Reynolds School District

ADOPTED BUDGET

2025-2026

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Executive Summary



Superintendent Budget Message

Dear RSD Community,

The 2024-25 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, we are faced with enormous challenges driven by a decade of decreasing enrollment and increasing costs.

The statewide landscape that has shaped this budget includes an unknown increase in state school funding for the 25-27 biennium, while that investment is offset by double digit increases in PERS costs, the cost of labor agreements, and the impacts of inflation. Unfortunately, the state revenue from the Governor's Recommended Budget is not sufficient to continue operating at the current program and staffing levels. In total, we are facing a reduction of approximately $25 million, or approximately 18% of the general fund, over the current service level.

Our local context is that over the past decade, our enrollment has dropped by approximately 2300 students, or 21%. This is part of a regional and statewide trend. While this year's enrollment is slightly above projections, the ten-year trend is undeniable. Lower birth rates and unaffordable housing are significant factors. Enrollment is the main factor in the state revenue formula and when enrollment drops so does funding.

Over the same 10 years staffing levels have increased by a similar percentage. We have been using one-time funding such as spending down ending fund balance and limited-term grants such as ESSER to fund positions and programs. Ultimately we must find ways to meet the needs of our community with the insufficient funding provided by the state.

In planning the 25-26 budget we first reduced central office and department budgets, but were required to make additional reductions, including position reductions across all labor groups. There is a limit to the number of positions that can be reduced and still operate safe and functional schools. Sadly we reached that limit and still face a funding gap of $6 million so this budget includes the savings from 10 districtwide furlough days in order to reach a balanced budget.

Furlough days save the district approximately $550,000 per day so 10 days are required to close the $6 million funding gap. We are proposing these days with the possibility that we can add some of them back after the legislature finalizes the state budget in June. Proposing furlough days will prevent approximately 50-70 more positions from being cut or having to drastically eliminate programs including extra-curricular sports and activities, co-curricular activities in the performing arts, SUN and SRO programming, and elective and selective class offerings.

I would encourage you to read the report prepared by the American Institute of Research (AIR) at the request of the Oregon Legislature on Oregon's school funding model. The report states that for districts such as Reynolds, the current model of state funding is inadequate to attain the achievement goals set by the state. The AIR report calculated that an additional $8000 per student per year is required for the most highly impacted districts to reach the state goals. For perspective, in RSD that would amount to an additional $72 million per year, or almost an 80% increase in funding. Clearly what we receive from the state is insufficient to provide for all that our students need.

This budget is built on the following financial assumptions:

- Projected September 2025 enrollment of 8,441 (non-charter)
- State School Fund of $11.36 Billion for the 25-27 biennium, with a 49% / 51% split
- A reduction of 5% in all Federal Title funds
- A PERS increase of 10%
- An ending fund balance of 5%
- Negotiated step, benefits, and cost of living increases for all employee groups
- And, unfortunately districtwide 10 furlough days due to insufficient funding

It is our intention to align staff resources to the priorities of the district's Strategic Plan, the Board's budget priorities, and community input as a part of implementing the Student Investment Account (SIA). The $18 million in reductions we made in the 2024-25 budget limited the impact on classrooms, but we will not be able to maintain the exceptionally low-class sizes, caseloads, and level of supports that RSD students have had over the past several years. Reductions to licensed staff, our largest and most expensive labor group, will total 118 FTE.

Under this budget every elementary school will maintain full time licensed music, PE, library/media specialists, a full-time counselor, and a reading specialist. All elementary schools will also 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. This budget provides a total of 4 social workers and 29 counselors across our district which is a significant reduction over current staffing levels. We will continue to partner for additional support for students and families through our investment in the SUN Community Schools program and additional grant opportunities.

We will continue staffing for block schedules at the middle schools and Reynolds High School. The effectiveness of the block schedules at both levels continues to meet expectations. At RHS the 23-24 graduation and completer rates showed notable increases, and RLA saw a 28% increase in the number of 5-year completers. Additionally, Reynolds High School will be expanding its two new CTE programs, Cosmetology and Business and Entrepreneurship, using grant funds. These programs have quickly become very popular with students and are providing engaging and meaningful programs of study to over 600 students that will lead to opportunities for small-business ownership and economic empowerment.

This budget provides for SUN programs as well as School Resource Officers. In addition, grant funds will be allocated to the technology replacement cycle for 9th grade student devices and limited funds for the development of science curricula and purchase of health curricula.

A reduction of 8.4 FTE in administrative/supervisor/specialist staff is included in this budget, including the reduction of one Cabinet level position. These reductions are largely focused at the central office. In addition two central office administrative positions that are currently vacant will remain unfilled in 25-26.

Classified staffing reductions of 34.19 FTE will be felt across the district. These reductions account for approximately 6% of classified staff but will result in less classroom and school support.

Position reductions will be done through attrition whenever possible, but sadly, many individuals will be impacted. We will notify staff by May 12th.

This is challenging news for all of us, and I continue to be heartbroken by the lack of funding for our schools. However, it is our responsibility to present a balanced budget within our means as a district.

The proposed budget leverages state and federal grants to support our students primarily through funding staff positions. In total this budget will support 256 positions from grant funds. While the large majority of these grant funds are considered stable, 30 FTE are funded through limited duration grants and will require future budgetary choices when the funding runs out. Additionally the recent actions of the new presidential administration continue to give us cause for concern about the future of Federal funding streams. We will continue to monitor Federal actions on education closely.

Over the past two years we have made significant progress in improving support of schools while reducing expenditures and staffing at the district level. The Finance, HR, and Operations departments have made tremendous strides in improving operational efficiencies. Looking ahead, this budget provides support for these ongoing efforts as well as a share of the reductions.

I continue to advocate for a state school budget that better meets the needs of Reynolds. Our advocacy is focused on two core areas in the state budget that would have a significant impact.

- Increase or remove the special education cap from the current 11%. Reynolds has 16% of its students on IEPs, and the state funding formula only provides reimbursement for 11% of total enrollment. This equates to millions of dollars of underfunded costs for Reynolds.
- Increase the reimbursement for high-cost disabilities. Our high-cost disability costs are annually over $5 million, and we are reimbursed at less than 50% in a good year. Current estimates for reimbursement for this year are less than half of that. This also equates to millions of dollars of underfunded costs for RSD.

In closing, I want to thank the School Board, educators, support staff, administrators, and the Reynolds community for their dedication to students. I want to recognize the hard work of our Finance and HR teams in preparing the proposed 2025-26 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.

Thank you for your consideration of the 2025-26 Proposed Budget.



Frank Caropelo
Superintendent

Estimada comunidad de RSD:

El año escolar 2024-25 ha traído desafíos y éxitos al Distrito Escolar de Reynolds. Quiero agradecer a todo el personal por su dedicación al servicio de los estudiantes y las familias de Reynolds. Al comenzar el próximo año escolar, nos enfrentamos a enormes desafíos impulsados por una década de disminución de la matrícula y aumento de los costos.

El panorama estatal que ha moldeado este presupuesto incluye un aumento desconocido en la financiación de las escuelas estatales para el bienio 25-27, mientras que dicha inversión se ve contrarrestada por aumentos de dos dígitos en los costos del PERS, el costo de los convenios colectivos y el impacto de la inflación. Desafortunadamente, los ingresos estatales del Presupuesto Recomendado por la Gobernadora no son suficientes para continuar operando con los niveles actuales de programas y personal. En total, nos enfrentamos a una reducción de aproximadamente $25 millones, o aproximadamente el 18% del fondo general, sobre el nivel actual de servicio.

Nuestro contexto local indica que, durante la última década, nuestra matrícula ha disminuido en aproximadamente 2300 estudiantes, o un 21 %. Esto forma parte de una tendencia regional y estatal. Si bien la matrícula de este año está ligeramente por encima de las proyecciones, la tendencia de los últimos diez años es innegable. Las tasas de natalidad más bajas y la vivienda inaccesible son factores importantes. La matrícula es el factor principal en la fórmula de ingresos estatales y, cuando disminuye, también lo hace la financiación.

Durante los mismos 10 años, la dotación de personal ha aumentado en un porcentaje similar. Hemos utilizado fondos únicos, como la reducción del saldo final del fondo, y subvenciones a plazo limitado, como ESSER, para financiar puestos y programas. En última instancia, debemos encontrar maneras de satisfacer las necesidades de nuestra comunidad con la financiación insuficiente del estado.

Al planificar el presupuesto 25-26, primero redujimos los presupuestos de la oficina central y de los departamentos, pero tuvimos que hacer recortes adicionales, incluyendo reducciones de puestos en todos los grupos laborales. Existe un límite en la cantidad de puestos que se pueden reducir para que las escuelas sigan operando de forma segura y funcional. Lamentablemente, alcanzamos ese límite y aún enfrentamos un déficit de financiación de $6 millones, por lo que este presupuesto incluye los ahorros de 10 días de licencia sin sueldo en todo el distrito para alcanzar un presupuesto equilibrado.

Los días de permiso le ahorran al distrito aproximadamente $550,000 por día, por lo que se requieren 10 días para cerrar el déficit de financiación de $6 millones. Proponemos estos días con la posibilidad de agregar algunos después de que la legislatura finalice el presupuesto estatal en junio. Proponer estos días de permiso evitará la eliminación de entre 50 y 70 puestos adicionales o la necesidad de eliminar drásticamente programas como deportes y actividades extracurriculares, actividades cocurriculares en las artes escénicas, programación de SUN y SRO, y la oferta de clases electivas y selectivas.

Les recomiendo leer el informe preparado por el Instituto Americano de Investigación (AIR) a petición de la Legislatura de Oregón sobre el modelo de financiación escolar de Oregón. El informe indica que, para distritos como Reynolds, el modelo actual de financiación estatal es insuficiente para alcanzar las metas de rendimiento establecidas por el estado. El informe de AIR calculó que se requieren $8000 adicionales por estudiante al año para que los distritos más afectados alcancen las metas estatales. Para tener una

idea, en el Distrito Escolar de Reynolds (RSD), esto equivaldría a $72 millones adicionales al año, o casi un aumento del 80% en la financiación. Claramente, lo que recibimos del estado es insuficiente para cubrir todas las necesidades de nuestros estudiantes.

Este presupuesto se basa en los siguientes supuestos financieros:

- Se proyecta una matrícula de 8,441 para septiembre de 2025 (no charter)
- Fondo Escolar Estatal de $11.36 mil millones para el bienio 25-27, con una división del 49% / 51%
- Una reducción del 5% en todos los fondos del Título Federal
- Un aumento del PERS del 10%
- Un saldo final del fondo del 5%
- Se negociaron aumentos de sueldo, beneficios y costos de vida para todos los grupos de empleados
- Y, lamentablemente, 10 días de licencia en todo el distrito debido a la financiación insuficiente.

Nuestra intención es alinear los recursos de personal con las prioridades del Plan Estratégico del distrito, las prioridades presupuestarias de la Junta y las aportaciones de la comunidad como parte de la implementación de la Cuenta de Inversión Estudiantil (SIA). Los $18 millones en recortes que realizamos en el presupuesto 2024-25 limitaron el impacto en las aulas, pero no podremos mantener el excepcionalmente bajo número de alumnos por clase, la carga de trabajo y el nivel de apoyo que los estudiantes del RSD han recibido en los últimos años. Las reducciones del personal con licencia, nuestro grupo laboral más grande y costoso, totalizarán 118 empleados a tiempo completo (ETC).

Con este presupuesto, cada escuela primaria contará con especialistas con licencia de tiempo completo en música, educación física, biblioteca/medios, un consejero de tiempo completo y un especialista en lectura. Además, todas las escuelas primarias seguirán contando con un asistente educativo de jornada completa y año completo en cada aula de kínder. Las inversiones realizadas en aprendizaje temprano y lectoescritura son muy prometedoras. Este presupuesto proporciona un total de 4 trabajadores sociales y 29 consejeros en todo nuestro distrito, lo que representa una reducción significativa con respecto a la dotación actual de personal. Seguiremos colaborando para brindar apoyo adicional a los estudiantes y sus familias mediante nuestra inversión en el programa de Escuelas Comunitarias SUN y nuevas oportunidades de subvenciones.

Continuaremos contratando personal para los horarios de bloques en las escuelas intermedias y en la Preparatoria Reynolds. La eficacia de los horarios de bloques en ambos niveles sigue cumpliendo con las expectativas. En la Preparatoria Reynolds, las tasas de graduación y finalización de los cursos de 23 a 24 años mostraron aumentos notables, y la Preparatoria Reynolds registró un aumento del 28 % en el número de estudiantes que completaron los 5 años. Además, la Preparatoria Reynolds ampliará sus dos nuevos programas de CTE, Cosmetología y Negocios y Emprendimiento, con fondos de subvenciones. Estos programas han ganado rápidamente popularidad entre los estudiantes y ofrecen programas de estudio atractivos y significativos a más de 600 estudiantes, lo que les brindará oportunidades para la creación de pequeñas empresas y el empoderamiento económico.

Este presupuesto cubre los programas SUN y los Oficiales de Recursos Escolares. Además, se asignarán fondos de subvención al ciclo de reemplazo de tecnología para dispositivos de estudiantes de 9.º grado y fondos limitados para el desarrollo de programas de ciencias y la adquisición de programas de salud.

Este presupuesto incluye una reducción de 8,4 ETP en el personal administrativo, supervisor y especialista, incluyendo la reducción de un puesto a nivel ministerial. Estas reducciones se centran principalmente en la oficina central. Además, dos puestos administrativos de la oficina central que actualmente están vacantes permanecerán vacantes en 25-26.

La reducción de 34,19 empleados a tiempo completo (ETC) en el personal clasificado se notará en todo el distrito. Estas reducciones representan aproximadamente el 6% del personal clasificado, pero implicarán un menor apoyo en las aulas y en las escuelas.

Las reducciones de puestos se realizarán mediante rotación de personal siempre que sea posible, pero lamentablemente, muchas personas se verán afectadas. Notificaremos al personal antes del 12 de mayo.

Esta es una noticia difícil para todos, y sigo consternado por la falta de fondos para nuestras escuelas. Sin embargo, como distrito, es nuestra responsabilidad presentar un presupuesto equilibrado y acorde con nuestras posibilidades.

El presupuesto propuesto aprovecha las subvenciones estatales y federales para apoyar a nuestros estudiantes, principalmente mediante la financiación de puestos de personal. En total, este presupuesto financiará 256 puestos con fondos de subvenciones. Si bien la gran mayoría de estos fondos se consideran estables, 30 ETP se financian mediante subvenciones de duración limitada y requerirán futuras decisiones presupuestarias cuando se agoten los fondos. Además, las recientes medidas de la nueva administración presidencial nos siguen preocupando sobre el futuro de los fondos federales. Seguiremos de cerca las medidas federales en materia de educación.

En los últimos dos años, hemos logrado avances significativos en la mejora del apoyo a las escuelas, a la vez que redujimos gastos y personal a nivel de distrito. Los departamentos de Finanzas, Recursos Humanos y Operaciones han logrado avances considerables en la mejora de la eficiencia operativa. De cara al futuro, este presupuesto respaldará estos esfuerzos continuos, así como una parte de las reducciones.

Sigo abogando por un presupuesto escolar estatal que satisfaga mejor las necesidades de Reynolds. Nuestra defensa se centra en dos áreas clave del presupuesto estatal que tendrían un impacto significativo.

- Aumentar o eliminar el límite de educación especial del 11% actual. Reynolds tiene al 16% de sus estudiantes con IEP, y la fórmula de financiación estatal solo reembolsa el 11% de la matrícula total. Esto equivale a millones de dólares en costos subfinanciados para Reynolds.
- Aumentar el reembolso por discapacidades de alto costo. Nuestros costos de discapacidad de alto costo superan los $5 millones anuales, y en un buen año, recibimos menos del 50% del reembolso. Las estimaciones actuales de reembolso para este año son menos de la mitad. Esto también equivale a millones de dólares en costos subfinanciados para la discapacidad social.

Para concluir, quiero agradecer a la Junta Escolar, a los educadores, al personal de apoyo, a los administradores y a la comunidad de Reynolds por su dedicación a los estudiantes. Quiero reconocer el arduo trabajo de nuestros equipos de Finanzas y Recursos Humanos en la preparación del presupuesto propuesto para 2025-26. Seguiremos avanzando y afrontando los desafíos de la educación de nuestros

hijos en estos tiempos de incertidumbre. Seguiremos abogando a nivel estatal no solo por nuestros estudiantes, sino por todos los estudiantes de Oregón. Seguiremos buscando maneras de innovar y mejorar. Y seguiremos colaborando con nuestra comunidad para garantizar el éxito de todos los estudiantes.

Gracias por considerar el Presupuesto propuesto para 2025-26.



Frank Caropelo
Superintendente

Budget Summary

The Reynolds School District budget for fiscal year 2025-2026 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 budget totals $261,690,299.

All Fund Resources

2022-23 Actual	2023-24 Actual	2024-25 Adopted		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
173,254,175	169,701,284	162,883,907	100 - General Fund	174,848,398	174,848,398	174,831,398
50,177,636	56,879,256	47,484,598	200 - Special Revenue Fund	53,069,201	53,069,201	53,069,201
28,494,706	26,667,429	26,940,000	300 - Debt Services Fund	28,101,700	28,101,700	28,101,700
6,179,332	5,892,165	5,803,355	400 - Capital Projects Fund	5,671,000	5,671,000	5,671,000
258,105,849	**259,140,134**	**243,111,860**	**Total Resources**	**261,690,299**	**261,690,299**	**261,673,299**

All Fund Requirements

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
146,519,325	149,135,956	162,883,907	1,097.59	100 - General Fund	174,848,398	971.95	174,848,398	971.95	174,831,398	971.95
52,921,733	49,755,994	47,484,599	258.72	200 - Special Revenue Fund	53,069,201	256.27	53,069,201	256.27	53,069,201	256.27
24,377,878	21,052,783	26,940,000	-	300 - Debt Services Fund	28,101,700	-	28,101,700	-	28,101,700	-
2,015,882	1,435,168	5,803,355	-	400 - Capital Project Fund	5,671,000	-	5,671,000	-	5,671,000	-
225,834,819	**221,379,902**	**243,111,860**	**1,356.32**	**TOTAL**	**261,690,299**	**1,228.23**	**261,690,299**	**1,228.23**	**261,673,299**	**1,228.23**

Budget Development

The District's 2025-2026 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 first year of the biennium for which the Governor has recommended to the Oregon legislature to approve $11.36 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 2025-2026 budget is based on several expenditure assumptions. As is the case with any educational entity, the largest expense of the District is labor.

The staffing framework is based upon a reduction of staffing in all labor groups, and department and building budgets. The 2025-2026 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)

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 2025-2026 proposed budget includes full-time equivalents (FTE) within the General Fund and Grant Funds, totaling 1,228.23 FTE.

Debt Services Overview

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.

Board Priorities for the 2025-2026 Budget:

1	2	3
Academic Success	Student and Staff Safety, Support, & Wellness	Safe & Well-Maintained Facilities

District Goals from the 2021-2026 Strategic Plan



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:

2022-23 Actual	2023-24 Actual	2024-25 Budget	FTE	Resource or Expenditure Description	2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE

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

Funds (a section for each fund is provided):

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	**Expenditure Function**
1000 Local Sources	1000 Instruction
2000 Intermediate Sources	2000 Support Services
3000 State Sources	3000 Enterprise and Community Services
4000 Federal Sources	4000 Facilities Acquisition and Construction
5000 Other Sources	5000 Other Uses
	6000 Contingency
	7000 Unappropriated Ending Fund Balance

Expenditure Object in each Function:

100 Salaries	500 Capital Outlay
200 Associated Payroll Costs	600 Other Objects
300 Purchased Services	700 Transfers
400 Supplies and Materials	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

2022-23 Actual	2023-24 Actual	2024-25 Adopted			2025-26 Proposed	2025-26 Approved	2025-26 Adopted
30,968,931	32,041,801	32,639,000	1111	Current Year Taxes	34,258,000	34,258,000	34,258,000
357,414	299,120	300,000	1112	Prior Year Taxes	350,000	350,000	350,000
49,074	93,438	10,000	1190	Tax Penalties & Interest	50,000	50,000	50,000
197,533	227,531	100,000	1400	Transportation Fees	125,000	125,000	125,000
737,358	1,540,562	750,000	1510	Interest On Investments	1,200,000	1,200,000	1,200,000
29,928	16,944	20,000	1715	Admissions Athletic Events	0	0	0
0	27,545	30,000	1740	Athletic User Fees	0	0	0
1,033	3,790	10,000	1910	Rentals	0	0	0
2,170	150	1,000	1913	Music Rentals	0	0	0
0	71,621	0	1915	Building Lease Payments	0	0	0
331,742	-436,961	0	1960	Recovery Of Prior Years Exp	0	0	0
1,214,661	1,292,040	1,044,500	1980	Fees Charged To Grants	1,049,000	1,049,000	1,049,000
475,875	190,118	450,000	1990	Miscellaneous Revenue	300,000	300,000	300,000
0	104,104	50,000	1991	MAC	15,000	15,000	15,000
32,298	11,328	10,000	1992	Medicaid	10,000	10,000	10,000
34,398,017	**35,483,131**	**35,414,500**		**TOTAL 1000**	**37,357,000**	**37,357,000**	**37,357,000**
44,166	36,596	45,000	2101	County School Fund	35,000	35,000	35,000
700,000	1,999,997	1,500,000	2102	ESD Apportionment	3,000,000	3,000,000	3,000,000
744,166	**2,036,593**	**1,545,000**		**TOTAL 2000**	**3,035,000**	**3,035,000**	**3,035,000**
96,170,190	102,950,821	103,408,751	3101	State School Fund - Gen Purpose Grant	115,285,455	115,285,455	115,285,455
0	0	0	3102	Revenue Hold - SSF Pending	5,698,943	5,698,943	5,681,943
1,386,639	1,404,428	1,291,734	3103	Common School Fund	1,332,000	1,332,000	1,332,000
2,590,394	856,066	2,600,000	3199	Other Unrestricted Grants In	2,000,000	2,000,000	2,000,000
100,147,223	**105,211,315**	**107,300,485**		**TOTAL 3000**	**124,316,398**	**124,316,398**	**124,299,398**
0	240,652	20,000	4110	FEMA Grants	0	0	0
33,415	47,743	55,000	4300	JROTC Reimbursement	55,000	55,000	55,000
9,579	0	0	4580	Foster Care Transportation Grant	0	0	0
42,994	**288,395**	**75,000**		**TOTAL 4000**	**55,000**	**55,000**	**55,000**
155,626	0	0	5000	Other Sources	0	0	0
0	0	0	5200	Interfund Transfers	85,000	85,000	85,000
37,766,149	26,681,850	18,548,922	5400	Beginning Fund Balance	10,000,000	10,000,000	10,000,000
37,921,775	**26,681,850**	**18,548,922**		**TOTAL 5000**	**10,085,000**	**10,085,000**	**10,085,000**
173,254,175	**169,701,284**	**162,883,907**		**TOTAL FUND 100**	**174,848,398**	**174,848,398**	**174,831,398**

Fund 100 Requirements

Requirements by Major Function

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
86,050,467	88,580,155	91,968,733	664.23	1000	Instruction	101,002,292	556.36	101,002,292	556.36	101,002,292	556.36
57,463,767	58,374,984	60,168,011	430.86	2000	Support Services	63,847,294	411.77	63,847,294	411.77	63,830,294	411.77
155,960	100,362	174,163	2.50	3000	Enterprise & Comm. Service	291,339	3.83	291,339	3.83	291,339	3.83
200,000	200,000	200,000	0.00	5110	Debt Service	200,000	0.00	200,000	0.00	200,000	0.00
2,702,131	1,827,455	1,781,250	0.00	5200	Interfund Transfers	1,050,000	0.00	1,050,000	0.00	1,050,000	0.00
0	0	8,591,750	0.00	7000	Unappropriated Ending Fund Balance	8,457,473	0.00	8,457,473	0.00	8,457,473	0.00
146,572,325	**149,082,956**	**162,883,907**	**1,097.59**		**TOTAL**	**174,848,398**	**971.95**	**174,848,398**	**971.95**	**174,831,398**	**971.95**

Requirements by Major Object

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
42,650,685	44,539,069	49,209,725	591.92	111	Licensed Salaries	45,278,716	467.52	45,278,716	467.52	45,278,716	467.52
14,425,844	16,960,049	18,588,632	435.87	112	Classified Salaries	20,771,723	433.63	20,771,723	433.63	20,771,723	433.63
7,535,257	7,598,239	6,928,107	49.80	113	Administrators Salaries	7,075,342	47.30	7,075,342	47.30	7,075,342	47.30
2,050,899	1,854,468	1,774,079	20.00	114	Admin Prof/Conf Salaries	2,097,793	22.00	2,097,793	22.00	2,097,793	22.00
3,499,020	4,410,505	4,087,170	0.00	1XX	Other Salaries	3,024,245	1.50	3,024,245	1.50	3,024,245	1.50
34,264,947	37,544,405	39,934,007	0.00	2XX	Associated Payroll Costs	47,977,676	0.00	47,977,676	0.00	47,977,676	0.00
27,991,762	26,832,809	24,233,516	0.00	3XX	Purchased Services	32,598,873	0.00	32,598,873	0.00	32,581,873	0.00
8,434,821	4,360,608	5,499,435	0.00	4XX	Supplies & Materials	4,664,277	0.00	4,664,277	0.00	4,664,277	0.00
1,297,508	1,161,753	230,000	0.00	5XX	Capital Outlay	155,000	0.00	155,000	0.00	155,000	0.00
1,719,451	1,993,596	2,026,236	0.00	6XX	Other Objects	1,697,280	0.00	1,697,280	0.00	1,697,280	0.00
2,702,131	1,827,455	1,781,250	0.00	7XX	Interfund Transfers	1,050,000	0.00	1,050,000	0.00	1,050,000	0.00
0	0	8,591,750	0.00	820	Unappropriated Ending Fund Balance	8,457,473	0.00	8,457,473	0.00	8,457,473	0.00
146,572,325	**149,082,956**	**162,883,907**	**1,097.59**		**TOTAL**	**174,848,398**	**971.95**	**174,848,398**	**971.95**	**174,831,398**	**971.95**

Fund 100 Requirements

All Requirements

1000 — INSTRUCTION

FUNCTION 1111: PRIMARY PROGRAMS K-5

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
15,144,730	15,093,560	16,173,099	196.42	111	Licensed Salaries	14,241,225	148.55	14,241,225	148.55	14,241,225	148.55
434,256	1,697,190	467,470	13.97	112	Classified Salaries	630,246	16.44	630,246	16.44	630,246	16.44
0	1,300	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
9,845	(98)	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
2,483	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	37,549	0	0.00	121	Substitute Licensed RSD	0	0.00	0	0.00	0	0.00
5,410	7,869	0	0.00	124	Temp Classified Salary	0	0.00	0	0.00	0	0.00
3,489	577	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	118,527	1,038	0.00	131	Additional Hours Licensed	400,000	0.00	400,000	0.00	400,000	0.00
0	10,776	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
72,999	0	0	0.00	134	Inactive	0	0.00	0	0.00	0	0.00
0	7,329	9,470	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	2,026	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	109,958	99,157	0.00	144	Longevity Pay	172,744	0.00	172,744	0.00	172,744	0.00
0	5,048	15,319	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	19,388	43,604	0.00	148	Stipend Bilingual	5,696	0.00	5,696	0.00	5,696	0.00
47,529	6,450	4,701	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
3,713	10,692	9,497	0.00	152	Tax Sheltered Annuity	7,380	0.00	7,380	0.00	7,380	0.00
0	6,941	0	0.00	153	Short Term Disability Premium	5,764	0.00	5,764	0.00	5,764	0.00
0	38,931	0	0.00	154	Long Term Disability Premium	33,195	0.00	33,195	0.00	33,195	0.00
0	0	0	0.00	160	Incentive Pay	1,500	0.00	1,500	0.00	1,500	0.00
15,724,454	**17,174,013**	**16,823,355**	**210.39**	**100**	**Salaries Regular**	**15,497,750**	**164.99**	**15,497,750**	**164.99**	**15,497,750**	**164.99**
1,065,039	992,904	1,063,603	0.00	211	PERS Employer Contribution	2,592,853	0.00	2,592,853	0.00	2,592,853	0.00
1,812,565	1,775,630	1,957,264	0.00	213	PERS Bond	1,870,888	0.00	1,870,888	0.00	1,870,888	0.00
1,207,013	1,173,057	1,268,915	0.00	220	Social Security	1,185,391	0.00	1,185,391	0.00	1,185,391	0.00
0	68,026	102,314	0.00	230	Paid Leave Oregon	95,437	0.00	95,437	0.00	95,437	0.00
66,144	64,169	68,544	0.00	231	Workers Compensation	62,225	0.00	62,225	0.00	62,225	0.00
71,870	68,924	332,145	0.00	232	Unemployment	77,846	0.00	77,846	0.00	77,846	0.00
3,264,602	3,463,725	3,557,326	0.00	240	Insurance	3,001,707	0.00	3,001,707	0.00	3,001,707	0.00
32,470	23,818	25,376	0.00	241	Life and LTD	19,692	0.00	19,692	0.00	19,692	0.00
3,162	2,259	2,368	0.00	242	EAP	4,179	0.00	4,179	0.00	4,179	0.00
7,522,865	**7,632,512**	**8,377,855**	**0.00**	**200**	**Associated Payroll Costs**	**8,910,218**	**0.00**	**8,910,218**	**0.00**	**8,910,218**	**0.00**
351,210	4,700	124,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
7,339	13,117	20,000	0.00	313	ESS 30 Day Kinder EA	0	0.00	0	0.00	0	0.00
1,394	0	750,000	0.00	314	Licensed Subs-ESS-Contractual Use	445,652	0.00	445,652	0.00	445,652	0.00
5,865	0	0	0.00	315	Classified Subs-Contractual Use	24,656	0.00	24,656	0.00	24,656	0.00
0	0	5,000	0.00	316	Licensed Subs-ESS-Prin/Dept Use	0	0.00	0	0.00	0	0.00
0	0	3,600	0.00	317	Classified Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
2,804	1,126	0	0.00	322	Repairs & Maintenance Services	15,000	0.00	15,000	0.00	15,000	0.00
183	3,666	420	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
0	767	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
20,000	0	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
388,795	**23,376**	**903,020**	**0.00**	**300**	**Purchased Services**	**485,308**	**0.00**	**485,308**	**0.00**	**485,308**	**0.00**
558,757	164,711	230,000	0.00	410	Consumable Supplies, Material	274,030	0.00	274,030	0.00	274,030	0.00
2,987,730	12,067	530,000	0.00	420	Textbooks	46,000	0.00	46,000	0.00	46,000	0.00
0	0	0	0.00	425	Curriculum - Software or E-texts	115,000	0.00	115,000	0.00	115,000	0.00
9,362	4,400	8,813	0.00	430	Library Books	0	0.00	0	0.00	0	0.00
2,507	6,196	4,685	0.00	440	Periodicals	0	0.00	0	0.00	0	0.00
60,888	17,775	44,050	0.00	460	Non-Consumable Supplies	20,000	0.00	20,000	0.00	20,000	0.00
121,328	83,370	232,000	0.00	470	Computer Software	87,000	0.00	87,000	0.00	87,000	0.00
2,905	1,573	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
3,743,477	**290,092**	**1,049,548**	**0.00**	**400**	**Supplies and Materials**	**542,030**	**0.00**	**542,030**	**0.00**	**542,030**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,149	441	0	0.00	640	Dues & Fees	1,000	0.00	1,000	0.00	1,000	0.00
1,149	**441**	**0**	**0.00**	**600**	**Other Objects**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
27,380,740	**25,120,434**	**27,153,778**	**210.39**	**1111**	**TOTAL FUNCTION**	**25,436,306**	**164.99**	**25,436,306**	**164.99**	**25,436,306**	**164.99**

FUNCTION 1121: MIDDLE SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
6,469,644	6,941,138	8,344,519	102.47	111	Licensed Salaries	7,673,411	81.47	7,673,411	81.47	7,673,411	81.47
3,367	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00

6,449	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	7,314	0	0.00	121	Substitute Licensed RSD	0	0.00	0	0.00	0	0.00
15,168	5,941	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	124,800	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	3,594	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
38,329	0	0	0.00	134	Inactive	0	0.00	0	0.00	0	0.00
0	22,077	19,892	0.00	141	Other Compensation Licensed	25,807	0.00	25,807	0.00	25,807	0.00
0	0	0	0.00	143	Other Compensation Admin	9,000	0.00	9,000	0.00	9,000	0.00
0	44,259	49,825	0.00	144	Longevity Pay	90,497	0.00	90,497	0.00	90,497	0.00
24,195	2,140	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
3,173	2,388	2,580	0.00	152	Tax Sheltered Annuity	1,800	0.00	1,800	0.00	1,800	0.00
0	3,124	0	0.00	153	Short Term Disability Premium	2,897	0.00	2,897	0.00	2,897	0.00
0	19,015	0	0.00	154	Long Term Disability Premium	16,686	0.00	16,686	0.00	16,686	0.00
6,560,325	**7,175,790**	**8,416,816**	**102.47**	**100**	**Salaries Regular**	**7,820,098**	**81.47**	**7,820,098**	**81.47**	**7,820,098**	**81.47**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
435,451	435,153	475,839	0.00	211	PERS Employer Contribution	1,236,004	0.00	1,236,004	0.00	1,236,004	0.00
737,363	811,165	875,839	0.00	213	PERS Bond	932,047	0.00	932,047	0.00	932,047	0.00
10,229	0	0	0.00	218	PERS Prior Year	0	0.00	0	0.00	0	0.00
506,745	545,319	597,044	0.00	220	Social Security	589,973	0.00	589,973	0.00	589,973	0.00
0	31,583	48,387	0.00	230	Paid Leave Oregon	47,796	0.00	47,796	0.00	47,796	0.00
27,316	29,483	32,031	0.00	231	Workers Compensation	30,015	0.00	30,015	0.00	30,015	0.00
29,816	32,044	156,092	0.00	232	Unemployment	41,081	0.00	41,081	0.00	41,081	0.00
1,314,755	1,562,344	1,625,563	0.00	240	Insurance	1,474,669	0.00	1,474,669	0.00	1,474,669	0.00
13,919	11,150	11,558	0.00	241	Life and LTD	9,548	0.00	9,548	0.00	9,548	0.00
1,227	1,017	1,062	0.00	242	EAP	1,957	0.00	1,957	0.00	1,957	0.00
3,076,821	**3,459,258**	**3,823,415**	**0.00**	**200**	**Associated Payroll Costs**	**4,363,090**	**0.00**	**4,363,090**	**0.00**	**4,363,090**	**0.00**
131,998	14,996	5,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
977	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	244,410	0.00	244,410	0.00	244,410	0.00
2,693	12,172	0	0.00	322	Repairs & Maintenance Services	5,000	0.00	5,000	0.00	5,000	0.00
0	0	0	0.00	324	Rentals/Leases	5,000	0.00	5,000	0.00	5,000	0.00
102	0	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
38,662	1,824	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	35	200	0.00	341	Travel In District	0	0.00	0	0.00	0	0.00
0	0	0	0.00	343	Travel and Field Trips - Students	1,000	0.00	1,000	0.00	1,000	0.00
174,432	**29,027**	**5,200**	**0.00**	**300**	**Purchased Services**	**255,410**	**0.00**	**255,410**	**0.00**	**255,410**	**0.00**
144,125	80,513	80,000	0.00	410	Consumable Supplies, Material	118,020	0.00	118,020	0.00	118,020	0.00
0	1,101	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
34,974	478,656	50,000	0.00	420	Textbooks	25,000	0.00	25,000	0.00	25,000	0.00
3,475	0	0	0.00	421	Textbook District Wide	0	0.00	0	0.00	0	0.00
0	0	0	0.00	425	Curriculum - Software or E-texts	196,450	0.00	196,450	0.00	196,450	0.00
3,351	688	2,800	0.00	430	Library Books	0	0.00	0	0.00	0	0.00
59	0	0	0.00	440	Periodicals	0	0.00	0	0.00	0	0.00
78,524	23,125	10,000	0.00	460	Non-Consumable Supplies	5,000	0.00	5,000	0.00	5,000	0.00
118,306	15,900	47,782	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
4,770	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
387,584	**599,983**	**190,582**	**0.00**	**400**	**Supplies and Materials**	**344,470**	**0.00**	**344,470**	**0.00**	**344,470**	**0.00**
17,737	21,662	10,000	0.00	640	Dues & Fees	18,750	0.00	18,750	0.00	18,750	0.00
17,737	**21,662**	**10,000**	**0.00**	**600**	**Other Objects**	**18,750**	**0.00**	**18,750**	**0.00**	**18,750**	**0.00**
10,216,899	**11,285,720**	**12,446,013**	**102.47**	**1121**	**TOTAL FUNCTION**	**12,801,818**	**81.47**	**12,801,818**	**81.47**	**12,801,818**	**81.47**

FUNCTION 1122: MIDDLE SCHOOL EXTRA-CURRICULAR

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
354	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
10,042	95,634	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	23,396	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	30,628	0	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	8,806	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
2,584	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
50	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
13,030	**158,464**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
842	9,034	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
1,478	15,967	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
1,352	12,105	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	678	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
83	691	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
80	703	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
3,835	**39,178**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	319	Other Inst, Prof, Tech Service	5,000	0.00	5,000	0.00	5,000	0.00
0	203	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00

0	**203**	**0**	**0.00**	**300**	**Purchased Services**	**5,000**	**0.00**	**5,000**	**0.00**	**5,000**	**0.00**
1,011	289	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
135	0	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
1,146	**289**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
18,011	**198,134**	**0**	**0.00**	**1122**	**TOTAL FUNCTION**	**5,000**	**0.00**	**5,000**	**0.00**	**5,000**	**0.00**

FUNCTION 1130: HIGH SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	175,000	0.00	140	Stipends	0	0.00	0	0.00	0	0.00
0	**0**	**175,000**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**175,000**	**0.00**	**1130**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1131: HIGH SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
6,508,777	7,149,697	7,946,016	92.33	111	Licensed Salaries	7,922,287	79.00	7,922,287	79.00	7,922,287	79.00
83,232	79,670	96,317	2.00	112	Classified Salaries	104,189	2.00	104,189	2.00	104,189	2.00
99,753	0	0	0.00	115	Sabbatical	0	0.00	0	0.00	0	0.00
5,515	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
1,650	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	2,384	0	0.00	121	Substitute Licensed RSD	0	0.00	0	0.00	0	0.00
0	22,943	0	0.00	122	Substitute Classified RSD	0	0.00	0	0.00	0	0.00
23,905	0	0	0.00	123	Temporary Licensed Salary	0	0.00	0	0.00	0	0.00
0	1,000	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
0	7,362	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	62,324	11,585	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	491	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
10,149	0	0	0.00	134	Inactive	0	0.00	0	0.00	0	0.00
171	50,291	0	0.00	141	Other Compensation Licensed	2,751	0.00	2,751	0.00	2,751	0.00
0	55,235	53,994	0.00	144	Longevity Pay	87,031	0.00	87,031	0.00	87,031	0.00
0	3,955	3,789	0.00	148	Stipend Bilingual	1,937	0.00	1,937	0.00	1,937	0.00
37,660	2,795	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	4,181	4,080	0.00	152	Tax Sheltered Annuity	3,900	0.00	3,900	0.00	3,900	0.00
0	3,381	0	0.00	153	Short Term Disability Premium	3,097	0.00	3,097	0.00	3,097	0.00
0	19,223	0	0.00	154	Long Term Disability Premium	17,839	0.00	17,839	0.00	17,839	0.00
6,770,812	**7,464,932**	**8,115,781**	**94.33**	**100**	**Salaries Regular**	**8,143,031**	**81.00**	**8,143,031**	**81.00**	**8,143,031**	**81.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
485,677	482,507	488,379	0.00	211	PERS Employer Contribution	1,324,746	0.00	1,324,746	0.00	1,324,746	0.00
787,702	878,564	886,385	0.00	213	PERS Bond	977,092	0.00	977,092	0.00	977,092	0.00
517,003	569,786	594,216	0.00	220	Social Security	621,129	0.00	621,129	0.00	621,129	0.00
0	33,006	48,159	0.00	230	Paid Leave Oregon	50,315	0.00	50,315	0.00	50,315	0.00
27,769	30,515	31,671	0.00	231	Workers Compensation	31,368	0.00	31,368	0.00	31,368	0.00
30,411	33,478	155,350	0.00	232	Unemployment	41,931	0.00	41,931	0.00	41,931	0.00
1,364,361	1,516,207	1,559,549	0.00	240	Insurance	1,465,063	0.00	1,465,063	0.00	1,465,063	0.00
13,501	10,838	11,035	0.00	241	Life and LTD	9,858	0.00	9,858	0.00	9,858	0.00
1,276	1,003	1,032	0.00	242	EAP	2,046	0.00	2,046	0.00	2,046	0.00
3,227,700	**3,555,904**	**3,775,776**	**0.00**	**200**	**Associated Payroll Costs**	**4,523,548**	**0.00**	**4,523,548**	**0.00**	**4,523,548**	**0.00**
315,586	291,217	285,000	0.00	310	Inst, Prof, Tech Services	152,000	0.00	152,000	0.00	152,000	0.00
2,238	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	237,000	0.00	237,000	0.00	237,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	3,000	0.00	3,000	0.00	3,000	0.00
894	0	1,000	0.00	321	Cleaning Services	0	0.00	0	0.00	0	0.00
2,497	11,643	0	0.00	322	Repairs & Maintenance Services	7,000	0.00	7,000	0.00	7,000	0.00
0	0	0	0.00	324	Rentals/Leases	10,000	0.00	10,000	0.00	10,000	0.00
5,496	5,899	0	0.00	331	Transportation SSF Reimbursable from State	10,650	0.00	10,650	0.00	10,650	0.00
21,820	4,385	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	16,854	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	0	1,500	0.00	343	Travel and Field Trips - Students	250	0.00	250	0.00	250	0.00
62,181	155,430	0	0.00	370	Tuition	210,000	0.00	210,000	0.00	210,000	0.00
54,000	54,000	0	0.00	374	Other Tuition	54,000	0.00	54,000	0.00	54,000	0.00
464,712	**539,428**	**287,500**	**0.00**	**300**	**Purchased Services**	**683,900**	**0.00**	**683,900**	**0.00**	**683,900**	**0.00**
35,609	103,147	80,000	0.00	410	Consumable Supplies, Material	343,070	0.00	343,070	0.00	343,070	0.00
17,495	254,545	0	0.00	420	Textbooks	54,000	0.00	54,000	0.00	54,000	0.00
39,459	15,779	5,000	0.00	460	Non-Consumable Supplies	5,000	0.00	5,000	0.00	5,000	0.00

187,332	(50,433)	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	3,118	0	0.00	480	Computer Hardware Non -Capital	0	0.00	0	0.00	0	0.00
279,895	**326,156**	**85,000**	**0.00**	**400**	**Supplies and Materials**	**402,070**	**0.00**	**402,070**	**0.00**	**402,070**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
5,154	6,530	0	0.00	640	Dues & Fees	500	0.00	500	0.00	500	0.00
5,154	**6,530**	**0**	**0.00**	**600**	**Other Objects**	**500**	**0.00**	**500**	**0.00**	**500**	**0.00**
10,748,273	**11,892,950**	**12,264,057**	**94.33**	**1131**	**TOTAL FUNCTION**	**13,753,049**	**81.00**	**13,753,049**	**81.00**	**13,753,049**	**81.00**

FUNCTION 1132: HIGH SCHOOL ATHLETICS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
40,471	43,145	47,110	1.00	112	Classified Salaries	129,778	2.00	129,778	2.00	129,778	2.00
218,703	1,124	1,124	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
4,773	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
119,496	1,174	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
15,241	128,191	149,234	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	11,741	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	49,899	15,556	0.00	141	Other Compensation Licensed	205,692	0.00	205,692	0.00	205,692	0.00
0	127,802	69,586	0.00	142	Other Compensation Classified	158,786	0.00	158,786	0.00	158,786	0.00
2,668	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
401,352	**363,076**	**282,610**	**1.00**	**100**	**Salaries Regular**	**494,256**	**2.00**	**494,256**	**2.00**	**494,256**	**2.00**
15,317	10,606	7,105	0.00	211	PERS Employer Contribution	55,133	0.00	55,133	0.00	55,133	0.00
24,972	21,843	14,732	0.00	213	PERS Bond	39,526	0.00	39,526	0.00	39,526	0.00
29,976	27,519	20,328	0.00	220	Social Security	34,785	0.00	34,785	0.00	34,785	0.00
0	1,312	1,622	0.00	230	Paid Leave Oregon	2,611	0.00	2,611	0.00	2,611	0.00
1,915	1,669	1,284	0.00	231	Workers Compensation	1,477	0.00	1,477	0.00	1,477	0.00
1,702	1,579	5,315	0.00	232	Unemployment	2,014	0.00	2,014	0.00	2,014	0.00
10,814	14,982	15,132	0.00	240	Insurance	33,433	0.00	33,433	0.00	33,433	0.00
54	59	59	0.00	241	Life and LTD	375	0.00	375	0.00	375	0.00
14	11	11	0.00	242	EAP	50	0.00	50	0.00	50	0.00
84,764	**79,580**	**65,588**	**0.00**	**200**	**Associated Payroll Costs**	**169,404**	**0.00**	**169,404**	**0.00**	**169,404**	**0.00**
19,724	48,081	20,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	3,000	0.00	3,000	0.00	3,000	0.00
2,621	4,590	0	0.00	321	Cleaning Services	0	0.00	0	0.00	0	0.00
8,076	9,092	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
19,000	16,514	24,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
1,642	0	2,150	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	3,941	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
23,452	5,525	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
0	2,982	0	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
74,515	**90,725**	**46,150**	**0.00**	**300**	**Purchased Services**	**3,000**	**0.00**	**3,000**	**0.00**	**3,000**	**0.00**
31,046	36,675	43,500	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
13,224	18,638	10,000	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
2,170	4,650	2,100	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
46,440	**59,963**	**55,600**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	6,125	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
0	**6,125**	**0**	**0.00**	**500**	**Captial Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
9,970	4,078	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
9,970	**4,078**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
617,041	**603,547**	**449,948**	**1.00**	**1132**	**TOTAL FUNCTION**	**666,660**	**2.00**	**666,660**	**2.00**	**666,660**	**2.00**

FUNCTION 1133: HIGH SCHOOL ACTIVITIES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
766	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,900	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
85,250	8,329	140,134	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	79,440	78,904	0.00	141	Other Compensation Licensed	113,060	0.00	113,060	0.00	113,060	0.00
0	0	0	0.00	142	Other Compensation Classified	2,890	0.00	2,890	0.00	2,890	0.00
2,949	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
90,865	**87,769**	**219,038**	**0.00**	**100**	**Salaries Regular**	**115,950**	**0.00**	**115,950**	**0.00**	**115,950**	**0.00**
26,938	5,176	5,085	0.00	211	PERS Employer Contribution	18,219	0.00	18,219	0.00	18,219	0.00
9,966	9,995	9,718	0.00	213	PERS Bond	13,970	0.00	13,970	0.00	13,970	0.00
7,056	6,705	6,543	0.00	220	Social Security	8,899	0.00	8,899	0.00	8,899	0.00
0	396	530	0.00	230	Paid Leave Oregon	721	0.00	721	0.00	721	0.00
425	358	347	0.00	231	Workers Compensation	415	0.00	415	0.00	415	0.00

415	394	1,711	0.00	232	Unemployment	539	0.00	539	0.00	539	0.00
44,800	**23,024**	**23,934**	**0.00**	**200**	**Associated Payroll Costs**	**42,763**	**0.00**	**42,763**	**0.00**	**42,763**	**0.00**
0	0	2,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	185	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
53,879	53,485	5,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
5,682	2,019	4,000	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
0	1,275	0	0.00	332	Transportation SSF Non-Reimbursable From State	0	0.00	0	0.00	0	0.00
0	471	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
450	500	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
60,011	**57,935**	**11,000**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
27,924	38,558	20,000	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	229	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
27,924	**38,787**	**20,000**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
525	0	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
525	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
224,125	**207,515**	**273,972**	**0.00**	**1133**	**TOTAL FUNCTION**	**158,713**	**0.00**	**158,713**	**0.00**	**158,713**	**0.00**

