

CULVER SCHOOL DISTRICT NO. 4 APPROVED BUDGET

2026-2027





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OUR MISSION

Teaming up to invest in every kid, every day
to equip students with:

- ▶ Real World–Life, Social & Career ready skills
- ▶ Attentive, mindful communication
- ▶ Integrity, character and confidence
- ▶ A driven purpose



BOARD OF DIRECTORS



Scott Leeper
Board Chair



Mike Knepp
Vice Chair



Seth Taylor
Director



Gabrielle Beebe
Director



Chelsea Williams
Director

GUIDING PRINCIPALS

- We believe it is our district's responsibility to increase achievement for all students and narrow the achievement gap.
- We believe ALL students need to be challenged with a broad range of learning opportunities.
- We believe we need to provide prudent stewardship of district resources to best support student success, district stability, and high quality staff.
- We believe in operating with a high level of integrity and honesty.
- We believe our community's input is essential to our progress.

BOARD GOALS

- **Goal 1** – Prioritize the success of our students, both in school and in endeavors outside of school, during their K-12 years, resulting in a 100% graduation rate.
- **Goal 2** – Provide a culture and environment that supports our students and staff and creates a place that students and staff want to be a part of and never leave.
- **Goal 3** – The community we serve knows it’s supported, heard and valued.



DISTRICT LEADERSHIP

Stefanie Garber	Superintendent
Scott Novelli	High School Principal
Dave Williams	Middle School Principal
Cassandra Loreda	Elementary School Principal
Barbara Garland	Special Education Director
Megan VerVaecke	Chief Financial Officer
Jodi Henry	Human Resources & Payroll Director
Chase Enoch	Facilities Supervisor
Garry Noy	Transportation Supervisor
Kelli Keiski	Nutrition Services Supervisor

BUDGET COMMITTEE

BOARD MEMBERS

- ▶ **Scott Leeper**
Term 06/30/2029
- ▶ **Mike Knepp**
Term 06/30/2029
- ▶ **Gabrielle Beebe**
Term 06/30/2029
- ▶ **Seth Taylor**
Term 06/30/2027
- ▶ **Chelsea Williams**
Term 06/30/2029

COMMUNITY MEMBERS

- ▶ **Glenda Cloud**
Term 06/30/2026
- ▶ **Olivia Cole**
Term 06/30/2029
- ▶ **Lacey DeLaCruz**
Term 06/30/2026
- ▶ **Andrew Hawk**
Term 06/30/2028
- ▶ **Lisa Gwynn**
Term 06/30/2029

Culver School District 2026 – 2027 Budget Message

The development of the 2026-2027 budget reflects both the opportunities and challenges facing our District as we continue to adapt to changing conditions. Most notably, declining enrollment over the past several years has resulted in a corresponding decrease in revenue. As state funding is largely driven by student enrollment, this trend has had a direct and significant impact on the District's financial outlook.

For the second consecutive year, the District is facing a budget deficit. While this presents a difficult situation, it is not unexpected given the ongoing enrollment trends and broader economic factors, including rising operational costs. Inflationary pressures, increased personnel costs, and the restoration of previously reduced expenditures have contributed to the current financial position.

Throughout this process, the District has remained committed to a thoughtful and transparent approach to budget development. District leadership has worked closely with the School Board, the Budget Committee, and our regional partners to carefully review assumptions, evaluate options, and identify strategies to address the deficit. This collaborative effort has been guided by a set of established principles focused on maintaining educational quality, supporting students, and ensuring the long-term financial stability of the District.

Addressing the deficit will require difficult decisions, including potential reductions in expenditures. These decisions are being approached with careful consideration of their impact on students, staff, and the broader school community. The District is prioritizing efficiency, sustainability, and alignment with strategic goals as it works toward a balanced budget.

Despite these challenges, the District remains committed to providing high-quality educational opportunities for all students. We will continue to monitor enrollment trends, pursue efficiencies, and explore opportunities to strengthen our financial position moving forward.

We recognize that this is a challenging time, and we appreciate the continued support and engagement of our staff, families, and community. Together, we will navigate these challenges with a focus on stability, transparency, and the long-term success of our students.

History of the State School Fund by Biennium

	Biennium	Annualized W/Split	Annual Change	Percent
2003-05	\$ 4,900,000,000	\$ 2,401,000,000		
		\$ 2,499,000,000	\$ 98,000,000	4%
2005-07	\$ 5,300,000,000	\$ 2,597,000,000	\$ 98,000,000	4%
		\$ 2,703,000,000	\$ 106,000,000	4%
2007-09	\$ 5,800,000,000	\$ 2,842,000,000	\$ 139,000,000	5%
		\$ 2,958,000,000	\$ 116,000,000	4%
2009-11	\$ 5,700,000,000	\$ 2,793,000,000	\$ (165,000,000)	-6%
		\$ 2,907,000,000	\$ 114,000,000	4%
2011-13	\$ 5,713,000,000	\$ 2,799,370,000	\$ (107,630,000)	-4%
		\$ 2,913,630,000	\$ 114,260,000	4%
2013-15	\$ 6,550,000,000	\$ 3,209,500,000	\$ 295,870,000	10%
		\$ 3,340,500,000	\$ 131,000,000	4%
2015-17	\$ 7,374,102,224	\$ 3,613,310,090	\$ 272,810,090	8%
		\$ 3,760,792,134	\$ 147,482,044	4%
2017-19	\$ 8,200,000,000	\$ 4,100,000,000	\$ 339,207,866	9%
50/50		\$ 4,100,000,000	\$ -	0%
2019-21	\$ 9,000,000,000	\$ 4,410,000,000	\$ 310,000,000	8%
49/51		\$ 4,590,000,000	\$ 180,000,000	4%
2021-23	\$ 9,300,000,000	\$ 4,557,000,000	\$ (33,000,000)	-1%
49/51		\$ 4,743,000,000	\$ 186,000,000	4%
<u>2023-25</u>	\$ 10,200,000,000	\$ 4,998,000,000	\$ 255,000,000	5%
49/51		\$ 5,202,000,000	\$ 204,000,000	4%
2025-27	\$ 11,359,400,000	\$ 5,566,106,000	\$ 364,106,000	7%
49/51		\$ 5,793,294,000	\$ 227,188,000	4%

Culver School District No. 4

2026-2027 Budget Calendar

January 22, 2026	BOARD ADOPT BUDGET CALENDAR , Regular Board Meeting
February 25, 2026	DEADLINE: BUILDING PRINCIPALS/SUPERVISORS review three-year personnel plan, technology plan and maintenance plan and submit requests for new positions or additional personnel hours to Superintendent at Administrative Council Meeting.
March 4, 2026	ADMINISTRATIVE COUNCIL reviews budget forecast and develops budget priorities.
March 11, 2026	DEADLINE: BUILDING PRINCIPALS meet with Elementary, Middle School and High School areas to compile budget requests. Support service personnel submit budget requests to their supervisors. All information will be reviewed and discussed at the Administrative Council meeting.
March 18, 2026	DEADLINE: BUILDING PRINCIPALS/SUPERVISORS finalize and submit budget program requests to business office.
March 19, 2026	COMMUNITY BUDGET INPUT WITH BOARD/BUDGET COMMITTEE: receives budget input for budget development and reviews budget handbook at regular Board meeting.
April 1, 2026	ADMINISTRATIVE COUNCIL begins review of budget program requests for all programs at Administrative Council Meeting.
April 22, 2026	PUBLICATION: 1ST NOTICE of initial budget committee meeting in a newspaper of general circulation in the District. The notice will state; date, time, location, purpose of this meeting, and that copies of the budget document will be available. (Between 5 and 30 days prior to the first meeting) ORS 294.401
April 29, 2026	PUBLICATION: 2ND NOTICE of initial budget committee meeting. (Minimum 7 days after first notice and minimum 5 days prior to meeting)
May 7, 2026	INITIAL BUDGET COMMITTEE MEETING: The budget committee shall: elect Chairman and may opt to elect a Vice-Chairman; receive the budget message and budget from the Executive Officer; schedule additional public meetings as needed.
May 21, 2026	DEADLINE: for approval of budget by Budget Committee. Begin preparation of financial summaries for publication.
June 3, 2026	PUBLICATION: of the notice of public budget hearing and financial summaries (Between 5 and 25 days prior to the public budget hearing).
June 25, 2026	PUBLIC BUDGET HEARING as approved by the Budget Committee.
June 25, 2026	BOARD MEETING: Immediately following public hearing, ENACT resolution adopting and appropriating the budget. ENACT resolution imposing tax rate and categorizing taxes.
July 15, 2026	DEADLINE: to certify the tax rate to the County Assessor.

Classifications of Revenue and Expenditures

Revenue

Revenues are classified according to source as determined by the Program Budgeting and Accounting Manual (PBAM). They are generally divided into five groups.

Major Sources

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

1000-Local Sources

These revenues are derived from sources within our school district. Examples include: Investment earnings, property taxes and fees to participate.

2000-Intermediate Sources

These revenues are derived from county level government agencies and the Education Service District (ESD).

3000-State Sources

These revenues are from the state or through the state including; State School Support or State grants-in-aid.

4000-Federal Sources

These revenues include restricted and unrestricted grants-in-aid from federal agencies.

5000-Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.

Expenditures

Expenditures are classified by function and object.

Major Functions

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facility Acquisition and Construction
- 5100 Debt Services
- 5200 Transfers of Funds
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

1000-Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

2000-Support Services

Support services are those services which provide administrative, technical, personal (such a guidance and health), and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist to sustain and enhance instruction, and would not exist if not for instructional program.

3000-Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such a Nutritional Services, community recreation programs, civic activities, public libraries, programs of custody and care of children and community welfare activities provided by the district for the community.

4000-Facilities and Equipment Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings, initial installation or extension of service systems and other build in equipment, equipment and major improvements.

5100-Debt Services

Activities included in this category are servicing the debt of a district.

5200-Transfer of Funds

Activities include transfers from one fund to another fund.

6000-Contingency

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

7000-Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the School District from July 1 to June 30 school year and the time when sufficient new revenues become available to meet cash flow needs of the district. No expenditures shall be made from the unappropriated ending fund balance in the year in which it is budgeted. This is where we budget our 8% ending fund balance per School Board Policy.

Major Objects

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

100-Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substitution for those permanent positions. This includes gross salary for personal services rendered while on the payroll for the district.

200-Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefits payments, and while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples include: group health and life insurance, contributions to public employees' retirement system (PERS), social security, workers compensation and unemployment benefits.

300-Purchased Services

Service which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, lawyers, consultants and utility costs.

400-Supplies and Materials

Amounts paid for material items of an expendable nature that have a useful life of one year or less or that have a value of less than \$5,000.

500-Capital Outlay

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvement of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment, additional equipment and replacement equipment.

600-Other Objects

Amounts paid for goods and service not otherwise classified above. These include expenditures for the retirement of debt, the payment of interest on debt and payment of insurance and dues and fees.

700-Transfers

This object category does not represent any type of purchases. Included here are transactions for transferring cash from one fund to another fund.

800-Other Uses

These are amounts set aside for contingency and reserve for next year.

Culver School District
Approved Budget-All Funds
For the Fiscal Year End June 30, 2027

Revenues-Sources	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total
Local	2,408,842	287,013	910,631	33,500	3,639,986
Intermediate	11,000	-	-	-	11,000
State	7,656,872	1,086,689	-	156,205	8,899,766
Federal	10,000	710,952	-	-	720,952
Interfund Loan	-	-	-	-	-
Beginning Fund Balance	1,600,000	763,779	126,340	420,958	2,911,077
Total Revenue	11,686,714	2,848,433	1,036,971	610,663	16,182,781
Expenditures					
Instruction	5,832,103	1,216,601	-	-	7,048,704
Support Services	4,848,074	784,165	-	435,663	6,067,902
Enterprise & Community Services	-	549,901	-	-	549,901
Facilities Acquisition & Construction	-	-	-	100,000	100,000
Debt Service	259,250	-	919,600	-	1,178,850
Contingency	25,000	-	-	-	25,000
Planned Reserve	847,287	247,766	117,371	-	1,212,424
Total Expenditures	11,811,714	2,798,433	1,036,971	535,663	16,182,781
Revenues over (Under) Expenditures	(125,000)	50,000	-	75,000	-
Other Financing Sources (Uses)					
Transfer In					
from the General Fund	-	225,000	-	15,000	240,000
from Special Revenue	50,000	-	-	-	50,000
from Debt Service	-	-	-	-	-
from Capital Projects	75,000	-	-	-	75,000
Transfer Out					
To General Fund	-	(50,000)	-	(75,000)	(125,000)
To Special Revenue	(225,000)	-	-	-	(225,000)
To Debt Service	(15,000)	-	-	-	(15,000)
To Capital Projects	-	-	-	-	-
Total Other Financing Sources (Uses)	(240,000)	225,000	-	15,000	-

GENERAL FUND

This fund accounts for the day to day operations of the School District. The revenues received in the General Fund are not specific to any one program or activity. The main revenue resources for the General Fund are local property taxes and State School Fund distributions. The main expenditures in the General Fund are for instructional and related support services.



