015 DEBT SERVICE</b>	<b>14,840,000</b>		
29,547	180,978	75,000	1510	Interest On Investments	75,000		
9,308,004	9,773,124	10,275,490	1970	Services Provided Other Funds	10,275,000		
119,822	111,883	100,000	5400	Beginning Fund Balance	450,000		
<b>9,457,372</b>	<b>10,065,985</b>	<b>10,450,490</b>	<b>350</b>	<b>TOTAL PERS BOND</b>	<b>10,800,000</b>		
<b>30,194,324</b>	<b>27,008,336</b>	<b>24,270,491</b>		<b>FUND 300 TOTAL</b>	<b>25,640,000</b>		

# Fund 300 Requirements

## Requirements by Major Function

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
25,432,017	24,377,878	21,052,804	0.00	5100	Debt Service	21,798,332				
0	0	3,217,687	0.00	7000	Unappropriated Ending Fund Balance	3,841,686				
<b>25,432,017</b>	<b>24,377,878</b>	<b>24,270,491</b>	<b>0.00</b>		<b>TOTAL</b>	<b>25,640,000</b>	<b>0.00</b>			

## Requirements by Major Object

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	21,052,804	0.00	6XX	Other Objects	21,798,332				
0	0	3,042,687	0.00	8XX	Other Uses	3,805,924				
0	0	175,000	0.00	9XX	Unappropriated Ending Fund Balance	35,744				
<b>25,432,017</b>	<b>24,377,878</b>	<b>24,270,491</b>	<b>0.00</b>		<b>TOTAL</b>	<b>25,640,000</b>	<b>0.00</b>			

# Fund 300 Requirements

## All Requirements

### FUND 315 – 2015 DEBT SERVICE

#### FUNCTION 5110 – LONG TERM DEBT SERVICE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
12,288,854	11,046,397	7,716,075	0.00	610	Redemption of Principal	8,318,227	0.00				
3,721,801	3,530,992	3,061,239	0.00	620	Interest	2,715,849	0.00				
75,872	0	0	0.00	640	Dues and Fees	0	0.00				
<b>16,086,527</b>	<b>14,577,389</b>	<b>10,759,314</b>	<b>0.00</b>	<b>5110</b>	<b>TOTAL FUNCTION</b>	<b>11,034,076</b>	<b>0.00</b>				

#### FUNCTION 7000 – UNAPPROPRIATED END

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	3,042,687	0.00	820	Reserved	3,805,924	0.00				
<b>0</b>	<b>0</b>	<b>3,042,687</b>	<b>0.00</b>	<b>7000</b>	<b>TOTAL FUNCTION</b>	<b>3,805,924</b>	<b>0.00</b>				

### FUND 350 – PERS BOND

#### FUNCTION 5110 – LONG TERM DEBT SERVICE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
2,124,607	2,124,477	7,865,000	0.00	610	Redemption of Principal	9,779,628	0.00				
7,220,883	7,676,012	2,410,490	0.00	620	Interest	984,628	0.00				
<b>9,345,490</b>	<b>9,800,490</b>	<b>10,275,490</b>	<b>0.00</b>	<b>5100</b>	<b>TOTAL FUNCTION</b>	<b>10,764,256</b>	<b>0.00</b>				

#### FUNCTION 7000 – UNAPPROPRIATED END

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	175,000	0.00	900	Unappropriated Ending Fund Balance	35,744	0.00				
<b>0</b>	<b>0</b>	<b>175,000</b>	<b>0.00</b>	<b>7000</b>	<b>TOTAL FUNCTION</b>	<b>35,744</b>	<b>0.00</b>				

### TOTAL FUND 300

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
<b>25,432,017</b>	<b>24,377,878</b>	<b>24,270,491</b>	<b>0.00</b>	<b>300</b>	<b>TOTAL FUND</b>	<b>25,640,000</b>	<b>0.00</b>				

# Fund 400

## Capital Projects Fund

These are accounts for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds.

# Fund 400 Resources

2021-22 Actual	2022-23 Actual	2023-24 Adopted			2024-25 Proposed	2024-25 Approved	2024-25 Adopted
186,968	762,308	375,000	1130	Construction Excise Tax	185,000		
9,004	69,144	3,000	1510	Interest on Investments	15,000		
160,935	0	140,000	1915	Building Lease Payments	0		
0	19,030	0	1990	Miscellaneous Revenue	0		
<b>356,907</b>	<b>850,482</b>	<b>518,000</b>	<b>1000</b>	<b>TOTAL</b>	<b>200,000</b>		
2,236,516	0	0	3199	Other Unrestricted Grants In	0		
<b>2,236,516</b>	<b>0</b>	<b>0</b>	<b>3000</b>	<b>TOTAL</b>	<b>0</b>		
1,387,502	1,336,650	1,351,250	5200	Interfund Transfer	1,351,250		
1,834,379	3,992,201	2,654,884	5400	Beginning Fund Balance	4,200,000		
<b>3,221,881</b>	<b>5,328,851</b>	<b>4,006,134</b>	<b>5000</b>	<b>TOTAL</b>	<b>5,551,250</b>		
<b>5,815,304</b>	<b>6,179,332</b>	<b>4,524,134</b>		<b>FUND 400 TOTAL</b>	<b>5,803,355</b>		

# Fund 400 Requirements

## Requirements by Major Function

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	200,000	0.00	2544	Maintenance Services	0	0.00				
345,252	594,232	2,897,784	0.00	4150	Building Acquisition / Develop	4,398,305	0.00				
1,477,850	1,421,650	1,426,350	0.00	5110	Long-Term Debt Srvc	1,405,050	0.00				
<b>1,823,102</b>	<b>2,015,882</b>	<b>4,524,134</b>	<b>0.00</b>		<b>TOTAL</b>	<b>5,803,355</b>	<b>0.00</b>				

## Requirements by Major Object

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE			2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
113,649	187,117	1,755,000	0	300	Purchase Services	234,855	0				
3,080	0	0	0	400	Supplies and Materials	0	0				
225,773	407,114	1,342,784	0	500	Capital Outlay	4,163,450	0				
1,477,850	1,421,650	1,426,350	0	600	Other Objects	1,405,050	0				
<b>1,823,102</b>	<b>2,015,882</b>	<b>4,524,134</b>	<b>0.00</b>			<b>5,803,355</b>	<b>0.00</b>				

# Fund 400 Requirements

## All Requirements

### FUNCTION 2544 – MAINTENANCE SERVICES

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
0	0	200,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
0	0	200,000	0.00	300	Purchased Services	0	0.00			
0	0	200,000	0.00	2544	<b>TOTAL FUNCTION</b>	0	0.00			