FUNCTION 1210: TALENTED AND GIFTED

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
89,004	91,171	95,766	1.00	111	Licensed Salaries	55,979	0.50	55,979	0.50	55,979	0.50
0	17,079	22,562	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
5,657	146	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	489	1,263	0.00	141	Other Compensation Licensed	7,669	0.00	7,669	0.00	7,669	0.00
0	1,823	1,915	0.00	144	Longevity Pay	1,679	0.00	1,679	0.00	1,679	0.00
10,574	12	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	3	3	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	42	0	0.00	153	Short Term Disability Premium	23	0.00	23	0.00	23	0.00
0	242	0	0.00	154	Long Term Disability Premium	132	0.00	132	0.00	132	0.00
105,235	**111,007**	**121,509**	**1.00**	**100**	**Salaries Regular**	**65,482**	**0.50**	**65,482**	**0.50**	**65,482**	**0.50**
9,148	9,033	8,620	0.00	211	PERS Employer Contribution	12,032	0.00	12,032	0.00	12,032	0.00
12,601	13,210	12,360	0.00	213	PERS Bond	7,855	0.00	7,855	0.00	7,855	0.00
8,045	8,489	7,913	0.00	220	Social Security	4,880	0.00	4,880	0.00	4,880	0.00
0	484	641	0.00	230	Paid Leave Oregon	395	0.00	395	0.00	395	0.00
429	455	418	0.00	231	Workers Compensation	251	0.00	251	0.00	251	0.00
473	499	2,069	0.00	232	Unemployment	319	0.00	319	0.00	319	0.00
15,139	16,470	16,526	0.00	240	Insurance	9,511	0.00	9,511	0.00	9,511	0.00
156	119	118	0.00	241	Life and LTD	59	0.00	59	0.00	59	0.00
15	11	11	0.00	242	EAP	13	0.00	13	0.00	13	0.00
46,006	**48,770**	**48,676**	**0.00**	**200**	**Associated Payroll Costs**	**35,315**	**0.00**	**35,315**	**0.00**	**35,315**	**0.00**
300	1,103	2,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	1,500	0.00	1,500	0.00	1,500	0.00
927	1,459	300	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
0	0	500	0.00	340	Travel	0	0.00	0	0.00	0	0.00
572	0	0	0.00	370	Tuition	0	0.00	0	0.00	0	0.00
1,799	**2,562**	**2,800**	**0.00**	**300**	**Purchased Services**	**1,500**	**0.00**	**1,500**	**0.00**	**1,500**	**0.00**
7,142	3,291	3,000	0.00	410	Consumable Supplies, Material	2,500	0.00	2,500	0.00	2,500	0.00
0	90	0	0.00	430	Library Books	1,500	0.00	1,500	0.00	1,500	0.00
1,269	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
18,910	10,949	10,000	0.00	470	Computer Software	8,500	0.00	8,500	0.00	8,500	0.00
17	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
27,338	**14,330**	**13,000**	**0.00**	**400**	**Supplies and Materials**	**12,500**	**0.00**	**12,500**	**0.00**	**12,500**	**0.00**
940	830	500	0.00	640	Dues & Fees	680	0.00	680	0.00	680	0.00
940	**830**	**500**	**0.00**	**600**	**Other Objects**	**680**	**0.00**	**680**	**0.00**	**680**	**0.00**
181,318	**177,499**	**186,485**	**1.00**	**1210**	**TOTAL FUNCTION**	**115,477**	**0.50**	**115,477**	**0.50**	**115,477**	**0.50**

FUNCTION 1220: RESTRICTIVE PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
965,945	905,593	970,165	11.40	111	Licensed Salaries	873,656	8.40	873,656	8.40	873,656	8.40
268,125	270,854	370,608	11.16	112	Classified Salaries	516,814	13.13	516,814	13.13	516,814	13.13
1,725	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
898	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
629	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
4,216	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00

0	162,713	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	10,386	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	957	2,126	0.00	140	Stipends	0	0.00	0	0.00	0	0.00
0	0	21,552	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	1,365	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	8,465	8,407	0.00	144	Longevity Pay	18,284	0.00	18,284	0.00	18,284	0.00
0	0	0	0.00	148	Stipend Bilingual	1,322	0.00	1,322	0.00	1,322	0.00
165,327	202	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
33,285	1,200	1,200	0.00	152	Tax Sheltered Annuity	1,200	0.00	1,200	0.00	1,200	0.00
0	414	0	0.00	153	Short Term Disability Premium	357	0.00	357	0.00	357	0.00
0	2,341	0	0.00	154	Long Term Disability Premium	2,079	0.00	2,079	0.00	2,079	0.00
0	0	0	0.00	161	Retention Incentive	500	0.00	500	0.00	500	0.00
0	0	0	0.00	164	SPED 8% Incentive	20,418	0.00	20,418	0.00	20,418	0.00
1,440,150	**1,364,490**	**1,374,058**	**22.56**	**100**	**Salaries Regular**	**1,434,630**	**21.53**	**1,434,630**	**21.53**	**1,434,630**	**21.53**
96,840	88,492	86,505	0.00	211	PERS Employer Contribution	234,231	0.00	234,231	0.00	234,231	0.00
161,872	158,478	154,765	0.00	213	PERS Bond	167,848	0.00	167,848	0.00	167,848	0.00
109,494	103,152	99,837	0.00	220	Social Security	108,414	0.00	108,414	0.00	108,414	0.00
0	5,738	8,091	0.00	230	Paid Leave Oregon	8,783	0.00	8,783	0.00	8,783	0.00
5,961	5,713	5,418	0.00	231	Workers Compensation	6,556	0.00	6,556	0.00	6,556	0.00
6,441	6,070	26,101	0.00	232	Unemployment	7,413	0.00	7,413	0.00	7,413	0.00
270,895	291,404	356,719	0.00	240	Insurance	376,585	0.00	376,585	0.00	376,585	0.00
2,180	2,167	2,436	0.00	241	Life and LTD	2,916	0.00	2,916	0.00	2,916	0.00
290	219	254	0.00	242	EAP	561	0.00	561	0.00	561	0.00
653,973	**661,433**	**740,126**	**0.00**	**200**	**Associated Payroll Costs**	**913,307**	**0.00**	**913,307**	**0.00**	**913,307**	**0.00**
1,929,687	2,376,016	2,000,000	0.00	310	Inst, Prof, Tech Services	3,000,000	0.00	3,000,000	0.00	3,000,000	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	25,200	0.00	25,200	0.00	25,200	0.00
227	0	0	0.00	315	Classified Subs-Contractual Use	19,688	0.00	19,688	0.00	19,688	0.00
0	0	2,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
1,929,914	**2,376,016**	**2,002,000**	**0.00**	**300**	**Purchased Services**	**3,044,888**	**0.00**	**3,044,888**	**0.00**	**3,044,888**	**0.00**
3,815	220	4,100	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	125	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
3,815	**345**	**4,100**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
4,027,852	**4,402,284**	**4,120,284**	**22.56**	**1220**	**TOTAL FUNCTION**	**5,392,825**	**21.53**	**5,392,825**	**21.53**	**5,392,825**	**21.53**

FUNCTION 1223: TRANSITION PROGRAM

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
129,226	132,528	144,254	2.00	111	Licensed Salaries	199,638	2.00	199,638	2.00	199,638	2.00
170,700	174,658	190,757	4.69	112	Classified Salaries	238,730	5.63	238,730	5.63	238,730	5.63
1,242	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
1	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
1,496	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
250	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	2,914	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	211	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	2,916	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	486	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	3,480	3,482	0.00	144	Longevity Pay	4,739	0.00	4,739	0.00	4,739	0.00
0	700	0	0.00	147	Cell Phone Stipend	2,450	0.00	2,450	0.00	2,450	0.00
0	1,495	1,633	0.00	148	Stipend Bilingual	2,008	0.00	2,008	0.00	2,008	0.00
3,456	34	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,257	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	61	0	0.00	153	Short Term Disability Premium	77	0.00	77	0.00	77	0.00
0	351	0	0.00	154	Long Term Disability Premium	441	0.00	441	0.00	441	0.00
307,628	**316,918**	**343,042**	**6.69**	**100**	**Salaries Regular**	**448,083**	**7.63**	**448,083**	**7.63**	**448,083**	**7.63**
21,473	21,066	19,226	0.00	211	PERS Employer Contribution	74,382	0.00	74,382	0.00	74,382	0.00
36,531	38,027	33,505	0.00	213	PERS Bond	49,564	0.00	49,564	0.00	49,564	0.00
22,800	24,241	21,359	0.00	220	Social Security	34,055	0.00	34,055	0.00	34,055	0.00
0	1,415	1,731	0.00	230	Paid Leave Oregon	2,759	0.00	2,759	0.00	2,759	0.00
2,390	3,488	3,503	0.00	231	Workers Compensation	2,897	0.00	2,897	0.00	2,897	0.00
1,341	1,425	5,584	0.00	232	Unemployment	2,225	0.00	2,225	0.00	2,225	0.00
96,787	99,528	101,863	0.00	240	Insurance	137,153	0.00	137,153	0.00	137,153	0.00
590	739	789	0.00	241	Life and LTD	1,064	0.00	1,064	0.00	1,064	0.00
100	70	76	0.00	242	EAP	202	0.00	202	0.00	202	0.00
182,012	**189,999**	**187,636**	**0.00**	**200**	**Associated Payroll Costs**	**304,301**	**0.00**	**304,301**	**0.00**	**304,301**	**0.00**

29,000	4,850	10,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	6,000	0.00	6,000	0.00	6,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	8,438	0.00	8,438	0.00	8,438	0.00
0	456	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
2,294	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	0	0	0.00	341	Travel In District	150	0.00	150	0.00	150	0.00
31,294	**5,306**	**10,000**	**0.00**	**300**	**Purchased Services**	**14,588**	**0.00**	**14,588**	**0.00**	**14,588**	**0.00**
2,995	1,396	1,000	0.00	410	Consumable Supplies, Material	1,000	0.00	1,000	0.00	1,000	0.00
759	0	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
1,726	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
5,480	**1,396**	**1,000**	**0.00**	**400**	**Supplies and Materials**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
526,414	**513,619**	**541,678**	**6.69**	**1223**	**TOTAL FUNCTION**	**767,972**	**7.63**	**767,972**	**7.63**	**767,972**	**7.63**

FUNCTION 1224: LIFE SKILLS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
667,435	661,399	633,538	9.00	111	Licensed Salaries	904,140	10.00	904,140	10.00	904,140	10.00
582,505	721,957	883,228	24.38	112	Classified Salaries	1,098,163	28.13	1,098,163	28.13	1,098,163	28.13
6,137	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	19,437	60	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	2,452	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	15,655	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	1,002	1,141	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	4,323	4,940	0.00	144	Longevity Pay	4,389	0.00	4,389	0.00	4,389	0.00
0	0	0	0.00	147	Cell Phone Stipend	350	0.00	350	0.00	350	0.00
0	2,973	2,678	0.00	148	Stipend Bilingual	12,409	0.00	12,409	0.00	12,409	0.00
1,413	152	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
616	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	308	0	0.00	153	Short Term Disability Premium	314	0.00	314	0.00	314	0.00
0	1,776	0	0.00	154	Long Term Disability Premium	1,806	0.00	1,806	0.00	1,806	0.00
0	0	0	0.00	164	SPED 8% Incentive	31,416	0.00	31,416	0.00	31,416	0.00
1,258,106	**1,415,779**	**1,541,240**	**33.38**	**100**	**Salaries Regular**	**2,052,987**	**38.13**	**2,052,987**	**38.13**	**2,052,987**	**38.13**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
71,387	77,763	77,244	0.00	211	PERS Employer Contribution	304,720	0.00	304,720	0.00	304,720	0.00
136,255	155,565	152,324	0.00	213	PERS Bond	227,931	0.00	227,931	0.00	227,931	0.00
96,435	107,134	108,812	0.00	220	Social Security	155,017	0.00	155,017	0.00	155,017	0.00
0	6,339	8,819	0.00	230	Paid Leave Oregon	12,560	0.00	12,560	0.00	12,560	0.00
6,064	6,747	6,903	0.00	231	Workers Compensation	10,035	0.00	10,035	0.00	10,035	0.00
5,672	6,299	28,447	0.00	232	Unemployment	11,058	0.00	11,058	0.00	11,058	0.00
322,776	486,817	495,547	0.00	240	Insurance	648,973	0.00	648,973	0.00	648,973	0.00
2,461	3,359	3,394	0.00	241	Life and LTD	5,338	0.00	5,338	0.00	5,338	0.00
403	353	369	0.00	242	EAP	980	0.00	980	0.00	980	0.00
641,453	**850,376**	**881,859**	**0.00**	**200**	**Associated Payroll Costs**	**1,376,612**	**0.00**	**1,376,612**	**0.00**	**1,376,612**	**0.00**
251	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	30,000	0.00	30,000	0.00	30,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	42,188	0.00	42,188	0.00	42,188	0.00
0	0	4,800	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
420	0	0	0.00	321	Cleaning Services	0	0.00	0	0.00	0	0.00
671	**0**	**4,800**	**0.00**	**300**	**Purchased Services**	**72,188**	**0.00**	**72,188**	**0.00**	**72,188**	**0.00**
34,808	27,166	24,200	0.00	410	Consumable Supplies, Materials	23,850	0.00	23,850	0.00	23,850	0.00
37	0	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
0	5,129	0	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
9,423	530	0	0.00	460	Non-Consumable Supplies	1,500	0.00	1,500	0.00	1,500	0.00
26,020	1,612	28,000	0.00	470	Computer Software	2,000	0.00	2,000	0.00	2,000	0.00
70,288	**34,437**	**52,200**	**0.00**	**400**	**Supplies and Materials**	**27,350**	**0.00**	**27,350**	**0.00**	**27,350**	**0.00**
1,970,518	**2,300,592**	**2,480,099**	**33.38**	**1224**	**TOTAL FUNCTION**	**3,529,137**	**38.13**	**3,529,137**	**38.13**	**3,529,137**	**38.13**

FUNCTION 1225: OUT OF DISTRICT PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
884,599	972,124	600,000	0.00	310	Inst, Prof, Tech Services	1,500,000	0.00	1,500,000	0.00	1,500,000	0.00
73,898	73,898	50,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
958,497	**1,046,022**	**650,000**	**0.00**	**300**	**Purchased Services**	**1,500,000**	**0.00**	**1,500,000**	**0.00**	**1,500,000**	**0.00**
958,497	**1,046,022**	**650,000**	**0.00**	**1225**	**TOTAL FUNCTION**	**1,500,000**	**0.00**	**1,500,000**	**0.00**	**1,500,000**	**0.00**

FUNCTION 1227: EXTENDED SCHOOL YEAR

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
883	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
883	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
52	0	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
106	0	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
68	0	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
4	0	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
4	0	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
234	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
343,584	253,460	0	0.00	310	Inst, Prof, Tech Services	300,000	0.00	300,000	0.00	300,000	0.00
343,584	**253,460**	**0**	**0.00**	**300**	**Purchased Services**	**300,000**	**0.00**	**300,000**	**0.00**	**300,000**	**0.00**
0	0	5,000	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	**0**	**5,000**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
344,701	**253,460**	**5,000**	**0.00**	**1227**	**TOTAL FUNCTION**	**300,000**	**0.00**	**300,000**	**0.00**	**300,000**	**0.00**

FUNCTION 1229: FUNCTIONAL LIFE SKILLS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
383,647	261,282	324,610	4.00	111	Licensed Salaries	284,572	3.00	284,572	3.00	284,572	3.00
351,369	509,448	607,431	15.88	112	Classified Salaries	673,877	16.69	673,877	16.69	673,877	16.69
3,590	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
700	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
421	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	3,978	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	206	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	3,937	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	15	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	4,978	4,370	0.00	144	Longevity Pay	5,646	0.00	5,646	0.00	5,646	0.00
0	0	0	0.00	147	Cell Phone Stipend	1,050	0.00	1,050	0.00	1,050	0.00
0	0	0	0.00	148	Stipend Bilingual	2,916	0.00	2,916	0.00	2,916	0.00
238	70	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
290	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	109	0	0.00	153	Short Term Disability Premium	114	0.00	114	0.00	114	0.00
0	649	0	0.00	154	Long Term Disability Premium	655	0.00	655	0.00	655	0.00
740,255	**780,735**	**940,348**	**19.88**	**100**	**Salaries Regular**	**968,830**	**19.69**	**968,830**	**19.69**	**968,830**	**19.69**
46,369	46,807	43,941	0.00	211	PERS Employer Contribution	152,370	0.00	152,370	0.00	152,370	0.00
81,154	82,532	77,332	0.00	213	PERS Bond	112,214	0.00	112,214	0.00	112,214	0.00
55,857	59,245	59,632	0.00	220	Social Security	73,711	0.00	73,711	0.00	73,711	0.00
0	3,472	4,833	0.00	230	Paid Leave Oregon	5,973	0.00	5,973	0.00	5,973	0.00
3,109	3,993	4,133	0.00	231	Workers Compensation	4,694	0.00	4,694	0.00	4,694	0.00
3,295	3,484	15,590	0.00	232	Unemployment	4,977	0.00	4,977	0.00	4,977	0.00
202,462	273,813	296,508	0.00	240	Insurance	336,289	0.00	336,289	0.00	336,289	0.00
1,533	1,587	1,587	0.00	241	Life and LTD	2,860	0.00	2,860	0.00	2,860	0.00
239	202	217	0.00	242	EAP	521	0.00	521	0.00	521	0.00
394,018	**475,135**	**503,773**	**0.00**	**200**	**Associated Payroll Costs**	**693,609**	**0.00**	**693,609**	**0.00**	**693,609**	**0.00**
0	52,470	130,000	0.00	310	Inst, Prof, Tech Services	165,000	0.00	165,000	0.00	165,000	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	9,000	0.00	9,000	0.00	9,000	0.00
0	0	0	0.00	315	Classified Subs-Contractual Use	25,031	0.00	25,031	0.00	25,031	0.00
0	0	1,600	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
0	**52,470**	**131,600**	**0.00**	**300**	**Purchased Services**	**199,031**	**0.00**	**199,031**	**0.00**	**199,031**	**0.00**
2,021	2,085	1,400	0.00	410	Consumable Supplies, Material	500	0.00	500	0.00	500	0.00
539	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
2,560	**2,085**	**1,400**	**0.00**	**400**	**Supplies and Materials**	**500**	**0.00**	**500**	**0.00**	**500**	**0.00**
1,136,833	**1,310,425**	**1,577,121**	**19.88**	**1229**	**TOTAL FUNCTION**	**1,861,970**	**19.69**	**1,861,970**	**19.69**	**1,861,970**	**19.69**

FUNCTION 1250: LESS RESTRICTIVE PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,714,814	2,769,563	3,100,660	37.00	111	Licensed Salaries	3,200,132	32.50	3,200,132	32.50	3,200,132	32.50
1,485,375	1,565,550	2,110,249	62.94	112	Classified Salaries	2,075,220	51.44	2,075,220	51.44	2,075,220	51.44
11,806	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
602	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
340	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	907	0	0.00	121	Substitute Licensed RSD	0	0.00	0	0.00	0	0.00
8,339	0	0	0.00	122	Substitute Classified RSD	0	0.00	0	0.00	0	0.00
3,639	159	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00

0	121,878	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	10,514	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	1,050	58,236	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	2,825	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	18,110	13,632	0.00	144	Longevity Pay	16,323	0.00	16,323	0.00	16,323	0.00
0	10,067	15,064	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	0	0	0.00	147	Cell Phone Stipend	700	0.00	700	0.00	700	0.00
0	5,449	5,887	0.00	148	Stipend Bilingual	6,685	0.00	6,685	0.00	6,685	0.00
6,971	941	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
3,737	147	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	1,497	0	0.00	153	Short Term Disability Premium	1,189	0.00	1,189	0.00	1,189	0.00
0	6,741	0	0.00	154	Long Term Disability Premium	6,851	0.00	6,851	0.00	6,851	0.00
0	0	0	0.00	164	SPED 8% Incentive	44,873	0.00	44,873	0.00	44,873	0.00
4,235,623	**4,515,398**	**5,303,728**	**99.94**	**100**	**Salaries Regular**	**5,351,973**	**83.94**	**5,351,973**	**83.94**	**5,351,973**	**83.94**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
286,296	274,778	279,066	0.00	211	PERS Employer Contribution	828,665	0.00	828,665	0.00	828,665	0.00
477,222	510,627	530,684	0.00	213	PERS Bond	608,943	0.00	608,943	0.00	608,943	0.00
322,723	341,895	359,335	0.00	220	Social Security	406,632	0.00	406,632	0.00	406,632	0.00
0	19,514	29,123	0.00	230	Paid Leave Oregon	32,945	0.00	32,945	0.00	32,945	0.00
17,904	19,502	20,430	0.00	231	Workers Compensation	25,056	0.00	25,056	0.00	25,056	0.00
18,984	20,127	93,945	0.00	232	Unemployment	27,923	0.00	27,923	0.00	27,923	0.00
1,144,127	1,293,109	1,498,194	0.00	240	Insurance	1,524,432	0.00	1,524,432	0.00	1,524,432	0.00
8,589	8,743	9,533	0.00	241	Life and LTD	11,411	0.00	11,411	0.00	11,411	0.00
1,287	969	1,096	0.00	242	EAP	2,141	0.00	2,141	0.00	2,141	0.00
2,277,132	**2,489,264**	**2,821,406**	**0.00**	**200**	**Associated Payroll Costs**	**3,468,148**	**0.00**	**3,468,148**	**0.00**	**3,468,148**	**0.00**
90	2,300	2,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
224	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	97,500	0.00	97,500	0.00	97,500	0.00
0	0	0	0.00	315	Classified Subs-Contractual Use	77,156	0.00	77,156	0.00	77,156	0.00
0	0	17,200	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
314	**2,300**	**19,200**	**0.00**	**300**	**Purchased Services**	**174,656**	**0.00**	**174,656**	**0.00**	**174,656**	**0.00**
28,118	2,385	24,300	0.00	410	Consumable Supplies, Materials	1,000	0.00	1,000	0.00	1,000	0.00
5,513	907	6,000	0.00	414	Testing and Assessment Material	5,000	0.00	5,000	0.00	5,000	0.00
0	10,487	0	0.00	420	Textbooks	5,000	0.00	5,000	0.00	5,000	0.00
6,482	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
16,493	22,911	25,000	0.00	470	Computer Software	45,000	0.00	45,000	0.00	45,000	0.00
214	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
56,820	**36,690**	**55,300**	**0.00**	**400**	**Supplies and Materials**	**56,000**	**0.00**	**56,000**	**0.00**	**56,000**	**0.00**
4,272	0	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
4,272	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
6,574,161	**7,043,652**	**8,199,634**	**99.94**	**1250**	**TOTAL FUNCTION**	**9,050,777**	**83.94**	**9,050,777**	**83.94**	**9,050,777**	**83.94**

FUNCTION 1251: LESS RESTRICTIVE - CHARTER SCHOOLS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
180,015	361,559	360,441	5.10	111	Licensed Salaries	463,830	5.60	463,830	5.60	463,830	5.60
0	9,243	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	8,623	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	0	0	0.00	144	Longevity Pay	2,093	0.00	2,093	0.00	2,093	0.00
0	101	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	132	0	0.00	153	Short Term Disability Premium	171	0.00	171	0.00	171	0.00
0	763	0	0.00	154	Long Term Disability Premium	982	0.00	982	0.00	982	0.00
0	0	0	0.00	164	SPED 8% Incentive	20,263	0.00	20,263	0.00	20,263	0.00
180,015	**371,798**	**369,064**	**5.10**	**100**	**Salaries Regular**	**487,339**	**5.60**	**487,339**	**5.60**	**487,339**	**5.60**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
10,548	18,584	20,758	0.00	211	PERS Employer Contribution	66,784	0.00	66,784	0.00	66,784	0.00
21,600	37,043	38,598	0.00	213	PERS Bond	58,480	0.00	58,480	0.00	58,480	0.00
13,756	28,467	24,589	0.00	220	Social Security	37,245	0.00	37,245	0.00	37,245	0.00
0	1,636	1,993	0.00	230	Paid Leave Oregon	3,016	0.00	3,016	0.00	3,016	0.00
738	1,528	1,313	0.00	231	Workers Compensation	1,887	0.00	1,887	0.00	1,887	0.00
809	1,672	6,429	0.00	232	Unemployment	2,470	0.00	2,470	0.00	2,470	0.00
27,262	79,865	84,992	0.00	240	Insurance	104,720	0.00	104,720	0.00	104,720	0.00
296	650	600	0.00	241	Life and LTD	670	0.00	670	0.00	670	0.00
24	51	55	0.00	242	EAP	141	0.00	141	0.00	141	0.00
75,033	**169,496**	**179,327**	**0.00**	**200**	**Associated Payroll Costs**	**275,413**	**0.00**	**275,413**	**0.00**	**275,413**	**0.00**
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	16,800	0.00	16,800	0.00	16,800	0.00

0	0	1,600	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
0	**0**	**1,600**	**0.00**	**300**	**Purchased Services**	**16,800**	**0.00**	**16,800**	**0.00**	**16,800**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
255,048	**541,294**	**549,991**	**5.10**	**1251**	**TOTAL FUNCTION**	**779,552**	**5.60**	**779,552**	**5.60**	**779,552**	**5.60**

FUNCTION 1280: ALTERNATIVE EDUCATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
924,086	939,733	1,160,233	14.50	111	Licensed Salaries	1,014,673	11.00	1,014,673	11.00	1,014,673	11.00
71,150	82,696	90,316	2.00	112	Classified Salaries	97,672	2.00	97,672	2.00	97,672	2.00
546	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	122	0	0.00	121	Substitute Licensed RSD	105,986	1.00	105,986	1.00	105,986	1.00
350	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
5,294	32,331	2,000	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	22,110	5,000	0.00	132	Additional Hours Classified	1,084	0.00	1,084	0.00	1,084	0.00
45,034	0	0	0.00	134	Inactive	0	0.00	0	0.00	0	0.00
0	792	0	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	2,729	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	4,334	4,336	0.00	144	Longevity Pay	8,098	0.00	8,098	0.00	8,098	0.00
0	0	0	0.00	147	Cell Phone Stipend	840	0.00	840	0.00	840	0.00
19,473	338	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
858	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	439	0	0.00	153	Short Term Disability Premium	386	0.00	386	0.00	386	0.00
0	2,532	0	0.00	154	Long Term Disability Premium	2,223	0.00	2,223	0.00	2,223	0.00
1,066,791	**1,088,156**	**1,261,885**	**16.50**	**100**	**Salaries Regular**	**1,230,962**	**14.00**	**1,230,962**	**14.00**	**1,230,962**	**14.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
68,781	64,717	71,157	0.00	211	PERS Employer Contribution	192,237	0.00	192,237	0.00	192,237	0.00
127,978	127,985	139,132	0.00	213	PERS Bond	147,842	0.00	147,842	0.00	147,842	0.00
81,474	83,013	95,686	0.00	220	Social Security	94,026	0.00	94,026	0.00	94,026	0.00
0	4,794	7,755	0.00	230	Paid Leave Oregon	7,615	0.00	7,615	0.00	7,615	0.00
4,373	4,461	5,125	0.00	231	Workers Compensation	4,779	0.00	4,779	0.00	4,779	0.00
4,793	4,878	25,016	0.00	232	Unemployment	6,505	0.00	6,505	0.00	6,505	0.00
225,633	232,119	272,123	0.00	240	Insurance	252,801	0.00	252,801	0.00	252,801	0.00
2,118	1,723	1,944	0.00	241	Life and LTD	1,741	0.00	1,741	0.00	1,741	0.00
197	155	184	0.00	242	EAP	338	0.00	338	0.00	338	0.00
515,347	**523,845**	**618,122**	**0.00**	**200**	**Associated Payroll Costs**	**707,884**	**0.00**	**707,884**	**0.00**	**707,884**	**0.00**
10,971	4,575	13,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
224	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	33,000	0.00	33,000	0.00	33,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	3,000	0.00	3,000	0.00	3,000	0.00
59	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	27	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
11,254	**4,602**	**13,000**	**0.00**	**300**	**Purchased Services**	**36,000**	**0.00**	**36,000**	**0.00**	**36,000**	**0.00**
28,455	15,864	15,000	0.00	410	Consumable Supplies, Material	27,345	0.00	27,345	0.00	27,345	0.00
1,095	378	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
3,239	1,401	5,000	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
1,823	3,686	2,500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	99	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
2,197	3,490	1,500	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
36,809	**24,918**	**24,000**	**0.00**	**400**	**Supplies and Materials**	**27,345**	**0.00**	**27,345**	**0.00**	**27,345**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,630,201	**1,641,521**	**1,917,007**	**16.50**	**1280**	**TOTAL FUNCTION**	**2,002,191**	**14.00**	**2,002,191**	**14.00**	**2,002,191**	**14.00**

FUNCTION 1288: CHARTER SCHOOL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
13,321,644	13,017,100	12,680,000	0.00	360	Charter School Payments	17,137,195	0.00	17,137,195	0.00	17,137,195	0.00
13,321,644	**13,017,100**	**12,680,000**	**0.00**	**300**	**Purchased Services**	**17,137,195**	**0.00**	**17,137,195**	**0.00**	**17,137,195**	**0.00**
13,321,644	**13,017,100**	**12,680,000**	**0.00**	**1288**	**TOTAL FUNCTION**	**17,137,195**	**0.00**	**17,137,195**	**0.00**	**17,137,195**	**0.00**

FUNCTION 1291: ENGLISH LANGUAGE LEARNERS INSTRUCTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
3,654,725	4,548,256	4,273,270	51.00	111	Licensed Salaries	3,118,817	30.90	3,118,817	30.90	3,118,817	30.90
42,177	21,058	0	0.00	112	Classified Salaries	0	0.00	0	0.00	0	0.00

136,005	128,551	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
2,028	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
19,578	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
0	3	0	0.00	122	Substitute Classified RSD	0	0.00	0	0.00	0	0.00
1,500	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
1,350	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	8,212	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	23,688	19,347	0.00	144	Longevity Pay	32,164	0.00	32,164	0.00	32,164	0.00
0	842	0	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	1,500	0	0.00	146	Travel Allowance	0	0.00	0	0.00	0	0.00
0	1,137	0	0.00	147	Cell Phone Stipend	724	0.00	724	0.00	724	0.00
4,283	1,889	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,383	1,985	900	0.00	152	Tax Sheltered Annuity	1,500	0.00	1,500	0.00	1,500	0.00
0	2,078	0	0.00	153	Short Term Disability Premium	1,287	0.00	1,287	0.00	1,287	0.00
0	11,969	0	0.00	154	Long Term Disability Premium	7,283	0.00	7,283	0.00	7,283	0.00
3,863,029	**4,751,168**	**4,293,517**	**51.00**	**100**	**Salaries Regular**	**3,161,775**	**30.90**	**3,161,775**	**30.90**	**3,161,775**	**30.90**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
266,051	292,078	245,387	0.00	211	PERS Employer Contribution	538,434	0.00	538,434	0.00	538,434	0.00
448,310	534,485	466,164	0.00	213	PERS Bond	390,981	0.00	390,981	0.00	390,981	0.00
293,546	360,032	307,471	0.00	220	Social Security	247,657	0.00	247,657	0.00	247,657	0.00
0	20,704	24,919	0.00	230	Paid Leave Oregon	20,305	0.00	20,305	0.00	20,305	0.00
15,777	19,425	16,439	0.00	231	Workers Compensation	12,650	0.00	12,650	0.00	12,650	0.00
17,267	21,154	80,386	0.00	232	Unemployment	16,404	0.00	16,404	0.00	16,404	0.00
757,268	982,466	855,223	0.00	240	Insurance	583,751	0.00	583,751	0.00	583,751	0.00
7,781	7,264	6,110	0.00	241	Life and LTD	3,790	0.00	3,790	0.00	3,790	0.00
687	629	556	0.00	242	EAP	817	0.00	817	0.00	817	0.00
1,806,687	**2,238,237**	**2,002,655**	**0.00**	**200**	**Associated Payroll Costs**	**1,814,789**	**0.00**	**1,814,789**	**0.00**	**1,814,789**	**0.00**
69,467	3,409	500	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	90,597	0.00	90,597	0.00	90,597	0.00
80	0	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
3,457	671	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	261	1,000	0.00	341	Travel In District	500	0.00	500	0.00	500	0.00
0	0	0	0.00	342	Travel Out of District	3,000	0.00	3,000	0.00	3,000	0.00
73,004	**4,341**	**1,500**	**0.00**	**300**	**Purchased Services**	**94,097**	**0.00**	**94,097**	**0.00**	**94,097**	**0.00**
8,658	10,829	0	0.00	410	Consumable Supplies, Materials	500	0.00	500	0.00	500	0.00
57	1,888	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
1,302	0	0	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
628	246	500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
9,495	10,000	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
2,274	7,681	0	0.00	480	Computer Hardware Non Capital	1,500	0.00	1,500	0.00	1,500	0.00
22,414	**30,644**	**500**	**0.00**	**400**	**Supplies and Materials**	**2,000**	**0.00**	**2,000**	**0.00**	**2,000**	**0.00**
0	0	500	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
0	**0**	**500**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
5,765,134	**7,024,390**	**6,298,672**	**51.00**	**1291**	**TOTAL FUNCTION**	**5,072,661**	**30.90**	**5,072,661**	**30.90**	**5,072,661**	**30.90**

FUNCTION 1299: OTHER PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	111	Licensed Salaries	404,779	5.00	404,779	5.00	404,779	5.00
0	0	0	0.00	144	Longevity Pay	4,708	0.00	4,708	0.00	4,708	0.00
0	0	0	0.00	148	Stipend Bilingual	15,010	0.00	15,010	0.00	15,010	0.00
3,360	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	0	0	0.00	153	Short Term Disability Premium	107	0.00	107	0.00	107	0.00
0	0	0	0.00	154	Long Term Disability Premium	618	0.00	618	0.00	618	0.00
3,360	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**425,222**	**5.00**	**425,222**	**5.00**	**425,222**	**5.00**
226	0	0	0.00	211	PERS Employer Contribution	58,593	0.00	58,593	0.00	58,593	0.00
367	0	0	0.00	213	PERS Bond	47,160	0.00	47,160	0.00	47,160	0.00
257	0	0	0.00	220	Social Security	30,017	0.00	30,017	0.00	30,017	0.00
0	0	0	0.00	230	Paid Leave Oregon	2,430	0.00	2,430	0.00	2,430	0.00
15	0	0	0.00	231	Workers Compensation	1,526	0.00	1,526	0.00	1,526	0.00
15	0	0	0.00	232	Unemployment	2,458	0.00	2,458	0.00	2,458	0.00
0	0	0	0.00	240	Insurance	87,927	0.00	87,927	0.00	87,927	0.00
0	0	0	0.00	241	Life and LTD	568	0.00	568	0.00	568	0.00
0	0	0	0.00	242	EAP	93	0.00	93	0.00	93	0.00
880	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**230,772**	**0.00**	**230,772**	**0.00**	**230,772**	**0.00**

148,818	0	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	15,000	0.00	15,000	0.00	15,000	0.00
148,818	**0**	**0**	**0.00**	**300**	**Purchased Services**	**15,000**	**0.00**	**15,000**	**0.00**	**15,000**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
153,058	**0**	**0**	**0.00**	**1299**	**TOTAL FUNCTION**	**670,994**	**5.00**	**670,994**	**5.00**	**670,994**	**5.00**

FUNCTION 1000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
86,050,468	**88,580,158**	**91,968,739**	**664.23**	**TOTAL GENERAL FUND**	**101,002,297**	**556.36**	**101,002,297**	**556.36**	**101,002,297**	**556.36**

2000 — SUPPORT SERVICES

FUNCTION 2110: ATTENDANCE / SOCIAL WORK

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
239,686	0	346,827	5.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
25,450	0	0	0.00	123	Temporary Licensed Salary	0	0.00	0	0.00	0	0.00
0	13,541	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
300	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
4,341	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	6,869	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	1,956	4,075	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
3,193	13	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	94	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	541	0	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
272,970	**23,014**	**350,902**	**5.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
16,215	1,467	12,439	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
32,533	2,825	26,706	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
20,856	1,802	17,003	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	90	1,378	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
1,111	98	912	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
1,221	106	4,445	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
46,242	3,864	82,500	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
586	1	588	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
44	0	54	0.00	242	EAP	0	0.00	0	0.00	0	0.00
118,808	**10,253**	**146,025**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
9,887	16,888	20,000	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
212	572	500	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	0	0	0.00	341	Travel In District	100	0.00	100	0.00	100	0.00
10,099	**17,460**	**20,500**	**0.00**	**300**	**Purchased Services**	**100**	**0.00**	**100**	**0.00**	**100**	**0.00**
558	0	7,500	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
558	**0**	**7,500**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
402,435	**50,727**	**524,927**	**5.00**	**2110**	**TOTAL FUNCTION**	**100**	**0.00**	**100**	**0.00**	**100**	**0.00**

FUNCTION 2115: STUDENT SAFETY

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
616,261	590,535	802,409	26.47	112	Classified Salaries	1,258,458	28.41	1,258,458	28.41	1,258,458	28.41
2,336	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
8,536	2,025	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	13,566	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	2,541	1,869	0.00	144	Longevity Pay	1,394	0.00	1,394	0.00	1,394	0.00
0	1,358	2,339	0.00	148	Stipend Bilingual	1,721	0.00	1,721	0.00	1,721	0.00
9,849	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
636,982	**610,025**	**806,617**	**26.47**	**100**	**Salaries Regular**	**1,261,573**	**28.41**	**1,261,573**	**28.41**	**1,261,573**	**28.41**
30,291	26,508	26,171	0.00	211	PERS Employer Contribution	182,115	0.00	182,115	0.00	182,115	0.00
57,719	53,990	52,322	0.00	213	PERS Bond	123,449	0.00	123,449	0.00	123,449	0.00
47,855	46,279	49,250	0.00	220	Social Security	96,186	0.00	96,186	0.00	96,186	0.00
0	2,639	3,991	0.00	230	Paid Leave Oregon	7,795	0.00	7,795	0.00	7,795	0.00
3,886	3,451	4,277	0.00	231	Workers Compensation	6,720	0.00	6,720	0.00	6,720	0.00
2,815	2,722	12,876	0.00	232	Unemployment	6,446	0.00	6,446	0.00	6,446	0.00
219,345	234,506	364,427	0.00	240	Insurance	476,514	0.00	476,514	0.00	476,514	0.00

1,309	1,515	1,934	0.00	241	Life and LTD	4,101	0.00	4,101	0.00	4,101	0.00
319	226	302	0.00	242	EAP	749	0.00	749	0.00	749	0.00
363,539	**371,836**	**515,550**	**0.00**	**200**	**Associated Payroll Costs**	**904,075**	**0.00**	**904,075**	**0.00**	**904,075**	**0.00**
251	0	0	0.00	315	Classified Subs-Contractual Use	42,609	0.00	42,609	0.00	42,609	0.00
270,163	289,848	250,000	0.00	318	Non-Inst Professional & Tech Services	318,741	0.00	318,741	0.00	318,741	0.00
270,414	**289,848**	**250,000**	**0.00**	**300**	**Purchased Services**	**361,350**	**0.00**	**361,350**	**0.00**	**361,350**	**0.00**
8,974	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
8,974	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,279,909	**1,271,709**	**1,572,167**	**26.47**	**2115**	**TOTAL FUNCTION**	**2,526,998**	**28.41**	**2,526,998**	**28.41**	**2,526,998**	**28.41**

FUNCTION 2120: GUIDANCE SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,711,278	1,865,989	1,951,230	22.50	111	Licensed Salaries	800,964	9.00	800,964	9.00	800,964	9.00
28,554	36,823	40,221	1.00	112	Classified Salaries	43,503	1.00	43,503	1.00	43,503	1.00
451	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	31,815	29,235	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	1,956	2,000	0.00	141	Other Compensation Licensed	1,957	0.00	1,957	0.00	1,957	0.00
0	9,523	9,527	0.00	144	Longevity Pay	8,371	0.00	8,371	0.00	8,371	0.00
0	1,105	0	0.00	148	Stipend Bilingual	2,011	0.00	2,011	0.00	2,011	0.00
13,880	1,085	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,136	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	879	0	0.00	153	Short Term Disability Premium	316	0.00	316	0.00	316	0.00
0	5,011	0	0.00	154	Long Term Disability Premium	1,820	0.00	1,820	0.00	1,820	0.00
1,755,299	**1,954,186**	**2,032,213**	**23.50**	**100**	**Salaries Regular**	**858,942**	**10.00**	**858,942**	**10.00**	**858,942**	**10.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
123,097	125,615	130,716	0.00	211	PERS Employer Contribution	136,955	0.00	136,955	0.00	136,955	0.00
188,257	218,975	228,145	0.00	213	PERS Bond	103,071	0.00	103,071	0.00	103,071	0.00
133,780	148,483	151,972	0.00	220	Social Security	65,734	0.00	65,734	0.00	65,734	0.00
0	8,484	12,317	0.00	230	Paid Leave Oregon	5,325	0.00	5,325	0.00	5,325	0.00
7,212	8,008	8,143	0.00	231	Workers Compensation	3,323	0.00	3,323	0.00	3,323	0.00
7,869	8,722	39,733	0.00	232	Unemployment	4,285	0.00	4,285	0.00	4,285	0.00
361,451	409,506	384,962	0.00	240	Insurance	180,682	0.00	180,682	0.00	180,682	0.00
3,452	2,820	2,707	0.00	241	Life and LTD	1,206	0.00	1,206	0.00	1,206	0.00
350	264	256	0.00	242	EAP	251	0.00	251	0.00	251	0.00
825,468	**930,877**	**958,951**	**0.00**	**200**	**Associated Payroll Costs**	**500,832**	**0.00**	**500,832**	**0.00**	**500,832**	**0.00**
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	48,000	0.00	48,000	0.00	48,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	1,500	0.00	1,500	0.00	1,500	0.00
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**49,500**	**0.00**	**49,500**	**0.00**	**49,500**	**0.00**
1,885	0	2,500	0.00	410	Consumable Supplies, Materials	0	0.00	0	0.00	0	0.00
80	0	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
1,965	**0**	**2,500**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,582,732	**2,885,063**	**2,993,664**	**23.50**	**2120**	**TOTAL FUNCTION**	**1,409,274**	**10.00**	**1,409,274**	**10.00**	**1,409,274**	**10.00**

FUNCTION 2122: POSITIVE BEHAVIOR SUPPORTS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	515	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	99	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
2,954	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
2,954	**614**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
611	40	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
354	74	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
224	46	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	1	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
12	3	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
13	3	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
1,214	**167**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
14,171	3,990	8,000	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
243	185	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
1,833	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
16,247	**4,175**	**8,000**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
20,415	**4,956**	**8,000**	**0.00**	**2122**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2130: HEALTH SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
26,675	32,986	296,702	10.06	112	Classified Salaries	44,186	1.38	44,186	1.38	0	0.00
0	98	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	103	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	995	18,869	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	0	0	0.00	148	Stipend Bilingual	667	0.00	667	0.00	0	0.00
545	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
27,220	**34,182**	**315,571**	**10.06**	**100**	**Salaries Regular**	**44,853**	**1.38**	**44,853**	**1.38**	**0**	**0.00**
696	1,616	11,990	0.00	211	PERS Employer Contribution	6,961	0.00	6,961	0.00	0	0.00
1,425	3,468	25,743	0.00	213	PERS Bond	5,383	0.00	5,383	0.00	0	0.00
2,083	2,615	20,962	0.00	220	Social Security	3,431	0.00	3,431	0.00	0	0.00
0	152	1,701	0.00	230	Paid Leave Oregon	278	0.00	278	0.00	0	0.00
121	373	4,411	0.00	231	Workers Compensation	592	0.00	592	0.00	0	0.00
122	154	5,482	0.00	232	Unemployment	224	0.00	224	0.00	0	0.00
1,213	19,756	180,487	0.00	240	Insurance	25,253	0.00	25,253	0.00	0	0.00
78	87	1,107	0.00	241	Life and LTD	189	0.00	189	0.00	0	0.00
16	16	129	0.00	242	EAP	39	0.00	39	0.00	0	0.00
5,754	**28,237**	**252,012**	**0.00**	**200**	**Associated Payroll Costs**	**42,350**	**0.00**	**42,350**	**0.00**	**0**	**0.00**
37,926	37,500	0	0.00	310	Inst, Prof, Tech Services	37,500	0.00	37,500	0.00	37,500	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	2,063	0.00	2,063	0.00	2,063	0.00
206,803	200,459	460,000	0.00	318	Non-Inst Professional & Tech Services	400,000	0.00	400,000	0.00	400,000	0.00
244,729	**237,959**	**460,000**	**0.00**	**300**	**Purchased Services**	**439,563**	**0.00**	**439,563**	**0.00**	**439,563**	**0.00**
621	0	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
621	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
278,324	**300,378**	**1,027,583**	**10.06**	**2130**	**TOTAL FUNCTION**	**526,766**	**1.38**	**526,766**	**1.38**	**439,563**	**0.00**

FUNCTION 2140: PSYCHOLOGICAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
607,582	678,883	935,629	11.00	111	Licensed Salaries	1,078,464	11.00	1,078,464	11.00	1,078,464	11.00
1,022	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
31,250	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
0	34,946	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	11,229	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	957	957	0.00	144	Longevity Pay	2,093	0.00	2,093	0.00	2,093	0.00
8,746	102	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	352	0	0.00	153	Short Term Disability Premium	369	0.00	369	0.00	369	0.00
0	1,693	0	0.00	154	Long Term Disability Premium	2,123	0.00	2,123	0.00	2,123	0.00
648,600	**716,933**	**947,815**	**11.00**	**100**	**Salaries Regular**	**1,083,049**	**11.00**	**1,083,049**	**11.00**	**1,083,049**	**11.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
35,814	40,079	44,868	0.00	211	PERS Employer Contribution	154,112	0.00	154,112	0.00	154,112	0.00
73,340	86,038	96,319	0.00	213	PERS Bond	134,286	0.00	134,286	0.00	134,286	0.00
49,489	56,970	63,479	0.00	220	Social Security	84,984	0.00	84,984	0.00	84,984	0.00
0	3,260	5,145	0.00	230	Paid Leave Oregon	6,887	0.00	6,887	0.00	6,887	0.00
2,659	3,314	3,643	0.00	231	Workers Compensation	4,185	0.00	4,185	0.00	4,185	0.00
2,911	3,350	16,596	0.00	232	Unemployment	6,221	0.00	6,221	0.00	6,221	0.00
125,950	138,871	181,583	0.00	240	Insurance	201,538	0.00	201,538	0.00	201,538	0.00
1,325	990	1,333	0.00	241	Life and LTD	1,294	0.00	1,294	0.00	1,294	0.00
119	88	120	0.00	242	EAP	248	0.00	248	0.00	248	0.00
0	30,000	70,000	0.00	253	Stipend Nonemployee Intern	36,000	0.00	36,000	0.00	36,000	0.00
291,607	**362,960**	**483,086**	**0.00**	**200**	**Associated Payroll Costs**	**629,755**	**0.00**	**629,755**	**0.00**	**629,755**	**0.00**
29,173	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
395	0	0	0.00	312	Inst Programs Improvement	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	33,000	0.00	33,000	0.00	33,000	0.00
341,035	151,681	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	73,767	0	0.00	319	Other Inst, Prof, Tech Service	0	0.00	0	0.00	0	0.00
97	223	1,000	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	52	0	0.00	341	Travel In District	100	0.00	100	0.00	100	0.00
66,485	230,258	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
437,185	**455,981**	**1,000**	**0.00**	**300**	**Purchased Services**	**33,100**	**0.00**	**33,100**	**0.00**	**33,100**	**0.00**
707	116	3,500	0.00	410	Consumable Supplies, Materials	0	0.00	0	0.00	0	0.00
12,827	7,294	10,000	0.00	414	Testing and Assessment Material	10,000	0.00	10,000	0.00	10,000	0.00
0	0	3,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00

1,365	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
14,899	**7,410**	**16,500**	**0.00**	**400**	**Supplies and Materials**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
1,392,291	**1,543,284**	**1,448,401**	**11.00**	**2140**	**TOTAL FUNCTION**	**1,755,904**	**11.00**	**1,755,904**	**11.00**	**1,755,904**	**11.00**