Culver School District #4
Approved Budget 2026-2027

RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Object	1000 LOCAL SOURCES							
	1111 CURRENT YEAR TAXES	2,067,719	1,970,769	2,190,000	-	2,244,750	-	2,244,750
	1112 PRIOR YEAR TAXES	57,125	69,382	30,000	-	40,000	-	40,000
	1113 COUNTY TAX SALES FOR BACK TAX	141	-	-	-	-	-	-
	1312 TUITION FROM OTHER OR DISTRICTS	25,860	43,808	33,000	-	49,092	-	49,092
	1412 TRANSPORTATION FEES FROM ORE	1,738	566	-	-	-	-	-
	1500 INTEREST (OTHER)	926	680	-	-	-	-	-
	1501 INTEREST (COUNTY)	79,939	104,673	30,000	-	25,000	-	25,000
	1502 INTEREST (LGIP)	26,278	14,052	20,000	-	15,000	-	15,000
	1700 TECHNOLOGY FEES	3,731	4,615	3,000	-	3,000	-	3,000
	1710 ATHLETICS - GF GATE (75%)	4,747	12,111	7,500	-	5,000	-	5,000
	1740 STUDENT FEES	-	-	15,000	-	12,000	-	12,000
	1790 EXTRACURRICULAR	3,225	5,490	1,500	-	2,500	-	2,500
	1910 RENTALS	-	50	-	-	-	-	-
	1940 SERVICES PROVIDED OTHER ESD	4,648	-	-	-	-	-	-
	1980 FEES CHARGED TO GRANTS	36,550	1,971	-	-	-	-	-
	1990 MISC REVENUE	24,770	21,413	15,000	-	12,500	-	12,500
Total	Revenue from Local Sources	2,337,396	2,249,579	2,345,000	-	2,408,842	-	2,408,842
Object	2000 INTERMEDIATE SOURCES							
	2101 COUNTY SCHOOL FUNDS	12,672	14,300	10,000	-	10,000	-	10,000
	2199 HERT TAX	407	1,066	1,000	-	1,000	-	1,000
Total	Revenue from Intermediate Sources	13,079	15,365	11,000	-	11,000	-	11,000
Object	3000 STATE SOURCES							
	3101 STATE SCHOOL FUND	7,094,394	7,658,504	7,688,546	-	7,565,872	-	7,565,872
	3103 COMMON SCHOOL FUND	85,066	89,182	91,000	-	91,000	-	91,000
	3299 OTHER RESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
Total	Revenue from State Sources	7,179,460	7,747,686	7,779,546	-	7,656,872	-	7,656,872
Object	4000 FEDERAL SOURCES							
	4201 FOSTER CARE TRANSPORTATION	767	1,072	-	-	-	-	-
	4500 RESTRICTED REVENUE FROM FED GRANTS	-	5,640	-	-	-	-	-
	4801 FEDERAL FOREST FEES	18,218	4,464	15,000	-	10,000	-	10,000
Total	Revenue from Federal Sources	18,985	11,176	15,000	-	10,000	-	10,000
Object	5000 OTHER SOURCES							
	5150 INTERFUND LOAN RECEIPTS	-	-	-	-	-	-	-
	5160 LEASE PURCHASE RECEIPTS	-	-	-	-	-	-	-
	5200 INTERFUND TRANSFERS	-	-	-	-	125,000	-	125,000
	5400 RESOURCES - BEGINNING FUND BALANCE	2,182,920	1,931,349	1,500,000	-	1,600,000	-	1,600,000
Total	Revenue from Other Sources	2,182,920	1,931,349	1,500,000	-	1,725,000	-	1,725,000
TOTAL FUND 100	GENERAL FUND	11,731,839	11,955,156	11,650,546	-	11,811,714	-	11,811,714

Culver School District #4
Approved Budget 2026-2027

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1111 PRIMARY (K-5)				FTE		FTE	
111	LICENSED SALARIES	909,341	938,095	883,732	12.33	1,077,673	13.00	1,077,673
112	CLASSIFIED SALARIES	46,249	74,060	31,141	1.76	-	-	-
121	SUBS - LICENSED	10,838	17,648	8,000	-	-	-	-
122	SUBS - CLASSIFIED	1,125	285	-	-	-	-	-
130	ADDITIONAL SALARY	-	-	1,750	-	500	-	500
135	STUDENT TEACHER STIPEND	213	-	-	-	-	-	-
141	OPT OUT INSURANCE	18,327	19,419	-	-	-	-	-
211	PERS	257,845	274,241	309,914	-	305,249	-	305,249
212	PERS PICK-UP	53,824	57,478	65,320	-	65,364	-	65,364
220	SOCIAL SECURITY - FICA	71,986	76,200	83,283	-	83,339	-	83,339
221	PLO SOCIAL SECURITY - FICE	235	293	-	-	-	-	-
231	WORKERS COMP	4,419	3,353	13,734	-	10,181	-	10,181
232	UNEMPLOYMENT	-	421	40,000	-	40,000	-	40,000
233	OREGON PAID FAMILY LEAVE	3,764	4,244	4,790	-	4,744	-	4,744
241	INSURANCE	250,991	279,338	326,851	-	283,920	-	283,920
314	CONTRACTED SUBS - LICENSED	35,931	83,142	47,000	-	47,000	-	47,000
315	CONTRACTED SUBS - CLASSIFIED	6,069	14,688	8,000	-	8,000	-	8,000
319	PROF & TECH SERVICES	3,065	3,311	3,500	-	3,500	-	3,500
324	RENTALS	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	43	3,000	-	-	-	-
353	POSTAGE	662	656	1,500	-	700	-	700
410	SUPPLIES	39,110	34,638	33,400	-	34,700	-	34,700
411	STEM SUPPLIES	194	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	1,425	-	-	-	-	-	-
470	SOFTWARE	-	-	-	-	-	-	-
640	DUES AND FEES	52	72	100	-	100	-	100
TOTAL FUNCTION 1111		1,715,663	1,881,624	1,865,015	14.09	1,964,969	13.00	1,964,969

**Culver School District #4
Approved Budget 2026-2027**

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1121 MIDDLE SCHOOL PROGRAMS (6-8)				FTE	FTE		
111	LICENSED SALARIES	581,093	523,587	417,453	6.07	526,851	6.28	526,851
121	SUBS - LICENSED	28,593	7,953	9,000	-	-	-	-
122	SUBS - CLASSIFIED	-	15	-	-	-	-	-
130	ADDITIONAL SALARY	-	500	-	-	-	-	-
135	STUDENT TEACHER STIPEND	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	17,970	32,459	-	-	-	-	-
211	PERS	143,794	141,272	174,043	-	147,624	-	147,624
212	PERS PICK-UP	33,871	33,243	36,765	-	31,611	-	31,611
220	SOCIAL SECURITY - FICA	46,341	41,698	46,876	-	40,304	-	40,304
231	WORKERS COMP	3,968	2,910	6,121	-	6,086	-	6,086
232	UNEMPLOYMENT	-	4,180	20,000	-	20,000	-	20,000
233	OREGON PAID FAMILY LEAVE	2,423	2,325	2,696	-	2,569	-	2,569
241	INSURANCE	116,444	79,138	157,006	-	137,155	-	137,155
314	CONTRACTED SUBS - LICENSED	7,982	11,054	36,000	-	36,000	-	36,000
315	CONTRACTED SUBS - CLASSIFIED	-	-	4,000	-	4,000	-	4,000
319	PROF & TECH SERVICES	3,065	3,311	3,600	-	3,600	-	3,600
322	REPAIRS	-	-	-	-	-	-	-
324	RENTALS	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	150	88	3,000	-	-	-	-
343	TRAVEL-STUDENT	-	2,624	-	-	-	-	-
353	POSTAGE	521	690	1,500	-	1,000	-	1,000
410	SUPPLIES	10,056	11,534	15,000	-	10,525	-	10,525
420	TEXTBOOKS	-	-	-	-	-	-	-
440	PERIODICALS	-	72	320	-	250	-	250
460	NON-CONSUMABLE ITEMS	135	-	-	-	-	-	-
470	SOFTWARE	734	570	-	-	-	-	-
640	DUES AND FEES	-	-	200	-	200	-	200
TOTAL FUNCTION 1121		997,142	899,223	933,580	6.07	967,775	6.28	967,775

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1122 MIDDLE SCHOOL EXTRACURRICULAR				FTE	FTE		
112	CLASSIFIED SALARIES	7,869	7,774	12,000	-	15,000	-	15,000
131	EXTRA DUTY	40,382	53,693	60,486	-	59,231	-	59,231
132	PAY/EVENT	2,689	2,939	5,000	-	5,000	-	5,000
211	PERS	9,779	12,899	15,475	-	16,597	-	16,597
212	PERS PICK-UP	2,324	3,088	3,389	-	3,554	-	3,554
220	SOCIAL SECURITY - FICA	3,800	4,808	4,321	-	4,531	-	4,531
231	WORKERS COMP	121	112	16	-	14	-	14
232	UNEMPLOYMENT	-	-	-	-	-	-	-
233	OREGON PAID FAMILY LEAVE	199	264	248	-	261	-	261
241	INSURANCE	3,696	-	-	-	-	-	-
310	PROF & TECH SERVICES	4,299	8,447	7,500	-	7,200	-	7,200
324	RENTALS	-	-	-	-	-	-	-
326	FUEL	3,721	1,879	5,000	-	5,000	-	5,000
340	STAFF DEVELOPMENT/TRAVEL	390	375	-	-	-	-	-
410	SUPPLIES	8,047	5,518	6,000	-	7,000	-	7,000
640	DUES AND FEES	810	840	600	-	900	-	900
TOTAL FUNCTION 1122		88,126	102,637	120,035	-	124,288	-	124,288

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1131 HIGH SCHOOL PROGRAMS (9-12)				FTE		FTE	
111	LICENSED SALARIES	950,639	937,388	830,352	11.48	744,382	9.35	744,382
121	SUBS - LICENSED	10,545	11,695	8,000	-	-	-	-
122	SUBS - CLASSIFIED	110	-	-	-	-	-	-
131	EXTRA DUTY	15,063	16,880	21,861	-	19,539	-	19,539
132	EVENT PAY	224	745	-	-	-	-	-
141	OPT OUT INSURANCE	14,114	19,419	-	-	-	-	-
211	PERS	257,945	246,659	291,806	-	214,922	-	214,922
212	PERS PICK-UP	54,850	56,972	61,443	-	46,022	-	46,022
220	SOCIAL SECURITY - FICA	72,870	74,001	78,340	-	58,678	-	58,678
221	PLO SOCIAL SECURITY - FICA	388	-	-	-	-	-	-
231	WORKERS COMP	3,975	2,933	10,204	-	7,132	-	7,132
232	UNEMPLOYMENT	-	-	15,000	-	15,000	-	15,000
233	OREGON PAID FAMILY LEAVE	3,752	4,121	4,507	-	3,375	-	3,375
241	INSURANCE	244,416	219,528	265,734	-	204,149	-	204,149
314	CONTRACTED SUBS - LICENSED	32,900	69,450	45,000	-	45,000	-	45,000
319	PROF & TECH SERVICES	7,120	8,299	8,500	-	8,500	-	8,500
322	REPAIRS	842	985	-	-	-	-	-
324	RENTALS	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	675	1,478	3,000	-	-	-	-
343	TRAVEL-STUDENT	-	-	500	-	-	-	-
353	POSTAGE	1,431	812	1,500	-	-	-	-
410	SUPPLIES	20,958	22,770	26,000	-	29,055	-	29,055
411	SUPPLIES-STEM	3,374	-	-	-	-	-	-
420	TEXTBOOKS	2,594	405	1,000	-	-	-	-
440	PERIODICALS	-	-	150	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-	-
640	DUES AND FEES	1,200	-	1,200	-	-	-	-
TOTAL FUNCTION 1131		1,699,984	1,694,540	1,674,099	11.48	1,395,755	9.35	1,395,755

