

# JEFFERSON COUNTY SCHOOL DISTRICT 509J

## PROPOSED BUDGET 2025-2026



# **JEFFERSON COUNTY SCHOOL DISTRICT 509J**

## **2025-2026 PROPOSED BUDGET**

**Jay Mathisen, Superintendent**

**Brad Henry, Chief Financial Officer**

**445 SE Buff Street, Madras, OR 97741**

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# INTRODUCTION



# 2025-26 Budget Message

Dear Budget Committee, families, students and members of our communities:

It is my privilege to present to you the Jefferson County School District 509J's Proposed Budget for the fiscal year 2025-26.

The Jefferson County School District 509J was formed in 1963 and serves approximately 2700 students. Students access one of the three elementary schools, two K8 schools, one middle school, two high schools or one online school as their educational setting. 509J currently employs 616 full-time, part-time and substitute employees.

This proposed 2025-26 \$102,603,905 Budget reflects the priorities set by the Board of Directors and our staff, students, families and communities. 509J is focused on the continuous improvement of student experiences and outcomes in our schools. This budget reflects our values highlighted in our Strategic Path Forward, which is a five-year path built upon three elements that define "Who We Are" in 509J: 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day. Each of those "strands of our DNA" are supported by and aligned to this proposed budget.

Within the alignment to the Strategic Path Forward, this proposed budget will support continued improvement in graduation rates, rates of 9<sup>th</sup> graders finishing 9<sup>th</sup> grade "on track, student attendance and proficiency, collaboration and professional development for staff, best instructional practices in classrooms, and engagement with our communities.

## **BUDGET PRIORITIES**

Priorities in this budget include recruiting, developing and retaining the best teachers, administrators and support staff to work with students in

each of our schools. Also prioritized are responsible usage of one-time dollars and strategic reserves to increase safety in our schools, and maintain and improve existing facilities. This is done in service of nurturing each student as they flourish throughout their educational journey in 509J. A combination of general funds, general sub funds, grant funds and strategic initiative resources are aligned to support these priorities.

This budget does not reflect significant additional investments due to enrollment that is declining and other challenges that will be noted in language that follows in this document. In fact, this budget includes a reduction of FTE across all employment groups. However, the following are highlighted priority investments that will be continuing in the budget for 2024-25:

- Operational costs for a dual (Spanish-English) language program
- 3 total FAN advocates serving students and families
- Enhanced summer school programming for all students
- Smaller than historical class sizes
- Music teachers in all schools (exception of Big Muddy)
- Strong CTE programs that are increasing in depth of student experiences
- Language and cultural instruction and supports
- Instructional coaching in every school
- Sound stewardship of facility assets with a focus on increasing safety and long-term sustainability

## CHALLENGES

Challenges that we are mindful of as we develop and deliver on this 2025-26 budget:

- Enrollment numbers below levels in recent years, more than 200 students lower than the 2018-19 school year
- Historic and volatile levels of inflation and impacts on costs of goods and service provision
- Facility needs that were not included in the recent successful \$24 million GO bond
- Staff shortages and resulting historically high increases in cost of personnel
- Highest historical PERS rate increases
- Contract negotiations for all employee groups
- Uncertainty of statewide funding levels going forward

## CONTINGENCY AND ENDING FUND BALANCE

District board policy calls for an 8%-15% general fund reserve balance. The proposed budget meets that threshold range. However, the proposed budget reflects significant reserve spending in order to provide the services allocated. This is done with full awareness and the intention to best use resources in this coming year to meet student needs. Without adequate funding for the years that follow, this level of service will have to be reduced going forward in order to provide a sustainable financial balance.

## CLOSING STATEMENT

This 2025-26 budget reflects planning that is conservative given the challenges noted even while calling for reserve spending, while focused on wise investment of funds in service of the Strategic Path Forward. Wisdom calls for sound and conservative fiscal planning as the district is facing significant pressures on uncertain levels of revenue. That conservative planning is clearly evidenced by the FTE reductions in this budget. It is our aim to steward resources wisely so that students in schools both today and for years to come in 509J have an educational experience defined by 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day.

Sincerely,



Jay Mathisen  
Superintendent



enrollment has remained relatively flat until the last several years where we are not recovering to the point where we were prior to the pandemic. Students attending the Jefferson County School District are diverse, with 30% of the district wide student body identified as Native American, 38% Hispanic, 29% White and 3% other race or ethnicity. Approximately 16% of the overall student population are English Language Learners (ELL), 18% are on an Individualized Education Plan (IEP), and 100% of students qualify for the Free Meal Program under Community Eligibility. District facilities include three elementary schools, two K-8 schools, one middle school, one K-12 online school, and two high schools, plus administrative and support services buildings.

Jefferson County School District 509J is committed to seeing every student realize their full potential while receiving a top-tier education. Our mission is: Uniting to Empower Culturally-Enhanced Learners to Shape the World. Our small Central Oregon community is rich in culture and beauty, providing some of the greatest assets Oregon has to offer. You'll find breathtaking views, an abundance of outdoor activities, and plenty of unique and enriching community events. It's the perfect place to make an impact on the world, one student at a time.

## The School Board

School board members are volunteers and serve “at large”; they reside within the District’s boundary and represent all students in the District rather than a specific geographic area or school boundary. The primary role of the school board is to establish policies that give the District direction to set priorities and achieve its goals. This is accomplished in partnership with the superintendent who implements policies and programs to meet

the learning needs of all students. The school board also hires and evaluates the superintendent and adopts and oversees the annual budget.

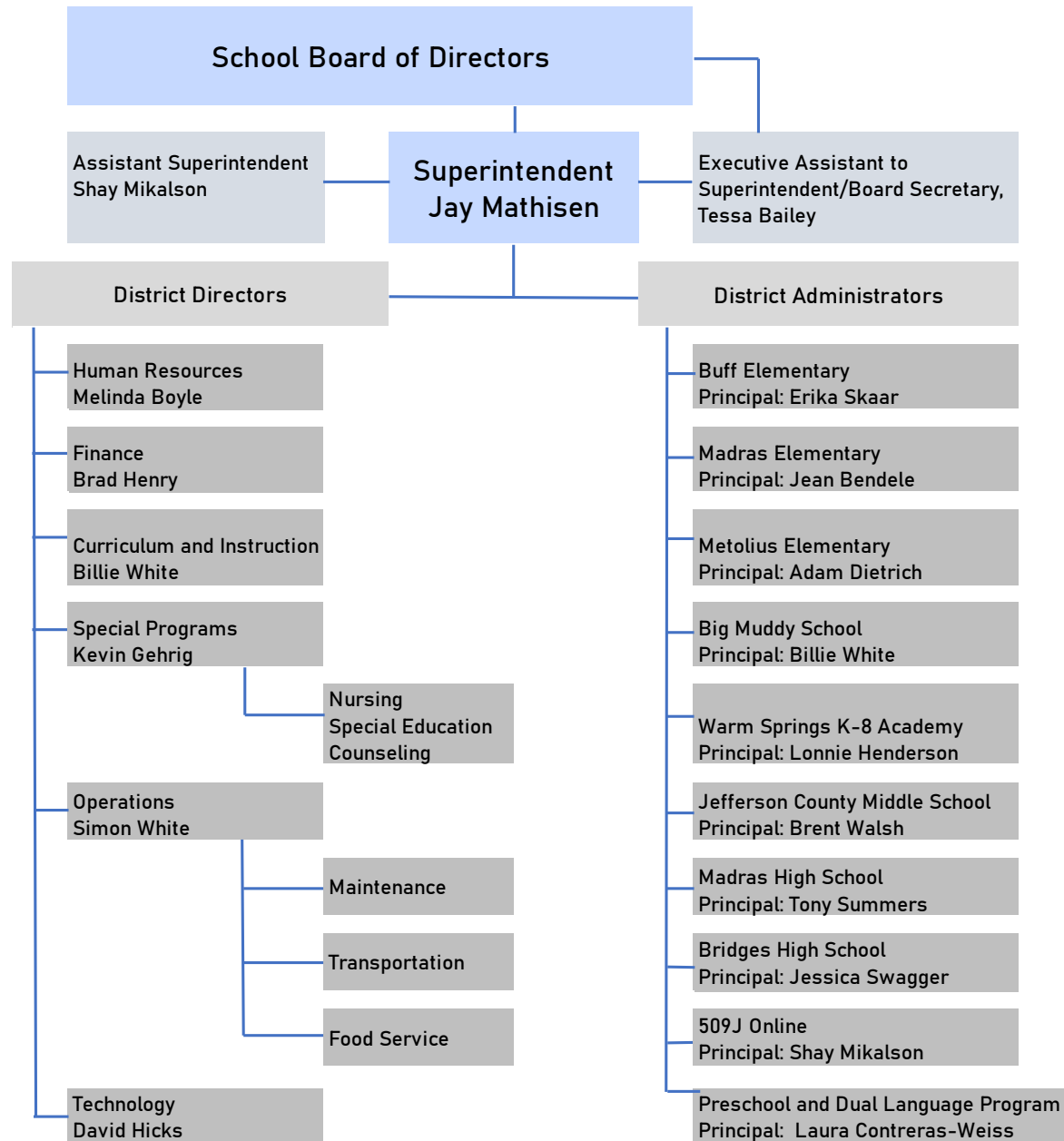
## District Leadership

|  |                       |
|--|-----------------------|
| Superintendent .....                   | Jay Mathisen          |
| Deputy Superintendent.....             | Shay Mikalson         |
| Chief Financial Officer .....          | Brad Henry            |
| Human Resources .....                  | Melinda Boyle         |
| Curriculum and Instruction .....       | Billie White          |
| Technology Services .....              | David Hicks           |
| Operations .....                       | Simon White           |
| Special Programs .....                 | Kevin Gehrig          |
| Dual Language and Early Learning ..... | Laura Contreras Weiss |

## School Leadership

|  |                  |
|--|------------------|
| Buff Elementary School Principal .....         | Erika Skaar      |
| Madras Elementary School Principal .....       | Jean Bendele     |
| Metolius Elementary School Principal .....     | Adam Dietrich    |
| Big Muddy K-8 School Principal .....           | Billie White     |
| Warm Springs K-8 Academy Principal .....       | Lonnie Henderson |
| Jefferson County Middle School Principal ..... | Brent Walsh      |
| Madras High School Principal .....             | Tony Summers     |
| Bridges High School.....                       | Jessica Swagger  |

# District Organization Chart





# District Vision and School Board Goals

The District is committed to the success of every student in each of our schools. The District is committed to providing every student access to excellent educational opportunities, helping every student achieve academic growth, and doing what it takes to help every student graduate. These goals guide staff in developing measurable outcomes and action plans, and are reflected in the Strategic Path Forward.



# The Budget Process

The District's budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board's goals and strategies. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the District.

The District annually prepares a budget in accordance with requirements prescribed in Oregon's Local Budget Law, which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and approved taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The objective of the District's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the school board. Activities of the general fund, special revenue funds, debt service funds, and capital project funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within each fund.

If the District receives unanticipated revenues or a change in the financial plan is required, a supplemental budget may be adopted by the school board to authorize a change in the budget within the fiscal year. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

## **STAFFING ALLOCATION AND RESOURCES**

As employee compensation is the biggest single expense incurred by the District, staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the District also allocates additional discretionary funding to each school. These funds are allocated based on student enrollment. These funds allow school leaders the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective.

Special Education and English Language Acquisition staffing is allocated to schools based upon the individual needs of each school's student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and these funds are used by schools to provide supplementary support to their educational programs.

## **BUDGET COMMITTEE**

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve three-year terms. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

# **Budget Committee Members**

## **ELECTED MEMBERS**

|                        |            |                       |
|------------------------|------------|-----------------------|
| <b>Laurie Danzuka</b>  | Position 1 | Term ends: 06/30/2025 |
| <b>Regina Mitchell</b> | Position 2 | Term ends: 06/30/2025 |
| <b>Jacob Struck</b>    | Position 3 | Term ends: 06/30/2025 |
| <b>Courtney Snead</b>  | Position 4 | Term ends: 06/30/2027 |
| <b>Kevin Richards</b>  | Position 5 | Term ends: 06/30/2027 |

## **APPOINTED MEMBERS**

|                       |             |                       |
|-----------------------|-------------|-----------------------|
| <b>Demus Martinez</b> | Position 6  | Term ends: 06/30/2025 |
| <b>Sean Gallagher</b> | Position 7  | Term ends: 06/30/2026 |
| <b>Marissa Wilson</b> | Position 8  | Term ends: 06/30/2026 |
| <b>Melissa Irvine</b> | Position 9  | Term ends: 06/30/2025 |
| <b>Danni Katchia</b>  | Position 10 | Term ends: 06/30/2026 |

# 2025-26 Budget Calendar

**April 14, 2025**

## **BUDGET COMMITTEE WORK SESSION**

- Budget 101 and discussion on projected budget for the District.

April 16, 2025

Publish Notice of Budget Committee meeting in the “Madras Pioneer” (ORS 290.426(5)). (Notice to be published twice, not less than 5 days nor more than 30 days prior to the meeting – April 23, 2025 and May 7, 2025)

May 1, 2025

Proposed Budget Document Completed

**May 12, 2025**

## **FIRST BUDGET COMMITTEE MEETING**

- Elect presiding officer and alternate presiding officer (ORS 294.414).
- Receive Budget Message and Proposed Budget Document (ORS 294.403).
- Receive questions and comments from citizens.

**May 19, 2025**

## **SECOND BUDGET COMMITTEE MEETING (if needed)**

- Budget Committee holds public meeting if needed.
- Receive questions and comments from citizens.

May 28, 2025

Publish Notice of Budget Hearing in “Madras Pioneer” (ORS 294.448)  
(Notice to be published once, not less than 5 days nor more than 30 days prior to the budget hearing – June 5, 2024)

**June 9, 2025**

## **REGULAR SCHOOL BOARD MEETING**

- Public hearing on the 2024-25 budget (ORS 294.453).
- Resolution to adopt the budget, make appropriations, categorize and impose taxes.

July 15, 2025

Submission of tax certification form and resolutions to the Jefferson County and Wasco County Assessors.  
Submission of Budget Document to Oregon Department of Education.

August 15, 2025

Submission of electronic budget to the Oregon Department of Education.



## Building the FY2025-26 School Year Proposed Budget

This narrative provides the reader of this budget document insight into how Jefferson County School District 509J' proposed budget is built, including major assumptions used. As a school District, everything we do has students at the center, including our annual budget. The annual budget is one of many tools employed to help with the District's Strategic Path Forward.

The District's budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board's goals and strategies. The budget is the result of many different planning processes that determine the direction of the District. The District annually prepares a budget in accordance with requirements prescribed in Oregon's local budget law (Chapter 294 of the Oregon Revised Statutes), which establishes standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments. Local budget law encourages citizen involvement in the budget process before its final adoption. Building the proposed budget includes estimating revenues, expenditures, and proposed taxes; and provides a method for control of resources/revenues and requirements/expenditures of public funds.

Building the proposed budget involves making assumptions to estimate what resources are available and how those resources will be used. While the budget process is an on-going cycle, the annual process generally starts in December when estimates for the next fiscal year are submitted to the Oregon Department of Education, and ends with the adoption of the budget by the Board before July 1, the start of the new fiscal year.

Oregon's biennial budget cycle is a significant part of the assumption making process. In years that the State Legislature is creating the State's biennial budget, often we are left to make informed guesses as to the level of funding in the state school fund. In the off years, the funding is somewhat more certain. Another factor in the assumption making process is the status of our contracts with employees. In years that we are in discussions with the employee associations, the assumptions are much more fluid and more challenging to integrate into the budget assumptions.

FY2025-26 is the first year of the 2025-27 biennium and there is some uncertainty regarding funding of K-12 education. In addition, the District and employee associations will be negotiating a new agreement on compensation. Salaries and benefits are by far the largest budgeted expenditure each year.

### How do we build the annual budget?

Oregon Local Budget law requires a balanced budget. The two sides to the budget equation are resources and requirements.

$$\text{Resources (revenues)} = \text{Requirements (expenditures)}$$

Student enrollment is the primary variable on both sides of the budget equation. Oregon's state funding formula uses student enrollment as the main driver and enrollment is used extensively for staffing decisions.

School budgets are organized according to the classification of accounts in the "Oregon Department of Education's Program

Budgeting and Accounting Manual for School Districts”. According to ODE, these are considered program budgets.

### Chart of Accounts - Framework

Oregon Budget Law (ORS 294) specifies a process and format for a district’s annual budget preparation and presentation. The Oregon Department of Education, through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. These account codes are approved by the Oregon Department of Revenue.

The accounting code structure is designed to provide consistent classification of expenditures to allow valid spending comparisons among schools and districts. The Program Budgeting and Accounting Manual is written to approach conformance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard of, and guideline for, financial accounting and reporting. Account classifications are designed to provide meaningful financial management information to its users.

Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the District’s financial condition. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

In governmental accounting systems and for budgeting purposes, the District’s financial structure is built by funds, a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The General Fund is used for everyday operations. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Other fund types include Special

Revenue, Long-Term Debt Service, Capital Projects and Trust Funds.

The proposed budget document uses the account classification system prescribed by ODE. The proposed budget classifies two basic types of financial activity within funds: (1) resources (revenues) and (2) requirements (expenditures). For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions used in the proposed budget are:

#### Resources/Revenues:

Fund: xxx

Source: xxxx

For example, revenue from the State School Fund in the General Fund would be classified as:

Fund: 100 – General Fund

Source: 3101 – State School Fund

#### Requirements/Expenditures:

Fund: xxx

Function: xxxx

Object: xxxx

For example, expenditures for the salary of a first-grade school teacher in the General Fund would be classified as:

Fund: 100 – General Fund

Function: 1111 – Primary, K-5 Programs

Object: 0111 – Licensed Salaries

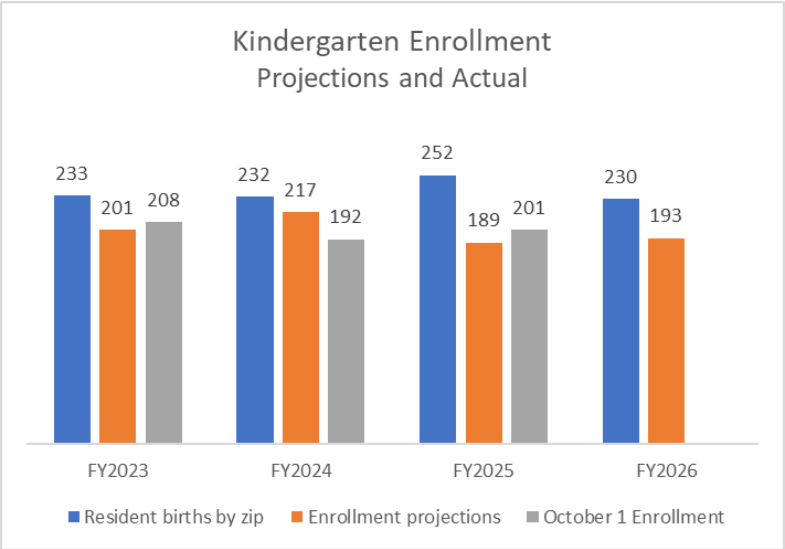
### Student Enrollment

The District’s budgeted resources and requirements are based on student enrollment. A major component of the District’s State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. The

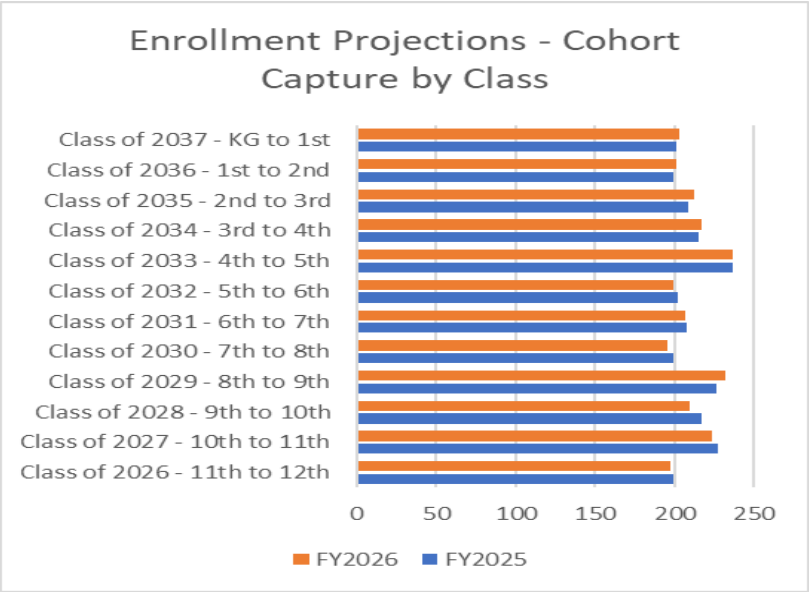
FY2025-26 projected enrollment for Jefferson County School District 509J is 2,730, an increase of 10 students compared with enrollment of 2,720 on October 1, 2024.

Enrollment projections are further refined by grade and school. To accomplish this, the District develops annual enrollment projections using two types of information – birth rates and cohort survival rates.

Kindergarten projections are generated using birth rates and the District’s "capture" rates of eligible births in Jefferson and Wasco Counties. For FY2025-26 the kindergarten class is projected to be 193, a decrease of 3 students compared with the October 1, 2024 count.



Cohort capture is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort capture in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e. single-family units vs. multiple-family units) and general mobility of the population.



Resources/Revenues

In the FY2025-26 proposed budget, more than 86 percent of revenues, approximately \$39,000,000, is determined by the State School Funding Formula. The State School Funding Formula is designed to equalize funding for K-12 education across school districts and education service districts. Jefferson County School District 509J is essentially funded at the same amount per student as Redmond, Culver, or Portland.

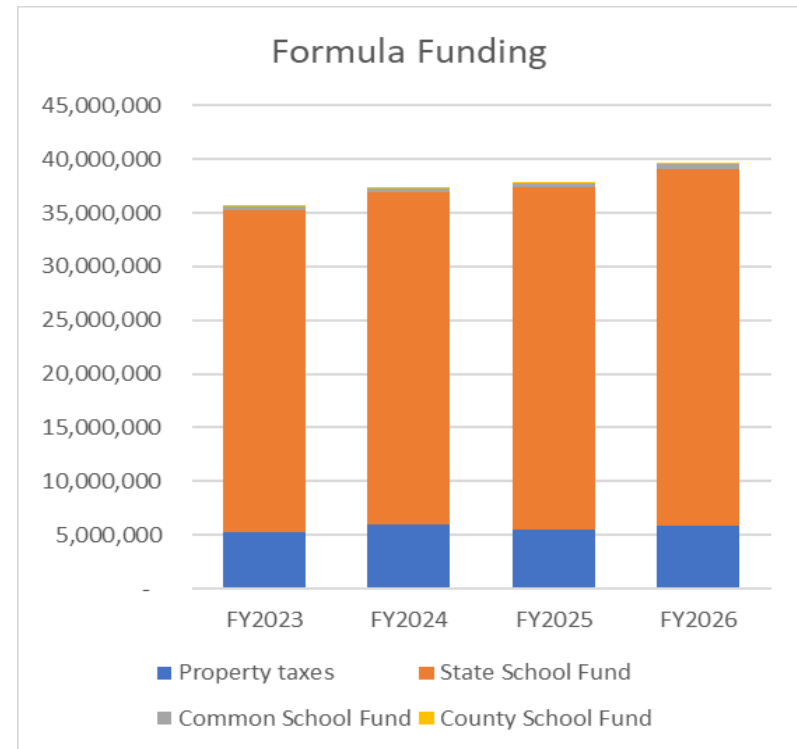
The State School Formula is comprised of state appropriations, local property taxes, county school funds, common school fund and a few other miscellaneous items. Local property tax rates are permanently set in statute and the permanent rate for Jefferson County School District 509J is \$4.5871 per \$1,000.

The State School Fund component of the formula revenue is projected at \$11.36 billion for the 2025-27 biennium, an increase of 11.4% from the prior biennium. In the 2025-27 biennium, the State

School Fund will be allocated 49% to the 1<sup>st</sup> year and 51% to the 2<sup>nd</sup> year of the biennium. This is a good place to remind the reader of how the state school fund formula works. The state appropriation amount is adjusted for any changes in the funding from property taxes, common school fund or county school fund (local resources). That formula looks like:

$$\begin{array}{rcl}
 & \text{Local resources} & \\
 + & \text{State appropriations} & \\
 \hline
 = & \text{Total funding from the State School Formula} & \\
 \\
 & \text{Local resources} + 1 & \\
 + & \text{State appropriations} - 1 & \\
 \hline
 = & \text{Total funding from the State School Formula} & \\
 \\
 & \text{Local resources} - 1 & \\
 + & \text{State appropriations} + 1 & \\
 \hline
 = & \text{Total funding from the State School Formula} & 
 \end{array}$$

The calculation of the State School Formula includes “Average Daily Membership – Weighted” (ADMw) and the cost of student transportation. The following chart shows the formula revenue from FY2023 through projected FY2026.



Following is a little background on the “Average Daily Membership – Weighted” (ADMw) used in the State School Fund Formula. ADMw measures the variations of student enrollment as students enter and exit our schools. One of ODE’s enrollment benchmarks for student enrollment is the number of students enrolled on October 1 of a given school year. That enrollment benchmark is at a single point in time compared with ADMw that is more of an average enrollment over the school year. For example, if a student attends one of our schools for the first semester and withdraws in the second semester to enroll in another district, we would receive half of the annual funding for that student. The weighted portion of ADMw is designed to allocate additional resources for students requiring more intensive services, such as students on an individualized education plan (IEP), students in poverty, and



students where English is not their first language. Student transportation costs are part of the formula and the transportation reimbursement rate for Jefferson County School District 509J is 70 percent of approved costs.

Other resources in the General Fund Operations Subfund include federal impact aid, investment earnings, indirect charges to grants, and expenses reimbursed by others. The ending fund balance from the previous year is also included in resources available for the current year.

This proposed FY2025-26 budget assumes a State School Fund allocation of \$11.36 billion for the 25-27 biennium and a 49% allocation in year one. In addition, the state is projecting a 4% increase in state-wide local revenues per year of the biennium, which include property taxes. At this formula funding level the new revenues are not enough to cover the increase in expenditures due to the increase in PERS rates. We have reduced positions through attrition as well as made reductions to the non-personnel budgets to limit the amount of reserves necessary to balance the budget. This proposed budget includes an ending fund balance in the general fund of 10%, within the target range of 8%-15%.

#### Requirements/Expenditures

Oregon Budget Law (ORS 294) specifies the format for a district's annual budget presentation by program. Programs, also referred to as functions, are groups of activities to accomplish a major service. In the General Fund Operations Subfund the functions include:

##### 1000 - Instruction

Activities dealing directly with teaching of students. Teaching may be provided for students in a school classroom, in other locations such as a home or hospital, or in other co-curricular learning situations.

##### 2000 – Support Services

Administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction.

##### 3000 – Enterprise and Community Services

Programs where the costs of providing goods or services to the students or general public are financed or recovered primarily through user charges and community programs.

##### 4000 – Facilities Acquisition and Construction

Used for the acquisition of land, new building construction, major remodeling, installation or extension of service systems, equipment and other site improvements.

##### 5000 – Other Uses

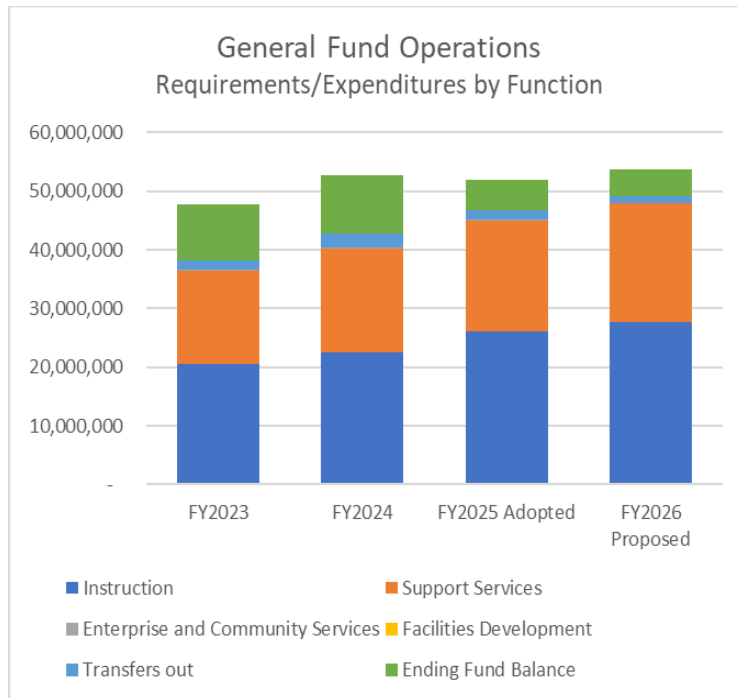
Activities in this classification include current debt service payments and transfers between funds.

##### 6000 - Contingency

Appropriations for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual event.

##### 7000 – Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs.



Major object code levels include:

#### 0100 – Salaries

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily.

#### 0200 – Associated Payroll Costs

Amounts paid by the district on behalf of employees including payroll taxes, PERS and health insurance.

#### 0300 – Purchased Services

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. Services include architects, engineers, auditors, lawyers and consultants.

#### 0400 – Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

#### 0500 – Capital Outlay

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

#### 0600 – Other

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

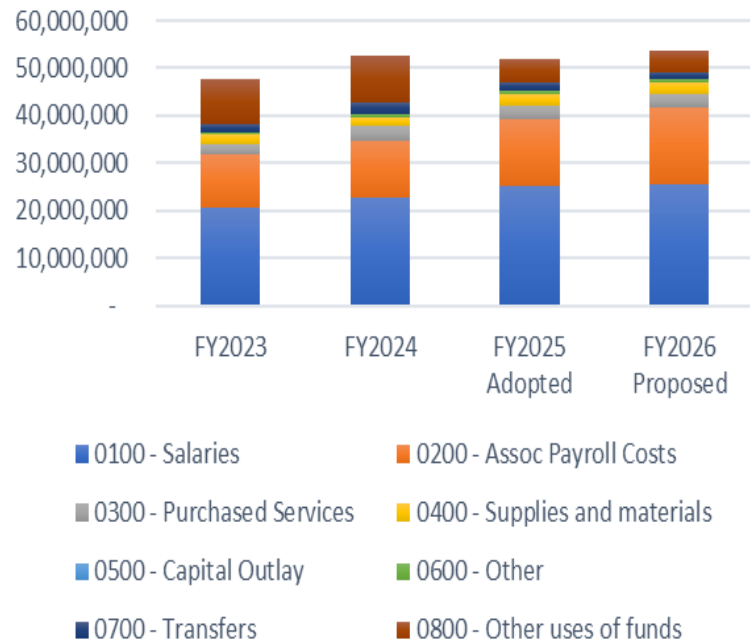
#### 0700 – Transfers

This is an accounting entry used to move monies between funds.

#### 800 - Other Uses of Funds

Amounts set aside for operating contingencies for expenditures or reserved for the following year (ending fund balance).

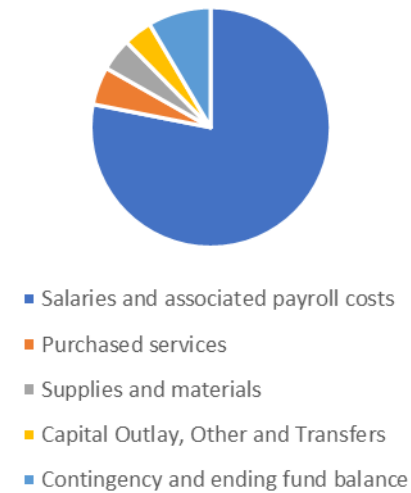
## General Fund Operations Requirements/Expenditures by Object



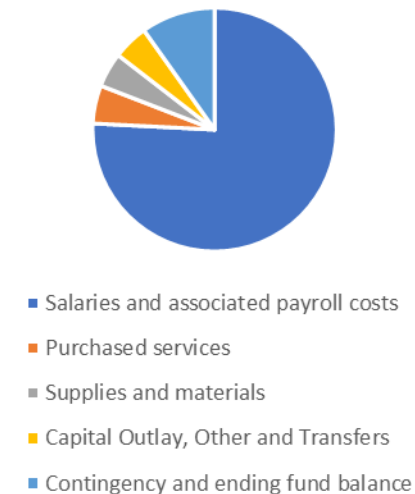
Personnel costs are by far the biggest part of the budget and, in this regard, the FY2025-26 Proposed Budget looks very similar to the FY2024-25 Adopted Budget.

Personnel costs represent about 89 percent of the General Fund Operations total expenses. This includes salary as well as the “load” that comes with salary costs. The load includes: PERS, payroll taxes, health insurance, and worker’s compensation insurance. PERS, payroll taxes and worker’s compensation are statutorily mandated.