FUNCTION 2150: SPEECH PATHOLOGISTS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,333,256	1,142,548	1,540,085	17.30	111	Licensed Salaries	1,756,811	17.20	1,756,811	17.20	1,756,811	17.20
93,001	101,785	144,505	2.94	112	Classified Salaries	145,061	2.00	145,061	2.00	145,061	2.00
20,760	0	0	0.00	125	Temporary Admin Salary	0	0.00	0	0.00	0	0.00
0	116,790	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	1,687	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	27,381	0.00	141	Other Compensation Licensed	250	0.00	250	0.00	250	0.00
0	581	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	3,899	4,031	0.00	144	Longevity Pay	8,356	0.00	8,356	0.00	8,356	0.00
14,663	251	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	545	0	0.00	153	Short Term Disability Premium	539	0.00	539	0.00	539	0.00
0	2,961	0	0.00	154	Long Term Disability Premium	3,102	0.00	3,102	0.00	3,102	0.00
1,461,680	**1,371,047**	**1,716,002**	**20.24**	**100**	**Salaries Regular**	**1,914,119**	**19.20**	**1,914,119**	**19.20**	**1,914,119**	**19.20**
92,535	80,666	75,349	0.00	211	PERS Employer Contribution	261,955	0.00	261,955	0.00	261,955	0.00
171,821	156,851	150,272	0.00	213	PERS Bond	227,612	0.00	227,612	0.00	227,612	0.00
110,704	103,130	98,701	0.00	220	Social Security	143,581	0.00	143,581	0.00	143,581	0.00
0	5,645	7,999	0.00	230	Paid Leave Oregon	11,633	0.00	11,633	0.00	11,633	0.00
6,005	5,603	5,334	0.00	231	Workers Compensation	7,164	0.00	7,164	0.00	7,164	0.00
6,512	6,061	25,804	0.00	232	Unemployment	10,963	0.00	10,963	0.00	10,963	0.00
269,434	252,126	326,218	0.00	240	Insurance	337,792	0.00	337,792	0.00	337,792	0.00
2,750	1,900	2,505	0.00	241	Life and LTD	2,340	0.00	2,340	0.00	2,340	0.00
268	173	232	0.00	242	EAP	421	0.00	421	0.00	421	0.00
660,029	**612,155**	**692,414**	**0.00**	**200**	**Associated Payroll Costs**	**1,003,461**	**0.00**	**1,003,461**	**0.00**	**1,003,461**	**0.00**
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	51,600	0.00	51,600	0.00	51,600	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	3,000	0.00	3,000	0.00	3,000	0.00
1,163	0	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	284,648	0	0.00	319	Other Inst, Prof, Tech Service	0	0.00	0	0.00	0	0.00
945	1,175	0	0.00	322	Repairs & Maintenance Services	1,200	0.00	1,200	0.00	1,200	0.00
895	669	1,000	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	99	0	0.00	341	Travel In District	275	0.00	275	0.00	275	0.00
0	0	0	0.00	342	Travel Out of District	100	0.00	100	0.00	100	0.00
3,003	**286,591**	**1,000**	**0.00**	**300**	**Purchased Services**	**56,175**	**0.00**	**56,175**	**0.00**	**56,175**	**0.00**
2,267	1,710	2,000	0.00	410	Consumable Supplies, Material	1,000	0.00	1,000	0.00	1,000	0.00
7,292	420	6,000	0.00	414	Testing and Assessment Material	3,000	0.00	3,000	0.00	3,000	0.00
1,025	2,390	1,000	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
9,249	6,621	2,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
3,965	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
23,798	**11,141**	**11,000**	**0.00**	**400**	**Supplies and Materials**	**4,000**	**0.00**	**4,000**	**0.00**	**4,000**	**0.00**
703	1,456	5,000	0.00	640	Dues & Fees	850	0.00	850	0.00	850	0.00
703	**1,456**	**5,000**	**0.00**	**600**	**Other Objects**	**850**	**0.00**	**850**	**0.00**	**850**	**0.00**
2,149,213	**2,282,390**	**2,425,416**	**20.24**	**2150**	**TOTAL FUNCTION**	**2,978,605**	**19.20**	**2,978,605**	**19.20**	**2,978,605**	**19.20**

FUNCTION 2160: OTHER STUDENT TREATMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
330,806	371,651	392,478	4.40	111	Licensed Salaries	453,915	4.40	453,915	4.40	453,915	4.40
98,854	105,414	108,838	2.00	112	Classified Salaries	159,714	2.00	159,714	2.00	159,714	2.00
0	8,497	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	8,168	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
6,237	96	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	162	0	0.00	153	Short Term Disability Premium	131	0.00	131	0.00	131	0.00
0	932	0	0.00	154	Long Term Disability Premium	755	0.00	755	0.00	755	0.00
435,897	**486,752**	**509,484**	**6.40**	**100**	**Salaries Regular**	**614,515**	**6.40**	**614,515**	**6.40**	**614,515**	**6.40**
24,943	29,976	31,393	0.00	211	PERS Employer Contribution	88,190	0.00	88,190	0.00	88,190	0.00
44,998	58,367	61,138	0.00	213	PERS Bond	76,429	0.00	76,429	0.00	76,429	0.00
33,090	36,798	38,015	0.00	220	Social Security	48,325	0.00	48,325	0.00	48,325	0.00
0	2,155	3,081	0.00	230	Paid Leave Oregon	3,916	0.00	3,916	0.00	3,916	0.00
1,786	1,993	2,077	0.00	231	Workers Compensation	2,466	0.00	2,466	0.00	2,466	0.00
1,946	2,163	9,939	0.00	232	Unemployment	3,718	0.00	3,718	0.00	3,718	0.00
104,197	103,923	106,824	0.00	240	Insurance	116,021	0.00	116,021	0.00	116,021	0.00

745	704	706	0.00	241	Life and LTD	920	0.00	920	0.00	920	0.00
101	75	76	0.00	242	EAP	156	0.00	156	0.00	156	0.00
211,806	**236,154**	**253,249**	**0.00**	**200**	**Associated Payroll Costs**	**340,141**	**0.00**	**340,141**	**0.00**	**340,141**	**0.00**
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	13,200	0.00	13,200	0.00	13,200	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	3,000	0.00	3,000	0.00	3,000	0.00
24,744	0	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
2,070	1,930	1,000	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	338	500	0.00	341	Travel In District	2,000	0.00	2,000	0.00	2,000	0.00
26,814	**2,268**	**1,500**	**0.00**	**300**	**Purchased Services**	**18,200**	**0.00**	**18,200**	**0.00**	**18,200**	**0.00**
22,317	5,800	3,000	0.00	410	Consumable Supplies, Material	500	0.00	500	0.00	500	0.00
1,340	0	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
162	572	500	0.00	414	Testing and Assessment Material	400	0.00	400	0.00	400	0.00
889	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
3,150	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
27,858	**6,372**	**3,500**	**0.00**	**400**	**Supplies and Materials**	**900**	**0.00**	**900**	**0.00**	**900**	**0.00**
702,375	**731,546**	**767,733**	**6.40**	**2160**	**TOTAL FUNCTION**	**973,756**	**6.40**	**973,756**	**6.40**	**973,756**	**6.40**

FUNCTION 2190: SERVICE DIRECTION (Special Education)

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
(2)	0	0	0.00	111	Licensed Salaries	285,973	3.00	285,973	3.00	285,973	3.00
334,873	391,032	67,617	1.00	112	Classified Salaries	169,618	2.67	169,618	2.67	169,618	2.67
1,255,127	1,208,739	440,062	3.00	113	Administrator Salaries	742,827	5.00	742,827	5.00	742,827	5.00
225,243	90,442	0	0.00	114	Professional/Confidential Salaries	0	0.00	0	0.00	0	0.00
6,006	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
28,800	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	122	Substitute Classified RSD	24,981	0.50	24,981	0.50	24,981	0.50
0	5,467	0	0.00	123	Temporary Licensed Salary	0	0.00	0	0.00	0	0.00
2,580	440	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
3,104	0	0	0.00	125	Temporary Admin Salary	0	0.00	0	0.00	0	0.00
9,775	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
6,506	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	25,664	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	260	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	141	Other Compensation Licensed	3,044	0.00	3,044	0.00	3,044	0.00
0	11,000	0	0.00	143	Other Compensation Admin	0	0.00	0	0.00	0	0.00
0	9,698	2,858	0.00	144	Longevity Pay	5,907	0.00	5,907	0.00	5,907	0.00
0	10,653	0	0.00	146	Travel Allowance	7,500	0.00	7,500	0.00	7,500	0.00
0	6,932	0	0.00	147	Cell Phone Stipend	5,209	0.00	5,209	0.00	5,209	0.00
0	0	0	0.00	148	Stipend Bilingual	1,151	0.00	1,151	0.00	1,151	0.00
77,979	163	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	45,448	9,600	0.00	152	Tax Sheltered Annuity	25,718	0.00	25,718	0.00	25,718	0.00
0	0	0	0.00	153	Short Term Disability Premium	96	0.00	96	0.00	96	0.00
0	0	0	0.00	154	Long Term Disability Premium	551	0.00	551	0.00	551	0.00
0	0	0	0.00	164	SPED 8% Incentive	15,644	0.00	15,644	0.00	15,644	0.00
1,949,991	**1,805,938**	**520,137**	**4.00**	**100**	**Salaries Regular**	**1,288,219**	**11.17**	**1,288,219**	**11.17**	**1,288,219**	**11.17**
97,897	105,626	32,958	0.00	211	PERS Employer Contribution	181,045	0.00	181,045	0.00	181,045	0.00
172,642	177,835	61,265	0.00	213	PERS Bond	155,645	0.00	155,645	0.00	155,645	0.00
125,096	119,572	38,988	0.00	220	Social Security	96,558	0.00	96,558	0.00	96,558	0.00
0	5,963	3,160	0.00	230	Paid Leave Oregon	7,819	0.00	7,819	0.00	7,819	0.00
7,369	6,438	2,059	0.00	231	Workers Compensation	4,914	0.00	4,914	0.00	4,914	0.00
8,082	7,021	10,193	0.00	232	Unemployment	6,672	0.00	6,672	0.00	6,672	0.00
277,289	283,427	92,236	0.00	240	Insurance	267,762	0.00	267,762	0.00	267,762	0.00
4,010	4,825	1,813	0.00	241	Life and LTD	3,378	0.00	3,378	0.00	3,378	0.00
237	174	43	0.00	242	EAP	269	0.00	269	0.00	269	0.00
692,622	**710,881**	**242,715**	**0.00**	**200**	**Associated Payroll Costs**	**724,062**	**0.00**	**724,062**	**0.00**	**724,062**	**0.00**
136,172	2,108	4,994	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	9,000	0.00	9,000	0.00	9,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	4,000	0.00	4,000	0.00	4,000	0.00
30,785	38,568	4,995	0.00	318	Non-Inst Professional & Tech Services	6,700	0.00	6,700	0.00	6,700	0.00
1,000	0	0	0.00	319	Other Inst, Prof, Tech Service	0	0.00	0	0.00	0	0.00
0	1,400	0	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
17,206	3,729	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	313	0	0.00	341	Travel In District	1,000	0.00	1,000	0.00	1,000	0.00

0	11,598	0	0.00	342	Travel Out of District	10,000	0.00	10,000	0.00	10,000	0.00
425	425	0	0.00	354	Advertising	500	0.00	500	0.00	500	0.00
348,896	306,886	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
96,628	11,973	0	0.00	382	Legal Services	10,000	0.00	10,000	0.00	10,000	0.00
631,112	**377,000**	**9,989**	**0.00**	**300**	**Purchased Services**	**41,200**	**0.00**	**41,200**	**0.00**	**41,200**	**0.00**
8,650	4,723	5,000	0.00	410	Consumable Supplies, Material	6,000	0.00	6,000	0.00	6,000	0.00
1,797	1,550	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
0	0	0	0.00	414	Testing and Assessment Material	22,000	0.00	22,000	0.00	22,000	0.00
1,400	620	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
89,744	109,334	137,000	0.00	470	Computer Software	45,000	0.00	45,000	0.00	45,000	0.00
18,789	191	5,000	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
120,380	**116,418**	**147,000**	**0.00**	**400**	**Supplies and Materials**	**73,000**	**0.00**	**73,000**	**0.00**	**73,000**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
3,394,105	**3,010,237**	**919,841**	**4.00**	**2190**	**TOTAL FUNCTION**	**2,126,481**	**11.17**	**2,126,481**	**11.17**	**2,126,481**	**11.17**

FUNCTION 2191: STUDENT RECORDS & INFORMATION SYSTEMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	327,637	6.00	112	Classified Salaries	462,509	8.00	462,509	8.00	462,509	8.00
0	0	260,915	2.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
0	0	169,275	2.00	114	Professional/Confidential Salaries	87,953	1.00	87,953	1.00	87,953	1.00
0	0	56,957	0.00	144	Longevity Pay	728	0.00	728	0.00	728	0.00
0	0	0	0.00	147	Cell Phone Stipend	720	0.00	720	0.00	720	0.00
0	0	15,400	0.00	152	Tax Sheltered Annuity	2,400	0.00	2,400	0.00	2,400	0.00
0	**0**	**830,184**	**10.00**	**100**	**Salaries Regular**	**554,310**	**9.00**	**554,310**	**9.00**	**554,310**	**9.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
0	0	37,030	0.00	211	PERS Employer Contribution	81,670	0.00	81,670	0.00	81,670	0.00
0	0	67,448	0.00	213	PERS Bond	59,268	0.00	59,268	0.00	59,268	0.00
0	0	55,347	0.00	220	Social Security	41,752	0.00	41,752	0.00	41,752	0.00
0	0	8,300	0.00	230	Paid Leave Oregon	3,383	0.00	3,383	0.00	3,383	0.00
0	0	3,243	0.00	231	Workers Compensation	7,142	0.00	7,142	0.00	7,142	0.00
0	0	21,840	0.00	232	Unemployment	3,005	0.00	3,005	0.00	3,005	0.00
0	0	179,729	0.00	240	Insurance	161,517	0.00	161,517	0.00	161,517	0.00
0	0	19,845	0.00	241	Life and LTD	1,806	0.00	1,806	0.00	1,806	0.00
0	0	113	0.00	242	EAP	210	0.00	210	0.00	210	0.00
0	**0**	**392,895**	**0.00**	**200**	**Associated Payroll Costs**	**359,753**	**0.00**	**359,753**	**0.00**	**359,753**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	5,250	0.00	5,250	0.00	5,250	0.00
0	0	1,800	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	0	3,000	0.00	342	Travel Out of District	3,000	0.00	3,000	0.00	3,000	0.00
0	0	7,000	0.00	382	Legal Services	0	0.00	0	0.00	0	0.00
0	**0**	**11,800**	**0.00**	**300**	**Purchased Services**	**8,250**	**0.00**	**8,250**	**0.00**	**8,250**	**0.00**
0	0	5,000	0.00	410	Consumable Supplies, Material	2,500	0.00	2,500	0.00	2,500	0.00
0	0	150	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
0	0	0	0.00	470	Computer Software	125,000	0.00	125,000	0.00	125,000	0.00
0	**0**	**5,150**	**0.00**	**400**	**Supplies and Materials**	**127,500**	**0.00**	**127,500**	**0.00**	**127,500**	**0.00**
0	**0**	**1,240,029**	**10.00**	**2191**	**TOTAL FUNCTION**	**1,049,813**	**9.00**	**1,049,813**	**9.00**	**1,049,813**	**9.00**

FUNCTION 2210: IMPROVEMENT OF INSTRUCTIONAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	64,639	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
76,411	0	0	0.00	114	Professional/Confidential Salaries	0	0.00	0	0.00	0	0.00
2,000	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
720	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	307	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	6,787	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	804	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	713	0	0.00	141	Other Compensation Licensed	10,933	0.00	10,933	0.00	10,933	0.00
0	2,856	0	0.00	142	Other Compensation Classified	756	0.00	756	0.00	756	0.00
976	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	4,800	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
80,107	**80,906**	**0**	**0.00**	**100**	**Salaries Regular**	**11,689**	**0.00**	**11,689**	**0.00**	**11,689**	**0.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
4,607	5,729	0	0.00	211	PERS Employer Contribution	6,476	0.00	6,476	0.00	6,476	0.00
9,373	1,317	0	0.00	213	PERS Bond	683	0.00	683	0.00	683	0.00
5,975	5,690	0	0.00	220	Social Security	5,581	0.00	5,581	0.00	5,581	0.00

0	237	0	0.00	230	Paid Leave Oregon	452	0.00	452	0.00	452	0.00
326	299	0	0.00	231	Workers Compensation	286	0.00	286	0.00	286	0.00
351	333	0	0.00	232	Unemployment	359	0.00	359	0.00	359	0.00
27,794	22,023	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
310	316	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
15	11	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
48,751	**35,955**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**13,837**	**0.00**	**13,837**	**0.00**	**13,837**	**0.00**
0	170	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	**170**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
14,516	308	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
6,826	417	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
734	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
100	0	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
1,743	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
23,919	**725**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,314	250	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
1,314	**250**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
154,091	**118,006**	**0**	**0.00**	**2210**	**TOTAL FUNCTION**	**25,526**	**0.00**	**25,526**	**0.00**	**25,526**	**0.00**

FUNCTION 2211: TEACHING AND LEARNING

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	36,217	28,119	0.50	112	Classified Salaries	65,211	1.17	65,211	1.17	65,211	1.17
188,371	513,315	347,117	2.50	113	Administrator Salaries	464,204	3.00	464,204	3.00	464,204	3.00
63,027	41,898	0	0.00	114	Professional/Confidential Salaries	0	0.00	0	0.00	0	0.00
7,510	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
3,000	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
2,250	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
574	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	17,479	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	398	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	143	Other Compensation Admin	22,000	0.00	22,000	0.00	22,000	0.00
0	0	0	0.00	144	Longevity Pay	2,922	0.00	2,922	0.00	2,922	0.00
0	3,693	750	0.00	146	Travel Allowance	4,500	0.00	4,500	0.00	4,500	0.00
0	2,912	0	0.00	147	Cell Phone Stipend	2,160	0.00	2,160	0.00	2,160	0.00
0	479	0	0.00	148	Stipend Bilingual	1,741	0.00	1,741	0.00	1,741	0.00
88,258	106	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
743	18,699	8,000	0.00	152	Tax Sheltered Annuity	21,600	0.00	21,600	0.00	21,600	0.00
353,733	**635,196**	**383,986**	**3.00**	**100**	**Salaries Regular**	**584,338**	**4.17**	**584,338**	**4.17**	**584,338**	**4.17**
27,010	44,766	30,895	0.00	211	PERS Employer Contribution	103,103	0.00	103,103	0.00	103,103	0.00
47,848	75,291	45,118	0.00	213	PERS Bond	67,529	0.00	67,529	0.00	67,529	0.00
29,575	45,120	28,628	0.00	220	Social Security	42,984	0.00	42,984	0.00	42,984	0.00
0	2,082	2,320	0.00	230	Paid Leave Oregon	3,481	0.00	3,481	0.00	3,481	0.00
1,611	2,465	1,519	0.00	231	Workers Compensation	2,163	0.00	2,163	0.00	2,163	0.00
1,776	2,780	7,484	0.00	232	Unemployment	2,807	0.00	2,807	0.00	2,807	0.00
26,960	87,099	83,557	0.00	240	Insurance	93,876	0.00	93,876	0.00	93,876	0.00
1,027	1,912	1,234	0.00	241	Life and LTD	1,757	0.00	1,757	0.00	1,757	0.00
37	50	33	0.00	242	EAP	105	0.00	105	0.00	105	0.00
(1,003)	0	0	0.00	243	Insurance Pool	0	0.00	0	0.00	0	0.00
134,841	**261,565**	**200,788**	**0.00**	**200**	**Associated Payroll Costs**	**317,805**	**0.00**	**317,805**	**0.00**	**317,805**	**0.00**
20,000	30,620	10,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
1,862	0	0	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
951	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	0	0	0.00	342	Travel Out of District	22,000	0.00	22,000	0.00	5,000	0.00
1,471	2,932	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
108	713	0	0.00	382	Legal Services	0	0.00	0	0.00	0	0.00
24,392	**34,265**	**10,000**	**0.00**	**300**	**Purchased Services**	**22,000**	**0.00**	**22,000**	**0.00**	**5,000**	**0.00**
5,155	3,983	2,000	0.00	410	Consumable Supplies, Materials	10,000	0.00	10,000	0.00	10,000	0.00
0	113	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
507	83	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
3,043	482	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
8,705	**4,661**	**2,000**	**0.00**	**400**	**Supplies and Materials**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
3,667	0	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
3,667	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
525,338	**935,687**	**596,774**	**3.00**	**2211**	**TOTAL FUNCTION**	**934,143**	**4.17**	**934,143**	**4.17**	**917,143**	**4.17**

FUNCTION 2213: CURRICULUM DEVELOPMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	113	Administrator Salaries	133,028	1.00	133,028	1.00	133,028	1.00
0	0	0	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	0	0	0.00	147	Cell Phone Stipend	720	0.00	720	0.00	720	0.00
0	0	0	0.00	152	Tax Sheltered Annuity	4,800	0.00	4,800	0.00	4,800	0.00
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**140,048**	**1.00**	**140,048**	**1.00**	**140,048**	**1.00**
0	0	0	0.00	211	PERS Employer Contribution	25,291	0.00	25,291	0.00	25,291	0.00
0	0	0	0.00	213	PERS Bond	16,230	0.00	16,230	0.00	16,230	0.00
0	0	0	0.00	220	Social Security	10,238	0.00	10,238	0.00	10,238	0.00
0	0	0	0.00	230	Paid Leave Oregon	829	0.00	829	0.00	829	0.00
0	0	0	0.00	231	Workers Compensation	519	0.00	519	0.00	519	0.00
0	0	0	0.00	232	Unemployment	669	0.00	669	0.00	669	0.00
0	0	0	0.00	240	Insurance	32,968	0.00	32,968	0.00	32,968	0.00
0	0	0	0.00	241	Life and LTD	471	0.00	471	0.00	471	0.00
0	0	0	0.00	242	EAP	25	0.00	25	0.00	25	0.00
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**87,240**	**0.00**	**87,240**	**0.00**	**87,240**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2213**	**TOTAL FUNCTION**	**227,288**	**1.00**	**227,288**	**1.00**	**227,288**	**1.00**

FUNCTION 2219: OTHER IMPROVEMENT OF INSTRUCTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	911	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	**911**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**911**	**0**	**0.00**	**2219**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2220: EDUCATIONAL MEDIA SERVICES (LIBRARIES)

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
405,266	400,659	424,505	4.50	111	Licensed Salaries	433,500	4.00	433,500	4.00	433,500	4.00
307,717	395,288	378,413	10.91	112	Classified Salaries	211,437	5.00	211,437	5.00	211,437	5.00
435	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
178	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,783	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	1,540	2,500	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	2,214	2,000	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	9,535	54,494	0.00	141	Other Compensation Licensed	8,740	0.00	8,740	0.00	8,740	0.00
0	1,959	4,139	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	7,010	7,012	0.00	144	Longevity Pay	9,881	0.00	9,881	0.00	9,881	0.00
0	914	1,014	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	1,649	2,308	0.00	148	Stipend Bilingual	0	0.00	0	0.00	0	0.00
9,742	156	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
3,425	(1)	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	184	0	0.00	153	Short Term Disability Premium	176	0.00	176	0.00	176	0.00
0	1,062	0	0.00	154	Long Term Disability Premium	1,012	0.00	1,012	0.00	1,012	0.00
728,546	**822,169**	**876,385**	**15.41**	**100**	**Salaries Regular**	**664,746**	**9.00**	**664,746**	**9.00**	**664,746**	**9.00**
51,039	52,242	52,700	0.00	211	PERS Employer Contribution	106,347	0.00	106,347	0.00	106,347	0.00
85,294	96,024	96,136	0.00	213	PERS Bond	75,284	0.00	75,284	0.00	75,284	0.00
55,293	62,474	62,542	0.00	220	Social Security	47,866	0.00	47,866	0.00	47,866	0.00
0	3,710	5,068	0.00	230	Paid Leave Oregon	3,878	0.00	3,878	0.00	3,878	0.00
3,076	3,888	4,059	0.00	231	Workers Compensation	2,453	0.00	2,453	0.00	2,453	0.00
3,253	3,673	16,354	0.00	232	Unemployment	3,128	0.00	3,128	0.00	3,128	0.00
204,470	279,626	256,677	0.00	240	Insurance	115,486	0.00	115,486	0.00	115,486	0.00
1,424	1,961	1,754	0.00	241	Life and LTD	831	0.00	831	0.00	831	0.00
206	207	190	0.00	242	EAP	163	0.00	163	0.00	163	0.00
404,055	**503,805**	**495,480**	**0.00**	**200**	**Associated Payroll Costs**	**355,436**	**0.00**	**355,436**	**0.00**	**355,436**	**0.00**
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	12,000	0.00	12,000	0.00	12,000	0.00
0	0	0	0.00	315	Classified Subs-Contractual Use	7,500	0.00	7,500	0.00	7,500	0.00
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**19,500**	**0.00**	**19,500**	**0.00**	**19,500**	**0.00**
5,740	1,282	2,000	0.00	410	Consumable Supplies, Material	2,000	0.00	2,000	0.00	2,000	0.00

64,859	21,541	30,000	0.00	430	Library Books	25,000	0.00	25,000	0.00	25,000	0.00
2,938	1,006	5,000	0.00	460	Non-Consumable Supplies	1,500	0.00	1,500	0.00	1,500	0.00
27,670	29,564	10,000	0.00	470	Computer Software	31,000	0.00	31,000	0.00	31,000	0.00
101,207	**53,393**	**47,000**	**0.00**	**400**	**Supplies and Materials**	**59,500**	**0.00**	**59,500**	**0.00**	**59,500**	**0.00**
1,233,808	**1,379,367**	**1,418,865**	**15.41**	**2220**	**TOTAL FUNCTION**	**1,099,182**	**9.00**	**1,099,182**	**9.00**	**1,099,182**	**9.00**

FUNCTION 2230: ASSESSMENT AND TESTING

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
20,680	24,898	77,837	2.00	112	Classified Salaries	51,236	1.00	51,236	1.00	51,236	1.00
66,563	48,185	68,840	0.50	113	Administrator Salaries	73,025	0.50	73,025	0.50	73,025	0.50
4,433	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
813	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
390	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	651	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	144	Longevity Pay	552	0.00	552	0.00	552	0.00
0	750	0	0.00	146	Travel Allowance	750	0.00	750	0.00	750	0.00
0	360	0	0.00	147	Cell Phone Stipend	360	0.00	360	0.00	360	0.00
0	0	0	0.00	148	Stipend Bilingual	2,562	0.00	2,562	0.00	2,562	0.00
0	22	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
57	1,799	2,400	0.00	152	Tax Sheltered Annuity	2,400	0.00	2,400	0.00	2,400	0.00
92,936	**76,665**	**149,077**	**2.50**	**100**	**Salaries Regular**	**130,885**	**1.50**	**130,885**	**1.50**	**130,885**	**1.50**
4,045	4,935	5,803	0.00	211	PERS Employer Contribution	22,298	0.00	22,298	0.00	22,298	0.00
10,689	7,555	8,260	0.00	213	PERS Bond	15,418	0.00	15,418	0.00	15,418	0.00
6,544	5,701	8,185	0.00	220	Social Security	9,716	0.00	9,716	0.00	9,716	0.00
0	388	663	0.00	230	Paid Leave Oregon	787	0.00	787	0.00	787	0.00
352	311	445	0.00	231	Workers Compensation	501	0.00	501	0.00	501	0.00
403	335	2,140	0.00	232	Unemployment	635	0.00	635	0.00	635	0.00
21,452	24,638	49,036	0.00	240	Insurance	26,599	0.00	26,599	0.00	26,599	0.00
206	219	357	0.00	241	Life and LTD	331	0.00	331	0.00	331	0.00
8	11	27	0.00	242	EAP	25	0.00	25	0.00	25	0.00
43,699	**44,093**	**74,916**	**0.00**	**200**	**Associated Payroll Costs**	**76,310**	**0.00**	**76,310**	**0.00**	**76,310**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	1,500	0.00	1,500	0.00	1,500	0.00
1,354	0	0	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
1,354	**0**	**0**	**0.00**	**300**	**Purchased Services**	**1,500**	**0.00**	**1,500**	**0.00**	**1,500**	**0.00**
130	0	13,000	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	0	0	0.00	425	Curriculum - Software or E-texts	25,000	0.00	25,000	0.00	25,000	0.00
97,054	6,600	20,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	3,082	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
97,184	**9,682**	**33,000**	**0.00**	**400**	**Supplies and Materials**	**25,000**	**0.00**	**25,000**	**0.00**	**25,000**	**0.00**
235,173	**130,440**	**256,993**	**2.50**	**2230**	**TOTAL FUNCTION**	**233,695**	**1.50**	**233,695**	**1.50**	**233,695**	**1.50**

FUNCTION 2240: INSTRUCTIONAL STAFF DEVELOPMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
498	32,534	0	0.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
71	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	24,051	3,500	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	4,079	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	3,635	0	0.00	141	Other Compensation Licensed	2,751	0.00	2,751	0.00	2,751	0.00
0	12,014	12,617	0.00	144	Longevity Pay	2,991	0.00	2,991	0.00	2,991	0.00
7,096	0	362	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,483	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	649	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	3,624	0	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
9,148	**80,586**	**16,479**	**0.00**	**100**	**Salaries Regular**	**5,742**	**0.00**	**5,742**	**0.00**	**5,742**	**0.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
559	5,742	929	0.00	211	PERS Employer Contribution	978	0.00	978	0.00	978	0.00
1,038	9,238	1,514	0.00	213	PERS Bond	689	0.00	689	0.00	689	0.00
662	6,250	951	0.00	220	Social Security	432	0.00	432	0.00	432	0.00
0	438	77	0.00	230	Paid Leave Oregon	35	0.00	35	0.00	35	0.00
37	349	52	0.00	231	Workers Compensation	22	0.00	22	0.00	22	0.00
39	367	249	0.00	232	Unemployment	28	0.00	28	0.00	28	0.00
0	5,610	(309)	0.00	240	Insurance	223	0.00	223	0.00	223	0.00
0	60	14	0.00	241	Life and LTD	3	0.00	3	0.00	3	0.00
0	7	1	0.00	242	EAP	1	0.00	1	0.00	1	0.00

2,335	**28,061**	**3,478**	**0.00**	**200**	**Associated Payroll Costs**	**2,411**	**0.00**	**2,411**	**0.00**	**2,411**	**0.00**
26,980	10,196	10,000	0.00	310	Inst, Prof, Tech Services	3,000	0.00	3,000	0.00	3,000	0.00
0	22,000	0	0.00	312	Inst Programs Improvement	2,000	0.00	2,000	0.00	2,000	0.00
7,059	156	0	0.00	318	Non-Inst Prof & Tech Services	0	0.00	0	0.00	0	0.00
28,471	1,610	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	19,494	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
62,510	**53,456**	**10,000**	**0.00**	**300**	**Purchased Services**	**5,000**	**0.00**	**5,000**	**0.00**	**5,000**	**0.00**
23,930	1,610	9,023	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	2,486	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
112	70,613	20,000	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
0	(42)	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
24,042	**74,667**	**29,023**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
369	40	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
369	**40**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
98,404	**236,810**	**58,980**	**0.00**	**2240**	**TOTAL FUNCTION**	**13,153**	**0.00**	**13,153**	**0.00**	**13,153**	**0.00**

FUNCTION 2241: INSTRUCTIONAL TECHNOLOGY

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
190,259	191,328	0	0.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
136,005	22,501	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
4,979	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
1,500	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
720	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
113	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	2,919	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	4,784	0	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
11,058	(8)	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,749	1,399	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	88	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	507	0	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
346,383	**223,518**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
30,954	18,795	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
41,506	26,561	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
25,925	16,973	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	875	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
1,386	905	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
1,524	997	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
63,979	38,257	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
743	318	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
44	23	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
166,061	**103,704**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
645	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
1,614	1,154	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	79	0	0.00	341	Travel In District	0	0.00	0	0.00	0	0.00
2,259	**1,233**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
859	0	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	1,815	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
14,783	0	500,000	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
15,642	**1,815**	**500,000**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	5,137	5,000	0.00	550	Depreciable Technology	0	0.00	0	0.00	0	0.00
0	**5,137**	**5,000**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
530,345	**335,407**	**505,000**	**0.00**	**2241**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2310: BOARD OF EDUATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	112	Classified Salaries	12,456	0.33	12,456	0.33	12,456	0.33
43,417	46,750	49,362	0.50	114	Professional/Confidential Salaries	56,017	0.50	56,017	0.50	56,017	0.50
1,200	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
360	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	360	0	0.00	147	Cell Phone Stipend	360	0.00	360	0.00	360	0.00
0	0	0	0.00	148	Stipend Bilingual	576	0.00	576	0.00	576	0.00
0	9	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00

0	2,400	1,200	0.00	152	Tax Sheltered Annuity	1,200	0.00	1,200	0.00	1,200	0.00
44,977	**49,519**	**50,562**	**0.50**	**100**	**Salaries Regular**	**70,609**	**0.83**	**70,609**	**0.83**	**70,609**	**0.83**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
2,565	2,734	2,759	0.00	211	PERS Employer Contribution	10,959	0.00	10,959	0.00	10,959	0.00
5,253	5,869	5,923	0.00	213	PERS Bond	8,473	0.00	8,473	0.00	8,473	0.00
3,349	3,698	3,775	0.00	220	Social Security	5,312	0.00	5,312	0.00	5,312	0.00
0	170	306	0.00	230	Paid Leave Oregon	430	0.00	430	0.00	430	0.00
181	198	201	0.00	231	Workers Compensation	272	0.00	272	0.00	272	0.00
197	217	987	0.00	232	Unemployment	347	0.00	347	0.00	347	0.00
2,466	5,102	5,129	0.00	240	Insurance	10,391	0.00	10,391	0.00	10,391	0.00
183	196	199	0.00	241	Life and LTD	258	0.00	258	0.00	258	0.00
7	5	5	0.00	242	EAP	21	0.00	21	0.00	21	0.00
14,201	**18,189**	**19,284**	**0.00**	**200**	**Associated Payroll Costs**	**36,463**	**0.00**	**36,463**	**0.00**	**36,463**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	500	0.00	500	0.00	500	0.00
10,238	0	10,000	0.00	318	Non-Inst Professional & Tech Services	6,000	0.00	6,000	0.00	6,000	0.00
5,110	945	2,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
3,827	4,343	5,000	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	8,064	5,000	0.00	342	Travel Out of District	8,000	0.00	8,000	0.00	8,000	0.00
22	0	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
0	290	500	0.00	354	Advertising	500	0.00	500	0.00	500	0.00
80,900	78,300	80,000	0.00	381	Audit Services	100,000	0.00	100,000	0.00	100,000	0.00
123,521	35,057	15,000	0.00	382	Legal Services	35,000	0.00	35,000	0.00	35,000	0.00
0	11,059	0	0.00	383	Architect/Engineer Services	0	0.00	0	0.00	0	0.00
54,514	0	15,000	0.00	388	Election Services	15,000	0.00	15,000	0.00	15,000	0.00
0	7,950	0	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
278,132	**146,008**	**132,500**	**0.00**	**300**	**Purchased Services**	**165,000**	**0.00**	**165,000**	**0.00**	**165,000**	**0.00**
13,134	7,893	5,000	0.00	410	Consumable Supplies, Material	1,000	0.00	1,000	0.00	1,000	0.00
0	5,351	5,000	0.00	411	Food Purchases	2,000	0.00	2,000	0.00	2,000	0.00
10	2,600	0	0.00	440	Periodicals	5,800	0.00	5,800	0.00	5,800	0.00
570	4,705	5,000	0.00	460	Non-Consumable Supplies	2,500	0.00	2,500	0.00	2,500	0.00
100	4,310	5,000	0.00	470	Computer Software	2,000	0.00	2,000	0.00	2,000	0.00
1,079	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
14,893	**24,859**	**20,000**	**0.00**	**400**	**Supplies and Materials**	**13,300**	**0.00**	**13,300**	**0.00**	**13,300**	**0.00**
29,350	14,127	20,000	0.00	640	Dues & Fees	12,000	0.00	12,000	0.00	12,000	0.00
0	0	5,000	0.00	652	Fidelity Bond Premiums	0	0.00	0	0.00	0	0.00
29,350	**14,127**	**25,000**	**0.00**	**600**	**Capital Outlay**	**12,000**	**0.00**	**12,000**	**0.00**	**12,000**	**0.00**
381,553	**252,702**	**247,346**	**0.50**	**2310**	**TOTAL FUNCTION**	**297,372**	**0.83**	**297,372**	**0.83**	**297,372**	**0.83**

FUNCTION 2321: OFFICE OF THE SUPERINTENDENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
420,691	225,000	225,000	1.00	113	Administrator Salaries	447,650	2.00	447,650	2.00	447,650	2.00
43,417	47,950	49,362	0.50	114	Professional/Confidential Salaries	56,017	0.50	56,017	0.50	56,017	0.50
18,800	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
11,200	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
2,910	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
4,891	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	365	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	9,600	9,600	0.00	146	Travel Allowance	11,100	0.00	11,100	0.00	11,100	0.00
0	2,160	0	0.00	147	Cell Phone Stipend	2,880	0.00	2,880	0.00	2,880	0.00
0	12	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
158	19,200	19,200	0.00	152	Tax Sheltered Annuity	19,200	0.00	19,200	0.00	19,200	0.00
502,067	**304,287**	**303,162**	**1.50**	**100**	**Salaries Regular**	**536,847**	**2.50**	**536,847**	**2.50**	**536,847**	**2.50**
21,106	24,363	23,803	0.00	211	PERS Employer Contribution	83,143	0.00	83,143	0.00	83,143	0.00
18,274	14,454	14,076	0.00	212	PERS Pickup	16,366	0.00	16,366	0.00	16,366	0.00
46,232	34,821	34,075	0.00	213	PERS Bond	64,422	0.00	64,422	0.00	64,422	0.00
30,373	18,867	21,723	0.00	220	Social Security	39,622	0.00	39,622	0.00	39,622	0.00
0	983	1,761	0.00	230	Paid Leave Oregon	3,209	0.00	3,209	0.00	3,209	0.00
1,780	1,143	1,137	0.00	231	Workers Compensation	1,964	0.00	1,964	0.00	1,964	0.00
2,088	1,283	5,679	0.00	232	Unemployment	2,588	0.00	2,588	0.00	2,588	0.00
37,287	26,497	29,430	0.00	240	Insurance	57,655	0.00	57,655	0.00	57,655	0.00
1,036	719	751	0.00	241	Life and LTD	767	0.00	767	0.00	767	0.00
33	16	16	0.00	242	EAP	53	0.00	53	0.00	53	0.00
158,209	**123,146**	**132,451**	**0.00**	**200**	**Associated Payroll Costs**	**269,789**	**0.00**	**269,789**	**0.00**	**269,789**	**0.00**
60,062	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00	0	0.00	0	0.00

167,637	49,200	50,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
411	950	1,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
8,881	1,446	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	6,110	9,000	0.00	342	Travel Out of District	6,000	0.00	6,000	0.00	6,000	0.00
0	55	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
1,495	10,574	15,000	0.00	382	Legal Services	15,000	0.00	15,000	0.00	15,000	0.00
0	4,745	3,000	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
238,486	**73,080**	**78,000**	**0.00**	**300**	**Purchased Services**	**21,000**	**0.00**	**21,000**	**0.00**	**21,000**	**0.00**
52,355	5,139	3,000	0.00	410	Consumable Supplies, Material	1,000	0.00	1,000	0.00	1,000	0.00
374	38	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
2,021	56	0	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
8,989	117,260	20,000	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
499	28,520	40,000	0.00	470	Computer Software	8,049	0.00	8,049	0.00	8,049	0.00
2,041	229	1,000	0.00	480	Computer Hardware Non-Capital	1,500	0.00	1,500	0.00	1,500	0.00
66,279	**151,242**	**64,000**	**0.00**	**400**	**Supplies and Materials**	**10,549**	**0.00**	**10,549**	**0.00**	**10,549**	**0.00**
3,190	35,464	10,000	0.00	640	Dues & Fees	3,000	0.00	3,000	0.00	3,000	0.00
3,190	**35,464**	**10,000**	**0.00**	**600**	**Other Objects**	**3,000**	**0.00**	**3,000**	**0.00**	**3,000**	**0.00**
968,231	**687,219**	**587,613**	**1.50**	**2321**	**TOTAL FUNCTION**	**841,185**	**2.50**	**841,185**	**2.50**	**841,185**	**2.50**

FUNCTION 2410: BUILDING ADMINISTRATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	92,403	1.00	111	Licensed Salaries	111,957	1.00	111,957	1.00	111,957	1.00
2,201,057	2,231,295	2,343,914	57.74	112	Classified Salaries	2,660,631	62.11	2,660,631	62.11	2,704,816	63.49
3,569,140	3,921,662	4,400,279	33.00	113	Administrator Salaries	4,254,951	30.00	4,254,951	30.00	4,254,951	30.00
20,185	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
131,155	(1,317)	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
556	311	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
23,587	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
22,052	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
14,873	1,792	1,769	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	26,941	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	41,917	16,300	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	218	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	0	11,000	0.00	143	Other Compensation Admin	3,000	0.00	3,000	0.00	3,000	0.00
0	45,381	48,920	0.00	144	Longevity Pay	46,981	0.00	46,981	0.00	46,981	0.00
0	6,501	5,987	0.00	145	Hygiene/Behavior Stipend	170	0.00	170	0.00	170	0.00
0	29,885	2,100	0.00	146	Travel Allowance	23,400	0.00	23,400	0.00	23,400	0.00
0	26,882	100,000	0.00	147	Cell Phone Stipend	23,560	0.00	23,560	0.00	23,560	0.00
0	24,660	27,973	0.00	148	Stipend Bilingual	34,431	0.00	34,431	0.00	35,098	0.00
39,027	767	310,122	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
22,706	146,833	634,848	0.00	152	Tax Sheltered Annuity	151,600	0.00	151,600	0.00	151,600	0.00
0	40	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	242	175,000	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
6,044,338	**6,504,010**	**8,170,615**	**91.74**	**100**	**Salaries Regular**	**7,310,681**	**93.11**	**7,310,681**	**93.11**	**7,355,533**	**94.49**
417,039	406,054	418,238	0.00	211	PERS Employer Contribution	1,148,914	0.00	1,148,914	0.00	1,155,875	0.00
680,615	718,201	733,750	0.00	213	PERS Bond	845,999	0.00	845,999	0.00	851,382	0.00
444,680	482,892	504,321	0.00	220	Social Security	543,033	0.00	543,033	0.00	546,464	0.00
0	23,598	40,873	0.00	230	Paid Leave Oregon	43,982	0.00	43,982	0.00	44,260	0.00
25,279	29,475	28,977	0.00	231	Workers Compensation	33,048	0.00	33,048	0.00	33,641	0.00
26,300	28,388	131,848	0.00	232	Unemployment	36,533	0.00	36,533	0.00	36,757	0.00
1,468,418	1,436,538	1,634,492	0.00	240	Insurance	1,609,442	0.00	1,609,442	0.00	1,634,695	0.00
16,836	20,271	21,693	0.00	241	Life and LTD	26,052	0.00	26,052	0.00	26,241	0.00
1,514	1,164	1,240	0.00	242	EAP	2,899	0.00	2,899	0.00	2,938	0.00
3,080,681	**3,146,581**	**3,515,432**	**0.00**	**200**	**Associated Payroll Costs**	**4,289,902**	**0.00**	**4,289,902**	**0.00**	**4,332,253**	**0.00**
534	0	500	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
668	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	3,000	0.00	3,000	0.00	3,000	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	93,171	0.00	93,171	0.00	93,171	0.00
224	0	6,143	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
0	0	4,200	0.00	317	Classified Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
210	0	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
146	121	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
569	4,564	11,100	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
1,247	40	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00

0	445	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	1,875	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
269	0	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
3,867	**7,045**	**21,943**	**0.00**	**300**	**Purchased Services**	**96,171**	**0.00**	**96,171**	**0.00**	**96,171**	**0.00**
86,836	46,940	0	0.00	410	Consumable Supplies, Materials	129,400	0.00	129,400	0.00	129,400	0.00
6,797	1,539	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
0	1,470	0	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
24,434	7,357	14,976	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
169	0	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
10,841	1,686	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
129,077	**58,992**	**14,976**	**0.00**	**400**	**Supplies and Materials**	**129,400**	**0.00**	**129,400**	**0.00**	**129,400**	**0.00**
5,195	6,211	7,450	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
5,195	**6,211**	**7,450**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
9,263,158	**9,722,839**	**11,730,416**	**91.74**	**2410**	**TOTAL FUNCTION**	**11,826,154**	**93.11**	**11,826,154**	**93.11**	**11,913,357**	**94.49**

FUNCTION 2490: OTHER SCHOOL ADMIN SUPPORT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,250	0	0	0.00	318	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
2,250	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,250	**0**	**0**	**0.00**	**2490**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2510: DIRECTION OF BUSINESS SUPPORT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
57,142	98,993	103,047	1.50	112	Classified Salaries	111,457	1.50	111,457	1.50	111,457	1.50
24,638	85,258	87,986	1.00	114	Professional/Confidential Salaries	104,724	1.00	104,724	1.00	104,724	1.00
728	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
697	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
1,666	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,140	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
1,347	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	1,872	1,872	0.00	144	Longevity Pay	1,872	0.00	1,872	0.00	1,872	0.00
0	1,140	0	0.00	147	Cell Phone Stipend	1,140	0.00	1,140	0.00	1,140	0.00
0	5,452	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	1,822	2,400	0.00	152	Tax Sheltered Annuity	2,400	0.00	2,400	0.00	2,400	0.00
87,358	**194,537**	**195,305**	**2.50**	**100**	**Salaries Regular**	**221,593**	**2.50**	**221,593**	**2.50**	**221,593**	**2.50**
7,321	13,749	13,763	0.00	211	PERS Employer Contribution	34,686	0.00	34,686	0.00	34,686	0.00
10,326	19,178	19,560	0.00	213	PERS Bond	22,709	0.00	22,709	0.00	22,709	0.00
6,591	14,743	14,757	0.00	220	Social Security	16,772	0.00	16,772	0.00	16,772	0.00
0	666	1,196	0.00	230	Paid Leave Oregon	1,359	0.00	1,359	0.00	1,359	0.00
366	807	799	0.00	231	Workers Compensation	861	0.00	861	0.00	861	0.00
388	868	3,858	0.00	232	Unemployment	1,096	0.00	1,096	0.00	1,096	0.00
21,953	56,262	57,944	0.00	240	Insurance	61,821	0.00	61,821	0.00	61,821	0.00
174	737	796	0.00	241	Life and LTD	741	0.00	741	0.00	741	0.00
19	33	36	0.00	242	EAP	76	0.00	76	0.00	76	0.00
47,138	**107,043**	**112,709**	**0.00**	**200**	**Associated Payroll Costs**	**140,121**	**0.00**	**140,121**	**0.00**	**140,121**	**0.00**
0	12,613	25,000	0.00	318	Non-Inst Professional & Tech Services	50,000	0.00	50,000	0.00	50,000	0.00
0	32,103	10,000	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
721	161	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	955	2,500	0.00	342	Travel Out of District	3,500	0.00	3,500	0.00	3,500	0.00
0	150	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
0	6,213	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
16,460	452	15,000	0.00	382	Legal Services	0	0.00	0	0.00	0	0.00
17,181	**52,647**	**52,500**	**0.00**	**300**	**Purchased Services**	**53,500**	**0.00**	**53,500**	**0.00**	**53,500**	**0.00**
4,713	5,199	4,000	0.00	410	Consumable Supplies, Materials	0	0.00	0	0.00	0	0.00
447	368	0	0.00	411	Food Purchases	150	0.00	150	0.00	150	0.00
1,540	40,741	20,000	0.00	460	Non-Consumable Supplies	1,500	0.00	1,500	0.00	1,500	0.00
6,674	6,874	7,250	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
2,148	0	9,750	0.00	480	Computer Hardware Non Capital	1,500	0.00	1,500	0.00	1,500	0.00