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1132 HIGH SCHOOL-EXTRACURRICULAR				FTE		FTE	
111	LICENSED SALARIES	18,784	20,220	21,556	-	23,204	-	23,204
112	CLASSIFIED SALARIES	24,976	26,916	25,000	-	25,000	-	25,000
122	SUBS - CLASSIFIED	-	-	-	-	-	-	-
131	EXTRA DUTY	79,771	99,514	111,911	-	118,600	-	118,600
132	PAY/EVENT	6,276	9,874	12,000	-	12,000	-	12,000
142	CELL PHONE STIPEND	480	480	480	-	480	-	480
211	PERS	24,612	32,556	36,910	-	39,868	-	39,868
212	PERS PICK-UP	5,851	7,754	8,037	-	8,537	-	8,537
220	SOCIAL SECURITY - FICA	9,680	11,758	10,247	-	10,885	-	10,885
231	WORKERS COMP	265	249	1,055	-	1,050	-	1,050
232	UNEMPLOYMENT	-	-	-	-	-	-	-
233	OREGON PAID FAMILY LEAVE	488	647	590	-	626	-	626
241	INSURANCE	18,064	-	-	-	-	-	-
310	PROF & TECH SERVICES	27,955	27,158	27,000	-	29,400	-	29,400
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
324	RENTALS	-	-	-	-	6,519	-	6,519
325	ELECTRICITY	833	1,083	1,500	-	1,500	-	1,500
326	FUEL	8,534	9,121	8,500	-	8,500	-	8,500
327	WATER AND SEWAGE	3,400	3,900	4,000	-	4,000	-	4,000
340	STAFF DEVELOPMENT/TRAVEL	27,494	18,290	25,500	-	7,500	-	7,500
343	TRAVEL-STUDENT	3,579	7,210	5,000	-	2,500	-	2,500
410	SUPPLIES	22,612	18,584	17,900	-	5,000	-	5,000
460	NON-CONSUMABLE ITEMS	4,536	70	-	-	5,800	-	5,800
470	SOFTWARE	-	1,099	-	-	1,100	-	1,100
540	EQUIPMENT	-	-	-	-	-	-	-
640	DUES AND FEES	9,136	12,714	8,110	-	12,450	-	12,450
TOTAL FUNCTION 1132		297,326	309,196	325,296	-	324,519	-	324,519

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1210 TALENTED & GIFTED				FTE		FTE	
111	LICENSED SALARIES	2,491	3,217	3,429	-	3,692	-	3,692
211	PERS	623	805	961	-	1,035	-	1,035
212	PERS PICK-UP	149	193	206	-	222	-	222
220	SOCIAL SECURITY - FICA	191	246	262	-	282	-	282
231	WORKERS COMP	1	1	1	-	1	-	1
233	OREGON PAID FAMILY LEAVE	10	14	15	-	16	-	16
340	STAFF DEVELOPMENT/TRAVEL	-	-	500	-	-	-	-
343	TRAVEL-STUDENT	-	-	-	-	-	-	-
410	SUPPLIES	-	-	650	-	585	-	585
640	DUES AND FEES	-	-	150	-	150	-	150
TOTAL FUNCTION 1210		3,465	4,476	6,174	-	5,982	-	5,982

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1220 RESTRICTIVE PGM FOR STU WD				FTE		FTE	
111	LICENSED SALARIES	60,518	64,879	68,887	1.00	73,851	1.00	73,851
112	CLASSIFIED SALARIES	56,418	59,983	13,407	0.88	57,614	1.77	57,614
121	SUBS - LICENSED	2,399	587	-	-	-	-	-
122	SUBS - CLASSIFIED	12,230	15,175	17,060	-	-	-	-
124	TEMPORARY CLASSIFIED	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	8,666	8,742	-	-	-	-	-
211	PERS	34,603	37,185	44,694	-	39,609	-	39,609
212	PERS PICK-UP	8,295	8,914	9,424	-	8,482	-	8,482
220	SOCIAL SECURITY - FICA	10,592	12,128	12,158	-	10,815	-	10,815
231	WORKERS COMP	1,099	980	47	-	36	-	36
232	UNEMPLOYMENT	-	-	-	-	-	-	-
233	OREGON PAID FAMILY LEAVE	554	636	657	-	567	-	567
241	INSURANCE	39,564	40,756	60,120	-	65,520	-	65,520
314	CONTRACTED SUBS - LICENSED	-	-	4,500	-	4,500	-	4,500
315	CONTRACTED SUBS - CLASSIFIED	2,620	9,677	5,000	-	5,000	-	5,000
319	PROF & TECH SERVICES	60,386	59,068	80,000	-	80,000	-	80,000
340	STAFF DEVELOPMENT/TRAVEL	-	-	600	-	600	-	600
410	SUPPLIES	1,137	951	1,500	-	1,350	-	1,350
420	TEXTBOOKS	-	485	550	-	550	-	550
460	NON-CONSUMABLE ITEMS	597	-	1,000	-	1,000	-	1,000
470	SOFTWARE	-	-	-	-	-	-	-
TOTAL FUNCTION 1220		299,677	320,144	319,603	1.88	349,493	2.77	349,493

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		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1250 LESS RESTRICTIVE PGM FOR STU WD				FTE		FTE	
111	LICENSED SALARIES	141,845	165,657	173,943	2.00	250,237	3.00	250,237
112	CLASSIFIED SALARIES	54,269	69,130	2,221	0.88	28,856	0.88	28,856
121	SUBS - LICENSED	2,744	5,015	-	-	-	-	-
122	SUBS - CLASSIFIED	64	-	-	-	-	-	-
124	TEMPORARY - CLASSIFIED	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	6,905	4,855	-	-	-	-	-
211	PERS	49,928	55,038	71,807	-	78,028	-	78,028
212	PERS PICK-UP	11,593	12,800	15,162	-	16,709	-	16,709
220	SOCIAL SECURITY - FICA	14,781	18,178	19,332	-	18,736	-	18,736
231	WORKERS COMP	902	814	2,669	-	3,043	-	3,043
232	UNEMPLOYMENT	-	6,330	5,000	-	5,000	-	5,000
233	OREGON PAID FAMILY LEAVE	772	1,013	1,112	-	1,312	-	1,312
241	INSURANCE	56,913	71,737	102,178	-	87,360	-	87,360
314	CONTRACTED SUBS - LICENSED	415	816	9,000	-	9,000	-	9,000
315	CONTRACTED SUBS - CLASSIFIED	1,412	1,980	5,000	-	5,000	-	5,000
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	1,000	-	1,000	-	1,000
410	SUPPLIES	1,361	878	3,000	-	2,700	-	2,700
420	TEXTBOOKS	-	-	600	-	600	-	600
470	SOFTWARE	-	-	1,500	-	1,500	-	1,500
TOTAL FUNCTION 1250		343,904	414,240	413,523	2.88	509,080	3.88	509,080

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1260 EARLY INTERVENTION				FTE		FTE	
310	PROF & TECH SERVICES	5,129	9,984	8,000	-	8,000	-	8,000
TOTAL FUNCTION 1260		5,129	9,984	8,000	-	8,000	-	8,000

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1280 ALTERNATIVE EDUCATION - OUT OF DISTRICT TUITION				FTE		FTE	
310	PROF & TECH SERVICES	2,207	1,665	10,000	-	6,000	-	6,000
TOTAL FUNCTION 1280		2,207	1,665	10,000	-	6,000	-	6,000

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1281 PUBLIC ALTERNATIVE PROGRAMS - EXPANDED OPTIONS				FTE		FTE	
319	PROF & TECH SERVICES	1,000	5,245	7,000	-	15,000	-	15,000
TOTAL FUNCTION 1281		1,000	5,245	7,000	-	15,000	-	15,000

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1289 ONLINE ALTERNATIVE EDUCATION				FTE		FTE	
470	SOFTWARE	3,548	7,396	25,000	-	18,000	-	18,000
TOTAL FUNCTION 1289		3,548	7,396	25,000	-	18,000	-	18,000

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	1291 ENGLISH LANGUAGE LEARNER (ELL)				FTE		FTE	
	111 LICENSED SALARIES	59,209	65,083	68,919	1.13	73,869	1.13	73,869
	112 CLASSIFIED SALARIES	15,560	-	-	-	-	-	-
	121 SUBS - LICENSED	1,493	651	-	-	-	-	-
	122 SUBS - CLASSIFIED	697	-	-	-	-	-	-
	211 PERS	19,088	16,453	19,311	-	20,698	-	20,698
	212 PERS PICK-UP	4,576	3,944	4,135	-	4,432	-	4,432
	220 SOCIAL SECURITY - FICA	5,729	4,894	5,272	-	5,651	-	5,651
	221 PLO SOCIAL SECURTY - FICA	102	-	-	-	-	-	-
	231 WORKERS COMP	518	453	767	-	716	-	716
	232 UNEMPLOYMENT	909	4,848	2,000	-	2,000	-	2,000
	233 OREGON PAID FAMILY LEAVE	300	273	303	-	325	-	325
	241 INSURANCE	32,967	19,440	20,040	-	21,840	-	21,840
	314 CONTRACTED SUBS - LICENSED	274	1,312	3,000	-	4,160	-	4,160
	315 CONTRACTED SUBS - CLASSIFIED	2,403	-	2,500	-	2,500	-	2,500
	319 PROF & TECH SERVICES	498	-	-	-	-	-	-
	340 STAFF DEVELOPMENT/TRAVEL	51	-	1,000	-	900	-	900
	343 TRAVEL-STUDENT	650	-	-	-	-	-	-
	410 SUPPLIES	606	401	1,000	-	900	-	900
	420 TEXTBOOKS	-	49	500	-	250	-	250
	440 PERIODICALS	-	-	-	-	-	-	-
	470 SOFTWARE	602	4,350	5,000	-	5,000	-	5,000
	640 DUES AND FEES	-	-	100	-	-	-	-
TOTAL FUNCTION	1291	146,232	122,152	133,847	1.13	143,241	1.13	143,241

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2110 ATTENDANCE AND SOCIAL SERVICES				FTE		FTE	
	310 PROF & TECH SERVICES	-	-	-	-	-	-	-
	470 SOFTWARE	4,661	5,033	5,500	-	5,500	-	5,500
TOTAL FUNCTION	2110	4,661	5,033	5,500	-	5,500	-	5,500

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2115 STUDENT SAFETY				FTE		FTE	
	310 PROF & TECH SERVICES	-	-	6,500	-	6,500	-	6,500
	470 SOFTWARE	-	2,000	-	-	-	-	-
TOTAL FUNCTION	2115	-	2,000	6,500	-	6,500	-	6,500

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2120 GUIDANCE SERVICES				FTE		FTE	
111	LICENSED SALARIES	113,600	124,956	132,353	2.00	146,885	2.00	146,885
121	SUBS - LICENSED	1,438	2,206	-	-	-	-	-
135	STUDENT TEACHER STIPEND	-	-	-	-	-	-	-
141	OPT OUT INSURANCE	-	9,709	-	-	-	-	-
211	PERS	30,051	35,730	37,086	-	41,157	-	41,157
212	PERS PICK-UP	4,172	5,114	7,941	-	8,813	-	8,813
220	SOCIAL SECURITY - FICA	8,222	10,094	10,125	-	11,237	-	11,237
231	WORKERS COMP	1,241	1,090	1,830	-	27	-	27
233	OREGON PAID FAMILY LEAVE	430	563	583	-	646	-	646
241	INSURANCE	38,250	19,461	40,080	-	43,680	-	43,680
314	CONTRACTED SUBS - LICENSED	680	287	-	-	-	-	-
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	49	304	1,500	-	-	-	-
410	SUPPLIES	660	1,062	2,100	-	1,600	-	1,600
470	SOFTWARE	-	1,503	-	-	-	-	-
640	DUES AND FEES	405	250	150	-	150	-	150
TOTAL FUNCTION 2120		199,198	212,330	233,747	2.00	254,196	2.00	254,196

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2130 HEALTH SERVICES				FTE		FTE	
111	LICENSED SALARIES	-	50,498	26,179	0.25	26,975	0.25	26,975
142	CELL PHONE STIPEND	-	400	400	-	400	-	400
211	PERS	-	12,740	7,448	-	7,670	-	7,670
212	PERS PICK-UP	-	3,054	1,595	-	1,642	-	1,642
220	SOCIAL SECURITY - FICA	-	3,809	2,033	-	2,094	-	2,094
231	WORKERS COMP	-	8	4	-	3	-	3
233	OREGON PAID FAMILY LEAVE	-	212	127	-	120	-	120
241	INSURANCE	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	500	-	-	-	-
353	POSTAGE	-	-	-	-	-	-	-
410	SUPPLIES	1,169	2,570	3,000	-	2,700	-	2,700
460	NON-CONSUMABLE ITEMS	1,934	-	-	-	-	-	-
470	SOFTWARE	450	450	500	-	500	-	500
640	DUES AND FEES	-	-	200	-	200	-	200
TOTAL FUNCTION 2130		3,553	73,740	41,986	0.25	42,306	0.25	42,306