FY2026 Proposed



FY2025 Adopted

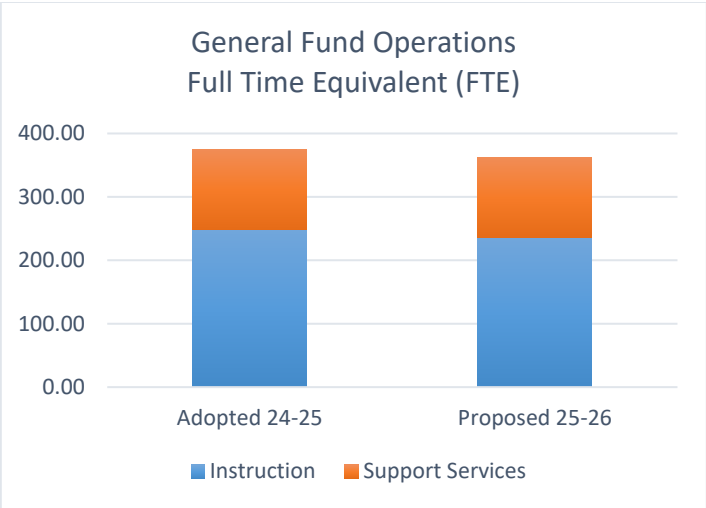


A significant portion of the District’s workforce is allocated based on student enrollment. For example, the target class-size in the 1<sup>st</sup> grade is 22 students to one teacher. Each grade has a class-size target as shown in the following chart:

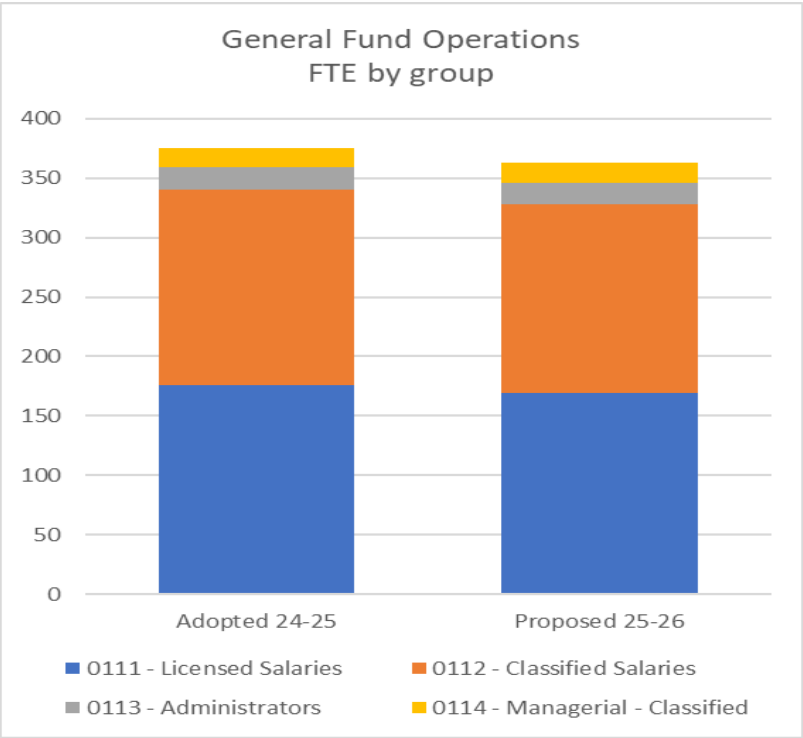
| Teachers |        |                           |
|----------|--------|---------------------------|
| Grade    | Ratio  | Average Class-size Target |
| KG-2nd   | 22.0:1 | 22.0                      |
| 3rd-5th  | 26.0:1 | 26.0                      |
| 6th-8th  | 21.4:1 | 25.0                      |
| 9th-12th | 24.0:1 | 28.0                      |

| Counselors         |            |         |
|--------------------|------------|---------|
| Grade              | Enrollment | Ratio   |
| Elementary and K-8 | 250-450    | 1 FTE   |
| Elementary and K-8 | 451-649    | 1.5 FTE |
| Elementary and K-8 | 650+       | 2 FTE   |
| Middle and High    | All        | 300 : 1 |

The FY2025-26 proposed General Fund Operations budget includes 372 full-time equivalent (FTE) staff members, a decrease of about 13 FTE. The decrease in FTE is primarily in instructional and support staff due to a decrease in enrollment.



The following chart shows a breakdown of FTE by group:





Once staffing levels are determined, the Business Office builds a model to calculate personnel costs. The model is built incrementally in a series of steps starting with a snapshot of staffing in January, 2025. Subsequent steps advance people on the salary schedule and add/remove positions. The model calculates salaries and associated payroll costs including PERS and health insurance.

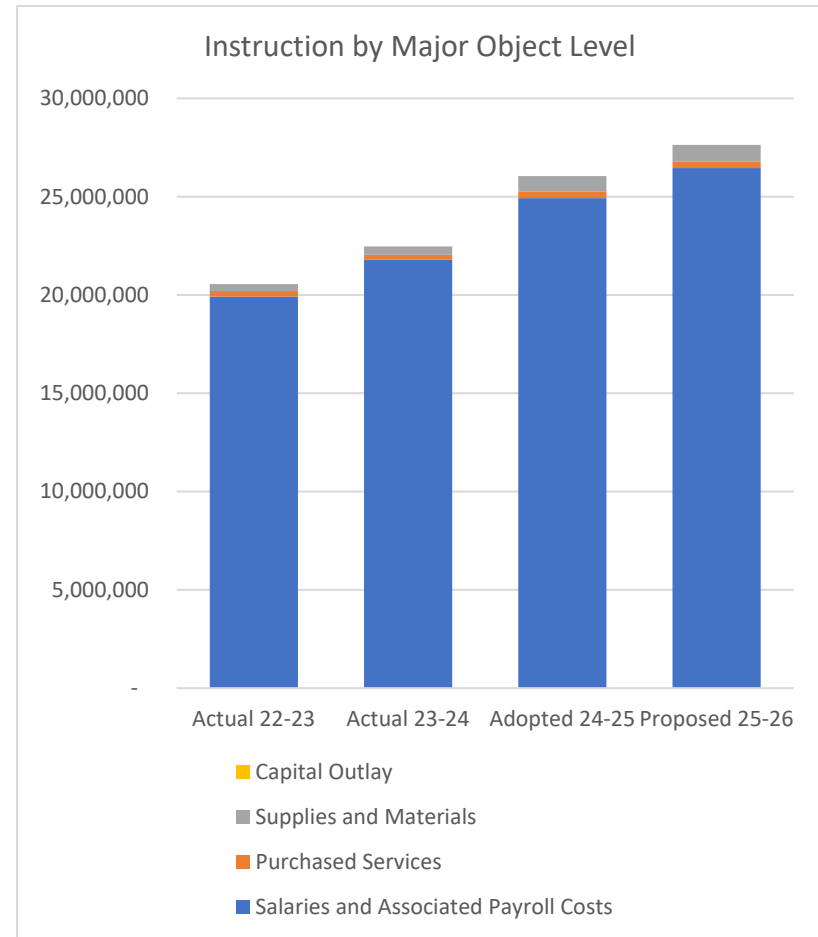
New PERS rates are effective with the 2025-27 biennium. The FY2025-26 PERS employer rates are 18.78% for Tier 1&2 and 15.60% for OPSRP. With the cost of our PERS bonds the rates climb to 30.38% and 27.20%, respectively. PERS rates are projected to continue increasing over the next few biennia.

#### PERS Rates:

|          | Tier 1/2   | OPSRP GS   |
|----------|------------|------------|
| Biennium | with bonds | with bonds |
| 2019-20  | 29.24%     | 23.79%     |
| 2020-21  | 29.05%     | 23.60%     |
| 2021-22  | 16.54%     | 13.43%     |
| 2022-23  | 18.88%     | 16.04%     |
| 2023-24  | 17.92%     | 15.08%     |
| 2024-25  | 18.52%     | 15.68%     |
| 2025-26  | 30.38%     | 27.20%     |

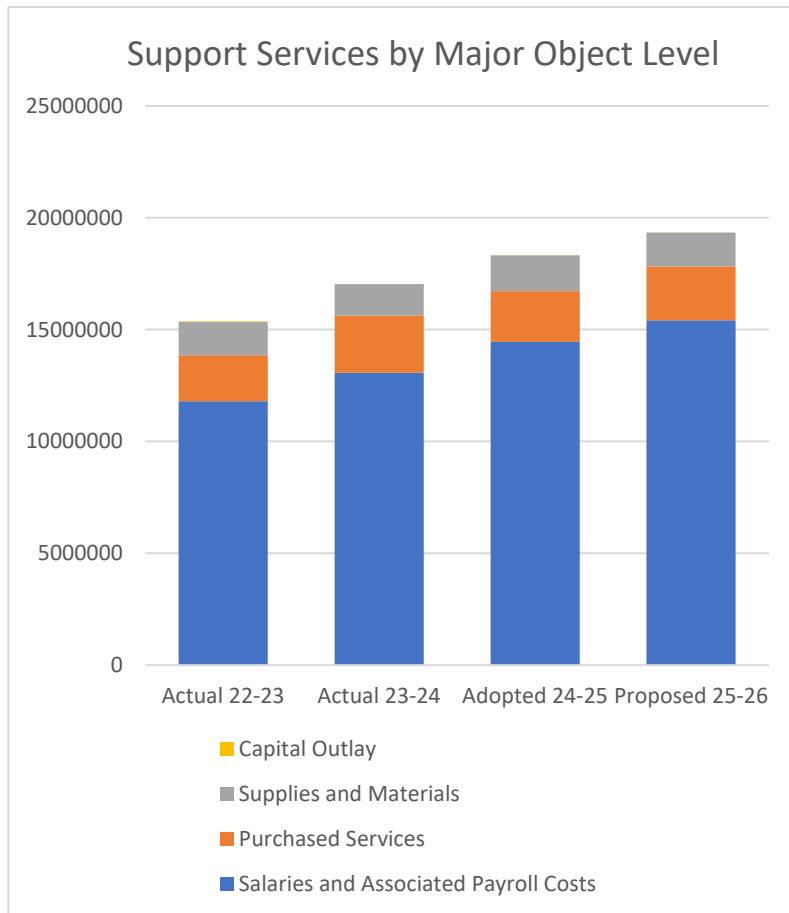
#### Instruction

The FY2025-26 proposed budget includes \$27.6 million for Instruction in the General Fund Operations Subfund. This is an increase of about \$1.6 million compared with the FY2024-25 adopted budget. Over 95% of the instruction budget is related to people.



#### Support Services

The FY2025-26 proposed budget includes \$19.3 million for Support Services in the General Fund Operations Subfund. This is an increase of about \$1.0 million compared with the FY2024-25 adopted budget. About 80% of the Support Services budget is related to people.



Athletics – We have been underbudgeting athletics at the high school for a number of years. For 2025-26 we have increased the non-personnel athletic budget to reflect higher officiating and transportation costs.

Instructional materials – New curriculum, adoption materials, and the cost of digital instructional materials are budgeted in the Textbook Replacement Subfund. Besides ongoing costs, we expect to complete the science, health and PE and electives purchases.

### Student Success Act

In May 2019, Oregon passed the historic Student Success Act (SSA). SSA provides public school districts with an opportunity to invest more fully in an education system that helps to ensure every student realizes their dreams for the future. This statewide investment will bring Oregon closer to the Quality Education Model funding that our students and staff deserve and make Oregon’s education system more competitive nationwide.

The Student Success Act’s general resources are separated into three investment accounts: Early Learning Account, Student Investment Account, and Statewide Initiatives Account. The investment from the Student Investment Account (SIA), High School Success (HSS) and Early Literacy is expected to total approximately \$4.4 million for the FY2025-26 budget year.

### Assumptions for Significant Non-Personnel Items

Utilities, Buildings and Grounds – the FY2025-26 proposed budget assumes the operation of three elementary schools, two KG-8 school, one middle school, two high schools and an online school.

Property and Liability Insurance – We have budgeted for an increase of 15%-20% in premiums as suggested by Pace and our agent.

Utilities – We have budgeted for increases in all utilities, generally about 5%.

The chart below shows the FTE included in the proposed budget that will be funded through these three programs.

**SIA funds FTE 2025-26**

|                                    |      |
|------------------------------------|------|
| Certified School Counselors        | 5.8  |
| District-wide Behavior Specialists | 3.0  |
| School Instructional Coaches       | 2.3  |
| Elementary Music Teachers          | 3.0  |
| Health Room Assistants             | 3.4  |
| Family Access Network Advocates    | 3.0  |
| Total                              | 20.5 |

**High School Success FTE 2025-26**

|   |     |
|---|-----|
| Career and Technical Education Teachers | 4.0 |
| Graduation Coaches/Liasons/Future Cente | 4.0 |
| Extended Learning Coordinator           | 1.0 |
| Total                                   | 9.0 |

**Early Literacy FTE 2025-26**

|                              |     |
|------------------------------|-----|
| School Instructional Coaches | 1.2 |
|------------------------------|-----|

**Debt Service**

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside of the limits of Measure 5. Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using the bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction,

improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

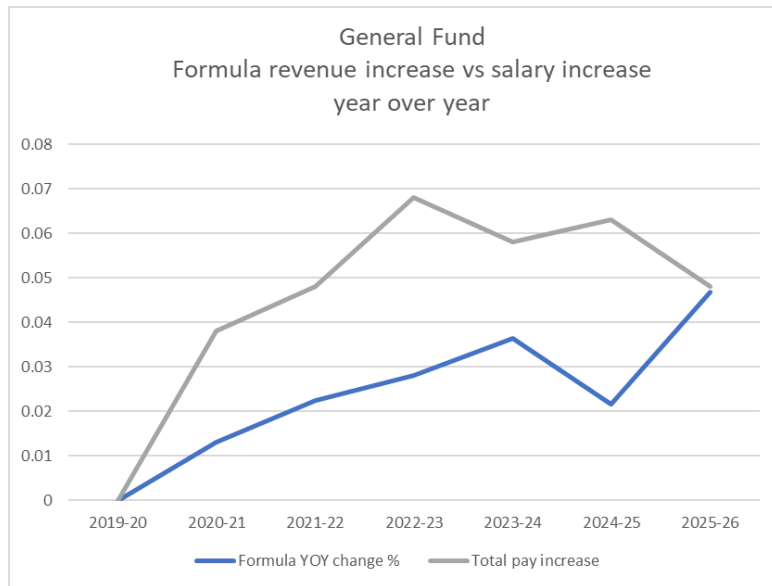
In November, 2021, voters approved a general obligation bond issue in the amount of \$24.0 million for health, safety, security improvements, to update and repair aging facilities and expand vocational opportunities and early learning. The District issued the full \$24 million in bonds in February, 2022.

In February, 2020 the District completed a refunding of our 2013 General Obligation Bond. This refunding will save the taxpayers over \$1 million over the term of the debt.

**So, where are we heading, financially?**

These are certainly interesting, challenging times for our district. During 2024-25 we are using reserves in the general fund to get through the year at the current service level. Fortunately, we have the reserves to help us “step down” to a service level for which we are funded.

For the 2025-26 year the formula revenue is projected to increase just less than 5%. This comes after a number of years of increases between 1%-3%. Over those same years our salaries (including step increases) have increased at a much faster pace than our revenues, as shown in the following chart:



For a few of these years we were able to add one-time resources, like Esser, to the mix to help. With these resources now gone, we are left with the higher costs and the need to adjust our service level to our resources.

Unfortunately, we are also facing likely the largest PERS rate increases the district has seen. Due to a number of factors, the PERS rates are increasing over 11 percentage points for the 2025-27 biennium. The actual dollar amount increase in PERS cost is higher than the increase in formula revenue for 2025-26. Without considering increases in other personnel costs (we are bargaining with both groups for 2025-26), PERS alone has created the need for the district to reduce the number of positions and non-personnel

budget for the 2025-26 school year. We expect reductions to continue into at least 2026-27, ideally happening through attrition.

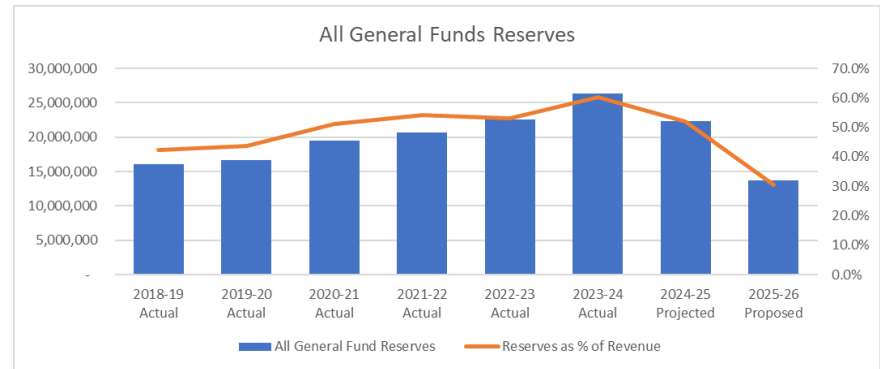
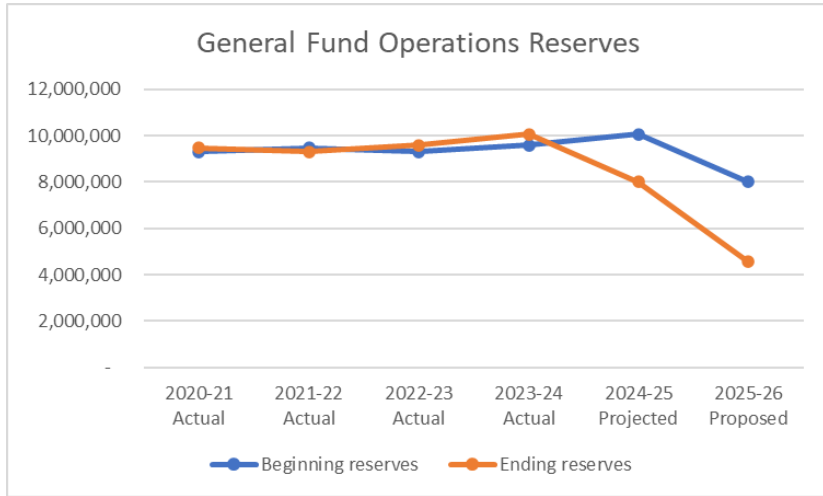
All general fund sub-funds  
Ending reserves over time

| Fund                                 | 2018-19<br>Actual | 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Projected | 2025-26<br>Proposed |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 100 - Operations                     | 8,850,863         | 9,312,418         | 9,476,900         | 9,301,000         | 9,586,692         | 10,048,968        | 8,000,000            | 4,560,000           |
| 101 - Transportation                 | 1,574,250         | 1,699,964         | 1,840,728         | 2,152,688         | 2,165,242         | 1,918,151         | 1,990,000            | 1,540,000           |
| 102 - Wellness                       | 19,685            | 16,613            | 16,588            | 28,606            | 10,233            | 3,741             | -                    | -                   |
| 104 - WS Housing                     | 121,564           | 73,271            | 37,251            | 76,420            | 115,170           | 143,622           | 180,000              | 171,000             |
| 105 - PAC                            | -                 | -                 | -                 | 19,453            | 11,647            | 33,783            | 30,000               | -                   |
| 106 - Furniture Replacement          | 14,712            | 43,882            | 119,266           | 72,043            | 56,480            | 65,862            | 50,000               | 20,000              |
| 107 - Technology Replacement         | 497,362           | 794,532           | 1,185,272         | 1,095,551         | 1,206,198         | 1,244,481         | 1,190,000            | 853,970             |
| 108 - Textbooks                      | 1,405,876         | 1,638,981         | 1,797,981         | 1,800,275         | 1,488,189         | 1,584,461         | 990,000              | 390,000             |
| 109 - Equipment Replacement          | 556,048           | 555,444           | 613,156           | 541,971           | 518,856           | 594,049           | 250,000              | 11,000              |
| 110 - Maintenance and Repair         | 1,647,451         | 1,879,482         | 1,858,452         | 2,329,578         | 3,470,211         | 5,279,355         | 4,800,000            | 2,295,370           |
| 111 - PERS                           | 1,008,250         | 257,250           | 255,100           | 255,100           | 255,100           | 255,100           | 255,100              | 255,100             |
| 118 - Stabilization                  | -                 | -                 | 1,919,432         | 2,619,432         | 3,219,432         | 4,769,432         | 4,200,000            | 3,200,000           |
| 119 - WS Building                    | 426,334           | 426,334           | 426,334           | 426,334           | 426,334           | 426,334           | 426,334              | 426,334             |
| Totals                               | 16,122,395        | 16,698,171        | 19,546,460        | 20,718,451        | 22,529,784        | 26,367,339        | 22,361,434           | 13,722,774          |
|                                      | 2021-22<br>Actual | 2021-22<br>Actual | 2021-22<br>Actual | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted   | 2025-26<br>Proposed |
| Total Revenues - no BFB or transfers | 38,188,822        | 38,188,822        | 38,188,822        | 38,188,822        | 42,343,411        | 43,866,639        | 43,079,443           | 45,139,476          |
| Reserves as % of Revenues            | 42.2%             | 43.7%             | 51.2%             | 54.3%             | 53.2%             | 60.1%             | 51.9%                | 30.4%               |

The 2025-26 proposed budget anticipates using approximately \$3.5 million in reserves to balance our general fund operations. Following is a chart of our general fund operations reserves over time as well as a look at all general fund sub-funds ending reserves over time. Clearly, we will be required to make additional adjustments to our service level going forward.

As we move through the rest of the 2024-25 school year and the 2025-26 school year, we will continue to look for ways to reduce our service level to match the available resources.





# Budget Assumptions

## October 1st Enrollment

| <b>Enrollment</b>     | <b>2021 Actual</b> | <b>2022 Actual</b> | <b>2023 Actual</b> | <b>2024 Actual</b> | <b>2025 Estimated</b> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Kindergarten          | 208                | 209                | 191                | 196                | 193                   |
| Grades 1-5            | 1093               | 1064               | 1060               | 1051               | 1074                  |
| Grades 6-8            | 638                | 706                | 654                | 635                | 601                   |
| Grades 9-12           |                    |                    |                    |                    |                       |
| 509-J Online          | 106                | 82                 | *                  | *                  | *                     |
| Bridges High School   | 82                 | 76                 | 78                 | 65                 | 59                    |
| Madras High School    | 640                | 709                | 737                | 773                | 803                   |
| Advanced Diploma      |                    |                    |                    |                    |                       |
| Heart of Oregon       | 7                  | 0                  | 0                  | 0                  | 0                     |
| <b>Total Students</b> | <b><u>2774</u></b> | <b><u>2846</u></b> | <b><u>2720</u></b> | <b><u>2720</u></b> | <b><u>2730</u></b>    |
| <b>ADMw</b>           | <b>3,566</b>       | <b>3,673</b>       | <b>3,544</b>       | <b>3,417</b>       | <b>3,402</b>          |

### Class Size Ratios

\* now MHS Online

|              |               |    |
|--------------|---------------|----|
| Kindergarten | Grades 4      | 26 |
| Grade 1      | Grades 5      | 26 |
| Grade 2      | Middle School | 25 |
| Grade 3      | High School   | 28 |

|   |   |
|---|---|
| <b>ADMw</b>                               | 3,402   |
| <b>State School Fund (SSF)</b>            | \$11.36 Billion (25-27 Biennium)  |
| <b>JCSD 509J Share of Formula Revenue</b> | \$ 39,506,478   |
| <b>Property Taxes</b>                     | Included in SSF at \$5,850,000  |
| <b>Beginning General Fund Balance</b>     | \$8,000,000 used as a resource  |
| <b>Ending General Fund Balance</b>        | \$4,561,000 used as a planned reserve   |
| <b>Salaries</b>                           | Licensed: Full step increase as of July 1, 2025 - 3% and 190 days licensed calendar with 170 student contact days.<br>Classified: Full step increases as of July 1, 2025 - 3% |
| <b>PERS</b>                               | 18.78% Tier I & II and 15.6% OPSRP plus internal rate of 11.6% and 6.00% employer pick-up for a total of 36.38% and 33.2%, respectively.                                      |
| <b>Health Insurance</b>                   | Cap of \$1,705 month  |

Note: Both classified and licensed staff are currently negotiating - therefore an increase of \$30/month on the insurance and the 3% increase for both groups is an estimate.

# FINANCIALS



FINANCIALS

**Jefferson County School District 509J**  
**Fiscal Year 2025-26 Adopted Budget**

**Budget Summary**  
**Appropriation Level**

| Appropriation Level          |   | General Fund      | Special Revenue Fund | Long Term Debt Service Fund | Capital Projects Fund | All Funds          |
|------------------------------|---|-------------------|----------------------|-----------------------------|-----------------------|--------------------|
| 1000                         | Instruction                             | 28,320,994        | 6,839,875            | -                           | -                     | 35,160,869         |
| 2000                         | Support Services                        | 21,894,579        | 6,490,896            | -                           | -                     | 28,385,475         |
| 3000                         | Enterprise and Community Services       | 161,492           | 4,096,483            | -                           | -                     | 4,257,975          |
| 4000                         | Facilities Acquisition and Construction | 1,025,500         | 10,000               | -                           | 7,250,000             | 8,285,500          |
| 5100                         | Debt Service                            | -                 | -                    | 8,817,989                   | -                     | 8,817,989          |
| 5200                         | Transfer of Funds                       | 3,699,075         | -                    | -                           | 113,050               | 3,812,125          |
| 6000                         | Contingencies                           | -                 | -                    | -                           | -                     | -                  |
| <b>Appropriations Total:</b> |   | <b>55,101,640</b> | <b>17,437,254</b>    | <b>8,817,989</b>            | <b>7,363,050</b>      | <b>88,719,933</b>  |
| 7000                         | Unappropriated Ending Fund Balance      | 13,723,972        | 160,000              | -                           | -                     | 13,883,972         |
| <b>Budget Total:</b>         |   | <b>68,825,612</b> | <b>17,597,254</b>    | <b>8,817,989</b>            | <b>7,363,050</b>      | <b>102,603,905</b> |

**Jefferson County School District 509J**  
Fiscal Year 2025-26 Proposed Budget

**All Funds - Consolidated**  
**Resources and Requirements**

| <b>Resources</b>        | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Actual</b> | <b>2024-25<br/>Adopted</b> | <b>2024-25<br/>FTE</b> | <b>2025-26<br/>Proposed</b> | <b>2025-26<br/>FTE</b> | <b>2025-26<br/>Approved</b> | <b>2025-26<br/>Adopted</b> |
|-------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------|-----------------------------|------------------------|-----------------------------|----------------------------|
| Local Sources           | 12,289,027                | 15,537,854                | 16,551,414                | 15,417,734                 |                        | 16,234,678                  |                        |                             |                            |
| Intermediate Sources    | 136,081                   | 296,810                   | 160,567                   | 158,400                    |                        | 133,400                     |                        |                             |                            |
| State Sources           | 33,326,471                | 38,717,148                | 41,034,547                | 40,049,320                 |                        | 43,276,862                  |                        |                             |                            |
| Federal Sources         | 13,291,795                | 13,244,809                | 15,562,623                | 11,397,391                 |                        | 9,471,976                   |                        |                             |                            |
| Other Sources           | 60,126,455                | -                         | -                         | -                          |                        | -                           |                        |                             |                            |
| Transfers               | 2,515,584                 | 1,660,287                 | 2,428,206                 | 1,763,138                  |                        | 3,774,154                   |                        |                             |                            |
| Beginning Fund Balance  | 20,101,306                | 50,670,763                | 45,285,033                | 40,146,493                 |                        | 29,712,835                  |                        |                             |                            |
| <b>Resources Total:</b> | <b>141,786,720</b>        | <b>120,127,670</b>        | <b>121,022,390</b>        | <b>108,932,476</b>         |                        | <b>102,603,905</b>          |                        |                             |                            |

| <b>Requirements</b>                     | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Actual</b> | <b>2024-25<br/>Adopted</b> | <b>2024-25<br/>FTE</b> | <b>2025-26<br/>Proposed</b> | <b>2025-26<br/>FTE</b> | <b>2025-26<br/>Approved</b> | <b>2025-26<br/>Adopted</b> |
|---|---------------------------|---------------------------|---------------------------|----------------------------|------------------------|-----------------------------|------------------------|-----------------------------|----------------------------|
| Instruction                             | 25,288,728                | 27,371,082                | 28,422,409                | 33,723,703                 | 298.74                 | 35,160,869                  | 286.31                 |                             |                            |
| Support Services                        | 20,381,741                | 24,017,908                | 24,693,422                | 26,802,671                 | 170.61                 | 28,385,475                  | 160.94                 |                             |                            |
| Enterprise and Community Services       | 3,100,906                 | 3,543,858                 | 3,351,711                 | 4,194,878                  | 29.41                  | 4,257,975                   | 29.96                  |                             |                            |
| Facilities Acquisition and Construction | 1,936,105                 | 11,662,613                | 16,275,472                | 18,710,000                 |                        | 8,285,500                   | 0.75                   |                             |                            |
| Other Uses                              | 40,408,477                | 8,247,176                 | 9,249,774                 | 8,861,071                  |                        | 12,630,114                  |                        |                             |                            |
| Ending Fund Balance                     | 50,670,763                | 45,285,033                | 39,029,602                | 16,640,153                 |                        | 13,883,972                  |                        |                             |                            |
| <b>Requirements Total:</b>              | <b>141,786,720</b>        | <b>120,127,670</b>        | <b>121,022,390</b>        | <b>108,932,476</b>         | <b>498.76</b>          | <b>102,603,905</b>          | <b>477.96</b>          |                             |                            |

*Totals may not add due to rounding*



# GENERAL FUND OPERATIONS

The General Fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, state basic school support and Impact Aid funds. When we are talking about “school funding” or “formula revenue”, we are talking about the General Fund Operations fund. The monthly financial update provided to the Board at their meeting is a report on the General Fund Operations fund.