### FUNCTION 4150 – BUILDING ACQUISITION/DEVELOPMENT

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,671	0	0	0.00	310	Inst Professional & Tech Services	0	0.00			
18,937	104,828	1,025,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00			
5,361	0	500,000	0.00	322	Repairs & Maintenance Services	234,855	0.00			
459	0	0	0.00	329	Other Property Services	0	0.00			
44,631	30,369	0	0.00	380	Non-Inst Professional & Tech Services	0	0.00			
0	0	30,000	0.00	382	Legal Services	0	0.00			
35,462	51,921	0	0.00	383	Architect / Engineer Services	0	0.00			
7,128	0	0	0.00	389	Other Non-Inst Prof Tech Services	0	0.00			
113,649	187,117	1,555,000	0.00	300	Purchased Services	234,855	0.00			
3,080	0	0	0.00	460	Non-Consumable Supplies	0	0.00			
3,080	0	0	0.00	400	Supplies and Materials	0	0.00			
0	75,554	0	0.00	530	Improvements, Not Buildings	0	0.00			
225,773	331,560	1,342,784	0.00	590	Other Capital Outlay	4,163,450	0.00			
225,773	407,114	1,342,784	0.00	500	Capital Outlay	4,163,450	0.00			
2,750	0	0	0.00	640	Dues & Fees	0	0.00			
2,750	0	0	0.00	600	Other Objects	0	0.00			
345,252	594,232	2,897,784	0.00	4150	<b>TOTAL FUNCTION</b>	4,398,305	0.00			

### FUNCTION 5110 – LONG TERM DEBT SERVICE

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
905,000	885,000	925,000	0.00	610	Redemption Of Principal	960,000	0.00			
572,850	536,650	501,250	0.00	620	Interest	445,050	0.00			
0	0	100	0.00	640	Dues & Fees	0	0.00			
1,477,850	1,421,650	1,426,350	0.00	600	Other Objects	1,405,050	0.00			
1,477,850	1,421,650	1,426,350	0.00	5110	<b>TOTAL FUNCTION</b>	1,405,050	0.00			

### FUND 400 TOTAL

2021-22 Actual	2022-23 Actual	2023-24 Adopted	FTE		2024-25 Proposed	FTE	2024-25 Approved	FTE	2024-25 Adopted	FTE
1,823,102	2,015,882	4,524,134	0.00	400	<b>TOTAL FUND</b>	5,803,355	0.00			

# Informational Section





# Board of Directors and Budget Committee

## **BOARD MEMBERS**

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Position 1	Aaron Muñoz	Term Ends: June 30, 2025
Position 2	Joyce Rosenau	Term Ends: June 30, 2025
Position 3	Michael Reyes	Term Ends: June 30, 2025
Position 4	Cayle Tern	Term Ends: June 30, 2025
Position 5	Patty Carrera	Term Ends: June 30, 2027
Position 6	Ana Gonzalez Muñoz	Term Ends: June 30, 2027
Position 7	Francisco Ibarra	Term Ends: June 30, 2027

## **COMMUNITY MEMBERS**

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Position 8	<i>Vacant</i>	Term Ends: June 30, 2026
Position 9	William Ohle	Term Ends: June 30, 2026
Position 10	Thatcher Green	Term Ends: June 30, 2026
Position 11	Victoria Rizzo	Term Ends: June 30, 2027
Position 12	Catherine Nicewood	Term Ends: June 30, 2027
Position 13	Kim Richmond	Term Ends: June 30, 2028
Position 14	Margaret Breithuapt	Term Ends: June 30, 2028

# Budget Calendar

	Date	Budget Committee Compliance Item
Budget Planning	Wednesday, September 27, 2023	<b>Board of Directors Meeting</b> Board reviews draft Budget Calendar for 2024–25 Fiscal Year
	Wednesday, October 25, 2023	<b>Board of Directors Meeting</b> <b>Action: Approve Budget Calendar and Appoint Budget Officer</b>
	Wednesday, November 1, 2023	<b>Staff &amp; Community Input Session</b> Board and District receive input through various input methods
	Wednesday, December 6, 2023	<b>School Board Work Session</b> Discussion of Board priorities for school year
	Wednesday, January 24, 2024	<b>Board of Directors Meeting</b> Adoption of 2024–25 Board Budget Priorities
	Thursday, April 18, 2024	<b>Budget Committee Training</b> Provide information to Board regarding budget development & adoption process
Budget Building and Adoption	Friday, April 5, 2024	<b>Publish First Notice of Budget Committee Meetings</b> 5 to 30 days before the first meeting (Gresham Outlook)
	Friday, April 19, 2024	<b>Publish Second Notice of Budget Committee Meetings</b> 5 to 30 days before the first meeting (District Website)
	Thursday, May 2, 2024	<b>Budget Committee Meeting—Proposed Budget</b> Appoint Presiding Officer Receive Budget Message Receive Proposed Budget Document and Discuss Relevant Changes Respond to Questions from Budget Committee
	Thursday, May 9, 2024	<b>Budget Committee Meeting—Approved Budget</b> Receive Public Testimony Budget Committee Deliberations Respond to Questions from First Meeting <b>Action: Approve Budget and Set Tax Levy</b>
	Friday, May 31, 2024	<b>Publish Notice of Budget Hearing and Budget Summary</b> 5 to 30 Days Before the Hearing (Gresham Outlook) Publish Financial Summaries
	Wednesday, June 26, 2024	<b>Board of Directors Meeting - Conduct Budget Hearing</b> Conducted by School Board; Open to Public
	Wednesday, June 26, 2024	<b>Board of Directors Meeting—Adopted Budget</b> Adopt Budget <b>Action: Authorize Appropriations &amp; Impose and Categorize Taxes</b>
	Monday, July 15, 2024	<b>Submit Tax Certification Documents</b> File Budget Document with County Recorder and Designated Agencies

Blue Text: Board Actions

Red Text: Required published Budget Document

Orange Text: District requirements, informational only

# Revenue Descriptions

This dimension permits classification of revenue by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

## **LOCAL REVENUE – 1000**

- 1111 Current Year's Taxes**  
Taxes levied by a district on the assessed valuation of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
- 1112 Prior Year's Taxes**  
Taxes collected for fiscal periods preceding the current year.
- 1190 Penalties and Interest on Taxes**  
Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment.
- 1319 Tuition Placement Testing Fees**  
Money received for regular day schools tuition to pay for placement testing
- 1400 Transportation Fees**  
Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities, including alternative programs entitled to SSF support.
- 1414 Transportation – Foster Children**  
Transportation fees for foster children.
- 1510 Interest on Investments**  
Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
- 1610 Food Service Meal Sales – Daily Sales – Reimbursable Programs**  
Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture.
- 1690 Food Services – Other Sales**  
Money received from students, adults, or organizations for the sale of food products and services considered special functions.
- 1715 Admissions – Athletic Events**  
Revenue from patrons of a school-sponsored athletic activity such as a football game.
- 1740 Fees**  
Revenue from students for fees such as locker fees, towel fees, and equipment fees.
- 1910 Rentals**  
Revenue from the rental of either real or personal property owned by the school.