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2190 STUDENT SUPPORT SERVICES				FTE		FTE	
142	CELL PHONE STIPEND	-	-	-	-	-	-	-
211	PERS	-	-	-	-	-	-	-
212	PERS PICK-UP	-	-	-	-	-	-	-
220	SOCIAL SECURITY - FICA	-	-	-	-	-	-	-
319	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	1,000	-	-	-	-
410	SUPPLIES	720	-	700	-	630	-	630
470	SOFTWARE	-	-	-	-	-	-	-
640	DUES AND FEES	645	695	650	-	650	-	650
TOTAL FUNCTION 2190		1,365	695	2,350	-	1,280	-	1,280

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		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES				FTE		FTE	
111	LICENSED SALARIES	48,149	58,192	-	-	-	-	-
113	ADMINISTRATORS	-	-	-	-	-	-	-
121	SUBS - LICENSED	814	834	-	-	-	-	-
130	ADDITIONAL SALARY	-	7,105	7,574	-	8,151	-	8,151
211	PERS	12,117	16,560	2,122	-	2,284	-	2,284
212	PERS PICK-UP	2,905	3,942	455	-	489	-	489
220	SOCIAL SECURITY - FICA	3,601	4,929	579	-	624	-	624
231	WORKERS COMP	16	16	1	-	1	-	1
233	OREGON PAID FAMILY LEAVE	188	275	33	-	36	-	36
241	INSURANCE	18,840	19,508	1,651	-	832	-	832
243	TUITION REIMB (CONTRACT)	9,577	17,320	-	-	11,891	-	11,891
310	PROF & TECH SERVICES	-	-	-	-	-	-	-
340	STAFF DEVELOPMENT/TRAVEL	-	-	-	-	-	-	-
353	POSTAGE	-	-	-	-	-	-	-
410	SUPPLIES	-	39	-	-	-	-	-
420	TEXTBOOKS	-	-	-	-	-	-	-
470	SOFTWARE	-	999	2,000	-	2,000	-	2,000
TOTAL FUNCTION 2210		96,207	129,720	14,416	-	26,308	-	26,308

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2220 EDUCATIONAL MEDIA SERVICES				FTE		FTE	
112	CLASSIFIED SALARIES	23,585	25,103	25,620	0.88	26,663	0.88	26,663
122	SUBS - CLASSIFIED	619	189	1,500	-	-	-	-
130	ADDITIONAL SALARY	500	-	1,000	-	1,000	-	1,000
141	OPT OUT INSURANCE	8,779	9,415	-	-	-	-	-
211	PERS	8,226	8,765	7,434	-	7,751	-	7,751
212	PERS PICK-UP	1,972	2,101	1,597	-	1,660	-	1,660
220	SOCIAL SECURITY - FICA	2,447	2,687	2,036	-	2,116	-	2,116
231	WORKERS COMP	14	14	13	-	12	-	12
233	OREGON PAID FAMILY LEAVE	128	149	117	-	122	-	122
241	INSURANCE	1,835	609	20,040	-	21,840	-	21,840
315	CONTRACTED SUBS - CLASSIFIED	-	1,334	1,500	-	2,550	-	2,550
319	PROF & TECH SERVICES	2,610	2,029	3,500	-	3,500	-	3,500
340	STAFF DEVELOPMENT/TRAVEL	-	-	500	-	-	-	-
410	SUPPLIES	283	535	700	-	500	-	500
430	LIBRARY BOOKS	570	-	2,000	-	1,500	-	1,500
440	PERIODICALS	104	72	500	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-	-
470	SOFTWARE	1,188	1,188	1,250	-	1,250	-	1,250
640	DUES AND FEES	75	160	250	-	-	-	-
TOTAL FUNCTION 2220		52,934	54,351	69,557	0.88	70,464	0.88	70,464

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT				FTE		FTE	
312	PROFESSIONAL DEVELOPMENT	720	1,275	1,500	-	1,500	-	1,500
TOTAL FUNCTION 2240		720	1,275	1,500	-	1,500	-	1,500

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2310 BOARD OF EDUCATION SERVICES				FTE		FTE	
	319 PROF & TECH SERVICES	2,494	7,122	5,000	-	5,000	-	5,000
	340 STAFF DEVELOPMENT/TRAVEL	-	-	1,500	-	-	-	-
	381 AUDIT SERVICES	37,394	37,465	35,000	-	35,000	-	35,000
	382 LEGAL SERVICES	40,000	49,416	42,000	-	42,000	-	42,000
	410 SUPPLIES	2,917	2,648	3,000	-	2,700	-	2,700
	440 PERIODICALS	-	-	355	-	355	-	355
	460 NON-CONSUMABLE ITEMS	99	-	-	-	-	-	-
	640 DUES AND FEES	14,195	15,423	15,000	-	15,000	-	15,000
	651 LIABILITY INSURANCE	34,338	34,864	45,000	-	54,000	-	54,000
TOTAL FUNCTION 2310		131,438	146,939	146,855	-	154,055	-	154,055

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2320 EXECUTIVE ADMINISTRATION SERVICES				FTE		FTE	
	113 ADMINISTRATORS	93,998	99,638	104,620	0.55	102,348	0.50	102,348
	114 SUPERVISORY-CONFIDENTIAL	50,070	55,000	57,750	1.00	62,440	1.00	62,440
	142 CELL PHONE STIPEND	960	960	960	-	1,200	-	1,200
	211 PERS	38,984	41,789	45,765	-	46,510	-	46,510
	212 PERS PICK-UP	3,033	3,329	3,494	-	9,959	-	9,959
	220 SOCIAL SECURITY - FICA	10,704	11,505	12,495	-	12,698	-	12,698
	231 WORKERS COMP	451	403	29	-	26	-	26
	233 OREGON PAID FAMILY LEAVE	467	632	719	-	730	-	730
	241 INSURANCE	43,327	44,720	46,680	-	36,240	-	36,240
	312 INSTRUCTIONAL PRGMS IMPROV SRVS	60	-	-	-	-	-	-
	319 PROF & TECH SERVICES	4,013	-	3,500	-	3,500	-	3,500
	340 STAFF DEVELOPMENT/TRAVEL	1,385	1,626	3,000	-	2,000	-	2,000
	353 POSTAGE	27	31	500	-	500	-	500
	410 SUPPLIES	6,794	6,112	5,000	-	4,500	-	4,500
	420 TEXTBOOK	-	-	-	-	-	-	-
	440 PERIODICALS	-	-	520	-	520	-	520
	460 NON-CONSUMABLE ITEMS	98	-	500	-	500	-	500
	470 SOFTWARE	-	49	200	-	200	-	200
	640 DUES AND FEES	795	1,220	1,435	-	1,435	-	1,435
TOTAL FUNCTION 2320		255,165	267,013	287,166	1.55	285,306	1.50	285,306

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2410 OFFICE OF THE PRINCIPAL				FTE		FTE	
	112 CLASSIFIED SALARIES	132,916	137,283	151,597	3.00	162,555	3.00	162,555
	113 ADMINISTRATORS	347,342	366,526	373,465	3.00	401,890	3.00	401,890
	122 SUBS-CLASSIFIED	2,094	4,246	3,000	-	-	-	-
	130 ADDITIONAL SALARY	-	1,500	-	-	1,500	-	1,500
	141 OPT OUT INSURANCE	9,414	21,400	-	-	-	-	-
	142 CELL PHONE STIPEND	2,640	2,640	2,640	-	2,640	-	2,640
	211 PERS	125,803	139,803	149,312	-	159,318	-	159,318
	212 PERS PICK-UP	29,404	31,684	31,508	-	33,950	-	33,950
	220 SOCIAL SECURITY - FICA	36,972	40,062	40,369	-	43,497	-	43,497
	231 WORKERS COMP	1,475	1,310	1,606	-	1,598	-	1,598
	233 OREGON PAID FAMILY LEAVE	1,795	2,225	2,322	-	2,502	-	2,502
	241 INSURANCE	111,051	91,048	139,320	-	148,320	-	148,320
	315 CONTRACTED SUBS - CLASSIFIED	1,321	930	5,100	-	8,700	-	8,700
	340 STAFF DEVELOPMENT/TRAVEL	-	834	3,000	-	3,000	-	3,000
	410 SUPPLIES	9,113	11,922	15,500	-	15,995	-	15,995
	440 PERIODICALS	63	-	-	-	-	-	-
	640 DUES AND FEES	1,935	3,438	2,925	-	4,400	-	4,400
TOTAL FUNCTION 2410		813,337	856,850	921,663	6.00	989,864	6.00	989,864

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2520 FISCAL SERVICES				FTE		FTE	
112	CLASSIFIED SALARIES	31,460	36,973	46,249	1.00	49,799	1.00	49,799
113	ADMINISTRATORS	225,604	239,140	251,097	2.00	270,209	2.00	270,209
114	SUPERVISORY-CONFIDENTIAL	60,567	83,225	113,250	1.50	107,611	1.00	107,611
117	IMPUTED INCOME	15,553	625	-	-	2,894	-	2,894
130	ADDITIONAL SALARY	-	-	-	-	-	-	-
142	CELL PHONE STIPEND	1,480	1,640	1,920	-	1,680	-	1,680
211	PERS	80,473	86,439	119,428	-	123,062	-	123,062
212	PERS PICK-UP	19,285	20,721	25,325	-	26,352	-	26,352
220	SOCIAL SECURITY - FICA	25,915	28,066	32,289	-	33,598	-	33,598
231	WORKERS COMP	434	406	3,102	-	3,006	-	3,006
233	OREGON PAID FAMILY LEAVE	1,054	1,507	1,821	-	1,889	-	1,889
241	INSURANCE	88,638	98,844	115,813	-	101,723	-	101,723
312	INSTRUCTIONAL PROGRAMS	350	1,401	3,000	-	3,000	-	3,000
319	PROF & TECH SERVICES	22,304	21,295	22,000	-	22,000	-	22,000
324	RENTALS	759	759	-	-	1,000	-	1,000
340	STAFF DEVELOPMENT/TRAVEL	-	-	3,000	-	2,500	-	2,500
353	POSTAGE	2,422	(90)	2,000	-	1,400	-	1,400
386	DATA PROCESSING SERVICES	746	-	-	-	1,000	-	1,000
410	SUPPLIES	9,037	7,530	6,000	-	6,000	-	6,000
460	NON-CONSUMABLE ITEMS	403	255	-	-	-	-	-
470	SOFTWARE	6,794	12,852	13,000	-	38,000	-	38,000
640	DUES AND FEES	6,990	7,286	6,500	-	6,500	-	6,500
TOTAL FUNCTION	2520	600,270	648,875	765,794	4.50	803,223	4.00	803,223

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2540 OPERATION OF MAINTENANCE & PLANT				FTE		FTE	
112	CLASSIFIED SALARIES	283,128	297,999	276,682	5.49	310,788	5.50	310,788
113	ADMINISTRATORS	103,550	8,881	90,000	1.00	-	-	-
114	SUPERVISORY-CONFIDENTIAL	-	-	-	-	96,345	1.00	96,345
117	IMPUTED INCOME	12,843	-	-	-	-	-	-
122	SUBS-CLASSIFIED	13,566	47,506	14,390	-	10,000	-	10,000
124	TEMPORARY-CLASSIFIED	-	-	-	-	-	-	-
130	ADDITIONAL SALARY	5,000	48,000	13,500	-	-	-	-
141	OPT OUT INSURANCE	16,475	19,428	-	-	-	-	-
142	CELL PHONE STIPEND	1,480	1,480	1,440	-	2,160	-	2,160
211	PERS	103,600	105,559	116,670	-	117,445	-	117,445
212	PERS PICK-UP	24,528	23,779	24,734	-	25,120	-	25,120
220	SOCIAL SECURITY - FICA	33,527	32,612	31,536	-	32,065	-	32,065
231	WORKERS COMP	4,393	12,512	7,143	-	7,122	-	7,122
233	OREGON PAID FAMILY LEAVE	1,459	1,821	1,808	-	1,801	-	1,801
241	INSURANCE	107,278	79,014	126,600	-	153,480	-	153,480
310	PROF & TECH SERVICES	43,801	19,191	23,500	-	23,500	-	23,500
312	INSTRUCTIONAL PROGRAMS	595	225	-	-	-	-	-
322	REPAIRS AND MAINTENANCE	8,897	204	-	-	-	-	-
324	RENTALS	3,615	570	1,560	-	1,560	-	1,560
325	ELECTRICITY	93,628	111,190	105,000	-	120,000	-	120,000
326	FUEL	60,909	60,917	76,000	-	66,000	-	66,000
327	WATER & SEWAGE	30,890	30,401	36,000	-	36,000	-	36,000
328	GARBAGE	12,987	13,131	15,000	-	15,000	-	15,000
340	STAFF DEVELOPMENT/TRAVEL	938	1,045	2,000	-	2,000	-	2,000
351	TELEPHONE	19,051	19,136	22,000	-	22,000	-	22,000
410	SUPPLIES	67,844	51,345	55,000	-	55,000	-	55,000
460	NON-CONSUMABLE ITEMS	35,943	11,967	25,000	-	25,000	-	25,000
520	BUILDING ACQUISITION	-	-	-	-	-	-	-
540	EQUIPMENT	-	-	-	-	-	-	-
640	DUES AND FEES	879	576	1,000	-	1,000	-	1,000
653	PROPERTY INSURANCE PREMIUMS	67,156	75,702	91,000	-	109,200	-	109,200
TOTAL FUNCTION	2540	1,157,960	1,074,191	1,157,562	6.49	1,232,586	6.50	1,232,586