GENERAL FUND  
OPERATIONS



# General Fund Operations Resources

**Jefferson County School District 509J**  
Fiscal Year 2025-26 Proposed Budget

**General Fund Operations**  
Resources/Revenues Worksheet

| Resources  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2025-26<br>Proposed | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>1000 - LOCAL SOURCES</b>                              |                   |                   |                   |                    |                     |                     |                    |
| 1111 - Current Year's Taxes                              | 5,062,828         | 5,197,876         | 5,945,913         | 6,000,000          | 5,700,000           |                     |                    |
| 1112 - Prior Year's Taxes                                | 119,226           | 105,858           | 133,428           | 300,000            | 150,000             |                     |                    |
| 1113 - County Tax Sales for Back Taxes                   | 586               | 360               | -                 | -                  | -                   |                     |                    |
| 1114 - Payment In Lieu of Taxes                          | 597               | 266               | 461               | -                  | -                   |                     |                    |
| 1312 - Tuition From Other Oregon District                | -                 | -                 | -                 | 30,000             | -                   |                     |                    |
| 1414 - Transportation Fees Foster Care                   | -                 | (218)             | (1,831)           | -                  | -                   |                     |                    |
| 1415 - Transportation Fees In-District                   | 77,099            | 105,226           | 109,974           | 35,000             | 100,000             |                     |                    |
| 1510 - Interest On Investments                           | 134,597           | 634,647           | 1,291,242         | 519,181            | 1,000,000           |                     |                    |
| 1530 - Gain/Loss On Investments                          | (211,593)         | 211,593           | -                 | -                  | -                   |                     |                    |
| 1710 - Admissions  | 19,171            | 26,763            | 23,482            | 20,000             | 22,000              |                     |                    |
| 1910 - Rentals   | 30,504            | 30,947            | 34,568            | 25,000             | 30,000              |                     |                    |
| 1920 - Donations/Contributions                           | -                 | -                 | -                 | -                  | -                   |                     |                    |
| 1970 - Services Provided Other Funds                     | -                 | 43,780            | -                 | -                  | -                   |                     |                    |
| 1980 - Fees Charged to Grants                            | 509,524           | 538,206           | 444,672           | 521,844            | 450,000             |                     |                    |
| 1990 - Miscellaneous Revenue - Other                     | 54,692            | 69,377            | 210,893           | 100,000            | 110,000             |                     |                    |
| 1991 - Miscellaneous Revenue - Instruction Services      | 4,267             | 4,414             | 9,426             | 10,000             | -                   |                     |                    |
| 1992 - Miscellaneous Revenue - Support Services          | 2,350             | 4,781             | 7,571             | 10,000             | -                   |                     |                    |
| 1993 - Miscellaneous Revenue - Community Services        | -                 | 146               | -                 | -                  | -                   |                     |                    |
| 1994 - Fingerprinting Charges                            | 3,857             | 5,213             | 5,477             | 5,000              | 4,000               |                     |                    |
| 1995 - Medicaid Revenues                                 | 2,412             | -                 | -                 | 24,000             | -                   |                     |                    |
| 1997 - Pay to Play Fees                                  | 3,250             | -                 | -                 | 12,000             | -                   |                     |                    |
| <b>Resources/Revenue Local Sources Total:</b>            | <b>5,813,365</b>  | <b>6,979,237</b>  | <b>8,215,275</b>  | <b>7,612,025</b>   | <b>7,566,000</b>    |                     |                    |
| <b>2000 - INTERMEDIATE SOURCES</b>                       |                   |                   |                   |                    |                     |                     |                    |
| 2101 - County School Fund                                | 50,397            | 56,232            | 57,465            | 3,400              | 3,400               |                     |                    |
| 2102 - From ESD  | -                 | 149,000           | -                 | -                  | -                   |                     |                    |
| 2199 - Other Intermediate Sources                        | 3,453             | 4,442             | 1,553             | -                  | -                   |                     |                    |
| <b>Resources/Revenue Intermediate Sources Total:</b>     | <b>53,850</b>     | <b>209,674</b>    | <b>59,018</b>     | <b>3,400</b>       | <b>3,400</b>        |                     |                    |
| <b>3000 - STATE SOURCES</b>                              |                   |                   |                   |                    |                     |                     |                    |
| 3101 - State School Fund - General Support               | 28,346,438        | 30,652,790        | 30,256,949        | 30,886,203         | 33,105,000          |                     |                    |
| 3103 - Common School Fund                                | 303,425           | 352,921           | 366,267           | 372,575            | 387,576             |                     |                    |
| <b>Resources/Revenue State Sources Total:</b>            | <b>28,649,863</b> | <b>31,005,711</b> | <b>30,623,216</b> | <b>31,258,778</b>  | <b>33,492,576</b>   |                     |                    |
| <b>4000 - FEDERAL SOURCES</b>                            |                   |                   |                   |                    |                     |                     |                    |
| 4201 - Transportation Fees for Foste Children            | 6,908             | -                 | -                 | -                  | -                   |                     |                    |
| 4300 - Federal Revenue Direct From the Feds - Restricted | 15,940            | 38,806            | -                 | 52,000             | -                   |                     |                    |
| 4801 - Federal Forest Fees                               | 79,437            | 86,120            | 85,407            | 15,000             | 50,000              |                     |                    |
| 4802 - Impact Aid Revenues                               | 2,804,252         | 3,246,633         | 4,210,634         | 3,500,000          | 3,500,000           |                     |                    |
| <b>Resources/Revenue Federal Sources Total:</b>          | <b>2,906,537</b>  | <b>3,371,559</b>  | <b>4,296,041</b>  | <b>3,567,000</b>   | <b>3,550,000</b>    |                     |                    |
| <b>5XXX - TRANSFERS</b>                                  |                   |                   |                   |                    |                     |                     |                    |
| 5201 - Interfund Transfer - General Fund                 | -                 | -                 | -                 | -                  | 1,000,000           |                     |                    |
| <b>Resources/Revenue Transfers Total:</b>                | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>           | <b>1,000,000</b>    |                     |                    |
| <b>5XXY - BEGINNING FUND BALANCE</b>                     |                   |                   |                   |                    |                     |                     |                    |
| 5400 - Beginning Fund Balance                            | 9,476,900         | 9,301,000         | 9,586,692         | 9,503,000          | 8,000,000           |                     |                    |
| <b>Resources/Revenue Beginning Fund Balance Total:</b>   | <b>9,476,900</b>  | <b>9,301,000</b>  | <b>9,586,692</b>  | <b>9,503,000</b>   | <b>8,000,000</b>    |                     |                    |
| <b>Resources/Revenue Total:</b>                          | <b>46,900,516</b> | <b>50,867,181</b> | <b>52,780,243</b> | <b>51,944,203</b>  | <b>53,611,976</b>   |                     |                    |

Totals may not add due to rounding

# General Fund Operations - Expenditures

## Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

## General Fund Operations Requirements by Function and Object

| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>1111 - ELEMENTARY INSTRUCTION</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 3,720,132         | 3,814,006         | 4,154,600         | 4,551,565          | 67.00          | 4,774,783           | 66.00          |                     |                    |
| 0112 - Classified Salaries                    | 283,670           | 293,103           | 275,161           | 439,443            | 15.47          | 373,294             | 12.11          |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 211,048           | 204,381           | 193,678           | 188,000            |                | 186,000             |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | 14,045            | 46,515            | 16,839            | 25,900             |                | 25,400              |                |                     |                    |
| 0130 - Overtime Salary                        | 6,070             | 3,755             | 2,813             | 3,904              |                | 3,904               |                |                     |                    |
| 0140 - Other Stipends                         | 6,231             | -                 | -                 | -                  |                | 15,100              |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 52,400            | 26,400            | 48,723            | 77,661             |                | 62,400              |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>4,293,596</b>  | <b>4,388,160</b>  | <b>4,691,813</b>  | <b>5,286,473</b>   | <b>82.47</b>   | <b>5,440,881</b>    | <b>78.11</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 73,900            | 72,665            | 98,701            | 103,381            |                | 254,319             |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 241,978           | 237,145           | 259,006           | 305,127            |                | 313,459             |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 512,804           | 541,781           | 468,857           | 577,172            |                | 606,595             |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 82,530            | 82,379            | 137,195           | 172,870            |                | 574,580             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 6,154             | 7,331             | 1,087             | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | 36                | 727               | 226               | -                  |                | 10,459              |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 319,265           | 327,289           | 349,460           | 404,414            |                | 408,071             |                |                     |                    |
| 0231 - Workers' Comp                          | (2,395)           | 16,479            | 13,700            | 40,246             |                | 16,748              |                |                     |                    |
| 0232 - Unemployment Compensation              | 4,196             | 8,568             | 7,981             | 31,719             |                | 10,882              |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 18,712            | 21,147             |                | 23,940              |                |                     |                    |
| 0241 - Medical Insurance                      | 1,090,211         | 1,065,184         | 1,146,825         | 1,346,466          |                | 1,274,421           |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 4,621             | 4,201             | 3,990             | 10,198             |                | 9,589               |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>2,333,300</b>  | <b>2,363,749</b>  | <b>2,505,740</b>  | <b>3,012,740</b>   |                | <b>3,503,063</b>    |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0323 - Printing Costs                         | 42,558            | 42,024            | 27,214            | 42,523             |                | 27,785              |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>42,558</b>     | <b>42,024</b>     | <b>27,214</b>     | <b>42,523</b>      |                | <b>27,785</b>       |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 58,072            | 45,391            | 30,795            | 270,256            |                | 298,722             |                |                     |                    |
| 0417 - Awards/Incentives                      | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0418 - Food                                   | -                 | 268               | 109               | -                  |                | -                   |                |                     |                    |
| 0420 - Textbooks                              | 828               | 4,171             | 4,713             | 8,242              |                | 8,777               |                |                     |                    |
| 0460 - Non-Consumable Products                | 2,631             | 23,578            | 8,137             | 6,000              |                | 19,153              |                |                     |                    |
| 0470 - Software                               | 567               | 2,875             | 5,470             | 5,942              |                | 3,700               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware              | 1,011             | 3,970             | 1,728             | 700                |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>63,110</b>     | <b>80,253</b>     | <b>50,953</b>     | <b>291,140</b>     |                | <b>330,352</b>      |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                            | 10,938            | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>10,938</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <i>Elementary Instruction Total:</i>          | <b>6,743,502</b>  | <b>6,874,186</b>  | <b>7,275,720</b>  | <b>8,632,876</b>   | <b>82.47</b>   | <b>9,302,081</b>    | <b>78.11</b>   |                     |                    |

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| Requirements                                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>1121 - MIDDLE/JUNIOR HIGH PROGRAMS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                         | 1,556,589         | 2,068,612         | 2,131,945         | 2,366,755          | 34.50          | 2,290,275           | 31.50          |                     |                    |
| 0112 - Classified Salaries                       | 27,051            | 33,074            | 41,709            | 50,284             | 2.00           | 59,016              | 2.00           |                     |                    |
| 0121 - Substitute - Licensed Salaries            | 65,507            | 90,044            | 50,710            | 58,900             |                | 58,900              |                |                     |                    |
| 0122 - Substitute - Classified Salaries          | 663               | 1,382             | 19                | 3,500              |                | 3,500               |                |                     |                    |
| 0130 - Overtime Salary                           | 11                | 2,273             | 134               | 222                |                | 222                 |                |                     |                    |
| 0132 - Extra Days Salaries                       | 6,721             | 7,258             | 7,763             | 8,240              | 0.11           | 9,087               | 0.11           |                     |                    |
| 0140 - Other Stipends                            | 602               | -                 | 750               | -                  |                | 2,625               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive               | 19,600            | 7,650             | 22,356            | 41,923             |                | 34,800              |                |                     |                    |
| <b>Object Salaries Total:</b>                    | <b>1,676,744</b>  | <b>2,210,294</b>  | <b>2,255,386</b>  | <b>2,529,824</b>   | <b>36.61</b>   | <b>2,458,425</b>    | <b>33.61</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                | 23,157            | 30,816            | 38,100            | 45,601             |                | 102,853             |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                 | 90,265            | 122,719           | 117,705           | 131,091            |                | 140,229             |                |                     |                    |
| 0213 - PERS UAL Contribution                     | 190,461           | 276,649           | 225,672           | 280,942            |                | 278,106             |                |                     |                    |
| 0216 - OPSRP Employer Contribution               | 32,759            | 45,613            | 68,780            | 72,625             |                | 268,605             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution            | 801               | 3,111             | 892               | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution           | -                 | 5                 | 99                | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)           | 126,417           | 167,943           | 171,713           | 193,532            |                | 184,389             |                |                     |                    |
| 0231 - Workers' Comp                             | (939)             | 8,279             | 6,481             | 19,143             |                | 7,500               |                |                     |                    |
| 0232 - Unemployment Compensation                 | 1,647             | 4,353             | 3,801             | 15,180             |                | 4,915               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                 | -                 | -                 | 9,404             | 10,119             |                | 10,809              |                |                     |                    |
| 0241 - Medical Insurance                         | 379,556           | 509,752           | 556,303           | 600,097            |                | 544,237             |                |                     |                    |
| 0248 - 403(B) Employer Match                     | 1,751             | 2,293             | 2,394             | 4,232              |                | 3,898               |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>    | <b>845,875</b>    | <b>1,171,534</b>  | <b>1,201,343</b>  | <b>1,372,562</b>   |                | <b>1,545,541</b>    |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs                  | -                 | 1,455             | 901               | 1,000              |                | 500                 |                |                     |                    |
| 0323 - Printing Costs                            | 25,035            | 27,470            | 20,931            | 24,000             |                | 24,000              |                |                     |                    |
| 0342 - Out-of-District Travel                    | -                 | -                 | 167               | -                  |                | -                   |                |                     |                    |
| <b>Object Purchased Services Total:</b>          | <b>25,035</b>     | <b>28,925</b>     | <b>21,999</b>     | <b>25,000</b>      |                | <b>24,500</b>       |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                       | 25,948            | 28,995            | 33,035            | 108,201            |                | 132,600             |                |                     |                    |
| 0417 - Awards/Incentives                         | 343               | 1,170             | 207               | 250                |                | 500                 |                |                     |                    |
| 0418 - Food                                      | 1,908             | 2,786             | 3,839             | 2,500              |                | 1,000               |                |                     |                    |
| 0420 - Textbooks                                 | 455               | -                 | 979               | -                  |                | 1,000               |                |                     |                    |
| 0430 - Library Books                             | -                 | 367               | -                 | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                   | 1,737             | 14,850            | 13,372            | 10,000             |                | 4,000               |                |                     |                    |
| 0470 - Software                                  | 28                | 5,897             | 2,762             | 4,500              |                | 5,000               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                 | 2,114             | 9,121             | 2,135             | 2,015              |                | 2,000               |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>      | <b>32,532</b>     | <b>63,186</b>     | <b>56,329</b>     | <b>127,466</b>     |                | <b>146,100</b>      |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                               | 6,242             | -                 | 450               | -                  |                | -                   |                |                     |                    |
| <b>Object Other Objects Total:</b>               | <b>6,242</b>      | <b>-</b>          | <b>450</b>        | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>Middle/Junior High Programs Total:</b>        | <b>2,586,427</b>  | <b>3,473,938</b>  | <b>3,535,507</b>  | <b>4,054,852</b>   | <b>36.61</b>   | <b>4,174,566</b>    | <b>33.61</b>   |                     |                    |
| <b>1122 - MIDDLE/JUNIOR HIGH EXTRACURRICULAR</b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0130 - Overtime Salary                           | -                 | 68                | -                 | -                  |                | -                   |                |                     |                    |
| 0131 - Extended Responsibility Salaries          | 117,182           | 132,106           | 138,673           | 156,912            | 3.96           | 149,898             | 3.48           |                     |                    |
| 0133 - Events Pay                                | 2,380             | 6,145             | 5,785             | 4,385              |                | 4,000               |                |                     |                    |
| <b>Object Salaries Total:</b>                    | <b>119,562</b>    | <b>138,318</b>    | <b>144,458</b>    | <b>161,297</b>     | <b>3.96</b>    | <b>153,898</b>      | <b>3.48</b>    |                     |                    |

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| Requirements                                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                | 305               | 338               | 625               | 367                |                | 990                 |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                 | 5,815             | 6,664             | 7,065             | 7,909              |                | 8,033               |                |                     |                    |
| 0213 - PERS UAL Contribution                     | 11,982            | 14,223            | 17,411            | 17,865             |                | 17,400              |                |                     |                    |
| 0216 - OPSRP Employer Contribution               | 2,646             | 3,039             | 4,960             | 5,863              |                | 19,350              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution            | 5                 | 3                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)           | 8,932             | 10,387            | 11,302            | 12,341             |                | 11,543              |                |                     |                    |
| 0231 - Workers' Comp                             | (70)              | 542               | 498               | 1,222              |                | 469                 |                |                     |                    |
| 0232 - Unemployment Compensation                 | 117               | 271               | 344               | 968                |                | 307                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                 | -                 | -                 | 589               | 646                |                | 677                 |                |                     |                    |
| 0241 - Medical Insurance                         | 21,035            | 22,638            | 4,386             | -                  |                | -                   |                |                     |                    |
| 0248 - 403(B) Employer Match                     | 91                | 98                | 15                | -                  |                | -                   |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>    | <b>50,858</b>     | <b>58,203</b>     | <b>47,196</b>     | <b>47,181</b>      |                | <b>58,769</b>       |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0311 - Instruction Services                      | 4,559             | 7,437             | 4,217             | 6,000              |                | 6,500               |                |                     |                    |
| 0322 - Contract Maint & Repairs                  | 4,254             | 6,010             | 4,994             | 6,000              |                | 4,000               |                |                     |                    |
| 0324 - Rentals                                   | 2,220             | -                 | 1,610             | 1,800              |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                    | -                 | -                 | 582               | -                  |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>          | <b>11,033</b>     | <b>13,447</b>     | <b>11,403</b>     | <b>13,800</b>      |                | <b>10,500</b>       |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                       | 14,151            | 26,744            | 20,258            | 19,950             |                | 19,470              |                |                     |                    |
| 0417 - Awards/Incentives                         | 123               | -                 | 100               | -                  |                | -                   |                |                     |                    |
| 0418 - Food                                      | 1,806             | 2,337             | 2,673             | 2,000              |                | 2,000               |                |                     |                    |
| 0419 - Uniforms                                  | 126               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                   | 1,141             | 14,310            | -                 | 2,000              |                | 500                 |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>      | <b>17,347</b>     | <b>43,390</b>     | <b>23,031</b>     | <b>23,950</b>      |                | <b>21,970</b>       |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                               | 420               | 3,008             | 5,129             | 3,850              |                | 2,850               |                |                     |                    |
| <i>Object Other Objects Total:</i>               | <b>420</b>        | <b>3,008</b>      | <b>5,129</b>      | <b>3,850</b>       |                | <b>2,850</b>        |                |                     |                    |
| <i>Middle/Junior High Extracurricular Total:</i> | <b>199,220</b>    | <b>256,366</b>    | <b>231,215</b>    | <b>250,078</b>     | <b>3.96</b>    | <b>247,987</b>      | <b>3.48</b>    |                     |                    |
| <b>1131 - HIGH SCHOOL PROGRAMS</b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                         | 1,633,444         | 1,720,314         | 1,903,410         | 2,159,436          | 29.00          | 2,057,654           | 27.67          |                     |                    |
| 0112 - Classified Salaries                       | 37,665            | 39,084            | 40,227            | 58,119             | 2.00           | 30,687              | 1.00           |                     |                    |
| 0121 - Substitute - Licensed Salaries            | 90,678            | 111,299           | 98,600            | 54,200             |                | 54,200              |                |                     |                    |
| 0122 - Substitute - Classified Salaries          | 1,482             | 613               | 96                | 3,500              |                | 3,500               |                |                     |                    |
| 0130 - Overtime Salary                           | 122               | (579)             | 110               | 44                 |                | 44                  |                |                     |                    |
| 0132 - Extra Days Salaries                       | 24,709            | 27,841            | 29,491            | 21,412             | 0.53           | 30,427              | 0.74           |                     |                    |
| 0140 - Other Stipends                            | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive               | 21,200            | 21,600            | 27,945            | 39,123             |                | 24,000              |                |                     |                    |
| <i>Object Salaries Total:</i>                    | <b>1,809,300</b>  | <b>1,920,172</b>  | <b>2,099,879</b>  | <b>2,335,834</b>   | <b>31.53</b>   | <b>2,200,512</b>    | <b>29.40</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                | 24,523            | 25,097            | 33,166            | 25,924             |                | 69,435              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                 | 95,777            | 102,726           | 109,314           | 125,684            |                | 124,051             |                |                     |                    |
| 0213 - PERS UAL Contribution                     | 203,289           | 240,198           | 211,037           | 259,406            |                | 248,734             |                |                     |                    |
| 0216 - OPSRP Employer Contribution               | 35,737            | 38,116            | 63,718            | 80,485             |                | 254,970             |                |                     |                    |

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| Requirements                                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| 0218 - PERS Retiree Tier Contribution             | 4,190             | 4,626             | 5,879             | 16,357             |                | 14,076              |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution            | 253               | 278               | 673               | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)            | 134,718           | 142,828           | 155,779           | 178,693            |                | 165,043             |                |                     |                    |
| 0231 - Workers' Comp                              | (1,013)           | 7,146             | 6,043             | 17,674             |                | 6,722               |                |                     |                    |
| 0232 - Unemployment Compensation                  | 1,766             | 3,735             | 3,624             | 14,014             |                | 4,400               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                  | -                 | -                 | 8,605             | 9,343              |                | 9,680               |                |                     |                    |
| 0241 - Medical Insurance                          | 407,842           | 418,594           | 474,706           | 487,581            |                | 479,449             |                |                     |                    |
| 0248 - 403(B) Employer Match                      | 1,683             | 1,861             | 1,862             | 3,609              |                | 3,228               |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>     | <b>908,765</b>    | <b>985,206</b>    | <b>1,074,405</b>  | <b>1,218,770</b>   |                | <b>1,379,788</b>    |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0311 - Instruction Services                       | 4,599             | 10,829            | 8,661             | -                  |                | -                   |                |                     |                    |
| 0312 - Instructional Program Improvement Services | 18,128            | -                 | 16,359            | 24,000             |                | 18,000              |                |                     |                    |
| 0322 - Contract Maint & Repairs                   | 1,687             | 1,564             | -                 | -                  |                | -                   |                |                     |                    |
| 0323 - Printing Costs                             | 9,961             | 9,360             | 5,185             | 10,000             |                | 6,000               |                |                     |                    |
| 0324 - Rentals                                    | 1,264             | 1,574             | -                 | -                  |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                     | -                 | 2,412             | -                 | -                  |                | -                   |                |                     |                    |
| 0343 - Student Out-of District Travel             | 417               | 766               | 111               | 750                |                | 1,500               |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst            | 43,515            | 40,700            | 43,668            | 44,000             |                | 48,000              |                |                     |                    |
| <b>Object Purchased Services Total:</b>           | <b>79,570</b>     | <b>67,205</b>     | <b>73,984</b>     | <b>78,750</b>      |                | <b>73,500</b>       |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                        | 46,580            | 35,618            | 41,927            | 134,950            |                | 143,040             |                |                     |                    |
| 0418 - Food                                       | -                 | 10                | 85                | -                  |                | 5,000               |                |                     |                    |
| 0419 - Uniforms                                   | (29)              | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                    | 2,184             | 9,166             | 5,855             | 2,700              |                | 1,000               |                |                     |                    |
| 0470 - Software                                   | 3,473             | 2,999             | 3,105             | 5,200              |                | 8,000               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                  | 280               | 15,000            | 1,545             | 1,800              |                | 1,800               |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>       | <b>52,488</b>     | <b>62,793</b>     | <b>52,516</b>     | <b>144,650</b>     |                | <b>158,840</b>      |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                                | 6,012             | 3,057             | 735               | 2,000              |                | 2,350               |                |                     |                    |
| <b>Object Other Objects Total:</b>                | <b>6,012</b>      | <b>3,057</b>      | <b>735</b>        | <b>2,000</b>       |                | <b>2,350</b>        |                |                     |                    |
| <b>High School Programs Total:</b>                | <b>2,856,135</b>  | <b>3,038,432</b>  | <b>3,301,519</b>  | <b>3,780,004</b>   | <b>31.53</b>   | <b>3,814,990</b>    | <b>29.40</b>   |                     |                    |
| <b>1132 - HIGH SCHOOL EXTRACURRICULAR</b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                          | 61,527            | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0131 - Extended Responsibility Salaries           | 254,691           | 293,627           | 365,094           | 400,463            | 5.81           | 415,641             | 5.16           |                     |                    |
| 0133 - Events Pay                                 | 4,560             | 8,085             | 18,069            | 27,178             |                | 40,000              |                |                     |                    |
| <b>Object Salaries Total:</b>                     | <b>320,777</b>    | <b>301,712</b>    | <b>383,164</b>    | <b>427,641</b>     | <b>5.81</b>    | <b>455,641</b>      | <b>5.16</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                 | 2,992             | 2,951             | 4,466             | 3,671              |                | 8,032               |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                  | 12,100            | 12,038            | 14,387            | 17,972             |                | 17,745              |                |                     |                    |
| 0213 - PERS UAL Contribution                      | 26,380            | 30,651            | 41,480            | 45,603             |                | 48,249              |                |                     |                    |
| 0216 - OPSRP Employer Contribution                | 4,587             | 4,717             | 8,824             | 12,457             |                | 36,792              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution             | 4,710             | 4                 | 25                | -                  |                | 444                 |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)            | 24,313            | 22,751            | 28,813            | 32,716             |                | 34,173              |                |                     |                    |
| 0231 - Workers' Comp                              | (205)             | 1,279             | 1,248             | 3,453              |                | 1,594               |                |                     |                    |
| 0232 - Unemployment Compensation                  | 318               | 595               | 767               | 2,569              |                | 912                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                  | -                 | -                 | 1,501             | 1,711              |                | 2,005               |                |                     |                    |
| 0241 - Medical Insurance                          | 21,404            | 29,367            | 3,351             | -                  |                | -                   |                |                     |                    |
| 0248 - 403(B) Employer Match                      | 75                | 146               | 14                | -                  |                | -                   |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>     | <b>96,674</b>     | <b>104,499</b>    | <b>104,877</b>    | <b>120,152</b>     |                | <b>149,946</b>      |                |                     |                    |

Continued from previous page.

| Requirements  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0300 - PURCHASED SERVICES</u></b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0311 - Instruction Services                               | 25,185            | 34,576            | 43,743            | 31,000             |                | 49,500              |                |                     |                    |
| 0322 - Contract Maint & Repairs                           | 9,494             | 5,076             | 6,406             | 1,000              |                | 2,500               |                |                     |                    |
| 0324 - Rentals  | -                 | -                 | -                 | -                  |                | 30,000              |                |                     |                    |
| 0342 - Out-of-District Travel                             | 657               | 1,208             | 5,205             | 1,000              |                | 1,000               |                |                     |                    |
| 0343 - Student Out-of District Travel                     | 45,483            | 40,837            | 16,159            | 18,200             |                | 22,800              |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                    | 15,000            | 15,000            | 15,000            | 15,000             |                | 20,000              |                |                     |                    |
| <i>Object Purchased Services Total:</i>                   | <b>95,820</b>     | <b>96,696</b>     | <b>86,513</b>     | <b>66,200</b>      |                | <b>125,800</b>      |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                | 23,441            | 26,320            | 32,773            | 24,600             |                | 22,577              |                |                     |                    |
| 0414 - Osaa Expense                                       | -                 | -                 | 24,511            | -                  |                | 200                 |                |                     |                    |
| 0415 - District Expense                                   | -                 | -                 | 14,140            | -                  |                | 4,000               |                |                     |                    |
| 0417 - Awards/Incentives                                  | 957               | 23                | -                 | -                  |                | -                   |                |                     |                    |
| 0418 - Food   | 1,215             | 782               | 327               | 299                |                | 1,000               |                |                     |                    |
| 0419 - Uniforms   | 5,297             | 6,397             | 15,168            | 8,000              |                | 8,200               |                |                     |                    |
| 0460 - Non-Consumable Products                            | 10,305            | 6,906             | 2,462             | -                  |                | -                   |                |                     |                    |
| 0470 - Software   | 14,554            | 12,827            | 13,286            | 10,400             |                | 17,700              |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                          | 330               | -                 | 1,136             | 1,000              |                | 1,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>               | <b>56,099</b>     | <b>53,256</b>     | <b>103,802</b>    | <b>44,299</b>      |                | <b>54,677</b>       |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees  | 11,959            | 12,723            | 19,582            | 9,950              |                | 19,250              |                |                     |                    |
| <i>Object Other Objects Total:</i>                        | <b>11,959</b>     | <b>12,723</b>     | <b>19,582</b>     | <b>9,950</b>       |                | <b>19,250</b>       |                |                     |                    |
| <i>High School Extracurricular Total:</i>                 | <b>581,330</b>    | <b>568,886</b>    | <b>697,938</b>    | <b>668,242</b>     | <b>5.81</b>    | <b>805,314</b>      | <b>5.16</b>    |                     |                    |
| <b><u>1210 - PROGRAMS FOR THE TALENTED AND GIFTED</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                                  | 32,725            | 35,446            | -                 | 42,590             | 0.50           | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                             | <b>32,725</b>     | <b>35,446</b>     | <b>-</b>          | <b>42,590</b>      | <b>0.50</b>    | <b>-</b>            |                |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                          | 1,963             | 2,127             | -                 | 2,555              |                | -                   |                |                     |                    |
| 0213 - PERS UAL Contribution                              | 4,111             | 4,560             | -                 | 4,850              |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution                        | 942               | 1,021             | -                 | 1,925              |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                    | 2,291             | 2,507             | -                 | 3,258              |                | -                   |                |                     |                    |
| 0231 - Workers' Comp                                      | (19)              | 133               | -                 | 319                |                | -                   |                |                     |                    |
| 0232 - Unemployment Compensation                          | 30                | 66                | -                 | 256                |                | -                   |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                          | -                 | -                 | -                 | 170                |                | -                   |                |                     |                    |
| 0241 - Medical Insurance                                  | 9,068             | 9,059             | -                 | 9,377              |                | -                   |                |                     |                    |
| 0248 - 403(B) Employer Match                              | -                 | -                 | -                 | 60                 |                | -                   |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>             | <b>18,386</b>     | <b>19,472</b>     | <b>-</b>          | <b>22,770</b>      |                | <b>-</b>            |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0341 - In-District Travel                                 | -                 | 202               | -                 | 300                |                | 300                 |                |                     |                    |
| <i>Object Purchased Services Total:</i>                   | <b>-</b>          | <b>202</b>        | <b>-</b>          | <b>300</b>         |                | <b>300</b>          |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                | -                 | -                 | 2,222             | 3,593              |                | 3,500               |                |                     |                    |
| 0418 - Food   | -                 | 624               | -                 | 500                |                | 505                 |                |                     |                    |
| 0470 - Software   | 1,728             | 1,920             | 1,050             | 6,400              |                | 6,560               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>               | <b>1,728</b>      | <b>2,544</b>      | <b>3,272</b>      | <b>10,493</b>      |                | <b>10,565</b>       |                |                     |                    |
| <i>Programs for the Talented and Gifted Total:</i>        | <b>52,839</b>     | <b>57,663</b>     | <b>3,272</b>      | <b>76,153</b>      | <b>0.50</b>    | <b>10,865</b>       |                |                     |                    |



| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>1220 - LIFE SKILLS PROGRAMS</b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 316,635           | 325,528           | 329,646           | 317,016            | 5.00           | 277,794             | 4.00           |                     |                    |
| 0112 - Classified Salaries                    | 590,035           | 649,266           | 688,294           | 803,841            | 26.19          | 755,602             | 22.78          |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 10,988            | 9,490             | 10,155            | 12,450             |                | 12,450              |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | 35,307            | 22,806            | 45,164            | 44,500             |                | 44,500              |                |                     |                    |
| 0130 - Overtime Salary                        | 930               | 5,678             | 1,963             | 700                |                | 700                 |                |                     |                    |
| 0140 - Other Stipends                         | -                 | -                 | -                 | 70,000             |                | 40,000              |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 10,958            | 4,800             | 16,400            | 16,000             |                | 18,800              |                |                     |                    |
| <b>Object Salaries Total:</b>                 | <b>964,854</b>    | <b>1,017,567</b>  | <b>1,091,621</b>  | <b>1,264,507</b>   | <b>31.19</b>   | <b>1,149,846</b>    | <b>26.78</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 3,433             | 1,914             | 9,619             | 10,218             |                | 27,177              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 46,818            | 55,252            | 54,797            | 67,117             |                | 64,478              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 97,686            | 123,810           | 108,295           | 137,425            |                | 126,782             |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 21,524            | 26,178            | 36,239            | 46,007             |                | 137,587             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 95                | 54                | 187               | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | 93                | 6                 | 1,087             | 4,430              |                | 4,150               |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 72,574            | 77,508            | 81,551            | 96,736             |                | 86,239              |                |                     |                    |
| 0231 - Workers' Comp                          | (564)             | 4,020             | 5,686             | 9,640              |                | 3,565               |                |                     |                    |
| 0232 - Unemployment Compensation              | 984               | 2,052             | 1,835             | 7,586              |                | 2,299               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 4,249             | 5,060              |                | 5,058               |                |                     |                    |
| 0241 - Medical Insurance                      | 340,300           | 381,314           | 423,875           | 487,578            |                | 408,177             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 1,070             | 1,069             | 1,160             | 4,315              |                | 3,698               |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b> | <b>584,012</b>    | <b>673,179</b>    | <b>728,580</b>    | <b>876,112</b>     |                | <b>869,210</b>      |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 5,336             | 5,661             | 4,219             | 8,000              |                | 5,225               |                |                     |                    |
| 0418 - Food                                   | 21                | 1,040             | 416               | 2,250              |                | 1,250               |                |                     |                    |
| 0420 - Textbooks                              | 1,735             | 2,564             | 1,009             | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                | -                 | 385               | -                 | -                  |                | -                   |                |                     |                    |
| 0470 - Software                               | 4,788             | 5,013             | 220               | 5,000              |                | 5,000               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware              | -                 | 3,405             | -                 | -                  |                | -                   |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>   | <b>11,880</b>     | <b>18,068</b>     | <b>5,864</b>      | <b>15,250</b>      |                | <b>11,475</b>       |                |                     |                    |
| <b>Life Skills Programs Total:</b>            | <b>1,560,746</b>  | <b>1,708,814</b>  | <b>1,826,065</b>  | <b>2,155,869</b>   | <b>31.19</b>   | <b>2,030,531</b>    | <b>26.78</b>   |                     |                    |
| <b>1223 - COMMUNITY TRANSITION CENTER</b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 83,343            | 89,321            | 102,281           | 95,237             | 1.00           | 99,282              | 1.00           |                     |                    |
| 0112 - Classified Salaries                    | 18,239            | 63,283            | 58,040            | 121,707            | 3.32           | 71,153              | 2.32           |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 2,350             | 201               | 1,238             | 1,700              |                | 1,700               |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | 328               | -                 | 68                | -                  |                | -                   |                |                     |                    |
| 0130 - Overtime Salary                        | -                 | -                 | -                 | 508                |                | 508                 |                |                     |                    |
| 0140 - Other Stipends                         | -                 | -                 | -                 | 10,000             |                | 10,000              |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 400               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <b>Object Salaries Total:</b>                 | <b>104,660</b>    | <b>152,804</b>    | <b>161,627</b>    | <b>229,152</b>     | <b>4.32</b>    | <b>182,643</b>      | <b>3.32</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 5,008             | 8,284             | 8,949             | 12,489             |                | 9,315               |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 10,500            | 17,877            | 16,235            | 25,843             |                | 20,945              |                |                     |                    |