15,522	**53,182**	**41,000**	**0.00**	**400**	**Supplies and Materials**	**3,150**	**0.00**	**3,150**	**0.00**	**3,150**	**0.00**
400	388	5,000	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
400	**388**	**5,000**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
167,599	**407,797**	**406,514**	**2.50**	**2510**	**TOTAL FUNCTION**	**418,364**	**2.50**	**418,364**	**2.50**	**418,364**	**2.50**

FUNCTION 2520: FISCAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
228,464	130,034	203,352	3.50	112	Classified Salaries	118,373	2.00	118,373	2.00	118,373	2.00
294,014	198,315	289,520	2.00	113	Administrator Salaries	169,123	1.00	169,123	1.00	169,123	1.00
345,624	483,805	621,556	7.00	114	Professional/Confidential Salaries	756,759	8.00	756,759	8.00	756,759	8.00
21,200	(1,251)	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
8,250	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
399	0	0	0.00	126	Inactive	0	0.00	0	0.00	0	0.00
1,559	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
3,143	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
3,978	4,000	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	520	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	2,000	0	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	3,738	0	0.00	147	Cell Phone Stipend	5,040	0.00	5,040	0.00	5,040	0.00
0	222	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	30,999	34,200	0.00	152	Tax Sheltered Annuity	35,200	0.00	35,200	0.00	35,200	0.00
906,631	**852,382**	**1,148,628**	**12.50**	**100**	**Salaries Regular**	**1,085,995**	**11.00**	**1,085,995**	**11.00**	**1,085,995**	**11.00**
40,213	42,719	46,597	0.00	211	PERS Employer Contribution	147,507	0.00	147,507	0.00	147,507	0.00
61,427	84,949	96,175	0.00	213	PERS Bond	130,736	0.00	130,736	0.00	130,736	0.00
65,664	63,212	63,541	0.00	220	Social Security	80,885	0.00	80,885	0.00	80,885	0.00
0	53,783	5,150	0.00	230	Paid Leave Oregon	6,548	0.00	6,548	0.00	6,548	0.00
3,661	3,426	3,423	0.00	231	Workers Compensation	4,173	0.00	4,173	0.00	4,173	0.00
3,947	3,715	16,612	0.00	232	Unemployment	417,530	0.00	417,530	0.00	417,530	0.00
161,643	202,939	251,500	0.00	240	Insurance	233,816	0.00	233,816	0.00	233,816	0.00
2,744	3,141	3,449	0.00	241	Life and LTD	4,637	0.00	4,637	0.00	4,637	0.00
156	107	135	0.00	242	EAP	247	0.00	247	0.00	247	0.00
339,455	**457,991**	**486,582**	**0.00**	**200**	**Associated Payroll Costs**	**1,026,079**	**0.00**	**1,026,079**	**0.00**	**1,026,079**	**0.00**
100	0	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00	0	0.00	0	0.00
577,250	190,425	50,000	0.00	318	Non-Instructional Prof & Tech Services	15,000	0.00	15,000	0.00	15,000	0.00
1,407	1,773	2,500	0.00	324	Rentals/Leases	25,000	0.00	25,000	0.00	25,000	0.00
3,680	1,335	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	40	0	0.00	341	Travel In District	0	0.00	0	0.00	0	0.00
0	10,296	15,000	0.00	342	Travel Out of District	10,000	0.00	10,000	0.00	10,000	0.00
0	880	10,000	0.00	353	Postage	10,000	0.00	10,000	0.00	10,000	0.00
1,530	574	1,500	0.00	354	Advertising	0	0.00	0	0.00	0	0.00
0	0	1,000	0.00	355	Printing And Binding	500	0.00	500	0.00	500	0.00
126,787	16,035	1,000	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
0	7,789	0	0.00	381	Audit Services	0	0.00	0	0.00	0	0.00
3,458	3,132	5,000	0.00	382	Legal Services	5,000	0.00	5,000	0.00	5,000	0.00
0	28,220	5,000	0.00	389	Other Non-Inst Prof Tech Services	40,000	0.00	40,000	0.00	40,000	0.00
714,212	**260,499**	**91,000**	**0.00**	**300**	**Purchased Services**	**105,500**	**0.00**	**105,500**	**0.00**	**105,500**	**0.00**
83,100	24,147	25,000	0.00	410	Consumable Supplies, Material	10,000	0.00	10,000	0.00	10,000	0.00
1,061	0	0	0.00	424	Rental and Leases	0	0.00	0	0.00	0	0.00
1,150	0	5,000	0.00	460	Non-Consumable Supplies	1,500	0.00	1,500	0.00	1,500	0.00
162,196	168,616	200,000	0.00	470	Computer Software	200,000	0.00	200,000	0.00	200,000	0.00
867	0	5,000	0.00	480	Computer Hardware Non-Capital	1,500	0.00	1,500	0.00	1,500	0.00
248,374	**192,763**	**235,000**	**0.00**	**400**	**Supplies and Materials**	**213,000**	**0.00**	**213,000**	**0.00**	**213,000**	**0.00**
139,942	12,674	31,500	0.00	640	Dues & Fees	10,000	0.00	10,000	0.00	10,000	0.00
8,953	9,914	15,000	0.00	651	Liability Insurance	70,000	0.00	70,000	0.00	70,000	0.00
0	34,161	50,000	0.00	655	Insurance & Judgments & Settlements	0	0.00	0	0.00	0	0.00
1,148	201,303	50,000	0.00	670	Taxes & Licenses	50,000	0.00	50,000	0.00	50,000	0.00
150,043	**258,052**	**146,500**	**0.00**	**600**	**Capital Outlay**	**130,000**	**0.00**	**130,000**	**0.00**	**130,000**	**0.00**
2,358,715	**2,021,687**	**2,107,710**	**12.50**	**2520**	**TOTAL FUNCTION**	**2,560,574**	**11.00**	**2,560,574**	**11.00**	**2,560,574**	**11.00**

FUNCTION 2528: RISK MANAGEMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	31,375	0	0.00	114	Professional/Confidential Salaries	0	0.00	0	0.00	0	0.00
0	500	0	0.00	146	Travel Allowance	0	0.00	0	0.00	0	0.00

0	240	0	0.00	147	Cell Phone Stipend	0	0.00	0	0.00	0	0.00
0	1,400	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
30	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
30	**33,515**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2	1,829	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
4	3,926	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
2	2,392	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	132	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
0	141	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	3,199	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
0	127	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
0	4	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
8	**11,750**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
681	17,175	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	1,712	2,500	0.00	342	Travel Out of District	2,500	0.00	2,500	0.00	2,500	0.00
681	**18,887**	**2,500**	**0.00**	**300**	**Purchased Services**	**2,500**	**0.00**	**2,500**	**0.00**	**2,500**	**0.00**
519	0	5,000	0.00	410	Consumable Supplies, Materials	10,000	0.00	10,000	0.00	10,000	0.00
0	1,441	2,500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	100	100	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
519	**1,541**	**7,600**	**0.00**	**400**	**Supplies and Materials**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
0	0	500	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
5,000	2,490	40,000	0.00	650	Insurance Deductibles	0	0.00	0	0.00	0	0.00
0	(9,620)	0	0.00	655	Insurance & Judgments & Settlements	0	0.00	0	0.00	0	0.00
5,000	**(7,130)**	**40,500**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
6,238	**58,563**	**50,600**	**0.00**	**2528**	**TOTAL FUNCTION**	**12,500**	**0.00**	**12,500**	**0.00**	**12,500**	**0.00**

FUNCTION 2529: OTHER FISCAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
143,549	147,831	250,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
(34,297)	5,761	5,000	0.00	353	Postage	0	0.00	0	0.00	0	0.00
109,252	**153,592**	**255,000**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
155,626	0	0	0.00	541	Depreciable Equipment	0	0.00	0	0.00	0	0.00
155,626	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
264,878	**153,592**	**255,000**	**0.00**	**2529**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2541: FACILITIES DIRECTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
56,481	19,008	0	0.00	112	Classified Salaries	0	0.00	0	0.00	0	0.00
195,969	184,060	186,965	1.20	113	Administrator Salaries	192,807	1.20	192,807	1.20	192,807	1.20
1,960	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
2,219	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
1,065	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
30,886	23,603	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	12,414	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	3,000	0	0.00	143	Other Compensation Admin	0	0.00	0	0.00	0	0.00
0	1,500	0	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	1,509	0	0.00	147	Cell Phone Stipend	864	0.00	864	0.00	864	0.00
0	0	960	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
288,580	**245,094**	**187,925**	**1.20**	**100**	**Salaries Regular**	**195,171**	**1.20**	**195,171**	**1.20**	**195,171**	**1.20**
12,406	14,707	11,611	0.00	211	PERS Employer Contribution	27,039	0.00	27,039	0.00	27,039	0.00
25,406	24,672	17,533	0.00	213	PERS Bond	18,500	0.00	18,500	0.00	18,500	0.00
21,562	18,265	14,303	0.00	220	Social Security	14,629	0.00	14,629	0.00	14,629	0.00
0	802	1,159	0.00	230	Paid Leave Oregon	1,185	0.00	1,185	0.00	1,185	0.00
1,913	1,843	751	0.00	231	Workers Compensation	729	0.00	729	0.00	729	0.00
1,284	1,096	3,739	0.00	232	Unemployment	955	0.00	955	0.00	955	0.00
44,021	39,865	34,323	0.00	240	Insurance	36,440	0.00	36,440	0.00	36,440	0.00
645	626	614	0.00	241	Life and LTD	630	0.00	630	0.00	630	0.00
38	17	13	0.00	242	EAP	30	0.00	30	0.00	30	0.00
107,275	**101,893**	**84,046**	**0.00**	**200**	**Associated Payroll Costs**	**100,137**	**0.00**	**100,137**	**0.00**	**100,137**	**0.00**
10,883	19,392	15,000	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
10,000	6,000	6,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
23,464	24,544	25,000	0.00	328	Garbage	48,000	0.00	48,000	0.00	48,000	0.00
0	0	1,000	0.00	341	Travel In District	1,000	0.00	1,000	0.00	1,000	0.00

31,967	27,850	30,000	0.00	380	Non-Instructional Prof & Tech Services	30,000	0.00	30,000	0.00	30,000	0.00
0	5,848	10,000	0.00	383	Architect/Engineer Services	10,000	0.00	10,000	0.00	10,000	0.00
76,314	**83,634**	**87,000**	**0.00**	**300**	**Purchased Services**	**89,000**	**0.00**	**89,000**	**0.00**	**89,000**	**0.00**
902	2,871	7,500	0.00	410	Consumable Supplies, Materials	5,000	0.00	5,000	0.00	5,000	0.00
0	0	2,000	0.00	460	Non-Consumable Supplies	1,500	0.00	1,500	0.00	1,500	0.00
33,162	6,772	15,000	0.00	470	Computer Software	7,000	0.00	7,000	0.00	7,000	0.00
0	0	5,000	0.00	480	Computer Hardware Non Capital	5,000	0.00	5,000	0.00	5,000	0.00
34,064	**9,643**	**29,500**	**0.00**	**400**	**Supplies and Materials**	**18,500**	**0.00**	**18,500**	**0.00**	**18,500**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
506,233	**440,264**	**388,471**	**1.20**	**2541**	**TOTAL FUNCTION**	**402,808**	**1.20**	**402,808**	**1.20**	**402,808**	**1.20**

FUNCTION 2542: CUSTODIAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,629,857	2,765,324	3,140,062	62.55	112	Classified Salaries	3,411,112	62.55	3,411,112	62.55	3,411,112	62.55
14,903	38,912	40,858	0.20	113	Administrator Salaries	40,858	0.20	40,858	0.20	40,858	0.20
94,020	42,356	0	0.00	114	Professional/Confidential Salaries	98,686	1.00	98,686	1.00	98,686	1.00
27,321	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
2,760	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
0	62,259	0	0.00	122	Substitute Classified RSD	0	0.00	0	0.00	0	0.00
40,339	244,185	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,613	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
1,145	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
48,524	44,082	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	4,029	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	56,527	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
417,270	0	0	0.00	135	Inactive	0	0.00	0	0.00	0	0.00
0	6,211	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	23,752	24,128	0.00	144	Longevity Pay	22,776	0.00	22,776	0.00	22,776	0.00
0	625	0	0.00	146	Travel Allowance	0	0.00	0	0.00	0	0.00
0	8,348	0	0.00	147	Cell Phone Stipend	7,710	0.00	7,710	0.00	7,710	0.00
0	3,156	4,869	0.00	148	Stipend Bilingual	7,792	0.00	7,792	0.00	7,792	0.00
29,726	1,200	960	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
3,307,478	**3,300,966**	**3,210,877**	**62.75**	**100**	**Salaries Regular**	**3,588,934**	**63.75**	**3,588,934**	**63.75**	**3,588,934**	**63.75**
221,652	194,376	189,122	0.00	211	PERS Employer Contribution	545,131	0.00	545,131	0.00	545,131	0.00
336,965	370,545	359,332	0.00	213	PERS Bond	418,580	0.00	418,580	0.00	418,580	0.00
251,563	251,496	233,937	0.00	220	Social Security	272,811	0.00	272,811	0.00	272,811	0.00
0	11,016	18,960	0.00	230	Paid Leave Oregon	22,109	0.00	22,109	0.00	22,109	0.00
98,562	97,578	93,255	0.00	231	Workers Compensation	88,079	0.00	88,079	0.00	88,079	0.00
14,825	14,815	61,160	0.00	232	Unemployment	19,144	0.00	19,144	0.00	19,144	0.00
884,837	1,030,736	1,113,375	0.00	240	Insurance	1,208,953	0.00	1,208,953	0.00	1,208,953	0.00
3,964	4,919	5,454	0.00	241	Life and LTD	11,722	0.00	11,722	0.00	11,722	0.00
832	627	667	0.00	242	EAP	1,509	0.00	1,509	0.00	1,509	0.00
1,813,200	**1,976,108**	**2,075,262**	**0.00**	**200**	**Associated Payroll Costs**	**2,588,038**	**0.00**	**2,588,038**	**0.00**	**2,588,038**	**0.00**
42,913	1,756	1,500	0.00	310	Inst, Prof, Tech Services	1,500	0.00	1,500	0.00	1,500	0.00
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	93,825	0.00	93,825	0.00	93,825	0.00
66,082	30,223	25,000	0.00	318	Non-Inst Professional & Tech Services	15,000	0.00	15,000	0.00	15,000	0.00
0	0	0	0.00	321	Cleaning Services	50,000	0.00	50,000	0.00	50,000	0.00
1,521,859	2,538,153	1,500,000	0.00	322	Repairs & Maintenance Services	1,580,000	0.00	1,580,000	0.00	1,580,000	0.00
109,818	48,204	75,000	0.00	324	Rentals/Leases	8,000	0.00	8,000	0.00	8,000	0.00
0	0	0	0.00	328	Garbage	47,000	0.00	47,000	0.00	47,000	0.00
0	44,090	40,000	0.00	329	Other Property Services	25,000	0.00	25,000	0.00	25,000	0.00
286	1,792	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	30	100	0.00	341	Travel In District	100	0.00	100	0.00	100	0.00
0	0	500	0.00	343	Travel and Field Trips - Students	500	0.00	500	0.00	500	0.00
5	0	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
0	2,245	2,245	0.00	380	Non-Instructional Prof & Tech Services	25,000	0.00	25,000	0.00	25,000	0.00
0	31,815	10,000	0.00	383	Architect/Engineer Services	0	0.00	0	0.00	0	0.00
1,740,963	**2,698,308**	**1,654,345**	**0.00**	**300**	**Purchased Services**	**1,845,925**	**0.00**	**1,845,925**	**0.00**	**1,845,925**	**0.00**
4,987	2,489	5,000	0.00	409	Tires And Batteries	0	0.00	0	0.00	0	0.00
289,624	260,330	400,000	0.00	410	Consumable Supplies, Materials	440,000	0.00	440,000	0.00	440,000	0.00
231	1,298	499	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
485,981	438,724	300,000	0.00	415	Consumables - Department Specific	300,000	0.00	300,000	0.00	300,000	0.00
1,206	2,386	5,000	0.00	418	Parts	5,000	0.00	5,000	0.00	5,000	0.00
16,068	18,720	15,000	0.00	419	Gasoline, Diesel	15,000	0.00	15,000	0.00	15,000	0.00

239,403	42,907	60,000	0.00	460	Non-Consumable Supplies	60,000	0.00	60,000	0.00	60,000	0.00
15,547	22,800	22,800	0.00	470	Computer Software	22,800	0.00	22,800	0.00	22,800	0.00
19,386	5,382	15,382	0.00	480	Computer Hardware Non Capital	15,382	0.00	15,382	0.00	15,382	0.00
114	0	5,000	0.00	495	Vandalism / Loss / Stolen	0	0.00	0	0.00	0	0.00
1,072,547	**795,036**	**828,681**	**0.00**	**400**	**Supplies and Materials**	**858,182**	**0.00**	**858,182**	**0.00**	**858,182**	**0.00**
0	0	40,000	0.00	540	Depreciable Equipment and Leases	40,000	0.00	40,000	0.00	40,000	0.00
0	**0**	**40,000**	**0.00**	**500**	**Capital Outlay**	**40,000**	**0.00**	**40,000**	**0.00**	**40,000**	**0.00**
5,997	8,583	10,000	0.00	640	Dues & Fees	10,000	0.00	10,000	0.00	10,000	0.00
5,997	**8,583**	**10,000**	**0.00**	**600**	**Other Objects**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
7,940,185	**8,779,001**	**7,819,165**	**62.75**	**2542**	**TOTAL FUNCTION**	**8,931,079**	**63.75**	**8,931,079**	**63.75**	**8,931,079**	**63.75**

FUNCTION 2543: GROUNDS MAINTENANCE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
172,785	227,730	308,854	5.25	112	Classified Salaries	353,096	5.25	353,096	5.25	353,096	5.25
188	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
929	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
1,659	45	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	9,887	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	5,303	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00
0	728	728	0.00	144	Longevity Pay	728	0.00	728	0.00	728	0.00
0	1,120	0	0.00	147	Cell Phone Stipend	1,260	0.00	1,260	0.00	1,260	0.00
0	2,279	2,489	0.00	148	Stipend Bilingual	3,364	0.00	3,364	0.00	3,364	0.00
3,374	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
178,935	**247,092**	**312,071**	**5.25**	**100**	**Salaries Regular**	**358,448**	**5.25**	**358,448**	**5.25**	**358,448**	**5.25**
9,711	12,096	14,646	0.00	211	PERS Employer Contribution	56,166	0.00	56,166	0.00	56,166	0.00
18,994	22,086	23,031	0.00	213	PERS Bond	34,889	0.00	34,889	0.00	34,889	0.00
13,328	18,625	18,901	0.00	220	Social Security	26,965	0.00	26,965	0.00	26,965	0.00
0	853	1,532	0.00	230	Paid Leave Oregon	2,185	0.00	2,185	0.00	2,185	0.00
5,550	7,643	7,906	0.00	231	Workers Compensation	10,202	0.00	10,202	0.00	10,202	0.00
784	1,096	4,942	0.00	232	Unemployment	1,762	0.00	1,762	0.00	1,762	0.00
44,102	70,368	94,236	0.00	240	Insurance	85,149	0.00	85,149	0.00	85,149	0.00
231	551	675	0.00	241	Life and LTD	836	0.00	836	0.00	836	0.00
52	45	57	0.00	242	EAP	108	0.00	108	0.00	108	0.00
92,752	**133,363**	**165,926**	**0.00**	**200**	**Associated Payroll Costs**	**218,262**	**0.00**	**218,262**	**0.00**	**218,262**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	7,875	0.00	7,875	0.00	7,875	0.00
2,994	0	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
69,015	17,636	20,000	0.00	322	Repairs & Maintenance Services	50,000	0.00	50,000	0.00	50,000	0.00
0	0	7,500	0.00	324	Rentals/Leases	25,000	0.00	25,000	0.00	25,000	0.00
0	350	0	0.00	328	Garbage	0	0.00	0	0.00	0	0.00
72,009	**17,986**	**27,500**	**0.00**	**300**	**Purchased Services**	**82,875**	**0.00**	**82,875**	**0.00**	**82,875**	**0.00**
18,920	31,802	40,000	0.00	410	Consumable Supplies, Materials	40,000	0.00	40,000	0.00	40,000	0.00
1,946	0	0	0.00	415	Consumables - Department Specific	0	0.00	0	0.00	0	0.00
130	0	0	0.00	419	Gasoline, Diesel	0	0.00	0	0.00	0	0.00
5,131	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
26,127	**31,802**	**40,000**	**0.00**	**400**	**Supplies and Materials**	**40,000**	**0.00**	**40,000**	**0.00**	**40,000**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
4,075	0	5,000	0.00	640	Dues & Fees	5,000	0.00	5,000	0.00	5,000	0.00
4,075	**0**	**5,000**	**0.00**	**600**	**Other Objects**	**5,000**	**0.00**	**5,000**	**0.00**	**5,000**	**0.00**
373,898	**430,243**	**550,497**	**5.25**	**2543**	**TOTAL FUNCTION**	**704,585**	**5.25**	**704,585**	**5.25**	**704,585**	**5.25**

FUNCTION 2544: MAINTENANCE SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
195,259	338,868	429,077	7.00	112	Classified Salaries	674,856	11.00	674,856	11.00	674,856	11.00
728	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
1,140	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
2,907	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	4,964	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	728	728	0.00	144	Longevity Pay	728	0.00	728	0.00	728	0.00
0	2,216	0	0.00	147	Cell Phone Stipend	2,400	0.00	2,400	0.00	2,400	0.00
0	2,762	4,010	0.00	148	Stipend Bilingual	2,823	0.00	2,823	0.00	2,823	0.00
223	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
200,257	**349,538**	**433,815**	**7.00**	**100**	**Salaries Regular**	**680,807**	**11.00**	**680,807**	**11.00**	**680,807**	**11.00**
7,658	17,973	21,144	0.00	211	PERS Employer Contribution	83,299	0.00	83,299	0.00	83,299	0.00

15,682	38,581	45,391	0.00	213	PERS Bond	61,794	0.00	61,794	0.00	61,794	0.00
15,017	26,747	32,634	0.00	220	Social Security	51,914	0.00	51,914	0.00	51,914	0.00
0	1,349	2,645	0.00	230	Paid Leave Oregon	4,207	0.00	4,207	0.00	4,207	0.00
6,407	9,460	10,973	0.00	231	Workers Compensation	13,500	0.00	13,500	0.00	13,500	0.00
883	1,573	8,532	0.00	232	Unemployment	4,568	0.00	4,568	0.00	4,568	0.00
45,974	97,689	130,478	0.00	240	Insurance	211,830	0.00	211,830	0.00	211,830	0.00
202	669	880	0.00	241	Life and LTD	2,253	0.00	2,253	0.00	2,253	0.00
50	66	76	0.00	242	EAP	220	0.00	220	0.00	220	0.00
91,873	**194,107**	**252,753**	**0.00**	**200**	**Associated Payroll Costs**	**433,585**	**0.00**	**433,585**	**0.00**	**433,585**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	16,500	0.00	16,500	0.00	16,500	0.00
31,859	32,791	40,000	0.00	318	Non-Inst Professional & Tech Services	40,000	0.00	40,000	0.00	40,000	0.00
50,058	14,976	20,000	0.00	380	Non-Instructional Prof & Tech Services	5,000	0.00	5,000	0.00	5,000	0.00
9,169	2,917	5,000	0.00	383	Architect/Engineer Services	0	0.00	0	0.00	0	0.00
91,086	**50,684**	**65,000**	**0.00**	**300**	**Purchased Services**	**61,500**	**0.00**	**61,500**	**0.00**	**61,500**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	108,355	0	0.00	530	Improvements, Not Buildings	0	0.00	0	0.00	0	0.00
41,800	0	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
19,015	0	15,000	0.00	590	Other Capital Outlay	15,000	0.00	15,000	0.00	15,000	0.00
60,815	**108,355**	**15,000**	**0.00**	**500**	**Capital Outlay**	**15,000**	**0.00**	**15,000**	**0.00**	**15,000**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
444,031	**702,684**	**766,568**	**7.00**	**2544**	**TOTAL FUNCTION**	**1,190,892**	**11.00**	**1,190,892**	**11.00**	**1,190,892**	**11.00**

FUNCTION 2545: BUILDING ASSOCIATED PAYROLL COSTS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
19,833	19,833	20,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
1,444,508	1,446,525	1,358,000	0.00	325	Electricity	2,039,000	0.00	2,039,000	0.00	2,039,000	0.00
572,642	441,544	479,000	0.00	326	Fuel	500,500	0.00	500,500	0.00	500,500	0.00
444,393	410,612	431,000	0.00	327	Water And Sewage	518,100	0.00	518,100	0.00	518,100	0.00
255,918	262,171	351,000	0.00	328	Garbage	316,500	0.00	316,500	0.00	316,500	0.00
391,956	449,081	441,000	0.00	329	Other Property Services	421,336	0.00	421,336	0.00	421,336	0.00
62,135	69,282	65,800	0.00	351	Telephone	108,215	0.00	108,215	0.00	108,215	0.00
32,113	23,436	21,479	0.00	353	Postage	0	0.00	0	0.00	0	0.00
3,223,498	**3,122,484**	**3,167,279**	**0.00**	**300**	**Purchased Services**	**3,903,651**	**0.00**	**3,903,651**	**0.00**	**3,903,651**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
132,554	193,163	192,227	0.00	651	Liability Insurance	250,000	0.00	250,000	0.00	250,000	0.00
132,554	**193,163**	**192,227**	**0.00**	**600**	**Other Objects**	**250,000**	**0.00**	**250,000**	**0.00**	**250,000**	**0.00**
3,356,052	**3,315,647**	**3,359,506**	**0.00**	**2545**	**TOTAL FUNCTION**	**4,153,651**	**0.00**	**4,153,651**	**0.00**	**4,153,651**	**0.00**

FUNCTION 2546: SAFETY PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
221	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	2,818	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
318	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
94	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
633	**2,818**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
37	158	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
76	338	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
48	185	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	9	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
5	13	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
3	11	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
169	**714**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
4,587	0	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
4,587	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
7,316	3,376	5,000	0.00	410	Consumable Supplies, Materials	0	0.00	0	0.00	0	0.00
6,555	46	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
86,343	828	5,000	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
8	0	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
430	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
100,652	**4,250**	**10,000**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
100	0	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
100	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
106,141	**7,782**	**10,000**	**0.00**	**2546**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2549: OTHER OPERATIONS AND MAINTENANCE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	500	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
392	1,874	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
104	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
496	**2,374**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
32	200	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
60	285	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
38	182	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
2	10	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
2	11	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
134	**688**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	84,758	0	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
0	**84,758**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
318	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
318	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
948	**87,820**	**0**	**0.00**	**2549**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2550: TRANSPORTATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,216,714	2,392,119	3,879,811	77.83	112	Classified Salaries	2,865,032	54.50	2,865,032	54.50	2,865,032	54.50
145,628	179,203	146,106	1.00	113	Administrator Salaries	151,949	1.00	151,949	1.00	151,949	1.00
85,160	88,601	93,032	1.00	114	Professional/Confidential Salaries	178,475	2.00	178,475	2.00	178,475	2.00
5,234	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
7,560	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
804	45,943	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,613	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
1,494	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
181,067	163,694	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	4,471	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	483,998	0	0.00	132	Additional Hours Classified	500,000	0.00	500,000	0.00	500,000	0.00
10,532	0	0	0.00	135	Inactive	0	0.00	0	0.00	0	0.00
0	6,787	9,148	0.00	144	Longevity Pay	7,367	0.00	7,367	0.00	7,367	0.00
0	1,500	0	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	2,007	0	0.00	147	Cell Phone Stipend	864	0.00	864	0.00	864	0.00
0	0	0	0.00	148	Stipend Bilingual	2,599	0.00	2,599	0.00	2,599	0.00
18,666	53	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
357,150	14,547	11,600	0.00	152	Tax Sheltered Annuity	6,240	0.00	6,240	0.00	6,240	0.00
0	15,723	3,120	0.00	165	Shift Differential	3,120	0.00	3,120	0.00	3,120	0.00
3,031,622	**3,398,646**	**4,142,817**	**79.83**	**100**	**Salaries Regular**	**3,717,146**	**57.50**	**3,717,146**	**57.50**	**3,717,146**	**57.50**
190,867	191,182	201,193	0.00	211	PERS Employer Contribution	562,490	0.00	562,490	0.00	562,490	0.00
336,418	362,968	375,100	0.00	213	PERS Bond	418,064	0.00	418,064	0.00	418,064	0.00
229,685	257,217	270,305	0.00	220	Social Security	283,454	0.00	283,454	0.00	283,454	0.00
0	13,405	21,907	0.00	230	Paid Leave Oregon	22,229	0.00	22,229	0.00	22,229	0.00
110,577	127,315	142,280	0.00	231	Workers Compensation	130,267	0.00	130,267	0.00	130,267	0.00
13,527	15,124	70,643	0.00	232	Unemployment	17,496	0.00	17,496	0.00	17,496	0.00
771,368	898,297	1,568,510	0.00	240	Insurance	1,325,585	0.00	1,325,585	0.00	1,325,585	0.00
4,246	6,220	9,391	0.00	241	Life and LTD	12,809	0.00	12,809	0.00	12,809	0.00
764	618	1,059	0.00	242	EAP	1,888	0.00	1,888	0.00	1,888	0.00
1,657,452	**1,872,346**	**2,660,388**	**0.00**	**200**	**Associated Payroll Costs**	**2,774,282**	**0.00**	**2,774,282**	**0.00**	**2,774,282**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	84,750	0.00	84,750	0.00	84,750	0.00
126,288	14,318	25,000	0.00	318	Non-Inst Professional & Tech Services	225	0.00	225	0.00	225	0.00
85,168	45,442	75,000	0.00	322	Repairs & Maintenance Services	60,000	0.00	60,000	0.00	60,000	0.00
262	32	2,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
51,726	49,168	50,000	0.00	325	Electricity	65,000	0.00	65,000	0.00	65,000	0.00
12,847	10,563	12,000	0.00	326	Fuel	13,500	0.00	13,500	0.00	13,500	0.00
5,796	4,267	5,000	0.00	327	Water And Sewage	7,000	0.00	7,000	0.00	7,000	0.00
8,761	6,810	10,000	0.00	328	Garbage	4,500	0.00	4,500	0.00	4,500	0.00
0	14,532	15,000	0.00	329	Other Property Services	15,000	0.00	15,000	0.00	15,000	0.00
630,413	232,269	268,490	0.00	331	Transportation SSF Reimbursable from State	73,200	0.00	73,200	0.00	73,200	0.00
126,114	112,082	86,600	0.00	332	Transpor SSF NON Reimbursable From State	119,100	0.00	119,100	0.00	119,100	0.00
0	0	4,000	0.00	336	Transportation Reimbursable for Public	2,500	0.00	2,500	0.00	2,500	0.00
9,791	1,477	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00

0	4,427	5,000	0.00	342	Travel Out of District	5,000	0.00	5,000	0.00	5,000	0.00
2,938	3,377	0	0.00	351	Telephone	2,415	0.00	2,415	0.00	2,415	0.00
106	7	100	0.00	353	Postage	0	0.00	0	0.00	0	0.00
1,530	0	0	0.00	354	Advertising	0	0.00	0	0.00	0	0.00
0	21,918	50,000	0.00	389	Other Non-Inst Prof Tech Services	25,000	0.00	25,000	0.00	25,000	0.00
1,061,740	**520,689**	**608,190**	**0.00**	**300**	**Purchased Services**	**477,190**	**0.00**	**477,190**	**0.00**	**477,190**	**0.00**
21,959	42,383	40,000	0.00	409	Tires And Batteries	35,000	0.00	35,000	0.00	35,000	0.00
34,997	16,739	50,000	0.00	410	Consumable Supplies, Materials	35,000	0.00	35,000	0.00	35,000	0.00
1,222	0	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
9,989	12,474	12,000	0.00	417	Consumable Supplies Vehicles	12,000	0.00	12,000	0.00	12,000	0.00
109,219	104,083	150,000	0.00	418	Parts	160,000	0.00	160,000	0.00	160,000	0.00
332,235	357,724	375,000	0.00	419	Gasoline, Diesel	400,000	0.00	400,000	0.00	400,000	0.00
2,300	2,032	2,500	0.00	460	Non-Consumable Supplies	3,000	0.00	3,000	0.00	3,000	0.00
198,822	112,161	150,000	0.00	470	Computer Software	140,000	0.00	140,000	0.00	140,000	0.00
2,672	5,946	5,000	0.00	480	Computer Hardware Non Capital	15,000	0.00	15,000	0.00	15,000	0.00
713,415	**653,542**	**784,500**	**0.00**	**400**	**Supplies and Materials**	**800,000**	**0.00**	**800,000**	**0.00**	**800,000**	**0.00**
125,930	0	20,000	0.00	530	Improvements, Not Buildings	0	0.00	0	0.00	0	0.00
848,801	1,042,136	0	0.00	564	Bus & Capital Bus Improvements	100,000	0.00	100,000	0.00	100,000	0.00
974,731	**1,042,136**	**20,000**	**0.00**	**500**	**Capital Outlay**	**100,000**	**0.00**	**100,000**	**0.00**	**100,000**	**0.00**
285,714	285,714	285,714	0.00	610	Redemption Of Principal	0	0.00	0	0.00	0	0.00
21,703	13,022	4,345	0.00	620	Interest	0	0.00	0	0.00	0	0.00
0	1,068	3,500	0.00	640	Dues & Fees	2,500	0.00	2,500	0.00	2,500	0.00
8,064	0	0	0.00	650	Insurance Deductibles	0	0.00	0	0.00	0	0.00
770,475	880,223	1,000,000	0.00	651	Liability Insurance	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
2,866	3,143	5,000	0.00	670	Taxes & Licenses	5,000	0.00	5,000	0.00	5,000	0.00
1,088,822	**1,183,170**	**1,298,559**	**0.00**	**600**	**Other Objects**	**1,007,500**	**0.00**	**1,007,500**	**0.00**	**1,007,500**	**0.00**
8,527,782	**8,670,529**	**9,514,454**	**79.83**	**2550**	**TOTAL FUNCTION**	**8,876,118**	**57.50**	**8,876,118**	**57.50**	**8,876,118**	**57.50**

FUNCTION 2558: TRANSPORTATION - SPECIAL EDUCATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
755,354	881,659	0	0.00	112	Classified Salaries	966,926	19.88	966,926	19.88	966,926	19.88
3,362	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	8,850	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	2,971	0	0.00	144	Longevity Pay	2,875	0.00	2,875	0.00	2,875	0.00
758,716	**893,480**	**0**	**0.00**	**100**	**Salaries Regular**	**969,801**	**19.88**	**969,801**	**19.88**	**969,801**	**19.88**
51,898	46,669	0	0.00	211	PERS Employer Contribution	143,463	0.00	143,463	0.00	143,463	0.00
83,240	85,441	0	0.00	213	PERS Bond	109,599	0.00	109,599	0.00	109,599	0.00
57,240	67,595	0	0.00	220	Social Security	73,217	0.00	73,217	0.00	73,217	0.00
0	4,020	0	0.00	230	Paid Leave Oregon	5,934	0.00	5,934	0.00	5,934	0.00
32,114	38,674	0	0.00	231	Workers Compensation	42,825	0.00	42,825	0.00	42,825	0.00
3,367	3,976	0	0.00	232	Unemployment	5,045	0.00	5,045	0.00	5,045	0.00
267,504	308,967	0	0.00	240	Insurance	480,114	0.00	480,114	0.00	480,114	0.00
1,277	2,242	0	0.00	241	Life and LTD	4,373	0.00	4,373	0.00	4,373	0.00
276	249	0	0.00	242	EAP	737	0.00	737	0.00	737	0.00
496,916	**557,833**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**865,307**	**0.00**	**865,307**	**0.00**	**865,307**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	29,813	0.00	29,813	0.00	29,813	0.00
163,922	34,440	75,000	0.00	331	Transportation SSF Reimbursable from State	95,000	0.00	95,000	0.00	95,000	0.00
0	582	500	0.00	332	Transpor SSF NON Reimbursable From State	0	0.00	0	0.00	0	0.00
18,864	23,637	25,000	0.00	336	Transportation Reimbursable for Public	25,000	0.00	25,000	0.00	25,000	0.00
182,786	**58,659**	**100,500**	**0.00**	**300**	**Purchased Services**	**149,813**	**0.00**	**149,813**	**0.00**	**149,813**	**0.00**
1,438,418	**1,509,972**	**100,500**	**0.00**	**2558**	**TOTAL FUNCTION**	**1,984,921**	**19.88**	**1,984,921**	**19.88**	**1,984,921**	**19.88**

FUNCTION 2572: PURCHASING SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	17,336	0	0.00	410	Consumable Supplies, Materials	0	0.00	0	0.00	0	0.00
0	**17,336**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**17,336**	**0**	**0.00**	**2572**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2573: DISTRIBUTION SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
50,870	47,590	51,979	1.00	112	Classified Salaries	56,222	1.00	56,222	1.00	56,222	1.00

630	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
363	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	206	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	315	0	0.00	147	Cell Phone Stipend	420	0.00	420	0.00	420	0.00
51,863	**48,111**	**51,979**	**1.00**	**100**	**Salaries Regular**	**56,642**	**1.00**	**56,642**	**1.00**	**56,642**	**1.00**
4,476	1,577	2,906	0.00	211	PERS Employer Contribution	8,791	0.00	8,791	0.00	8,791	0.00
5,988	0	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
3,968	3,680	3,976	0.00	220	Social Security	4,333	0.00	4,333	0.00	4,333	0.00
0	166	322	0.00	230	Paid Leave Oregon	351	0.00	351	0.00	351	0.00
1,555	209	223	0.00	231	Workers Compensation	230	0.00	230	0.00	230	0.00
233	216	1,040	0.00	232	Unemployment	283	0.00	283	0.00	283	0.00
15,365	17,815	17,940	0.00	240	Insurance	19,767	0.00	19,767	0.00	19,767	0.00
57	59	59	0.00	241	Life and LTD	181	0.00	181	0.00	181	0.00
14	11	11	0.00	242	EAP	25	0.00	25	0.00	25	0.00
31,656	**23,733**	**26,477**	**0.00**	**200**	**Associated Payroll Costs**	**33,961**	**0.00**	**33,961**	**0.00**	**33,961**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	1,500	0.00	1,500	0.00	1,500	0.00
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**1,500**	**0.00**	**1,500**	**0.00**	**1,500**	**0.00**
0	0	0	0.00	410	Consumable Supplies, Materials	70,000	0.00	70,000	0.00	70,000	0.00
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**70,000**	**0.00**	**70,000**	**0.00**	**70,000**	**0.00**
83,519	**71,844**	**78,456**	**1.00**	**2573**	**TOTAL FUNCTION**	**162,103**	**1.00**	**162,103**	**1.00**	**162,103**	**1.00**

FUNCTION 2574: PRINT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
60,428	66,976	73,138	1.00	112	Classified Salaries	79,102	1.00	79,102	1.00	79,102	1.00
2,600	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	3,640	0	0.00	144	Longevity Pay	3,640	0.00	3,640	0.00	3,640	0.00
63,028	**70,616**	**73,138**	**1.00**	**100**	**Salaries Regular**	**82,742**	**1.00**	**82,742**	**1.00**	**82,742**	**1.00**
5,654	5,953	6,165	0.00	211	PERS Employer Contribution	15,473	0.00	15,473	0.00	15,473	0.00
7,563	8,474	8,777	0.00	213	PERS Bond	9,929	0.00	9,929	0.00	9,929	0.00
4,822	5,402	5,595	0.00	220	Social Security	6,330	0.00	6,330	0.00	6,330	0.00
0	243	453	0.00	230	Paid Leave Oregon	513	0.00	513	0.00	513	0.00
267	298	303	0.00	231	Workers Compensation	327	0.00	327	0.00	327	0.00
284	318	1,463	0.00	232	Unemployment	414	0.00	414	0.00	414	0.00
16,802	17,860	17,940	0.00	240	Insurance	19,780	0.00	19,780	0.00	19,780	0.00
61	59	59	0.00	241	Life and LTD	231	0.00	231	0.00	231	0.00
15	11	11	0.00	242	EAP	25	0.00	25	0.00	25	0.00
35,468	**38,618**	**40,766**	**0.00**	**200**	**Associated Payroll Costs**	**53,022**	**0.00**	**53,022**	**0.00**	**53,022**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	1,500	0.00	1,500	0.00	1,500	0.00
0	0	0	0.00	324	Rentals/Leases	85,000	0.00	85,000	0.00	85,000	0.00
0	49	0	0.00	341	Travel In District	0	0.00	0	0.00	0	0.00
0	0	0	0.00	355	Printing And Binding	100,000	0.00	100,000	0.00	100,000	0.00
0	**49**	**0**	**0.00**	**300**	**Purchased Services**	**186,500**	**0.00**	**186,500**	**0.00**	**186,500**	**0.00**
34,149	0	150,000	0.00	410	Consumable Supplies, Materials	30,000	0.00	30,000	0.00	30,000	0.00
34,149	**0**	**150,000**	**0.00**	**400**	**Supplies and Materials**	**30,000**	**0.00**	**30,000**	**0.00**	**30,000**	**0.00**
132,645	**109,283**	**263,904**	**1.00**	**2574**	**TOTAL FUNCTION**	**352,264**	**1.00**	**352,264**	**1.00**	**352,264**	**1.00**

FUNCTION 2630: COMMUNICATIONS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
363,069	133,744	140,432	1.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
283,737	169,728	91,208	1.00	114	Professional/Confidential Salaries	94,855	1.00	94,855	1.00	94,855	1.00
16,200	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
2,625	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
3,197	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	1,500	0	0.00	146	Travel Allowance	0	0.00	0	0.00	0	0.00
0	2,136	0	0.00	147	Cell Phone Stipend	0	0.00	0	0.00	0	0.00
0	9	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
101	9,400	7,200	0.00	152	Tax Sheltered Annuity	2,200	0.00	2,200	0.00	2,200	0.00
668,929	**316,517**	**238,840**	**2.00**	**100**	**Salaries Regular**	**97,055**	**1.00**	**97,055**	**1.00**	**97,055**	**1.00**
29,160	19,306	15,539	0.00	211	PERS Employer Contribution	15,063	0.00	15,063	0.00	15,063	0.00
55,208	36,083	27,797	0.00	213	PERS Bond	11,647	0.00	11,647	0.00	11,647	0.00
48,466	23,580	17,684	0.00	220	Social Security	7,260	0.00	7,260	0.00	7,260	0.00
0	1,011	1,433	0.00	230	Paid Leave Oregon	588	0.00	588	0.00	588	0.00
2,647	1,260	938	0.00	231	Workers Compensation	370	0.00	370	0.00	370	0.00

2,932	1,385	4,623	0.00	232	Unemployment	474	0.00	474	0.00	474	0.00
93,337	60,163	32,600	0.00	240	Insurance	23,107	0.00	23,107	0.00	23,107	0.00
1,970	1,252	871	0.00	241	Life and LTD	358	0.00	358	0.00	358	0.00
80	33	22	0.00	242	EAP	23	0.00	23	0.00	23	0.00
233,800	**144,073**	**101,507**	**0.00**	**200**	**Associated Payroll Costs**	**58,890**	**0.00**	**58,890**	**0.00**	**58,890**	**0.00**
53,083	22,159	18,000	0.00	318	Non-Inst Professional & Tech Services	65,000	0.00	65,000	0.00	65,000	0.00
13,002	1,771	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	130	100	0.00	341	Travel In District	0	0.00	0	0.00	0	0.00
0	4,185	7,500	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
489	0	100	0.00	353	Postage	0	0.00	0	0.00	0	0.00
1,656	0	2,500	0.00	354	Advertising	0	0.00	0	0.00	0	0.00
4,323	876	5,000	0.00	355	Printing And Binding	750	0.00	750	0.00	750	0.00
0	2,700	3,000	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
0	197	0	0.00	382	Legal Services	0	0.00	0	0.00	0	0.00
72,553	**32,018**	**36,200**	**0.00**	**300**	**Purchased Services**	**65,750**	**0.00**	**65,750**	**0.00**	**65,750**	**0.00**
52,602	16,215	15,000	0.00	410	Consumable Supplies, Materials	1,000	0.00	1,000	0.00	1,000	0.00
27	83	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
98	0	0	0.00	440	Periodicals	0	0.00	0	0.00	0	0.00
1,423	284	1,500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
68,672	42,312	30,000	0.00	470	Computer Software	35,000	0.00	35,000	0.00	35,000	0.00
10,233	0	0	0.00	480	Computer Hardware Non Capital	0	0.00	0	0.00	0	0.00
133,055	**58,894**	**46,500**	**0.00**	**400**	**Supplies and Materials**	**36,000**	**0.00**	**36,000**	**0.00**	**36,000**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
9,866	3,025	5,000	0.00	640	Dues & Fees	3,000	0.00	3,000	0.00	3,000	0.00
9,866	**3,025**	**5,000**	**0.00**	**600**	**Other Objects**	**3,000**	**0.00**	**3,000**	**0.00**	**3,000**	**0.00**
1,118,203	**554,527**	**428,047**	**2.00**	**2630**	**TOTAL FUNCTION**	**260,695**	**1.00**	**260,695**	**1.00**	**260,695**	**1.00**

FUNCTION 2640: STAFF SERVICES (Human Resources)

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	54,162	90,299	1.50	112	Classified Salaries	135,242	2.00	135,242	2.00	135,242	2.00
401,954	394,482	162,619	1.00	113	Administrator Salaries	169,123	1.00	169,123	1.00	169,123	1.00
450,381	438,944	441,399	5.00	114	Professional/Confidential Salaries	483,092	5.00	483,092	5.00	483,092	5.00
23,400	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
25,179	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	1,820	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,847	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
4,694	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
762	304	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	3,237	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	177	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	2,012	2,012	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
0	1,500	1,500	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	7,539	0	0.00	147	Cell Phone Stipend	5,160	0.00	5,160	0.00	5,160	0.00
7,880	349	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
11,808	20,993	18,000	0.00	152	Tax Sheltered Annuity	15,200	0.00	15,200	0.00	15,200	0.00
927,905	**925,519**	**715,829**	**7.50**	**100**	**Salaries Regular**	**809,317**	**8.00**	**809,317**	**8.00**	**809,317**	**8.00**
49,703	51,349	46,276	0.00	211	PERS Employer Contribution	141,665	0.00	141,665	0.00	141,665	0.00
89,943	101,587	90,436	0.00	213	PERS Bond	98,215	0.00	98,215	0.00	98,215	0.00
68,447	68,792	64,431	0.00	220	Social Security	68,977	0.00	68,977	0.00	68,977	0.00
0	3,120	5,222	0.00	230	Paid Leave Oregon	5,585	0.00	5,585	0.00	5,585	0.00
3,708	4,895	5,690	0.00	231	Workers Compensation	6,402	0.00	6,402	0.00	6,402	0.00
4,053	4,756	16,845	0.00	232	Unemployment	4,504	0.00	4,504	0.00	4,504	0.00
146,265	194,647	164,564	0.00	240	Insurance	181,754	0.00	181,754	0.00	181,754	0.00
2,934	3,442	3,102	0.00	241	Life and LTD	3,295	0.00	3,295	0.00	3,295	0.00
111	99	92	0.00	242	EAP	225	0.00	225	0.00	225	0.00
4,634	7,180	0	0.00	246	Tuition Reimb - Licensed	50,000	0.00	50,000	0.00	0	0.00
0	4,433	0	0.00	247	Tuition Reimb - Classified	0	0.00	0	0.00	0	0.00
1,735	0	0	0.00	248	Tuition Reimb - Administrative	0	0.00	0	0.00	0	0.00
2,113	0	0	0.00	249	Admin Professional Development	0	0.00	0	0.00	0	0.00
373,646	**444,300**	**396,658**	**0.00**	**200**	**Associated Payroll Costs**	**560,622**	**0.00**	**560,622**	**0.00**	**510,622**	**0.00**
0	1,815	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	(140,705)	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00	0	0.00	0	0.00
0	(31,755)	0	0.00	315	Classified Subs-ESS-Contractual Use	0	0.00	0	0.00	0	0.00
212,498	14,133	20,000	0.00	318	Non-Inst Professional & Tech Services	10,000	0.00	10,000	0.00	10,000	0.00