- 1913 Music Rentals**  
Revenue from students for the rental of musical instruments.
- 1914 Donations**  
Revenue received as a donation to a school or district.
- 1915 Building Lease Payments**  
Revenue received from the rental of either real or personal property owned by the school.
- 1920 Contributions and Donations from Private Sources**  
Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
- 1970 Services Provided Other Funds**  
Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- 1980 Fees Charged to Grants**  
Indirect administrative charges assessed to grants.
- 1990 Miscellaneous**  
Revenue from local sources not provided for elsewhere.
- 1991 Medicaid Administrative Claiming (MAC)**  
Revenue from participation in the Medicaid Administrative Claiming program.
- 1992 Medicaid**  
Revenue received from Medicaid
- 1993 Senate Bill 1149**  
Revenue received for the S81149 program.

## **INTERMEDIATE REVENUE – 2000**

- 2101 County School Funds**  
Revenue from the apportionment of the resources of the County School Fund.
- 2102 General Education Service District Funds ESD Apportionment**  
Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.
- 2110 Intermediate – City/County Revenue**  
Revenue received from city and county income taxes.
- 2199 Other Intermediate Sources**  
All other intermediate revenue sources not specified above.

# Revenue Descriptions

**2200 Restricted Revenue**  
Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

## STATE REVENUE – 3000

**3101 State School Fund – General Purpose Revenue**  
recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.

**3103 Common School Fund**  
Revenue recorded as grants by the District from state funds which can be used for any legal purpose desired by the district without restriction.

**3199 Other Unrestricted Grants-in-aid**  
All other unrestricted grants-in-aid revenue sources not listed above.

**3204 Drivers Education**  
Revenue recorded as grants by the district from state funds which must be used for Drivers Education.

**3299 Other Restricted Grants-in-aid**  
Revenue recorded as grants by the District from state funds which must be used for a categorical or specific purpose.

## FEDERAL REVENUE – 4000

**4100 Unrestricted Revenue Direct from the Federal Government**  
Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

**4300 Restricted Revenue Direct from the Federal Government**  
Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

**4500 Restricted Revenue from the Federal Government Through the State**  
Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

**4502 Summer Program Waiver**  
Revenue from the federal government through the state as grants to the district for Nutrition Services Summer Seamless Waiver Program.

**4503 National Breakfast Program**  
Revenue from the federal government through the state as grants to the district for Nutrition Services Breakfast Program.

**4505 National Lunch Program**  
Revenue from the federal government through the state as grants to the district for Nutrition Services Program.

**4580 Restricted Federal Revenue Through the State**  
Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

## OTHER REVENUE – 5000

**5110 Bond Proceeds**  
Receipts of proceeds from the sale of bonds.

**5200 Interfund Transfers**  
Revenue earned or received from another fund which will not be repaid.

**5300 Sale of or Compensation for Loss of Fixed Assets**  
Revenue from the sale of school property or compensation for the sale loss of fixed assets.

**5400 Resources - Beginning Fund Balance**

# General Fund Function Descriptions

Function describes the type of activity program that is carried out. The five major functional areas are:

1000 – Instruction

2000 – Support Services

3000 – Enterprise and Community Services

4000 – Facilities Acquisition and Construction

5000 – Other Uses

6000 – Budget Purposes Only

**1000 – INSTRUCTION:** Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

1111 Elementary Programs

1113 Elementary Extra Curricular

1121 Middle School Programs

1122 Middle School Extracurricular

1131 High School Programs

1132 High School Athletics

1133 High School Activities

1210 Programs for the Talented & Gifted

1220 Restrictive Programs

1223 Transition Programs

1224 Life Skills

1225 Out of District Programs

1227 Extended School Year Programs

1229 Functional Living Skills

1250 Less Restrictive Programs

1251 Less Restrictive – Charter Schools

1271 Remediation

1280 Alternative Education

1288 Charter Schools

1291 English Language Learners Instruction

**2000 – SUPPORT SERVICES:** Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction and would not otherwise exist if not for instructional programs.

2110 Attendance & Social Work Services

2115 Student Safety

2120 Guidance Services

2122 Positive Behavior Supports

2130 Health Services

2140 Psychological Services

2150 Speech Pathology & Audiology Services

2160 Other Student Treatment Services

2190 Service Direction, Student Support Services

2211 Teaching & Learning

2220 Educational Media Services

2230 Assessment & Testing

2240 Instructional Staff Development

2310 Board of Education Services

2321 Office of the Superintendent Services

2410 Building Administration

2510 Direction of Business Support Services

2520 Fiscal Services

2528 Risk Management

2541 Facilities Direction

2542 Custodial Services

2543 Grounds Services

2544 Maintenance Services

2545 Building Fixed Costs

2546 Safety Program

2549 Other Facility Programs

2550 Student Transportation Services

2558 Special Education Transportation Services

2573 Warehousing & Distribution Services

2574 Printing, Publishing & Duplicating Services

2620 Grant & Development Services

2630 Communications Services

2640 Staff Services

2642 Recruitment Services

2649 Other Staff Services

2660 Technology Services

2680 Interpretation & Translation Services

2690 Other Support Services-Central

# General Fund Function Descriptions

**3000 – ENTERPRISE & COMMUNITY SERVICES:** Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the student or general public are financed or recovered primarily through user charges and community programs.

3363 Community Partnerships

3500 Childcare Services

**5000 – OTHER USES:** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Long-Term Debt Service

5200 Transfer of Funds

**6000 – CONTINGENCIES (for budgeting only):** Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

# Federal Program Descriptions

## **Title IA**

Accounts for revenues and expenditures which support students living in poverty to achieve academic standards in reading, writing and math.

## **Title IIA – Teacher Quality**

Accounts for revenues and expenditures supporting professional development so staff may increase academic achievement for students.

## **Title III – English Language Acquisition**

Accounts for revenues and expenditures to increase academic skills for students identified as Limited English Proficient.

## **Title VI – Indian Education**

Accounts for revenues and expenditures to support the efforts to meet the educational and culturally related academic needs of American Indian and Alaska Native students.

## **IDEA Enhancement**

Accounts for revenues and expenditures to support enhancement of Response to Intervention (RTI), Positive Behavior Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities.

## **IDEA – Part B**

Accounts for revenues and expenditures to supplement and increase the level of special education services provided to eligible students with disabilities within special education programs.