Continued from previous page.

| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| 0216 - OPSRP Employer Contribution            | 2,404             | 3,978             | 6,774             | 9,475              |                | 23,560              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 141               | 36                | 91                | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 7,944             | 11,568            | 12,297            | 17,531             |                | 13,698              |                |                     |                    |
| 0231 - Workers' Comp                          | (59)              | 589               | 481               | 1,723              |                | 553                 |                |                     |                    |
| 0232 - Unemployment Compensation              | 105               | 303               | 286               | 1,375              |                | 365                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 640               | 916                |                | 803                 |                |                     |                    |
| 0241 - Medical Insurance                      | 34,047            | 64,783            | 49,125            | 70,699             |                | 53,840              |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 117               | 176               | 219               | 567                |                | 452                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>60,205</b>     | <b>107,595</b>    | <b>95,098</b>     | <b>140,618</b>     |                | <b>123,531</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0323 - Printing Costs                         | 2,768             | 3,961             | 1,125             | -                  |                | 1,125               |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>2,768</b>      | <b>3,961</b>      | <b>1,125</b>      | <b>-</b>           |                | <b>1,125</b>        |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 187               | 1,763             | -                 | 2,000              |                | 500                 |                |                     |                    |
| 0418 - Food                                   | -                 | 129               | -                 | 1,000              |                | 1,000               |                |                     |                    |
| 0470 - Software                               | 1,501             | 1,645             | 2,835             | 3,500              |                | 2,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>1,688</b>      | <b>3,538</b>      | <b>2,835</b>      | <b>6,500</b>       |                | <b>3,500</b>        |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0691 - Grant Match                            | 45,524            | 46,528            | 65,073            | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>45,524</b>     | <b>46,528</b>     | <b>65,073</b>     | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <i>Community Transition Center Total:</i>     | <b>214,844</b>    | <b>314,426</b>    | <b>325,758</b>    | <b>376,270</b>     | <b>4.32</b>    | <b>310,799</b>      | <b>3.32</b>    |                     |                    |
| <b>1227 - EXTENDED SCHOOL YEAR PROGRAMS</b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0130 - Overtime Salary                        | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0140 - Other Stipends                         | 38,366            | 37,404            | 28,265            | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>38,366</b>     | <b>37,404</b>     | <b>28,265</b>     | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 785               | 257               | 677               | -                  |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 2,194             | 1,962             | 1,204             | -                  |                | -                   |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 2,867             | 2,013             | 5,427             | -                  |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 3,995             | 930               | 840               | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 2,916             | 2,861             | 2,170             | -                  |                | -                   |                |                     |                    |
| 0231 - Workers' Comp                          | (22)              | 144               | 76                | -                  |                | -                   |                |                     |                    |
| 0232 - Unemployment Compensation              | 38                | 75                | 113               | -                  |                | -                   |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>12,773</b>     | <b>8,243</b>      | <b>10,507</b>     | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 224               | 529               | 647               | 1,000              |                | 500                 |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>224</b>        | <b>529</b>        | <b>647</b>        | <b>1,000</b>       |                | <b>500</b>          |                |                     |                    |
| <i>Extended School Year Programs Total:</i>   | <b>51,364</b>     | <b>46,175</b>     | <b>39,419</b>     | <b>1,000</b>       |                | <b>500</b>          |                |                     |                    |
| <b>1229 - BEHAVIORAL PROGRAM</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 64,945            | 150,776           | 341,778           | 372,891            | 7.00           | 572,435             | 8.00           |                     |                    |
| 0112 - Classified Salaries                    | 157,347           | 144,511           | 144,704           | 173,174            | 5.72           | 209,947             | 6.59           |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 2,648             | 5,337             | 3,549             | 10,300             |                | 10,300              |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | 11,615            | 5,233             | 4,121             | 10,200             |                | 10,200              |                |                     |                    |
| 0130 - Overtime Salary                        | 3,853             | 2,549             | 3,914             | 29                 |                | 29                  |                |                     |                    |
| 0140 - Other Stipends                         | -                 | -                 | -                 | 110,000            |                | 80,000              |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 2,400             | -                 | 11,178            | 22,356             |                | 12,000              |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>242,808</b>    | <b>308,405</b>    | <b>509,244</b>    | <b>698,950</b>     | <b>12.72</b>   | <b>894,911</b>      | <b>14.59</b>   |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 35                | 18                | 118               | -                  |                | 41,046              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 12,815            | 17,151            | 28,804            | 40,244             |                | 49,463              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 27,499            | 35,619            | 50,870            | 77,253             |                | 101,499             |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 6,172             | 8,381             | 21,852            | 30,930             |                | 90,988              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 63                | 35                | 22                | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | 5                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 21,639            | 23,729            | 38,450            | 53,470             |                | 67,120              |                |                     |                    |
| 0231 - Workers' Comp                          | (963)             | 1,193             | 3,433             | 5,298              |                | 2,727               |                |                     |                    |
| 0232 - Unemployment Compensation              | 291               | 636               | 893               | 4,192              |                | 1,789               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 2,004             | 2,797              |                | 3,936               |                |                     |                    |
| 0241 - Medical Insurance                      | 61,809            | 48,273            | 76,658            | 168,777            |                | 213,807             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 44                | 199               | 459               | 1,678              |                | 1,911               |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>129,409</b>    | <b>135,234</b>    | <b>223,563</b>    | <b>384,639</b>     |                | <b>574,286</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0341 - In-District Travel                     | -                 | -                 | -                 | 7,500              |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>7,500</b>       |                | <b>-</b>            |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 524               | 1,073             | 807               | 3,000              |                | 4,500               |                |                     |                    |
| 0418 - Food                                   | -                 | -                 | 62                | 750                |                | 600                 |                |                     |                    |
| 0420 - Textbooks                              | -                 | 169               | -                 | -                  |                | -                   |                |                     |                    |
| 0470 - Software                               | -                 | -                 | 271               | -                  |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>524</b>        | <b>1,242</b>      | <b>1,140</b>      | <b>3,750</b>       |                | <b>5,100</b>        |                |                     |                    |
| <i>Behavioral Program Total:</i>              | <b>372,741</b>    | <b>444,881</b>    | <b>733,947</b>    | <b>1,094,839</b>   | <b>12.72</b>   | <b>1,474,297</b>    | <b>14.59</b>   |                     |                    |
| <b>1250 - SPECIAL EDUCATION PROGRAM</b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 771,147           | 684,224           | 959,536           | 823,822            | 12.00          | 1,082,604           | 14.00          |                     |                    |
| 0112 - Classified Salaries                    | 254,610           | 339,499           | 341,049           | 382,637            | 14.03          | 460,389             | 16.03          |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 21,674            | 19,407            | 10,440            | 21,300             |                | 21,300              |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | 7,189             | 10,563            | 22,155            | 20,900             |                | 20,900              |                |                     |                    |
| 0130 - Overtime Salary                        | 1,901             | 2,271             | 884               | 1,578              |                | 1,578               |                |                     |                    |
| 0140 - Other Stipends                         | -                 | -                 | -                 | 150,000            |                | 140,000             |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 4,800             | 7,350             | 33,189            | 53,989             |                | 26,400              |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>1,061,321</b>  | <b>1,063,314</b>  | <b>1,367,252</b>  | <b>1,454,226</b>   | <b>26.03</b>   | <b>1,753,171</b>    | <b>30.03</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 19,062            | 14,405            | 16,700            | 14,929             |                | 39,552              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 56,772            | 54,231            | 66,694            | 72,572             |                | 89,749              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 118,734           | 129,254           | 137,452           | 160,609            |                | 198,428             |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 18,290            | 19,568            | 40,604            | 46,805             |                | 193,009             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 329               | 937               | 3,551             | -                  |                | 15,090              |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | 16                | 40                | 33                | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 77,967            | 79,331            | 102,713           | 111,247            |                | 131,488             |                |                     |                    |
| 0231 - Workers' Comp                          | (754)             | 4,085             | 3,885             | 11,027             |                | 5,348               |                |                     |                    |
| 0232 - Unemployment Compensation              | 1,031             | 2,102             | 2,400             | 8,725              |                | 3,507               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 5,321             | 5,817              |                | 7,713               |                |                     |                    |
| 0241 - Medical Insurance                      | 270,846           | 276,582           | 269,876           | 328,179            |                | 408,180             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 1,331             | 782               | 810               | 3,449              |                | 4,029               |                |                     |                    |
| 0249 - Tuition Reimbursement                  | -                 | -                 | 9,639             | -                  |                | -                   |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>563,624</b>    | <b>581,317</b>    | <b>659,677</b>    | <b>763,359</b>     |                | <b>1,096,093</b>    |                |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 1,500             | -                 | 284               | -                  |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>1,500</b>      | <b>-</b>          | <b>284</b>        | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 1,991             | 3,274             | 5,296             | 8,750              |                | 5,950               |                |                     |                    |
| 0420 - Textbooks                              | 82                | 1,450             | 3,504             | -                  |                | -                   |                |                     |                    |
| 0470 - Software                               | 180               | 94                | 1,456             | 5,000              |                | 4,500               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware              | 34                | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>2,287</b>      | <b>4,817</b>      | <b>10,255</b>     | <b>13,750</b>      |                | <b>10,450</b>       |                |                     |                    |
| <i>Special Education Program Total:</i>       | <b>1,628,732</b>  | <b>1,649,448</b>  | <b>2,037,469</b>  | <b>2,231,335</b>   | <b>26.03</b>   | <b>2,859,714</b>    | <b>30.03</b>   |                     |                    |
| <b>1272 - TITLE I-A/D PROGRAMS</b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0140 - Other Stipends                         | 23                | 25                | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>23</b>         | <b>25</b>         | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <i>Title I-A/D Programs Total:</i>            | <b>23</b>         | <b>25</b>         | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>1283 - ALTERNATIVE EDUCATION PROGRAM</b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 358,236           | 473,209           | 467,197           | 616,337            | 8.00           | 588,662             | 7.00           |                     |                    |
| 0112 - Classified Salaries                    | 41,260            | 33,205            | 32,026            | 42,209             | 1.44           | 35,469              | 1.13           |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 4,308             | 4,021             | 16,442            | 13,700             |                | 13,700              |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | -                 | 143               | -                 | 2,500              |                | 2,500               |                |                     |                    |
| 0130 - Overtime Salary                        | 59                | 99                | 75                | 144                |                | 144                 |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | -                 | 5,400             | 5,589             | 5,589              |                | 6,000               |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>403,864</b>    | <b>516,077</b>    | <b>521,330</b>    | <b>680,479</b>     | <b>9.44</b>    | <b>646,475</b>      | <b>8.13</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 7,689             | 5,726             | 6,630             | 7,009              |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 22,090            | 29,629            | 28,783            | 39,324             |                | 36,030              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 46,116            | 63,762            | 52,207            | 75,625             |                | 73,146              |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 6,918             | 11,473            | 17,679            | 25,806             |                | 90,505              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 2,136             | 1,405             | 2,308             | 5,869              |                | 8,636               |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | 3                 | 6                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 28,737            | 38,416            | 38,697            | 52,056             |                | 48,486              |                |                     |                    |
| 0231 - Workers' Comp                          | (227)             | 1,927             | 1,447             | 5,148              |                | 1,973               |                |                     |                    |
| 0232 - Unemployment Compensation              | 379               | 1,012             | 850               | 4,083              |                | 1,292               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 2,016             | 2,723              |                | 2,844               |                |                     |                    |
| 0241 - Medical Insurance                      | 122,956           | 124,854           | 124,528           | 179,279            |                | 150,637             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 446               | 670               | 663               | 1,258              |                | 1,050               |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>237,242</b>    | <b>278,880</b>    | <b>275,807</b>    | <b>398,180</b>     |                | <b>414,599</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0311 - Instruction Services                   | 24,105            | 17,278            | 15,659            | 80,000             |                | 60,000              |                |                     |                    |
| 0323 - Printing Costs                         | 6,428             | 9,401             | 11,596            | 10,700             |                | 8,850               |                |                     |                    |
| 0324 - Rentals                                | 72                | -                 | -                 | 200                |                | 200                 |                |                     |                    |
| 0341 - In-District Travel                     | 139               | 263               | 46                | 200                |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                 | 377               | 153               | -                 | -                  |                | -                   |                |                     |                    |
| 0353 - Postage                                | 942               | 953               | 967               | 1,500              |                | 350                 |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>32,062</b>     | <b>28,049</b>     | <b>28,268</b>     | <b>92,600</b>      |                | <b>69,400</b>       |                |                     |                    |

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| Requirements                                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0400 - SUPPLIES AND MATERIALS</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                        | 14,555            | 5,442             | 9,622             | 12,500             |                | 10,150              |                |                     |                    |
| 0417 - Awards/Incentives                          | 2,607             | 136               | -                 | 2,000              |                | -                   |                |                     |                    |
| 0418 - Food                                       | 2,130             | 1,177             | 2,035             | 3,000              |                | 2,000               |                |                     |                    |
| 0420 - Textbooks                                  | 131               | 69                | -                 | 3,000              |                | 3,000               |                |                     |                    |
| 0460 - Non-Consumable Products                    | 11,440            | 1,730             | 1,998             | 5,000              |                | 4,000               |                |                     |                    |
| 0470 - Software                                   | 5                 | 10,931            | 92,566            | 15,450             |                | 14,500              |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                  | 4,097             | 776               | 1,479             | 2,000              |                | 500                 |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>       | <b>34,964</b>     | <b>20,259</b>     | <b>107,702</b>    | <b>42,950</b>      |                | <b>34,150</b>       |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                                | 3,590             | 2,622             | 4,215             | 2,674              |                | 4,000               |                |                     |                    |
| <i>Object Other Objects Total:</i>                | <b>3,590</b>      | <b>2,622</b>      | <b>4,215</b>      | <b>2,674</b>       |                | <b>4,000</b>        |                |                     |                    |
| <i>Alternative Education Program Total:</i>       | <b>711,722</b>    | <b>845,888</b>    | <b>937,322</b>    | <b>1,216,883</b>   | <b>9.44</b>    | <b>1,168,624</b>    | <b>8.13</b>    |                     |                    |
| <b>1291 - ESL INSTRUCTIONAL PROGRAM</b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                          | 618,050           | 648,938           | 800,493           | 680,768            | 9.00           | 562,927             | 7.00           |                     |                    |
| 0112 - Classified Salaries                        | 141,053           | 188,966           | 187,844           | 171,233            | 5.69           | 207,374             | 6.50           |                     |                    |
| 0121 - Substitute - Licensed Salaries             | 15,729            | 5,226             | 6,923             | 22,000             |                | 22,000              |                |                     |                    |
| 0122 - Substitute - Classified Salaries           | 5,799             | 11,612            | 6,765             | 14,000             |                | 14,000              |                |                     |                    |
| 0130 - Overtime Salary                            | 4,482             | 6,068             | 1,133             | 672                |                | 672                 |                |                     |                    |
| 0140 - Other Stipends                             | 157               | -                 | -                 | -                  |                | 826                 |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive                | -                 | -                 | -                 | -                  |                | 4,800               |                |                     |                    |
| <i>Object Salaries Total:</i>                     | <b>785,270</b>    | <b>860,810</b>    | <b>1,003,157</b>  | <b>888,673</b>     | <b>14.69</b>   | <b>812,599</b>      | <b>13.50</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                 | 6,456             | 6,846             | 9,027             | 9,207              |                | 5,917               |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                  | 46,328            | 46,976            | 56,368            | 53,321             |                | 48,637              |                |                     |                    |
| 0213 - PERS UAL Contribution                      | 96,389            | 106,042           | 98,973            | 97,017             |                | 90,071              |                |                     |                    |
| 0216 - OPSRP Employer Contribution                | 19,198            | 19,357            | 38,144            | 35,609             |                | 116,204             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution             | 239               | 82                | 53                | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution            | -                 | 13                | 51                | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)            | 59,446            | 64,949            | 74,868            | 67,984             |                | 60,946              |                |                     |                    |
| 0231 - Workers' Comp                              | (454)             | 3,285             | 2,895             | 6,764              |                | 2,508               |                |                     |                    |
| 0232 - Unemployment Compensation                  | 777               | 1,674             | 1,679             | 5,331              |                | 1,623               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                  | -                 | -                 | 3,852             | 3,556              |                | 3,574               |                |                     |                    |
| 0241 - Medical Insurance                          | 269,852           | 234,043           | 321,832           | 289,547            |                | 257,542             |                |                     |                    |
| 0248 - 403(B) Employer Match                      | 922               | 804               | 1,012             | 1,848              |                | 1,705               |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>     | <b>499,154</b>    | <b>484,071</b>    | <b>608,754</b>    | <b>570,184</b>     |                | <b>588,727</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0312 - Instructional Program Improvement Services | -                 | -                 | -                 | 10,000             |                | 10,000              |                |                     |                    |
| 0341 - In-District Travel                         | 34                | -                 | -                 | 500                |                | 500                 |                |                     |                    |
| <i>Object Purchased Services Total:</i>           | <b>34</b>         | <b>-</b>          | <b>-</b>          | <b>10,500</b>      |                | <b>10,500</b>       |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                        | 1,034             | 1,498             | 1,424             | 54,450             |                | 43,900              |                |                     |                    |
| 0420 - Textbooks                                  | -                 | 43                | -                 | 2,800              |                | -                   |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                  | -                 | -                 | -                 | 5,000              |                | 5,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>       | <b>1,034</b>      | <b>1,541</b>      | <b>1,424</b>      | <b>62,250</b>      |                | <b>48,900</b>       |                |                     |                    |
| <i>ESL Instructional Program Total:</i>           | <b>1,285,491</b>  | <b>1,346,422</b>  | <b>1,613,335</b>  | <b>1,531,607</b>   | <b>14.69</b>   | <b>1,460,726</b>    | <b>13.50</b>   |                     |                    |

| Requirements                                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>2112 - ATTENDANCE SERVICES</u></b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                       | 37,630            | 99,241            | 95,825            | 98,679             | 2.00           | 46,373              | 1.00           |                     |                    |
| 0122 - Substitute - Classified Salaries          | 282               | 500               | -                 | 3,000              |                | 3,000               |                |                     |                    |
| 0130 - Overtime Salary                           | 3,129             | 1,265             | 1,415             | 3,500              |                | 3,500               |                |                     |                    |
| <i>Object Salaries Total:</i>                    | <b>41,041</b>     | <b>101,006</b>    | <b>97,240</b>     | <b>105,179</b>     | <b>2.00</b>    | <b>52,873</b>       | <b>1.00</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                | -                 | 3,355             | 3,776             | 3,997              |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                 | 2,446             | 6,052             | 5,774             | 6,311              |                | 3,172               |                |                     |                    |
| 0213 - PERS UAL Contribution                     | 4,847             | 13,116            | 9,886             | 11,237             |                | 5,383               |                |                     |                    |
| 0216 - OPSRP Employer Contribution               | 1,182             | 1,302             | 2,025             | 2,493              |                | 7,567               |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution            | -                 | 9                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)           | 3,081             | 7,643             | 7,313             | 8,046              |                | 3,966               |                |                     |                    |
| 0231 - Workers' Comp                             | (24)              | 360               | 277               | 806                |                | 172                 |                |                     |                    |
| 0232 - Unemployment Compensation                 | 43                | 200               | 166               | 631                |                | 106                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                 | -                 | -                 | 377               | 421                |                | 233                 |                |                     |                    |
| 0241 - Medical Insurance                         | 18,186            | 18,920            | 38,283            | 37,506             |                | 19,437              |                |                     |                    |
| 0248 - 403(B) Employer Match                     | -                 | -                 | -                 | 240                |                | 120                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>    | <b>29,760</b>     | <b>50,957</b>     | <b>67,877</b>     | <b>71,688</b>      |                | <b>40,156</b>       |                |                     |                    |
| <i>Attendance Services Total:</i>                | <b>70,801</b>     | <b>151,963</b>    | <b>165,116</b>    | <b>176,867</b>     | <b>2.00</b>    | <b>93,029</b>       | <b>1.00</b>    |                     |                    |
| <b><u>2113 - SOCIAL WORK SERVICES</u></b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0318 - Prof & Improvement Costs Non-Instr        | -                 | -                 | -                 | 1,000              |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>1,000</b>       |                | <b>-</b>            |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                       | -                 | -                 | -                 | 1,000              |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>1,000</b>       |                | <b>-</b>            |                |                     |                    |
| <i>Social Work Services Total:</i>               | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>2,000</b>       |                | <b>-</b>            |                |                     |                    |
| <b><u>2114 - STUDENT ACCOUNTING SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                       | 119,875           | 24,494            | 23,201            | 25,469             | 0.34           | 26,711              | 0.34           |                     |                    |
| 0122 - Substitute - Classified Salaries          | 207               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0130 - Overtime Salary                           | 2,681             | 2,383             | 1,863             | 2,931              |                | 2,931               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive               | 4,800             | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                    | <b>127,562</b>    | <b>26,878</b>     | <b>25,064</b>     | <b>28,400</b>      | <b>0.34</b>    | <b>29,642</b>       | <b>0.34</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                | 2,544             | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                 | 6,294             | -                 | -                 | 176                |                | 176                 |                |                     |                    |
| 0213 - PERS UAL Contribution                     | 12,584            | 2,241             | 2,929             | 2,900              |                | 3,101               |                |                     |                    |
| 0216 - OPSRP Employer Contribution               | 1,798             | -                 | -                 | 220                |                | 215                 |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution            | 1,584             | 1,610             | 1,842             | 5,960              |                | 5,016               |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)           | 9,046             | 1,969             | 1,830             | 2,172              |                | 2,223               |                |                     |                    |
| 0231 - Workers' Comp                             | (73)              | 102               | 64                | 221                |                | 95                  |                |                     |                    |
| 0232 - Unemployment Compensation                 | 125               | 51                | 51                | 170                |                | 59                  |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                 | -                 | -                 | 85                | 115                |                | 131                 |                |                     |                    |
| 0241 - Medical Insurance                         | 33,486            | 6,342             | 6,471             | 6,376              |                | 6,609               |                |                     |                    |
| 0248 - 403(B) Employer Match                     | 180               | -                 | -                 | 41                 |                | 41                  |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>    | <b>67,568</b>     | <b>12,315</b>     | <b>13,273</b>     | <b>18,351</b>      |                | <b>17,666</b>       |                |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 2,308             | 222               | 2,539             | 2,500              |                | 2,500               |                |                     |                    |
| Object Supplies and Materials Total:          | 2,308             | 222               | 2,539             | 2,500              |                | 2,500               |                |                     |                    |
| Student Accounting Services Total:            | 197,438           | 39,415            | 40,877            | 49,251             | 0.34           | 49,808              | 0.34           |                     |                    |
| <b><u>2115 - STUDENT SAFETY SERVICES</u></b>  |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | -                 | -                 | -                 | -                  |                | 59,494              | 1.00           |                     |                    |
| 0130 - Overtime Salary                        | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Object Salaries Total:                        | -                 | -                 | -                 | -                  |                | 59,494              | 1.00           |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | -                 | -                 | -                 | -                  |                | 3,570               |                |                     |                    |
| 0213 - PERS UAL Contribution                  | -                 | -                 | -                 | -                  |                | 6,906               |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | -                 | -                 | -                 | -                  |                | 9,095               |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | -                 | -                 | -                 | -                  |                | 4,462               |                |                     |                    |
| 0231 - Workers' Comp                          | -                 | -                 | -                 | -                  |                | 178                 |                |                     |                    |
| 0232 - Unemployment Compensation              | -                 | -                 | -                 | -                  |                | 119                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | -                 | -                  |                | 262                 |                |                     |                    |
| 0241 - Medical Insurance                      | -                 | -                 | -                 | -                  |                | 19,437              |                |                     |                    |
| 0248 - 403(B) Employer Match                  | -                 | -                 | -                 | -                  |                | 120                 |                |                     |                    |
| Object Associated Payroll Costs Total:        | -                 | -                 | -                 | -                  |                | 44,149              |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0318 - Prof & Improvement Costs Non-Instr     | -                 | 90                | -                 | -                  |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 121,274           | 96,493            | 217,753           | 160,000            |                | 160,000             |                |                     |                    |
| Object Purchased Services Total:              | 121,274           | 96,583            | 217,753           | 160,000            |                | 160,000             |                |                     |                    |
| Student Safety Services Total:                | 121,274           | 96,583            | 217,753           | 160,000            |                | 263,643             | 1.00           |                     |                    |
| <b><u>2122 - COUNSELING SERVICES</u></b>      |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                      | 143,531           | 138,057           | 134,938           | 156,649            | 2.00           | 225,352             | 3.00           |                     |                    |
| 0112 - Classified Salaries                    | 37,817            | 35,611            | 23,581            | 39,534             | 1.00           | 140,740             | 3.00           |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 588               | 1,206             | 10,622            | 11,000             |                | 11,000              |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | -                 | 148               | 144               | -                  |                | -                   |                |                     |                    |
| 0130 - Overtime Salary                        | 471               | 1,213             | 279               | 239                |                | 239                 |                |                     |                    |
| 0132 - Extra Days Salaries                    | 13,317            | 8,702             | 9,308             | 9,888              | 0.13           | 10,602              | 0.13           |                     |                    |
| 0140 - Other Stipends                         | 300               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 4,800             | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Object Salaries Total:                        | 200,824           | 184,936           | 178,871           | 217,310            | 3.13           | 387,933             | 6.13           |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 337               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 12,035            | 11,013            | 9,880             | 13,039             |                | 23,276              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 24,967            | 22,460            | 18,517            | 23,465             |                | 43,728              |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 5,615             | 5,294             | 7,486             | 10,157             |                | 58,415              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 35                | 72                | 782               | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 15,911            | 13,910            | 13,497            | 16,624             |                | 29,095              |                |                     |                    |
| 0231 - Workers' Comp                          | (110)             | 704               | 539               | 1,661              |                | 1,186               |                |                     |                    |
| 0232 - Unemployment Compensation              | 199               | 365               | 288               | 1,303              |                | 776                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 703               | 869                |                | 1,706               |                |                     |                    |
| 0241 - Medical Insurance                      | 38,658            | 53,546            | 55,829            | 56,259             |                | 116,622             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 346               | 275               | 240               | 338                |                | 672                 |                |                     |                    |
| Object Associated Payroll Costs Total:        | 97,992            | 107,638           | 107,761           | 123,715            |                | 275,476             |                |                     |                    |



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| Requirements  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0300 - PURCHASED SERVICES</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0342 - Out-of-District Travel                         | 531               | 149               | -                 | -                  |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                | -                 | 190               | 570               | 600                |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>               | <b>531</b>        | <b>339</b>        | <b>570</b>        | <b>600</b>         |                | <b>-</b>            |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                            | 994               | 1,420             | 855               | 4,800              |                | 4,400               |                |                     |                    |
| 0470 - Software                                       | 3,946             | 4,919             | 3,458             | 5,000              |                | 5,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>           | <b>4,940</b>      | <b>6,339</b>      | <b>4,313</b>      | <b>9,800</b>       |                | <b>9,400</b>        |                |                     |                    |
| <i>Counseling Services Total:</i>                     | <b>304,287</b>    | <b>299,253</b>    | <b>291,516</b>    | <b>351,425</b>     | <b>3.13</b>    | <b>672,809</b>      | <b>6.13</b>    |                     |                    |
| <b><u>2130 - HEALTH &amp; NURSING SERVICES</u></b>    |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                            | 3,613             | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0114 - Managerial - Classified                        | 5,616             | -                 | 131,930           | 154,448            | 1.00           | 136,236             | 1.00           |                     |                    |
| 0122 - Substitute - Classified Salaries               | 685               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0140 - Other Stipends                                 | -                 | -                 | -                 | 3,600              |                | 3,600               |                |                     |                    |
| <i>Object Salaries Total:</i>                         | <b>9,914</b>      | <b>-</b>          | <b>131,930</b>    | <b>158,048</b>     | <b>1.00</b>    | <b>139,836</b>      | <b>1.00</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                      | 554               | -                 | 7,669             | 9,483              |                | 8,390               |                |                     |                    |
| 0213 - PERS UAL Contribution                          | 1,163             | -                 | 15,703            | 17,997             |                | 16,232              |                |                     |                    |
| 0216 - OPSRP Employer Contribution                    | 266               | -                 | 5,806             | 7,144              |                | 21,378              |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                | 758               | -                 | 10,124            | 12,091             |                | 10,488              |                |                     |                    |
| 0231 - Workers' Comp                                  | (285)             | -                 | 349               | 1,185              |                | 420                 |                |                     |                    |
| 0232 - Unemployment Compensation                      | 10                | -                 | 295               | 948                |                | 280                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                      | -                 | -                 | 441               | 632                |                | 615                 |                |                     |                    |
| 0241 - Medical Insurance                              | 76                | -                 | 24,161            | 28,500             |                | 24,778              |                |                     |                    |
| 0248 - 403(B) Employer Match                          | -                 | -                 | -                 | 120                |                | 120                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>         | <b>2,542</b>      | <b>-</b>          | <b>64,548</b>     | <b>78,100</b>      |                | <b>82,701</b>       |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0341 - In-District Travel                             | 55                | 256               | -                 | -                  |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                         | -                 | 875               | -                 | 2,000              |                | 1,000               |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                | 2,108             | 2,298             | 292               | -                  |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>               | <b>2,163</b>      | <b>3,429</b>      | <b>292</b>        | <b>2,000</b>       |                | <b>1,000</b>        |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                            | 14,674            | 23,337            | 21,914            | 21,750             |                | 17,875              |                |                     |                    |
| 0418 - Food   | -                 | 2,561             | 1,340             | 1,000              |                | 1,000               |                |                     |                    |
| 0460 - Non-Consumable Products                        | 1,257             | 3,203             | 3,643             | 4,500              |                | 5,500               |                |                     |                    |
| 0470 - Software                                       | 4,198             | 2,291             | 540               | 500                |                | -                   |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                      | 300               | 20                | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>           | <b>20,429</b>     | <b>31,413</b>     | <b>27,437</b>     | <b>27,750</b>      |                | <b>24,375</b>       |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                                    | 400               | 321               | 3,600             | 4,000              |                | 6,800               |                |                     |                    |
| <i>Object Other Objects Total:</i>                    | <b>400</b>        | <b>321</b>        | <b>3,600</b>      | <b>4,000</b>       |                | <b>6,800</b>        |                |                     |                    |
| <i>Health &amp; Nursing Services Total:</i>           | <b>35,448</b>     | <b>35,162</b>     | <b>227,807</b>    | <b>269,898</b>     | <b>1.00</b>    | <b>254,712</b>      | <b>1.00</b>    |                     |                    |
| <b><u>2160 - OTHER STUDENT TREATMENT SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0313 - Student Services                               | 156,838           | 125,374           | 256,813           | 110,000            |                | 109,030             |                |                     |                    |
| <i>Object Purchased Services Total:</i>               | <b>156,838</b>    | <b>125,374</b>    | <b>256,813</b>    | <b>110,000</b>     |                | <b>109,030</b>      |                |                     |                    |
| <i>Other Student Treatment Services Total:</i>        | <b>156,838</b>    | <b>125,374</b>    | <b>256,813</b>    | <b>110,000</b>     |                | <b>109,030</b>      |                |                     |                    |