0	1,200	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
3,800	0	0	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
1,557	12	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	2,521	5,000	0.00	342	Travel Out of District	6,000	0.00	6,000	0.00	6,000	0.00
572	0	500	0.00	353	Postage	0	0.00	0	0.00	0	0.00
1,368	24,175	25,000	0.00	354	Advertising	0	0.00	0	0.00	0	0.00
131	0	100	0.00	355	Printing And Binding	0	0.00	0	0.00	0	0.00
300	5,992	0	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
63,563	48,128	50,000	0.00	382	Legal Services	60,000	0.00	60,000	0.00	60,000	0.00
891	158,991	20,000	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
284,680	**84,507**	**120,600**	**0.00**	**300**	**Purchased Services**	**76,000**	**0.00**	**76,000**	**0.00**	**76,000**	**0.00**
13,561	2,756	5,000	0.00	410	Consumable Supplies, Materials	5,000	0.00	5,000	0.00	5,000	0.00
4,876	2,902	2,500	0.00	411	Food Purchases	3,000	0.00	3,000	0.00	3,000	0.00
3,872	6,891	10,000	0.00	460	Non-Consumable Supplies	5,000	0.00	5,000	0.00	5,000	0.00
77,939	101,958	120,000	0.00	470	Computer Software	140,000	0.00	140,000	0.00	140,000	0.00
2,605	0	5,000	0.00	480	Computer Hardware Non Capital	2,500	0.00	2,500	0.00	2,500	0.00
102,853	**114,507**	**142,500**	**0.00**	**400**	**Supplies and Materials**	**155,500**	**0.00**	**155,500**	**0.00**	**155,500**	**0.00**
0	0	0	0.00	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
36,361	59,661	60,000	0.00	640	Dues & Fees	55,000	0.00	55,000	0.00	55,000	0.00
36,361	**59,661**	**60,000**	**0.00**	**600**	**Other Objects**	**55,000**	**0.00**	**55,000**	**0.00**	**55,000**	**0.00**
1,725,445	**1,628,494**	**1,435,587**	**7.50**	**2640**	**TOTAL FUNCTION**	**1,656,439**	**8.00**	**1,656,439**	**8.00**	**1,606,439**	**8.00**

FUNCTION 2642: RECRUITMENT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	229,793	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	705,000	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
0	**0**	**934,793**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
40	0	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	1,588	10,000	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	3,637	0	0.00	342	Travel Out of District	1,500	0.00	1,500	0.00	1,500	0.00
0	0	30,000	0.00	354	Advertising	1,000	0.00	1,000	0.00	1,000	0.00
0	0	800	0.00	355	Printing And Binding	0	0.00	0	0.00	0	0.00
0	22,735	0	0.00	389	Other Non-Inst Prof Tech Services	25,000	0.00	25,000	0.00	25,000	0.00
40	**27,960**	**40,800**	**0.00**	**300**	**Purchased Services**	**27,500**	**0.00**	**27,500**	**0.00**	**27,500**	**0.00**
30	0	400	0.00	410	Consumable Supplies, Materials	1,000	0.00	1,000	0.00	1,000	0.00
0	0	13,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
30	**0**	**13,400**	**0.00**	**400**	**Supplies and Materials**	**1,000**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**
0	1,450	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
0	**1,450**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
70	**29,410**	**988,993**	**0.00**	**2642**	**TOTAL FUNCTION**	**28,500**	**0.00**	**28,500**	**0.00**	**28,500**	**0.00**

FUNCTION 2649: OTHER STAFF SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	30,000	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	**0**	**30,000**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	9,300	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
0	28	0	0.00	211	PERS Employer Contribution	836	0.00	836	0.00	836	0.00
0	60	0	0.00	213	PERS Bond	720	0.00	720	0.00	720	0.00
0	38	0	0.00	220	Social Security	458	0.00	458	0.00	458	0.00
0	0	0	0.00	230	Paid Leave Oregon	37	0.00	37	0.00	37	0.00
0	2	0	0.00	231	Workers Compensation	17	0.00	17	0.00	17	0.00
0	2	0	0.00	232	Unemployment	22	0.00	22	0.00	22	0.00
(1,011)	257,681	0	0.00	243	Insurance Pool	0	0.00	0	0.00	0	0.00
353,280	337,483	300,000	0.00	246	Tuition Reimb - Licensed	250,000	0.00	250,000	0.00	300,000	0.00
30,289	42,300	40,000	0.00	247	Tuition Reimb - Classified	30,000	0.00	30,000	0.00	30,000	0.00
39,555	31,630	40,000	0.00	248	Tuition Reimb - Administrative	40,000	0.00	40,000	0.00	40,000	0.00
46,978	17,375	25,000	0.00	249	Admin Professional Development	25,000	0.00	25,000	0.00	25,000	0.00
469,091	**686,599**	**414,300**	**0.00**	**200**	**Associated Payroll Costs**	**347,090**	**0.00**	**347,090**	**0.00**	**397,090**	**0.00**
0	338	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	**338**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
469,091	**686,937**	**444,300**	**0.00**	**2649**	**TOTAL FUNCTION**	**347,090**	**0.00**	**347,090**	**0.00**	**397,090**	**0.00**

FUNCTION 2660: TECHNOLOGY SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
439,695	487,661	351,829	5.00	112	Classified Salaries	547,789	8.00	547,789	8.00	547,789	8.00
140,554	208,947	219,395	1.40	113	Administrator Salaries	235,797	1.40	235,797	1.40	235,797	1.40
315,822	287,363	170,899	2.00	114	Professional/Confidential Salaries	181,215	2.00	181,215	2.00	181,215	2.00
10,760	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
28,384	23,953	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,613	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
5,130	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
0	428	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	838	838	0.00	144	Longevity Pay	880	0.00	880	0.00	880	0.00
0	1,500	0	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	5,064	0	0.00	147	Cell Phone Stipend	4,159	0.00	4,159	0.00	4,159	0.00
56	45	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
381	12,958	11,520	0.00	152	Tax Sheltered Annuity	5,760	0.00	5,760	0.00	5,760	0.00
942,395	**1,028,757**	**754,481**	**8.40**	**100**	**Salaries Regular**	**977,100**	**11.40**	**977,100**	**11.40**	**977,100**	**11.40**
51,074	59,805	47,808	0.00	211	PERS Employer Contribution	125,551	0.00	125,551	0.00	125,551	0.00
100,383	109,577	79,349	0.00	213	PERS Bond	107,313	0.00	107,313	0.00	107,313	0.00
70,750	76,498	56,590	0.00	220	Social Security	73,420	0.00	73,420	0.00	73,420	0.00
0	3,215	4,586	0.00	230	Paid Leave Oregon	5,949	0.00	5,949	0.00	5,949	0.00
5,555	6,935	3,047	0.00	231	Workers Compensation	7,645	0.00	7,645	0.00	7,645	0.00
4,178	4,547	14,795	0.00	232	Unemployment	4,797	0.00	4,797	0.00	4,797	0.00
208,935	275,745	184,629	0.00	240	Insurance	220,616	0.00	220,616	0.00	220,616	0.00
2,162	2,942	1,959	0.00	241	Life and LTD	2,794	0.00	2,794	0.00	2,794	0.00
175	139	91	0.00	242	EAP	285	0.00	285	0.00	285	0.00
443,212	**539,403**	**392,854**	**0.00**	**200**	**Associated Payroll Costs**	**548,370**	**0.00**	**548,370**	**0.00**	**548,370**	**0.00**
0	0	25,000	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
6,869	8,676	50,000	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
397	1,917	2,500	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	0	0	0.00	341	Travel In District	750	0.00	750	0.00	750	0.00
0	100	0	0.00	342	Travel Out of District	2,500	0.00	2,500	0.00	2,500	0.00
0	31	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
42,963	0	5,000	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
16,520	17,016	25,000	0.00	389	Other Non-Inst Prof Tech Services	20,000	0.00	20,000	0.00	20,000	0.00
66,749	**27,740**	**107,500**	**0.00**	**300**	**Purchased Services**	**23,250**	**0.00**	**23,250**	**0.00**	**23,250**	**0.00**
61,891	69,452	60,000	0.00	410	Consumable Supplies, Materials	60,000	0.00	60,000	0.00	60,000	0.00
127	308	250	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
200	819	2,500	0.00	460	Non-Consumable Supplies	1,000	0.00	1,000	0.00	1,000	0.00
321,305	342,518	380,000	0.00	470	Computer Software	300,000	0.00	300,000	0.00	300,000	0.00
158,681	27,083	256,125	0.00	480	Computer Hardware Non Capital	188,396	0.00	188,396	0.00	188,396	0.00
542,204	**440,180**	**698,875**	**0.00**	**400**	**Supplies and Materials**	**549,396**	**0.00**	**549,396**	**0.00**	**549,396**	**0.00**
106,337	0	150,000	0.00	550	Depreciable Technology	0	0.00	0	0.00	0	0.00
106,337	**0**	**150,000**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,700	2,144	5,000	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
2,700	**2,144**	**5,000**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,103,597	**2,038,224**	**2,108,710**	**8.40**	**2660**	**TOTAL FUNCTION**	**2,098,116**	**11.40**	**2,098,116**	**11.40**	**2,098,116**	**11.40**

FUNCTION 2680: INTERPRETATION AND TRANSLATION SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
208,829	287,211	383,213	8.63	112	Classified Salaries	451,052	8.63	451,052	8.63	451,052	8.63
1,313	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	1,436	0	0.00	122	Substitute Classified RSD	0	0.00	0	0.00	0	0.00
44,901	23,070	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
1,974	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
5,788	9,234	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	12,889	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	2,036	2,642	0.00	144	Longevity Pay	2,679	0.00	2,679	0.00	2,679	0.00
0	2,905	0	0.00	147	Cell Phone Stipend	3,500	0.00	3,500	0.00	3,500	0.00
0	10,940	108,052	0.00	148	Stipend Bilingual	21,195	0.00	21,195	0.00	21,195	0.00
4,384	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
8,924	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
276,113	**349,721**	**493,907**	**8.63**	**100**	**Salaries Regular**	**478,426**	**8.63**	**478,426**	**8.63**	**478,426**	**8.63**
15,728	17,566	15,814	0.00	211	PERS Employer Contribution	76,243	0.00	76,243	0.00	76,243	0.00
28,629	34,008	30,546	0.00	213	PERS Bond	38,447	0.00	38,447	0.00	38,447	0.00
20,895	26,544	25,873	0.00	220	Social Security	36,340	0.00	36,340	0.00	36,340	0.00

0	1,377	2,097	0.00	230	Paid Leave Oregon	2,945	0.00	2,945	0.00	2,945	0.00
1,285	1,941	1,456	0.00	231	Workers Compensation	1,932	0.00	1,932	0.00	1,932	0.00
1,229	1,562	6,764	0.00	232	Unemployment	2,375	0.00	2,375	0.00	2,375	0.00
65,960	102,216	143,423	0.00	240	Insurance	157,322	0.00	157,322	0.00	157,322	0.00
279	662	797	0.00	241	Life and LTD	1,440	0.00	1,440	0.00	1,440	0.00
68	69	97	0.00	242	EAP	227	0.00	227	0.00	227	0.00
134,073	**185,945**	**226,867**	**0.00**	**200**	**Associated Payroll Costs**	**317,271**	**0.00**	**317,271**	**0.00**	**317,271**	**0.00**
53,569	51	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	49,173	40,000	0.00	318	Non-Inst Professional & Tech Services	65,000	0.00	65,000	0.00	65,000	0.00
0	0	0	0.00	341	Travel In District	500	0.00	500	0.00	500	0.00
53,569	**49,224**	**40,000**	**0.00**	**300**	**Purchased Services**	**65,500**	**0.00**	**65,500**	**0.00**	**65,500**	**0.00**
0	0	500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	**0**	**500**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
463,755	**584,890**	**761,274**	**8.63**	**2680**	**TOTAL FUNCTION**	**861,197**	**8.63**	**861,197**	**8.63**	**861,197**	**8.63**

FUNCTION 2690: OTHER SUPPORT SERVICES - CENTRAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
207,264	127,985	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
3,675	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
1,353	0	0	0.00	128	Internal Sub - Sub Rate	0	0.00	0	0.00	0	0.00
650	0	0	0.00	129	Not in use	0	0.00	0	0.00	0	0.00
212,942	**127,985**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
7,383	7,154	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
15,119	15,358	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
15,653	9,793	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	439	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
826	519	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
921	576	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
28,603	26,505	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
703	437	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
23	11	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
69,231	**60,792**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
282,173	**188,777**	**0**	**0.00**	**2690**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
57,463,766	**58,374,981**	**60,168,004**	**430.86**		**TOTAL GENERAL FUND**	**63,847,291**	**411.77**	**63,847,291**	**411.77**	**63,830,291**	**411.77**

3000 — ENTERPRISE AND COMMUNITY SERVICE

FUNCTION 3363: COMMUNITY PARTNERSHIPS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	112	Classified Salaries	17,146	0.33	17,146	0.33	17,146	0.33
0	0	0	0.00	148	Stipend Bilingual	857	0.00	857	0.00	857	0.00
1,799	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,799	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**18,003**	**0.33**	**18,003**	**0.33**	**18,003**	**0.33**
105	0	0	0.00	211	PERS Employer Contribution	2,794	0.00	2,794	0.00	2,794	0.00
216	0	0	0.00	213	PERS Bond	2,160	0.00	2,160	0.00	2,160	0.00
138	0	0	0.00	220	Social Security	1,365	0.00	1,365	0.00	1,365	0.00
0	0	0	0.00	230	Paid Leave Oregon	111	0.00	111	0.00	111	0.00
7	0	0	0.00	231	Workers Compensation	73	0.00	73	0.00	73	0.00
8	0	0	0.00	232	Unemployment	89	0.00	89	0.00	89	0.00
0	0	0	0.00	240	Insurance	6,549	0.00	6,549	0.00	6,549	0.00
0	0	0	0.00	241	Life and LTD	49	0.00	49	0.00	49	0.00
0	0	0	0.00	242	EAP	8	0.00	8	0.00	8	0.00
474	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**13,198**	**0.00**	**13,198**	**0.00**	**13,198**	**0.00**
2,273	**0**	**0**	**0.00**	**3363**	**TOTAL FUNCTION**	**31,201**	**0.33**	**31,201**	**0.33**	**31,201**	**0.33**

FUNCTION 3500: CHILDCARE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
96,930	50,211	94,274	2.50	112	Classified Salaries	135,610	3.50	135,610	3.50	135,610	3.50
543	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
1,263	152	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00

0	2,400	3,000	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	2,857	5,857	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	0	0	0.00	148	Stipend Bilingual	1,508	0.00	1,508	0.00	1,508	0.00
1,505	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
100,241	**55,620**	**103,131**	**2.50**	**100**	**Salaries Regular**	**137,118**	**3.50**	**137,118**	**3.50**	**137,118**	**3.50**
0	0	0	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
5,446	3,109	5,430	0.00	211	PERS Employer Contribution	19,509	0.00	19,509	0.00	19,509	0.00
11,151	6,675	11,656	0.00	213	PERS Bond	16,454	0.00	16,454	0.00	16,454	0.00
7,609	4,350	7,289	0.00	220	Social Security	10,424	0.00	10,424	0.00	10,424	0.00
0	257	591	0.00	230	Paid Leave Oregon	845	0.00	845	0.00	845	0.00
446	1,089	1,320	0.00	231	Workers Compensation	1,903	0.00	1,903	0.00	1,903	0.00
448	256	1,906	0.00	232	Unemployment	774	0.00	774	0.00	774	0.00
25,362	26,615	39,635	0.00	240	Insurance	66,029	0.00	66,029	0.00	66,029	0.00
182	109	175	0.00	241	Life and LTD	598	0.00	598	0.00	598	0.00
43	22	31	0.00	242	EAP	96	0.00	96	0.00	96	0.00
50,687	**42,482**	**68,033**	**0.00**	**200**	**Associated Payroll Costs**	**116,632**	**0.00**	**116,632**	**0.00**	**116,632**	**0.00**
0	0	0	0.00	315	Classified Subs-ESS-Contractual Use	5,251	0.00	5,251	0.00	5,251	0.00
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**5,251**	**0.00**	**5,251**	**0.00**	**5,251**	**0.00**
2,201	2,260	3,000	0.00	410	Consumable Supplies, Material	1,135	0.00	1,135	0.00	1,135	0.00
558	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
2,759	**2,260**	**3,000**	**0.00**	**400**	**Supplies and Materials**	**1,135**	**0.00**	**1,135**	**0.00**	**1,135**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
153,687	**100,362**	**174,164**	**2.50**	**3500**	**TOTAL FUNCTION**	**260,136**	**3.50**	**260,136**	**3.50**	**260,136**	**3.50**

FUNCTION 3000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
155,960	**100,362**	**174,164**	**2.50**		**TOTAL GENERAL FUND**	**291,337**	**3.83**	**291,337**	**3.83**	**291,337**	**3.83**

5000 — OTHER USES

FUNCTION 5110: LONG TERM DEBT SERVICE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
200,000	200,000	200,000	0.00	610	Redemption Of Principal	200,000	0.00	200,000	0.00	200,000	0.00
200,000	**200,000**	**200,000**	**0.00**	**600**	**Other Objects**	**200,000**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**
200,000	**200,000**	**200,000**	**0.00**	**5110**	**TOTAL FUNCTION**	**200,000**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**

FUNCTION 5200: TRANSFER OF FUNDS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,702,131	1,827,455	1,781,250	0.00	710	Transfer To Other Funds	1,050,000	0.00	1,050,000	0.00	1,050,000	0.00
2,702,131	**1,827,455**	**1,781,250**	**0.00**	**700**	**Transfers**	**1,050,000**	**0.00**	**1,050,000**	**0.00**	**1,050,000**	**0.00**
2,702,131	**1,827,455**	**1,781,250**	**0.00**	**5200**	**TOTAL FUNCTION**	**1,050,000**	**0.00**	**1,050,000**	**0.00**	**1,050,000**	**0.00**

FUNCTION 5000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,902,131	**2,027,455**	**1,981,250**	**0.00**		**TOTAL GENERAL FUND**	**1,250,000**	**0.00**	**1,250,000**	**0.00**	**1,250,000**	**0.00**

7000 — UNAPPROPRIATED ENDING FUND BALANCE

FUNCTION 7000: UNAPPROPRIATED ENDING FUND BALANCE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	8,591,750	0.00	820	Reserved For Next Year	8,457,473	0.00	8,457,473	0.00	8,457,473	0.00
0	**0**	**8,591,750**	**0.00**	**800**	**Contin and Unapp End Fund Balance**	**8,457,473**	**0.00**	**8,457,473**	**0.00**	**8,457,473**	**0.00**
0	**0**	**8,591,750**	**0.00**	**7000**	**TOTAL FUNCTION**	**8,457,473**	**0.00**	**8,457,473**	**0.00**	**8,457,473**	**0.00**

FUNCTION 7000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**8,591,750**	**0.00**		**TOTAL GENERAL FUND**	**8,457,473**	**0.00**	**8,457,473**	**0.00**	**8,457,473**	**0.00**

FUND 100 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
146,572,325	**149,082,956**	**162,883,907**	**1,097.59**	**General Fund**	**174,848,398**	**971.95**	**174,848,398**	**971.95**	**174,831,398**	**971.95**

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

2022-23 Actual	2023-24 Actual	2024-25 Adopted			2025-26 Proposed	2025-26 Approved	2025-26 Adopted
21,951	25,428	18,000	1412	Transportation Fees from Districts In State	30,000	30,000	30,000
5,313	3,906	30,000	1610	Food Service Meal Sales	0	0	0
0	28,356	20,000	1620	Non-Reimburseable Food Sales	30,000	30,000	30,000
308,057	48,713	0	1690	Food Services - Other Sales	50,000	50,000	50,000
36,927	78,764	33,000	1920	Donations	1,000	1,000	1,000
3,189,616	7,666,764	0	1960	Recovery Of Prior Years Expense	0	0	0
1,221,678	1,900,634	1,159,900	1990	Miscellaneous Revenue	1,554,818	1,554,818	1,554,818
307,269	281,039	250,000	1993	SB1149	249,273	249,273	249,273
5,090,811	**10,033,604**	**1,510,900**		**TOTAL 1000**	**1,915,091**	**1,915,091**	**1,915,091**
358,087	0	0	2110	City/County Revenue	0	0	0
83,130	66,112	50,000	2199	Other Intermediate Sources	0	0	0
27,618	0	0	2200	Restricted Revenue	0	0	0
0	361,075	425,391	2201	Portland Arts Tax Grant	454,436	454,436	454,436
0	0	0	2202	Portland Clean Energy Fund	4,000,000	4,000,000	4,000,000
468,835	**427,187**	**475,391**		**TOTAL 2000**	**4,454,436**	**4,454,436**	**4,454,436**
0	10,113	0	3203	MYC Fee For Service	45,000	45,000	45,000
48,630	53,875	45,000	3204	Drivers Education Fees	20,000	20,000	20,000
16,522,437	16,624,141	11,359,641	3299	Other Restricted Grants	23,820,153	23,820,153	23,820,153
16,571,067	**16,688,129**	**11,404,641**		**TOTAL 3000**	**23,885,153**	**23,885,153**	**23,885,153**
594,128	346,892	460,000	4100	USDA Commodities	427,085	427,085	427,085
16,582,697	16,436,363	794,954	4500	Restricted Revenue Thru State	0	0	0
0	0	0	4501	84.010 Title I Part A/D Basic Grants to LEAs	5,030,104	5,030,104	5,030,104
117,516	100,958	0	4502	Summer Program Waiver	115,000	115,000	115,000
1,010,556	1,249,175	1,400,000	4503	10.553 National School Breakfast	1,409,965	1,409,965	1,409,965
3,305,251	3,511,657	4,000,000	4505	10.555 National School Lunch	5,153,902	5,153,902	5,153,902
0	104,270	57,000	4506	10.558 Child and Adult Care Program	175,000	175,000	175,000
183,657	82,185	500,000	4508	USDA Food Distribution Program	0	0	0
0	46,875	200,000	4509	Fresh Fruit and Vegetables	200,000	200,000	200,000
0	6,180	0	4510	10.649 CNP SNAP STATE AND LOCAL P-EBT FF FY23	0	0	0
0	0	0	4526	84.365 Title III - English Language Acquisition	364,600	364,600	364,600
0	0	0	4530	84.367 Title IIA - Teacher Quality	529,300	529,300	529,300
0	0	0	4531	84.424 Title IV-A Student Support & Enrichment	733,400	733,400	733,400
0	0	0	4532	84.060 Title VI Indian Education Grants	13,800	13,800	13,800
0	0	0	4552	84.027 IDEA Part B, Section 611	1,769,586	1,769,586	1,769,586
45,980	54,180	57,000	4555	RFA Summer Works Grant	292,000	292,000	292,000
0	0	0	4578	84.425 Education Stabilization Fund	425,000	425,000	425,000
0	0	202,640	4579	21st Century CL Grant	138,000	138,000	138,000
8,054,424	10,032,344	9,789,811	4580	Federal Revenue Through State	0	0	0
0	20,682	0	4810	Deferred Inflow of Resources	0	0	0
29,894,209	**31,991,761**	**17,461,405**		**TOTAL 4000**	**16,776,742**	**16,776,742**	**16,776,742**
1,365,481	476,205	100,000	5200	Interfund Transfers	150,000	150,000	150,000
-3,212,767	-2,737,630	16,532,261	5400	Beginning Fund Balance	5,887,779	5,887,779	5,887,779
-1,847,286	**-2,261,425**	**16,632,261**		**TOTAL 5000**	**6,037,779**	**6,037,779**	**6,037,779**
50,177,636	**56,879,256**	**47,484,598**		**TOTAL FUND 200**	**53,069,201**	**53,069,201**	**53,069,201**

Fund 200 Requirements

Requirements by Major Function

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
24,661,226	22,677,688	20,529,708	127.97	1000	Instruction	22,016,188	131.89	22,016,188	131.89	22,016,188	131.89
21,303,676	20,107,816	19,030,718	69.98	2000	Support Services	22,358,168	64.80	22,358,168	64.80	22,358,168	64.80
6,925,122	6,966,905	7,874,172	60.77	3000	Enterprise & Comm. Service	8,509,845	59.59	8,509,845	59.59	8,509,845	59.59
31,709	3,584	5,000	0.00	4000	Facilities Acquisition & Construction	0	0.00	0	0.00	0	0.00
0	1	45,000	0.00	5200	Interfund Transfers	185,000	0.00	185,000	0.00	185,000	0.00
0	0	0	0.00	7000	Unappropriated Ending Fund Balance	0	0.00	0	0.00	0	0.00
52,921,733	**49,755,994**	**47,484,598**	**258.72**		**TOTAL**	**53,069,201**	**256.27**	**53,069,201**	**256.27**	**53,069,201**	**256.27**

Requirements by Major Object

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
12,232,469	11,547,148	8,762,010	102.45	111	Licensed Salaries	10,710,380	109.75	10,710,380	109.75	10,710,380	109.75
6,463,916	4,328,306	4,790,919	140.57	112	Classified Salaries	4,958,627	131.82	4,958,627	131.82	4,958,627	131.82
1,833,225	1,658,945	1,800,364	13.70	113	Administrators Salaries	1,624,989	11.70	1,624,989	11.70	1,624,989	11.70
283,224	191,502	201,394	2.00	114	Admin Prof/Conf Salaries	299,641	3.00	299,641	3.00	299,641	3.00
2,968,016	2,941,701	4,537,327	0.00	1XX	Other Salaries	3,339,075	0.00	3,339,075	0.00	3,339,075	0.00
9,902,616	10,058,089	8,973,391	0.00	2XX	Associated Payroll Costs	12,623,138	0.00	12,623,138	0.00	12,623,138	0.00
8,912,318	8,419,310	5,251,416	0.00	3XX	Purchased Services	6,904,684	0.00	6,904,684	0.00	6,904,684	0.00
7,929,038	7,991,965	6,794,706	0.00	4XX	Supplies & Materials	4,960,062	0.00	4,960,062	0.00	4,960,062	0.00
732,741	1,271,531	3,200,430	0.00	5XX	Capital Outlay	4,502,203	0.00	4,502,203	0.00	4,502,203	0.00
1,664,170	1,347,497	3,127,641	0.00	6XX	Other Objects	2,961,402	0.00	2,961,402	0.00	2,961,402	0.00
0	0	45,000	0.00	7XX	Interfund Transfers	185,000	0.00	185,000	0.00	185,000	0.00
0	0	0	0.00	820	Unappropriated Ending Fund Balance	0	0.00	0	0.00	0	0.00
52,921,733	**49,755,994**	**47,484,598**	**258.72**		**TOTAL**	**53,069,201**	**256.27**	**53,069,201**	**256.27**	**53,069,201**	**256.27**

All Requirements

1000 — INSTRUCTION

FUNCTION 1111: PRIMARY PROGRAMS K-5

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
3,816,545	2,107,073	2,070,653	25.58	111	Licensed Salaries	2,664,781	29.45	2,664,781	29.45	2,664,781	29.45
3,146,335	881,775	925,100	30.19	112	Classified Salaries	1,154,899	35.76	1,154,899	35.76	1,154,899	35.76
600	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
4,250	0	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
208,841	0	0	0.00	121	Substitute Licensed RSD	0	0.00	0	0.00	0	0.00
1,059	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	6,542	0	0.00	131	Additional Hours Licensed	1,020,000	0.00	1,020,000	0.00	1,020,000	0.00
0	2,341	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
2,886	0	0	0.00	134	Other Salaries	0	0.00	0	0.00	0	0.00
0	0	1,925,000	0.00	140	Stipends	0	0.00	0	0.00	0	0.00
0	2,457	1,992	0.00	141	Other Compensation Licensed	104,453	0.00	104,453	0.00	104,453	0.00
0	9,188	13,367	0.00	144	Longevity Pay	26,817	0.00	26,817	0.00	26,817	0.00
0	95	95	0.00	145	Hygiene/Behavior Stipend	310	0.00	310	0.00	310	0.00
0	13,394	12,198	0.00	148	Stipend Bilingual	13,304	0.00	13,304	0.00	13,304	0.00
0	34	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	1,185	1,800	0.00	152	Tax Sheltered Annuity	1,800	0.00	1,800	0.00	1,800	0.00
0	671	0	0.00	153	Short Term Disability Premium	1,127	0.00	1,127	0.00	1,089	0.00
0	3,909	0	0.00	154	Long Term Disability Premium	6,496	0.00	6,496	0.00	6,279	0.00
0	0	0	0.00	160	Incentive Pay	1,500	0.00	1,500	0.00	1,500	0.00
0	2,000	0	0.00	163	Incentive Pay Referrals	0	0.00	0	0.00	0	0.00
7,180,516	**3,030,664**	**4,950,205**	**55.77**	**100**	**Salaries Regular**	**4,995,487**	**65.21**	**4,995,487**	**65.21**	**4,995,232**	**65.21**
444,979	166,314	123,629	0.00	211	PERS Employer Contribution	824,958	0.00	824,958	0.00	824,958	0.00
757,513	298,172	245,613	0.00	213	PERS Bond	583,919	0.00	583,919	0.00	583,919	0.00
534,121	230,418	170,554	0.00	220	Social Security	386,726	0.00	386,726	0.00	386,726	0.00
0	15,108	14,789	0.00	230	Paid Leave Oregon	32,688	0.00	32,688	0.00	32,688	0.00
25,878	15,196	10,721	0.00	231	Workers Compensation	24,887	0.00	24,887	0.00	24,887	0.00
26,086	13,544	43,971	0.00	232	Unemployment	25,576	0.00	25,576	0.00	25,576	0.00
472,747	901,240	761,736	0.00	240	Insurance	1,252,889	0.00	1,252,889	0.00	1,252,889	0.00
4,366	6,068	4,636	0.00	241	Life and LTD	8,969	0.00	8,969	0.00	8,969	0.00
482	695	571	0.00	242	EAP	1,904	0.00	1,904	0.00	1,904	0.00
2,266,172	**1,646,755**	**1,376,220**	**0.00**	**200**	**Associated Payroll Costs**	**3,142,516**	**0.00**	**3,142,516**	**0.00**	**3,142,516**	**0.00**
3,300	500	61,813	0.00	310	Inst, Prof, Tech Services	800,000	0.00	800,000	0.00	800,000	0.00
0	0	0	0.00	313	ESS 30 Day Kinder EA	25,000	0.00	25,000	0.00	25,000	0.00
2,377,852	3,136,277	0	0.00	314	Licensed Subs-ESS-Contractual Use	126,000	0.00	126,000	0.00	126,000	0.00
453,857	525,238	0	0.00	315	Classified Subs-Contractual Use	106,000	0.00	106,000	0.00	106,000	0.00
0	0	0	0.00	322	Repairs & Maintenance Services	12,086	0.00	12,086	0.00	12,086	0.00
566	618	0	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
899	168	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
0	(330)	0	0.00	332	Transportation Non SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
2,836,474	**3,662,471**	**61,813**	**0.00**	**300**	**Purchased Services**	**1,069,086**	**0.00**	**1,069,086**	**0.00**	**1,069,086**	**0.00**
253,092	146,156	425,500	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	3,117	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
9,027	1,120,171	400	0.00	420	Textbooks	50,000	0.00	50,000	0.00	50,000	0.00
0	339	0	0.00	430	Library Books	50,000	0.00	50,000	0.00	50,000	0.00
0	5,941	0	0.00	460	Non-Consumable Supplies	37,000	0.00	37,000	0.00	37,000	0.00
149,900	334,881	150,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
412,019	**1,610,605**	**575,900**	**0.00**	**400**	**Supplies and Materials**	**137,000**	**0.00**	**137,000**	**0.00**	**137,000**	**0.00**
7,239	13,679	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
7,239	**13,679**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
950	950	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
44,292	0	0	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
45,242	**950**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
12,747,662	**9,965,124**	**6,964,138**	**55.77**	**1111**	**TOTAL FUNCTION**	**9,344,089**	**65.21**	**9,344,089**	**65.21**	**9,343,834**	**65.21**

FUNCTION 1113: ELEMENTARY EXTRA-CURRICULAR

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE

0	1,851	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	**1,851**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	103	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
0	222	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
0	142	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	11	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
0	8	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
0	8	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	**494**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	29,234	379,090	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	322	Repairs & Maintenance Services	10,000	0.00	10,000	0.00	10,000	0.00
0	200	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
1,381	3,719	500	0.00	332	Transportation SSF Non-Reimbursable From State	0	0.00	0	0.00	0	0.00
1,381	**33,153**	**379,590**	**0.00**	**300**	**Purchased Services**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
16,664	27,815	91,879	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
16,664	**27,815**	**91,879**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
18,045	**63,313**	**471,469**	**0**	**1113**	**TOTAL FUNCTION**	**10,000**	**0**	**10,000**	**0**	**10,000**	**0**

FUNCTION 1121: MIDDLE SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
635,628	480,945	306,371	3.50	111	Licensed Salaries	473,116	5.00	473,116	5.00	473,116	5.00
948	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	4,226	3,200	0.00	131	Additional Hours Licensed	4,119	0.00	4,119	0.00	4,119	0.00
0	4,298	0	0.00	132	Additional Hours Classified	2,048	0.00	2,048	0.00	2,048	0.00
0	42,987	75,361	0.00	140	Stipends	42,987	0.00	42,987	0.00	42,987	0.00
0	4,557	0	0.00	141	Other Compensation Licensed	4,557	0.00	4,557	0.00	4,557	0.00
0	0	0	0.00	144	Longevity Pay	2,797	0.00	2,797	0.00	2,797	0.00
49,521	43	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
234	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	100	0	0.00	153	Short Term Disability Premium	191	0.00	191	0.00	191	0.00
0	566	0	0.00	154	Long Term Disability Premium	1,092	0.00	1,092	0.00	1,092	0.00
686,331	**537,722**	**384,932**	**3.50**	**100**	**Salaries Regular**	**530,907**	**5.00**	**530,907**	**5.00**	**530,907**	**5.00**
0	0	14,667	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
41,757	34,319	13,622	0.00	211	PERS Employer Contribution	77,173	0.00	77,173	0.00	77,173	0.00
78,921	60,552	28,775	0.00	213	PERS Bond	63,533	0.00	63,533	0.00	63,533	0.00
52,219	40,689	18,445	0.00	220	Social Security	40,300	0.00	40,300	0.00	40,300	0.00
0	2,569	1,495	0.00	230	Paid Leave Oregon	3,125	0.00	3,125	0.00	3,125	0.00
2,815	3,038	985	0.00	231	Workers Compensation	2,052	0.00	2,052	0.00	2,052	0.00
3,072	2,392	4,823	0.00	232	Unemployment	2,606	0.00	2,606	0.00	2,606	0.00
123,597	115,730	66,000	0.00	240	Insurance	91,474	0.00	91,474	0.00	91,474	0.00
1,392	810	470	0.00	241	Life and LTD	588	0.00	588	0.00	588	0.00
133	74	43	0.00	242	EAP	126	0.00	126	0.00	126	0.00
303,906	**260,173**	**149,325**	**0.00**	**200**	**Associated Payroll Costs**	**280,977**	**0.00**	**280,977**	**0.00**	**280,977**	**0.00**
36,720	59,670	12,000	0.00	310	Inst, Prof, Tech Services	60,000	0.00	60,000	0.00	60,000	0.00
4,824	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	12,000	0.00	12,000	0.00	12,000	0.00
0	0	7,100	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
0	419	0	0.00	332	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
(407)	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	738	0	0.00	342	Travel	0	0.00	0	0.00	0	0.00
18,235	0	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
59,372	**60,827**	**19,100**	**0.00**	**300**	**Purchased Services**	**72,000**	**0.00**	**72,000**	**0.00**	**72,000**	**0.00**
12,599	9,356	9,000	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	5,545	4,000	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
0	0	0	0.00	430	Library Books	20,000	0.00	20,000	0.00	20,000	0.00
4,510	17,000	1,000	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	78,448	79,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
36,882	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
53,991	**110,349**	**93,000**	**0.00**	**400**	**Supplies and Materials**	**20,000**	**0.00**	**20,000**	**0.00**	**20,000**	**0.00**
2,850	0	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
2,850	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,106,450	**969,071**	**646,357**	**3.50**	**1121**	**TOTAL FUNCTION**	**903,884**	**5.00**	**903,884**	**5.00**	**903,884**	**5.00**

FUNCTION 1122: MIDDLE SCHOOL EXTRA-CURRICULAR

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	111,162	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	22,696	0.00	132	Additional Hours Classified	18,000	0.00	18,000	0.00	18,000	0.00
0	0	0	0.00	141	Other Compensation Licensed	131,409	0.00	131,409	0.00	131,409	0.00
0	**0**	**133,858**	**0.00**	**100**	**Salaries Regular**	**149,409**	**0.00**	**149,409**	**0.00**	**149,409**	**0.00**
0	0	4,781	0.00	211	PERS Employer Contribution	12,809	0.00	12,809	0.00	12,809	0.00
0	0	11,431	0.00	213	PERS Bond	11,976	0.00	11,976	0.00	11,976	0.00
0	0	8,022	0.00	220	Social Security	7,635	0.00	7,635	0.00	7,635	0.00
0	0	650	0.00	230	Paid Leave Oregon	619	0.00	619	0.00	619	0.00
0	0	413	0.00	231	Workers Compensation	245	0.00	245	0.00	245	0.00
0	0	2,097	0.00	232	Unemployment	332	0.00	332	0.00	332	0.00
0	**0**	**27,394**	**0.00**	**200**	**Associated Payroll Costs**	**33,616**	**0.00**	**33,616**	**0.00**	**33,616**	**0.00**
0	25,856	74,773	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	0	0.00	319	Inst, Prof, Tech Services	11,100	0.00	11,100	0.00	11,100	0.00
0	185	0	0.00	332	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	470	0	0.00	343	Inst, Prof, Tech Services	150,600	0.00	150,600	0.00	150,600	0.00
0	**26,511**	**74,773**	**0.00**	**300**	**Purchased Services**	**161,700**	**0.00**	**161,700**	**0.00**	**161,700**	**0.00**
50,173	66,353	115,000	0.00	410	Consumable Supplies, Material	1,200	0.00	1,200	0.00	1,200	0.00
0	3,215	0	0.00	460	Non-Consumable Supplies	6,000	0.00	6,000	0.00	6,000	0.00
50,173	**69,568**	**115,000**	**0.00**	**400**	**Supplies and Materials**	**7,200**	**0.00**	**7,200**	**0.00**	**7,200**	**0.00**
50,173	**96,079**	**351,025**	**0.00**	**1122**	**TOTAL FUNCTION**	**351,925**	**0.00**	**351,925**	**0.00**	**351,925**	**0.00**

FUNCTION 1130: HIGH SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	169,056	2.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
0	**0**	**169,056**	**2.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	16,500	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
0	0	119	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
0	0	11	0.00	242	EAP	0	0.00	0	0.00	0	0.00
0	**0**	**16,630**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**185,686**	**2.00**	**1130**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1131: HIGH SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
917,308	360,537	456,856	6.67	111	Licensed Salaries	781,797	9.00	781,797	9.00	781,797	9.00
37,759	31,979	39,885	1.00	112	Classified Salaries	134,279	3.00	134,279	3.00	134,279	3.00
9,600	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
0	50,888	41,551	0.00	120	Salaries Subs and Temps Other	0	0.00	0	0.00	0	0.00
0	28,307	0	0.00	121	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	41,951	0	0.00	124	Temporary Classified Salaries	64,150	0.00	64,150	0.00	64,150	0.00
4,221	2,170	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	23,457	194,700	0.00	131	Additional Hours Licensed	10,000	0.00	10,000	0.00	10,000	0.00
0	1,369	500	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
78,020	0	0	0.00	134	Other Salaries	0	0.00	0	0.00	0	0.00
0	93,591	14,496	0.00	141	Other Compensation Licensed	22,823	0.00	22,823	0.00	22,823	0.00
0	0	3,015	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
0	0	0	0.00	148	Stipend Bilingual	4,426	0.00	4,426	0.00	4,426	0.00
38,686	296	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
2,397	0	600	0.00	152	Tax Sheltered Annuity	579	0.00	579	0.00	579	0.00
0	137	0	0.00	153	Short Term Disability Premium	380	0.00	380	0.00	380	0.00
0	790	0	0.00	154	Long Term Disability Premium	2,094	0.00	2,094	0.00	2,094	0.00
1,087,991	**635,472**	**751,603**	**7.67**	**100**	**Salaries Regular**	**1,020,528**	**12.00**	**1,020,528**	**12.00**	**1,020,528**	**12.00**
0	0	81,800	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
67,693	23,389	28,390	0.00	211	PERS Employer Contribution	185,927	0.00	185,927	0.00	185,927	0.00
124,823	47,695	54,381	0.00	213	PERS Bond	136,807	0.00	136,807	0.00	136,807	0.00
83,304	48,834	34,277	0.00	220	Social Security	91,498	0.00	91,498	0.00	91,498	0.00
0	2,773	2,778	0.00	230	Paid Leave Oregon	7,301	0.00	7,301	0.00	7,301	0.00
9,472	6,268	1,865	0.00	231	Workers Compensation	5,880	0.00	5,880	0.00	5,880	0.00
4,900	2,871	8,961	0.00	232	Unemployment	5,971	0.00	5,971	0.00	5,971	0.00
197,867	117,684	123,697	0.00	240	Insurance	250,786	0.00	250,786	0.00	250,786	0.00
2,328	800	724	0.00	241	Life and LTD	1,780	0.00	1,780	0.00	1,780	0.00
176	78	72	0.00	242	EAP	350	0.00	350	0.00	350	0.00

490,563	**250,392**	**336,945**	**0.00**	**200**	**Associated Payroll Costs**	**686,300**	**0.00**	**686,300**	**0.00**	**686,300**	**0.00**
12,609	145,081	212,759	0.00	310	Inst, Prof, Tech Services	70,000	0.00	70,000	0.00	70,000	0.00
1,806	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	3,163	0.00	3,163	0.00	3,163	0.00
0	0	3,000	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
5,065	5,070	10,000	0.00	322	Repairs & Maintenance Services	3,000	0.00	3,000	0.00	3,000	0.00
0	5,929	6,000	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
269	1,294	3,000	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
1,647	0	0	0.00	332	Transportation SSF Non-Reimbursable From State	0	0.00	0	0.00	0	0.00
0	86	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	300	500	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
516	0	0	0.00	354	Advertising	0	0.00	0	0.00	0	0.00
133,728	0	0	0.00	370	Tuition	0	0.00	0	0.00	0	0.00
0	90	500	0.00	380	Non-Instructional Prof & Tech Services	0	0.00	0	0.00	0	0.00
155,640	**157,850**	**235,759**	**0.00**	**300**	**Purchased Services**	**76,163**	**0.00**	**76,163**	**0.00**	**76,163**	**0.00**
1,242	2,184	5,000	0.00	409	Tires And Batteries	3,000	0.00	3,000	0.00	3,000	0.00
82,853	85,580	185,000	0.00	410	Consumable Supplies, Material	87,188	0.00	87,188	0.00	87,188	0.00
2,858	1,139	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
2,067	1,921	3,000	0.00	418	Parts	0	0.00	0	0.00	0	0.00
4,721	3,353	4,000	0.00	419	Gasoline, Diesel	10,550	0.00	10,550	0.00	10,550	0.00
0	1,993	0	0.00	420	Library Books	10,000	0.00	10,000	0.00	10,000	0.00
0	0	0	0.00	430	Textbooks	10,000	0.00	10,000	0.00	10,000	0.00
153,230	84,250	175,000	0.00	460	Non-Consumable Supplies	100,000	0.00	100,000	0.00	100,000	0.00
74,500	147,679	84,246	0.00	470	Computer Software	2,667	0.00	2,667	0.00	2,667	0.00
27,448	0	0	0.00	480	Computer Hardware Non -Capital	0	0.00	0	0.00	0	0.00
348,919	**328,099**	**456,246**	**0.00**	**400**	**Supplies and Materials**	**223,405**	**0.00**	**223,405**	**0.00**	**223,405**	**0.00**
95,757	0	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
0	11,200	11,200	0.00	541	Depreciable Equipment New and Additional	0	0.00	0	0.00	0	0.00
0	0	5,000	0.00	590	Other Capital Outlay	0	0.00	0	0.00	0	0.00
95,757	**11,200**	**16,200**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
87,333	7,278	0	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
87,333	**7,278**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,266,203	**1,390,291**	**1,796,753**	**7.67**	**1131**	**TOTAL FUNCTION**	**2,006,396**	**12.00**	**2,006,396**	**12.00**	**2,006,396**	**12.00**

FUNCTION 1132: HIGH SCHOOL ATHLETICS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	141	Other Compensation Licensed	5,780	0.00	5,780	0.00	5,780	0.00
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**5,780**	**0.00**	**5,780**	**0.00**	**5,780**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	7,278	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	10,842	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
0	**18,120**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**18,120**	**0**	**0.00**	**1132**	**TOTAL FUNCTION**	**5,780**	**0.00**	**5,780**	**0.00**	**5,780**	**0.00**

FUNCTION 1133: HIGH SCHOOL ACTIVITIES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	141	Other Compensation Licensed	5,111	0.00	5,111	0.00	5,111	0.00
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**5,111**	**0.00**	**5,111**	**0.00**	**5,111**	**0.00**
0	0	0	0.00	211	PERS Employer Contribution	793	0.00	793	0.00	793	0.00
0	0	0	0.00	213	PERS Bond	613	0.00	613	0.00	613	0.00
0	0	0	0.00	220	Social Security	384	0.00	384	0.00	384	0.00
0	0	0	0.00	230	Paid Leave Oregon	31	0.00	31	0.00	31	0.00
0	0	0	0.00	231	Workers Compensation	20	0.00	20	0.00	20	0.00
0	0	0	0.00	232	Unemployment	25	0.00	25	0.00	25	0.00
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**1,866**	**0.00**	**1,866**	**0.00**	**1,866**	**0.00**
0	145	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
12,625	0	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
0	175	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
12,625	**320**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
304,755	302,012	400,750	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
4,100	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
308,855	**302,012**	**400,750**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
321,480	**302,332**	**400,750**	**0.00**	**1133**	**TOTAL FUNCTION**	**6,977**	**0.00**	**6,977**	**0.00**	**6,977**	**0.00**

FUNCTION 1140: PRE-KINDERGATEN PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**1140**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1210: TALENTED AND GIFTED

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	2,411	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	**2,411**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**2,411**	**0**	**0.00**	**1210**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1220: RESTRICTIVE PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
36,420	70,162	91,716	2.81	112	Classified Salaries	64,183	1.88	64,183	1.88	64,183	1.88
0	1,162	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	148	Stipend Bilingual	1,239	0.00	1,239	0.00	1,239	0.00
13	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
36,433	**71,324**	**91,716**	**2.81**	**100**	**Salaries Regular**	**65,422**	**1.88**	**65,422**	**1.88**	**65,422**	**1.88**
1,076	2,196	3,392	0.00	211	PERS Employer Contribution	10,153	0.00	10,153	0.00	10,153	0.00
2,204	4,713	7,282	0.00	213	PERS Bond	7,851	0.00	7,851	0.00	7,851	0.00
2,976	5,456	7,016	0.00	220	Social Security	5,005	0.00	5,005	0.00	5,005	0.00
0	334	569	0.00	230	Paid Leave Oregon	406	0.00	406	0.00	406	0.00
172	312	395	0.00	231	Workers Compensation	269	0.00	269	0.00	269	0.00
175	321	1,834	0.00	232	Unemployment	327	0.00	327	0.00	327	0.00
9,633	34,435	42,495	0.00	240	Insurance	33,337	0.00	33,337	0.00	33,337	0.00
79	255	268	0.00	241	Life and LTD	255	0.00	255	0.00	255	0.00
18	27	32	0.00	242	EAP	50	0.00	50	0.00	50	0.00
16,333	**48,049**	**63,283**	**0.00**	**200**	**Associated Payroll Costs**	**57,653**	**0.00**	**57,653**	**0.00**	**57,653**	**0.00**
632,408	337,310	650,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	595	0	0.00	312	Inst Programs Improvement	0	0.00	0	0.00	0	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	27,716	0.00	27,716	0.00	27,716	0.00
218	0	0	0.00	315	Classified Subs-Contractual Use	6,000	0.00	6,000	0.00	6,000	0.00
632,626	**337,905**	**650,000**	**0.00**	**300**	**Purchased Services**	**33,716**	**0.00**	**33,716**	**0.00**	**33,716**	**0.00**
357	2,500	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	1,600	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
357	**4,100**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
685,749	**461,378**	**804,999**	**2.81**	**1220**	**TOTAL FUNCTION**	**156,791**	**1.88**	**156,791**	**1.88**	**156,791**	**1.88**