## **IDEA Pre-School Grants**

Accounts for revenues and expenditures to provide early intervening services for children with disabilities.

## **Extended Assessment**

Accounts for revenues and expenditures to provide teacher training on the extended assessment. Student Support & Academic Enrichment Accounts for revenues and expenditures to support academic enrichment for students. District Title IV-A grant.

## **McKinney-Vento**

Accounts for revenues and expenditures to help build school to shelter academic connections for students at Family Homeless Shelter. Works with teachers to provide tutoring, homework help, parent communication, and wraparound service.

## **PPS / Columbia Regional Autism**

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from Columbia Regional Program who receives federal funding from the state.

## **Youth Transition Program**

Accounts for revenues and expenditures to prepare students with disabilities for employment or career related postsecondary education through the provision of a comprehensive array of pre-employment activities and supports.

## **Elementary and Secondary School Emergency Relief (ESSER)**

Accounts for revenues and expenditures for the purpose of providing emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

# State and Local Program Descriptions

## **Driver's Education**

Accounts for revenues and expenditures to support the driver's education class at the high school. The principal source of revenue is received from ODOT and class fees.

## **E-Rate**

Accounts for revenues and expenditures from the Schools and Libraries Program related to telecommunications and internet access.

## **Energy Efficient Schools - SB 1149**

Accounts for revenues received under the Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacifiCorp.

## **Other Contracts & Grants**

Accounts for various grants received throughout the district.

## **Contract Fuel Sales**

Accounts for revenues received from local city governments for fuel provided at an average monthly cost plus an administration fee.

## **Arts Tax**

Accounts for revenues and expenditures of City of Portland Arts Tax.

## **Student Activities**

Accounts for revenues and expenditures of all schools' student body funds. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

## **Non-ASB**

Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

## **Project Lead the Way**

Accounts for revenues and expenditures received from the State Board of Higher Education on behalf of the Oregon University System for the engineering and technology program.

## **PPS / Columbia Regional Autism**

Accounts for revenues and expenditures for autism services. The primary source of revenue comes from the Columbia Regional Program who receives autism funding from the state.

## **MYC Fees for Service**

Accounts for revenue and expenditures related to the Multnomah Youth Cooperative program at Reynolds Learning Academy. The primary source of revenue is local state entities that pay a fee for the services provided by students.

## **Outdoor School (Measure 99)**

Accounts for the revenue and expenditures to provide outdoor school.

## **CTE Pathways**

Accounts for revenues and expenditures from ODE for incentivization of high school programs to attract and graduate students from traditionally underserved populations through their CTE Programs of Study. In 2016, CTE Pathways funds were awarded to RHS Graphic Arts, Computer Information Systems, and Construction Manufacturing.

## **Career Education (Measure 98)**

Accounts for revenues and expenditures dedicated to improving graduation rates through Career and Technical Education (CTE).

## **PEEK-8 Physical Education Expansion K-8**

Accounts for additional revenues and expenditures allocated to hire licensed physical education teachers to support activities related to meeting the physical education instructional requirements for students as described in OAR 581-020-0250.

## **Summative Assessment**

Accounts for revenues and expenditures to successfully transition from the state test (OAKS) to the Smarter Balanced summative assessment system for students in Grades K-9.

## **Miller Family Grant**

Accounts for revenues and expenditures to expand teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

## **Youth Transition Program**

Accounts for the revenues and expenditures related to an intergovernmental agreement in association with a youth transition program. The primary source of revenue is State of Oregon Department of Human Services.

## **HB3499 ELD Transformation & Target**

Accounts for revenues and expenditures to improve outcomes for English Language Learners (ELLs). Translation and interpretation grant.



# State and Local Program Descriptions

## **MHCC – Early Head Start**

Accounts for revenues and expenditures to support RLA Teen Parent Day Care Center. To be used for facility improvements, staff training requirements, curriculum purchase and furniture replacement. Additionally, a separate reimbursement contract will be specifically dedicated to redesign and improve the outdoor playground space dedicated to the Teen Parent Day Care Center. Funding source through the Department of Health and Human Services for Early Head Start Partnership through MHCC.

## **Verizon Innovative Learning**

Accounts for revenues and expenditures as part of a grant awarded to select US middle schools to create innovative learning environments and document the process so others can learn from the experiences of the schools awarded the grant. The grant provides a device for every middle school student and teacher, professional

development and coaching to enhance the learning environment.

## **School Based Health Center**

Accounts for revenues and expenditures for construction of a school-based health center located at Reynolds High School.

## **Student Investment Account**

The Student Investment Account (SIA) comes from the Student Success Act. Oregon Governor Kate Brown signed House Bill 3427, the Student Success Act, into law on May 2019. The purpose of the Student Success Act was to correct underinvestment in our schools and our children and includes sweeping provisions for new and improved services for children and families.

## **Summer School Grants**

Accounts for revenues and expenditures for summer school programs to improve outcomes for students.

# Debt Service Payment Schedule

## GENERAL OBLIGATION BONDS, SERIES 2015A AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2015			1,277,218.75	1,277,218.75	
06/15/2016	480,000.00	2.00%	1,999,125.00	2,479,125.00	3,756,343.75
12/15/2016			1,994,325.00	1,994,325.00	
06/15/2017			1,994,325.00	1,994,325.00	3,988,650.00
12/15/2017			1,994,325.00	1,994,325.00	
06/15/2018	45,000.00	4.00%	1,994,325.00	2,039,325.00	4,033,650.00
12/15/2018			1,993,425.00	1,993,425.00	
06/15/2019	95,000.00	4.00%	1,993,425.00	2,088,425.00	4,081,850.00
12/15/2019			1,991,525.00	1,991,525.00	
06/15/2020	200,000.00	4.00%	1,991,525.00	2,191,525.00	4,183,050.00
12/15/2020			1,987,525.00	1,987,525.00	
06/15/2021	5,925,000.00	**%	1,987,525.00	7,912,525.00	9,900,050.00
12/15/2021			1,845,750.00	1,845,750.00	
06/15/2022	6,455,000.00	**%	1,845,750.00	8,300,750.00	10,146,500.00
12/15/2022			1,698,125.00	1,698,125.00	
06/15/2023	7,000,000.00	5.00%	1,698,125.00	8,698,125.00	10,396,250.00
12/15/2023			1,523,125.00	1,523,125.00	
06/15/2024	7,615,000.00	**%	1,523,125.00	9,138,125.00	10,661,250.00
12/15/2024			1,351,500.00	1,351,500.00	
06/15/2025	8,220,000.00	**%	1,351,500.00	9,571,500.00	10,923,000.00
12/15/2025			1,171,250.00	1,171,250.00	
06/15/2026	8,855,000.00	5.00%	1,171,250.00	10,026,250.00	11,197,500.00
12/15/2026			949,875.00	949,875.00	
06/15/2027	9,580,000.00	5.00%	949,875.00	10,529,875.00	11,479,750.00
12/15/2027			710,375.00	710,375.00	
06/15/2028	10,345,000.00	5.00%	710,375.00	11,055,375.00	11,765,750.00
12/15/2028			451,750.00	451,750.00	
06/15/2029	11,155,000.00	5.00%	451,750.00	11,606,750.00	12,058,500.00
12/15/2029			172,875.00	172,875.00	
06/15/2030	6,915,000.00	5.00%	172,875.00	7,087,875.00	7,260,750.00
<b>TOTALS:</b>	<b>82,885,000.00</b>		<b>42,947,843.75</b>	<b>125,832,843.75</b>	<b>125,832,843.75</b>

Fund 315: Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements.