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| Requirements  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>2190 - SERVICE DIRECTION, STUDENT SUPPORT SERVICES</b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                                | 21,771            | 31,715            | 54,316            | 67,478             | 1.00           | 58,575              | 1.00           |                     |                    |
| 0113 - Administrators                                     | 140,871           | 147,914           | 145,083           | 154,229            | 1.00           | 165,552             | 1.00           |                     |                    |
| 0130 - Overtime Salary                                    | 78                | 117               | -                 | -                  |                | -                   |                |                     |                    |
| 0140 - Other Stipends                                     | 6,000             | 6,000             | 10,468            | 6,000              |                | 6,000               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive                        | -                 | 12,000            | 10,000            | 20,000             |                | 12,000              |                |                     |                    |
| <b>Object Salaries Total:</b>                             | <b>168,720</b>    | <b>197,746</b>    | <b>219,867</b>    | <b>247,707</b>     | <b>2.00</b>    | <b>242,127</b>      | <b>2.00</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                         | -                 | -                 | 11,601            | 13,265             |                | 34,471              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                          | 9,116             | 11,542            | 12,917            | 14,862             |                | 14,528              |                |                     |                    |
| 0213 - PERS UAL Contribution                              | 17,524            | 21,358            | 25,002            | 28,206             |                | 28,106              |                |                     |                    |
| 0216 - OPSRP Employer Contribution                        | 5,752             | 5,540             | 2,592             | 3,050              |                | 8,955               |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                    | 12,732            | 13,573            | 16,786            | 18,950             |                | 17,601              |                |                     |                    |
| 0231 - Workers' Comp                                      | (87)              | 653               | 550               | 1,858              |                | 726                 |                |                     |                    |
| 0232 - Unemployment Compensation                          | 168               | 392               | 458               | 1,486              |                | 484                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                          | -                 | -                 | 778               | 991                |                | 1,033               |                |                     |                    |
| 0241 - Medical Insurance                                  | 27,981            | 12,124            | 19,543            | 18,753             |                | 19,437              |                |                     |                    |
| 0248 - 403(B) Employer Match                              | 70                | 120               | 110               | 240                |                | 240                 |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>             | <b>73,257</b>     | <b>65,303</b>     | <b>90,337</b>     | <b>101,661</b>     |                | <b>125,581</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>                          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0341 - In-District Travel                                 | -                 | 269               | 1,838             | 500                |                | 1,000               |                |                     |                    |
| 0342 - Out-of-District Travel                             | 3,690             | 8,628             | 11,121            | 10,000             |                | 7,500               |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                    | 500               | -                 | 1,050             | -                  |                | -                   |                |                     |                    |
| <b>Object Purchased Services Total:</b>                   | <b>4,190</b>      | <b>8,896</b>      | <b>14,009</b>     | <b>10,500</b>      |                | <b>8,500</b>        |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                | 476               | 1,602             | 2,540             | 5,000              |                | 3,000               |                |                     |                    |
| 0418 - Food   | 111               | 935               | 2,531             | 3,000              |                | 1,500               |                |                     |                    |
| 0430 - Library Books                                      | 1,300             | 2,669             | 2,858             | -                  |                | -                   |                |                     |                    |
| 0440 - Periodicals  | 100               | 100               | 195               | 200                |                | 200                 |                |                     |                    |
| 0460 - Non-Consumable Products                            | 241               | 687               | -                 | 5,000              |                | 3,500               |                |                     |                    |
| 0470 - Software   | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                          | -                 | 455               | 95                | 2,000              |                | -                   |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>               | <b>2,228</b>      | <b>6,450</b>      | <b>8,219</b>      | <b>15,200</b>      |                | <b>8,200</b>        |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees  | 595               | 1,245             | 845               | 1,000              |                | 750                 |                |                     |                    |
| <b>Object Other Objects Total:</b>                        | <b>595</b>        | <b>1,245</b>      | <b>845</b>        | <b>1,000</b>       |                | <b>750</b>          |                |                     |                    |
| <b>Service Direction, Student Support Services Total:</b> | <b>248,990</b>    | <b>279,641</b>    | <b>333,277</b>    | <b>376,068</b>     | <b>2.00</b>    | <b>385,158</b>      | <b>2.00</b>    |                     |                    |
| <b>2211 - IMPROVEMENT OF INSTRUCTION SERVICES</b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                                  | 200               | -                 | -                 | 56,542             | 0.75           | -                   |                |                     |                    |
| 0113 - Administrators                                     | 119,740           | 125,727           | 130,810           | 135,005            | 0.85           | 241,951             | 1.60           |                     |                    |
| 0114 - Managerial - Classified                            | 32,258            | 29,763            | 35,406            | 36,263             | 0.50           | 37,798              | 0.50           |                     |                    |
| 0140 - Other Stipends                                     | 6,250             | 6,530             | 6,600             | 6,750              |                | 1,800               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive                        | -                 | -                 | -                 | -                  |                | 12,000              |                |                     |                    |
| <b>Object Salaries Total:</b>                             | <b>158,448</b>    | <b>162,020</b>    | <b>172,816</b>    | <b>234,560</b>     | <b>2.10</b>    | <b>293,549</b>      | <b>2.10</b>    |                     |                    |

| Requirements                                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                 | -                 | -                 | -                 | -                  |                | 47,918              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                  | 1,966             | 1,762             | 1,975             | 5,614              |                | 17,612              |                |                     |                    |
| 0213 - PERS UAL Contribution                      | 4,109             | 15,124            | 20,346            | 26,709             |                | 34,076              |                |                     |                    |
| 0216 - OPSRP Employer Contribution                | 1,262             | 854               | 1,495             | 4,229              |                | 5,870               |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution             | 8,718             | 7,896             | 10,073            | 32,995             |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)            | 12,032            | 11,558            | 13,161            | 17,943             |                | 22,016              |                |                     |                    |
| 0231 - Workers' Comp                              | (81)              | 557               | 436               | 1,759              |                | 881                 |                |                     |                    |
| 0232 - Unemployment Compensation                  | 158               | 326               | 377               | 1,407              |                | 587                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                  | -                 | -                 | 576               | 938                |                | 1,292               |                |                     |                    |
| 0241 - Medical Insurance                          | 31,362            | 31,102            | 31,968            | 52,540             |                | 30,972              |                |                     |                    |
| 0248 - 403(B) Employer Match                      | 162               | 137               | 160               | 342                |                | 252                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>     | <b>59,688</b>     | <b>69,317</b>     | <b>80,566</b>     | <b>144,476</b>     |                | <b>161,476</b>      |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0312 - Instructional Program Improvement Services | -                 | -                 | -                 | 75,000             |                | -                   |                |                     |                    |
| 0341 - In-District Travel                         | 73                | 391               | 286               | 1,000              |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                     | -                 | -                 | -                 | 1,500              |                | 26,000              |                |                     |                    |
| 0353 - Postage                                    | 6                 | 2                 | -                 | 200                |                | 200                 |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst            | -                 | -                 | -                 | -                  |                | 12,000              |                |                     |                    |
| <i>Object Purchased Services Total:</i>           | <b>78</b>         | <b>393</b>        | <b>286</b>        | <b>77,700</b>      |                | <b>38,200</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                        | 728               | 206               | 670               | 1,500              |                | 1,500               |                |                     |                    |
| 0417 - Awards/Incentives                          | 885               | 170               | 179               | 5,000              |                | 3,000               |                |                     |                    |
| 0418 - Food                                       | -                 | 369               | 233               | 150                |                | 150                 |                |                     |                    |
| 0420 - Textbooks                                  | -                 | -                 | -                 | -                  |                | 500                 |                |                     |                    |
| 0440 - Periodicals                                | 95                | -                 | -                 | 100                |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                    | -                 | 1,564             | -                 | 1,500              |                | 250                 |                |                     |                    |
| 0470 - Software                                   | -                 | 6,470             | 685               | 15,000             |                | 15,000              |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                  | -                 | -                 | -                 | 5,000              |                | 5,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>       | <b>1,708</b>      | <b>8,779</b>      | <b>1,767</b>      | <b>28,250</b>      |                | <b>25,400</b>       |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                                | 1,543             | 1,404             | 1,407             | 1,500              |                | 1,500               |                |                     |                    |
| <i>Object Other Objects Total:</i>                | <b>1,543</b>      | <b>1,404</b>      | <b>1,407</b>      | <b>1,500</b>       |                | <b>1,500</b>        |                |                     |                    |
| <i>Improvement of Instruction Services Total:</i> | <b>221,465</b>    | <b>241,913</b>    | <b>256,842</b>    | <b>486,486</b>     | <b>2.10</b>    | <b>520,125</b>      | <b>2.10</b>    |                     |                    |
| <b><u>2220 - EDUCATIONAL MEDIA SERVICES</u></b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                          | -                 | -                 | -                 | -                  |                | 19,856              | 0.20           |                     |                    |
| 0112 - Classified Salaries                        | 184,777           | 209,245           | 191,812           | 230,174            | 6.00           | 229,797             | 6.00           |                     |                    |
| 0122 - Substitute - Classified Salaries           | 6,797             | 3,398             | 1,043             | 6,000              |                | 6,000               |                |                     |                    |
| 0130 - Overtime Salary                            | 7,274             | 11,673            | 13,725            | 4,894              |                | 4,894               |                |                     |                    |
| 0132 - Extra Days Salaries                        | -                 | 1,867             | -                 | -                  |                | 1,045               | 0.01           |                     |                    |
| 0155 - Opt-Out Insurance Incentive                | 4,800             | 4,800             | 2,400             | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                     | <b>203,649</b>    | <b>230,984</b>    | <b>208,980</b>    | <b>241,068</b>     | <b>6.00</b>    | <b>261,592</b>      | <b>6.21</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                 | 4,178             | 5,136             | 6,094             | 6,205              |                | 8,177               |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                  | 11,718            | 13,745            | 12,299            | 14,464             |                | 15,695              |                |                     |                    |
| 0213 - PERS UAL Contribution                      | 22,876            | 27,523            | 21,112            | 26,211             |                | 29,102              |                |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| 0216 - OPSRP Employer Contribution            | 3,503             | 4,136             | 5,537             | 7,410              |                | 32,471              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 110               | 65                | 57                | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 14,970            | 17,167            | 15,232            | 18,440             |                | 19,619              |                |                     |                    |
| 0231 - Workers' Comp                          | (119)             | 875               | 601               | 1,838              |                | 808                 |                |                     |                    |
| 0232 - Unemployment Compensation              | 208               | 449               | 366               | 1,447              |                | 523                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 794               | 966                |                | 1,151               |                |                     |                    |
| 0241 - Medical Insurance                      | 91,923            | 89,172            | 95,205            | 112,518            |                | 120,509             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 580               | 435               | 467               | 720                |                | 743                 |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b> | <b>149,946</b>    | <b>158,703</b>    | <b>157,763</b>    | <b>190,219</b>     |                | <b>228,798</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0323 - Printing Costs                         | -                 | 48                | -                 | -                  |                | -                   |                |                     |                    |
| 0341 - In-District Travel                     | -                 | -                 | -                 | 7,500              |                | 7,500               |                |                     |                    |
| <b>Object Purchased Services Total:</b>       | <b>-</b>          | <b>48</b>         | <b>-</b>          | <b>7,500</b>       |                | <b>7,500</b>        |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 13,597            | 10,388            | 11,021            | 18,870             |                | 15,995              |                |                     |                    |
| 0418 - Food                                   | 603               | -                 | 90                | 200                |                | 195                 |                |                     |                    |
| 0430 - Library Books                          | 7,102             | 24,476            | 27,325            | 14,210             |                | 11,825              |                |                     |                    |
| 0440 - Periodicals                            | 279               | 108               | 137               | 2,250              |                | 1,950               |                |                     |                    |
| 0460 - Non-Consumable Products                | 4,725             | 6,394             | 2,366             | 5,000              |                | 4,480               |                |                     |                    |
| 0470 - Software                               | 541               | 195               | 3,020             | 3,480              |                | 2,935               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware              | 644               | 975               | 870               | 3,385              |                | 2,840               |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>   | <b>27,490</b>     | <b>42,536</b>     | <b>44,828</b>     | <b>47,395</b>      |                | <b>40,220</b>       |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                            | 624               | 697               | 6,768             | 875                |                | 730                 |                |                     |                    |
| <b>Object Other Objects Total:</b>            | <b>624</b>        | <b>697</b>        | <b>6,768</b>      | <b>875</b>         |                | <b>730</b>          |                |                     |                    |
| <b>Educational Media Services Total:</b>      | <b>381,709</b>    | <b>432,967</b>    | <b>418,339</b>    | <b>487,057</b>     | <b>6.00</b>    | <b>538,840</b>      | <b>6.21</b>    |                     |                    |
| <b>2230 - ASSESSMENT &amp; TESTING</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0121 - Substitute - Licensed Salaries         | 31,457            | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0140 - Other Stipends                         | 118               | -                 | 30,323            | -                  |                | -                   |                |                     |                    |
| <b>Object Salaries Total:</b>                 | <b>31,574</b>     | <b>-</b>          | <b>30,323</b>     | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 334               | -                 | 508               | -                  |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 7                 | -                 | 80                | -                  |                | -                   |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 709               | -                 | 3,957             | -                  |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 3                 | -                 | 3                 | -                  |                | -                   |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 184               | -                 | 108               | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 2,415             | -                 | 2,333             | -                  |                | -                   |                |                     |                    |
| 0231 - Workers' Comp                          | (19)              | -                 | 86                | -                  |                | -                   |                |                     |                    |
| 0232 - Unemployment Compensation              | 32                | -                 | 54                | -                  |                | -                   |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 122               | -                  |                | -                   |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b> | <b>3,666</b>      | <b>-</b>          | <b>7,251</b>      | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 4,297             | 363               | 595               | 500                |                | -                   |                |                     |                    |
| 0470 - Software                               | 839               | 1,381             | 37,267            | 40,000             |                | 40,000              |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>   | <b>5,136</b>      | <b>1,744</b>      | <b>37,863</b>     | <b>40,500</b>      |                | <b>40,000</b>       |                |                     |                    |
| <b>Assessment &amp; Testing Total:</b>        | <b>40,376</b>     | <b>1,744</b>      | <b>75,436</b>     | <b>40,500</b>      |                | <b>40,000</b>       |                |                     |                    |

| Requirements  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>2240 - INSTRUCTIONAL STAFF DEVELOP</u></b>      |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0121 - Substitute - Licensed Salaries                 | 392               | 192               | 1,667             | 940                |                | 2,000               |                |                     |                    |
| 0122 - Substitute - Classified Salaries               | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0140 - Other Stipends                                 | 175               | 3,363             | 1,160             | -                  |                | 10,000              |                |                     |                    |
| <b>Object Salaries Total:</b>                         | <b>567</b>        | <b>3,555</b>      | <b>2,827</b>      | <b>940</b>         |                | <b>12,000</b>       |                |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                     | 11                | 78                | 30                | -                  |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                      | 11                | 214               | 68                | 56                 |                | 720                 |                |                     |                    |
| 0213 - PERS UAL Contribution                          | 24                | 537               | 263               | -                  |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution                    | -                 | 65                | 42                | 71                 |                | 882                 |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution                 | -                 | -                 | 59                | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution                | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                | 43                | 263               | 216               | 72                 |                | 900                 |                |                     |                    |
| 0231 - Workers' Comp                                  | (0)               | 13                | 23                | 10                 |                | 60                  |                |                     |                    |
| 0232 - Unemployment Compensation                      | 1                 | 7                 | 3                 | 6                  |                | 24                  |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                      | -                 | -                 | 11                | 4                  |                | 53                  |                |                     |                    |
| 0241 - Medical Insurance                              | -                 | 520               | -                 | -                  |                | -                   |                |                     |                    |
| 0248 - 403(B) Employer Match                          | -                 | 3                 | -                 | -                  |                | -                   |                |                     |                    |
| 0249 - Tuition Reimbursement                          | 43,166            | 2,677             | 63,668            | 45,000             |                | 45,000              |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>         | <b>43,254</b>     | <b>4,376</b>      | <b>64,385</b>     | <b>45,219</b>      |                | <b>47,639</b>       |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0342 - Out-of-District Travel                         | (43)              | 5,680             | 2,106             | 16,008             |                | 19,000              |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                | -                 | -                 | 3,600             | -                  |                | 40,000              |                |                     |                    |
| <b>Object Purchased Services Total:</b>               | <b>(43)</b>       | <b>5,680</b>      | <b>5,706</b>      | <b>16,008</b>      |                | <b>59,000</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                            | 462               | 97                | 352               | 1,000              |                | 631                 |                |                     |                    |
| 0418 - Food   | 17,068            | 9,691             | 24,484            | 18,000             |                | 18,000              |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>           | <b>17,530</b>     | <b>9,787</b>      | <b>24,836</b>     | <b>19,000</b>      |                | <b>18,631</b>       |                |                     |                    |
| <b>Instructional Staff Develop Total:</b>             | <b>61,308</b>     | <b>23,398</b>     | <b>97,754</b>     | <b>81,167</b>      |                | <b>137,270</b>      |                |                     |                    |
| <b><u>2244 - ADMINISTRATION STAFF DEVELOPMENT</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0249 - Tuition Reimbursement                          | 8,960             | -                 | 23,201            | 25,000             |                | 25,000              |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>         | <b>8,960</b>      | <b>-</b>          | <b>23,201</b>     | <b>25,000</b>      |                | <b>25,000</b>       |                |                     |                    |
| <b>Administration Staff Development Total:</b>        | <b>8,960</b>      | <b>-</b>          | <b>23,201</b>     | <b>25,000</b>      |                | <b>25,000</b>       |                |                     |                    |
| <b><u>2310 - BOARD OF EDUCATION SERVICES</u></b>      |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0341 - In-District Travel                             | 1,515             | -                 | 459               | 750                |                | 750                 |                |                     |                    |
| 0342 - Out-of-District Travel                         | 2,159             | 4,533             | 9,052             | 10,000             |                | 10,000              |                |                     |                    |
| 0354 - Advertising                                    | 412               | 606               | 600               | 1,000              |                | 1,000               |                |                     |                    |
| 0374 - Other Tuition                                  | 1,250             | 1,250             | 1,500             | 1,500              |                | 1,500               |                |                     |                    |
| 0381 - Audit Services                                 | -                 | 53,430            | 39,390            | 35,000             |                | 35,000              |                |                     |                    |
| 0382 - General Legal Services                         | 67,222            | 95,000            | 95,000            | 95,000             |                | 95,000              |                |                     |                    |
| 0388 - Elections Services                             | 10,092            | 2,633             | -                 | 2,000              |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                | 40,825            | 3,700             | 3,060             | 5,000              |                | 5,000               |                |                     |                    |
| <b>Object Purchased Services Total:</b>               | <b>123,476</b>    | <b>161,152</b>    | <b>149,061</b>    | <b>150,250</b>     |                | <b>148,250</b>      |                |                     |                    |

Continued from previous page.

| Requirements   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                 | 479               | 744               | 343               | 500                |                | 500                 |                |                     |                    |
| 0418 - Food  | 2,925             | 3,409             | 2,515             | 2,500              |                | 2,996               |                |                     |                    |
| 0460 - Non-Consumable Products                             | -                 | -                 | 30                | -                  |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>                | <b>3,404</b>      | <b>4,153</b>      | <b>2,888</b>      | <b>3,000</b>       |                | <b>3,496</b>        |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees   | 8,161             | 8,161             | 9,196             | 9,000              |                | 9,250               |                |                     |                    |
| 0655 - Judgments & Settlements                             | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>                         | <b>8,161</b>      | <b>8,161</b>      | <b>9,196</b>      | <b>9,000</b>       |                | <b>9,250</b>        |                |                     |                    |
| <i>Board of Education Services Total:</i>                  | <b>135,040</b>    | <b>173,466</b>    | <b>161,145</b>    | <b>162,250</b>     |                | <b>160,996</b>      |                |                     |                    |
| <b><u>2321 - OFFICE OF THE SUPERINTENDENT SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0113 - Administrators                                      | 192,115           | 195,958           | 284,188           | 294,407            | 1.50           | 240,136             | 1.14           |                     |                    |
| 0114 - Managerial - Classified                             | 64,209            | 66,524            | 70,677            | 74,181             | 1.00           | 77,320              | 1.00           |                     |                    |
| 0140 - Other Stipends                                      | 11,900            | 12,600            | 12,600            | 18,600             |                | 14,460              |                |                     |                    |
| <i>Object Salaries Total:</i>                              | <b>268,224</b>    | <b>275,081</b>    | <b>367,465</b>    | <b>387,188</b>     | <b>2.50</b>    | <b>331,916</b>      | <b>2.14</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                          | 14,934            | 11,693            | 22,243            | 22,949             |                | 47,588              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                           | 16,813            | 15,776            | 22,403            | 23,231             |                | 19,915              |                |                     |                    |
| 0213 - PERS UAL Contribution                               | 30,963            | 28,087            | 43,428            | 44,093             |                | 38,529              |                |                     |                    |
| 0216 - OPSRP Employer Contribution                         | 2,484             | 1,950             | 3,139             | 3,407              |                | 12,004              |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                     | 20,416            | 16,335            | 25,012            | 29,620             |                | 21,027              |                |                     |                    |
| 0231 - Workers' Comp                                       | (136)             | 943               | 934               | 2,904              |                | 996                 |                |                     |                    |
| 0232 - Unemployment Compensation                           | 267               | 546               | 808               | 2,323              |                | 664                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                           | -                 | -                 | 1,226             | 1,549              |                | 1,234               |                |                     |                    |
| 0241 - Medical Insurance                                   | 46,202            | 47,727            | 60,705            | 71,250             |                | 53,025              |                |                     |                    |
| 0248 - 403(B) Employer Match                               | 12,000            | 12,000            | 14,400            | 360                |                | 257                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>              | <b>143,944</b>    | <b>135,057</b>    | <b>194,298</b>    | <b>201,686</b>     |                | <b>195,239</b>      |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0312 - Instructional Program Improvement Services          | -                 | 5,850             | 4,875             | 4,000              |                | 4,000               |                |                     |                    |
| 0323 - Printing Costs                                      | -                 | -                 | 2,347             | 2,000              |                | 1,000               |                |                     |                    |
| 0341 - In-District Travel                                  | -                 | 29                | 250               | 250                |                | 250                 |                |                     |                    |
| 0342 - Out-of-District Travel                              | 3,887             | 9,233             | 9,354             | 9,000              |                | 9,000               |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                     | 51,129            | 46,093            | 52                | 5,000              |                | 5,000               |                |                     |                    |
| <i>Object Purchased Services Total:</i>                    | <b>55,016</b>     | <b>61,206</b>     | <b>16,877</b>     | <b>20,250</b>      |                | <b>19,250</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                 | 1,148             | 464               | 3,165             | 4,996              |                | 3,000               |                |                     |                    |
| 0417 - Awards/Incentives                                   | 148               | 70                | 382               | 1,000              |                | 750                 |                |                     |                    |
| 0418 - Food  | 7,336             | 4,390             | 6,785             | 3,000              |                | 3,000               |                |                     |                    |
| 0460 - Non-Consumable Products                             | 2,085             | 1,993             | 1,859             | 1,500              |                | 1,500               |                |                     |                    |
| 0470 - Software  | 71                | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                           | -                 | -                 | -                 | 1,000              |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>                | <b>10,788</b>     | <b>6,917</b>      | <b>12,190</b>     | <b>11,496</b>      |                | <b>8,250</b>        |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees   | 1,215             | 1,415             | 2,747             | 3,000              |                | 3,000               |                |                     |                    |
| <i>Object Other Objects Total:</i>                         | <b>1,215</b>      | <b>1,415</b>      | <b>2,747</b>      | <b>3,000</b>       |                | <b>3,000</b>        |                |                     |                    |
| <i>Office of the Superintendent Services Total:</i>        | <b>479,188</b>    | <b>479,677</b>    | <b>593,577</b>    | <b>623,620</b>     | <b>2.50</b>    | <b>557,655</b>      | <b>2.14</b>    |                     |                    |

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| Requirements   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>2329 - OTHER EXECUTIVE ADMINISTRATION SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs                              | 581               | 683               | 986               | 1,000              |                | 1,000               |                |                     |                    |
| 0323 - Printing Costs  | 13,921            | 13,584            | 13,488            | 10,000             |                | 14,680              |                |                     |                    |
| 0324 - Rentals   | 4,635             | 5,507             | 3,304             | 5,000              |                | 5,000               |                |                     |                    |
| 0353 - Postage   | 5,614             | 4,047             | 5,056             | 8,000              |                | 8,000               |                |                     |                    |
| <i>Object Purchased Services Total:</i>                      | <b>24,751</b>     | <b>23,821</b>     | <b>22,834</b>     | <b>24,000</b>      |                | <b>28,680</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                   | 4,752             | 852               | 2,120             | 3,000              |                | 3,000               |                |                     |                    |
| 0418 - Food  | 2,545             | 3,189             | 2,053             | 2,500              |                | 2,500               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>                  | <b>7,297</b>      | <b>4,041</b>      | <b>4,173</b>      | <b>5,500</b>       |                | <b>5,500</b>        |                |                     |                    |
| <i>Other Executive Administration Services Total:</i>        | <b>32,048</b>     | <b>27,862</b>     | <b>27,007</b>     | <b>29,500</b>      |                | <b>34,180</b>       |                |                     |                    |
| <b><u>2410 - OFFICE OF THE PRINCIPAL SERVICES</u></b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0111 - Licensed Salaries                                     | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0112 - Classified Salaries                                   | 324,452           | 463,383           | 473,522           | 535,049            | 12.50          | 562,606             | 12.50          |                     |                    |
| 0113 - Administrators  | 1,266,009         | 1,497,314         | 1,626,011         | 1,607,763          | 12.50          | 1,676,519           | 12.50          |                     |                    |
| 0114 - Managerial - Classified                               | 55,406            | 115,672           | 116,167           | 116,568            | 2.00           | 134,904             | 2.00           |                     |                    |
| 0121 - Substitute - Licensed Salaries                        | -                 | 625               | -                 | -                  |                | -                   |                |                     |                    |
| 0122 - Substitute - Classified Salaries                      | 15,021            | 7,032             | 3,456             | 16,500             |                | 16,500              |                |                     |                    |
| 0130 - Overtime Salary                                       | 7,188             | 9,504             | 13,094            | 4,923              |                | 4,923               |                |                     |                    |
| 0140 - Other Stipends  | 9,087             | 20,615            | 17,828            | 22,800             |                | 19,722              |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive                           | 29,600            | 33,600            | 33,600            | 50,400             |                | 26,400              |                |                     |                    |
| <i>Object Salaries Total:</i>                                | <b>1,706,762</b>  | <b>2,147,745</b>  | <b>2,283,678</b>  | <b>2,354,003</b>   | <b>27.00</b>   | <b>2,441,574</b>    | <b>27.00</b>   |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                            | 29,872            | 41,871            | 54,755            | 53,716             |                | 113,731             |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                             | 82,923            | 116,142           | 130,028           | 138,518            |                | 142,577             |                |                     |                    |
| 0213 - PERS UAL Contribution                                 | 166,335           | 221,463           | 261,767           | 265,609            |                | 280,934             |                |                     |                    |
| 0216 - OPSRP Employer Contribution                           | 32,548            | 35,710            | 64,497            | 71,998             |                | 269,003             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution                        | 21,019            | 7,439             | 77                | -                  |                | 12,260              |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution                       | -                 | 3                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                       | 128,484           | 159,554           | 172,540           | 180,082            |                | 183,116             |                |                     |                    |
| 0231 - Workers' Comp   | (926)             | 7,665             | 6,187             | 17,714             |                | 7,367               |                |                     |                    |
| 0232 - Unemployment Compensation                             | 1,701             | 4,173             | 4,833             | 14,123             |                | 4,883               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                             | -                 | -                 | 7,762             | 9,415              |                | 10,745              |                |                     |                    |
| 0241 - Medical Insurance                                     | 392,776           | 428,409           | 484,682           | 553,157            |                | 519,155             |                |                     |                    |
| 0248 - 403(B) Employer Match                                 | 1,306             | 1,576             | 1,805             | 3,283              |                | 3,240               |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>                | <b>856,039</b>    | <b>1,024,004</b>  | <b>1,188,932</b>  | <b>1,307,615</b>   |                | <b>1,547,011</b>    |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0323 - Printing Costs  | 48,071            | 54,322            | 65,639            | 60,056             |                | 62,056              |                |                     |                    |
| 0324 - Rentals   | 5,419             | 2,424             | 3,199             | 4,500              |                | 1,000               |                |                     |                    |
| 0341 - In-District Travel                                    | 592               | 62                | 293               | 7,600              |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                                | 2,344             | 3,144             | 3,718             | 80,000             |                | 47,000              |                |                     |                    |
| 0351 - Telephone Services                                    | 951               | 1,605             | 2,019             | 2,392              |                | 2,150               |                |                     |                    |
| 0353 - Postage   | 7,107             | 8,262             | 8,460             | 7,811              |                | 7,800               |                |                     |                    |
| 0354 - Advertising   | -                 | 2,820             | 1,000             | -                  |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                       | 5,972             | 200               | -                 | 1,500              |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>                      | <b>70,456</b>     | <b>72,839</b>     | <b>84,328</b>     | <b>163,859</b>     |                | <b>120,006</b>      |                |                     |                    |



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| Requirements                                   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0400 - SUPPLIES AND MATERIALS</b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                     | 53,630            | 96,379            | 76,995            | 67,831             |                | 63,980              |                |                     |                    |
| 0411 - Fuel (VEHICLES)                         | 41                | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0417 - Awards/Incentives                       | 3,652             | 2,641             | 3,053             | 4,200              |                | 5,500               |                |                     |                    |
| 0418 - Food                                    | 27,100            | 24,088            | 23,650            | 17,500             |                | 13,500              |                |                     |                    |
| 0430 - Library Books                           | -                 | 276               | -                 | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                 | 26,112            | 15,521            | 12,771            | 19,187             |                | 14,200              |                |                     |                    |
| 0470 - Software                                | 2,608             | 1,516             | 4,755             | 4,200              |                | 3,800               |                |                     |                    |
| 0480 - Non-Capital Tech Hardware               | 20,349            | 13,187            | 2,159             | 5,402              |                | 16,941              |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>    | <b>133,492</b>    | <b>153,607</b>    | <b>123,383</b>    | <b>118,320</b>     |                | <b>117,921</b>      |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                    |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                             | 4,723             | 4,774             | 9,709             | 5,945              |                | 6,300               |                |                     |                    |
| <i>Object Other Objects Total:</i>             | <b>4,723</b>      | <b>4,774</b>      | <b>9,709</b>      | <b>5,945</b>       |                | <b>6,300</b>        |                |                     |                    |
| <i>Office of the Principal Services Total:</i> | <b>2,771,472</b>  | <b>3,402,969</b>  | <b>3,690,031</b>  | <b>3,949,742</b>   | <b>27.00</b>   | <b>4,232,812</b>    | <b>27.00</b>   |                     |                    |
| <b>2520 - FISCAL SERVICES</b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                     | 62,704            | 72,992            | 87,629            | 97,511             | 1.55           | 93,939              | 1.55           |                     |                    |
| 0113 - Administrators                          | 140,938           | 146,818           | 162,443           | 158,830            | 1.00           | 165,552             | 1.00           |                     |                    |
| 0114 - Managerial - Classified                 | 206,666           | 240,321           | 283,533           | 293,060            | 3.50           | 365,145             | 4.25           |                     |                    |
| 0130 - Overtime Salary                         | 2,205             | 4,367             | 4,247             | 2,966              |                | 2,966               |                |                     |                    |
| 0140 - Other Stipends                          | 9,951             | 9,935             | 11,902            | 10,015             |                | 11,200              |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive             | -                 | 3,000             | 2,000             | 6,000              |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                  | <b>422,464</b>    | <b>477,433</b>    | <b>551,754</b>    | <b>568,382</b>     | <b>6.05</b>    | <b>638,802</b>      | <b>6.80</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution              | 10,182            | 9,160             | 12,095            | 442                |                | 32,217              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution               | 21,162            | 25,817            | 27,540            | 28,252             |                | 36,773              |                |                     |                    |
| 0213 - PERS UAL Contribution                   | 40,965            | 48,744            | 63,552            | 64,384             |                | 73,808              |                |                     |                    |
| 0216 - OPSRP Employer Contribution             | 6,943             | 7,991             | 13,334            | 21,100             |                | 67,234              |                |                     |                    |
| 0217 - Prior PERS Costs                        | (16,585)          | (820)             | (11,335)          | -                  |                | -                   |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution          | 1,533             | 1,572             | 1,779             | 5,784              |                | 4,869               |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution         | -                 | -                 | 1,305             | 7,428              |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)         | 31,809            | 35,361            | 41,571            | 43,481             |                | 47,910              |                |                     |                    |
| 0231 - Workers' Comp                           | (226)             | 1,716             | 1,477             | 4,271              |                | 1,923               |                |                     |                    |
| 0232 - Unemployment Compensation               | 422               | 952               | 1,188             | 3,411              |                | 1,278               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI               | -                 | -                 | 1,991             | 2,274              |                | 2,811               |                |                     |                    |
| 0241 - Medical Insurance                       | 111,251           | 114,762           | 130,922           | 143,067            |                | 160,211             |                |                     |                    |
| 0248 - 403(B) Employer Match                   | 426               | 377               | 360               | 726                |                | 816                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>  | <b>207,882</b>    | <b>245,631</b>    | <b>285,780</b>    | <b>324,620</b>     |                | <b>429,850</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0341 - In-District Travel                      | 116               | 294               | 341               | -                  |                | -                   |                |                     |                    |
| 0342 - Out-of-District Travel                  | 1,750             | 9,554             | 6,284             | 8,500              |                | 6,500               |                |                     |                    |
| 0353 - Postage                                 | -                 | 16                | -                 | -                  |                | -                   |                |                     |                    |
| 0354 - Advertising                             | -                 | 54                | -                 | -                  |                | -                   |                |                     |                    |
| 0387 - Statistical Services                    | -                 | 4,200             | -                 | -                  |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst         | 88,648            | 69,008            | 97,830            | 85,000             |                | 85,000              |                |                     |                    |
| <i>Object Purchased Services Total:</i>        | <b>90,514</b>     | <b>83,126</b>     | <b>104,454</b>    | <b>93,500</b>      |                | <b>91,500</b>       |                |                     |                    |