FUNCTION 1223: TRANSITION PROGRAM

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
22,848	16,320	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	1,335	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
5,776	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
28,624	**17,655**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,440	1,488	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
3,435	2,119	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
2,190	1,351	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	67	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
106	66	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
129	79	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
8,300	**5,170**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
5,160	0	0	0.00	310	Inst, Prof, Tech Services	10,000	0.00	10,000	0.00	10,000	0.00
0	1,984	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
3,195	4,668	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	77	100	0.00	341	Travel In District	5,000	0.00	5,000	0.00	5,000	0.00
8,355	**6,729**	**100**	**0.00**	**300**	**Purchased Services**	**15,000**	**0.00**	**15,000**	**0.00**	**15,000**	**0.00**
2,994	3,818	45,743	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
521	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00

3,797	934	5,000	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
7,312	**4,752**	**50,743**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
52,591	**34,306**	**50,843**	**0.00**	**1223**	**TOTAL FUNCTION**	**15,000**	**0.00**	**15,000**	**0.00**	**15,000**	**0.00**

FUNCTION 1224: LIFE SKILLS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
166,676	135,826	142,661	1.50	111	Licensed Salaries	102,922	1.00	102,922	1.00	102,922	1.00
289,072	158,048	183,521	5.63	112	Classified Salaries	180,167	4.69	180,167	4.69	180,167	4.69
971	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	1,935	0	0.00	131	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	50,000	0.00	140	Stipends	0	0.00	0	0.00	0	0.00
0	89	1,936	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	998	880	0.00	144	Longevity Pay	475	0.00	475	0.00	475	0.00
0	1,013	1,106	0.00	148	Stipend Bilingual	2,846	0.00	2,846	0.00	2,846	0.00
0	62	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	360	0	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
456,719	**298,331**	**380,104**	**7.13**	**100**	**Salaries Regular**	**286,410**	**5.69**	**286,410**	**5.69**	**286,410**	**5.69**
0	0	21,787	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
25,629	18,725	19,554	0.00	211	PERS Employer Contribution	44,287	0.00	44,287	0.00	44,287	0.00
45,698	33,496	36,171	0.00	213	PERS Bond	34,369	0.00	34,369	0.00	34,369	0.00
34,976	22,844	25,231	0.00	220	Social Security	21,860	0.00	21,860	0.00	21,860	0.00
0	1,478	2,045	0.00	230	Paid Leave Oregon	1,771	0.00	1,771	0.00	1,771	0.00
2,530	2,049	2,249	0.00	231	Workers Compensation	2,077	0.00	2,077	0.00	2,077	0.00
2,057	1,343	6,596	0.00	232	Unemployment	1,609	0.00	1,609	0.00	1,609	0.00
123,817	106,774	108,692	0.00	240	Insurance	100,440	0.00	100,440	0.00	100,440	0.00
864	654	610	0.00	241	Life and LTD	836	0.00	836	0.00	836	0.00
182	81	81	0.00	242	EAP	148	0.00	148	0.00	148	0.00
235,753	**187,444**	**223,016**	**0.00**	**200**	**Associated Payroll Costs**	**207,397**	**0.00**	**207,397**	**0.00**	**207,397**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	5,212	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	2,198	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	26,149	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	**33,559**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
692,472	**519,334**	**603,120**	**7.13**	**1224**	**TOTAL FUNCTION**	**493,807**	**5.69**	**493,807**	**5.69**	**493,807**	**5.69**

FUNCTION 1227: EXTENDED SCHOOL YEAR

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	1,388	0	0.00	131	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	859	0	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	**2,247**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	115	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
0	246	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
0	172	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	14	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
0	9	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
0	10	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	**566**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**2,813**	**0**	**0.00**	**1227**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1229: FUNCTIONAL LIFE SKILLS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
200,355	121,717	127,695	3.66	112	Classified Salaries	185,468	4.59	185,468	4.59	185,468	4.59
379	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
0	180	0	0.00	132	Stipend Bilingual	0	0.00	0	0.00	0	0.00
0	0	0	0.00	148	Stipend Bilingual	1,640	0.00	1,640	0.00	1,640	0.00
200,734	**121,897**	**127,695**	**3.66**	**100**	**Salaries Regular**	**187,108**	**4.59**	**187,108**	**4.59**	**187,108**	**4.59**
12,812	7,661	6,270	0.00	211	PERS Employer Contribution	30,296	0.00	30,296	0.00	30,296	0.00
19,655	14,610	11,473	0.00	213	PERS Bond	18,602	0.00	18,602	0.00	18,602	0.00
15,261	9,286	7,314	0.00	220	Social Security	14,259	0.00	14,259	0.00	14,259	0.00
0	580	593	0.00	230	Paid Leave Oregon	1,156	0.00	1,156	0.00	1,156	0.00
872	534	410	0.00	231	Workers Compensation	759	0.00	759	0.00	759	0.00

898	546	1,912	0.00	232	Unemployment	932	0.00	932	0.00	932	0.00
69,454	60,716	40,514	0.00	240	Insurance	83,069	0.00	83,069	0.00	83,069	0.00
415	470	379	0.00	241	Life and LTD	676	0.00	676	0.00	676	0.00
98	48	32	0.00	242	EAP	126	0.00	126	0.00	126	0.00
119,465	**94,451**	**68,897**	**0.00**	**200**	**Associated Payroll Costs**	**149,875**	**0.00**	**149,875**	**0.00**	**149,875**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,128	0	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
1,128	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
321,327	**216,348**	**196,592**	**3.66**	**1229**	**TOTAL FUNCTION**	**336,983**	**4.59**	**336,983**	**4.59**	**336,983**	**4.59**

FUNCTION 1250: LESS RESTRICTIVE PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
8,462	173,294	0	0.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
416,756	377,722	302,718	8.31	112	Classified Salaries	393,200	8.94	393,200	8.94	393,200	8.94
1,200	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
4,550	8,358	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	16,329	42,000	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	16,389	0	0.00	132	Additional Hours Classified	15,325	0.00	15,325	0.00	15,325	0.00
0	380	0	0.00	144	Longevity Pay	1,131	0.00	1,131	0.00	1,131	0.00
0	1,499	1,058	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	1,200	0	0.00	147	Cell Phone Stipend	420	0.00	420	0.00	420	0.00
0	825	1,058	0.00	148	Stipend Bilingual	1,271	0.00	1,271	0.00	1,271	0.00
4,699	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	12	0	0.00	153	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	68	0	0.00	154	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
435,667	**596,076**	**346,834**	**8.31**	**100**	**Salaries Regular**	**411,347**	**8.94**	**411,347**	**8.94**	**411,347**	**8.94**
0	0	15,000	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
25,417	33,217	14,146	0.00	211	PERS Employer Contribution	67,293	0.00	67,293	0.00	67,293	0.00
48,166	63,473	26,509	0.00	213	PERS Bond	49,014	0.00	49,014	0.00	49,014	0.00
32,432	45,040	23,319	0.00	220	Social Security	30,935	0.00	30,935	0.00	30,935	0.00
0	1,670	1,890	0.00	230	Paid Leave Oregon	2,485	0.00	2,485	0.00	2,485	0.00
1,865	3,183	2,079	0.00	231	Workers Compensation	1,643	0.00	1,643	0.00	1,643	0.00
1,908	2,649	6,097	0.00	232	Unemployment	2,018	0.00	2,018	0.00	2,018	0.00
158,627	148,483	133,724	0.00	240	Insurance	168,988	0.00	168,988	0.00	168,988	0.00
790	793	544	0.00	241	Life and LTD	1,333	0.00	1,333	0.00	1,333	0.00
188	115	97	0.00	242	EAP	252	0.00	252	0.00	252	0.00
269,393	**298,623**	**223,405**	**0.00**	**200**	**Associated Payroll Costs**	**323,961**	**0.00**	**323,961**	**0.00**	**323,961**	**0.00**
3,000	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
113	0	0	0.00	315	Classified Subs-Contractual Use	6,000	0.00	6,000	0.00	6,000	0.00
34,152	37,846	0	0.00	318	Non-Inst Staff Prof, Tech Impr	29,175	0.00	29,175	0.00	29,175	0.00
0	0	0	0.00	341	Travel In District	3,500	0.00	3,500	0.00	3,500	0.00
0	1,545	5,000	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
37,265	**39,391**	**5,000**	**0.00**	**300**	**Purchased Services**	**38,675**	**0.00**	**38,675**	**0.00**	**38,675**	**0.00**
5,856	1,324	0	0.00	410	Consumable Supplies, Material	3,496	0.00	3,496	0.00	3,496	0.00
1,518	0	0	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
7,374	**1,324**	**0**	**0.00**	**400**	**Supplies and Materials**	**3,496**	**0.00**	**3,496**	**0.00**	**3,496**	**0.00**
0	7,242	7,100	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
0	**7,242**	**7,100**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
749,699	**942,656**	**582,339**	**8.31**	**1250**	**TOTAL FUNCTION**	**777,479**	**8.94**	**777,479**	**8.94**	**777,479**	**8.94**

FUNCTION 1271: REMEDIATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
4,367	0	0	0.00	123	Temporary Licensed Salary	0	0.00	0	0.00	0	0.00
0	6,254	5,000	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
19,686	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
24,053	**6,254**	**5,000**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	112	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
1,611	349	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
3,012	750	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
1,914	470	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
169	27	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
22	26	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00

24	28	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
6,752	**1,650**	**112**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,575	9,000	1,488	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
160	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
1,735	**9,000**	**1,488**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
312	2,500	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
312	**2,500**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
255	383	350	0.00	690	Indirect Charges	513	0.00	513	0.00	513	0.00
255	**383**	**350**	**0.00**	**600**	**Other Objects**	**513**	**0.00**	**513**	**0.00**	**513**	**0.00**
33,107	**19,787**	**6,950**	**0.00**	**1271**	**TOTAL FUNCTION**	**513**	**0.00**	**513**	**0.00**	**513**	**0.00**

FUNCTION 1272: TITLE IA/D

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
7,285	1,183,162	1,234,617	13.00	111	Licensed Salaries	1,811,118	16.50	1,811,118	16.50	1,811,118	16.50
230,226	588,953	740,362	23.13	112	Classified Salaries	327,034	9.08	327,034	9.08	327,034	9.08
435	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
0	2,363	0	0.00	121	Additional Hours Classified	0	0.00	0	0.00	0	0.00
637	0	0	0.00	123	Temporary Licensed Salary	0	0.00	0	0.00	0	0.00
504	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	3,807	3,100	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	13,010	11,200	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	11,382	12,639	0.00	144	Longevity Pay	6,940	0.00	6,940	0.00	6,940	0.00
0	1,057	1,057	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	4,727	5,444	0.00	148	Stipend Bilingual	2,542	0.00	2,542	0.00	2,542	0.00
1,251	542	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	555	0	0.00	153	Tax Sheltered Annuity	67	0.00	67	0.00	67	0.00
0	3,162	0	0.00	154	Tax Sheltered Annuity	1,103	0.00	1,103	0.00	1,103	0.00
240,338	**1,812,720**	**2,008,419**	**36.13**	**100**	**Salaries Regular**	**2,148,804**	**25.58**	**2,148,804**	**25.58**	**2,148,804**	**25.58**
14,931	103,384	108,664	0.00	211	PERS Employer Contribution	347,141	0.00	347,141	0.00	347,141	0.00
25,931	200,416	213,035	0.00	213	PERS Bond	252,814	0.00	252,814	0.00	252,814	0.00
20,061	137,488	144,646	0.00	220	Social Security	162,710	0.00	162,710	0.00	162,710	0.00
0	8,103	11,723	0.00	230	Paid Leave Oregon	13,180	0.00	13,180	0.00	13,180	0.00
2,009	7,581	7,888	0.00	231	Workers Compensation	8,984	0.00	8,984	0.00	8,984	0.00
1,180	8,081	37,816	0.00	232	Unemployment	10,638	0.00	10,638	0.00	10,638	0.00
81,775	534,481	574,210	0.00	240	Insurance	473,168	0.00	473,168	0.00	473,168	0.00
740	3,572	3,743	0.00	241	Life and LTD	3,318	0.00	3,318	0.00	3,318	0.00
171	417	443	0.00	242	EAP	706	0.00	706	0.00	706	0.00
146,798	**1,003,523**	**1,102,168**	**0.00**	**200**	**Associated Payroll Costs**	**1,272,659**	**0.00**	**1,272,659**	**0.00**	**1,272,659**	**0.00**
54,660	161,051	163,051	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
392	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	40,000	0.00	40,000	0.00	40,000	0.00
54	0	0	0.00	315	Classified Subs-Contractual Use	20,000	0.00	20,000	0.00	20,000	0.00
0	1,231	2,500	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
5,896	4,374	370	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
916	998	450	0.00	332	Transportation SSF Non-Reimbursable From State	0	0.00	0	0.00	0	0.00
0	0	9,290	0.00	333	Transportation Reimbursable from Federal	0	0.00	0	0.00	0	0.00
0	0	26,410	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	112	190	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	1,153	2,970	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
901,893	782,571	976,246	0.00	360	Charter School Payments	0	0.00	0	0.00	0	0.00
963,811	**951,490**	**1,181,477**	**0.00**	**300**	**Purchased Services**	**60,000**	**0.00**	**60,000**	**0.00**	**60,000**	**0.00**
57,347	57,161	177,630	0.00	410	Consumable Supplies, Material	156,215	0.00	156,215	0.00	156,215	0.00
0	645	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
7,375	21,259	26,770	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
0	2,772	2,960	0.00	430	Library Books	0	0.00	0	0.00	0	0.00
52,771	21,170	28,411	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
20,164	13,005	16,290	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
22,250	0	4,050	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
159,907	**116,012**	**256,111**	**0.00**	**400**	**Supplies and Materials**	**156,215**	**0.00**	**156,215**	**0.00**	**156,215**	**0.00**
6,789	0	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
6,789	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,517,643	**3,883,745**	**4,548,175**	**36.13**	**1272**	**TOTAL FUNCTION**	**3,637,678**	**25.58**	**3,637,678**	**25.58**	**3,637,678**	**25.58**

FUNCTION 1273: EXTENDED DAY

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	2,849	2,950	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	**2,849**	**2,950**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**2,849**	**2,950**	**0.00**	**1273**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1280: ALTERNATIVE EDUCATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
67,998	100,247	100,517	1.00	111	Licensed Salaries	111,959	1.00	111,959	1.00	111,959	1.00
(2,399)	0	0	0.00	112	Classified Salaries	0	0.00	0	0.00	0	0.00
0	0	30,000	0.00	124	Temporary Classified Salary	9,400	0.00	9,400	0.00	9,400	0.00
3,643	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	1,828	3,800	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
125	26	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,354	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	31	0	0.00	153	Short Term Disability Premium	46	0.00	46	0.00	46	0.00
0	181	0	0.00	154	Long Term Disability Premium	267	0.00	267	0.00	267	0.00
70,721	**102,313**	**134,317**	**1.00**	**100**	**Salaries Regular**	**121,672**	**1.00**	**121,672**	**1.00**	**121,672**	**1.00**
0	0	16,900	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
4,100	3,940	8,474	0.00	211	PERS Employer Contribution	20,995	0.00	20,995	0.00	20,995	0.00
8,397	8,459	12,062	0.00	213	PERS Bond	13,472	0.00	13,472	0.00	13,472	0.00
5,410	7,850	7,689	0.00	220	Social Security	8,598	0.00	8,598	0.00	8,598	0.00
0	509	623	0.00	230	Paid Leave Oregon	696	0.00	696	0.00	696	0.00
291	421	406	0.00	231	Workers Compensation	430	0.00	430	0.00	430	0.00
318	461	2,010	0.00	232	Unemployment	561	0.00	561	0.00	561	0.00
13,241	26,125	18,970	0.00	240	Insurance	18,597	0.00	18,597	0.00	18,597	0.00
113	186	114	0.00	241	Life and LTD	113	0.00	113	0.00	113	0.00
14	17	10	0.00	242	EAP	24	0.00	24	0.00	24	0.00
31,884	**47,968**	**67,258**	**0.00**	**200**	**Associated Payroll Costs**	**63,486**	**0.00**	**63,486**	**0.00**	**63,486**	**0.00**
90,025	14,840	61,900	0.00	310	Inst, Prof, Tech Services	34,500	0.00	34,500	0.00	34,500	0.00
0	0	1,500	0.00	316	Licensed Subs-ESS-Princ/Dept Use	0	0.00	0	0.00	0	0.00
175	0	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
2,999	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	2,552	10,000	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	707	6,000	0.00	343	Travel and Field Trips - Students	4,775	0.00	4,775	0.00	4,775	0.00
2,314	0	0	0.00	360	Charter School Payments	0	0.00	0	0.00	0	0.00
0	0	0	0.00	380	Inst, Prof, Tech Services	25,000	0.00	25,000	0.00	25,000	0.00
95,513	**18,099**	**79,400**	**0.00**	**300**	**Purchased Services**	**64,275**	**0.00**	**64,275**	**0.00**	**64,275**	**0.00**
16,261	9,354	70,500	0.00	410	Consumable Supplies, Material	1,325	0.00	1,325	0.00	1,325	0.00
0	765	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
4,005	0	1,500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
25,900	23,750	15,000	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
4,239	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
50,405	**33,869**	**87,000**	**0.00**	**400**	**Supplies and Materials**	**1,325**	**0.00**	**1,325**	**0.00**	**1,325**	**0.00**
9,472	0	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
9,472	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	2,393	3,000	0.00	640	Dues & Fees	2,400	0.00	2,400	0.00	2,400	0.00
0	**2,393**	**3,000**	**0.00**	**600**	**Other Objects**	**2,400**	**0.00**	**2,400**	**0.00**	**2,400**	**0.00**
257,995	**204,642**	**370,975**	**1.00**	**1280**	**TOTAL FUNCTION**	**253,158**	**1.00**	**253,158**	**1.00**	**253,158**	**1.00**

FUNCTION 1288: CHARTER SCHOOL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
50,001	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
1,001,572	1,113,135	1,700	0.00	360	Charter School Payments	1,418,194	0.00	1,418,194	0.00	1,418,194	0.00
1,051,573	**1,113,135**	**1,700**	**0.00**	**300**	**Purchased Services**	**1,418,194**	**0.00**	**1,418,194**	**0.00**	**1,418,194**	**0.00**
1,051,573	**1,113,135**	**1,700**	**0.00**	**1288**	**TOTAL FUNCTION**	**1,418,194**	**0.00**	**1,418,194**	**0.00**	**1,418,194**	**0.00**

FUNCTION 1290: DISTRICT WIDE RE-APPROPRIATIONS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
47,025	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
47,025	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
47,025	**0**	**0**	**0.00**	**1290**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 1291: ENGLISH LANGUAGE LEARNERS INSTRUCTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	112,124	0	0.00	111	Licensed Salaries	94,149	1.00	94,149	1.00	94,149	1.00
0	1,900	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	15,000	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	30,000	0.00	140	Stipends	0	0.00	0	0.00	0	0.00
64	8,172	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
64	**122,196**	**45,000**	**0.00**	**100**	**Salaries Regular**	**94,149**	**1.00**	**94,149**	**1.00**	**94,404**	**1.00**
0	0	15,000	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
6	4,381	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
8	9,406	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
5	9,353	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	645	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
0	502	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
0	550	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	27,015	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
0	185	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
0	17	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
19	**52,054**	**15,000**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
68,645	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	0	31,900	0.00	333	Transportation Reimbursable from Federal	0	0.00	0	0.00	0	0.00
68,645	**0**	**31,900**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
90	118,013	67,968	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	0	0	0.00	420	Textbooks	5,318	0.00	5,318	0.00	5,318	0.00
0	0	0	0.00	425	Curriculum - Software or E-texts	106,100	0.00	106,100	0.00	106,100	0.00
50,750	196,100	120,180	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
50,840	**314,113**	**188,148**	**0.00**	**400**	**Supplies and Materials**	**111,418**	**0.00**	**111,418**	**0.00**	**111,418**	**0.00**
0	0	11,250	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
0	**0**	**11,250**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
119,568	**488,363**	**291,298**	**0.00**	**1291**	**TOTAL FUNCTION**	**205,567**	**1.00**	**205,567**	**1.00**	**205,822**	**1.00**

FUNCTION 1299: OTHER PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
5,000	0	0	0.00	111	Licensed Salaries	105,986	1.00	105,986	1.00	105,986	1.00
0	509	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	0	0.00	148	Stipend Bilingual	5,631	0.00	5,631	0.00	5,631	0.00
0	0	0	0.00	153	Short Term Disability Premium	42	0.00	42	0.00	42	0.00
0	0	0	0.00	154	Long Term Disability Premium	245	0.00	245	0.00	245	0.00
5,000	**509**	**0**	**0.00**	**100**	**Salaries Regular**	**111,904**	**1.00**	**111,904**	**1.00**	**111,904**	**1.00**
0	25	0	0.00	211	PERS Employer Contribution	17,367	0.00	17,367	0.00	17,367	0.00
0	45	0	0.00	213	PERS Bond	13,429	0.00	13,429	0.00	13,429	0.00
0	39	0	0.00	220	Social Security	8,562	0.00	8,562	0.00	8,562	0.00
0	3	0	0.00	230	Paid Leave Oregon	694	0.00	694	0.00	694	0.00
0	2	0	0.00	231	Workers Compensation	429	0.00	429	0.00	429	0.00
0	2	0	0.00	232	Unemployment	560	0.00	560	0.00	560	0.00
0	0	0	0.00	240	Insurance	18,146	0.00	18,146	0.00	18,146	0.00
0	0	0	0.00	241	Life and LTD	118	0.00	118	0.00	118	0.00
0	0	0	0.00	242	EAP	25	0.00	25	0.00	25	0.00
0	**116**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**59,330**	**0.00**	**59,330**	**0.00**	**59,330**	**0.00**
0	175	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	**175**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
5,000	**800**	**0**	**0.00**	**1299**	**TOTAL FUNCTION**	**171,234**	**1.00**	**171,234**	**1.00**	**171,234**	**1.00**

FUNCTION 1400: SUMMER SCHOOL PROGRAMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
10,388	23,000	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
154,777	255,004	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
0	777	1,087,344	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	308,981	35,000	0.00	131	Additional Hours Licensed	697,901	0.00	697,901	0.00	697,901	0.00
0	147,831	10,000	0.00	132	Additional Hours Classified	271,292	0.00	271,292	0.00	271,292	0.00
0	69,700	0	0.00	142	Other Compensation Classified	20,996	0.00	20,996	0.00	20,996	0.00

0	0	0	0.00	143	Other Compensation Admin	49,850	0.00	49,850	0.00	49,850	0.00
0	189	0	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
0	112	0	0.00	145	Hygiene/Behavior Stipend	0	0.00	0	0.00	0	0.00
0	0	0	0.00	146	Travel Allowance	75	0.00	75	0.00	75	0.00
0	0	0	0.00	147	Cell Phone Stipend	120	0.00	120	0.00	120	0.00
0	731	0	0.00	148	Stipend Bilingual	0	0.00	0	0.00	0	0.00
839,822	286,616	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
409,204	88,249	0	0.00	152	Tax Sheltered Annuity	1,000	0.00	1,000	0.00	1,000	0.00
0	0	0	0.00	160	Incentive Pay	44,000	0.00	44,000	0.00	44,000	0.00
1,414,191	**1,181,190**	**1,132,344**	**0.00**	**100**	**Salaries Regular**	**1,085,234**	**0.00**	**1,085,234**	**0.00**	**1,085,234**	**0.00**
0	0	284,836	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
77,994	62,996	0	0.00	211	PERS Employer Contribution	168,564	0.00	168,564	0.00	168,564	0.00
138,953	119,181	0	0.00	213	PERS Bond	133,768	0.00	133,768	0.00	133,768	0.00
109,614	90,337	0	0.00	220	Social Security	85,689	0.00	85,689	0.00	85,689	0.00
0	674	0	0.00	230	Paid Leave Oregon	7,176	0.00	7,176	0.00	7,176	0.00
11,185	10,090	0	0.00	231	Workers Compensation	5,927	0.00	5,927	0.00	5,927	0.00
4,960	5,314	0	0.00	232	Unemployment	14,471	0.00	14,471	0.00	14,471	0.00
76	11	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
103	10	0	0.00	241	Life and LTD	34	0.00	34	0.00	34	0.00
6	0	0	0.00	242	EAP	1	0.00	1	0.00	1	0.00
342,891	**288,613**	**284,836**	**0.00**	**200**	**Associated Payroll Costs**	**415,630**	**0.00**	**415,630**	**0.00**	**415,630**	**0.00**
543,597	250,436	456,300	0.00	310	Inst, Prof, Tech Services	199,821	0.00	199,821	0.00	199,821	0.00
49,551	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00	0	0.00	0	0.00
4,376	0	0	0.00	315	Classified Subs-Contractual Use	180	0.00	180	0.00	180	0.00
0	0	0	0.00	318	Non-Instructional Professional & Tech Services	8,219	0.00	8,219	0.00	8,219	0.00
0	3,400	0	0.00	319	Other Inst, Prof, Tech Service	0	0.00	0	0.00	0	0.00
393	0	220,000	0.00	331	Transportation SSF Reimbursable from State	20,574	0.00	20,574	0.00	20,574	0.00
0	8,578	0	0.00	332	Transportation Non SSF Reimbursable from State	8,400	0.00	8,400	0.00	8,400	0.00
44,703	0	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	62,764	0	0.00	342	Travel Out of District	700	0.00	700	0.00	700	0.00
0	1,313	0	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
1,338	0	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
0	30,215	0	0.00	360	Charter School Payments	0	0.00	0	0.00	0	0.00
180	180	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	99	0	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
644,138	**356,985**	**676,300**	**0.00**	**300**	**Purchased Services**	**237,894**	**0.00**	**237,894**	**0.00**	**237,894**	**0.00**
46,874	82,808	80,000	0.00	410	Consumable Supplies, Material	87,409	0.00	87,409	0.00	87,409	0.00
0	2,503	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
0	500	0	0.00	412	Parent Involvement	0	0.00	0	0.00	0	0.00
139,226	54,252	0	0.00	420	Textbooks	412	0.00	412	0.00	412	0.00
0	0	0	0.00	425	Curriculum - Software or E-texts	100	0.00	100	0.00	100	0.00
699	0	0	0.00	460	Non-Consumable Supplies	38,308	0.00	38,308	0.00	38,308	0.00
186,799	**140,063**	**80,000**	**0.00**	**400**	**Supplies and Materials**	**126,229**	**0.00**	**126,229**	**0.00**	**126,229**	**0.00**
29,440	13,937	80,110	0.00	690	Indirect Charges	55,748	0.00	55,748	0.00	55,748	0.00
29,440	**13,937**	**80,110**	**0.00**	**600**	**Other Objects**	**55,748**	**0.00**	**55,748**	**0.00**	**55,748**	**0.00**
2,617,459	**1,980,788**	**2,253,590**	**0.00**	**1400**	**TOTAL FUNCTION**	**1,920,735**	**0.00**	**1,920,735**	**0.00**	**1,920,735**	**0.00**

FUNCTION 1000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
24,661,221	**22,677,685**	**20,529,709**	**127.97**	**TOTAL SPECIAL REVENUE FUND**	**22,016,190**	**131.89**	**22,016,190**	**131.89**	**22,016,190**	**131.89**

2000 — SUPPORT SERVICES

FUNCTION 2110: ATTENDANCE / SOCIAL WORK

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
870,003	1,285,763	915,830	11.00	111	Licensed Salaries	390,784	4.00	390,784	4.00	390,784	4.00
235,866	266,585	280,749	7.00	112	Classified Salaries	250,978	6.00	250,978	6.00	250,978	6.00
2,150	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
6,602	1,092	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	2,814	1,000	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	5,187	5,500	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	1,953	2,074	0.00	141	Other Compensation Licensed	4,771	0.00	4,771	0.00	4,771	0.00
0	7,339	0	0.00	142	Other Compensation Classified	0	0.00	0	0.00	0	0.00

0	1,911	1,915	0.00	144	Longevity Pay	552	0.00	552	0.00	552	0.00
0	1,240	0	0.00	147	Cell Phone Stipend	600	0.00	600	0.00	600	0.00
0	2,741	2,741	0.00	148	Stipend Bilingual	4,326	0.00	4,326	0.00	4,326	0.00
24,306	0	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
717	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	575	0	0.00	153	Short Term Disability Premium	159	0.00	159	0.00	159	0.00
0	2,230	0	0.00	154	Long Term Disability Premium	917	0.00	917	0.00	917	0.00
1,139,644	**1,579,430**	**1,209,809**	**18.00**	**100**	**Salaries Regular**	**653,087**	**10.00**	**653,087**	**10.00**	**653,087**	**10.00**
0	0	2,743	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
63,336	83,683	63,313	0.00	211	PERS Employer Contribution	97,358	0.00	97,358	0.00	97,358	0.00
114,702	163,344	123,414	0.00	213	PERS Bond	78,370	0.00	78,370	0.00	78,370	0.00
88,271	121,335	84,168	0.00	220	Social Security	49,438	0.00	49,438	0.00	49,438	0.00
202	7,144	6,821	0.00	230	Paid Leave Oregon	4,006	0.00	4,006	0.00	4,006	0.00
4,769	6,595	4,546	0.00	231	Workers Compensation	3,533	0.00	3,533	0.00	3,533	0.00
5,111	7,133	22,005	0.00	232	Unemployment	3,393	0.00	3,393	0.00	3,393	0.00
282,574	421,039	256,062	0.00	240	Insurance	156,682	0.00	156,682	0.00	156,682	0.00
2,454	2,624	1,519	0.00	241	Life and LTD	1,428	0.00	1,428	0.00	1,428	0.00
298	274	183	0.00	242	EAP	250	0.00	250	0.00	250	0.00
561,717	**813,171**	**564,774**	**0.00**	**200**	**Associated Payroll Costs**	**394,458**	**0.00**	**394,458**	**0.00**	**394,458**	**0.00**
0	2,877	114,550	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	126	0	0.00	342	Travel Out of District	0	0.00	0	0.00	0	0.00
0	**3,003**	**114,550**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,475	4,921	110,950	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	0	26,770	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	0	8,100	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
1,475	**4,921**	**145,820**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	10,670	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
0	**0**	**10,670**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
897	4,840	0	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
897	**4,840**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,703,733	**2,405,365**	**2,045,623**	**18.00**	**2110**	**TOTAL FUNCTION**	**1,047,545**	**10.00**	**1,047,545**	**10.00**	**1,047,545**	**10.00**

FUNCTION 2115: STUDENT SAFETY

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	87,987	92,403	1.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
11,561	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	40	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	233	0	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
11,561	**88,260**	**92,403**	**1.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
261	4,935	5,165	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
535	10,593	11,088	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
884	6,755	7,069	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
25	394	573	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
39	360	374	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
40	397	1,848	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	16,500	16,500	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
0	118	118	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
0	11	11	0.00	242	EAP	0	0.00	0	0.00	0	0.00
1,784	**40,063**	**42,746**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
13,345	**128,323**	**135,149**	**1.00**	**2115**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2119: HOMELESS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	465	8,000	0.00	410	Consumable Supplies for MV	6,000	0.00	6,000	0.00	6,000	0.00
0	**465**	**8,000**	**0.00**	**400**	**Supplies and Materials**	**6,000**	**0.00**	**6,000**	**0.00**	**6,000**	**0.00**
0	**465**	**8,000**	**0.00**	**2119**	**TOTAL FUNCTION**	**6,000**	**0.00**	**6,000**	**0.00**	**6,000**	**0.00**

FUNCTION 2120: GUIDANCE SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
825,980	999,738	1,054,303	13.50	111	Licensed Salaries	1,901,153	20.00	1,901,153	20.00	1,901,153	20.00

18,593	8,303	0	0.00	112	Classified Salaries	40,214	1.00	40,214	1.00	40,214	1.00
350	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
0	20,027	0	0.00	131	Additional Hours Licensed	21,943	0.00	21,943	0.00	21,943	0.00
0	154	500	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	3,811	3,973	0.00	144	Longevity Pay	7,236	0.00	7,236	0.00	7,236	0.00
0	2,588	2,826	0.00	148	Stipend Bilingual	4,453	0.00	4,453	0.00	4,453	0.00
2,742	343	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	498	0	0.00	153	Short Term Disability Premium	681	0.00	681	0.00	681	0.00
0	2,939	0	0.00	154	Long Term Disability Premium	4,018	0.00	4,018	0.00	4,018	0.00
0	0	0	0.00	160	Incentive Pay	1,000	0.00	1,000	0.00	1,000	0.00
847,665	**1,038,401**	**1,061,602**	**13.50**	**100**	**Salaries Regular**	**1,980,698**	**21.00**	**1,980,698**	**21.00**	**1,980,698**	**21.00**
0	0	250	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
54,236	61,710	47,752	0.00	211	PERS Employer Contribution	292,346	0.00	292,346	0.00	292,346	0.00
102,174	123,494	99,203	0.00	213	PERS Bond	233,119	0.00	233,119	0.00	233,119	0.00
69,818	78,929	67,739	0.00	220	Social Security	148,948	0.00	148,948	0.00	148,948	0.00
0	4,536	5,490	0.00	230	Paid Leave Oregon	12,064	0.00	12,064	0.00	12,064	0.00
3,763	4,265	3,633	0.00	231	Workers Compensation	8,615	0.00	8,615	0.00	8,615	0.00
4,107	4,639	17,710	0.00	232	Unemployment	10,834	0.00	10,834	0.00	10,834	0.00
202,468	230,721	256,730	0.00	240	Insurance	383,784	0.00	383,784	0.00	383,784	0.00
1,994	1,597	1,591	0.00	241	Life and LTD	2,535	0.00	2,535	0.00	2,535	0.00
175	148	146	0.00	242	EAP	511	0.00	511	0.00	511	0.00
438,735	**510,039**	**500,244**	**0.00**	**200**	**Associated Payroll Costs**	**1,092,756**	**0.00**	**1,092,756**	**0.00**	**1,092,756**	**0.00**
0	15,700	16,000	0.00	310	Inst, Prof, Tech Services	8,000	0.00	8,000	0.00	8,000	0.00
0	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	15,000	0.00	15,000	0.00	15,000	0.00
0	**15,700**	**16,000**	**0.00**	**300**	**Purchased Services**	**23,000**	**0.00**	**23,000**	**0.00**	**23,000**	**0.00**
1,100	0	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
1,100	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,287,500	**1,564,140**	**1,577,846**	**13.50**	**2120**	**TOTAL FUNCTION**	**3,096,454**	**21.00**	**3,096,454**	**21.00**	**3,096,454**	**21.00**

FUNCTION 2122: POSITIVE BEHAVIOR SUPPORTS / RESTORATIVE JUSTICE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	178,588	190,632	2.00	111	Licensed Salaries	175,167	2.00	175,167	2.00	175,167	2.00
0	6,093	6,400	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	0	0.00	144	Longevity Pay	2,058	0.00	2,058	0.00	2,058	0.00
0	82	0	0.00	153	Short Term Disability Premium	43	0.00	43	0.00	43	0.00
0	473	0	0.00	154	Long Term Disability Premium	250	0.00	250	0.00	250	0.00
0	**185,236**	**197,032**	**2.00**	**100**	**Salaries Regular**	**177,518**	**2.00**	**177,518**	**2.00**	**177,518**	**2.00**
0	7,818	10,656	0.00	211	PERS Employer Contribution	27,551	0.00	27,551	0.00	27,551	0.00
0	16,778	22,876	0.00	213	PERS Bond	21,302	0.00	21,302	0.00	21,302	0.00
0	14,141	14,548	0.00	220	Social Security	13,564	0.00	13,564	0.00	13,564	0.00
0	836	1,179	0.00	230	Paid Leave Oregon	1,099	0.00	1,099	0.00	1,099	0.00
0	756	773	0.00	231	Workers Compensation	687	0.00	687	0.00	687	0.00
0	832	3,803	0.00	232	Unemployment	887	0.00	887	0.00	887	0.00
0	33,117	33,116	0.00	240	Insurance	27,837	0.00	27,837	0.00	27,837	0.00
0	234	234	0.00	241	Life and LTD	177	0.00	177	0.00	177	0.00
0	21	21	0.00	242	EAP	38	0.00	38	0.00	38	0.00
0	**74,533**	**87,206**	**0.00**	**200**	**Associated Payroll Costs**	**93,142**	**0.00**	**93,142**	**0.00**	**93,142**	**0.00**
0	6,297	6,250	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	**6,297**	**6,250**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	21,314	20,690	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	72	690	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	23,685	23,380	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	4,452	4,660	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
0	**49,523**	**49,420**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	6,839	6,870	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
0	**6,839**	**6,870**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**322,428**	**346,778**	**2.00**	**2122**	**TOTAL FUNCTION**	**270,660**	**2.00**	**270,660**	**2.00**	**270,660**	**2.00**

FUNCTION 2130: HEALTH SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
856,185	901,649	914,312	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
(10,440)	0	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00

845,745	**901,649**	**914,312**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
845,745	**901,649**	**914,312**	**0.00**	**2130**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2140: PSYCHOLOGICAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	4,435	0	0.00	131	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	**4,435**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	248	0	0.00	211	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	532	0	0.00	213	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
0	339	0	0.00	220	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
0	18	0	0.00	230	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
0	18	0	0.00	231	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
0	20	0	0.00	232	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	**1,175**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	310	Inst, Prof, Tech Services	150,000	0.00	150,000	0.00	150,000	0.00
0	0	0	0.00	318	Non-Inst Staff Prof, Tech Impr	5,000	0.00	5,000	0.00	5,000	0.00
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**155,000**	**0.00**	**155,000**	**0.00**	**155,000**	**0.00**
0	0	0	0.00	425	Curriculum - Software or E-texts	26,000	0.00	26,000	0.00	26,000	0.00
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**26,000**	**0.00**	**26,000**	**0.00**	**26,000**	**0.00**
0	**5,610**	**0**	**0.00**	**2140**	**TOTAL FUNCTION**	**181,000**	**0.00**	**181,000**	**0.00**	**181,000**	**0.00**

FUNCTION 2150: SPEECH PATHOLOGIST

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	95,708	100,516	1.00	111	Licensed Salaries	111,957	1.00	111,957	1.00	111,957	1.00
0	2,942	0	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	2,106	0.00	141	Other Compensation Licensed	0	0.00	0	0.00	0	0.00
0	0	0	0.00	144	Longevity Pay	2,049	0.00	2,049	0.00	2,049	0.00
0	18	0	0.00	153	Short Term Disability Premiums	46	0.00	46	0.00	46	0.00
0	101	0	0.00	154	Long Term Disability Premiums	267	0.00	267	0.00	267	0.00
0	0	0	0.00	164	SPED 2.2% (8%) Incentive	8,371	0.00	8,371	0.00	8,371	0.00
0	**98,769**	**102,622**	**1.00**	**100**	**Salaries Regular**	**122,690**	**1.00**	**122,690**	**1.00**	**122,690**	**1.00**
0	5,522	5,737	0.00	211	PERS Employer Contribution	19,041	0.00	19,041	0.00	19,041	0.00
0	11,855	12,315	0.00	213	PERS Bond	14,723	0.00	14,723	0.00	14,723	0.00
0	7,438	7,727	0.00	220	Social Security	9,237	0.00	9,237	0.00	9,237	0.00
0	527	626	0.00	230	Paid Leave Oregon	748	0.00	748	0.00	748	0.00
0	401	415	0.00	231	Workers Compensation	469	0.00	469	0.00	469	0.00
0	437	2,020	0.00	232	Unemployment	604	0.00	604	0.00	604	0.00
0	16,467	16,500	0.00	240	Insurance	18,571	0.00	18,571	0.00	18,571	0.00
0	117	118	0.00	241	Life and LTD	118	0.00	118	0.00	118	0.00
0	11	11	0.00	242	EAP	25	0.00	25	0.00	25	0.00
0	**42,775**	**45,469**	**0.00**	**200**	**Associated Payroll Costs**	**63,536**	**0.00**	**63,536**	**0.00**	**63,536**	**0.00**
2,079	537	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
2,475	5,478	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
35,195	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
39,749	**6,015**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
39,749	**147,559**	**148,091**	**1.00**	**2150**	**TOTAL FUNCTION**	**186,226**	**1.00**	**186,226**	**1.00**	**186,226**	**1.00**

FUNCTION 2160: OTHER STUDENT TREATMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
697	168	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
2,140	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
2,837	**168**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,837	**168**	**0**	**0.00**	**2160**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2190: SPECIAL EDUCATION SERVICE DIRECTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
644,560	543,532	573,697	6.00	111	Licensed Salaries	523,903	5.00	523,903	5.00	523,903	5.00
324,057	239,698	266,845	2.00	113	Administrator Salaries	148,970	1.00	148,970	1.00	148,970	1.00
3,067	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
0	448	0	0.00	121	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
1,375	0	0	0.00	128	Other Salaries	0	0.00	0	0.00	0	0.00

3,570	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
0	13,573	200	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	0	13,238	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	3,913	12,055	0.00	141	Other Compensation Licensed	8,079	0.00	8,079	0.00	8,079	0.00
0	3,750	3,752	0.00	144	Longevity Pay	9,248	0.00	9,248	0.00	9,248	0.00
0	2,875	0	0.00	146	Travel Allowance	1,500	0.00	1,500	0.00	1,500	0.00
0	3,129	0	0.00	147	Cell Phone Stipend	1,770	0.00	1,770	0.00	1,770	0.00
128	47	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	599	600	0.00	152	Tax Sheltered Annuity	600	0.00	600	0.00	600	0.00
0	250	0	0.00	153	Short Term Disability Premiums	169	0.00	169	0.00	169	0.00
0	1,440	0	0.00	154	Long Term Disability Premiums	973	0.00	973	0.00	973	0.00
0	0	0	0.00	164	SPED 2.2% (8%) Incentive	38,771	0.00	38,771	0.00	38,771	0.00
976,757	**813,254**	**870,387**	**8.00**	**100**	**Salaries Regular**	**733,983**	**6.00**	**733,983**	**6.00**	**733,983**	**6.00**
60,859	50,457	53,570	0.00	211	PERS Employer Contribution	121,713	0.00	121,713	0.00	121,713	0.00
112,775	96,373	102,762	0.00	213	PERS Bond	88,078	0.00	88,078	0.00	88,078	0.00
72,395	61,755	64,995	0.00	220	Social Security	56,038	0.00	56,038	0.00	56,038	0.00
0	3,367	5,268	0.00	230	Paid Leave Oregon	4,540	0.00	4,540	0.00	4,540	0.00
3,834	3,301	3,460	0.00	231	Workers Compensation	2,807	0.00	2,807	0.00	2,807	0.00
4,258	3,630	16,992	0.00	232	Unemployment	3,662	0.00	3,662	0.00	3,662	0.00
138,400	126,053	128,125	0.00	240	Insurance	98,875	0.00	98,875	0.00	98,875	0.00
2,159	1,567	1,632	0.00	241	Life and LTD	1,084	0.00	1,084	0.00	1,084	0.00
128	86	86	0.00	242	EAP	149	0.00	149	0.00	149	0.00
394,808	**346,589**	**376,890**	**0.00**	**200**	**Associated Payroll Costs**	**376,946**	**0.00**	**376,946**	**0.00**	**376,946**	**0.00**
0	0	0	0.00	318	Non-Inst Staff Prof, Tech Impr	204,134	0.00	204,134	0.00	204,134	0.00
86,003	0	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
86,003	**0**	**0**	**0.00**	**300**	**Purchased Services**	**204,134**	**0.00**	**204,134**	**0.00**	**204,134**	**0.00**
0	58,210	0	0.00	414	Testing and Assessment Material	0	0.00	0	0.00	0	0.00
53,699	117,572	0	0.00	470	Computer Software	58,786	0.00	58,786	0.00	58,786	0.00
0	745	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
53,699	**176,527**	**0**	**0.00**	**400**	**Supplies and Materials**	**58,786**	**0.00**	**58,786**	**0.00**	**58,786**	**0.00**
23,875	0	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
23,875	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
39,142	74,973	57,500	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
39,142	**74,973**	**57,500**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,574,284	**1,411,343**	**1,304,777**	**8.00**	**2190**	**TOTAL FUNCTION**	**1,373,849**	**6.00**	**1,373,849**	**6.00**	**1,373,849**	**6.00**

FUNCTION 2191: STUDENT RECORDS & INFORMATION SYSTEMS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2191**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2210: IMPROVEMENT OF INSTRUCTIONAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,830,008	855,138	266,114	3.20	111	Licensed Salaries	292,178	2.80	292,178	2.80	292,178	2.80
80,380	0	67,871	0.50	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
19,125	0	0	0.00	114	Professional/Confidential Salaries	0	0.00	0	0.00	0	0.00
1,032	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	125	Temporary Admin Salary	67,290	0.00	67,290	0.00	67,290	0.00
625	0	0	0.00	128	Other Salaries	0	0.00	0	0.00	0	0.00
300	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
172	92	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	83,777	47,900	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	856	1,000	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	0	0	0.00	141	Other Compensation Licensed	9,055	0.00	9,055	0.00	9,055	0.00
0	4,694	0	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
64,947	109	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
2,874	600	4,800	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	416	0	0.00	153	Short Term Disability	46	0.00	46	0.00	46	0.00
0	2,339	0	0.00	154	Long Term Disability	267	0.00	267	0.00	267	0.00
1,999,463	**948,021**	**387,685**	**3.70**	**100**	**Salaries Regular**	**368,836**	**2.80**	**368,836**	**2.80**	**368,836**	**2.80**
0	0	110,900	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
126,922	62,458	23,604	0.00	211	PERS Employer Contribution	33,095	0.00	33,095	0.00	33,095	0.00

219,167	109,559	32,173	0.00	213	PERS Bond	25,438	0.00	25,438	0.00	25,438	0.00
146,984	72,425	25,510	0.00	220	Social Security	16,222	0.00	16,222	0.00	16,222	0.00
0	3,893	2,068	0.00	230	Paid Leave Oregon	1,314	0.00	1,314	0.00	1,314	0.00
5,505	3,868	1,365	0.00	231	Workers Compensation	815	0.00	815	0.00	815	0.00
8,681	4,257	6,669	0.00	232	Unemployment	1,060	0.00	1,060	0.00	1,060	0.00
349,030	161,520	74,999	0.00	240	Insurance	36,996	0.00	36,996	0.00	36,996	0.00
3,632	1,156	705	0.00	241	Life and LTD	235	0.00	235	0.00	235	0.00
363	106	45	0.00	242	EAP	50	0.00	50	0.00	50	0.00
860,284	**419,242**	**278,038**	**0.00**	**200**	**Associated Payroll Costs**	**115,225**	**0.00**	**115,225**	**0.00**	**115,225**	**0.00**
61,719	41,618	121,089	0.00	310	Inst, Prof, Tech Services	250,000	0.00	250,000	0.00	250,000	0.00
0	22,500	22,130	0.00	312	Inst Programs Improvement	0	0.00	0	0.00	0	0.00
75	0	0	0.00	331	Transportation SSF Reimbursable from State	0	0.00	0	0.00	0	0.00
37,573	0	90,160	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	0	0	0.00	341	Travel In District	3,000	0.00	3,000	0.00	3,000	0.00
0	0	20,000	0.00	342	Travel Out of District	15,000	0.00	15,000	0.00	15,000	0.00
0	0	20,000	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
99,367	**64,118**	**273,379**	**0.00**	**300**	**Purchased Services**	**268,000**	**0.00**	**268,000**	**0.00**	**268,000**	**0.00**
30,910	24,199	89,030	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
462	208	690	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
803	0	0	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
2,468	3,978	4,120	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
3,819	26,559	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
10,279	135,671	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
48,741	**190,615**	**93,840**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
552,729	344,894	334,950	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
552,729	**344,894**	**334,950**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
3,560,584	**1,966,890**	**1,367,892**	**3.70**	**2210**	**TOTAL FUNCTION**	**752,061**	**2.80**	**752,061**	**2.80**	**752,061**	**2.80**