# Debt Service Payment Schedule

## OBLIGATION BONDS, SERIES 2015B AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/15/2030	2,815,200.00	4.05%	2,284,800.00	5,100,000.00	5,100,000.00
6/15/2031	6,646,428.60	4.12%	6,023,571.40	12,670,000.00	12,670,000.00
6/15/2032	6,485,877.65	4.17%	6,499,122.35	12,985,000.00	12,985,000.00
6/15/2033	6,279,924.20	4.26%	7,030,075.80	13,310,000.00	13,310,000.00
6/15/2034	6,127,014.35	4.30%	7,517,985.65	13,645,000.00	13,645,000.00
6/15/2035	5,948,379.90	4.36%	8,036,620.10	13,985,000.00	13,985,000.00
6/15/2036	2,082,399.70	4.43%	3,102,600.30	5,185,000.00	5,185,000.00
<b>Totals</b>	<b>36,385,224.40</b>		<b>40,494,775.60</b>	<b>76,880,000.00</b>	<b>76,880,000.00</b>

Fund 315: Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements

## GENERAL OBLIGATION BONDS, SERIES 2020 – REFUNDING PORTION OF 2015

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2020			21,741.39		12/15/2020
6/15/2021	590,943.00	2.0700%	21,268.75	633,953.14	6/15/2021
12/15/2021			15,152.49		12/15/2021
6/15/2022	652,773.00	2.0700%	15,152.49	683,077.98	6/15/2022
12/15/2022			8,396.29		12/15/2022
6/15/2023	94,284.00	2.0700%	8,396.29	111,076.58	6/15/2023
12/15/2023			7,420.45		12/15/2023
6/15/2024	96,235.00	2.0700%	7,420.45	111,075.90	6/15/2024
12/15/2024			6,424.42		12/15/2024
6/15/2025	98,227.00	2.0700%	6,424.42	111,075.84	6/15/2025
12/15/2025			5,407.77		12/15/2025
6/15/2026	100,261.00	2.0700%	5,407.77	111,076.54	6/15/2026
12/15/2026			4,370.07		12/15/2026
6/15/2027	102,336.00	2.0700%	4,370.07	111,076.14	6/15/2027
12/15/2027			3,310.89		12/15/2027
6/15/2028	104,454.00	2.0700%	3,310.89	111,075.78	6/15/2028
12/15/2028			2,229.79		12/15/2028
6/15/2029	106,616.00	2.0700%	2,229.79	111,075.58	6/15/2029
12/15/2029			1,126.32		12/15/2029
6/15/2030	108,823.00	2.0700%	1,126.32	111,075.64	6/15/2030
<b>Totals</b>	<b>2,054,952.00</b>		<b>150,687.12</b>	<b>2,205,639.12</b>	<b>Totals</b>

Fund 315: Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. Principal revenue source are property taxes. This fund supports school building improvements.

# Debt Service Payment Schedule

## QUALIFIED ZONE ACADEMY BONDS, SERIES 2016

Period Ending	Principal
8/4/2017	200,000.00
8/4/2018	200,000.00
8/4/2019	200,000.00
8/4/2020	200,000.00
8/4/2021	200,000.00
8/4/2022	200,000.00
8/4/2023	200,000.00
8/4/2024	200,000.00
8/4/2025	200,000.00
8/4/2026	200,000.00
8/4/2027	200,000.00
8/4/2028	200,000.00
8/4/2029	200,000.00
8/4/2030	200,000.00
8/4/2031	200,000.00
8/4/2032	200,000.00
8/4/2033	200,000.00
8/4/2034	200,000.00
8/4/2035	200,000.00
8/4/2036	200,000.00
<b>Totals</b>	<b>4,000,000.00</b>

**Fund 100:** For improvement of school facilities.

## SERIES 2017 NOTE

Period Ending	Principal	Coupon	Interest	Debt Service
6/29/2017				
1/10/2018		2.50%	26,527.78	26,527.78
7/10/2018	285,714.29	4.03%	25,000.00	310,714.29
1/10/2019		4.03%	21,428.57	21,428.57
7/10/2019	285,714.29	4.03%	21,428.57	307,142.86
1/10/2020		4.03%	17,857.14	17,857.14
7/10/2020	285,714.29	4.03%	17,857.14	303,571.43
1/10/2021		4.03%	14,285.71	14,285.71
7/10/2021	285,714.29	4.03%	14,285.71	300,000.00
1/10/2022		4.03%	10,714.29	10,714.29
7/10/2022	285,714.29	4.03%	10,714.29	296,428.58
1/10/2023		4.03%	7,142.86	7,142.86
7/10/2023	285,714.29	4.03%	7,142.86	292,857.15
1/10/2024		4.03%	3,571.43	3,571.43
7/10/2024	285,714.26	4.03%	3,571.43	289,285.69
<b>Totals</b>	<b>2,000,000.00</b>		<b>201,527.78</b>	<b>2,201,527.78</b>