Continued from previous page.

| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 2,662             | 490               | 4,891             | 3,000              |                | 3,000               |                |                     |                    |
| 0418 - Food                                   | 373               | 324               | 1,364             | 1,000              |                | 1,000               |                |                     |                    |
| 0460 - Non-Consumable Products                | 7,017             | 5,413             | 3,277             | 4,000              |                | 4,000               |                |                     |                    |
| 0470 - Software                               | 33,516            | 52,118            | 79,792            | 80,000             |                | 80,000              |                |                     |                    |
| 0480 - Non-Capital Tech Hardware              | 3,768             | 470               | 2,732             | 3,000              |                | 3,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>47,337</b>     | <b>58,815</b>     | <b>92,056</b>     | <b>91,000</b>      |                | <b>91,000</b>       |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0621 - Regular Interest                       | 25                | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0630 - Unrecoverable Bad Debt Write-Off       | -                 | 4,488             | 9,666             | -                  |                | -                   |                |                     |                    |
| 0640 - Dues & Fees                            | 8,054             | 15,448            | 15,773            | 10,000             |                | 10,000              |                |                     |                    |
| 0670 - Govt Tax-License-Assessment            | -                 | -                 | 44,256            | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>8,079</b>      | <b>19,936</b>     | <b>69,696</b>     | <b>10,000</b>      |                | <b>10,000</b>       |                |                     |                    |
| <i>Fiscal Services Total:</i>                 | <b>776,275</b>    | <b>884,940</b>    | <b>1,103,739</b>  | <b>1,087,502</b>   | <b>6.05</b>    | <b>1,261,152</b>    | <b>6.80</b>    |                     |                    |
| <b>2528 - RISK MANAGEMENT SERVICES</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0651 - Liability Insurance                    | 99,442            | 117,227           | 125,641           | 146,800            |                | 151,500             |                |                     |                    |
| 0652 - Fidelity Bonds                         | 3,119             | 3,219             | 2,972             | 3,500              |                | 3,500               |                |                     |                    |
| 0653 - Property Insurance                     | 9,724             | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>112,285</b>    | <b>120,446</b>    | <b>128,613</b>    | <b>150,300</b>     |                | <b>155,000</b>      |                |                     |                    |
| <i>Risk Management Services Total:</i>        | <b>112,285</b>    | <b>120,446</b>    | <b>128,613</b>    | <b>150,300</b>     |                | <b>155,000</b>      |                |                     |                    |
| <b>2542 - BUILDINGS SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | 966,599           | 1,112,123         | 1,101,717         | 1,236,992          | 23.95          | 1,311,736           | 24.95          |                     |                    |
| 0122 - Substitute - Classified Salaries       | 62,279            | 39,510            | 88,660            | 56,350             |                | 56,350              |                |                     |                    |
| 0130 - Overtime Salary                        | 44,125            | 62,006            | 58,445            | 32,343             |                | 32,343              |                |                     |                    |
| 0134 - Incentive Pay                          | 11,436            | 11,942            | 11,396            | 13,121             |                | 12,107              |                |                     |                    |
| 0140 - Other Stipends                         | 225               | 225               | 225               | 225                |                | 550                 |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 12,800            | 14,000            | 25,680            | 31,280             |                | 28,800              |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>1,097,464</b>  | <b>1,239,805</b>  | <b>1,286,122</b>  | <b>1,370,311</b>   | <b>23.95</b>   | <b>1,441,886</b>    | <b>24.95</b>   |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 7,804             | 7,846             | 10,175            | 8,183              |                | 9,798               |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 57,668            | 68,404            | 64,022            | 70,479             |                | 80,415              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 115,132           | 126,858           | 149,977           | 145,938            |                | 157,080             |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 33,208            | 29,079            | 42,258            | 50,712             |                | 189,883             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 468               | 466               | 429               | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | -                 | 69                | 16                | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 82,039            | 92,788            | 96,697            | 104,830            |                | 108,143             |                |                     |                    |
| 0231 - Workers' Comp                          | (3,381)           | 22,656            | 16,199            | 32,233             |                | 19,295              |                |                     |                    |
| 0232 - Unemployment Compensation              | 1,166             | 2,443             | 2,719             | 8,223              |                | 2,885               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 4,308             | 5,481              |                | 6,344               |                |                     |                    |
| 0241 - Medical Insurance                      | 323,121           | 332,897           | 313,886           | 384,011            |                | 364,444             |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 1,598             | 1,398             | 1,318             | 2,937              |                | 3,090               |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>618,822</b>    | <b>684,903</b>    | <b>702,003</b>    | <b>813,027</b>     |                | <b>941,377</b>      |                |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs               | -                 | 2,707             | 651               | 11,000             |                | 9,900               |                |                     |                    |
| 0323 - Printing Costs                         | -                 | -                 | -                 | 1,000              |                | 900                 |                |                     |                    |
| 0324 - Rentals                                | 6,752             | 3,375             | 3,375             | -                  |                | -                   |                |                     |                    |
| 0325 - Electricity                            | 366,491           | 368,339           | 444,465           | 412,400            |                | 545,570             |                |                     |                    |
| 0326 - Fuel (BUILDING Use)                    | 162,154           | 229,387           | 242,559           | 204,600            |                | 283,433             |                |                     |                    |
| 0327 - Water and Sewage                       | 79,287            | 143,211           | 140,084           | 141,600            |                | 148,455             |                |                     |                    |
| 0328 - Garbage Service                        | 81,670            | 78,705            | 62,378            | 70,900             |                | 76,445              |                |                     |                    |
| 0341 - In-District Travel                     | 126               | 423               | 94                | 300                |                | 270                 |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 2,490             | 5,373             | -                 | 1,000              |                | 900                 |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>698,970</b>    | <b>831,519</b>    | <b>893,606</b>    | <b>842,800</b>     |                | <b>1,065,873</b>    |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 142,875           | 101,274           | 87,057            | 106,240            |                | 85,506              |                |                     |                    |
| 0411 - Fuel (VEHICLES)                        | -                 | -                 | -                 | 1,400              |                | 1,260               |                |                     |                    |
| 0418 - Food                                   | -                 | -                 | -                 | 1,000              |                | 900                 |                |                     |                    |
| 0460 - Non-Consumable Products                | 18,451            | 43,023            | 46,419            | 31,600             |                | 28,440              |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>161,326</b>    | <b>144,298</b>    | <b>133,476</b>    | <b>140,240</b>     |                | <b>116,106</b>      |                |                     |                    |
| <b>0500 - CAPITAL OUTLAY</b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0541 - Fixed Asset Equipment                  | -                 | -                 | -                 | 1,000              |                | 900                 |                |                     |                    |
| <i>Object Capital Outlay Total:</i>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>1,000</b>       |                | <b>900</b>          |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0653 - Property Insurance                     | 209,458           | 257,516           | 328,625           | 354,075            |                | 423,206             |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>209,458</b>    | <b>257,516</b>    | <b>328,625</b>    | <b>354,075</b>     |                | <b>423,206</b>      |                |                     |                    |
| <i>Buildings Services Total:</i>              | <b>2,786,039</b>  | <b>3,158,041</b>  | <b>3,343,832</b>  | <b>3,521,453</b>   | <b>23.95</b>   | <b>3,989,348</b>    | <b>24.95</b>   |                     |                    |
| <b>2543 - GROUNDS SERVICES</b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | -                 | 102,717           | 130,039           | 120,673            | 2.00           | 128,157             | 2.00           |                     |                    |
| 0130 - Overtime Salary                        | -                 | 3,082             | 22,440            | 6,897              |                | 6,897               |                |                     |                    |
| 0140 - Other Stipends                         | 1,851             | 12,589            | 13,366            | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>1,851</b>      | <b>118,388</b>    | <b>165,845</b>    | <b>127,570</b>     | <b>2.00</b>    | <b>135,054</b>      | <b>2.00</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 111               | 5,348             | 9,455             | 7,654              |                | 8,103               |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 102               | 11,674            | 20,359            | 13,742             |                | 14,877              |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 53                | 2,583             | 7,158             | 5,971              |                | 20,100              |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 142               | 8,737             | 12,220            | 9,760              |                | 10,129              |                |                     |                    |
| 0231 - Workers' Comp                          | (5)               | 2,281             | 2,186             | 2,758              |                | 1,886               |                |                     |                    |
| 0232 - Unemployment Compensation              | 4                 | 236               | 380               | 765                |                | 270                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 514               | 511                |                | 594                 |                |                     |                    |
| 0241 - Medical Insurance                      | -                 | 35,428            | 38,094            | 37,506             |                | 38,874              |                |                     |                    |
| 0248 - 403(B) Employer Match                  | -                 | 120               | 120               | 240                |                | 240                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>406</b>        | <b>66,407</b>     | <b>90,486</b>     | <b>78,907</b>      |                | <b>95,073</b>       |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs               | 3,596             | 11,187            | 44,013            | 15,000             |                | 13,800              |                |                     |                    |
| 0324 - Rentals                                | -                 | 3,590             | 2,880             | 4,000              |                | 3,600               |                |                     |                    |
| 0327 - Water and Sewage                       | 40,330            | 86,816            | 54,483            | 102,500            |                | 78,000              |                |                     |                    |
| 0328 - Garbage Service                        | 27                | -                 | -                 | 1,000              |                | 1,050               |                |                     |                    |
| 0342 - Out-of-District Travel                 | 814               | 1,977             | 421               | 1,400              |                | 1,260               |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | -                 | -                 | 1,821             | 1,400              |                | 1,260               |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>44,767</b>     | <b>103,571</b>    | <b>103,618</b>    | <b>125,300</b>     |                | <b>98,970</b>       |                |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 35,281            | 34,496            | 30,082            | 43,500             |                | 39,200              |                |                     |                    |
| 0411 - Fuel (VEHICLES)                        | -                 | 903               | 914               | 2,000              |                | 1,850               |                |                     |                    |
| 0412 - Tires-Tire Reps-Batteries              | -                 | -                 | -                 | 2,500              |                | 2,250               |                |                     |                    |
| 0460 - Non-Consumable Products                | 11,153            | 21,526            | 25,040            | 22,000             |                | 19,850              |                |                     |                    |
| 0470 - Software                               | -                 | -                 | 10,000            | -                  |                | 10,000              |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>46,434</b>     | <b>56,925</b>     | <b>66,035</b>     | <b>70,000</b>      |                | <b>73,150</b>       |                |                     |                    |
| <b>0600 - OTHER OBJECTS</b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                            | -                 | -                 | 50                | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>-</b>          | <b>-</b>          | <b>50</b>         | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <i>Grounds Services Total:</i>                | <b>93,459</b>     | <b>345,290</b>    | <b>426,033</b>    | <b>401,777</b>     | <b>2.00</b>    | <b>402,247</b>      | <b>2.00</b>    |                     |                    |
| <b>2544 - MAINTENANCE SERVICES</b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | 361,466           | 341,375           | 326,528           | 356,509            | 5.65           | 291,120             | 4.65           |                     |                    |
| 0113 - Administrators                         | -                 | 49,871            | 53,293            | 52,938             | 0.33           | -                   |                |                     |                    |
| 0114 - Managerial - Classified                | 62,648            | 69,079            | 69,056            | 79,005             | 0.75           | 82,349              | 0.75           |                     |                    |
| 0122 - Substitute - Classified Salaries       | 162               | 683               | 427               | 500                |                | 500                 |                |                     |                    |
| 0130 - Overtime Salary                        | 29,123            | 38,704            | 31,484            | 26,500             |                | 26,500              |                |                     |                    |
| 0140 - Other Stipends                         | 4,425             | 17,390            | 3,753             | 6,050              |                | 3,600               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 7,400             | 3,600             | 3,600             | 3,600              |                | 4,800               |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>465,223</b>    | <b>520,701</b>    | <b>488,141</b>    | <b>525,102</b>     | <b>6.73</b>    | <b>408,869</b>      | <b>5.40</b>    |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 2,320             | 3,181             | 3,827             | 4,043              |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 26,420            | 27,005            | 25,182            | 26,977             |                | 24,532              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 51,938            | 49,648            | 56,223            | 56,718             |                | 44,328              |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 15,477            | 11,636            | 16,686            | 18,644             |                | 60,365              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | -                 | 7                 | 15                | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | 762               | 608               | 769               | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 35,023            | 39,369            | 36,957            | 40,171             |                | 30,665              |                |                     |                    |
| 0231 - Workers' Comp                          | (1,812)           | 10,922            | 5,418             | 9,671              |                | 5,694               |                |                     |                    |
| 0232 - Unemployment Compensation              | 491               | 1,047             | 1,011             | 3,151              |                | 818                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 1,639             | 2,101              |                | 1,799               |                |                     |                    |
| 0241 - Medical Insurance                      | 101,755           | 104,535           | 113,781           | 118,076            |                | 89,529              |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 548               | 370               | 272               | 808                |                | 648                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>232,922</b>    | <b>248,328</b>    | <b>261,781</b>    | <b>280,360</b>     |                | <b>258,378</b>      |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs               | 87,685            | 166,414           | 240,397           | 114,900            |                | 103,450             |                |                     |                    |
| 0323 - Printing Costs                         | 209               | -                 | -                 | 500                |                | 450                 |                |                     |                    |
| 0324 - Rentals                                | 3,725             | 9,718             | 9,319             | 6,000              |                | 5,400               |                |                     |                    |
| 0328 - Garbage Service                        | 2,664             | 2,806             | 2,836             | 3,600              |                | 3,780               |                |                     |                    |
| 0342 - Out-of-District Travel                 | 79                | 1,038             | (670)             | 2,200              |                | 2,040               |                |                     |                    |
| 0351 - Telephone Services                     | 163               | 296               | 542               | 600                |                | 540                 |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 31,259            | 820               | 2,269             | 3,000              |                | 2,700               |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>125,784</b>    | <b>181,091</b>    | <b>254,693</b>    | <b>130,800</b>     |                | <b>118,360</b>      |                |                     |                    |

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| Requirements                                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                      | 126,615           | 114,820           | 40,657            | 100,400            |                | 90,400              |                |                     |                    |
| 0411 - Fuel (VEHICLES)                          | 15,784            | 28,849            | 28,448            | 24,000             |                | 21,600              |                |                     |                    |
| 0412 - Tires-Tire Reps-Batteries                | 247               | 7,310             | 2,679             | 6,000              |                | 5,400               |                |                     |                    |
| 0417 - Awards/Incentives                        | -                 | 992               | 861               | 1,600              |                | 1,440               |                |                     |                    |
| 0418 - Food                                     | 2,319             | 1,850             | 3,134             | 3,000              |                | 2,700               |                |                     |                    |
| 0460 - Non-Consumable Products                  | 25,488            | 120,853           | 155,647           | 127,200            |                | 114,480             |                |                     |                    |
| 0470 - Software                                 | 13,675            | 1,579             | 12,241            | 12,000             |                | 10,800              |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                | 1,248             | -                 | -                 | 1,800              |                | 1,680               |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>     | <b>185,374</b>    | <b>276,253</b>    | <b>243,666</b>    | <b>276,000</b>     |                | <b>248,500</b>      |                |                     |                    |
| <b><u>0500 - CAPITAL OUTLAY</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0541 - Fixed Asset Equipment                    | -                 | 17,400            | -                 | -                  |                | -                   |                |                     |                    |
| <b>Object Capital Outlay Total:</b>             | <b>-</b>          | <b>17,400</b>     | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                              | 800               | 7,160             | 977               | 1,600              |                | 1,440               |                |                     |                    |
| 0653 - Property Insurance                       | 10,461            | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0670 - Govt Tax-License-Assessment              | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <b>Object Other Objects Total:</b>              | <b>11,261</b>     | <b>7,160</b>      | <b>977</b>        | <b>1,600</b>       |                | <b>1,440</b>        |                |                     |                    |
| <b>Maintenance Services Total:</b>              | <b>1,020,564</b>  | <b>1,250,934</b>  | <b>1,249,259</b>  | <b>1,213,862</b>   | <b>6.73</b>    | <b>1,035,547</b>    | <b>5.40</b>    |                     |                    |
| <b><u>2546 - SECURITY SERVICES</u></b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs                 | 6,099             | -                 | 4,056             | 12,000             |                | 12,000              |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst          | -                 | -                 | -                 | 10,000             |                | 9,510               |                |                     |                    |
| <b>Object Purchased Services Total:</b>         | <b>6,099</b>      | <b>-</b>          | <b>4,056</b>      | <b>22,000</b>      |                | <b>21,510</b>       |                |                     |                    |
| <b>Security Services Total:</b>                 | <b>6,099</b>      | <b>-</b>          | <b>4,056</b>      | <b>22,000</b>      |                | <b>21,510</b>       |                |                     |                    |
| <b><u>2552 - VEHICLE OPERATION SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                      | 1,039,220         | 1,115,955         | 1,004,435         | 1,312,403          | 31.47          | 1,258,060           | 28.65          |                     |                    |
| 0113 - Administrators                           | 41,477            | 47,871            | 51,293            | 52,938             | 0.33           | 55,178              | 0.33           |                     |                    |
| 0114 - Managerial - Classified                  | 101,528           | 111,952           | 203,255           | 218,232            | 2.25           | 230,578             | 2.25           |                     |                    |
| 0122 - Substitute - Classified Salaries         | 50,819            | 29,973            | 76,965            | 60,000             |                | 60,000              |                |                     |                    |
| 0130 - Overtime Salary                          | 93,461            | 143,097           | 115,246           | 59,398             |                | 59,398              |                |                     |                    |
| 0140 - Other Stipends                           | 5,528             | 11,269            | 16,160            | 9,200              |                | 9,200               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive              | 26,600            | 14,400            | 24,000            | 33,600             |                | 33,600              |                |                     |                    |
| <b>Object Salaries Total:</b>                   | <b>1,358,634</b>  | <b>1,474,517</b>  | <b>1,491,354</b>  | <b>1,745,771</b>   | <b>34.05</b>   | <b>1,706,014</b>    | <b>31.23</b>   |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution               | 8,307             | 4,860             | 6,057             | 6,082              |                | 16,374              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                | 68,516            | 73,379            | 75,638            | 98,790             |                | 98,835              |                |                     |                    |
| 0213 - PERS UAL Contribution                    | 138,337           | 153,940           | 162,112           | 185,194            |                | 184,175             |                |                     |                    |
| 0216 - OPSRP Employer Contribution              | 34,039            | 33,319            | 53,464            | 74,246             |                | 229,025             |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution           | 6,987             | 6,517             | 3,067             | 8,628              |                | 7,196               |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution          | 710               | 977               | 1,381             | -                  |                | 3,190               |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)          | 101,226           | 110,560           | 114,416           | 133,552            |                | 127,951             |                |                     |                    |
| 0231 - Workers' Comp                            | (4,743)           | 40,430            | 33,434            | 51,840             |                | 38,506              |                |                     |                    |
| 0232 - Unemployment Compensation                | 1,391             | 2,922             | 2,948             | 10,475             |                | 3,412               |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                | -                 | -                 | 5,460             | 6,984              |                | 7,507               |                |                     |                    |
| 0241 - Medical Insurance                        | 462,489           | 418,301           | 493,903           | 512,340            |                | 484,821             |                |                     |                    |
| 0248 - 403(B) Employer Match                    | 965               | 744               | 840               | 5,572              |                | 4,579               |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b>   | <b>818,223</b>    | <b>845,948</b>    | <b>952,718</b>    | <b>1,093,703</b>   |                | <b>1,205,571</b>    |                |                     |                    |

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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0300 - PURCHASED SERVICES</u></b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0318 - Prof & Improvement Costs Non-Inst      | -                 | 3,200             | -                 | 1,000              |                | 1,000               |                |                     |                    |
| 0322 - Contract Maint & Repairs               | 42,689            | 19,133            | 50,901            | 25,000             |                | 25,000              |                |                     |                    |
| 0323 - Printing Costs                         | 3,926             | 3,966             | 3,417             | 3,500              |                | 3,500               |                |                     |                    |
| 0324 - Rentals                                | 12                | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0325 - Electricity                            | 6,367             | 7,404             | 9,414             | 6,500              |                | 22,825              |                |                     |                    |
| 0326 - Fuel (BUILDING Use)                    | 2,821             | 5,154             | 4,645             | 5,000              |                | 5,250               |                |                     |                    |
| 0327 - Water and Sewage                       | 917               | 1,732             | 1,851             | 2,000              |                | 2,100               |                |                     |                    |
| 0328 - Garbage Service                        | 1,879             | 1,421             | 2,151             | 2,000              |                | 2,100               |                |                     |                    |
| 0331 - Student Transportation                 | -                 | -                 | 200               | 500                |                | 500                 |                |                     |                    |
| 0332 - Student Transportation                 | (2,729)           | 5,868             | 2,714             | (3,457)            |                | 8,225               |                |                     |                    |
| 0342 - Out-of-District Travel                 | 4,089             | 2,615             | 3,378             | 2,500              |                | 2,500               |                |                     |                    |
| 0351 - Telephone Services                     | 2,946             | 2,660             | 2,859             | 3,500              |                | 3,500               |                |                     |                    |
| 0354 - Advertising                            | 165               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0359 - Other Communication Services           | 13,023            | 12,230            | 5,541             | 15,000             |                | 15,000              |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 5,909             | 12,300            | 23,213            | 18,000             |                | 18,000              |                |                     |                    |
| <i>Object Purchased Services Total:</i>       | <b>82,012</b>     | <b>77,683</b>     | <b>110,282</b>    | <b>81,043</b>      |                | <b>109,500</b>      |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 78,925            | 64,681            | 44,823            | 50,000             |                | 50,000              |                |                     |                    |
| 0411 - Fuel (VEHICLES)                        | 238,245           | 251,725           | 202,755           | 235,000            |                | 235,000             |                |                     |                    |
| 0412 - Tires-Tire Reps-Batteries              | 15,908            | 18,892            | 21,398            | 20,000             |                | 20,000              |                |                     |                    |
| 0418 - Food                                   | 20                | 65                | 80                | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                | 4,875             | 78,915            | 99,043            | 65,000             |                | 65,000              |                |                     |                    |
| 0470 - Software                               | 9,465             | 34,295            | 13,084            | 20,000             |                | 20,000              |                |                     |                    |
| 0480 - Non-Capital Tech Hardware              | 3,459             | 23                | -                 | 1,000              |                | 1,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>   | <b>350,896</b>    | <b>448,596</b>    | <b>381,182</b>    | <b>391,000</b>     |                | <b>391,000</b>      |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                            | 1,843             | 947               | 1,643             | 2,000              |                | 2,000               |                |                     |                    |
| 0653 - Property Insurance                     | 55,441            | 74,970            | 80,726            | 85,000             |                | 119,014             |                |                     |                    |
| 0670 - Govt Tax-License-Assessment            | 442               | 381               | 132               | 500                |                | 500                 |                |                     |                    |
| <i>Object Other Objects Total:</i>            | <b>57,725</b>     | <b>76,297</b>     | <b>82,501</b>     | <b>87,500</b>      |                | <b>121,514</b>      |                |                     |                    |
| <i>Vehicle Operation Services Total:</i>      | <b>2,667,490</b>  | <b>2,923,041</b>  | <b>3,018,037</b>  | <b>3,399,017</b>   | <b>34.05</b>   | <b>3,533,599</b>    | <b>31.23</b>   |                     |                    |
| <b><u>2572 - PURCHASING SERVICES</u></b>      |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | 16,120            | 20,024            | 21,805            | 20,382             | 0.33           | 17,268              | 0.33           |                     |                    |
| 0130 - Overtime Salary                        | 413               | 844               | 517               | 469                |                | 469                 |                |                     |                    |
| <i>Object Salaries Total:</i>                 | <b>16,532</b>     | <b>20,868</b>     | <b>22,323</b>     | <b>20,851</b>      | <b>0.33</b>    | <b>17,737</b>       | <b>0.33</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | (739)             | 980               | 255               | 28                 |                | 1,064               |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 342               | 2,048             | 2,237             | 2,321              |                | 2,004               |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | (132)             | 470               | 193               | 35                 |                | 2,674               |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | -                 | -                 | 643               | 3,659              |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 1,245             | 1,576             | 1,619             | 1,595              |                | 1,330               |                |                     |                    |
| 0231 - Workers' Comp                          | (10)              | 80                | 73                | 158                |                | 54                  |                |                     |                    |
| 0232 - Unemployment Compensation              | 18                | 41                | 49                | 125                |                | 36                  |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 76                | 84                 |                | 78                  |                |                     |                    |
| 0241 - Medical Insurance                      | 5,281             | 6,161             | 9,727             | 6,188              |                | 6,414               |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 17                | -                 | -                 | 40                 |                | 40                  |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i> | <b>6,023</b>      | <b>11,356</b>     | <b>14,872</b>     | <b>14,233</b>      |                | <b>13,694</b>       |                |                     |                    |

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| Requirements   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                   | (510)             | 20,933            | (7,896)           | 2,200              |                | 2,200               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>                  | <i>(510)</i>      | <i>20,933</i>     | <i>(7,896)</i>    | <i>2,200</i>       |                | <i>2,200</i>        |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0646 - Reimbursed Items                                      | (45,006)          | (1,924)           | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Other Objects Total:</i>                           | <i>(45,006)</i>   | <i>(1,924)</i>    | <i>-</i>          | <i>-</i>           |                | <i>-</i>            |                |                     |                    |
| <i>Purchasing Services Total:</i>                            | <i>(22,961)</i>   | <i>51,234</i>     | <i>29,299</i>     | <i>37,284</i>      | <i>0.33</i>    | <i>33,631</i>       | <i>0.33</i>    |                     |                    |
| <b><u>2573 - WAREHOUSING &amp; DISTRIBUTING SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                                   | 14,369            | 16,422            | 5,769             | -                  |                | -                   |                |                     |                    |
| 0130 - Overtime Salary                                       | 1,228             | 228               | -                 | 223                |                | 223                 |                |                     |                    |
| <i>Object Salaries Total:</i>                                | <i>15,598</i>     | <i>16,650</i>     | <i>5,769</i>      | <i>223</i>         |                | <i>223</i>          |                |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                             | 939               | 965               | 340               | 13                 |                | 13                  |                |                     |                    |
| 0213 - PERS UAL Contribution                                 | 1,827             | 1,799             | 1,107             | -                  |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution                           | 595               | 463               | 258               | 17                 |                | 16                  |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)                       | 1,174             | 1,272             | 443               | 17                 |                | 17                  |                |                     |                    |
| 0231 - Workers' Comp   | (67)              | 482               | 105               | 2                  |                | 1                   |                |                     |                    |
| 0232 - Unemployment Compensation                             | 17                | 33                | 23                | 1                  |                | -                   |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                             | -                 | -                 | 16                | 1                  |                | 1                   |                |                     |                    |
| 0241 - Medical Insurance                                     | 6,727             | 6,991             | 1,747             | -                  |                | -                   |                |                     |                    |
| 0248 - 403(B) Employer Match                                 | 45                | 45                | 11                | -                  |                | -                   |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>                | <i>11,256</i>     | <i>12,049</i>     | <i>4,050</i>      | <i>51</i>          |                | <i>48</i>           |                |                     |                    |
| <i>Warehousing &amp; Distributing Services Total:</i>        | <i>26,854</i>     | <i>28,699</i>     | <i>9,819</i>      | <i>274</i>         |                | <i>271</i>          |                |                     |                    |
| <b><u>2574 - PRINTING/COPYING SERVICES</u></b>               |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                                   | 246               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>                  | <i>246</i>        | <i>-</i>          | <i>-</i>          | <i>-</i>           |                | <i>-</i>            |                |                     |                    |
| <i>Printing/Copying Services Total:</i>                      | <i>246</i>        | <i>-</i>          | <i>-</i>          | <i>-</i>           |                | <i>-</i>            |                |                     |                    |
| <b><u>2626 - GRANT WRITING SERVICES</u></b>                  |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                       | 15,990            | 18,763            | -                 | 15,000             |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>                      | <i>15,990</i>     | <i>18,763</i>     | <i>-</i>          | <i>15,000</i>      |                | <i>-</i>            |                |                     |                    |
| <i>Grant Writing Services Total:</i>                         | <i>15,990</i>     | <i>18,763</i>     | <i>-</i>          | <i>15,000</i>      |                | <i>-</i>            |                |                     |                    |
| <b><u>2633 - PUBLIC INFORMATION SERVICES</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0114 - Managerial - Classified                               | -                 | -                 | -                 | 116,379            | 1.00           | 124,821             | 1.00           |                     |                    |
| 0140 - Other Stipends  | -                 | -                 | -                 | 3,600              |                | 3,600               |                |                     |                    |
| <i>Object Salaries Total:</i>                                | <i>-</i>          | <i>-</i>          | <i>-</i>          | <i>119,979</i>     | <i>1.00</i>    | <i>128,421</i>      | <i>1.00</i>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                             | -                 | -                 | -                 | 7,199              |                | 7,705               |                |                     |                    |



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| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| 0213 - PERS UAL Contribution                  | -                 | -                 | -                 | 13,662             |                | 14,907              |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | -                 | -                 | -                 | 5,423              |                | 19,633              |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | -                 | -                 | -                 | 9,178              |                | 9,632               |                |                     |                    |
| 0231 - Workers' Comp                          | -                 | -                 | -                 | 900                |                | 385                 |                |                     |                    |
| 0232 - Unemployment Compensation              | -                 | -                 | -                 | 720                |                | 257                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | -                 | 480                |                | 565                 |                |                     |                    |
| 0241 - Medical Insurance                      | -                 | -                 | -                 | 28,500             |                | 24,778              |                |                     |                    |
| 0248 - 403(B) Employer Match                  | -                 | -                 | -                 | 120                |                | 120                 |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b> | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>66,182</b>      |                | <b>77,982</b>       |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0319 - Other Instructional                    | 1,299             | 810               | 165               | 500                |                | 500                 |                |                     |                    |
| 0342 - Out-of-District Travel                 | 1,681             | 3,405             | 2,224             | 1,500              |                | 1,500               |                |                     |                    |
| 0354 - Advertising                            | 14,654            | 9,135             | 10,848            | 10,000             |                | 9,450               |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 26,373            | 38,216            | 22,213            | 22,000             |                | 20,000              |                |                     |                    |
| <b>Object Purchased Services Total:</b>       | <b>44,007</b>     | <b>51,566</b>     | <b>35,451</b>     | <b>34,000</b>      |                | <b>31,450</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>   |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | 1,169             | 157               | -                 | -                  |                | -                   |                |                     |                    |
| 0460 - Non-Consumable Products                | -                 | 996               | 710               | 1,000              |                | 750                 |                |                     |                    |
| 0470 - Software                               | 219               | 11,913            | 12,300            | 12,000             |                | 12,500              |                |                     |                    |
| <b>Object Supplies and Materials Total:</b>   | <b>1,388</b>      | <b>13,066</b>     | <b>13,010</b>     | <b>13,000</b>      |                | <b>13,250</b>       |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                            | 455               | 2,775             | 5,925             | 6,000              |                | 3,000               |                |                     |                    |
| <b>Object Other Objects Total:</b>            | <b>455</b>        | <b>2,775</b>      | <b>5,925</b>      | <b>6,000</b>       |                | <b>3,000</b>        |                |                     |                    |
| <b>Public Information Services Total:</b>     | <b>45,851</b>     | <b>67,407</b>     | <b>54,386</b>     | <b>239,161</b>     | <b>1.00</b>    | <b>254,103</b>      | <b>1.00</b>    |                     |                    |
| <b><u>2640 - STAFF SERVICES</u></b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | 60,915            | 53,990            | 55,348            | 57,105             | 1.00           | 52,368              | 1.00           |                     |                    |
| 0113 - Administrators                         | 112,485           | 147,914           | 152,369           | 158,830            | 1.00           | -                   | -              |                     |                    |
| 0114 - Managerial - Classified                | 159,598           | 183,371           | 233,892           | 242,917            | 3.00           | 255,656             | 3.00           |                     |                    |
| 0121 - Substitute - Licensed Salaries         | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0122 - Substitute - Classified Salaries       | 1,605             | -                 | -                 | 1,500              |                | 1,500               |                |                     |                    |
| 0130 - Overtime Salary                        | 2,424             | 1,794             | 1,803             | 2,200              |                | 2,200               |                |                     |                    |
| 0140 - Other Stipends                         | 11,748            | 10,725            | 9,600             | 10,655             |                | 3,600               |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive            | 12,000            | -                 | -                 | 6,000              |                | -                   |                |                     |                    |
| <b>Object Salaries Total:</b>                 | <b>360,773</b>    | <b>397,794</b>    | <b>453,013</b>    | <b>479,207</b>     | <b>5.00</b>    | <b>315,324</b>      | <b>4.00</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 5,838             | 5,300             | 1,058             | 89                 |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 18,986            | 23,324            | 25,917            | 28,752             |                | 18,919              |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 36,995            | 42,709            | 53,978            | 54,146             |                | 36,174              |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | 9,531             | 8,652             | 18,963            | 21,716             |                | 47,913              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution         | 47                | -                 | 128               | -                  |                | -                   |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution        | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 27,698            | 30,979            | 35,043            | 36,659             |                | 23,650              |                |                     |                    |
| 0231 - Workers' Comp                          | (188)             | 1,466             | 1,226             | 3,604              |                | 954                 |                |                     |                    |
| 0232 - Unemployment Compensation              | 364               | 788               | 1,000             | 2,875              |                | 630                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 1,482             | 1,917              |                | 1,387               |                |                     |                    |
| 0241 - Medical Insurance                      | 59,778            | 102,009           | 119,272           | 118,503            |                | 93,771              |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 468               | 377               | 322               | 600                |                | 480                 |                |                     |                    |
| <b>Object Associated Payroll Costs Total:</b> | <b>159,516</b>    | <b>215,605</b>    | <b>258,389</b>    | <b>268,861</b>     |                | <b>223,878</b>      |                |                     |                    |