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2546 SECURITY SERVICES				FTE	FTE		
	310 PROF & TECH SERVICES	8,787	6,996	8,000	-	8,000	-	8,000
	460 NON-CONSUMABLE ITEMS	-	-	-	-	-	-	-
TOTAL FUNCTION	2546	8,787	6,996	8,000	-	8,000	-	8,000

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2550 STUDENT TRANSPORTATION SERVICES				FTE	FTE		
	112 CLASSIFIED SALARIES	156,308	170,603	205,481	4.69	210,796	4.69	210,796
	114 SUPERVISORY-CONFIDENTIAL	70,850	75,101	78,856	1.00	85,260	1.00	85,260
	122 SUBS-CLASSIFIED	12,344	12,704	17,436	0.50	22,391	-	22,391
	130 ADDITIONAL SALARY	37,000	43,250	6,000	-	21,000	-	21,000
	141 OPT OUT INSURANCE	27,104	34,778	-	-	-	-	-
	142 CELL PHONE STIPEND	480	480	480	-	720	-	720
	211 PERS	72,561	81,816	87,373	-	95,315	-	95,315
	212 PERS PICK-UP	15,759	18,152	18,355	-	20,269	-	20,269
	220 SOCIAL SECURITY - FICA	22,303	24,870	23,581	-	26,023	-	26,023
	221 SOCIAL SECURITY - PLO	-	120	-	-	-	-	-
	231 WORKERS COMP	3,586	11,576	9,605	-	9,094	-	9,094
	232 UNEMPLOYMENT	-	3,544	10,000	-	10,000	-	10,000
	233 OREGON PAID FAMILY LEAVE	1,097	1,388	1,510	-	1,497	-	1,497
	241 INSURANCE	62,426	68,931	140,520	-	149,840	-	149,840
	312 INSTRUCTIONAL PROGRAMS	1,421	7,982	-	-	-	-	-
	319 PROF & TECH SERVICES	3,171	3,465	8,000	-	6,000	-	6,000
	322 REPAIRS AND MAINTENANCE	17,191	26,752	7,500	-	10,000	-	10,000
	325 ELECTRICITY	2,247	2,574	4,000	-	4,000	-	4,000
	326 FUEL	33,499	29,781	32,000	-	32,000	-	32,000
	327 WATER & SEWAGE	264	264	600	-	600	-	600
	328 GARBAGE	406	430	800	-	800	-	800
	330 CONTRACT TRANSPORTATION	12,557	10,408	17,000	-	17,000	-	17,000
	340 STAFF DEVELOPMENT/TRAVEL	2,321	235	1,500	-	1,400	-	1,400
	351 TELEPHONE	1,793	1,794	1,600	-	1,600	-	1,600
	353 POSTAGE	-	-	100	-	-	-	-
	410 SUPPLIES	2,133	3,345	1,000	-	3,400	-	3,400
	460 NON-CONSUMABLE ITEMS	28,532	14,018	21,000	-	18,000	-	18,000
	470 SOFTWARE	716	737	-	-	6,500	-	6,500
	640 DUES AND FEES	1,679	1,958	-	-	-	-	-
	650 VEHICLE INSURANCE	18,418	23,460	29,000	-	34,800	-	34,800
TOTAL FUNCTION	2550	608,164	674,515	723,297	6.19	788,305	5.69	788,305

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2642 RECRUITMENT & PLACEMENT SERVICES				FTE		FTE	
	319 PROF & TECH SERVICES	2,341	2,889	3,000	-	3,000	-	3,000
	340 STAFF DEVELOPMENT/TRAVEL	-	-	-	-	-	-	-
	355 PRINTING & BINDING	2,692	-	1,000	-	1,000	-	1,000
	410 SUPPLIES	919	609	1,500	-	1,350	-	1,350
	470 SOFTWARE	-	-	2,500	-	2,500	-	2,500
TOTAL FUNCTION	2642	5,952	3,498	8,000	-	7,850	-	7,850

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2660 TECHNOLOGY SERVICES				FTE		FTE	
	112 CLASSIFIED SALARIES	63,091	66,330	50,973	0.75	54,027	0.75	54,027
	130 ADDITIONAL SALARY	-	500	-	-	-	-	-
	142 CELL PHONE STIPEND	480	480	480	-	480	-	480
	211 PERS	15,860	16,848	14,418	-	15,273	-	15,273
	212 PERS PICK-UP	3,814	4,039	3,088	-	3,270	-	3,270
	220 SOCIAL SECURITY - FICA	4,860	5,149	3,936	-	4,170	-	4,170
	231 WORKERS COMP	314	263	19	-	15	-	15
	233 OREGON PAID FAMILY LEAVE	209	300	233	-	240	-	240
	241 INSURANCE	18,738	19,341	20,040	-	21,840	-	21,840
	319 PROF & TECH SERVICES	2,386	14,875	3,000	-	3,000	-	3,000
	340 STAFF DEVELOPMENT/TRAVEL	-	-	1,500	-	-	-	-
	410 SUPPLIES	650	366	6,000	-	5,400	-	5,400
	460 NON-CONSUMABLE ITEMS	11,328	28,804	10,000	-	10,000	-	10,000
	470 SOFTWARE	11,671	16,319	18,000	-	18,000	-	18,000
	480 COMPUTERS	10,685	3,324	5,000	-	5,000	-	5,000
	640 DUES AND FEES	150	240	2,500	-	2,500	-	2,500
TOTAL FUNCTION	2660	144,236	177,177	139,187	0.75	143,214	0.75	143,214

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	2700 SUPPLEMENTAL RETIREMENT PROGRAM				FTE		FTE	
	116 SUPPLEMENTAL RETIREMENT STIPENDS	-	-	-	-	20,000	-	20,000
	220 SOCIAL SECURITY - FICA	-	-	-	-	1,530	-	1,530
	233 OREGON PAID FAMILY LEAVE	-	-	-	-	88	-	88
	240 POST RETIREMENT HEALTH BENEFITS	-	-	-	-	6,000	-	6,000
TOTAL FUNCTION	2700	-	-	-	-	27,618	-	27,618

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	5110 SHORT-TERM DEBT RETIREMENT				FTE	FTE		
	610 REDEMPTION OF PRINCIPAL	13,140	13,140	18,500	-	18,500	-	18,500
	621 INTEREST	-	-	750	-	750	-	750
TOTAL FUNCTION	5110	13,140	13,140	19,250	-	19,250	-	19,250

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	5200 TRANSFER OF FUNDS				FTE	FTE		
	710 FUND MODIFICATIONS (205/299 N/S)	100,000	110,000	150,000	-	150,000	-	150,000
	710 FUND MODIFICATIONS (283 Text/Tech)	-	-	75,000	-	75,000	-	75,000
	710 FUND MODIFICATIONS (284 Asset Resv)	-	-	-	-	-	-	-
	710 FUND MODIFICATIONS (285 PERS)	-	-	-	-	-	-	-
	710 FUND MODIFICATIONS (289 FFC)	-	-	-	-	-	-	-
	710 FUND MODIFICATIONS (425 Equip)	-	-	-	-	-	-	-
	710 FUND MODIFICATIONS (430 Bus)	-	-	-	-	15,000	-	15,000
	710 FUND MODIFICATIONS (432 Build)	-	-	-	-	-	-	-
TOTAL FUNCTION	5200	100,000	110,000	225,000	-	240,000	-	240,000

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	6000 CONTINGENCIES				FTE	FTE		
	810 PLANNED RESERVE	-	-	100,000	-	25,000	-	25,000
TOTAL FUNCTION	6000	-	-	100,000	-	25,000	-	25,000

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	100 GENERAL FUND							
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE				FTE	FTE		
	820 RESERVED FOR NEXT YEAR	-	-	932,044	-	847,287	-	847,287
TOTAL FUNCTION	7000	-	-	932,044	-	847,287	-	847,287

TOTAL FUND 100	GENERAL FUND	9,800,489	10,230,858	11,650,546	66.14	11,811,714	63.98	11,811,714	-
TOTAL FUNDS 100 - REVENUES		11,731,839	11,955,156	11,650,546	-	11,811,714	-	11,811,714	-
TOTAL FUNDS 100 - EXPENDITURES		9,800,490	10,230,858	11,650,546	66.14	11,811,714	63.98	11,811,714	-
TOTAL FUNDS 100 - RESERVED FOR NEXT YEAR		1,931,350	1,724,299	-	(66.14)	-	(63.98)	-	-

SPECIAL REVENUE

Special Revenue fund accounts for the revenues and expenditures legally restricted for a specific purpose. These include such programs as Title, Federal or State grants and Nutrition Services.



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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	200 SPECIAL REVENUE						
Object	1000 LOCAL SOURCES						
	1502 INTEREST (LGIP)	11,164	11,723	5,600	5,600	5,600	-
	1610 DAILY SALES - REIMBURSABLE PROGRAMS	(39)	-	-	-	-	-
	1620 DAILY SALES - NON REIMBURSABLE PROGRAMS	503	379	350	350	350	-
	1702 MUSIC INSTRUMENT MAINTENANCE FEE	237	-	-	-	-	-
	1710 ATHLETICS - GF GATE (75%)	928	3,500	-	-	-	-
	1711 ATHLETICS - GATE (25%)	1,582	16,099	5,000	10,000	10,000	-
	1712 ATHLETICS - STUDENT FEES	-	3,915	4,500	4,500	4,500	-
	1714 ATHLETICS - FOOTBALL	-	-	6,000	6,000	6,000	-
	1715 ATHLETICS - VOLLEYBALL	2,158	(120)	3,000	5,000	5,000	-
	1716 ATHLETICS - CROSS COUNTRY	-	1,000	3,000	3,000	3,000	-
	1718 ATHLETICS - BASKETBALL (GIRLS)	80	-	1,500	1,500	1,500	-
	1719 ATHLETICS - BASKETBALL (BOYS)	-	-	2,500	2,500	2,500	-
	1720 ATHLETICS - TRACK	3,025	2,622	4,000	4,000	4,000	-
	1721 ATHLETICS - BASEBALL	4,677	9,125	4,500	4,500	4,500	-
	1722 ATHLETICS - SOFTBALL	1,053	500	1,200	3,500	3,500	-
	1725 ATHLETICS - MUSIC/BAND	785	831	1,500	1,000	1,000	-
	1756 CTE CLASS PROJECTS	775	621	-	-	-	-
	1757 JOURNALISM CLUB	321	-	-	-	-	-
	1760 FUND RAISERS - HS ASB	9,969	10,298	10,000	10,000	10,000	-
	1761 FUND RAISERS - SENIORS	2,558	7,695	4,000	4,000	4,000	-
	1762 FUND RAISERS - JUNIORS	(34)	(139)	2,000	2,000	2,000	-
	1763 FUND RAISERS - SOPHOMORES	(19)	228	500	500	500	-
	1764 FUND RAISERS - FRESHMEN	228	(267)	500	500	500	-
	1765 FUND RAISERS - BUSINESS	34	-	10,000	10,000	10,000	-
	1767 FUND RAISERS - FFA	44,272	30,578	20,000	20,000	20,000	-
	1768 FUND RAISERS - YEARBOOK	1,149	1,029	5,000	5,000	5,000	-
	1772 FBLA - CLUB	308	188	10,000	10,000	10,000	-
	1774 OUTDOOR RECREATION	-	-	3,500	3,500	3,500	-
	1776 SPANISH CLUB	-	-	1,000	1,000	1,000	-
	1780 FUND RAISERS - MS ASB	1,290	1,485	5,000	5,000	5,000	-
	1781 FUND RAISERS - GRADE 6	-	-	4,000	4,000	4,000	-
	1782 FUND RAISERS - GRADE 7	-	-	1,000	1,000	1,000	-
	1783 FUND RAISERS - GRADE 8	1,640	2,936	4,000	4,000	4,000	-
	1787 WILDHORSE	18,122	16,590	7,000	10,000	10,000	-
	1789 ART	99	40	1,500	1,500	1,500	-
	1790 FUND RAISERS - ELM ASB	27,554	34,243	25,000	27,500	27,500	-
	1791 FUND RAISERS - GRADE 1	989	1,032	2,000	2,000	2,000	-
	1792 FUND RAISERS - GRADE 2	575	598	2,000	2,000	2,000	-
	1793 FUND RAISERS - GRADE 3	-	75	1,500	1,500	1,500	-
	1794 FUND RAISERS - GRADE 4	240	29	1,500	1,500	1,500	-
	1795 FUND RAISERS - GRADE 5	1,524	2,026	1,500	1,500	1,500	-
	1796 FUND RAISERS - KINDERGARTEN	1,605	2,351	2,500	2,500	2,500	-
	1797 FUND RAISERS - ILS	-	-	2,000	2,000	2,000	-
	1798 TAG	-	6	2,000	2,000	2,000	-
	1802 ROAD SCHOLARS	2,511	957	5,000	5,000	5,000	-
	1920 CONTRIBUTIONS-DONATIONS FROM	71,065	127,258	75,000	63,763	63,763	-
	1940 SERVICES PROVIDED OTHER ESD	15,000	1,500	-	-	-	-
	1990 MISC REVENUE	29,127	30,943	18,300	24,300	24,300	-
	1991 MISC REVENUE - HS	-	-	6,000	6,000	6,000	-
	1992 MISC REVENUE - MS	-	-	500	500	500	-
	1996 SPONSOR SIGNS	-	-	1,500	1,500	1,500	-
	Total Revenue from Local Sources	257,054	321,873	277,950	-	287,013	-
Object	3000 STATE SOURCES						
	3102 STATE SCHOOL FUND - SCHOOL LUNCHES	3,310	3,146	2,500	2,500	2,500	-
	3299 OTHER RESTRICTED GRANTS-IN-AID	1,116,968	1,246,292	1,103,286	1,084,189	1,084,189	-
	Total Revenue from State Sources	1,120,278	1,249,437	1,105,786	-	1,086,689	-
Object	4000 FEDERAL SOURCES						
	4500 RESTRICTED REVENUE FROM FED GRANTS	1,231,675	847,488	770,985	684,952	684,952	-
	4900 REVENUE FOR/ON BEHALF OF THE DISTRICT	24,555	29,556	26,000	26,000	26,000	-
	Total Revenue from Federal Sources	1,256,230	877,044	796,985	-	710,952	-
Object	5000 OTHER SOURCES						
	5200 INTERFUND TRANSFERS	100,000	110,000	225,000	225,000	225,000	-
	5400 RESOURCES - BEGINNING FUND BALANCE	606,377	451,105	451,032	538,779	538,779	-
	Total Revenue from Other Sources	706,377	561,105	676,032	-	763,779	-
TOTAL FUND 200	SPECIAL REVENUE	3,339,939	3,009,459	2,856,753	-	2,848,433	-