# Debt Service Payment Schedule

## FULL FAITH CREDIT REFUNDING OBLIGATIONS, SERIES 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/1/2021	835,000	4.000%	266,076.39	1,101,076.39	1,101,076.39
12/1/2021			286,425.00	286,425.00	
6/1/2022	905,000	4.000%	286,425.00	1,191,425.00	1,477,850.00
12/1/2022			268,325.00	268,325.00	
6/1/2023	885,000	4.000%	268,325.00	1,153,325.00	1,421,650.00
12/1/2023			250,625.00	250,625.00	
6/1/2024	925,000	4.000%	250,625.00	1,175,625.00	1,426,250.00
12/1/2024			232,125.00	232,125.00	
6/1/2025	960,000	4.000%	232,125.00	1,192,125.00	1,424,250.00
12/1/2025			212,925.00	212,925.00	
6/1/2026	1,000,000	4.000%	212,925.00	1,212,925.00	1,425,850.00
12/1/2026			192,925.00	192,925.00	
6/1/2027	1,040,000	4.000%	192,925.00	1,232,925.00	1,425,850.00
12/1/2027			172,125.00	172,125.00	
6/1/2018	1,080,000	4.000%	172,125.00	1,252,125.00	1,424,250.00
12/1/2028			150,525.00	150,525.00	
6/1/2029	1,125,000	4.000%	150,525.00	1,275,525.00	1,426,050.00
12/1/2029			128,025.00	128,025.00	
6/1/2030	1,170,000	4.000%	128,025.00	1,298,025.00	1,426,050.00
12/1/2030			104,625.00	104,625.00	
6/1/2031	1,080,000	4.000%	104,625.00	1,184,625.00	1,289,250.00
12/1/2031			83,025.00	83,025.00	
6/1/2032	1,125,000	4.000%	83,025.00	1,208,025.00	1,291,050.00
12/1/2032			60,525.00	60,525.00	
6/1/2033	1,170,000	4.000%	60,525.00	1,230,525.00	1,291,050.00
12/1/2033			37,125.00	37,125.00	
6/1/2034	1,220,000	3.000%	37,125.00	1,257,125.00	1,294,250.00
12/1/2034			18,825.00	18,825.00	
6/1/2035	1,255,000	3.000%	18,825.00	1,273,825.00	1,292,650.00
<b>Total</b>	<b>15,775,000</b>		<b>4,662,376.39</b>	<b>20,437,376.39</b>	<b>20,437,376.39</b>

**Fund 400:** Refunded Series 2010 - FFCO bonds, transportation equipment (buses) purchase.

# Debt Service Payment Schedule

## SERIES 2003 PENSION BOND

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/30/2013	2,147,029.85	5.15%	2,663,214.90	4,810,244.75	6,015,489.50
12/30/2013			1,205,244.75	1,205,244.75	
6/30/2014	2,172,981.60	5.33%	2,947,263.15	5,120,244.75	6,325,489.50
12/30/2014			1,205,244.75	1,205,244.75	
6/30/2015	2,177,791.20	5.54%	3,267,453.55	5,445,244.75	6,650,489.50
12/30/2015			1,205,244.75	1,205,244.75	
6/30/2016	2,179,301.40	5.71%	3,605,943.35	5,785,244.75	6,990,489.50
12/30/2016			1,205,244.75	1,205,244.75	
6/30/2017	2,180,982.70	5.83%	3,954,262.05	6,135,244.75	7,340,489.50
12/30/2017			1,205,244.75	1,205,244.75	
6/30/2018	2,171,675.00	5.96%	4,333,569.75	6,505,244.75	7,710,489.50
12/30/2018			1,205,244.75	1,205,244.75	
6/30/2019	2,158,935.60	6.07%	4,731,309.15	6,890,244.75	8,095,489.50
12/30/2019			1,205,244.75	1,205,244.75	
6/30/2020	2,147,822.45	6.15%	5,142,422.30	7,290,244.75	8,495,489.50
12/30/2020			1,205,244.75	1,205,244.75	
6/30/2021	2,132,975.00	6.22%	5,572,269.75	7,705,244.75	8,910,489.50
12/30/2021			1,205,244.75	1,205,244.75	
6/30/2022	2,124,606.60	6.26%	6,015,638.15	8,140,244.75	9,345,489.50
12/30/2022			1,205,244.75	1,205,244.75	
6/30/2023	2,124,477.20	6.27%	6,470,767.55	8,595,244.75	9,800,489.50
12/30/2023			1,205,244.75	1,205,244.75	
6/30/2024	7,865,000.00	**	1,205,244.75	9,070,244.75	10,275,489.50
12/30/2024			984,628.00	984,628.00	
6/30/2025	8,795,000.00	5.68%	984,628.00	9,779,628.00	10,764,256.00
12/30/2025			734,850.00	734,850.00	
6/30/2026	9,810,000.00	5.68%	734,850.00	10,544,850.00	11,279,700.00
12/30/2026			456,246.00	456,246.00	
6/30/2027	10,905,000.00	5.68%	456,246.00	11,361,246.00	11,817,492.00
12/30/2027			146,544.00	146,544.00	
6/30/2028	5,160,000.00	5.68%	146,544.00	5,306,544.00	5,453,088.00
<b>Totals</b>	<b>80,978,771.60</b>		<b>95,488,014.39</b>	<b>176,466,785.99</b>	<b>176,466,785.99</b>

**Fund 350:** For Unfunded Actuarial Liability to lower Districts' PERS employer rates. Provides for the principal and interest on PERS UAL pension obligation bonds. Revenue sources are charged to other funds.

# Glossary of Terms and Acronyms

**ACCOUNTING SYSTEM:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups or organizational components.

**ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

**AD VALOREM TAX:** Tax based on the assessed value of an item, such as real estate or personal property.

**ADOPTED BUDGET:** Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

**APPROPRIATION:** A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

**APPROVED BUDGET:** The budget that has been approved by the budget committee.

**ASSESSED VALUE:** The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**ASSIGNED FUND BALANCE:** Intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed.

**AUDIT:** A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

**AVERAGE DAILY MEMBERSHIP (ADM):** The year-to-date average of daily student enrollment in the district.

**AVERAGE DAILY MEMBERSHIP WEIGHTED (ADMw):** Average daily membership, weighted for additional student characteristics.

**AVID:** Advancement Via Individual Determination

**AYP:** Adequate yearly progress

**BALANCED BUDGET:** Projected resources equal projected requirements within each fund.

**BASIS OF ACCOUNTING:** Methodology and timing of when revenues and expenditures are recognized and reported in the financial statements.

**BOARD OF EDUCATION:** Seven member elected board, created according to state law, and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent, and governs the operations of the district.

**BOND:** A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**BONDED DEBT:** The part of the school district's debt which is covered by outstanding bonds of the district.

**BONDS ISSUED:** Bonds sold.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and purpose and the proposed means of financing them.

**BUDGET COMMITTEE:** A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

**BUDGET DOCUMENT:** Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

**BUDGET MESSAGE:** Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

**BUDGETARY CONTROL:** The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

**CAPITAL BUDGET:** A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

# Glossary of Terms and Acronyms

**CAPITAL OUTLAY:** Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

**CAPITAL PROJECTS FUND:** Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

**CASH BASIS:** System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

**CAT:** Corporate Activity Tax

**CET:** Construction Excise Tax

**COLA:** Cost of Living Adjustment

**COMMITTED FUND BALANCE:** Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

**CONTINGENCY:** An estimate in an operating fund for unforeseen spending that may become necessary.

**CTE:** Career and Technical Education

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

**DEBT LIMIT:** The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE FUND:** A fund established to account for payment of general long-term debt principal and interest.