Continued from previous page.

| Requirements  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0300 - PURCHASED SERVICES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0342 - Out-of-District Travel                           | 5,808             | 196               | 6,769             | 3,500              |                | 3,000               |                |                     |                    |
| 0353 - Postage  | -                 | 21                | -                 | -                  |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                  | 9,875             | 20,063            | 12,937            | 13,000             |                | 10,000              |                |                     |                    |
| <i>Object Purchased Services Total:</i>                 | <b>15,683</b>     | <b>20,280</b>     | <b>19,706</b>     | <b>16,500</b>      |                | <b>13,000</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                              | 3,897             | 7,025             | 7,416             | 5,000              |                | 5,000               |                |                     |                    |
| 0417 - Awards/Incentives                                | 4,310             | 2,803             | 3,919             | 3,000              |                | 3,000               |                |                     |                    |
| 0418 - Food   | 4,322             | 2,653             | 4,182             | 4,000              |                | 4,000               |                |                     |                    |
| 0460 - Non-Consumable Products                          | 165               | 5,650             | 1,810             | 2,000              |                | 2,000               |                |                     |                    |
| 0470 - Software   | 48,215            | 48,710            | 45,002            | 50,000             |                | 55,000              |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>             | <b>60,908</b>     | <b>66,841</b>     | <b>62,329</b>     | <b>64,000</b>      |                | <b>69,000</b>       |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                                      | 2,618             | 2,741             | 10,450            | 7,500              |                | 6,000               |                |                     |                    |
| <i>Object Other Objects Total:</i>                      | <b>2,618</b>      | <b>2,741</b>      | <b>10,450</b>     | <b>7,500</b>       |                | <b>6,000</b>        |                |                     |                    |
| <i>Staff Services Total:</i>                            | <b>599,497</b>    | <b>703,262</b>    | <b>803,887</b>    | <b>836,068</b>     | <b>5.00</b>    | <b>627,202</b>      | <b>4.00</b>    |                     |                    |
| <b><u>2642 - RECRUITMENT AND PLACEMENT SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0342 - Out-of-District Travel                           | 4,760             | -                 | 2,038             | 5,000              |                | 4,000               |                |                     |                    |
| 0354 - Advertising                                      | 769               | -                 | 1,428             | 2,000              |                | 1,500               |                |                     |                    |
| <i>Object Purchased Services Total:</i>                 | <b>5,529</b>      | <b>-</b>          | <b>3,466</b>      | <b>7,000</b>       |                | <b>5,500</b>        |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                              | 885               | -                 | 4,844             | 4,000              |                | 3,330               |                |                     |                    |
| 0418 - Food   | 322               | -                 | 2,126             | 200                |                | 1,000               |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>             | <b>1,207</b>      | <b>-</b>          | <b>6,970</b>      | <b>4,200</b>       |                | <b>4,330</b>        |                |                     |                    |
| <b><u>0600 - OTHER OBJECTS</u></b>                      |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0640 - Dues & Fees                                      | 4,669             | -                 | 9,906             | 7,000              |                | 7,000               |                |                     |                    |
| 0641 - Fingerprint Fees to State                        | 4,846             | -                 | 8,199             | 7,300              |                | 5,000               |                |                     |                    |
| <i>Object Other Objects Total:</i>                      | <b>9,515</b>      | <b>-</b>          | <b>18,105</b>     | <b>14,300</b>      |                | <b>12,000</b>       |                |                     |                    |
| <i>Recruitment and Placement Services Total:</i>        | <b>16,250</b>     | <b>-</b>          | <b>28,540</b>     | <b>25,500</b>      |                | <b>21,830</b>       |                |                     |                    |
| <b><u>2645 - HEALTH SERVICES - STAFF</u></b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0140 - Other Stipends                                   | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>                 |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst                  | 140               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>                 | <b>140</b>        | <b>-</b>          | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0460 - Non-Consumable Products                          | 599               | 900               | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>             | <b>599</b>        | <b>900</b>        | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <i>Health Services - Staff Total:</i>                   | <b>739</b>        | <b>900</b>        | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b><u>2660 - TECHNOLOGY SERVICES</u></b>                |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                              | -                 | 615               | 1,703             | -                  |                | -                   |                |                     |                    |
| 0114 - Managerial - Classified                          | 115,909           | 127,964           | 133,136           | 146,851            | 1.00           | 153,066             | 1.00           |                     |                    |
| 0140 - Other Stipends                                   | 3,600             | 3,600             | 3,600             | 3,600              |                | 3,600               |                |                     |                    |
| <i>Object Salaries Total:</i>                           | <b>119,509</b>    | <b>132,179</b>    | <b>138,440</b>    | <b>150,451</b>     | <b>1.00</b>    | <b>156,666</b>      | <b>1.00</b>    |                     |                    |

| Requirements  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution                   | 8,328             | 7,887             | 9,820             | 11,073             |                | 29,422              |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                    | 7,178             | 7,900             | 8,060             | 9,027              |                | 9,400               |                |                     |                    |
| 0213 - PERS UAL Contribution                        | 14,009            | 14,039            | 16,679            | 17,132             |                | 18,186              |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution               | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)              | 9,053             | 10,035            | 10,577            | 11,510             |                | 11,750              |                |                     |                    |
| 0231 - Workers' Comp                                | (64)              | 476               | 374               | 1,128              |                | 470                 |                |                     |                    |
| 0232 - Unemployment Compensation                    | 118               | 262               | 313               | 903                |                | 313                 |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                    | -                 | -                 | 454               | 602                |                | 689                 |                |                     |                    |
| 0241 - Medical Insurance                            | 23,124            | 23,189            | 23,978            | 28,500             |                | 24,778              |                |                     |                    |
| 0248 - 403(B) Employer Match                        | 120               | 120               | 120               | 120                |                | 120                 |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>       | <b>61,867</b>     | <b>63,907</b>     | <b>70,376</b>     | <b>79,995</b>      |                | <b>95,128</b>       |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs                     | -                 | -                 | 1,694             | 14,500             |                | 14,500              |                |                     |                    |
| 0323 - Printing Costs                               | 618               | 1,210             | 1,386             | 600                |                | 1,200               |                |                     |                    |
| 0353 - Postage                                      | -                 | -                 | -                 | 400                |                | 250                 |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst              | 723               | -                 | 462               | 1,500              |                | 1,500               |                |                     |                    |
| <i>Object Purchased Services Total:</i>             | <b>1,341</b>      | <b>1,210</b>      | <b>3,542</b>      | <b>17,000</b>      |                | <b>17,450</b>       |                |                     |                    |
| <b><u>0400 - SUPPLIES AND MATERIALS</u></b>         |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                          | 2,169             | -                 | -                 | 750                |                | 500                 |                |                     |                    |
| 0470 - Software                                     | 68,001            | 76,563            | 84,326            | 113,100            |                | 129,710             |                |                     |                    |
| 0480 - Non-Capital Tech Hardware                    | 52,274            | 52,820            | 35,647            | 60,800             |                | 72,000              |                |                     |                    |
| <i>Object Supplies and Materials Total:</i>         | <b>122,443</b>    | <b>129,383</b>    | <b>119,973</b>    | <b>174,650</b>     |                | <b>202,210</b>      |                |                     |                    |
| <i>Technology Services Total:</i>                   | <b>305,160</b>    | <b>326,679</b>    | <b>332,331</b>    | <b>422,096</b>     | <b>1.00</b>    | <b>471,454</b>      | <b>1.00</b>    |                     |                    |
| <b><u>2669 - TELECOMMUNICATION SERVICES</u></b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>             |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0322 - Contract Maint & Repairs                     | 2,470             | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0324 - Rentals                                      | 28,887            | 27,859            | 24,363            | 35,000             |                | 18,300              |                |                     |                    |
| 0351 - Telephone Services                           | 52,182            | 43,351            | 49,089            | 61,000             |                | 43,400              |                |                     |                    |
| 0359 - Other Communication Services                 | 47,946            | 55,799            | 52,233            | 66,000             |                | 64,920              |                |                     |                    |
| <i>Object Purchased Services Total:</i>             | <b>131,485</b>    | <b>127,009</b>    | <b>125,685</b>    | <b>162,000</b>     |                | <b>126,620</b>      |                |                     |                    |
| <i>Telecommunication Services Total:</i>            | <b>131,485</b>    | <b>127,009</b>    | <b>125,685</b>    | <b>162,000</b>     |                | <b>126,620</b>      |                |                     |                    |
| <b><u>2680 - INTERPRETATION AND TRANSLATION</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0100 - SALARIES</u></b>                       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                          | -                 | -                 | -                 | -                  |                | 24,043              | 0.50           |                     |                    |
| 0130 - Overtime Salary                              | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Salaries Total:</i>                       | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>           |                | <b>24,043</b>       | <b>0.50</b>    |                     |                    |
| <b><u>0200 - ASSOCIATED PAYROLL COSTS</u></b>       |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                    | -                 | -                 | -                 | -                  |                | 1,443               |                |                     |                    |
| 0213 - PERS UAL Contribution                        | -                 | -                 | -                 | -                  |                | 2,791               |                |                     |                    |
| 0216 - OPSRP Employer Contribution                  | -                 | -                 | -                 | -                  |                | 3,676               |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)              | -                 | -                 | -                 | -                  |                | 1,803               |                |                     |                    |
| 0231 - Workers' Comp                                | -                 | -                 | -                 | -                  |                | 72                  |                |                     |                    |
| 0232 - Unemployment Compensation                    | -                 | -                 | -                 | -                  |                | 48                  |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                    | -                 | -                 | -                 | -                  |                | 106                 |                |                     |                    |
| 0241 - Medical Insurance                            | -                 | -                 | -                 | -                  |                | 9,719               |                |                     |                    |
| 0248 - 403(B) Employer Match                        | -                 | -                 | -                 | -                  |                | 60                  |                |                     |                    |
| <i>Object Associated Payroll Costs Total:</i>       | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>           |                | <b>19,718</b>       |                |                     |                    |

Continued from previous page.

| Requirements                                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0319 - Other Instructional                    | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | 303               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Object Purchased Services Total:              | 303               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Interpretation and Translation Total:         | 303               | -                 | -                 | -                  |                | 43,761              | 0.50           |                     |                    |
| <b>2690 - OTHER SUPPORT SERVICES</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0112 - Classified Salaries                    | -                 | -                 | 2,812             | -                  |                | -                   |                |                     |                    |
| 0113 - Administrators                         | 111,562           | 1,200             | -                 | -                  |                | -                   |                |                     |                    |
| Object Salaries Total:                        | 111,562           | 1,200             | 2,812             | -                  |                | -                   |                |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0211 - PERS Employer Contribution             | 7,773             | 72                | -                 | -                  |                | -                   |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | 6,700             | 72                | 166               | -                  |                | -                   |                |                     |                    |
| 0213 - PERS UAL Contribution                  | 13,087            | 127               | 332               | -                  |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | -                 | -                 | 125               | -                  |                | -                   |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 8,400             | 90                | 206               | -                  |                | -                   |                |                     |                    |
| 0231 - Workers' Comp                          | (60)              | -                 | 9                 | -                  |                | -                   |                |                     |                    |
| 0232 - Unemployment Compensation              | 110               | 2                 | 2                 | -                  |                | -                   |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 11                | -                  |                | -                   |                |                     |                    |
| 0241 - Medical Insurance                      | 23,035            | 3,841             | 1,313             | -                  |                | -                   |                |                     |                    |
| 0248 - 403(B) Employer Match                  | 110               | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Object Associated Payroll Costs Total:        | 59,154            | 4,204             | 2,164             | -                  |                | -                   |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | -                 | -                 | -                 | 17,510             |                | -                   |                |                     |                    |
| Object Purchased Services Total:              | -                 | -                 | -                 | 17,510             |                | -                   |                |                     |                    |
| Other Support Services Total:                 | 170,716           | 5,404             | 4,976             | 17,510             |                | -                   |                |                     |                    |
| <b>2691 - NATIVE AMERICAN LIASON</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0300 - PURCHASED SERVICES</b>              |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst        | -                 | 58                | 132,535           | -                  |                | -                   |                |                     |                    |
| Object Purchased Services Total:              | -                 | 58                | 132,535           | -                  |                | -                   |                |                     |                    |
| <b>0400 - SUPPLIES AND MATERIALS</b>          |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0410 - Consumable Supplies                    | -                 | 105               | -                 | -                  |                | -                   |                |                     |                    |
| Object Supplies and Materials Total:          | -                 | 105               | -                 | -                  |                | -                   |                |                     |                    |
| Native American Liason Total:                 | -                 | 162               | 132,535           | -                  |                | -                   |                |                     |                    |
| <b>2700 - SUPPLEMENTAL RETIREMENT PROGRAM</b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b>0100 - SALARIES</b>                        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0116 - Early Retirement Stipend               | 45,664            | 35,124            | 34,166            | 35,000             |                | 35,000              |                |                     |                    |
| Object Salaries Total:                        | 45,664            | 35,124            | 34,166            | 35,000             |                | 35,000              |                |                     |                    |
| <b>0200 - ASSOCIATED PAYROLL COSTS</b>        |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0212 - PERS Pick-Up Contribution              | -                 | -                 | -                 | 2,100              |                | 2,100               |                |                     |                    |
| 0213 - PERS UAL Contribution                  | -                 | 2,989             | 4,088             | -                  |                | -                   |                |                     |                    |
| 0216 - OPSRP Employer Contribution            | -                 | -                 | -                 | 2,625              |                | 2,573               |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)        | 3,429             | 2,684             | 2,623             | 2,678              |                | 2,625               |                |                     |                    |
| 0231 - Workers' Comp                          | -                 | -                 | -                 | 358                |                | 175                 |                |                     |                    |
| 0232 - Unemployment Compensation              | 45                | 70                | 77                | 210                |                | 70                  |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI              | -                 | -                 | 114               | 140                |                | 154                 |                |                     |                    |
| 0241 - Medical Insurance                      | 2,500             | 1,489             | -                 | -                  |                | -                   |                |                     |                    |
| Object Associated Payroll Costs Total:        | 5,974             | 7,231             | 6,901             | 8,111              |                | 7,697               |                |                     |                    |
| Supplemental Retirement Program Total:        | 51,638            | 42,355            | 41,067            | 43,111             |                | 42,697              |                |                     |                    |

Continued from previous page.

| Requirements                                       | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| <b><u>3320 - COMMUNITY RECREATION SERVICES</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0329 - Other Property Services                     | 30,000            | 30,000            | 32,000            | 30,000             |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>            | <b>30,000</b>     | <b>30,000</b>     | <b>32,000</b>     | <b>30,000</b>      |                | <b>-</b>            |                |                     |                    |
| <i>Community Recreation Services Total:</i>        | <b>30,000</b>     | <b>30,000</b>     | <b>32,000</b>     | <b>30,000</b>      |                | <b>-</b>            |                |                     |                    |
| <b><u>4150 - BLDG ACQUIS-CONSTR-IMPROV</u></b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0300 - PURCHASED SERVICES</u></b>            |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0385 - Management Consultant Services              | 3,854             | 35,965            | -                 | -                  |                | -                   |                |                     |                    |
| <i>Object Purchased Services Total:</i>            | <b>3,854</b>      | <b>35,965</b>     | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <i>Bldg Acquis-Constr-Improv Total:</i>            | <b>3,854</b>      | <b>35,965</b>     | <b>-</b>          | <b>-</b>           |                | <b>-</b>            |                |                     |                    |
| <b><u>5201 - TRANSFER TO GENERAL SUB FUNDS</u></b> |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0700 - TRANSFERS</u></b>                     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0710 - Transfer Out                                | 4,295,807         | 3,997,215         | 1,552,947         | 680,570            |                | 324,745             |                |                     |                    |
| <i>Object Transfers Total:</i>                     | <b>4,295,807</b>  | <b>3,997,215</b>  | <b>1,552,947</b>  | <b>680,570</b>     |                | <b>324,745</b>      |                |                     |                    |
| <i>Transfer to General Sub Funds Total:</i>        | <b>4,295,807</b>  | <b>3,997,215</b>  | <b>1,552,947</b>  | <b>680,570</b>     |                | <b>324,745</b>      |                |                     |                    |
| <b><u>5202 - TRANSFER TO SPECIAL REVENUES</u></b>  |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0700 - TRANSFERS</u></b>                     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0710 - Transfer Out                                | 354,117           | 635,507           | 875,259           | 982,181            |                | 970,000             |                |                     |                    |
| <i>Object Transfers Total:</i>                     | <b>354,117</b>    | <b>635,507</b>    | <b>875,259</b>    | <b>982,181</b>     |                | <b>970,000</b>      |                |                     |                    |
| <i>Transfer to Special Revenues Total:</i>         | <b>354,117</b>    | <b>635,507</b>    | <b>875,259</b>    | <b>982,181</b>     |                | <b>970,000</b>      |                |                     |                    |
| <b><u>5203 - TRANSFER TO DEBT SERVICE</u></b>      |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0700 - TRANSFERS</u></b>                     |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0710 - Transfer Out                                | -                 | 90,300            | -                 | 100,386            |                | -                   |                |                     |                    |
| <i>Object Transfers Total:</i>                     | <b>-</b>          | <b>90,300</b>     | <b>-</b>          | <b>100,386</b>     |                | <b>-</b>            |                |                     |                    |
| <i>Transfer to Debt Service Total:</i>             | <b>-</b>          | <b>90,300</b>     | <b>-</b>          | <b>100,386</b>     |                | <b>-</b>            |                |                     |                    |
| <b><u>7000 - UNAPPROP END FUND BALANCE</u></b>     |                   |                   |                   |                    |                |                     |                |                     |                    |
| <b><u>0800 - OTHER USES OF FUNDS</u></b>           |                   |                   |                   |                    |                |                     |                |                     |                    |
| 0820 - Reserved for Next Year                      | 9,301,000         | 9,586,692         | 10,048,968        | 5,106,312          |                | 4,561,198           |                |                     |                    |
| <i>Object Other Uses of Funds Total:</i>           | <b>9,301,000</b>  | <b>9,586,692</b>  | <b>10,048,968</b> | <b>5,106,312</b>   |                | <b>4,561,198</b>    |                |                     |                    |
| <i>Unapprop End Fund Balance Total:</i>            | <b>9,301,000</b>  | <b>9,586,692</b>  | <b>10,048,968</b> | <b>5,106,312</b>   |                | <b>4,561,198</b>    |                |                     |                    |
| <i>Total:</i>                                      | <b>46,900,516</b> | <b>50,867,181</b> | <b>52,780,243</b> | <b>51,944,203</b>  | <b>385.43</b>  | <b>53,611,976</b>   | <b>372.24</b>  |                     |                    |

Totals may not add due to rounding

# General Fund Operations – Expenditures by Object

**Jefferson County School District 509J**  
Fiscal Year 2025-26 Proposed Budget

**General Fund Operations**  
Requirements by Object

| Requirements                                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| 0111 - Licensed Salaries                          | 9,360,504         | 10,148,431        | 11,325,822        | 12,239,608         | 175.75         | 12,551,624          | 169.37         |                     |                    |
| 0112 - Classified Salaries                        | 4,802,258         | 5,483,893         | 5,409,097         | 6,440,605          | 164.63         | 6,503,918           | 158.93         |                     |                    |
| 0113 - Administrators                             | 2,125,197         | 2,360,588         | 2,605,490         | 2,614,940          | 18.52          | 2,544,888           | 17.57          |                     |                    |
| 0114 - Managerial - Classified                    | 803,838           | 944,645           | 1,277,053         | 1,477,904          | 16.00          | 1,597,873           | 16.75          |                     |                    |
| 0116 - Early Retirement Stipend                   | 45,664            | 35,124            | 34,166            | 35,000             |                | 35,000              |                |                     |                    |
| 0121 - Substitute - Licensed Salaries             | 457,366           | 451,429           | 404,023           | 394,490            |                | 393,550             |                |                     |                    |
| 0122 - Substitute - Classified Salaries           | 214,286           | 180,108           | 265,921           | 268,850            |                | 268,350             |                |                     |                    |
| 0130 - Overtime Salary                            | 211,226           | 302,458           | 275,583           | 155,284            |                | 155,284             |                |                     |                    |
| 0131 - Extended Responsibility Salaries           | 371,873           | 425,733           | 503,767           | 557,375            | 9.77           | 565,539             | 8.64           |                     |                    |
| 0132 - Extra Days Salaries                        | 44,747            | 45,668            | 46,563            | 39,540             | 0.76           | 51,161              | 0.98           |                     |                    |
| 0133 - Events Pay                                 | 6,940             | 14,230            | 23,854            | 31,563             |                | 44,000              |                |                     |                    |
| 0134 - Incentive Pay                              | 11,436            | 11,942            | 11,396            | 13,121             |                | 12,107              |                |                     |                    |
| 0140 - Other Stipends                             | 116,536           | 152,270           | 166,599           | 441,095            |                | 379,483             |                |                     |                    |
| 0155 - Opt-Out Insurance Incentive                | 214,558           | 158,600           | 266,660           | 407,521            |                | 306,800             |                |                     |                    |
| 0211 - PERS Employer Contribution                 | 265,100           | 261,472           | 359,869           | 350,351            |                | 889,017             |                |                     |                    |
| 0212 - PERS Pick-Up Contribution                  | 990,746           | 1,106,342         | 1,192,745         | 1,380,430          |                | 1,440,122           |                |                     |                    |
| 0213 - PERS UAL Contribution                      | 2,047,653         | 2,392,921         | 2,387,468         | 2,759,274          |                | 2,844,382           |                |                     |                    |
| 0216 - OPSRP Employer Contribution                | 391,829           | 413,795           | 690,670           | 851,525            |                | 2,875,097           |                |                     |                    |
| 0217 - Prior PERS Costs                           | (16,585)          | (820)             | (11,335)          | -                  |                | -                   |                |                     |                    |
| 0218 - PERS Retiree Tier Contribution             | 59,548            | 43,276            | 32,510            | 75,593             |                | 67,587              |                |                     |                    |
| 0219 - PERS Retiree OPSRP Contribution            | 1,877             | 2,732             | 6,283             | 15,517             |                | 17,799              |                |                     |                    |
| 0220 - Social Security/Medicare (FICA)            | 1,408,285         | 1,547,489         | 1,698,229         | 1,921,449          |                | 1,901,314           |                |                     |                    |
| 0231 - Workers' Comp                              | (20,101)          | 141,481           | 116,419           | 258,536            |                | 132,011             |                |                     |                    |
| 0232 - Unemployment Compensation                  | 18,734            | 40,751            | 41,980            | 150,701            |                | 50,813              |                |                     |                    |
| 0234 - Paid Leave Oregon - PFMLI                  | -                 | -                 | 85,832            | 100,480            |                | 111,529             |                |                     |                    |
| 0241 - Medical Insurance                          | 4,828,635         | 5,021,906         | 5,514,938         | 6,281,130          |                | 6,017,610           |                |                     |                    |
| 0248 - 403(B) Employer Match                      | 31,091            | 30,397            | 33,143            | 48,061             |                | 45,558              |                |                     |                    |
| 0249 - Tuition Reimbursement                      | 52,126            | 2,677             | 96,508            | 70,000             |                | 70,000              |                |                     |                    |
| 0311 - Instruction Services                       | 58,448            | 70,120            | 72,279            | 117,000            |                | 116,000             |                |                     |                    |
| 0312 - Instructional Program Improvement Services | 18,128            | 5,850             | 21,234            | 113,000            |                | 32,000              |                |                     |                    |
| 0313 - Student Services                           | 156,838           | 125,374           | 256,813           | 110,000            |                | 109,030             |                |                     |                    |
| 0318 - Prof & Improvement Costs Non-Instr         | -                 | 3,290             | -                 | 2,000              |                | 1,000               |                |                     |                    |
| 0319 - Other Instructional                        | 1,299             | 810               | 165               | 500                |                | 500                 |                |                     |                    |
| 0322 - Contract Maint & Repairs                   | 158,555           | 214,229           | 354,998           | 201,400            |                | 186,650             |                |                     |                    |
| 0323 - Printing Costs                             | 153,494           | 165,347           | 152,327           | 164,879            |                | 151,546             |                |                     |                    |
| 0324 - Rentals                                    | 52,985            | 54,048            | 48,050            | 56,500             |                | 63,500              |                |                     |                    |
| 0325 - Electricity                                | 372,858           | 375,743           | 453,879           | 418,900            |                | 568,395             |                |                     |                    |
| 0326 - Fuel (BUILDING Use)                        | 164,975           | 234,540           | 247,204           | 209,600            |                | 288,683             |                |                     |                    |
| 0327 - Water and Sewage                           | 120,534           | 231,759           | 196,418           | 246,100            |                | 228,555             |                |                     |                    |
| 0328 - Garbage Service                            | 86,240            | 82,931            | 67,365            | 77,500             |                | 83,375              |                |                     |                    |
| 0329 - Other Property Services                    | 30,000            | 30,000            | 32,000            | 30,000             |                | -                   |                |                     |                    |
| 0331 - Student Transportation                     | -                 | -                 | 200               | 500                |                | 500                 |                |                     |                    |
| 0332 - Student Transportation                     | (2,729)           | 5,868             | 2,714             | (3,457)            |                | 8,225               |                |                     |                    |
| 0341 - In-District Travel                         | 2,648             | 2,191             | 3,607             | 26,400             |                | 10,570              |                |                     |                    |
| 0342 - Out-of-District Travel                     | 32,585            | 54,800            | 61,749            | 154,108            |                | 141,300             |                |                     |                    |
| 0343 - Student Out-of District Travel             | 45,900            | 41,603            | 16,270            | 18,950             |                | 24,300              |                |                     |                    |
| 0351 - Telephone Services                         | 56,242            | 47,911            | 54,509            | 67,492             |                | 49,590              |                |                     |                    |
| 0353 - Postage                                    | 13,670            | 13,301            | 14,483            | 17,911             |                | 16,600              |                |                     |                    |
| 0354 - Advertising                                | 16,000            | 12,615            | 13,876            | 13,000             |                | 11,950              |                |                     |                    |
| 0359 - Other Communication Services               | 60,969            | 68,029            | 57,774            | 81,000             |                | 79,920              |                |                     |                    |
| 0374 - Other Tuition                              | 1,250             | 1,250             | 1,500             | 1,500              |                | 1,500               |                |                     |                    |

Continued from previous page.

| Requirements                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| 0381 - Audit Services                   | -                 | 53,430            | 39,390            | 35,000             |                | 35,000              |                |                     |                    |
| 0382 - General Legal Services           | 67,222            | 95,000            | 95,000            | 95,000             |                | 95,000              |                |                     |                    |
| 0385 - Management Consultant Services   | 3,854             | 35,965            | -                 | -                  |                | -                   |                |                     |                    |
| 0387 - Statistical Services             | -                 | 4,200             | -                 | -                  |                | -                   |                |                     |                    |
| 0388 - Elections Services               | 10,092            | 2,633             | -                 | 2,000              |                | -                   |                |                     |                    |
| 0389 - Oth Prof-Technical Svc/Non-Inst  | 463,531           | 369,274           | 578,610           | 418,510            |                | 438,870             |                |                     |                    |
| 0410 - Consumable Supplies              | 683,801           | 662,360           | 518,009           | 1,099,587          |                | 1,086,151           |                |                     |                    |
| 0411 - Fuel (VEHICLES)                  | 254,070           | 281,477           | 232,116           | 262,400            |                | 259,710             |                |                     |                    |
| 0412 - Tires-Tire Reps-Batteries        | 16,155            | 26,202            | 24,077            | 28,500             |                | 27,650              |                |                     |                    |
| 0414 - Osaa Expense                     | -                 | -                 | 24,511            | -                  |                | 200                 |                |                     |                    |
| 0415 - District Expense                 | -                 | -                 | 14,140            | -                  |                | 4,000               |                |                     |                    |
| 0417 - Awards/Incentives                | 13,024            | 8,004             | 8,700             | 17,050             |                | 14,190              |                |                     |                    |
| 0418 - Food                             | 72,123            | 62,678            | 84,114            | 69,349             |                | 66,796              |                |                     |                    |
| 0419 - Uniforms                         | 5,394             | 6,397             | 15,168            | 8,000              |                | 8,200               |                |                     |                    |
| 0420 - Textbooks                        | 3,231             | 8,465             | 10,205            | 14,042             |                | 13,277              |                |                     |                    |
| 0430 - Library Books                    | 8,401             | 27,788            | 30,183            | 14,210             |                | 11,825              |                |                     |                    |
| 0440 - Periodicals                      | 474               | 208               | 332               | 2,550              |                | 2,150               |                |                     |                    |
| 0460 - Non-Consumable Products          | 131,605           | 377,565           | 384,437           | 315,187            |                | 292,603             |                |                     |                    |
| 0470 - Software                         | 212,116           | 286,150           | 429,490           | 416,672            |                | 451,705             |                |                     |                    |
| 0480 - Non-Capital Tech Hardware        | 89,907            | 100,222           | 49,526            | 95,902             |                | 112,761             |                |                     |                    |
| 0541 - Fixed Asset Equipment            | -                 | 17,400            | -                 | 1,000              |                | 900                 |                |                     |                    |
| 0621 - Regular Interest                 | 25                | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0630 - Unrecoverable Bad Debt Write-Off | -                 | 4,488             | 9,666             | -                  |                | -                   |                |                     |                    |
| 0640 - Dues & Fees                      | 74,859            | 68,497            | 109,106           | 77,894             |                | 86,220              |                |                     |                    |
| 0641 - Fingerprint Fees to State        | 4,846             | -                 | 8,199             | 7,300              |                | 5,000               |                |                     |                    |
| 0646 - Reimbursed Items                 | (45,006)          | (1,924)           | -                 | -                  |                | -                   |                |                     |                    |
| 0651 - Liability Insurance              | 99,442            | 117,227           | 125,641           | 146,800            |                | 151,500             |                |                     |                    |
| 0652 - Fidelity Bonds                   | 3,119             | 3,219             | 2,972             | 3,500              |                | 3,500               |                |                     |                    |
| 0653 - Property Insurance               | 285,084           | 332,486           | 409,351           | 439,075            |                | 542,220             |                |                     |                    |
| 0655 - Judgments & Settlements          | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| 0670 - Govt Tax-License-Assessment      | 442               | 381               | 44,388            | 500                |                | 500                 |                |                     |                    |
| 0691 - Grant Match                      | 45,524            | 46,528            | 65,073            | -                  |                | -                   |                |                     |                    |
| 0710 - Transfer Out                     | 4,649,924         | 4,723,022         | 2,428,206         | 1,763,137          |                | 1,294,745           |                |                     |                    |
| 0820 - Reserved for Next Year           | 9,301,000         | 9,586,692         | 10,048,968        | 5,106,312          |                | 4,561,198           |                |                     |                    |
| <b>Object Total:</b>                    | <b>46,900,516</b> | <b>50,867,181</b> | <b>52,780,243</b> | <b>51,944,203</b>  | <b>385.43</b>  | <b>53,611,976</b>   | <b>372.24</b>  |                     |                    |

Totals may not add due to rounding



# GENERAL FUND SUB FUNDS

The General Sub-Fund accounts are used to separate accounting records for management purposes. The General Sub-Fund accounts are as follows:

- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing Fund (104)
- Performing Arts Fund (105)
- Classroom Furniture Replacement Fund (106)
- Technology Replacement Fund (107)
- Textbook Replacement Fund (108)
- Equipment Replacement Fund (109)
- Maintenance Projects Fund (110)
- PERS Reserve Fund (111)
- Stabilization Fund (118)
- Warm Springs School Building Fund (119)