FUNCTION 2211: TEACHING AND LEARNING

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	2,191	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
0	273	400	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	**2,464**	**400**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	138	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
0	296	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
0	188	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	38	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
0	11	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	**671**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
29,235	0	2,970	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
29,235	**0**	**2,970**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
37,515	7,764	279,210	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
2,140,839	329	500	0.00	420	Textbooks	0	0.00	0	0.00	0	0.00
6,505	0	25,000	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
2,184,859	**8,093**	**304,710**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
6,789	0	0	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
6,789	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,220,883	**11,228**	**308,080**	**0.00**	**2211**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2219: OTHER IMPROVEMENT OF INSTRUCTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	2,072	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	**2,072**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**2,072**	**0**	**0.00**	**2219**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2220: EDUCATIONAL MEDIA SERVICES (LIBRARIES)

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
903,873	936,808	997,789	10.50	111	Licensed Salaries	1,169,415	11.00	1,169,415	11.00	1,169,415	11.00
86,924	0	22,926	0.78	112	Classified Salaries	0	0.00	0	0.00	0	0.00
0	19,802	18,963	0.00	141	Other Compensation Licensed	30,953	0.00	30,953	0.00	30,953	0.00
0	7,345	5,869	0.00	144	Longevity Pay	13,850	0.00	13,850	0.00	13,850	0.00

0	0	917	0.00	148	Stipend Bilingual	0	0.00	0	0.00	0	0.00
0	432	0	0.00	153	Short Term Disability	478	0.00	478	0.00	478	0.00
0	2,491	0	0.00	154	Long Term Disability	2,754	0.00	2,754	0.00	2,754	0.00
990,797	**966,878**	**1,046,464**	**11.28**	**100**	**Salaries Regular**	**1,217,450**	**11.00**	**1,217,450**	**11.00**	**1,217,450**	**11.00**
64,679	64,743	69,639	0.00	211	PERS Employer Contribution	191,191	0.00	191,191	0.00	191,191	0.00
111,904	115,971	125,576	0.00	213	PERS Bond	146,094	0.00	146,094	0.00	146,094	0.00
75,470	73,303	79,329	0.00	220	Social Security	92,416	0.00	92,416	0.00	92,416	0.00
0	4,257	6,429	0.00	230	Paid Leave Oregon	7,487	0.00	7,487	0.00	7,487	0.00
4,903	3,930	4,242	0.00	231	Workers Compensation	4,671	0.00	4,671	0.00	4,671	0.00
4,445	4,309	20,740	0.00	232	Unemployment	6,038	0.00	6,038	0.00	6,038	0.00
197,429	175,138	189,833	0.00	240	Insurance	204,221	0.00	204,221	0.00	204,221	0.00
1,931	1,232	1,294	0.00	241	Life and LTD	1,294	0.00	1,294	0.00	1,294	0.00
196	110	124	0.00	242	EAP	277	0.00	277	0.00	277	0.00
460,957	**442,993**	**497,206**	**0.00**	**200**	**Associated Payroll Costs**	**653,689**	**0.00**	**653,689**	**0.00**	**653,689**	**0.00**
1,286	0	0	0.00	314	Licensed Subs-ESS-Contractual Use	0	0.00	0	0.00	0	0.00
2,970	0	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
4,256	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	3,638	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	**0**	**3,638**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,456,010	**1,409,871**	**1,547,308**	**11.28**	**2220**	**TOTAL FUNCTION**	**1,871,139**	**11.00**	**1,871,139**	**11.00**	**1,871,139**	**11.00**

FUNCTION 2230: ASSESSMENT AND TESTING

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
(5,133)	0	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
(2,033)	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
(63)	0	0	0.00	128	Other Salaries	0	0.00	0	0.00	0	0.00
(30)	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
(7,259)	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
(467)	0	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
(627)	0	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
(422)	0	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
(21)	0	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
(23)	0	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
(1,288)	0	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
(9)	0	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
(1)	0	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
(2,858)	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	97,423	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
0	**97,423**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
(10,117)	**97,423**	**0**	**0.00**	**2230**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2240: INSTRUCTIONAL STAFF DEVELOPMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,434,948	1,743,303	90,000	1.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
600	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
141	0	0	0.00	121	Substitute Licensed RSD	0	0.00	0	0.00	0	0.00
369	0	0	0.00	123	Temporary Licensed Salary	0	0.00	0	0.00	0	0.00
642	1,894	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	249,590	247,200	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	2,646	600	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	4,376	0	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
140,228	48	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
525	600	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	130	0	0.00	153	Short Term Disability Premium	0	0.00	0	0.00	0	0.00
0	749	0	0.00	154	Long Term Disability Premium	0	0.00	0	0.00	0	0.00
1,577,453	**2,003,336**	**337,800**	**1.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	60,000	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
128,018	135,083	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
195,652	223,461	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
133,074	151,485	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	9,419	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00

7,154	8,178	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
7,828	8,906	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
305,853	336,782	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
2,796	2,423	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
272	224	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
780,647	**875,961**	**60,000**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
128,840	305,900	135,180	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
0	13,700	13,560	0.00	312	Inst Programs Improvement	0	0.00	0	0.00	0	0.00
1,903	0	0	0.00	324	Rentals/Leases	0	0.00	0	0.00	0	0.00
30,059	(463)	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
0	496	450	0.00	341	Travel In District	0	0.00	0	0.00	0	0.00
0	107,415	27,670	0.00	342	Travel Out of District	6,000	0.00	6,000	0.00	6,000	0.00
0	7,992	11,545	0.00	343	Travel and Field Trips - Students	0	0.00	0	0.00	0	0.00
601	0	0	0.00	370	Tuition	0	0.00	0	0.00	0	0.00
161,403	**435,040**	**188,405**	**0.00**	**300**	**Purchased Services**	**6,000**	**0.00**	**6,000**	**0.00**	**6,000**	**0.00**
15,729	6,925	334,239	0.00	410	Consumable Supplies, Material	250,000	0.00	250,000	0.00	250,000	0.00
5,590	0	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
0	0	0	0.00	425	Curriculum - Software or E-texts	27,337	0.00	27,337	0.00	27,337	0.00
0	26,962	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
21,319	**33,887**	**334,239**	**0.00**	**400**	**Supplies and Materials**	**277,337**	**0.00**	**277,337**	**0.00**	**277,337**	**0.00**
2,729	0	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
0	0	21,100	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
2,729	**0**	**21,100**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,543,551	**3,348,224**	**941,544**	**1.00**	**2240**	**TOTAL FUNCTION**	**283,337**	**0.00**	**283,337**	**0.00**	**283,337**	**0.00**

FUNCTION 2241: INSTRUCTIONAL TECHNOLOGY

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	1,377,745	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
0	**1,377,745**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**1,377,745**	**0**	**0.00**	**2241**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2320: EXECUTIVE ADMINISTRATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
228	265	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
228	**265**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
228	**265**	**0**	**0.00**	**2320**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2321: OFFICE OF THE SUPERINTENDENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	8,049	0	0.00	470	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
0	**8,049**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**8,049**	**0**	**0.00**	**2321**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2410: BUILDING ADMINISTRATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
98,188	167,373	0	0.00	111	Licensed Salaries	0	0.00	0	0.00	0	0.00
25,980	7,977	0	0.00	112	Classified Salaries	0	0.00	0	0.00	0	0.00
924,264	1,068,104	1,139,658	9.00	113	Administrator Salaries	1,210,188	9.00	1,210,188	9.00	1,210,188	9.00
48,133	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
70,190	55,000	0	0.00	120	Salaries Subs and Temps	0	0.00	0	0.00	0	0.00
4,656	0	0	0.00	128	Other Salaries	0	0.00	0	0.00	0	0.00
5,649	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
1,420	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	3,577	0	0.00	131	Additional Hours Licensed	18,903	0.00	18,903	0.00	18,903	0.00
0	22,029	0	0.00	132	Additional Hours Classified	15,230	0.00	15,230	0.00	15,230	0.00
0	0	0	0.00	145	Hygiene/Behavior Stipend	74	0.00	74	0.00	74	0.00

0	5,366	600	0.00	146	Travel Allowance	6,900	0.00	6,900	0.00	6,900	0.00
0	5,089	0	0.00	147	Cell Phone Stipend	6,480	0.00	6,480	0.00	6,480	0.00
0	319	0	0.00	148	Stipend Bilingual	0	0.00	0	0.00	0	0.00
80	21	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
73,047	83,821	55,400	0.00	152	Tax Sheltered Annuity	69,600	0.00	69,600	0.00	69,600	0.00
0	0	0	0.00	160	Incentive Pay	3,500	0.00	3,500	0.00	3,500	0.00
1,251,607	**1,418,676**	**1,195,658**	**9.00**	**100**	**Salaries Regular**	**1,330,875**	**9.00**	**1,330,875**	**9.00**	**1,330,875**	**9.00**
75,068	79,877	66,571	0.00	211	PERS Employer Contribution	205,644	0.00	205,644	0.00	205,644	0.00
119,547	147,330	135,031	0.00	213	PERS Bond	158,191	0.00	158,191	0.00	158,191	0.00
91,810	100,714	85,739	0.00	220	Social Security	95,956	0.00	95,956	0.00	95,956	0.00
1,417	4,560	6,949	0.00	230	Paid Leave Oregon	7,771	0.00	7,771	0.00	7,771	0.00
4,539	5,371	4,544	0.00	231	Workers Compensation	4,850	0.00	4,850	0.00	4,850	0.00
4,930	5,936	22,415	0.00	232	Unemployment	6,833	0.00	6,833	0.00	6,833	0.00
191,742	193,986	171,694	0.00	240	Insurance	191,990	0.00	191,990	0.00	191,990	0.00
3,497	4,172	3,921	0.00	241	Life and LTD	4,275	0.00	4,275	0.00	4,275	0.00
140	117	95	0.00	242	EAP	235	0.00	235	0.00	235	0.00
492,690	**542,063**	**496,959**	**0.00**	**200**	**Associated Payroll Costs**	**675,745**	**0.00**	**675,745**	**0.00**	**675,745**	**0.00**
4,750	0	0	0.00	315	Classified Subs-Contractual Use	0	0.00	0	0.00	0	0.00
4,750	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
11,542	1,591	3,000	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
8,823	80	500	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
20,365	**1,671**	**3,500**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,769,412	**1,962,410**	**1,696,117**	**9.00**	**2410**	**TOTAL FUNCTION**	**2,006,620**	**9.00**	**2,006,620**	**9.00**	**2,006,620**	**9.00**

FUNCTION 2490: OTHER SCHOOL ADMIN SUPPORT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
36,581	25,740	28,119	0.50	112	Classified Salaries	30,399	0.50	30,399	0.50	30,399	0.50
352,044	150,621	141,892	1.00	113	Administrator Salaries	73,024	0.50	73,024	0.50	73,024	0.50
12,800	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
3,000	0	0	0.00	128	Other Salaries	0	0.00	0	0.00	0	0.00
1,530	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
0	1,500	0	0.00	146	Travel Allowance	750	0.00	750	0.00	750	0.00
0	720	0	0.00	147	Cell Phone Stipend	360	0.00	360	0.00	360	0.00
0	79	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
0	5,402	4,800	0.00	152	Tax Sheltered Annuity	2,400	0.00	2,400	0.00	2,400	0.00
405,955	**184,062**	**174,811**	**1.50**	**100**	**Salaries Regular**	**106,933**	**1.00**	**106,933**	**1.00**	**106,933**	**1.00**
0	0	750	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
26,045	14,555	13,597	0.00	211	PERS Employer Contribution	18,581	0.00	18,581	0.00	18,581	0.00
39,623	21,789	20,491	0.00	213	PERS Bond	12,544	0.00	12,544	0.00	12,544	0.00
24,650	13,686	12,986	0.00	220	Social Security	7,919	0.00	7,919	0.00	7,919	0.00
0	591	1,052	0.00	230	Paid Leave Oregon	642	0.00	642	0.00	642	0.00
1,386	744	692	0.00	231	Workers Compensation	407	0.00	407	0.00	407	0.00
1,534	804	3,395	0.00	232	Unemployment	517	0.00	517	0.00	517	0.00
43,735	34,787	33,807	0.00	240	Insurance	27,083	0.00	27,083	0.00	27,083	0.00
938	564	520	0.00	241	Life and LTD	342	0.00	342	0.00	342	0.00
40	17	16	0.00	242	EAP	25	0.00	25	0.00	25	0.00
137,951	**87,537**	**87,306**	**0.00**	**200**	**Associated Payroll Costs**	**68,060**	**0.00**	**68,060**	**0.00**	**68,060**	**0.00**
0	0	11,190	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
25	0	0	0.00	353	Postage	0	0.00	0	0.00	0	0.00
14,600	0	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
14,625	**0**	**11,190**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	470	Computer Software	8,800	0.00	8,800	0.00	8,800	0.00
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**8,800**	**0.00**	**8,800**	**0.00**	**8,800**	**0.00**
850,603	838,402	397,093	0.00	690	Indirect Charges	15,324	0.00	15,324	0.00	15,324	0.00
850,603	**838,402**	**397,093**	**0.00**	**600**	**Other Objects**	**15,324**	**0.00**	**15,324**	**0.00**	**15,324**	**0.00**
1,409,134	**1,110,001**	**670,400**	**1.50**	**2490**	**TOTAL FUNCTION**	**199,117**	**1.00**	**199,117**	**1.00**	**199,117**	**1.00**

FUNCTION 2510: DIRECTION OF BUSINESS SUPPORT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**2510**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2520: FISCAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	478	1,000	0.00	495	Vandalism / Loss / Stolen	0	0.00	0	0.00	0	0.00
0	**478**	**1,000**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	690	Indirect Charges	631,097	0.00	631,097	0.00	631,097	0.00
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**631,097**	**0.00**	**631,097**	**0.00**	**631,097**	**0.00**
0	**478**	**1,000**	**0.00**	**2520**	**TOTAL FUNCTION**	**631,097**	**0.00**	**631,097**	**0.00**	**631,097**	**0.00**

FUNCTION 2528: RISK MANAGEMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
75,930	0	0	0.00	114	Professional/Confidential Salaries	0	0.00	0	0.00	0	0.00
1,703	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
121	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
77,754	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
4,476	0	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
9,166	0	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
5,689	0	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
314	0	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
335	0	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
13,752	3,098	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
312	0	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
14	0	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
34,058	**3,098**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
111,812	**3,098**	**0**	**0.00**	**2528**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2529: OTHER FISCAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	690	Indirect Charges	345,404	0.00	345,404	0.00	345,404	0.00
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**345,404**	**0.00**	**345,404**	**0.00**	**345,404**	**0.00**
0	**0**	**0**	**0**	**2529**	**TOTAL FUNCTION**	**345,404**	**0.00**	**345,404**	**0.00**	**345,404**	**0.00**

FUNCTION 2540: MAINTENANCE AND OPERATIONS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	200,000	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
252,776	7,562	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
252,776	**7,562**	**200,000**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,747	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
64,817	0	0	0.00	480	Computer Hardware Non-Capital	0	0.00	0	0.00	0	0.00
66,564	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	550	Depreciable Technology	3,152,203	0.00	3,152,203	0.00	3,152,203	0.00
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**3,152,203**	**0.00**	**3,152,203**	**0.00**	**3,152,203**	**0.00**
0	0	75,000	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
0	**0**	**75,000**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
319,340	**7,562**	**275,000**	**0.00**	**2540**	**TOTAL FUNCTION**	**3,152,203**	**0.00**	**3,152,203**	**0.00**	**3,152,203**	**0.00**

FUNCTION 2541: FACILITIES DIRECTION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	380	Non-Instructional Professional and Tech Services	500,000	0.00	500,000	0.00	500,000	0.00
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**500,000**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**
0	**0**	**0**	**0.00**	**2541**	**TOTAL FUNCTION**	**500,000**	**0**	**500,000**	**0**	**500,000**	**0**

FUNCTION 2542: CUSTODIAL SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE

0	0	0	0.00	112	Classified Salaries	8,765	0.00	8,765	0.00	8,765	0.00
0	0	0	0.00	132	Additonal Hours Classified	18,656	0.00	18,656	0.00	18,656	0.00
0	0	0	0.00	148	Stipend Bilingual	208	0.00	208	0.00	208	0.00
0	0	0	0.00	160	Incentive Pay	400	0.00	400	0.00	400	0.00
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**28,029**	**0.00**	**28,029**	**0.00**	**28,029**	**0.00**
0	0	0	0.00	211	PERS Employer Contribution	1,363	0.00	1,363	0.00	1,363	0.00
0	0	0	0.00	213	PERS Bond	2,632	0.00	2,632	0.00	2,632	0.00
0	0	0	0.00	220	Social Security	1,664	0.00	1,664	0.00	1,664	0.00
0	0	0	0.00	230	Paid Leave Oregon	135	0.00	135	0.00	135	0.00
0	0	0	0.00	231	Workers Compensation	682	0.00	682	0.00	682	0.00
0	0	0	0.00	232	Unemployment	435	0.00	435	0.00	435	0.00
0	0	0	0.00	240	Insurance	7,625	0.00	7,625	0.00	7,625	0.00
0	0	0	0.00	241	Life and LTD	25	0.00	25	0.00	25	0.00
0	0	0	0.00	242	EAP	5	0.00	5	0.00	5	0.00
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**14,566**	**0.00**	**14,566**	**0.00**	**14,566**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
65,451	0	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	12,804	0	0.00	415	Consumables - Department Specific	0	0.00	0	0.00	0	0.00
65,451	**12,804**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	1,001,990	0	0.00	530	Improvements, Not Buildings	0	0.00	0	0.00	0	0.00
0	**1,001,990**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,258	0	0	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
2,258	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
67,709	**1,014,794**	**0**	**0.00**	**2542**	**TOTAL FUNCTION**	**42,595**	**0.00**	**42,595**	**0.00**	**42,595**	**0.00**

FUNCTION 2544: MAINTENANCE SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
80,605	23,760	0	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
120,309	0	0	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
200,914	**23,760**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
6,301	0	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
6,301	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	104,917	0	0.00	530	Improvements, Not Buildings	0	0.00	0	0.00	0	0.00
70,801	6,149	3,150,000	0.00	590	Other Capital Outlay	0	0.00	0	0.00	0	0.00
70,801	**111,066**	**3,150,000**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	400	0	0.00	640	Dues & Fees	0	0.00	0	0.00	0	0.00
900	2,980	1,999,000	0.00	655	Insurance & Judgments & Settlements	1,900,000	0.00	1,900,000	0.00	1,900,000	0.00
900	**3,380**	**1,999,000**	**0.00**	**600**	**Other Objects**	**1,900,000**	**0.00**	**1,900,000**	**0.00**	**1,900,000**	**0.00**
278,916	**138,206**	**5,149,000**	**0.00**	**2544**	**TOTAL FUNCTION**	**1,900,000**	**0.00**	**1,900,000**	**0.00**	**1,900,000**	**0.00**

FUNCTION 2545: BUILDING ASSOCIATED PAYROLL COSTS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	12,943	0	0.00	351	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	**12,943**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**12,943**	**0**	**0.00**	**2545**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2546: SAFETY PROGRAM

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
240,884	4,860	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
240,884	**4,860**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
240,884	**4,860**	**0**	**0.00**	**2546**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2549: OTHER OPERATIONS & MAINTENANCE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	322	Repairs & Maintenance Services	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00

0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**2,000,000**	**0.00**	**2,000,000**	**0.00**	**2,000,000**	**0.00**
0	0	0	0.00	590	Other Capital Outlay	1,350,000	0.00	1,350,000	0.00	1,350,000	0.00
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**1,350,000**	**0.00**	**1,350,000**	**0.00**	**1,350,000**	**0.00**
0	**0**	**0**	**0.00**	**2549**	**TOTAL FUNCTION**	**3,350,000**	**0.00**	**3,350,000**	**0.00**	**3,350,000**	**0.00**

FUNCTION 2550: TRANSPORTATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	23	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	6,904	0	0.00	132	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
3,796	118,492	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
3,796	**125,419**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
222	7,415	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
456	13,692	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
290	9,595	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	41	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
165	5,356	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
17	564	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
1,150	**36,663**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
183,848	0	0	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
13,859	28,634	0	0.00	331	Transportation SSF Reimbursable from State	1,949	0.00	1,949	0.00	1,949	0.00
33,634	0	0	0.00	332	Transportation SSF Non-Reimbursable From State	50,000	0.00	50,000	0.00	50,000	0.00
0	0	25,000	0.00	333	Transportation Reimbursable from Federal	0	0.00	0	0.00	0	0.00
231,341	**28,634**	**25,000**	**0.00**	**300**	**Purchased Services**	**51,949**	**0.00**	**51,949**	**0.00**	**51,949**	**0.00**
0	109,853	0	0.00	564	Bus & Capital Bus Improvements	0	0.00	0	0.00	0	0.00
0	**109,853**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
236,287	**300,569**	**25,000**	**0.00**	**2550**	**TOTAL FUNCTION**	**51,949**	**0.00**	**51,949**	**0.00**	**51,949**	**0.00**

FUNCTION 2558: TRANSPORTATION - SPECIAL EDUCATION

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2558**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2573: DISTRIBUTION SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2573**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2574: PRINT SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2574**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2620: GRANT DEVELOPMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,200	0	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
1,200	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
1,200	**0**	**0**	**0.00**	**2620**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2630: COMMUNICATIONS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
40,800	22,952	0	0.00	470	Computer Software	0	0.00	0	0.00	0	0.00
40,800	**22,952**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
40,800	**22,952**	**0**	**0.00**	**2630**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2640: STAFF SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	0	0.00	114	Professional/Confidential Salaries	112,034	1.00	112,034	1.00	112,034	1.00
0	0	0	0.00	152	Tax Sheltered Annuity	2,400	0.00	2,400	0.00	2,400	0.00
0	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**114,434**	**1.00**	**114,434**	**1.00**	**114,434**	**1.00**
0	0	0	0.00	211	PERS Employer Contribution	17,388	0.00	17,388	0.00	17,388	0.00
0	0	0	0.00	213	PERS Bond	13,444	0.00	13,444	0.00	13,444	0.00
0	0	0	0.00	220	Social Security	8,519	0.00	8,519	0.00	8,519	0.00
0	0	0	0.00	230	Paid Leave Oregon	689	0.00	689	0.00	689	0.00
0	0	0	0.00	231	Workers Compensation	433	0.00	433	0.00	433	0.00
0	0	0	0.00	232	Unemployment	555	0.00	555	0.00	555	0.00
0	0	0	0.00	240	Insurance	18,736	0.00	18,736	0.00	18,736	0.00
0	0	0	0.00	241	Life and LTD	430	0.00	430	0.00	430	0.00
0	0	0	0.00	242	EAP	25	0.00	25	0.00	25	0.00
0	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**60,219**	**0.00**	**60,219**	**0.00**	**60,219**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2640**	**TOTAL FUNCTION**	**174,653**	**1.00**	**174,653**	**1.00**	**174,653**	**1.00**

FUNCTION 2649: OTHER STAFF SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**2649**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2660: TECHNOLOGY SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
47,623	0	0	0.00	112	Classified Salaries	0	0.00	0	0.00	0	0.00
1,598	0	0	0.00	113	Administrator Salaries	0	0.00	0	0.00	0	0.00
420	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
49,641	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
2,815	0	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
5,765	0	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
3,675	0	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
209	0	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
216	0	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
15,989	2,829	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
67	0	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
15	0	0	0.00	242	EAP	0	0.00	0	0.00	0	0.00
28,751	**2,829**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
33,570	0	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
27,136	79,233	168,802	0.00	470	Computer Software	23,736	0.00	23,736	0.00	23,736	0.00
650,487	120,904	0	0.00	480	Computer Hardware Non-Capital	611,604	0.00	611,604	0.00	611,604	0.00
711,193	**200,137**	**168,802**	**0.00**	**400**	**Supplies and Materials**	**635,340**	**0.00**	**635,340**	**0.00**	**635,340**	**0.00**
505,716	0	0	0.00	550	Depreciable Technology	0	0.00	0	0.00	0	0.00
505,716	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
993	0	0	0.00	690	Indirect Charges	916	0.00	916	0.00	916	0.00
993	**0**	**0**	**0.00**	**600**	**Other Objects**	**916**	**0.00**	**916**	**0.00**	**916**	**0.00**
1,296,294	**202,966**	**168,802**	**0.00**	**2660**	**TOTAL FUNCTION**	**636,256**	**0.00**	**636,256**	**0.00**	**636,256**	**0.00**

FUNCTION 2680: INTERPRETATION & TRANSLATION SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
25,232	0	0	0.00	112	Classified Salaries	0	0.00	0	0.00	0	0.00
25,232	**0**	**0**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
367	0	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
751	0	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
1,930	0	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
787	0	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
114	0	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00

9,361	0	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
34	0	0	0.00	241	Life and LTD	0	0.00	0	0.00	0	0.00
13,344	**0**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
38,576	**0**	**0**	**0.00**	**2680**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 2700: EARLY RETIREMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
253,143	202,395	209,321	0.00	116	Supplemental Retirement Stipend	178,849	0.00	178,849	0.00	178,849	0.00
253,143	**202,395**	**209,321**	**0.00**	**100**	**Salaries Regular**	**178,849**	**0.00**	**178,849**	**0.00**	**178,849**	**0.00**
1,238	775	776	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
0	0	60	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
600	14,991	189,843	0.00	245	Retiree Paid Insurance	121,151	0.00	121,151	0.00	121,151	0.00
1,838	**15,766**	**190,679**	**0.00**	**200**	**Associated Payroll Costs**	**121,151**	**0.00**	**121,151**	**0.00**	**121,151**	**0.00**
254,981	**218,161**	**400,000**	**0.00**	**2700**	**TOTAL FUNCTION**	**300,000**	**0.00**	**300,000**	**0.00**	**300,000**	**0.00**

FUNCTION 2000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
21,303,677	**20,107,817**	**19,030,719**	**69.98**	**TOTAL SPECIAL REVENUE FUND**	**22,358,165**	**64.80**	**22,358,165**	**64.80**	**22,358,165**	**64.80**
					3		3		3	

3000 — ENTERPRISE AND COMMUNITY SERVICE

FUNCTION 3100: FOOD SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,547,289	1,577,598	1,831,339	53.51	112	Classified Salaries	1,985,415	52.33	1,985,415	52.33	1,985,415	52.33
145,628	175,331	184,098	1.20	113	Administrator Salaries	192,807	1.20	192,807	1.20	192,807	1.20
188,169	191,502	201,394	2.00	114	Professional/Confidential Salaries	187,607	2.00	187,607	2.00	187,607	2.00
13,042	0	0	0.00	118	Leave Payout Licensed	0	0.00	0	0.00	0	0.00
7,560	0	0	0.00	119	Leave Payout Classified	0	0.00	0	0.00	0	0.00
81,163	48,551	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
4,613	0	0	0.00	128	Other Salaries	0	0.00	0	0.00	0	0.00
2,298	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
13,560	1,734	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	101,063	0	0.00	132	Additonal Hours Classified	104,724	0.00	104,724	0.00	104,724	0.00
0	17,518	16,471	0.00	144	Longevity Pay	3,253	0.00	3,253	0.00	3,253	0.00
0	4,500	0	0.00	146	Travel Allowance	0	0.00	0	0.00	0	0.00
0	2,388	0	0.00	147	Cell Phone Stipend	948	0.00	948	0.00	948	0.00
0	15	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
80,283	8,745	8,160	0.00	152	Tax Sheltered Annuity	4,800	0.00	4,800	0.00	4,800	0.00
2,083,605	**2,128,945**	**2,241,462**	**56.71**	**100**	**Salaries Regular**	**2,479,554**	**55.53**	**2,479,554**	**55.53**	**2,479,554**	**55.53**
125,711	121,976	122,943	0.00	211	PERS Employer Contribution	360,405	0.00	360,405	0.00	360,405	0.00
228,042	232,356	237,107	0.00	213	PERS Bond	264,744	0.00	264,744	0.00	264,744	0.00
157,587	160,960	164,816	0.00	220	Social Security	187,473	0.00	187,473	0.00	187,473	0.00
0	8,628	13,358	0.00	230	Paid Leave Oregon	15,188	0.00	15,188	0.00	15,188	0.00
52,423	53,716	55,103	0.00	231	Workers Compensation	52,216	0.00	52,216	0.00	52,216	0.00
9,286	9,485	43,056	0.00	232	Unemployment	12,701	0.00	12,701	0.00	12,701	0.00
794,453	870,066	1,005,292	0.00	240	Insurance	1,152,474	0.00	1,152,474	0.00	1,152,474	0.00
5,328	6,309	6,724	0.00	241	Life and LTD	10,136	0.00	10,136	0.00	10,136	0.00
1,015	736	827	0.00	242	EAP	1,789	0.00	1,789	0.00	1,789	0.00
1,373,845	**1,464,232**	**1,649,226**	**0.00**	**200**	**Associated Payroll Costs**	**2,057,126**	**0.00**	**2,057,126**	**0.00**	**2,057,126**	**0.00**
14,993	0	0	0.00	310	Inst, Prof, Tech Services	0	0.00	0	0.00	0	0.00
73,826	47,217	85,000	0.00	322	Repairs & Maintenance Services	58,500	0.00	58,500	0.00	58,500	0.00
1,218	59,010	1,500	0.00	324	Rentals/Leases	400	0.00	400	0.00	400	0.00
1,759	1,403	1,500	0.00	326	Fuel	1,000	0.00	1,000	0.00	1,000	0.00
0	162	0	0.00	332	Transportation SSF NON Reimbursable From State	0	0.00	0	0.00	0	0.00
78	21	50	0.00	353	Postage	0	0.00	0	0.00	0	0.00
39	0	0	0.00	354	Advertising	3,000	0.00	3,000	0.00	3,000	0.00
91,913	**107,813**	**88,050**	**0.00**	**300**	**Purchased Services**	**62,900**	**0.00**	**62,900**	**0.00**	**62,900**	**0.00**
11,365	5,748	4,000	0.00	410	Consumable Supplies, Material	3,000	0.00	3,000	0.00	3,000	0.00
1,953,762	6,207	2,500	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
677,239	0	0	0.00	413	Commodities	417,085	0.00	417,085	0.00	417,085	0.00
176,617	157,181	390,000	0.00	415	Consumables - Department Specific	105,000	0.00	105,000	0.00	105,000	0.00

0	1,771	1,500	0.00	418	Parts	800	0.00	800	0.00	800	0.00
3,502	4,577	3,500	0.00	419	Gasoline, Diesel	3,500	0.00	3,500	0.00	3,500	0.00
0	1,987,045	2,216,599	0.00	450	Food for school meals	2,090,289	0.00	2,090,289	0.00	2,090,289	0.00
0	346,891	450,000	0.00	451	Commodity Foods	0	0.00	0	0.00	0	0.00
0	0	0	0.00	452	Food Purchases - Allergens	3,000	0.00	3,000	0.00	3,000	0.00
29,345	17,075	30,000	0.00	460	Non-Consumable Supplies	50,000	0.00	50,000	0.00	50,000	0.00
56,264	38,410	42,000	0.00	470	Computer Software	38,500	0.00	38,500	0.00	38,500	0.00
4,101	60	100	0.00	480	Computer Hardware Non-Capital	1,500	0.00	1,500	0.00	1,500	0.00
2,912,195	**2,564,965**	**3,140,199**	**0.00**	**400**	**Supplies and Materials**	**2,712,674**	**0.00**	**2,712,674**	**0.00**	**2,712,674**	**0.00**
0	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
21,990	18,744	101,187	0.00	640	Dues & Fees	10,000	0.00	10,000	0.00	10,000	0.00
25,943	30,081	40,000	0.00	651	Liability Insurance	0	0.00	0	0.00	0	0.00
47,933	**48,825**	**141,187**	**0.00**	**600**	**Other Objects**	**10,000**	**0.00**	**10,000**	**0.00**	**10,000**	**0.00**
6,509,491	**6,314,780**	**7,260,124**	**56.71**	**3100**	**TOTAL FUNCTION**	**7,322,254**	**55.53**	**7,322,254**	**55.53**	**7,322,254**	**55.53**

FUNCTION 3101: SUMMER PROGRAM WAIVER

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,233	0	0	0.00	124	Temporary Classified Salary	0	0.00	0	0.00	0	0.00
24	0	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	936	0	0.00	132	Additional Hours Classified	10,077	0.00	10,077	0.00	10,077	0.00
86,098	35,446	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
0	0	0	0.00	160	Incentive Pay	1,000	0.00	1,000	0.00	1,000	0.00
88,355	**36,382**	**0**	**0.00**	**100**	**Salaries Regular**	**11,077**	**0.00**	**11,077**	**0.00**	**11,077**	**0.00**
5,752	2,182	0	0.00	211	PERS Employer Contribution	519	0.00	519	0.00	519	0.00
10,255	4,170	0	0.00	213	PERS Bond	861	0.00	861	0.00	861	0.00
6,759	2,783	0	0.00	220	Social Security	549	0.00	549	0.00	549	0.00
0	5	0	0.00	230	Paid Leave Oregon	45	0.00	45	0.00	45	0.00
2,629	1,069	0	0.00	231	Workers Compensation	218	0.00	218	0.00	218	0.00
398	164	0	0.00	232	Unemployment	144	0.00	144	0.00	144	0.00
25,793	**10,373**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**2,336**	**0.00**	**2,336**	**0.00**	**2,336**	**0.00**
24,382	64,670	0	0.00	411	Food Purchases	0	0.00	0	0.00	0	0.00
2,491	2,817	0	0.00	415	Consumables - Department Specific	3,398	0.00	3,398	0.00	3,398	0.00
0	0	0	0.00	450	Food for School Meals	45,151	0.00	45,151	0.00	45,151	0.00
26,873	**67,487**	**0**	**0.00**	**400**	**Supplies and Materials**	**48,549**	**0.00**	**48,549**	**0.00**	**48,549**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
141,021	**114,242**	**0**	**0.00**	**3101**	**TOTAL FUNCTION**	**61,962**	**0.00**	**61,962**	**0.00**	**61,962**	**0.00**

FUNCTION 3102: NUTRITION SERVICES GRANT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	5,332	49,500	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	20	0	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
2,109	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
2,109	**5,352**	**49,500**	**0.00**	**100**	**Salaries Regular**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	12,375	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
101	288	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
206	612	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
156	398	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	22	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
66	141	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
9	23	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	23	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
538	**1,507**	**12,375**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	415	Consumables - Department Specific	5,000	0.00	5,000	0.00	5,000	0.00
0	0	0	0.00	450	Food for School Meals	185,000	0.00	185,000	0.00	185,000	0.00
0	0	0	0.00	460	Non-Consumable Supplies	10,000	0.00	10,000	0.00	10,000	0.00
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**200,000**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**
2,647	**6,859**	**61,875**	**0.00**	**3102**	**TOTAL FUNCTION**	**200,000**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**

FUNCTION 3103: CACFP - SUPPER PROGRAM

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
7,014	828	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	50,420	0	0.00	132	Additional Hours Classified	275	0.00	275	0.00	275	0.00

34,350	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
41,364	**51,248**	**0**	**0.00**	**100**	**Salaries Regular**	**275**	**0.00**	**275**	**0.00**	**275**	**0.00**
2,508	2,681	0	0.00	211	PERS Employer Contribution	0	0.00	0	0.00	0	0.00
4,695	5,051	0	0.00	213	PERS Bond	0	0.00	0	0.00	0	0.00
3,146	3,887	0	0.00	220	Social Security	0	0.00	0	0.00	0	0.00
0	249	0	0.00	230	Paid Leave Oregon	0	0.00	0	0.00	0	0.00
1,251	1,483	0	0.00	231	Workers Compensation	0	0.00	0	0.00	0	0.00
185	229	0	0.00	232	Unemployment	0	0.00	0	0.00	0	0.00
0	1,293	0	0.00	240	Insurance	0	0.00	0	0.00	0	0.00
11,785	**14,873**	**0**	**0.00**	**200**	**Associated Payroll Costs**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
35	6	0	0.00	340	Travel	0	0.00	0	0.00	0	0.00
35	**6**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	0	0	0.00	415	Consumables - Department Specific	25,000	0.00	25,000	0.00	25,000	0.00
0	0	0	0.00	450	Food for School Meals	150,000	0.00	150,000	0.00	150,000	0.00
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**175,000**	**0.00**	**175,000**	**0.00**	**175,000**	**0.00**
53,184	**66,127**	**0**	**0.00**	**3103**	**TOTAL FUNCTION**	**175,275**	**0.00**	**175,275**	**0.00**	**175,275**	**0.00**

FUNCTION 3106: FARM TO SCHOOL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**3106**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 3210: FUEL / DHS REIMBURSEMENT EXPENSE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	18,000	0.00	419	Gasoline, Diesel	20,000	0.00	20,000	0.00	20,000	0.00
0	**0**	**18,000**	**0.00**	**400**	**Supplies and Materials**	**20,000**	**0.00**	**20,000**	**0.00**	**20,000**	**0.00**
0	**0**	**18,000**	**0.00**	**3210**	**TOTAL FUNCTION**	**20,000**	**0.00**	**20,000**	**0.00**	**20,000**	**0.00**

FUNCTION 3300: COMMUNITY SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	613	0	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
0	**613**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**613**	**0**	**0.00**	**3300**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 3320: COMMUNITY RECREATION SERVICES

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
6,198	0	0	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
6,198	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
6,198	**0**	**0**	**0.00**	**3320**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 3390: OTHER COMMUNITY SERVICES (INTERPRETERS)

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
83,495	173,772	189,778	4.00	112	Classified Salaries	201,327	4.00	201,327	4.00	201,327	4.00
245	0	0	0.00	129	Other Salaries	0	0.00	0	0.00	0	0.00
1,954	176	0	0.00	130	Overtime	0	0.00	0	0.00	0	0.00
0	24,614	25,400	0.00	131	Additional Hours Licensed	0	0.00	0	0.00	0	0.00
0	4,646	4,200	0.00	132	Additional Hours Classified	0	0.00	0	0.00	0	0.00
0	9	0	0.00	144	Longevity Pay	0	0.00	0	0.00	0	0.00
0	0	0	0.00	147	Cell Phone Stipend	385	0.00	385	0.00	385	0.00
0	6,951	7,591	0.00	148	Stipend Bilingual	5,142	0.00	5,142	0.00	5,142	0.00
5,798	74	0	0.00	151	Group Term Life	0	0.00	0	0.00	0	0.00
1,143	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
92,635	**210,242**	**226,969**	**4.00**	**100**	**Salaries Regular**	**206,854**	**4.00**	**206,854**	**4.00**	**206,854**	**4.00**
0	0	6,500	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
6,552	10,985	12,573	0.00	211	PERS Employer Contribution	28,932	0.00	28,932	0.00	28,932	0.00
10,205	14,287	11,860	0.00	213	PERS Bond	18,920	0.00	18,920	0.00	18,920	0.00
7,081	16,077	14,976	0.00	220	Social Security	15,824	0.00	15,824	0.00	15,824	0.00
0	762	1,214	0.00	230	Paid Leave Oregon	1,282	0.00	1,282	0.00	1,282	0.00
405	907	838	0.00	231	Workers Compensation	2,189	0.00	2,189	0.00	2,189	0.00
417	946	3,916	0.00	232	Unemployment	1,295	0.00	1,295	0.00	1,295	0.00

21,355	57,780	60,236	0.00	240	Insurance	67,225	0.00	67,225	0.00	67,225	0.00
118	503	527	0.00	241	Life and LTD	657	0.00	657	0.00	657	0.00
26	43	43	0.00	242	EAP	73	0.00	73	0.00	73	0.00
46,159	**102,290**	**112,683**	**0.00**	**200**	**Associated Payroll Costs**	**136,397**	**0.00**	**136,397**	**0.00**	**136,397**	**0.00**
1,321	6,040	5,830	0.00	310	Inst, Prof, Tech Services	376,500	0.00	376,500	0.00	376,500	0.00
0	214	370	0.00	318	Non-Inst Staff Prof, Tech Impr	0	0.00	0	0.00	0	0.00
0	145	0	0.00	331	Transportation SSF Reimbursable From State	0	0.00	0	0.00	0	0.00
4,684	890	0	0.00	332	Transportation SSF Non-Reimbursable From State	0	0.00	0	0.00	0	0.00
0	2,996	1,710	0.00	343	Travel and Field Trips - Students	500	0.00	500	0.00	500	0.00
2,350	0	0	0.00	380	Non-Instructional Professional & Tech Services	0	0.00	0	0.00	0	0.00
8,355	**10,285**	**7,910**	**0.00**	**300**	**Purchased Services**	**377,000**	**0.00**	**377,000**	**0.00**	**377,000**	**0.00**
41,814	51,037	109,300	0.00	410	Consumable Supplies, Material	3,587	0.00	3,587	0.00	3,587	0.00
6,362	3,857	5,080	0.00	411	Food Purchases	900	0.00	900	0.00	900	0.00
0	0	0	0.00	420	Textbooks	800	0.00	800	0.00	800	0.00
9,130	4,091	3,540	0.00	460	Non-Consumable Supplies	0	0.00	0	0.00	0	0.00
57,306	**58,985**	**117,920**	**0.00**	**400**	**Supplies and Materials**	**5,287**	**0.00**	**5,287**	**0.00**	**5,287**	**0.00**
0	16,903	16,690	0.00	540	Depreciable Equipment and Leases	0	0.00	0	0.00	0	0.00
0	**16,903**	**16,690**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
204,455	**398,705**	**482,172**	**4.00**	**3390**	**TOTAL FUNCTION**	**725,538**	**4.00**	**725,538**	**4.00**	**725,538**	**4.00**

FUNCTION 3500: CHILDCARE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,808	37,973	27,013	0.06	112	Classified Salaries	2,300	0.06	2,300	0.06	2,300	0.06
381	0	0	0.00	152	Tax Sheltered Annuity	0	0.00	0	0.00	0	0.00
2,189	**37,973**	**27,013**	**0.06**	**100**	**Salaries Regular**	**2,300**	**0.06**	**2,300**	**0.06**	**2,300**	**0.06**
0	0	15,000	0.00	200	Fixed Costs	0	0.00	0	0.00	0	0.00
70	2,123	113	0.00	211	PERS Employer Contribution	138	0.00	138	0.00	138	0.00
144	4,557	241	0.00	213	PERS Bond	276	0.00	276	0.00	276	0.00
167	2,800	154	0.00	220	Social Security	176	0.00	176	0.00	176	0.00
0	195	12	0.00	230	Paid Leave Oregon	14	0.00	14	0.00	14	0.00
12	165	9	0.00	231	Workers Compensation	69	0.00	69	0.00	69	0.00
10	165	40	0.00	232	Unemployment	23	0.00	23	0.00	23	0.00
0	13,530	1,519	0.00	240	Insurance	1,797	0.00	1,797	0.00	1,797	0.00
7	58	6	0.00	241	Life and LTD	21	0.00	21	0.00	21	0.00
2	11	1	0.00	242	EAP	3	0.00	3	0.00	3	0.00
412	**23,604**	**17,095**	**0.00**	**200**	**Associated Payroll Costs**	**2,517**	**0.00**	**2,517**	**0.00**	**2,517**	**0.00**
0	**0**	**0**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
5,529	4,006	7,891	0.00	410	Consumable Supplies, Material	0	0.00	0	0.00	0	0.00
5,529	**4,006**	**7,891**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
8,130	**65,582**	**51,999**	**0.06**	**3500**	**TOTAL FUNCTION**	**4,817**	**0.06**	**4,817**	**0.06**	**4,817**	**0.06**

FUNCTION 3000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
6,925,126	**6,966,908**	**7,874,170**	**60.77**	**TOTAL SPECIAL REVENUE FUND**	**8,509,846**	**59.59**	**8,509,846**	**59.59**	**8,509,846**	**59.59**

4000 — FACILITIES ACQUISITION AND CONSTRUCTION

FUNCTION 4150: BUILDING ACQUISITION / DEVELOPMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	3,584	5,000	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
24,135	0	0	0.00	383	Architect/Engineer Services	0	0.00	0	0.00	0	0.00
405	0	0	0.00	389	Other Non-Inst Prof Tech Services	0	0.00	0	0.00	0	0.00
24,540	**3,584**	**5,000**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
6,304	0	0	0.00	590	Other Capital Outlay	0	0.00	0	0.00	0	0.00
6,304	**0**	**0**	**0.00**	**500**	**Capital Outlay**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
865	0	0	0.00	690	Indirect Charges	0	0.00	0	0.00	0	0.00
865	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
31,709	**3,584**	**5,000**	**0.00**	**4150**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 4000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
31,709	**3,584**	**5,000**	**0.00**		**TOTAL SPECIAL REVENUE FUND**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

5000 — OTHER USES

FUNCTION 5200: TRANSFER OF FUNDS

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	45,000	0.00	710	Transfer To Other Funds	185,000	0.00	185,000	0.00	185,000	0.00
0	**0**	**45,000**	**0.00**	**700**	**Transfers**	**185,000**	**0.00**	**185,000**	**0.00**	**185,000**	**0.00**
0	**0**	**45,000**	**0.00**	**5200**	**TOTAL FUNCTION**	**185,000**	**0.00**	**185,000**	**0.00**	**185,000**	**0.00**

FUNCTION 5000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**45,000**	**0.00**		**TOTAL SPECIAL REVENUE FUND**	**185,000**	**0.00**	**185,000**	**0.00**	**185,000**	**0.00**

6000 — CONTINGENCY

FUNCTION 6110: OPERATING CONTINGENCY

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**800**	**Contin and Unapp End Fund Balance**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**6110**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 6000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**		**TOTAL SPECIAL REVENUE FUND**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

7000 — UNAPPROPRIATED ENDING FUND BALANCE

FUNCTION 7000: UNAPPROPRIATED ENDING FUND BALANCE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**	**800**	**Contin and Unapp End Fund Balance**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**7000**	**TOTAL FUNCTION**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUNCTION 7000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**0**	**0.00**		**TOTAL SPECIAL REVENUE FUND**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

FUND 200 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
52,921,733	**49,755,994**	**47,484,598**	**258.72**	**Special Revenue Fund**	**53,069,201**	**256.27**	**53,069,201**	**256.27**	**53,069,201**	**256.27**

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

2022-23 Actual	2023-24 Actual	2024-25 Adopted			2025-26 Proposed	2025-26 Approved	2025-26 Adopted
11,668,319	11,763,998	11,100,000	1111	Current Year Taxes	10,000,000	10,000,000	10,000,000
126,656	112,850	125,000	1112	Prior Year Taxes	150,000	150,000	150,000
20,031	33,892	15,000	1190	Tax Penalties & Interest	25,000	25,000	25,000
752,473	788,464	430,000	1510	Interest On Investments	427,000	427,000	427,000
9,954,102	10,118,876	10,275,000	1970	Services Provided Other Funds	11,279,700	11,279,700	11,279,700
-70,075	-267,479	0	1990	Miscellaneous Revenue	0	0	0
22,451,506	**22,550,601**	**21,945,000**	**1000**	**TOTAL LOCAL SOURCES**	**21,881,700**	**21,881,700**	**21,881,700**
6,043,200	4,116,828	4,995,000	5400	Beginning Fund Balance	6,220,000	6,220,000	6,220,000
6,043,200	**4,116,828**	**4,995,000**	**5000**	**TOTAL OTHER SOURCES**	**6,220,000**	**6,220,000**	**6,220,000**
28,494,706	**26,667,429**	**26,940,000**		**FUND 300 TOTAL**	**28,101,700**	**28,101,700**	**28,101,700**

Fund 300 Requirements

Requirements by Major Function

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
24,377,878	21,052,783	21,798,332	0.00	5000	Debt Service	22,604,700	0.00	22,604,700	0.00	22,604,700	0.00
0	0	5,141,668	0.00	7000	Unappropriated Ending Fund Balance	5,497,000	0.00	5,497,000	0.00	5,497,000	0.00
24,377,878	**21,052,783**	**26,940,000**	**0.00**		**TOTAL**	**28,101,700**	**0.00**	**28,101,700**	**0.00**	**28,101,700**	**0.00**

Requirements by Major Object

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
24,377,878	21,052,783	21,798,332	0.00	6XX	Other Objects	22,604,700	0.00	22,604,700	0.00	22,604,700	0.00
0	0	5,105,924	0.00	8XX	Other Uses	4,997,000	0.00	4,997,000	0.00	4,997,000	0.00
0	0	35,744	0.00	9XX	Unappropriated Ending Fund Balance	500,000	0.00	500,000	0.00	500,000	0.00
24,377,878	**21,052,783**	**26,940,000**	**0.00**		**TOTAL**	**28,101,700**	**0.00**	**28,101,700**	**0.00**	**28,101,700**	**0.00**