**DELINQUENT TAXES:** Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

**DHS:** Department of Human Services

**ELL:** English Language Learner

**ENCUMBRANCE:** An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

**EXPENDITURES:** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

**FFCO:** Full Faith & Credit Obligation

**FISCAL YEAR:** A 12-month period from July 1 through June 30 to which the annual operating budget applies.

**FUNCTION:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND:** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities, and objectives.

**FUND BALANCE:**

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

**FUND TYPE:** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**FULL TIME EQUIVALENT (FTE):** The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GENERAL FUND:** A fund used to account for most operating activities except those activities required to be accounted for in another fund.

**GENERAL OBLIGATION DEBT:** Tax supported bonded debt which is backed by the full faith and credit of the district.

**GO BOND:** General Obligation Bond

**GOVERNING BODY:** County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

**GPA:** Grade Point Average

**GRANT:** A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.



# Glossary of Terms and Acronyms

**IDEA:** Individuals with Disabilities Education Act

**IEP:** Individualized Education Program

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

**IT:** Information Technology

**LEVY:** Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

**LIABILITIES:** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

**LOCAL OPTION TAX:** Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**MANDT TRAINING:** Holistic evidence-based training to reduce workplace violence.

**MEASURE 5 CONSTITUTIONAL LIMITS:** The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

**MESD:** Multnomah Education Service District

**MHCC:** Mt Hood Community College

**MOE:** Maintenance of Effort

**NSLP:** National School Lunch Program

**OAR:** Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

**OAKS:** Oregon Assessment of Knowledge and Skills

**OBJECT CLASSIFICATION:** A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

**ODE:** Oregon Department of Education

**ODOT:** Oregon Department of Transportation

**OEBB:** Oregon Educators' Benefit Board

**OETC:** Oregon Education Technology Consortium

**OPSRP:** Oregon Public Service Retirement Plan

**ORS:** Oregon Revised Statute. Oregon laws established by the legislature.

**OSAA:** Oregon School Activities Association

**OSBA:** Oregon School Boards Association

**OSEA:** Oregon School Employees Association

**PBIS:** Positive Behavioral Interventions and Supports

**PERMANENT RATE LIMIT:** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

**PERS:** Public Employees Retirement System

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

**PROPERTY TAXES:** Ad valorem tax certified to the county assessor by a local government unit.

**PROPOSED BUDGET:** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**PURCHASED SERVICES:** Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property, and fleet insurance.

**QZAB:** Qualified Zone Academy Bonds

**REA:** Reynolds Education Association

**REQUIREMENT:** The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

**RESOLUTION:** A formal order of a governing body.

**RESOURCE:** Estimated beginning funds on hand plus anticipated receipts.

**RMV:** Real Market Value

# Glossary of Terms and Acronyms

**RSD:** Reynolds School District

**SB:** Senate Bill

**SIA:** Student Investment Account

**SIG:** School Improvement Grant

**SPECIAL REVENUE FUND:** A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

**SSA:** Student Success Act

**SSF:** State School Fund

**SUPPLEMENTAL BUDGET:** A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

**TAG:** Talented and Gifted

**TOSA:** Teacher on Special Assignment

**TRANSFERS:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**TRUST AND AGENCY FUND:** A fund used to account for activities of assets held in trust by a local government.

**UAL:** Unfunded Actuarial Liability

**UNAPPROPRIATED ENDING FUND BALANCE:** Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

**UNASSIGNED FUND BALANCE:** Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other fund balance classifications.

# Reynolds Budget Policies

## **DB: DISTRICT BUDGET**

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual or biennial basis. The district budget will be prepared in full compliance with Local Budget Law, and in accordance with federal and state laws. The superintendent will be designated as budget officer and will prepare the budget Document.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 328.542 – 328.565

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## **DBC: BUDGET CALENDAR**

The board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget. The budget calendar will be prepared on an annual or biennial basis, as appropriate. The calendar will identify dates and activities to include those needed to comply with state law. The superintendent will prepare and recommend a proposed calendar for board approval.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 328.542 – 328.565

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## **DBD: BUDGET PRIORITIES**

As the budget is prepared, staff will use a prioritizing system consistent with program needs as identified by staff and the board. Priorities should be established to be used as a basis for budget additions or reductions. The budget committee will review suggested priorities and will either accept, modify or reject the priorities.

Legal Reference(s):  
ORS 294.305 – 294.565

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## **DBDA: GENERAL OPERATING CONTINGENCIES**

The general operating contingency will be established at an amount deemed sufficient by the board to responsibly enable the district to meet unforeseen financial needs due to emergencies and changing district needs. The amount will be established by the board during the budget development process. A transfer from the general operating contingency may be recommended by the superintendent for board approval. The need, purpose and amount of the transfer shall be duly recorded.

Legal Reference(s): ORS 294.305 – 294.565

OAR 150-294.352(8)

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## **DBDB: FUND BALANCE**

The Board recognizes its responsibility to establish an unreserved fund balance in an amount sufficient to:

- Protect the district from unnecessary borrowing in order to meet cash-flow needs;
- Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
- Meet the uncertainties of state and federal funding; and
- Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to manage the currently adopted district budget in such a way to ensure an ending fund cash balance of at least 5 percent of total adopted revenues.

In determining an appropriate unassigned fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures, the availability of resources in other funds as well as the potential drain upon general fund resources from other funds; liquidity; and designations. Such factors will be reviewed annually.

Legal Reference(s):  
ORS 294.311(18)  
ORS 294.371  
ORS 332.107

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## **DBE: BUDGET PREPARATION**

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the board and budget committee.

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 328.542 – 328.565

# Reynolds Budget Policies

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## **DBEA: BUDGET COMMITTEE**

By law, the budget committee is charged with making recommendations concerning financial priorities. The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease in arriving at a levy figure, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the board.

The budget committee consists of seven members appointed by the board plus the elected board members. To be eligible for appointment, the appointive member must:

- Live and be registered to vote in the district.
- Not be an officer, agent or employee of the district.
- No budget committee member may receive any type of compensation from the district.

At its first meeting in July, the board will identify vacant budget committee positions which must be filled by appointment of the board. The board will announce the vacancies and accept applications through August. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The board may appoint budget committee members to as many consecutive terms as deemed appropriate.

At the first regular board meeting in September, the board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in October, the board will appoint persons to fill the vacant positions.

The appointive committee member of the budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the

appointive members' terms end each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that near as practicable, one-fourth of the terms of appointive members expire each year. If any appointive member is unable to complete the term for which he/she was appointed, the board will announce the vacancy at the first regular board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular board meeting.