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027	2026-2027	2026-2027
Fund	200 SPECIAL REVENUE							
Function	1111 PRIMARY (K-5)				FTE		FTE	
	100 SALARIES	44,360	18,892	25,620	0.88	71,150	2.20	71,150
	200 ASSOCIATED PAYROLL COSTS	54,453	26,677	30,027		85,199		85,199
	300 PURCHASED SERVICES	46,345	18,701	-		-		-
	400 SUPPLIES	5,229	3,023	15,000		15,000		15,000
TOTAL FUNCTION 1111		150,387	67,293	70,647	0.88	171,348	2.20	171,348
Function	1113 ELEMENTARY EXTRACURRICULAR				FTE		FTE	
	400 SUPPLIES	33,581	33,107	41,000		46,000		46,000
TOTAL FUNCTION 1113		33,581	33,107	41,000	-	46,000	-	46,000
Function	1121 MIDDLE SCHOOL PROGRAMS (6-8)				FTE		FTE	
	100 SALARIES	56,856	57,692	59,938	1.00	94,562	1.31	94,562
	200 ASSOCIATED PAYROLL COSTS	35,426	40,994	43,389		61,680		61,680
	300 PURCHASED SERVICES	68,745	24,812	-		-		-
	400 SUPPLIES	-	1,143	15,000		15,000		15,000
TOTAL FUNCTION 1121		161,027	124,642	118,327	1.00	171,242	1.31	171,242
Function	1122 MIDDLE SCHOOL EXTRACURRICULAR				FTE		FTE	
	400 SUPPLIES	33,465	22,624	34,500		40,500		40,500
TOTAL FUNCTION 1122		33,465	22,624	34,500	-	40,500	-	40,500
Function	1131 HIGH SCHOOL PROGRAMS (9-12)				FTE		FTE	
	100 SALARIES	109,689	116,026	127,225	2.52	132,097	2.37	132,097
	200 ASSOCIATED PAYROLL COSTS	60,600	63,202	102,035		107,448		107,448
	300 PURCHASED SERVICES	27,711	11,960	20,263		19,263		19,263
	400 SUPPLIES	39,937	75,056	5,500		2,500		2,500
	500 CAPITAL OUTLAY	36,270	-	-		-		-
	600 OTHER OBJECTS/DEBT SERVICE	925	-	-		-		-
TOTAL FUNCTION 1131		275,132	266,244	255,024	2.52	261,309	2.37	261,309
Function	1132 HIGH SCHOOL-EXTRACURRICULAR				FTE		FTE	
	100 SALARIES	3,448	1,240	-	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	1,325	476	-	-	-	-	-
	300 PURCHASED SERVICES	965	1,835	-	-	-	-	-
	400 SUPPLIES	79,814	58,450	141,500		148,000		148,000
TOTAL FUNCTION 1132		85,552	62,001	141,500	-	148,000	-	148,000
Function	1220 RESTRICTIVE PGM FOR STU WD				FTE		FTE	
	100 SALARIES	45,487	62,931	27,952	0.88	45,070	1.41	45,070
	200 ASSOCIATED PAYROLL COSTS	13,373	19,073	30,935		43,559		43,559
	300 PURCHASED SERVICES	2,251	5,500	-		-		-
	400 SUPPLIES	2,397	-	-		-		-
TOTAL FUNCTION 1220		63,507	87,504	58,886	0.88	88,628	1.41	88,628
Function	1250 LESS RESTRICTIVE PGM FOR STU WD				FTE		FTE	
	100 SALARIES	45,604	51,057	51,288	1.76	48,505	1.63	48,505
	200 ASSOCIATED PAYROLL COSTS	49,976	56,209	59,707		64,126		64,126
	300 PURCHASED SERVICES	819	-	-		-		-
TOTAL FUNCTION 1250		96,398	107,265	110,995	1.76	112,631	1.63	112,631
Function	1260 EARLY INTERVENTION				FTE		FTE	
	300 PURCHASED SERVICES	2,571	1,716	1,715		1,500		1,500
TOTAL FUNCTION 1260		2,571	1,716	1,715	-	1,500	-	1,500

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED	
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	
Fund	200 SPECIAL REVENUE							
Function	1272 TITLE I				FTE	FTE		
	100 SALARIES	107,561	132,287	123,847	3.52	83,017	2.20	83,017
	200 ASSOCIATED PAYROLL COSTS	79,170	91,087	129,854		92,426		92,426
	300 PURCHASED SERVICES	11,278	52,798	12,000		-		-
	400 SUPPLIES	5,299	10,478	-		-		-
TOTAL FUNCTION 1272		203,309	286,651	265,701	3.52	175,443	2.20	175,443
Function	1291 ENGLISH LANGUAGE LEARNER (ELL)				FTE	FTE		
	300 PURCHASED SERVICES	5,834	4,710	-		-		-
TOTAL FUNCTION 1291		5,834	4,710	-	-	-	-	-
Function	1293 MIGRANT EDUCATION				FTE	FTE		
	100 SALARIES	1,500	1,748	-	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	580	695	-	-	-	-	-
	300 PURCHASED SERVICES	277	421	-	-	-	-	-
TOTAL FUNCTION 1293		2,358	2,865	-	-	-	-	-
Function	2110 ATTENDANCE AND SOCIAL SERVICES				FTE	FTE		
	400 SUPPLIES	-	2,041	-	-	-	-	-
TOTAL FUNCTION 2110		-	2,041	-	-	-	-	-
Function	2115 STUDENT SAFETY				FTE	FTE		
	400 SUPPLIES	4,877	-	-	-	-	-	-
TOTAL FUNCTION 2115		4,877	-	-	-	-	-	-
Function	2119 OTHER ATTENDANCE AND SOCIAL SERVICES				FTE	FTE		
	400 SUPPLIES	-	1,155	-	-	-	-	-
TOTAL FUNCTION 2119		-	1,155	-	-	-	-	-
Function	2120 GUIDANCE SERVICES				FTE	FTE		
	100 SALARIES	55,954	54,798	58,163	1.00	43,012	0.69	43,012
	200 ASSOCIATED PAYROLL COSTS	39,223	32,383	42,698		39,960		39,960
	300 PURCHASED SERVICES	2,163	-	-		-		-
	400 SUPPLIES	513	8,570	-		-		-
TOTAL FUNCTION 2120		97,854	95,751	100,861	1.00	82,972	0.69	82,972
Function	2130 HEALTH SERVICES				FTE	FTE		
	100 SALARIES	81,951	-	-	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	31,758	-	-	-	-	-	-
	300 PURCHASED SERVICES	8,000	-	-	-	-	-	-
	400 SUPPLIES	105	-	-	-	-	-	-
TOTAL FUNCTION 2130		121,814	-	-	-	-	-	-
Function	2190 STUDENT SUPPORT SERVICES				FTE	FTE		
	100 SALARIES	237,653	256,239	203,026	1.68	90,015	1.00	90,015
	200 ASSOCIATED PAYROLL COSTS	112,395	120,202	121,061		58,928		58,928
	300 PURCHASED SERVICES	817	557	-		2,497		2,497
TOTAL FUNCTION 2190		350,864	376,997	324,087	1.68	151,440	1.00	151,440

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REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	200 SPECIAL REVENUE						
Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES				FTE	FTE	
	100 SALARIES	79,784	92,337	96,931	1.00	-	-
	200 ASSOCIATED PAYROLL COSTS	51,514	57,536	57,790	-	-	-
	300 PURCHASED SERVICES	859	-	2,719	-	3,158	-
	400 SUPPLIES	21,754	41,238	82,409	-	82,409	-
TOTAL FUNCTION 2210		153,911	191,112	239,849	1.00	85,567	85,567
Function	2220 EDUCATIONAL MEDIA SERVICES				FTE	FTE	
	100 SALARIES	-	1,000	-	-	-	-
	300 PURCHASED SERVICES	140	-	-	-	-	-
	400 SUPPLIES	9,408	-	-	-	-	-
TOTAL FUNCTION 2220		9,548	1,000	-	-	-	-
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT				FTE	FTE	
	100 SALARIES	449	-	-	-	623	623
	200 ASSOCIATED PAYROLL COSTS	176	-	-	-	263	263
	300 PURCHASED SERVICES	8,363	2,049	23,947	-	19,291	19,291
	400 SUPPLIES	3,015	1,195	350	-	350	350
	600 OTHER OBJECTS/DEBT SERVICE	36,250	2,171	200	-	300	300
TOTAL FUNCTION 2240		48,253	5,415	24,497	-	20,827	20,827
Function	2320 EXECUTIVE ADMINISTRATION SERVICES				FTE	FTE	
	100 SALARIES	10,000	10,000	10,000	-	112,348	112,348
	200 ASSOCIATED PAYROLL COSTS	3,872	3,883	4,382	-	56,334	56,334
	300 PURCHASED SERVICES	900	-	-	-	-	-
TOTAL FUNCTION 2320		14,772	13,883	14,382	-	168,682	168,682
Function	2410 OFFICE OF THE PRINCIPAL				FTE	FTE	
	300 PURCHASED SERVICES	290	-	-	-	-	-
	400 SUPPLIES	1,245	1,618	-	-	-	-
TOTAL FUNCTION 2410		1,535	1,618	-	-	-	-
Function	2490 OTHER SUPPORT SERVICES - SCHOOL ADMIN				FTE	FTE	
	300 PURCHASED SERVICES	5,000	-	-	-	-	-
TOTAL FUNCTION 2490		5,000	-	-	-	-	-
Function	2520 FISCAL SERVICES				FTE	FTE	
	100 SALARIES	43,154	12,308	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	35,759	9,615	-	-	-	-
	300 PURCHASED SERVICES	13,896	390	-	-	-	-
TOTAL FUNCTION 2520		92,808	22,312	-	-	-	-
Function	2540 OPERATION OF MAINTENANCE & PLANT				FTE	FTE	
	100 SALARIES	607	221	-	-	-	-
	200 ASSOCIATED PAYROLL COSTS	49	60	-	-	-	-
	300 PURCHASED SERVICES	11,713	61,000	50,000	-	10,000	10,000
	400 SUPPLIES	2,793	-	148,274	-	191,400	191,400
	500 CAPITAL OUTLAY	211,826	29,989	30,434	-	32,213	32,213
TOTAL FUNCTION 2540		226,988	91,270	228,708	-	233,613	233,613
Function	2550 STUDENT TRANSPORTATION SERVICES				FTE	FTE	
	100 SALARIES	-	6,023	10,000	-	-	-
	200 ASSOCIATED PAYROLL COSTS	-	2,385	-	-	-	-
	300 PURCHASED SERVICES	8,217	-	-	-	-	-
	500 CAPITAL OUTLAY	26,000	-	-	-	-	-
TOTAL FUNCTION 2550		34,217	8,408	10,000	-	-	-