Fund 300 Requirements

All Requirements

5000 — DEBT SERVICE

FUNCTION 5110 — LONG TERM DEBT SERVICI

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
13,170,874	15,581,075	18,097,855	0.00	610	Redemption of Principal	18,765,261	0.00	18,765,261	0.00	18,765,261	0.00
11,207,004	5,471,707	3,700,477	0.00	620	Interest	3,823,016	0.00	3,823,016	0.00	3,823,016	0.00
0	1	0	0.00	640	Dues and Fees	16,423	0.00	16,423	0.00	16,423	0.00
24,377,878	**21,052,783**	**21,798,332**	**0.00**	**5110**	**TOTAL FUNCTION**	**22,604,700**	**0.00**	**22,604,700**	**0.00**	**22,604,700**	**0.00**

FUNCTION 5000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
24,377,878	**21,052,783**	**21,798,332**	**0.00**	**TOTAL DEBT SERVICE FUND**	**22,604,700**	**0.00**	**22,604,700**	**0.00**	**22,604,700**	**0.00**

7000 — CONTINGENCY AND ENDING FUND BALANCE RESERVE

FUNCTION 7000 — UNAPPROPRIATED ENDING FUND BALANCE

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	0	5,105,924	0.00	820	Reserved	4,997,000	0.00	4,997,000		4,997,000	
0	0	35,744	0.00	900	Ending Balance	500,000	0.00	500,000		500,000	
0	**0**	**5,141,668**	**0.00**	**7000**	**TOTAL FUNCTION**	**5,497,000**	**0.00**	**5,497,000**	**0.00**	**5,497,000**	**0.00**

FUNCTION 7000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE		2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
0	**0**	**5,141,668**	**0.00**	**TOTAL DEBT SERVICE FUND**	**5,497,000**	**0.00**	**5,497,000**	**0.00**	**5,497,000**	**0.00**

FUND 300 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
24,377,878	**21,052,783**	**26,940,000**	**0.00**	**300**	**Debt Service Fund**	**28,101,700**	**0.00**	**28,101,700**	**0.00**	**28,101,700**	**0.00**

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

2022-23 Actual	2023-24 Actual	2024-25 Adopted			2025-26 Proposed	2025-26 Approved	2025-26 Adopted
762,307	344,616	185,000	1130	Construction Excise Tax	250,000	250,000	250,000
69,144	32,849	15,000	1510	Interest On Investments	0	0	0
19,030	0	0	1990	Miscellaneous Revenue	0	0	0
850,481	**377,465**	**200,000**	**1000**	**TOTAL**	**250,000**	**250,000**	**250,000**
1,336,650	1,351,250	1,351,250	5200	Interfund Transfers	1,000,000	1,000,000	1,000,000
3,992,201	4,163,450	4,252,105	5400	Beginning Fund Balance	4,421,000	4,421,000	4,421,000
5,328,851	**5,514,700**	**5,603,355**	**5000**	**TOTAL**	**5,421,000**	**5,421,000**	**5,421,000**
6,179,332	**5,892,165**	**5,803,355**		**FUND 400 TOTAL**	**5,671,000**	**5,671,000**	**5,671,000**

Fund 400 Requirements

Requirements by Major Function

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
594,232	8,918	4,398,305	0.00	4000	Facilities Acquisition & Construction	4,243,000	0.00	4,243,000	0.00	4,243,000	0.00
1,421,650	1,426,250	1,405,050	0.00	5000	Debt Service	1,428,000	0.00	1,428,000	0.00	1,428,000	0.00
2,015,882	**1,435,168**	**5,803,355**	**0.00**		**TOTAL**	**5,671,000**	**0.00**	**5,671,000**	**0.00**	**5,671,000**	**0.00**

Requirements by Major Object

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
187,118	8,918	234,855	0.00	300	Purchased Services	0	0.00	0	0.00	0	0.00
407,114	0	4,163,450	0.00	500	Capital Outlay	4,243,000	0.00	4,243,000	0.00	4,243,000	0.00
1,421,650	1,426,250	1,405,050	0.00	600	Other Objects	1,428,000	0.00	1,428,000	0.00	1,428,000	0.00
2,015,882	**1,435,168**	**5,803,355**	**0.00**		**TOTAL**	**5,671,000**	**0.00**	**5,671,000**	**0.00**	**5,671,000**	**0.00**

Fund 400 Requirements

All Requirements

4000 — FACILITIES ACQUISITION AND CONSTRUCTION

FUNCTION 4150 — BUILDING ACQUISITION/DEVELOPMENT

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
104,828	8,918	0	0.00	318	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
0	0	234,855	0.00	322	Repairs & Maintenance Services	0	0.00	0	0.00	0	0.00
30,369	0	0	0.00	380	Non-Inst Professional & Tech Services	0	0.00	0	0.00	0	0.00
135,197	**8,918**	**234,855**	**0.00**	**300**	**Purchased Services**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
0	**0**	**0**	**0.00**	**400**	**Supplies and Materials**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
331,560	0	4,163,450	0.00	590	Other Capital Outlay	4,243,000	0.00	4,243,000	0.00	4,243,000	0.00
331,560	**0**	**4,163,450**	**0.00**	**500**	**Capital Outlay**	**4,243,000**	**0.00**	**4,243,000**	**0.00**	**4,243,000**	**0.00**
0	**0**	**0**	**0.00**	**600**	**Other Objects**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
466,757	**8,918**	**4,398,305**	**0.00**	**4150**	**TOTAL FUNCTION**	**4,243,000**	**0.00**	**4,243,000**	**0.00**	**4,243,000**	**0.00**

FUNCTION 4000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
466,757	**8,918**	**4,398,305**	**0.00**		**TOTAL CAPITAL FUND**	**4,243,000**	**0.00**	**4,243,000**	**0.00**	**4,243,000**	**0.00**

5000 — DEBT SERVICES

FUNCTION 5110 — LONG TERM DEBT SERVIC

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
885,000	925,000	960,000	0.00	610	Redemption of Principal	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
536,650	501,250	445,050	0.00	620	Interest	425,850	0.00	425,850	0.00	425,850	0.00
0	0	0	0.00	640	Dues & Fees	2,150	0.00	2,150	0.00	2,150	0.00
1,421,650	**1,426,250**	**1,405,050**	**0.00**	**600**	**Other Objects**	**1,428,000**	**0.00**	**1,428,000**	**0.00**	**1,428,000**	**0.00**
1,421,650	**1,426,250**	**1,405,050**	**0.00**	**5110**	**TOTAL FUNCTION**	**1,428,000**	**0.00**	**1,428,000**	**0.00**	**1,428,000**	**0.00**

FUNCTION 5000 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
1,421,650	**1,426,250**	**1,405,050**	**0.00**		**TOTAL CAPITAL FUND**	**1,428,000**	**0.00**	**1,428,000**	**0.00**	**1,428,000**	**0.00**

FUND 400 TOTAL

2022-23 Actual	2023-24 Actual	2024-25 Adopted	FTE			2025-26 Proposed	FTE	2025-26 Approved	FTE	2025-26 Adopted	FTE
2,015,882	**1,435,168**	**5,803,355**	**0.00**	**400**	**Capital Fund**	**5,671,000**	**0.00**	**5,671,000**	**0.00**	**5,671,000**	**0.00**

Informational Section



BOARD MEMBERS

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

Position 8	*Vacant*	Term Ends: June 30, 2026
Position 9	William Ohle	Term Ends: June 30, 2026
Position 10	*Vacant*	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 Jacobs	Term Ends: June 30, 2028
Position 14	Margaret Breithaupt	Term Ends: June 30, 2028

	Date	Budget Committee Compliance Item
Budget Planning	**Wednesday, September 25, 2024**	**Board of Directors Meeting** **Action: Approve Budget Calendar 2025–26**
	Wednesday, December 4, 2024	**School Board Work Session** Discussion of Board priorities for school year
	Wednesday, January 22, 2025	**Board of Directors Meeting** Adoption of 2025–26 Board Budget Priorities
	Thursday, April 3, 2025	**Budget Committee Training** Provide information regarding budget development and adoption process
Budget Building and Adoption	**Friday, April 4, 2025**	**Publish First Notice of Budget Committee Meetings** 5 to 30 days before the first meeting (Gresham Outlook)
	Friday, April 11, 2025	**Publish Second Notice of Budget Committee Meetings** 5 to 30 days before the first meeting (Gresham Outlook)
	Thursday, April 17, 2025	**Budget Committee Meeting—Proposed Budget** Appoint Presiding Officer Receive Budget Message Receive Proposed Budget Document and Discuss Relevant Changes Respond to Questions from Budget Committee
	Thursday, May 1, 2025 ***& May 8, 2025 if needed***	**Budget Committee Meeting—Approved Budget (#1)** Receive Public Testimony Budget Committee Deliberations Respond to Questions from First Meeting **Action: Approve Budget and set tax levy**
	Friday, May 16, 2025	**Publish Notice of Budget Hearing and Budget Summary** 5 to 30 Days Before the Hearing (Gresham Outlook) Publish Financial Summaries
	Wednesday, May 28, 2025 ***& June 18, 2025 if needed***	**Board of Directors Meeting—Conduct Budget Hearing** Conducted by School Board, open to Public, receive public testimony **Board of Directors Meeting—Adopted Budget** Adopt budget, make appropriations, and impose taxes **Action: Authorize Appropriations & Impose and Categorize Taxes**
	Tuesday, July 15, 2025	**Submit Tax Certification Documents** 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

Non-Charter Enrollment (Fall Membership)

2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
10,541	10,431	10,225	9,931	9,889	9405	8,929	8,671	8,438	8,486	8,441
Actual									Current	Projected

Full-Time Equivalents (FTE) by Classification

	Administrators	Certified	Classified	Confidential / Specialists / Supervisors	Total
2015-2016	51.00	677.27	465.48	16.5	**1210.25**
2016-2017	48.50	658.43	472.63	17.47	**1197.03**
2017-2018	47.00	633.10	469.65	20.00	**1169.75**
2018-2019	47.00	614.11	479.98	20.50	**1161.59**
2019-2020	51.00	650.20	504.04	25.50	**1230.74**
2020-2021	55.25	652.15	497.22	24.00	**1228.62**
2021-2022	65.68	698.35	524.79	29.00	**1317.82**
2022-2023	72.68	720.57	558.15	38.00	**1389.40**
2023-2024	72.00	741.57	611.51	37.00	**1462.08**
2024-2025	63.40	695.82	600.15	29.00	**1388.37**
2025-2026	59.00	578.27	565.96	25.00	**1228.23**

FTE by Grant Funding Source

Fund	Grant	Total FTE
292	Student Investment Account	96.949
297	Nutrition Services	55.525
201	Title I	31.329
274	Career Education (Measure 98)	22.000
218	IDEA B	20.344
291	Early Literacy Grant	13.000
222	Other Federal Grants	4.640
259	Arts Tax	3.000
209	Title III	2.800
206	Title IIA	2.000
226	PPS / Columbia Regional Autism	2.000
238	Youth Transition Program	1.750
242	21st Century Community Learning Centers	0.875
261	Non ASB Funds	0.062
	Total FTE in Fund 2xx	**256.274**

Community Partners

Alliance for Equity in Montessori Education
Arts for Northwest
AVID
African Youth and Community Organization (AYCO)
Boy Scouts of America
Center for African Immigrants & Refugees Organization (CAIRO)
Caldera Arts
College Possible
Columbia Slough and Watershed Council
DayOne Tech
DHS - Caseworkers or Mental Health
Eastside Child and Family Therapy
Echo Theater
El Programa Hispano
Elevate Oregon
ESOGA E-Sports
Ethos Music
Friends of Baseball
Friends of the Children
Greater Than
Growing Gardens
HOLLA Mentors
Immigrant and Refugee Community Organization (IRCO)
Kidokinetics
Latino Network
MESA
Metropolitan Family Service (MFS)
MFS -- Ready. Set. Go.
Mt. Hood Community College
Multnomah County SUN
Mult County Mental Health & School Based Health
Native American Youth Association (NAYA)
Northwest Family Services
Oregon Food Bank
Participatory Budgeting Oregon
PlayEast Recreation
Playworks
Portland Urban Debate League
Portland Workforce Alliance
Portland State University
Pueblo Unido
Reynolds Youth Soccer
Rockwood Community Development Corp.
Root 2 Rise
S.M.A.R.T.
Saturday Academy
Self Enhancement Inc (SEI)
SOLVE
Street Soccer
Stronger Oregon
Sunrise Tae Kwon Do
Tiny Dance Life
The Shadow Project
Trillium Family Services
Untwist

District At-A-Glance Profile

Students We Serve

9,597 Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native		
	Students	1%
	Teachers	1%
Asian		
	Students	8%
	Teachers	3%
Black/African American		
	Students	10%
	Teachers	2%
Hispanic/Latino		
	Students	45%
	Teachers	7%
Multiracial		
	Students	7%
	Teachers	2%
Native Hawaiian/Pacific Islander		
	Students	3%
	Teachers	0%
White		
	Students	26%
	Teachers	85%

47% Ever English Learners

105 Languages Spoken

18% Students with Disabilities

20% Mobile Students

51% Students Experiencing Poverty

*<10 students or data unavailable

Our Staff (rounded FTE)

53 Administrators

610 Teachers

192 Educational assistants

37 Counselors

17 Social Workers

15 Licensed Librarians

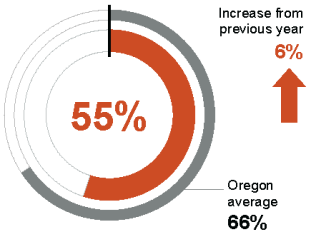
9 Psychologists

72% % of licensed teachers with more than 3 years of experience

District Environment

REGULAR ATTENDERS

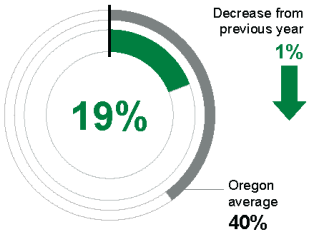
Students who attended more than 90% of their enrolled school days.



Academic Success

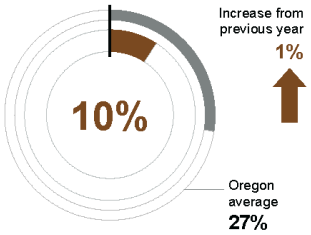
Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Grade 8 MATHEMATICS

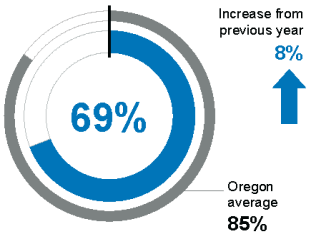
Students meeting state grade-level expectations.



High School Success

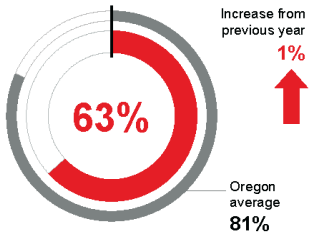
ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



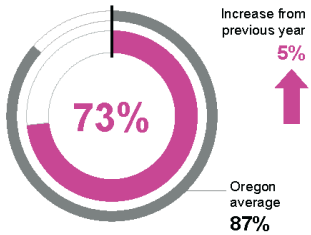
ON-TIME GRADUATION

*Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2019-20 graduating in **2022-23**.*



FIVE-YEAR COMPLETION

*Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2018-19 finishing in **2022-23**.*



REGULAR ATTENDERS

American Indian/Alaska Native	27%
Asian	76%
Black/African American	59%
Hispanic/Latino	51%
Multiracial	50%
Native Hawaiian/Pacific Islander	42%
White	58%
Students Experiencing Poverty	48%
Ever English Learner	55%
Students with Disabilities	51%
Migrant	58%
Homeless	42%
Students in Foster Care	49%
Military Connected	64%
Talented and Gifted	73%
Female	56%
Male	54%
Non-Binary	48%

Grade 3 ENGLISH LANGUAGE ARTS

American Indian/Alaska Native	<10 students or data unavailable
Asian	29%
Black/African American	17%
Hispanic/Latino	13%
Multiracial	20%
Native Hawaiian/Pacific Islander	17%
White	26%
Students Experiencing Poverty	15%
Ever English Learner	11%
Students with Disabilities	15%
Migrant	20%
Homeless	12%
Students in Foster Care	<10 students or data unavailable
Military Connected	<10 students or data unavailable
Talented and Gifted	57%
Female	21%
Male	18%
Non-Binary	<10 students or data unavailable

Grade 8 MATHEMATICS

American Indian/Alaska Native	<10 students or data unavailable
Asian	19%
Black/African American	<5%
Hispanic/Latino	<5%
Multiracial	5%
Native Hawaiian/Pacific Islander	7%
White	18%
Students Experiencing Poverty	<5%
Ever English Learner	6%
Students with Disabilities	<5%
Migrant	<5%
Homeless	<5%
Students in Foster Care	<10 students or data unavailable
Military Connected	<10 students or data unavailable
Talented and Gifted	42%
Female	8%
Male	10%
Non-Binary	<10 students or data unavailable

ON-TRACK TO GRADUATE

American Indian/Alaska Native	<10 students or data unavailable
Asian	89%
Black/African American	67%
Hispanic/Latino	63%
Multiracial	76%
Native Hawaiian/Pacific Islander	56%
White	78%
Students Experiencing Poverty	62%
Ever English Learner	70%
Students with Disabilities	67%
Migrant	80%
Homeless	<10 students or data unavailable
Students in Foster Care	<10 students or data unavailable
Military Connected	<10 students or data unavailable
Talented and Gifted	91%
Female	76%
Male	63%
Non-Binary	<10 students or data unavailable

ON-TIME GRADUATION

American Indian/Alaska Native	<10 students or data unavailable
Asian	87%
Black/African American	59%
Hispanic/Latino	62%
Multiracial	55%
Native Hawaiian/Pacific Islander	67%
White	63%
Students Experiencing Poverty	54%
Ever English Learner	65%
Students with Disabilities	53%
Migrant	<10 students or data unavailable
Homeless	40%
Students in Foster Care	50%
Military Connected	<10 students or data unavailable
Talented and Gifted	87%
Female	67%
Male	60%
Non-Binary	<10 students or data unavailable

FIVE-YEAR COMPLETION

American Indian/Alaska Native	<10 students or data unavailable
Asian	91%
Black/African American	71%
Hispanic/Latino	73%
Multiracial	65%
Native Hawaiian/Pacific Islander	77%
White	72%
Students Experiencing Poverty	63%
Ever English Learner	80%
Students with Disabilities	65%
Migrant	77%
Homeless	58%
Students in Foster Care	<10 students or data unavailable
Military Connected	<10 students or data unavailable
Talented and Gifted	92%
Female	78%
Male	70%
Non-Binary	<10 students or data unavailable

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 school 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.

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 Associated Payroll 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

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

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 IV, Part A - Student Support and Academic Enrichment
Accounts for revenues and expenditures to provide all students with access to a well-rounded education, improve school conditions for student learning and improve the use of technology in order to improve academic achievement and digital literacy.

Title IV Part B - 21st Century Community Learning Centers
Accounts for revenues and expenditures to provide extended day and extended year programs in partnership with community-based programs. Competitive Grant.

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.

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.

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

Career Education (Measure 98)
Accounts for revenues and expenditures dedicated to improving graduation rates through Career and Technical Education (CTE).

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

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.

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.

Early Indicator and Intervention Systems (EIIS)
Accounts for revenues and expenditures for the creation of a system that assists students in graduating from high school.

Early Literacy Success Grant
Accounts for revenues and expenditures to assist in increasing early literacy, reduce academic disparities in literacy, and increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills.

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.

High Education Coordinating Commission Grants
Revenues and expenditures that promote collaboration between RSD and workforce partners, with the goal of ensuring students experience increased access, equity, and success in completing their higher education, training, and career goals.

Intensive Coaching Program
Accounts for revenue and expenditures to support purposes of the Student Investment Account (SIA) by improving student outcomes and the health and safety of students and closing the opportunity gap for historically underserved and marginalized students.

Menstrual Dignity Act Grant
Passed in 2021 as House Bill 3294 and requires schools to provide menstrual products in gender-neutral, male and female restrooms in all K-12 public school buildings. This grant helps fund menstrual products in schools.

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.

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.

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

Other Contracts & Grants
Accounts for various grants received throughout the district.

Outdoor School (Measure 99)
Accounts for the revenue and expenditures to provide outdoor school.

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.

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.

Reynolds Education Foundation
Accounts for revenues and expenditures received from REF for supplies and services that directly impact students.

Safe School Culture Grant
Accounts for revenues and expenditures to develop a network of instructors who are certified in nonviolent crisis intervention methods.

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.

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.

Technical Assistance Program
Accounts for revenues and expenditures to help plan for capital improvements and expansion to better inform our community about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.

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
12115/2027			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
12115/2028			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
TOTALS:	**82,885,000.00**		**42,947,843.75**	**125,832,843.75**	**125,832,843.75**

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.

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
Totals	**36,385,224.40**		**40,494,775.60**	**76,880,000.00**	**76,880,000.00**

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	21,741.39	
6/15/2021	590,943.00	2.0700%	21,268.75	612,211.75	633,953.14
12/15/2021			15,152.49	15,152.49	
6/15/2022	652,773.00	2.0700%	15,152.49	667,925.49	683,077.98
12/15/2022			8,396.29	8,396.29	
6/15/2023	94,284.00	2.0700%	8,396.29	102,680.29	111,076.58
12/15/2023			7,420.45	7,420.45	
6/15/2024	96,235.00	2.0700%	7,420.45	103,655.45	111,075.90
12/15/2024			6,424.42	6,424.42	
6/15/2025	98,227.00	2.0700%	6,424.42	104,651.42	111,075.84
12/15/2025			5,407.77	5,407.77	
6/15/2026	100,261.00	2.0700%	5,407.77	105,668.77	111,076.54
12/15/2026			4,370.07	4,370.07	
6/15/2027	102,336.00	2.0700%	4,370.07	106,706.07	111,076.14
12/15/2027			3,310.89	3,310.89	
6/15/2028	104,454.00	2.0700%	3,310.89	107,764.89	111,075.78
12/15/2028			2,229.79	2,229.79	
6/15/2029	106,616.00	2.0700%	2,229.79	108,845.79	111,075.58
12/15/2029			1,126.32	1,126.32	
6/15/2030	108,823.00	2.0700%	1,126.32	109,949.32	111,075.64
Totals	**2,054,952.00**		**150,687.12**	**2,205,639.12**	**2,205,639.12**

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.

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
Totals	**4,000,000.00**

Fund 100: For improvement of school facilities.

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
Total	**15,775,000**		**4,662,376.39**	**20,437,376.39**	**20,437,376.39**

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

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
Totals	**80,978,771.60**		**95,488,014.39**	**176,466,785.99**	**176,466,785.99**

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.

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.

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%ofthetime 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.

GENERALOBLIGATION 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.

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

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.

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

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

DBD: BUDGET PRIORITIES
The Board will review and set 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

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)

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

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 or designee will deliver the completed budget document and budget message to the
budget committee when they are ready for presentation.

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

DBEA: BUDGET COMMITTEE
Organization, Membership and Terms of Office
The district budget committee will consist of the seven members of the Board and seven electors
appointed by the Board as required by law. The term of the appointed members of a budget committee in a
district that prepares an annual budget, will each be three years, with appointments made so that, as nearly
as practicable, the terms of one-third of the members end each year. At least one member of the budget

committee must be a member of the district's educational equity advisory committee. The Board will establish appropriate timelines and procedures for the appointment of budget committee members.

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 item.

Presiding Officer and Orientation of Budget Committee

1. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year(s), such as the Board's educational plan, and other pertinent material bearing on the preparation of the district budget.

Meetings of the Budget Committee
The district's budget committee shall hold one or more meetings to receive the budget message, review the budget document, and provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.

Function of the Budget Committee
It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the Board. No new program should be considered for the budget estimate that has not previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

Final Action
The budget committee will approve an estimated district budget document for submission to the Board.

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

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- Purchased Services, 400- supplies, etc.) within the same level of appropriation.

Legal Reference(s):
ORS 294.450

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

DI: FISCAL ACCOUNTING AND REPORTING
Accounting procedures shall sow 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 revers.

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

DIC: FINANCIAL REPORTS AND STATEMENTS

The board will receive a monthly financial report 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.

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

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

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 authorized municipal accountants.

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



CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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#: 356157
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:
04/09/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 04/09/2025.

NOTARY PUBLIC FOR OREGON

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

OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1014575
MY COMMISSION EXPIRES JULY 18, 2025

NOTICE OF BUDGET COMMITTEE MEETINGS

The Budget Committee of Reynolds School District #7, Multnomah County, State of Oregon, will convene April 17, 2025 and May 1, 2025 at 6:00pm. At these meetings, the Budget Committee will receive the budget message, review the budget document, hear public comment (May 1 only), and deliberate about the budget for fiscal year July 1, 2025 to June 30, 2026.

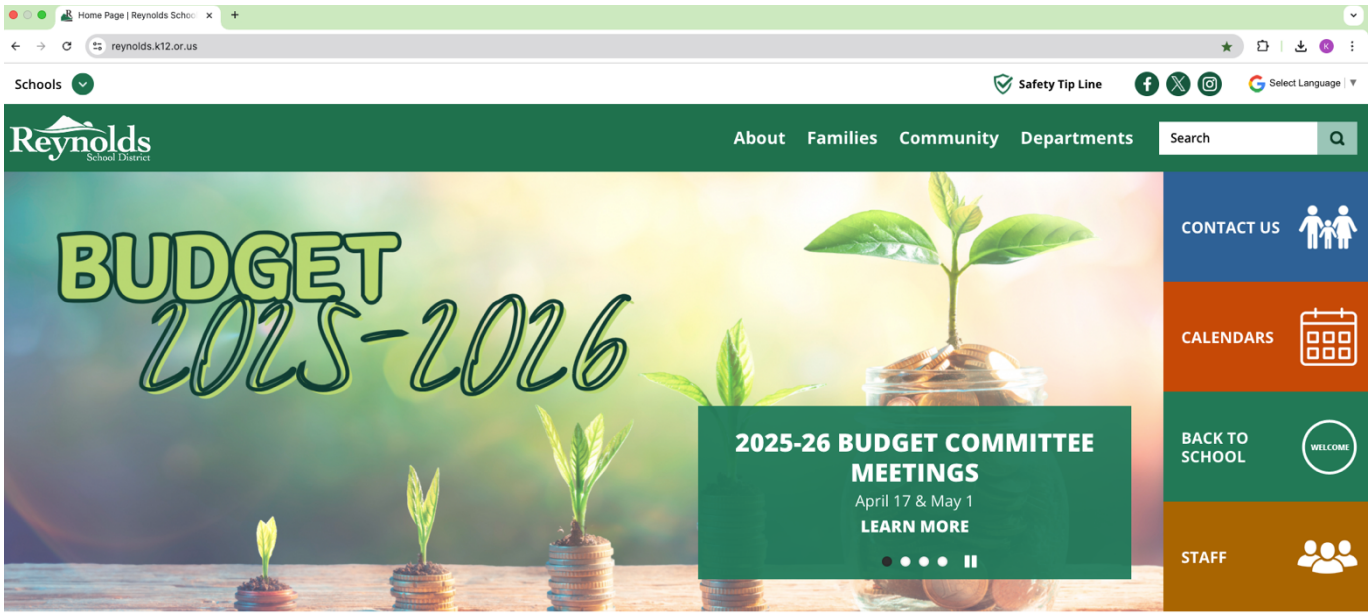
The public meetings will be held at the Reynolds Edgefield Campus, Building I (2408 SW Halsey St, Troutdale, OR 97060).

A copy of the budget document will be available on the Reynolds School District website on April 18, 2025.

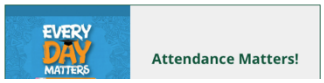
Published April 9, 2025

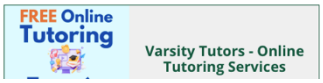
OL356157

Budget Committee Meeting Notices



NEWS







Reynolds School District

Board of Education Budget Committee Meeting

April 17, 2025

6:00 PM

Building I, Edgefield Campus

2408 SW Halsey Street

Troutdale, Oregon 97060

I. 6:00p - Call to Order - Board Chair
   A. Land Acknowledgement
   B. Roll Call / Introductions
II. 6:10p - Elect Budget Committee Chair - Board Chair
III. 6:15p - Elect Budget Committee Vice Chair - Budget Committee Chair
IV. 6:20p - Budget Message - Superintendent Frank Caropelo
V. 6:30p - Budget Presentation - Executive Director of Financial Services Holly Langan
VI. 7:00p - Questions from the Budget Committee
VII. 7:30p - Recess to Next Scheduled Budget Committee Meeting - May 1, 2025 at 6:00p

Reynolds School District

Board of Education Budget Committee Meeting

May 1, 2025

6:00 PM

Building I, Edgefield Campus

2408 SW Halsey Street

Troutdale, Oregon 97060

I. Call to Order
   A. Land Acknowledgement
   B. Roll Call
II. Budget Update Overview
III. Public Comment
IV. Budget Committee Discussion
V. Action Items
   A. 2025-2026 Proposed Budget / Budget Resolution
   B. 2025-2026 Tax Levy Resolution
VI. Adjourn

Reynolds School District No. 7
Resolution 2024-2025-032
Motion to Approve Budget and Appropriation of Funds

May 1, 2025

BE IT MOVED, that the Budget Committee of Reynolds School District No. 7 hereby approves the Proposed Budget for Fiscal Year 2025-26 in the total sum of $ 261,690,299 now on file in the District Office.

BE IT MOVED, that the requirements for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby approved to be appropriated, provided however, that the sum of the appropriations is limited to the available resources.

100 General Fund			**Proposed**		**Approved**		**Change**
1000	Instruction	$	101,002,292	$	101,002,292	$	-
2000	Support Services	$	63,847,294	$	63,847,294	$	-
3000	Community Services	$	291,339	$	291,339	$	-
5110	Long-Term Debt Service	$	200,000	$	200,000	$	-
5200	Transfer of Funds	$	1,050,000	$	1,050,000	$	-
7000	Ending Fund Balance	$	8,457,473	$	8,457,473	$	-
	Total General Fund	**$**	**174,848,398**	**$**	**174,848,398**	**$**	**-**
200 Special Revenue Funds							
1000	Instruction	$	22,016,187	$	22,016,187	$	-
2000	Support Services	$	22,358,168	$	22,358,168	$	-
3000	Community Services	$	8,509,845	$	8,509,845	$	-
5200	Transfer of Funds	$	185,000	$	185,000	$	-
	Total Special Revenue Funds	**$**	**53,069,201**	**$**	**53,069,201**	**$**	**-**
300 Debt Service Funds							
5110	Long-Term Debt Service	$	22,604,700	$	22,604,700	$	-
7000	Ending Fund Balance	$	5,497,000	$	5,497,000	$	-
	Total Debt Service Funds	**$**	**28,101,700**	**$**	**28,101,700**	**$**	**-**
400 Capital Project Funds							
4000	Capital Projects	$	4,243,000	$	4,243,000	$	-
5110	Long-Term Debt Service	$	1,428,000	$	1,428,000	$	-
	Total Capital Project Funds	**$**	**5,671,000**	**$**	**5,671,000**	**$**	**-**
	Total All Funds	**$**	**261,690,299**	**$**	**261,690,299**	**$**	**-**

Signed:

M. Breithaupt

Margaret Breithaupt
Chair, Reynolds Budget Committee

Attest:

Frank Caropelo
Superintendent / Clerk

Reynolds School District No. 7
Resolution 2024-2025-033
Motion to Approve Levying Taxes

May 1, 2025

BE IT MOVED, that the Budget Committee of Reynolds School District No. 7 hereby approves the Proposed Budget for fiscal year 2025-26 in the total sum of $261,690,299 and that the permanent tax rate of $4.4626 per $1,000 of assessed value be levied upon all taxable property within the District.

BE IT FURTHER MOVED, that the tax of $13,100,000 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation.

Levy Within Tax Base (Permanent Rate)	$4.4626
Levy for Bonded Debt (excluded from all limitations)	$13,100,000

Signed:

M. Breithaupt

Margaret Breithaupt
Chair, Reynolds Budget Committee

Attest:

Frank Caropelo
Superintendent / Clerk

CMG OREGON

P.O. Box 45 West Linn, OR 97068
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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#: 359651
Owner: Reynolds School District #7
Description: NOTICE OF BUDGET HEARING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
05/16/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 05/16/2025.

NOTARY PUBLIC FOR OREGON

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

OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1014575
MY COMMISSION EXPIRES JULY 18, 2025

FORM
OR-ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Reynolds School District No. 7 will be held on May 28, 2025 at 6:00pm at 2408 SE Halsey, Troutdale, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Reynolds School District No 7 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1204 NE 201st Ave, Fairview, Oregon between the hours of 9:00 a.m. and 4:00 p.m., or online at https://www.reynolds.k12.or.us/fs/2025-2026-budget. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Holly Langan, Executive Director of Financial Services Telephone: 503.661.7200 Email: budget@rsd7.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	$32,224,497	$44,328,288	$26,528,779
Current Year Property Taxes, other than Local Option Taxes	43,805,799	43,739,000	44,258,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	24,639,001	15,331,400	17,145,792
Revenue from Intermediate Sources	2,463,781	2,020,391	7,489,436
Revenue from State Sources	121,899,444	118,705,126	148,201,550
Revenue from Federal Sources	32,280,157	17,536,405	16,831,742
Interfund Transfers	1,827,455	1,451,250	1,235,000
All Other Budget Resources	0	0	0
Total Resources	**$259,140,134**	**$243,111,860**	**$261,690,299**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$96,029,932	$100,679,727	$99,180,532
Other Associated Payroll Costs	47,602,494	48,907,398	60,600,814
Purchased Services	35,261,037	29,719,787	39,503,557
Supplies & Materials	12,352,573	12,294,141	9,624,338
Capital Outlay	2,433,284	7,593,880	8,900,203
Other Objects (except debt service & interfund transfers)	2,842,357	4,663,818	4,477,255
Debt Service*	22,977,769	23,693,441	24,214,127
Interfund Transfers*	1,827,455	1,826,250	1,235,000
Operating Contingency	0	0	0
Unappropriated Ending Fund Balance & Reserves	0	13,733,418	13,954,473
Total Requirements	**$221,326,901**	**$243,111,860**	**$261,690,299**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$111,257,842	$112,498,441	$123,018,479
FTE	798.55	792.20	688.24
2000 Support Services	78,482,801	79,198,729	86,205,462
FTE	551.52	500.85	476.57
3000 Enterprise & Community Service	7,067,268	8,048,335	8,801,185
FTE	64.09	63.27	63.42
4000 Facility Acquisition & Construction	12,502	4,403,305	4,243,000
FTE	0.00	0.00	0.00
5000 Other Uses			
5100 Debt Service*	22,679,033	23,403,382	24,232,700
5200 Interfund Transfers*	1,827,455	1,826,250	1,235,000
6000 Contingency	0	0	0
7000 Unappropriated Ending Fund Balance	0	13,733,418	13,954,473
Total Requirements	**$221,326,901**	**$243,111,860**	**$261,690,299**
Total FTE	**1,414.16**	**1,356.32**	**1,228.23**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.4626 per $1,000)	4.4626	4.4626	4.4626
Local Option Levy			
Levy For General Obligation Bonds	$12,100,000	$12,200,000	$13,100,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$83,757,714	
Other Bonds	$39,540,000	
Other Borrowings		
Total	**$123,297,714**	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

150-504-058 (Rev. 11-05-21)

Reynolds School District

Board of Education Business Meeting

May 28, 2025

6:00 PM

Building I, Edgefield Campus

2408 SW Halsey Street

Troutdale, Oregon 97060

I. **5:30p - Executive Session**

The Reynolds School Board and the Superintendent will recess into Executive Session at 5:30p, under ORS 192.660(2)(a) Personnel, ORS 192.660(2)(d) Negotiations, and ORS 192,660(2)(f) Exempt Information. Executive Session is closed to the public.

II. **6:00p - Call to Order**

A. Roll Call
B. Consider Approval of the May 28, 2025 Agenda
C. Pledge of Allegiance
D. Land Acknowledgement
E. Mission and Vision

III. **6:10p - Recognition**

A. Student Recognition: Woodland Elementary
B. Resolution 2024-2025-034: Pride Month
C. Resolution 2024-2025-035: Immigrant Heritage Month and World Refugee Day

IV. **6:20p - High School Student Report**

V. **6:30p - Budget Hearing**

VI. **6:40p - Public to be Heard**

Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.

VII. **6:50p - Bargaining Group Updates**

VIII. **7:00p - Presentation to the Board**

A. Cell Phone Policy Draft

IX. **7:15p - Superintendent's Reports**

A. Announcements/Reports
B. Financial Report
C. Enrollment Report

X. **7:30p - Consent Agenda**

A. Approval of Personnel Order

B. Approval of Prior Meeting Minutes
C. HB Lee Field Trip: Eugene, Oregon
D. HB Lee SUN Field Trip: Winston, Oregon
E. Summer School MOU with REA
F. Summer School MOU with OSEA
G. Grant Acceptance: Higher Education Coordinating Commission Agreement
H. Resolutions 2024-2025 -034 and -035

XI. **7:35p - Action Items**
A. Resolution 2024-2025-036 Motion to Approve Levying Taxes
B. Plan of Action: Audit Findings for FY23-24

XII. **7:50p - Board Announcements and Discussion**
A. Individual Board Members - Announcements and Reports
B. Upcoming Board Meetings

XIII. **8:00p - Adjourn**

Reynolds School District No. 7
Resolution 2024-2025-036
Motion to Approve Levying Taxes

May 28, 2025

BE IT MOVED, that the Board of Directors of Reynolds School District No. 7 hereby Amends and Approves the Levy for Bonded Debt approved by the Reynolds School District budget committee from a tax of $13,100,000 to $14,600,000, to be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term bonded debt obligation. There will be no change to the permanent tax rate levy.

Levy Within Tax Base (Permanent Rate)	$4.4626
Levy for Bonded Debt (excluded from all limitations)	$14,600,000

Signed:

Michael Reyes
Chair, Reynolds School Board of Directors

Attest:

Frank Caropelo
Superintendent / Clerk

Your Local News Source
CMGOregon

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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#: 361561
Owner: Reynolds School District #7
Description: NOTICE OF BUDGET HEARING FORM OR-ED-1

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
06/11/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 06/11/2025.

NOTARY PUBLIC FOR OREGON

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

OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1014575
MY COMMISSION EXPIRES JULY 18, 2025

FORM
OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Reynolds School District No. 7 will be held on June 18, 2025 at 6:00pm at 2408 SW Halsey, Troutdale, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Reynolds School District No 7 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1204 NE 201st Ave, Fairview, Oregon between the hours of 9:00 a.m. and 4:00 p.m., or online at https://www.reynolds.k12.or.us/fs/2025-2026-budget. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Holly Langan, Executive Director of Financial Services Telephone: 503.661.7200 Email: budget@rsd7.net

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Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	24,639,001	15,331,400	17,145,792
Revenue from Intermediate Sources	2,463,781	2,020,391	7,489,436
Revenue from State Sources	121,899,444	118,705,126	148,201,550
Revenue from Federal Sources	32,280,157	17,536,405	16,831,742
Interfund Transfers	1,827,455	1,451,250	1,235,000
All Other Budget Resources	0	0	0
Total Resources	**$259,140,134**	**$243,111,860**	**$261,690,299**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$96,029,932	$100,679,727	$99,180,532
Other Associated Payroll Costs	47,602,494	48,907,398	60,600,814
Purchased Services	35,261,037	29,719,787	39,503,557
Supplies & Materials	12,352,573	12,294,141	9,624,338
Capital Outlay	2,433,284	7,593,880	8,900,203
Other Objects (except debt service & interfund transfers)	2,842,357	4,663,818	4,477,255
Debt Service*	22,977,769	23,693,441	24,214,127
Interfund Transfers*	1,827,455	1,826,250	1,235,000
Operating Contingency	0	0	0
Unappropriated Ending Fund Balance & Reserves	0	13,733,418	13,954,473
Total Requirements	**$221,326,901**	**$243,111,860**	**$261,690,299**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
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FTE	798.55	792.20	688.24
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FTE	0.00	0.00	0.00
5000 Other Uses			
5100 Debt Service*	22,679,033	23,403,382	24,232,700
5200 Interfund Transfers*	1,827,455	1,826,250	1,235,000
6000 Contingency	0	0	0
7000 Unappropriated Ending Fund Balance	0	13,733,418	13,954,473
Total Requirements	**$221,326,901**	**$243,111,860**	**$261,690,299**
Total FTE	**1,414.16**	**1,356.32**	**1,228.23**

* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.4626 per $1,000)	4.4626	4.4626	4.4626
Local Option Levy			
Levy For General Obligation Bonds	$12,100,000	$12,200,000	$14,600,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$83,757,714	
Other Bonds	$39,540,000	
Other Borrowings		
Total	**$123,297,714**	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

150-504-058 (Rev. 11-05-21)

Reynolds School District

Board of Education Business Meeting

June 18, 2025

6:00 PM

Building I, Edgefield Campus

2408 SW Halsey Street

Troutdale, Oregon 97060

I. **5:30p - Executive Session**

The Reynolds School Board and the Superintendent will recess into Executive Session at 5:30p, under ORS 192.660(2)(a) Personnel and ORS 192.660(2)(i) Evaluation. Executive Session is closed to the public.

II. **6:00p - Call to Order**

A. Roll Call
B. Consider Approval of the June 18, 2025 Agenda
C. Pledge of Allegiance
D. Land Acknowledgement
E. Mission and Vision

III. **6:10p - Public to be Heard**

Members of the public will address the board with comments and the board will listen only. Public Comment will be limited to 7 speakers with 3 minutes each. Forms must be turned in before the meeting start time.

IV. **6:30p - Bargaining Group Updates**

V. **6:40p - Presentation to the Board**

A. Year-End Data
B. School Resource Deputy Report
C. Finance Goal
D. Human Resources Goal

VI. **7:20p - Superintendent's Reports**

A. Announcements/Reports
B. Financial Report
C. Enrollment Report

VII. **7:30p - Consent Agenda**

A. Approval of Personnel Order
B. Approval of Prior Meeting Minutes
C. Superintendent Contract Renewal
D. Policy JFCEB: Personal Electronic Devices and Social Media

VIII. **7:35p - Action Items**

A. Superintendent Evaluation

IX. **7:40p - Board Announcements and Discussion**

A. Individual Board Members - Announcements and Reports
B. Upcoming Board Meetings

X. **8:00p - Adjourn**

Reynolds School District No. 7
Resolution 2024-2025-037
Motion to Adopt Budget and Appropriation of Funds

June 18, 2025

WHEREAS, Oregon Local Budget Law requires school districts to adopt a budget authorizing expenditures for each fiscal year, and

WHEREAS, the Budget Committee held a public hearing to gain public input on the proposed budget and subsequently approved the 2025-26 Budget, and

WHEREAS, the Board of Directors approved changes to the Approved Budget within the legal limitations allowed following a public hearing on the 2025-26 Approved Budget, and

WHEREAS, the Board desires to adopt the 2025-26 Budget as amended and appropriate expenditures for the 2025-26 fiscal year, and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Reynolds District No. 7 to adopt the 2025-26 Budget as amended in the total sum of $261,673,299, said budget being on file in the District's Administrative Offices; and

BE IT FURTHER RESOLVED by the Board of Directors of the Reynolds School District No 7 that the requirements for the fiscal year beginning July 1, 2025 are hereby appropriated as follows:

100 General Fund		**Approved Budget**	**Proposed Change**	**Adopted**
1000	Instruction	$ 101,002,292	$ 0	$ 101,002,292
2000	Support Services	$ 63,847,294	$ *- 17,000*	$ 63,847,294
3000	Community Services	$ 291,339	$ 0	$ 291,339
5110	Long-Term Debt Service	$ 200,000	$ 0	$ 200,000
5200	Transfer of Funds	$ 1,050,000	$ 0	$ 1,050,000
7000	Ending Fund Balance	$ 8,457,473	$ *- 8,457,473*	$ 0
	Total Appropriated	**$ 174,848,398**	***$ - 8,474,473***	**$ 166,373,925**
	Total Unappropriated		**$ 8,457,473**	**$ 8,457,473**
	Total General Fund	**$ 174,848,398**	***$ - 17,000***	**$ 174,831,398**

200 Special Revenue Funds				
1000	Instruction	$ 22,016,187	$ 0	$ 22,016,187
2000	Support Services	$ 22,358,168	$ 0	$ 22,358,168
3000	Community Services	$ 8,509,845	$ 0	$ 8,509,845
5200	Transfer of Funds	$ 185,000	$ 0	$ 185,000
	Total Special Revenue Funds	**$ 53,069,201**	**$ 0**	**$ 53,069,201**

Resolution to Adopt Budget

300 Debt Service Funds						
5110	Long-Term Debt Service	$	22,604,700	$	0	$ 22,604,700
7000	Ending Fund Balance	$	5,497,000	$	*- 5,497,000*	$ -
	Total Appropriated	**$**	**28,101,700**	**$**	***- 5,497,000***	**$ 22,604,700**
	Total Unappropriated			**$**	**5,497,000**	**$ 5,497,000**
	Total Debt Service Funds	**$**	**28,101,700**	**$**	**0**	**$ 28,101,700**
400 Capital Project Funds						
4000	Capital Projects	$	4,243,000	$	0	$ 4,243,000
5110	Long-Term Debt Service	$	1,428,000	$	0	$ 1,428,000
	Total Capital Project Funds	**$**	**5,671,000**	**$**	**0**	**$ 5,671,000**
	Total Appropriated Funds	**$**	**261,690,299**	**$**	***- 13,971,473***	**$ 247,735,826**
	Total Unappropriated Funds	**$**	**0**	**$**	**13,954,473**	**$ 13,954,473**
	Total All Funds	**$**	**261,690,299**	**$**	***- 17,000***	**$ 261,673,299**

Effective Date: July 1, 2025
Passed and Adopted by the Reynolds School Board this 18th day of June 2025

Signed:

Michael Reyes
Chair, Reynolds School Board of Directors

Attest:

Frank Caropelo
Superintendent / Clerk

Reynolds School District No. 7
Resolution 2024-2025-038
Motion to Adopt Levying Taxes

June 18, 2025

WHEREAS, Oregon Law requires school districts to declare and categorize taxes annually, and

WHEREAS, the Board has adopted the 2025-26 Budget in the sum of $261,673,299 including property tax revenues, and

WHEREAS, the Board desires to declare, impose and categorize taxes for Fiscal Year 2025-26 as allowed by law.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of Reynolds District No. 7 to declare the permanent tax rate to be $4.4626 per $1,000 of assessed valuation, to be levied upon the taxable property within the District; and

DE IT FURTHER RESOLVED, by the Board of Directors of the Reynolds School District No. 7 that the tax of $14,600,000 be levied upon all taxable property and categorized as education within the District to retire a portion of the District's long-term debt obligation, and the amounts are declared and categorized as follows:

Levy Within Tax Base (Permanent Rate)	$4.4626
Levy for Bonded Debt (excluded from all limitations)	$14,600,000

Effective Date: July 1, 2025
Passed and Adopted by the Reynolds School Board this 18th day of June 2025

Signed:

Michael Reyes
Chair, Reynolds School Board of Directors

Attest:

Frank Caropelo
Superintendent / Clerk

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2025-2026

To assessor of Multnomah County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Reynolds School District No 7** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Multnomah** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

1204 NE 201st Ave	Fairview	OR	97024	6/25/2025
Mailing Address of District	City	State	Zip	Date Submitted

Holly Langan	Executive Director of Financial Services	503.661.7200 x3253	accounting@rsd7.net
Contact Person	Title	Daytime Telephone	Contact Person E-mail

CERTIFICATION - You **must** check one box.

☑ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits (Rate -or- Dollar Amount)	Excluded from Measure 5 Limits (Amount of Levy)
1. Rate per $1,000 or dollar amount levied (within permanent rate limit)	1	4.4626	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$14,600,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$14,600,000**

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	**4.4626**
6. Election date when your **new district** received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-060 (Rev. 10-11-24)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.