At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.

The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget as submitted by the superintendent or as subsequently revised by the committee.

After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the board.

Legal Reference(s); ORS 174.130  
ORS 192.610 – 192.710  
ORS 294.305 – 294.565

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## **DBH: BUDGET ADOPTION PROCEDURES**

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the board will approve the resolutions to adopt and appropriate the budget. The board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

# Reynolds Budget Policies

Legal Reference(s):  
ORS Chapter 255  
ORS 294.305 – 294.565  
ORS 310.060  
ORS 328.542  
OAR 150-310.060-(A)

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## **DBJ: BUDGET IMPLEMENTATION**

The budget, as adopted by the board, becomes the financial plan of the district for the ensuing budget period. The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the board and the approved budget. The superintendent will make the board aware of any substantial changes in expected revenues or unusual expenditures so the board may adjust the budget, if necessary.

Legal Reference(s):  
ORS 294.305- 294.565  
ORS Chapter 310

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## **DBK: BUDGET TRANSFER AUTHORITY**

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the board. The authorizing resolution must state the need for the transfer; its purpose; and the amount of the transfer.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and object codes (i.e. 100- salaries, 200- benefits, 300- purchase services, 400- supplies, etc.) within the same level of appropriation.

Legal Reference(s):  
ORS 294.450

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## **DE/DEB/DEC: REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES**

The board may authorize, accept and use private, state or federal funds available to the district to carry out district educational programs. The district will comply with all regulations and procedures required for receiving and using such funds.

Legal Reference(s):

ORS 294.305 – 294.565  
ORS 332.107

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## **DI: FISCAL ACCOUNTING AND REPORTING**

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the board and school management, and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds and to ensure adequate financial accountability.

Payment on all district accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The superintendent or designee shall be the lawful custodial officer of all district funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, moneys, effects, books, and papers belonging to the district. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

From time-to-time, funds may become available to the district prior to the time they are needed to offset current expenditures. The custodial officer shall forward all such receipts to the Local Government Investment Pool or other investment instrument as authorized by the district's investment policies. Funds that are not currently needed for the operation of the district will be invested with the interest from these funds being credited to the same account as that to which the invested funds reverse.

Legal Reference(s):  
ORS 294.305 – 294.565  
ORS 338.115(2)  
OAR 581-023-0035

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## **DIC: FINANCIAL REPORTS AND STATEMENTS**

The board will receive a monthly financial reports that include estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the board or superintendent.

The board may receive a pre-audit report from the district's auditor recapping the year-end closure of financial statements prior to the annual audit.

# Reynolds Budget Policies

Appropriate staff will be available at any board meeting, upon the board's request, to respond to questions and to present current financial information. The superintendent will notify the board at any time of substantial deviations in the anticipated revenues and/or expenditures.

Legal Reference(s):

ORS 294.115  
ORS 294.311  
ORS Chapter 297  
ORS 328.465  
ORS 332.105  
OAR 162-010-0000 to -0330  
OAR 162-040.0000 to -0610  
OAR 581-023-0037

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**DID: PROPERTY INVENTORIES**

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The district's inventory will be updated annually to include property newly purchased and disposed.

Fixed assets include all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the Program Budget and Accounting Manual, published by the Oregon Department of Education.

Current records shall be maintained for the receipt, distribution/disposal and inventory of commodity foods as required by federal law.

The board may authorize the employment of an appraisal company to assist with the inventory procedure.

Legal Reference(s):

ORS 332.155

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**DIE: AUDITS**

An audit of all district accounts will be made annually by an accountant selected by the board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

Every five years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from qualified municipal auditors.

A copy of the audit report will be presented to the board. The superintendent will submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

Legal Reference(s):

ORS 294.155  
ORS Chapter 297  
ORS 327.137  
ORS 328.465  
OAR 581-023-0037



# Legal Requirements

# Budget Committee Meeting Notices




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## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the Gresham Outlook, a newspaper of general circulation, published in Multnomah County, Oregon, as defined by ORS 193.010 and 193.020, that

**Ad#: 321741**  
**Owner: Reynolds School District**  
**Description: NOTICE OF BUDGET COMMITTEE MEETINGS**

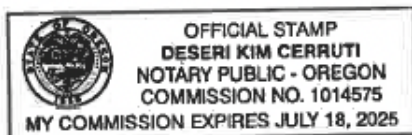
A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:  
**04/05/2024**

  
\_\_\_\_\_  
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this  
04/05/2024.

  
\_\_\_\_\_  
NOTARY PUBLIC FOR OREGON

Acct #: 125803  
**Attn:**  
REYNOLDS SCHOOL DISTRICT #7  
1204 NE 201ST AVE  
FAIRVIEW, OR 97024



## NOTICE OF BUDGET COMMITTEE MEETINGS

The Budget Committee of Reynolds School District #7, Multnomah County, State of Oregon, will convene May 2, 2024 and May 9, 2024 at 6:00pm. At these meetings, the Budget Committee will receive the budget message, review the budget document, hear public comment, and deliberate about the budget for fiscal year July 1, 2024 to June 30, 2025.

The public meetings will be held at the Reynolds Edgefield Campus, Building I (2408 SW Halsey St, Troutdale, OR 97060).

A copy of the budget document will be available for review on the Reynolds School District website on April 26, 2024. You can call the district office at 503.661.7200 to request a hard copy.  
Published April 5, 2024.

OL321741



# Budget Committee Meeting Notices



- Financial Services
- Payroll
- Procurement
- Benefit Information
- Bids & RFPs
- Financial Reports
- Budget
- 2023-2024 Budget
- 2024-25 Budget
- Accounts Payable

## Contact Information

**Holly Langan**  
Executive Director of Financial Services  
(503) 661-7200 x3253  
[hlangan@rsd7.net](mailto:hlangan@rsd7.net)

## 2024-25 Budget



### ▼ Budget Committee Meeting Information

**April 18:** Budget Committee Work Session / Training

**May 2:** Budget Committee 1

**May 9:** Budget Committee 2

### Budget Committee Meetings will be held at:

Reynolds Edgefield Campus  
2408 SW Halsey, Building I  
Troutdale, OR 97060)

Written Public Comment can be submitted [here](#) at anytime. Spoken Public Comment will be available at the May 9, 2024 meeting. A sign-up sheet will be available and must be filled out prior to that start of the meeting.

# Budget Committee Meeting Agendas

**These agendas will be added to the Approved Budget.**

# Budget Hearing Notices

**This notice will be added to the Approved Budget.**

# Resolution and Motion to Approve Budget

**These items will be added to the Adopted Budget.**

# Resolution and Motion to Approve Tax Levies

**These items will be added to the Adopted Budget.**