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	200 SPECIAL REVENUE						
Function	2640 STAFF SERVICES				FTE	FTE	
	300 PURCHASED SERVICES	16,210	8,434	16,063		16,063	-
	400 SUPPLIES	4,206	8,310	-		-	-
TOTAL FUNCTION	2640	20,416	16,744	16,063	-	16,063	-
Function	2660 TECHNOLOGY SERVICES				FTE	FTE	
	400 SUPPLIES	85,440	15,278	25,000		25,000	-
TOTAL FUNCTION	2660	85,440	15,278	25,000	-	25,000	-
Function	3100 NUTRITION SERVICES				FTE	FTE	
	100 SALARIES	159,578	170,828	178,369	4.37	188,811	4.37
	200 ASSOCIATED PAYROLL COSTS	138,363	157,723	196,650		184,839	184,839
	300 PURCHASED SERVICES	1,519	3,958	5,250		5,250	5,250
	400 SUPPLIES	207,194	213,346	156,881		169,500	169,500
	600 OTHER OBJECTS/DEBT SERVICE	763	964	1,500		1,500	1,500
TOTAL FUNCTION	3100	507,416	546,818	538,650	4.37	549,901	4.37
Function	3300 COMMUNITY SERVICES				FTE	FTE	
	300 PURCHASED SERVICES	-	1,000	-		-	-
TOTAL FUNCTION	3300	-	1,000	-	-	-	-
Function	5200 TRANSFER OF FUNDS				FTE	FTE	
	700 INTERFUND TRANSFERS	-	2,508	-		50,000	50,000
TOTAL FUNCTION	5200	-	2,508	-	-	50,000	-
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE				FTE	FTE	
	800 OPERATING CONTINGENCY	-	-	236,361		247,766	247,766
TOTAL FUNCTION	7000	-	-	236,361	-	247,766	-
TOTAL FUND	200 SPECIAL REVENUE	2,888,835	2,459,931	2,856,753	18.60	2,848,433	17.68

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		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	210 TITLE I (A) BASIC PROGRAMS						
Object	4000 FEDERAL SOURCES						
	4500 RESTRICTED REVENUE FROM FED GRANTS	198,010	238,200	253,701	-	175,443	-
	Total Revenue from Federal Sources	198,010	238,200	253,701	-	175,443	-
TOTAL FUND 210	TITLE I (A) BASIC PROGRAMS	198,010	238,200	253,701	-	175,443	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	210 TITLE I (A) BASIC PROGRAMS						
Function	1220 RESTRICTIVE PGM FOR STU WD			FTE	FTE		
	340 STAFF DEVELOPMENT/TRAVEL	-	3,700	-	-	-	-
	Total Function 1220	-	3,700	-	-	-	-
Function	1272 TITLE I			FTE	FTE		
	111 LICENSED SALARIES	-	-	-	-	-	-
	112 CLASSIFIED SALARIES	95,581	114,488	123,847	3.52	83,017	2.20
	121 SUBS - LICENSED	-	199	-	-	-	-
	122 SUBS - CLASSIFIED	122	-	-	-	-	-
	124 TEMPORARY - CLASSIFIED	-	-	-	-	-	-
	130 ADDITIONAL SALARY	-	7,739	-	-	-	-
	141 OPT OUT INSURANCE	11,859	9,415	-	-	-	-
	211 PERS	26,510	33,564	32,194	-	22,461	-
	212 PERS PICK-UP	6,158	7,803	7,431	-	4,981	-
	220 SOCIAL SECURITY - FICA	7,752	9,635	9,474	-	6,351	-
	231 WORKERS COMP	44	49	50	-	28	-
	233 OREGON PAID FAMILY LEAVE	405	535	545	-	365	-
	241 INSURANCE	38,301	39,501	80,160	-	58,240	-
	310 PROF & TECH SERVICES	-	-	-	-	-	-
	314 CONTRACTED SUBS - LICENSED	-	5,381	-	-	-	-
	315 CONTRACTED SUBS-CLASSIFIED	11,278	5,446	-	-	-	-
	340 STAFF DEVELOPMENT/TRAVEL	-	-	-	-	-	-
	410 SUPPLIES	-	-	-	-	-	-
	470 SOFTWARE	-	-	-	-	-	-
	Total Function 1272	198,010	233,756	253,701	3.52	175,443	2.20
Function	2119 OTHER ATTENDANCE AND SOCIAL WORK SERVICES			FTE	FTE		
	410 SUPPLIES	-	744	-	-	-	-
	Total Function 2119	-	744	-	-	-	-
TOTAL FUND 210	TITLE I (A) BASIC PROGRAMS	198,010	238,200	253,701	3.52	175,443	2.20

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	219 INDIVIDUAL W/DISABILITIES ACT (IDEA)						
Object	4000 FEDERAL SOURCES						
	4500 RESTRICTED REVENUE FROM FED GRANTS	154,440	183,441	169,881	-	162,301	-
	Total Revenue from Federal Resources	154,440	183,441	169,881	-	162,301	-
TOTAL FUND 219	INDIVIDUAL W/DISABILITIES ACT (IDEA)	154,440	183,441	169,881	-	162,301	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	219 INDIVIDUAL W/DISABILITIES ACT (IDEA)						
Function	1220 RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES			FTE	FTE		
	112 CLASSIFIED SALARIES	21,613	26,978	27,952	0.88	17,663	0.53
	122 SUBS - CLASSIFIED	659	-	-	-	-	-
	124 TEMPORARY - CLASSIFIED	13,802	24,009	-	-	-	-
	141 OPT OUT INSURANCE	9,414	9,714	-	-	-	-
	211 PERS	7,766	11,340	6,944	-	7,671	-
	212 PERS PICK-UP	1,862	2,718	1,677	-	1,060	-
	220 SOCIAL SECURITY - FICA	3,480	4,710	2,138	-	1,351	-
	221 PLO SOCIAL SECURITY - FICA	53	7	-	-	-	-
	231 WORKERS COMP	19	24	13	-	7	-
	233 OREGON PAID FAMILY LEAVE	182	262	123	-	78	-
	241 INSURANCE	12	12	20,040	-	21,840	-
	Total Function 1220	58,860	79,774	58,886	0.88	49,670	0.53
Function	1250 LESS RESTRICTIVE PGM FOR STUDENTS WITH DISABILITIES			FTE	FTE		
	112 CLASSIFIED SALARIES	45,057	47,490	51,288	1.76	48,505	1.63
	121 SUBS - LICENSED	-	-	-	-	-	-
	122 SUBS - CLASSIFIED	546	-	-	-	-	-
	130 ADDITIONAL SALARY	-	-	-	-	-	-
	141 OPT OUT INSURANCE	-	-	-	-	-	-
	211 PERS	7,501	12,110	12,508	-	13,591	-
	212 PERS PICK-UP	1,798	2,903	3,021	-	2,910	-
	220 SOCIAL SECURITY - FICA	3,489	3,667	3,852	-	3,711	-
	231 WORKERS COMP	25	25	25	-	21	-
	233 OREGON PAID FAMILY LEAVE	182	204	222	-	213	-
	241 INSURANCE	36,981	37,300	40,080	-	43,680	-
	Total Function 1250	95,580	103,698	110,995	1.76	112,631	1.63
TOTAL FUND 219	INDIVIDUAL W/DISABILITIES ACT (IDEA)	154,440	183,473	169,881	2.64	162,301	2.16

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED		APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027		2026-2027	2026-2027
Fund	283 TEXTBOOK/TECHNOLOGY RESERVE FUND								
Object	1000 LOCAL SOURCES								
	1502 INTEREST (LGIP)	2,606	2,587	1,000	-	1,000	-	1,000	-
	Total Revenue from Local Sources	2,606	2,587	1,000	-	1,000	-	1,000	-
Object	5000 OTHER SOURCES								
	5200 INTERFUND TRANSFERS	-	-	75,000	-	75,000	-	75,000	-
	5400 RESOURCES - BEGINNING FUND BALANCE	41,830	44,435	37,650	-	89,037	-	89,037	-
	Total Revenue from Other Sources	41,830	44,435	112,650	-	164,037	-	164,037	-
TOTAL FUND 283	TEXTBOOK/TECHNOLOGY RESERVE FUND	44,435	47,022	113,650	-	165,037	-	165,037	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED		PROPOSED		APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026		2026-2027		2026-2027	2026-2027
Fund	283 TEXTBOOK/TECHNOLOGY RESERVE FUND								
Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES				FTE		FTE		
	420 TEXTBOOKS	-	-	65,000	-	65,000	-	65,000	-
	Total Function 2210	-	-	65,000	-	65,000	-	65,000	-
Function	2660 TECHNOLOGY				FTE		FTE		
	480 COMPUTER EQUIPMENT	-	9,060	25,000	-	25,000	-	25,000	-
	Total Function 2660	-	9,060	25,000	-	25,000	-	25,000	-
Function	5200 TRANSFER OF FUNDS				FTE		FTE		
	710 FUND MODIFICATIONS	-	-	-	-	-	-	-	-
	Total Function 5200	-	-	-	-	-	-	-	-
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE				FTE		FTE		
	820 RESERVED FOR NEXT YEAR	-	-	23,650	-	75,037	-	75,037	-
	Total Function 7000	-	-	23,650	-	75,037	-	75,037	-
TOTAL FUND 283	TEXTBOOK/TECHNOLOGY RESERVE FUND	-	9,060	113,650	-	165,037	-	165,037	-

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	285 PERS RESERVE FUND						
Object	1000 LOCAL SOURCES						
	1502 INTEREST (LGIP)	5,211	5,563	2,500	-	2,500	-
	Total Revenue from Local Sources	5,211	5,563	2,500	-	2,500	-
Object	5000 OTHER SOURCES						
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	83,659	88,870	93,511	-	99,229	-
	Total Revenue from Other Sources	83,659	88,870	93,511	-	99,229	-
TOTAL FUND 285	PERS RESERVE FUND	88,870	94,434	96,011	-	101,729	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	285 PERS RESERVE FUND						
Function	2520 FISCAL SERVICES			FTE	FTE		
	211 PERS	-	-	-	-	-	-
	Total Function 2520	-	-	-	-	-	-
Function	5200 TRANSFER OF FUNDS			FTE	FTE		
	700 FUND MODIFICATIONS	-	-	-	50,000	-	50,000
	Total Function 5200	-	-	-	50,000	-	50,000
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE			FTE	FTE		
	820 RESERVED FOR NEXT YEAR	-	-	96,011	-	51,729	-
	Total Function 7000	-	-	96,011	-	51,729	-
TOTAL FUND 285	PERS RESERVE FUND	-	-	96,011	-	101,729	-

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	299 NUTRITION SERVICES						
Object	1000 LOCAL SOURCES						
	1610 DAILY SALES - REIMBURSABLE PROGRAMS	(39)	-	-	-	-	-
	1612 LUNCH	-	-	-	-	-	-
	1620 DAILY SALES - NON REIMBURSABLE PROGRAMS	503	379	350	350	350	-
	1990 MISC REVENUE	1,195	262	300	300	300	-
	Total Revenue from Local Sources	1,659	641	650	650	650	-
Object	3000 STATE SOURCES						
	3102 STATE SCHOOL FUND - SCHOOL LUNCHES	3,310	3,146	2,500	2,500	2,500	-
	3299 OTHER RESTRICTED GRANTS-IN-AID	67,933	105,720	65,000	68,000	68,000	-
	Total Revenue from State Sources	71,242	108,866	67,500	70,500	70,500	-
Object	4000 FEDERAL SOURCES						
	4500 RESTRICTED REVENUE FROM FED GRANTS	279,341	301,919	285,000	288,251	288,251	-
	4900 REVENUE FOR/ON BEHALF OF THE DISTRICT	24,555	29,556	26,000	26,000	26,000	-
	Total Revenue from Federal Sources	303,896	331,475	311,000	314,251	314,251	-
Object	5000 OTHER SOURCES						
	5200 INTERFUND TRANSFERS	100,000	110,000	150,000	150,000	150,000	-
	5400 RESOURCES - BEGINNING FUND BALANCE	14,446	11,293	5,000	10,000	10,000	-
	Total Revenue from Other Sources	114,446	121,293	155,000	160,000	160,000	-
TOTAL FUND 299	NUTRITION SERVICES	491,243	562,275	534,150	545,401	545,401	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	299 NUTRITION SERVICES						
Function	3100 NUTRITION SERVICES				FTE	FTE	
	112 CLASSIFIED SALARIES	100,879	105,460	108,329	3.37	114,111	3.37
	114 SUPERVISORY-CONFIDENTIAL	54,413	57,678	60,561	1.00	65,480	1.00
	122 SUBS - CLASSIFIED	3,805	7,210	8,500	-	8,500	-
	130 ADDITIONAL SALARY	-	-	500	-	-	-
	141 OPT OUT INSURANCE	-	-	-	-	-	-
	142 CELL PHONE STIPEND	480	480	480	-	720	-
	211 PERS	36,434	39,637	59,186	-	50,523	-
	212 PERS PICK-UP	8,734	9,363	11,056	-	9,871	-
	220 SOCIAL SECURITY - FICA	11,898	12,648	15,245	-	13,794	-
	221 SOCIAL SECURITY - PLO	-	139	-	-	-	-
	231 WORKERS COMP	1,474	3,124	84	-	58	-
	232 UNEMPLOYMENT	2,110	2,821	10,000	-	-	-
	233 OREGON PAID FAMILY LEAVE	605	702	879	-	793	-
	241 INSURANCE	77,109	89,290	100,200	-	109,800	-
	310 PROF & TECH SERVICES	1,234	1,060	3,500	-	3,500	-
	340 STAFF DEVELOPMENT/TRAVEL	285	2,898	1,750	-	1,750	-
	353 POSTAGE	-	-	-	-	-	-
	410 SUPPLIES	13,714	15,006	15,000	-	15,000	-
	418 PURCHASE OF FOOD	164,315	188,224	132,381	-	145,000	-
	460 NON-CONSUMABLE ITEMS	1,699	3,958	5,000	-	5,000	-
	470 SOFTWARE	-	1,099	-	-	-	-
	640 DUES AND FEES	763	964	1,500	-	1,500	-
	Total Function 3100	479,951	541,760	534,150	4.37	545,401	4.37
TOTAL FUND 299	NUTRITION SERVICES	479,951	541,760	534,150	4.37	545,401	-

DEBT SERVICE

Debt Services fund accounts for the accumulation of resources and the payment of principal and interest on the District's long term debt including outstanding bonds.



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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	300 DEBT SERVICE FUNDS						
Object	1000 LOCAL SOURCES						
	1111 CURRENT YEAR TAXES	855,251	827,984	900,200	-	893,131	-
	1112 PRIOR YEAR TAXES	24,128	29,447	10,000	-	10,000	-
	1113 COUNTY TAX SALES FOR BACK TAXES	59	-	-	-	-	-
	1500 INTEREST (OTHER)	15,785	20,910	7,500	-	7,500	-
	1502 INTEREST (LGIP)	61	501	-	-	-	-
	Total Revenue from Local Sources	895,285	878,841	917,700	-	910,631	-
Object	2000 INTERMEDIATE SOURCES						
	2199 HERT TAX	168	448	-	-	-	-
	Total Revenue from Intermediate Sources	168	448	-	-	-	-
Object	5000 OTHER SOURCES						
	5150 LOAN RECEIPTS	-	-	-	-	-	-
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	76,808	116,861	99,871	-	126,340	-
	Total Revenue from Other Sources	76,808	116,861	99,871	-	126,340	-
TOTAL FUND 300	DEBT SERVICE FUNDS	972,261	996,150	1,017,571	-	1,036,971	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	300 DEBT SERVICE FUNDS						
Function	5110 LONG-TERM DEBT SERVICE						
	610 REDEMPTION OF PRINCIPAL	665,000	715,000	765,000	-	815,000	-
	621 REDEMPTION OF INTEREST	190,399	163,798	135,200	-	104,600	-
	Total Function 5110	855,399	878,798	900,200	-	919,600	-
Function	5120 SHORT-TERM DEBT						
	610 REDEMPTION OF PRINCIPAL	-	-	-	-	-	-
	Total Function 5120	-	-	-	-	-	-
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE						
	820 RESERVED FOR NEXT YEAR	-	-	117,371	-	117,371	-
	Total Function 7000	-	-	117,371	-	117,371	-
TOTAL FUND 300	DEBT SERVICE FUNDS	855,399	878,798	1,017,571	-	1,036,971	-
TOTAL FUNDS 300 - REVENUES		972,261	996,150	1,017,571	-	1,036,971	-
TOTAL FUNDS 300 - EXPENDITURES		855,399	878,798	1,017,571	-	1,036,971	-
TOTAL FUNDS 300 - RESERVED FOR NEXT YEAR		116,861	117,352	-	-	-	-

CAPITAL PROJECTS

Capital Projects fund accounts for financial resources used to acquire equipment or construct major capital facilities which cost over \$5000.



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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	410 CAPITAL PROJECTS						
Object	3000 STATE SOURCES						
	3299 OTHER RESTRICTED GRANTS-IN-AID	-	381,521	2,188,720	-	100,000	-
	Total Revenue from State Sources	-	381,521	2,188,720	-	100,000	-
TOTAL FUND 410	CAPITAL PROJECTS	-	381,521	2,188,720	-	100,000	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	410 CAPITAL PROJECTS						
Function	4150 BUILDING ACQUISITION, CONSTRUCTION			FTE	FTE		
	354 ADVERTISING	-	358	-	-	-	-
	355 PRINTING AND BINDING	-	538	-	-	-	-
	380 NON INSTRUCTIONL PROF & TECH SERVICES	-	57,520	75,000	-	60,000	-
	382 LEGAL SERVICES	-	8,558	6,000	-	-	-
	383 ARCHITECT/ENGINEER SERVICES	-	264,302	175,000	-	-	-
	520 BUILDINGS ACQUISITION	-	43,112	1,932,720	-	40,000	-
	640 DUES AND FEES	-	8,380	-	-	-	-
	650 VEHICLE INSURANCE	-	464	-	-	-	-
	Total Function 4150	-	383,232	2,188,720	-	100,000	-
TOTAL FUND 410	CAPITAL PROJECTS	-	383,232	2,188,720	-	100,000	-

RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	425 EQUIPMENT REPLACEMENT						
Object	1000 LOCAL SOURCES						
	1502 INTEREST	3,377	2,579	1,000	-	1,000	-
	Total Revenue from Local Sources	3,377	2,579	1,000	-	1,000	-
Object	5000 OTHER SOURCES						
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	59,050	41,194	43,567	-	37,173	-
	Total Revenue from Other Sources	59,050	41,194	43,567	-	37,173	-
TOTAL FUND 425	EQUIPMENT REPLACEMENT	62,427	43,773	44,567	-	38,173	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	425 EQUIPMENT REPLACEMENT						
Function	2540 OPERATION OF MAINTENANCE & PLANT			FTE	FTE		
	540 EQUIPMENT	21,233	-	44,567	-	38,173	-
	Total Function 2540	21,233	-	44,567	-	38,173	-
TOTAL FUND 425	EQUIPMENT REPLACEMENT	21,233	-	44,567	-	38,173	-

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RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	427 CONSTRUCTION EXCISE TAX						
Object	1000 LOCAL SOURCES						
	1131 CONSTRUCTION EXCISE TAX	14,573	28,265	30,000	-	22,500	-
	Total Revenue from Local Sources	14,573	28,265	30,000	-	22,500	-
Object	5000 OTHER SOURCES						
	5400 RESOURCES - BEGINNING FUND BALANCE	187,991	163,470	123,294	-	106,181	-
	Total Revenue from Other Sources	187,991	163,470	123,294	-	106,181	-
TOTAL FUND 427	CONSTRUCTION EXCISE TAX	202,564	191,735	153,294	-	128,681	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2023-2024	2025-2026	2026-2027	2026-2027	2026-2027
Fund	427 CONSTRUCTION EXCISE TAX						
Function	2540 OPERATION OF MAINTENANCE & PLANT						
	319 PROF & TECH SERVOCES	-	-	20,000	-	20,000	-
	460 NON-CONSUMABLE ITEMS	31,731	75,198	40,000	-	40,000	-
	520 BUILDINGS ACQUISITION	-	-	-	-	-	-
	540 EQUIPMENT	7,362	11,602	93,294	-	68,681	-
	Total Function 2540	39,093	86,800	153,294	-	128,681	-
TOTAL FUND 427	CONSTRUCTION EXCISE TAX	39,093	86,800	153,294	-	128,681	-

RESOURCES REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	430 BUS REPLACEMENT						
Object	1000 LOCAL SOURCES						
	1502 INTEREST	258	593	100	-	-	-
	Total Revenue from Local Sources	258	593	100	-	-	-
Object	3000 STATE SOURCES						
	3222 STATE SCHOOL FUND (SSF) TRANSP	52,227	59,900	67,776	-	56,205	-
	Total Revenue from State Sources	52,227	59,900	67,776	-	56,205	-
Object	5000 OTHER SOURCES						
	5200 INTERFUND TRANSFERS	-	2,508	-	-	15,000	-
	5400 RESOURCES - BEGINNING FUND BALANCE	22,476	16,789	-	-	20,625	-
	Total Revenue from Other Sources	22,476	19,297	-	-	35,625	-
TOTAL FUND 430	BUS REPLACEMENT	74,961	79,791	67,876	-	91,830	-

REQUIREMENTS REPORT

		ACTUALS	ACTUALS	ADOPTED	PROPOSED	APPROVED	ADOPTED
		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Fund	430 BUS REPLACEMENT						
Function	2550 STUDENT TRANSPORTATION SERVICES						
	610 REDEMPTION OF PRINCIPAL	55,576	76,920	38,881	-	76,353	-
	620 REDEMPTION OF INTEREST	-	-	-	-	-	-
	622 INTEREST-BUS	2,596	1,678	9,477	-	15,477	-
	Total Function 2550	58,172	78,598	48,358	-	91,830	-
Function	7000 UNAPPROPRIATED ENDING FUND BALANCE						
	820 RESERVED FOR NEXT YEAR	-	-	19,518	-	-	-
	Total Function 7000	-	-	19,518	-	-	-
TOTAL FUND 430	BUS REPLACEMENT	58,172	78,598	67,876	-	91,830	-

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		ACTUALS 2023-2024	ACTUALS 2024-2025	ADOPTED 2025-2026		PROPOSED 2026-2027		APPROVED 2026-2027	ADOPTED 2026-2027
Fund	432 MAINTENANCE RESERVE								
Object	1000 LOCAL SOURCES								
	1502 INTEREST	17,890	15,077	10,000	-	10,000	-	10,000	-
	Total Revenue from Local Sources	17,890	15,077	10,000	-	10,000	-	10,000	-
Object	5000 OTHER SOURCES								
	5200 INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
	5400 RESOURCES - BEGINNING FUND BALANCE	262,209	245,959	235,500	-	241,978	-	241,978	-
	Total Revenue from Other Sources	262,209	245,959	235,500	-	241,978	-	241,978	-
TOTAL FUND 432	MAINTENANCE RESERVE	280,099	261,036	245,500	-	251,978	-	251,978	-

REQUIREMENTS REPORT

		ACTUALS 2023-2024	ACTUALS 2024-2025	ADOPTED 2025-2026		PROPOSED 2026-2027		APPROVED 2026-2027	ADOPTED 2026-2027
Fund	432 MAINTENANCE RESERVE								
Function	2540 OPERATIONS OF MAINTENANCE & PLANT				FTE		FTE		
	310 PROF & TECH SERVICES	9,140	5,400	-	-	-	-	-	-
	410 SUPPLIES	-	-	50,000	-	36,478	-	36,478	-
	460 NON-CONSUMABLE ITEMS	-	4,874	80,000	-	55,000	-	55,000	-
	520 BUILDING ACQUISITION	25,000	-	-	-	-	-	-	-
	530 IMPROVEMENTS OTHER THAN BUILDINGS	-	10,000	-	-	-	-	-	-
	540 EQUIPMENT	-	-	115,500	-	85,500	-	85,500	-
	Total Function 2540	34,140	20,274	245,500	-	176,978	-	176,978	-
Function	5200 TRANSFER OF FUNDS				FTE		FTE		
	700 FUND MODIFICATIONS	-	-	-	-	75,000	-	75,000	-
	Total Function 5200	-	-	-	-	75,000	-	75,000	-
TOTAL FUND 432	MAINTENANCE RESERVE	34,140	20,274	245,500	-	251,978	-	251,978	-
TOTAL FUNDS 400 - REVENUES		620,051	957,856	2,699,957	-	610,663	-	610,663	-
TOTAL FUNDS 400 - EXPENDITURES		152,638	568,905	2,699,957	-	610,663	-	610,663	-
TOTAL FUNDS 400 - RESERVED FOR NEXT YEAR		467,413	388,951	-	-	-	-	-	-

CONTACT US



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