# General Fund Sub-Funds Consolidated

## Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

## General Fund - Sub General Funds

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 162,630           | 212,566           | 324,734           | 153,240            |                | 177,500             |                |                     |                    |
| Intermediate Sources    | 80,125            | 84,429            | 100,700           | 125,000            |                | 100,000             |                |                     |                    |
| State Sources           | 523,451           | 271,075           | 247,654           | 250,000            |                | 250,000             |                |                     |                    |
| Federal Sources         | -                 | 209,160           | -                 | 110,000            |                | -                   |                |                     |                    |
| Transfers               | 4,295,807         | 3,997,215         | 1,552,947         | 680,570            |                | 324,702             |                |                     |                    |
| Beginning Fund Balance  | 10,069,559        | 13,551,791        | 16,005,828        | 14,832,708         |                | 14,361,434          |                |                     |                    |
| <b>Resources Total:</b> | <b>15,131,572</b> | <b>18,326,236</b> | <b>18,231,862</b> | <b>16,151,518</b>  |                | <b>15,213,636</b>   |                |                     |                    |

| Requirements                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                             | 118,515           | 430,120           | 416,120           | 927,000            |                | 660,000             |                |                     |                    |
| Support Services                        | 795,123           | 845,349           | 1,238,834         | 2,458,529          | 8.10           | 1,799,540           | 0.33           |                     |                    |
| Enterprise and Community Services       | 160,742           | 129,527           | 120,377           | 192,148            | 1.00           | 161,492             | 1.00           |                     |                    |
| Facilities Acquisition and Construction | 505,401           | 915,412           | 138,159           | 1,200,000          |                | 1,025,500           |                |                     |                    |
| Other Uses                              | -                 | -                 | -                 | -                  |                | 2,404,330           |                |                     |                    |
| Ending Fund Balance                     | 13,551,791        | 16,005,828        | 16,318,372        | 11,373,841         |                | 9,162,774           |                |                     |                    |
| <b>Requirements Total:</b>              | <b>15,131,572</b> | <b>18,326,236</b> | <b>18,231,862</b> | <b>16,151,518</b>  | <b>9.10</b>    | <b>15,213,636</b>   | <b>1.33</b>    |                     |                    |

Totals may not add due to rounding



## Fund 101 – Bus Replacement Fund

This sub fund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2027 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Bus Purchasing Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 43,689            | 13,118            | 47,785            | -                  |                | -                   |                |                     |                    |
| State Sources           | 523,451           | 271,075           | 247,654           | 250,000            |                | 250,000             |                |                     |                    |
| Transfers               | 100,000           | 100,000           | 100,000           | 100,000            |                | -                   |                |                     |                    |
| Beginning Fund Balance  | 1,840,728         | 2,152,688         | 2,165,242         | 1,870,366          |                | 1,990,000           |                |                     |                    |
| <b>Resources Total:</b> | <b>2,507,867</b>  | <b>2,536,882</b>  | <b>2,560,681</b>  | <b>2,220,366</b>   |                | <b>2,240,000</b>    |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services           | 355,179           | 371,640           | 642,530           | 701,000            |                | 700,000             |                |                     |                    |
| Ending Fund Balance        | 2,152,688         | 2,165,242         | 1,918,151         | 1,519,366          |                | 1,540,000           |                |                     |                    |
| <b>Requirements Total:</b> | <b>2,507,867</b>  | <b>2,536,882</b>  | <b>2,560,681</b>  | <b>2,220,366</b>   |                | <b>2,240,000</b>    |                |                     |                    |

Totals may not add due to rounding



## Fund 102 – Employee Wellness Program

This sub fund was created in order to sustain the Staff Wellness Program that initiated as a result of two multi-year grants. Those initial grants ended in June 2015. Under the wellness program staff can enjoy access to exercise programs like Yoga, Boot Camp, and Basketball and participate in nutrition and fitness challenges that help motivate staff. Revenues are derived from participation fees and transfers from the General Fund.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Employee Wellness Program

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 15,000            | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Transfers               | 6,500             | 6,500             | 6,500             | 4,840              |                | 8,000               |                |                     |                    |
| Beginning Fund Balance  | 16,588            | 28,606            | 10,233            | 7,000              |                | -                   |                |                     |                    |
| <b>Resources Total:</b> | <b>38,088</b>     | <b>35,106</b>     | <b>16,733</b>     | <b>11,840</b>      |                | <b>8,000</b>        |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services           | 9,481             | 24,873            | 12,992            | 11,840             | 0.08           | 8,000               | 0.08           |                     |                    |
| Ending Fund Balance        | 28,606            | 10,233            | 3,741             | -                  |                | -                   |                |                     |                    |
| <b>Requirements Total:</b> | <b>38,088</b>     | <b>35,106</b>     | <b>16,733</b>     | <b>11,840</b>      | <b>0.08</b>    | <b>8,000</b>        | <b>0.08</b>    |                     |                    |

Totals may not add due to rounding



# Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

## Fund 104 – WS Housing Fund

The Warm Springs Housing Fund is used for the repairs and maintenance of District owned rental property in Warm Springs. The District leases the properties to current District employees. Revenues for this fund are derived from rental income.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Warm Springs Housing Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 46,291            | 49,962            | 48,009            | 55,740             |                | 55,000              |                |                     |                    |
| Beginning Fund Balance  | 37,251            | 76,420            | 115,170           | 135,000            |                | 180,000             |                |                     |                    |
| <b>Resources Total:</b> | <b>83,541</b>     | <b>126,383</b>    | <b>163,180</b>    | <b>190,740</b>     |                | <b>235,000</b>      |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services           | 7,121             | 11,213            | 19,557            | 65,000             |                | 64,000              |                |                     |                    |
| Ending Fund Balance        | 76,420            | 115,170           | 143,622           | 125,740            |                | 171,000             |                |                     |                    |
| <b>Requirements Total:</b> | <b>83,541</b>     | <b>126,383</b>    | <b>163,180</b>    | <b>190,740</b>     |                | <b>235,000</b>      |                |                     |                    |

*Totals may not add due to rounding*



## Fund 105 – Performing Arts Center

The Performing Arts Center Fund is used for the operations and maintenance of the Performing Arts Center. This fund is supported by rental fees and transfers from the General Fund.

### Jefferson County School District 509J Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Performing Arts Center Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 7,471             | 8,608             | 15,684            | 7,500              |                | 7,500               |                |                     |                    |
| Transfers               | 179,967           | 187,980           | 206,447           | 210,730            |                | 201,702             |                |                     |                    |
| Beginning Fund Balance  | -                 | 19,453            | 11,647            | 12,433             |                | 30,000              |                |                     |                    |
| <b>Resources Total:</b> | <b>187,438</b>    | <b>216,040</b>    | <b>233,778</b>    | <b>230,663</b>     |                | <b>239,202</b>      |                |                     |                    |

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                       | -                 | -                 | 8,735             | -                  |                | -                   |                |                     |                    |
| Support Services                  | 77,414            | 108,905           | 88,519            | 112,786            | 0.25           | 115,710             | 0.25           |                     |                    |
| Enterprise and Community Services | 90,571            | 95,488            | 102,741           | 117,877            | 1.00           | 123,492             | 1.00           |                     |                    |
| Ending Fund Balance               | 19,453            | 11,647            | 33,783            | -                  |                | -                   |                |                     |                    |
| <b>Requirements Total:</b>        | <b>187,438</b>    | <b>216,040</b>    | <b>233,778</b>    | <b>230,663</b>     | <b>1.25</b>    | <b>239,202</b>      | <b>1.25</b>    |                     |                    |

*Totals may not add due to rounding*



# Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

## Fund 106 – Classroom Furniture Replacement Fund

The Classroom Furniture Replacement Fund was established to update obsolete classroom furniture. Resources for this fund depend on a transfer from the General Fund.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Classroom Furniture Replacement Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Transfers               | -                 | 47,000            | 15,000            | 15,000             |                | 15,000              |                |                     |                    |
| Beginning Fund Balance  | 119,266           | 72,043            | 88,480            | 57,043             |                | 50,000              |                |                     |                    |
| <b>Resources Total:</b> | <b>119,266</b>    | <b>119,043</b>    | <b>103,480</b>    | <b>72,043</b>      |                | <b>65,000</b>       |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                | 47,224            | 30,562            | 37,618            | 45,000             |                | 45,000              |                |                     |                    |
| Ending Fund Balance        | 72,043            | 88,480            | 65,862            | 27,043             |                | 20,000              |                |                     |                    |
| <b>Requirements Total:</b> | <b>119,266</b>    | <b>119,043</b>    | <b>103,480</b>    | <b>72,043</b>      |                | <b>65,000</b>       |                |                     |                    |

*Totals may not add due to rounding*





## Fund 107 – Technology Replacement Fund

This fund is utilized to support the District's technology infrastructure. The Technology Replacement sub fund is funded by E-Rate reimbursements and transfers from the General Fund. These resources are intended to replace District technology assets that have become obsolete or have catastrophically failed and cannot be repaired.

### Jefferson County School District 509J Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Technology Replacement Fund Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 50,180            | 79,895            | 87,747            | 90,000             |                | 90,000              |                |                     |                    |
| Federal Sources         | -                 | 209,160           | -                 | 110,000            |                | -                   |                |                     |                    |
| Transfers               | 100,000           | 200,000           | 100,000           | 100,000            |                | -                   |                |                     |                    |
| Beginning Fund Balance  | 1,185,272         | 1,095,551         | 1,306,198         | 1,025,000          |                | 1,190,000           |                |                     |                    |
| <b>Resources Total:</b> | <b>1,335,451</b>  | <b>1,584,605</b>  | <b>1,493,945</b>  | <b>1,325,000</b>   |                | <b>1,280,000</b>    |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services           | 239,901           | 278,407           | 249,464           | 322,800            |                | 426,030             |                |                     |                    |
| Ending Fund Balance        | 1,095,551         | 1,306,198         | 1,244,481         | 1,002,200          |                | 853,970             |                |                     |                    |
| <b>Requirements Total:</b> | <b>1,335,451</b>  | <b>1,584,605</b>  | <b>1,493,945</b>  | <b>1,325,000</b>   |                | <b>1,280,000</b>    |                |                     |                    |

*Totals may not add due to rounding*



# Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

## Fund 108 – Textbook Replacement Fund

The Textbook Reserve Fund is intended to provide funds for the 7-year textbook adoption schedule established by the Oregon Department of Education, and for miscellaneous purchases necessary to support curriculum objectives. New curriculum adoption purchases are approved by the Board prior to purchase. For 2025-26 we will finish the science curriculum adoption and purchase the health curriculum materials.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Textbook Replacement Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Transfers               | 100,000           | 500,000           | 100,000           | 100,000            |                | -                   |                |                     |                    |
| Beginning Fund Balance  | 1,797,981         | 1,800,275         | 1,888,189         | 1,600,000          |                | 990,000             |                |                     |                    |
| <b>Resources Total:</b> | <b>1,897,981</b>  | <b>2,300,275</b>  | <b>1,988,189</b>  | <b>1,700,000</b>   |                | <b>990,000</b>      |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                | 54,507            | 392,548           | 369,768           | 867,000            |                | 600,000             |                |                     |                    |
| Support Services           | 43,199            | 19,538            | 33,961            | -                  |                | -                   |                |                     |                    |
| Ending Fund Balance        | 1,800,275         | 1,888,189         | 1,584,461         | 833,000            |                | 390,000             |                |                     |                    |
| <b>Requirements Total:</b> | <b>1,897,981</b>  | <b>2,300,275</b>  | <b>1,988,189</b>  | <b>1,700,000</b>   |                | <b>990,000</b>      |                |                     |                    |

*Totals may not add due to rounding*



# Jefferson County School District 509J

UNITE. ENGAGE. SOAR.

## Fund 109 – Equipment Replacement Fund

This sub fund is intended to replace non-technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Transfers from the General Fund will support the resource requirements for this sub fund.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Equipment Replacement Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Transfers               | 25,000            | 75,000            | 225,000           | 50,000             |                | 100,000             |                |                     |                    |
| Beginning Fund Balance  | 613,156           | 541,971           | 568,856           | 375,000            |                | 250,000             |                |                     |                    |
| <b>Resources Total:</b> | <b>638,156</b>    | <b>616,971</b>    | <b>793,856</b>    | <b>425,000</b>     |                | <b>350,000</b>      |                |                     |                    |

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                       | 16,785            | 7,010             | -                 | 15,000             |                | 15,000              |                |                     |                    |
| Support Services                  | 9,229             | 7,066             | 182,171           | 326,500            |                | 286,000             |                |                     |                    |
| Enterprise and Community Services | 70,171            | 34,038            | 17,636            | 72,700             |                | 38,000              |                |                     |                    |
| Ending Fund Balance               | 541,971           | 568,856           | 594,049           | 10,800             |                | 11,000              |                |                     |                    |
| <b>Requirements Total:</b>        | <b>638,156</b>    | <b>616,971</b>    | <b>793,856</b>    | <b>425,000</b>     |                | <b>350,000</b>      |                |                     |                    |

Totals may not add due to rounding



## Fund 110 – Maintenance & Repair Projects Fund

The Maintenance Projects sub fund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer of resources from the General Fund and public purpose charges remitted from PGE. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Maintenance & Repair Projects

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | -                 | 60,984            | 125,509           | -                  |                | 25,000              |                |                     |                    |
| Intermediate Sources    | 80,125            | 84,429            | 100,700           | 125,000            |                | 100,000             |                |                     |                    |
| Transfers               | 2,884,340         | 1,330,735         | 400,000           | -                  |                | -                   |                |                     |                    |
| Beginning Fund Balance  | 1,858,452         | 4,263,918         | 4,800,946         | 4,600,000          |                | 4,800,000           |                |                     |                    |
| <b>Resources Total:</b> | <b>4,822,918</b>  | <b>5,740,065</b>  | <b>5,427,155</b>  | <b>4,725,000</b>   |                | <b>4,925,000</b>    |                |                     |                    |

| Requirements                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services                        | 53,600            | 23,707            | 9,641             | 53,800             |                | 199,800             |                |                     |                    |
| Facilities Acquisition and Construction | 505,401           | 915,412           | 138,159           | 1,200,000          |                | 1,025,500           |                |                     |                    |
| Other Uses                              | -                 | -                 | -                 | -                  |                | 1,404,330           |                |                     |                    |
| Ending Fund Balance                     | 4,263,918         | 4,800,946         | 5,279,355         | 3,471,200          |                | 2,295,370           |                |                     |                    |
| <b>Requirements Total:</b>              | <b>4,822,918</b>  | <b>5,740,065</b>  | <b>5,427,155</b>  | <b>4,725,000</b>   |                | <b>4,925,000</b>    |                |                     |                    |

Totals may not add due to rounding



### Fund 111 – PERS Reserve Fund

The PERS Reserve Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset rising PERS costs.

**Jefferson County School District 509J**  
Fiscal Year 2025-26 Proposed Budget

**General Sub Fund - PERS Reserve Fund**  
Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Beginning Fund Balance  | 255,100           | 255,100           | 255,100           | 255,100            |                | 255,100             |                |                     |                    |
| <i>Resources Total:</i> | <i>255,100</i>    | <i>255,100</i>    | <i>255,100</i>    | <i>255,100</i>     |                | <i>255,100</i>      |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Ending Fund Balance        | 255,100           | 255,100           | 255,100           | 255,100            |                | 255,100             |                |                     |                    |
| <i>Requirements Total:</i> | <i>255,100</i>    | <i>255,100</i>    | <i>255,100</i>    | <i>255,100</i>     |                | <i>255,100</i>      |                |                     |                    |

*Totals may not add due to rounding*



## Fund 118 – Stabilization Fund

The Stabilization Fund was established in 2008-2009 through Board resolution. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset costs as a result of one-time funding sources.

### Jefferson County School District 509J Fiscal Year 2025-26 Proposed Budget

### General Sub Fund - Stabilization Fund Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Transfers               | 900,000           | 1,550,000         | 400,000           | 100,000            |                | -                   |                |                     |                    |
| Beginning Fund Balance  | 1,919,432         | 2,819,432         | 4,369,432         | 4,469,432          |                | 4,200,000           |                |                     |                    |
| <b>Resources Total:</b> | <b>2,819,432</b>  | <b>4,369,432</b>  | <b>4,769,432</b>  | <b>4,569,432</b>   |                | <b>4,200,000</b>    |                |                     |                    |

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services                  | -                 | -                 | -                 | 864,803            | 7.77           | -                   |                |                     |                    |
| Enterprise and Community Services | -                 | -                 | -                 | 1,571              |                | -                   |                |                     |                    |
| Other Uses                        | -                 | -                 | -                 | -                  |                | 1,000,000           |                |                     |                    |
| Ending Fund Balance               | 2,819,432         | 4,369,432         | 4,769,432         | 3,703,058          |                | 3,200,000           |                |                     |                    |
| <b>Requirements Total:</b>        | <b>2,819,432</b>  | <b>4,369,432</b>  | <b>4,769,432</b>  | <b>4,569,432</b>   | <b>7.77</b>    | <b>4,200,000</b>    |                |                     |                    |

*Totals may not add due to rounding*



### Fund 119 – WS Building Fund

The sub fund is designated for future major maintenance projects, capital equipment or infrastructure for the Warm Spring Education facility. Expenditures from this fund require authorization from the Board.

#### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

#### General Sub Fund - WS School Building Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Beginning Fund Balance  | 426,334           | 426,334           | 426,334           | 426,334            |                | 426,334             |                |                     |                    |
| <i>Resources Total:</i> | <i>426,334</i>    | <i>426,334</i>    | <i>426,334</i>    | <i>426,334</i>     |                | <i>426,334</i>      |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Ending Fund Balance        | 426,334           | 426,334           | 426,334           | 426,334            |                | 426,334             |                |                     |                    |
| <i>Requirements Total:</i> | <i>426,334</i>    | <i>426,334</i>    | <i>426,334</i>    | <i>426,334</i>     |                | <i>426,334</i>      |                |                     |                    |

*Totals may not add due to rounding*



# SPECIAL REVENUE FUND

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.



SPECIAL  
REVENUE FUND



## Special Revenue Funds – Consolidated

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.

### Jefferson County School District 509J Fiscal Year 2025-26 Proposed Budget

### Special Revenue Funds - Consolidated Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 570,023           | 818,337           | 648,814           | 638,921            |                | 731,290             |                |                     |                    |
| Intermediate Sources    | -                 | -                 | -                 | 30,000             |                | 30,000              |                |                     |                    |
| State Sources           | 4,069,661         | 6,815,598         | 5,236,554         | 8,540,542          |                | 9,534,286           |                |                     |                    |
| Federal Sources         | 10,385,258        | 9,664,090         | 11,266,581        | 7,720,391          |                | 5,921,976           |                |                     |                    |
| Transfers               | 354,117           | 635,507           | 777,782           | 982,182            |                | 932,072             |                |                     |                    |
| Beginning Fund Balance  | 415,883           | 458,941           | 438,085           | 326,785            |                | 447,630             |                |                     |                    |
| <b>Resources Total:</b> | <b>15,794,941</b> | <b>18,392,473</b> | <b>18,367,817</b> | <b>18,238,821</b>  |                | <b>17,597,254</b>   |                |                     |                    |

| Requirements                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                             | 6,325,098         | 6,315,412         | 5,447,803         | 6,726,695          | 39.49          | 6,839,875           | 40.20          |                     |                    |
| Support Services                        | 5,501,334         | 7,306,607         | 5,742,004         | 5,369,396          | 36.33          | 6,490,896           | 34.48          |                     |                    |
| Enterprise and Community Services       | 2,910,164         | 3,384,331         | 3,199,335         | 3,972,730          | 28.41          | 4,096,483           | 28.96          |                     |                    |
| Facilities Acquisition and Construction | 599,403           | 948,038           | 3,508,945         | 2,010,000          |                | 10,000              |                |                     |                    |
| Ending Fund Balance                     | 458,941           | 438,085           | 469,731           | 160,000            |                | 160,000             |                |                     |                    |
| <b>Requirements Total:</b>              | <b>15,794,941</b> | <b>18,392,473</b> | <b>18,367,817</b> | <b>18,238,821</b>  | <b>104.23</b>  | <b>17,597,254</b>   | <b>103.64</b>  |                     |                    |

*Totals may not add due to rounding*



Jefferson County  
School District 509J

UNITE. ENGAGE. SOAR.

### Special Revenue Funds – Specific Funds

As part of the proposed budget document, we would like to share a little more detail on a few special revenue funds that are typically of interest. These are all included in the “Special Revenue Funds – Consolidated” report as well. These are not all of the grants that we manage but include those that are typically of interest. Following is information on Student Investment Account, High School Success, Early Literacy, the new Intensive Program, Student Body, and Food Service.



## Fund 251 – Student Investment Account

In May 2019, a new tax on Oregon businesses passed which established the Fund for Student Success (FSS) and allocates monies within that new fund that is outside the General Fund. The fund is divided into three accounts: Student Investment Account (SIA), Early Learning Account (ELA), and Statewide Education Initiatives Account (SEIA). SIA funds are allocated based on weighted average daily membership, with the weight for poverty doubled to 0.5. Districts must submit a plan for use of the funds, for which there are four allowable uses: increased learning time, reduced class sizes and caseloads, well-rounded educational opportunities, and student health and safety.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Special Revenue Grant - Student Investment Account

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| State Sources           | 1,988,041         | 2,861,374         | 2,786,053         | 3,099,244          |                | 3,064,153           |                |                     |                    |
| Beginning Fund Balance  | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| <b>Resources Total:</b> | <b>1,988,041</b>  | <b>2,861,374</b>  | <b>2,786,053</b>  | <b>3,099,244</b>   |                | <b>3,064,153</b>    |                |                     |                    |

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                       | 1,023,156         | 949,495           | 1,054,960         | 1,026,111          | 9.00           | 777,296             | 6.00           |                     |                    |
| Support Services                  | 964,884           | 1,911,879         | 1,731,094         | 2,073,133          | 18.45          | 2,286,857           | 18.15          |                     |                    |
| Enterprise and Community Services | -                 | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Ending Fund Balance               | -                 | -                 | 0                 | -                  |                | -                   |                |                     |                    |
| <b>Requirements Total:</b>        | <b>1,988,041</b>  | <b>2,861,374</b>  | <b>2,786,053</b>  | <b>3,099,244</b>   | <b>27.45</b>   | <b>3,064,153</b>    | <b>24.15</b>   |                     |                    |

Totals may not add due to rounding



## Fund 252 – High School Success (M98)

Measure 98 was a 2016 ballot initiative approved by voters that provides direct funding to school districts to increase high school graduate rates. Measure 98 funds must be used to establish or expand career and technical education programs in high school, establish or expand college-level educational opportunities of students in high school and establish or expand drop-out prevention strategies in high school.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Special Revenue Grant - High School Success

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| State Sources           | 861,605           | 877,461           | 770,742           | 814,858            |                | 830,362             |                |                     |                    |
| <b>Resources Total:</b> | <b>861,605</b>    | <b>877,461</b>    | <b>770,742</b>    | <b>814,858</b>     |                | <b>830,362</b>      |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                | 624,627           | 631,009           | 715,562           | 735,338            | 5.50           | 792,054             | 5.00           |                     |                    |
| Support Services           | 236,978           | 246,452           | 55,180            | 79,520             | 0.50           | 38,308              |                |                     |                    |
| <b>Requirements Total:</b> | <b>861,605</b>    | <b>877,461</b>    | <b>770,742</b>    | <b>814,858</b>     | <b>6.00</b>    | <b>830,362</b>      | <b>5.00</b>    |                     |                    |

*Totals may not add due to rounding*



## Fund 258 – Intensive Program

The Oregon Department of Education’s Intensive Coaching Program is designed to help districts advance student achievement, authentically engage their communities, and strengthen systems and capacity. Grounded in research from improvement science and the University of Virginia’s Partnership for Leaders in Education School Turnaround work, the program emphasizes collaborative leadership and continuous improvement. Built around a true partnership model between districts and ODE, the Intensive Coaching Program offers a comprehensive, systems-level approach to sustainable school and district improvement.

### Jefferson County School District 509J Fiscal Year 2025-26 Proposed Budget

### Special Revenue Grant - Intensive Coaching Program Resources and Requirements

| Resources                  | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| State Sources              | -                 | -                 | -                 | -                  | -              | 1,191,488           |                |                     |                    |
| <b>Resources Total:</b>    | -                 | -                 | -                 | -                  |                | <b>1,191,488</b>    |                |                     |                    |
| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
| Instruction                | -                 | -                 | -                 | -                  |                | 163,346             | 1.00           |                     |                    |
| Support Services           | -                 | -                 | -                 | -                  |                | 1,028,142           | 4.66           |                     |                    |
| <b>Requirements Total:</b> | -                 | -                 | -                 | -                  |                | <b>1,191,488</b>    | <b>5.66</b>    |                     |                    |

*Totals may not add due to rounding*





## Fund 259 – Early Literacy Success

The Early Literacy Success Initiative has identified four goals:

5. Increase early literacy for children from birth to third grade.
6. Reduce literacy academic disparities for student groups that have historically experienced academic disparities.
7. Increase support to parents and guardians to enable them to be partners in the development of their children’s literacy skills and knowledge; and
8. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Special Revenue Grant - Early Literacy

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| State Sources           | -                 | -                 | 232,734           | 252,719            |                | 492,008             |                |                     |                    |
| <i>Resources Total:</i> | -                 | -                 | 232,734           | 252,719            |                | 492,008             |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services           | -                 | -                 | 232,734           | 252,719            | 1.75           | 492,008             | 2.70           |                     |                    |
| <i>Requirements Total:</i> | -                 | -                 | 232,734           | 252,719            | 1.75           | 492,008             | 2.70           |                     |                    |

*Totals may not add due to rounding*





## Fund 262 – Student Body Fund

The finances of various student and class activities of the high school and middle school are accounted for in this fund. Some activities are District sponsored and others are sponsored by clubs and organizations.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Special Revenue - Student Body Fund

Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 226,552           | 438,104           | 316,376           | 296,000            |                | 396,000             |                |                     |                    |
| Beginning Fund Balance  | 310,429           | 281,401           | 322,305           | 210,000            |                | 210,000             |                |                     |                    |
| <b>Resources Total:</b> | <b>536,981</b>    | <b>719,506</b>    | <b>638,681</b>    | <b>506,000</b>     |                | <b>606,000</b>      |                |                     |                    |

| Requirements               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|----------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Instruction                | 255,579           | 397,201           | 337,505           | 346,000            |                | 446,000             |                |                     |                    |
| Ending Fund Balance        | 281,401           | 322,305           | 301,176           | 160,000            |                | 160,000             |                |                     |                    |
| <b>Requirements Total:</b> | <b>536,981</b>    | <b>719,506</b>    | <b>638,681</b>    | <b>506,000</b>     |                | <b>606,000</b>      |                |                     |                    |

*Totals may not add due to rounding*



## Fund 299 – Child Nutrition

The District participates in the Community Eligibility Provision of the National School Lunch Program which provides breakfast and lunch at no charge to families of students enrolled in the district. The District serves hot and nutritious meals to students that meet requirements established by the US Department of Agriculture. The Child Nutrition Fund receives its revenue from state and federal subsidies based on the number of meals served. Additionally, revenue is received from cash sales from visitors for meals that are non-reimbursable by the National School Lunch Program.

### Jefferson County School District 509J Fiscal Year 2025-26 Proposed Budget

### Special Revenue - Child Nutrition Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | 8,084             | 11,766            | 13,313            | 12,725             |                | 12,725              |                |                     |                    |
| State Sources           | 25,603            | 47,210            | 62,132            | 44,364             |                | 44,328              |                |                     |                    |
| Federal Sources         | 2,398,433         | 2,344,362         | 2,239,924         | 2,290,379          |                | 2,414,950           |                |                     |                    |
| Transfers               | 269,960           | 600,000           | 711,259           | 862,072            |                | 862,072             |                |                     |                    |
| Beginning Fund Balance  | 3,564             | 22,330            | 35,636            | -                  |                | -                   |                |                     |                    |
| <b>Resources Total:</b> | <b>2,705,644</b>  | <b>3,025,668</b>  | <b>3,062,265</b>  | <b>3,209,540</b>   |                | <b>3,334,075</b>    |                |                     |                    |

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Enterprise and Community Services | 2,683,314         | 2,990,032         | 2,976,378         | 3,209,540          | 24.53          | 3,334,075           | 25.08          |                     |                    |
| Ending Fund Balance               | 22,330            | 35,636            | 85,886            | -                  |                | -                   |                |                     |                    |
| <b>Requirements Total:</b>        | <b>2,705,644</b>  | <b>3,025,668</b>  | <b>3,062,265</b>  | <b>3,209,540</b>   | <b>24.53</b>   | <b>3,334,075</b>    | <b>25.08</b>   |                     |                    |

*Totals may not add due to rounding*

# DEBT SERVICE FUND

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



DEBT SERVICE  
FUND



## Debt Service Fund - Consolidated

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

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Debt Service Funds Resources and Requirements

| Resources                             | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2025-26<br>Proposed | 2025-26<br>Approved | 2025-26<br>Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Current Year's Taxes                  | 3,096,106         | 3,165,636         | 3,281,138         | 3,411,559          | 3,859,620           |                     |                    |
| Prior Year's Taxes                    | 73,392            | 64,744            | 82,130            | 66,000             | 70,000              |                     |                    |
| County Tax Sales for Back Taxes       | 352               | 220               | -                 | -                  | -                   |                     |                    |
| Payment In Lieu of Taxes              | 359               | 156               | 241               | -                  | -                   |                     |                    |
| Interest On Investments               | 14,757            | 69,437            | 114,851           | 6,300              | 15,000              |                     |                    |
| Gain/Loss On Investments              | (802)             | 802               | -                 | -                  | -                   |                     |                    |
| Donations/Contributions               | -                 | -                 | -                 | -                  | -                   |                     |                    |
| PERS UAL                              | 2,765,940         | 3,248,728         | 3,119,885         | 3,429,689          | 3,565,268           |                     |                    |
| Other Intermediate Sources            | 2,106             | 2,707             | 849               | -                  | -                   |                     |                    |
| Bond Proceeds                         | 31,905,000        | -                 | -                 | -                  | -                   |                     |                    |
| Interfund Transfer - General Fund     | -                 | 90,300            | 97,477            | 100,386            | 1,404,330           |                     |                    |
| Interfund Transfer - Capital Projects | -                 | -                 | -                 | -                  | 113,050             |                     |                    |
| Beginning Fund Balance                | 138,965           | 103,280           | 159,120           | 84,000             | (209,279)           |                     |                    |
| <b>Resources Total:</b>               | <b>37,996,173</b> | <b>6,746,010</b>  | <b>6,855,691</b>  | <b>7,097,934</b>   | <b>8,817,989</b>    |                     |                    |

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2025-26<br>Proposed | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| Redemption of Principal           | 4,296,250         | 3,882,136         | 4,552,477         | 4,850,427          | 6,763,700           |                     |                    |
| Regular Interest                  | 1,695,728         | 2,704,608         | 2,269,091         | 2,247,507          | 2,054,289           |                     |                    |
| Dues & Fees                       | 293,209           | 145               | -                 | -                  | -                   |                     |                    |
| PERS UAL Lump Sum Payment to PERS | 31,607,706        | -                 | -                 | -                  | -                   |                     |                    |
| Reserved for Next Year            | 103,280           | 159,120           | 34,123            | -                  | -                   |                     |                    |
| <b>Requirements Total:</b>        | <b>37,996,173</b> | <b>6,746,010</b>  | <b>6,855,691</b>  | <b>7,097,934</b>   | <b>8,817,989</b>    |                     |                    |

Note: For 2025-26, a tax levy of \$4,105,979 will be required to collect \$3,859,620 after accounting for discounts and delinquencies.

Totals may not add due to rounding



## Fund 302 – Ameresco Master Tax-Exempt Installment Purchase Agreement

On December 17, 2021, the District entered into \$1,569,955 master tax exempt installment purchase agreement with U.S. Bancorp to finance energy savings projects throughout the District as identified through an ESCO with Ameresco. This proposed budget will allow for the District to pay the note in full during 2025-26 if the resources allow.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Full Faith and Credit (FFC) Bond Payments Requirements

| Requirements                              | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2025-26<br>Proposed | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b><u>FFC Bond Principal Payments</u></b> |                   |                   |                   |                    |                     |                     |                    |
| Issue Date                                |                   |                   |                   |                    |                     |                     |                    |
| December 17, 2021                         | -                 | 52,136            | 60,534            | 64,959             | 1,483,700           |                     |                    |
| July 23, 2013                             | -                 | 52,136            | 60,534            | 64,959             | 1,483,700           |                     |                    |
| <b><u>FFC Bond Interest Payments</u></b>  |                   |                   |                   |                    |                     |                     |                    |
| Issue Date                                |                   |                   |                   |                    |                     |                     |                    |
| December 17, 2021                         | -                 | 38,129            | 36,943            | 35,427             | 33,715              |                     |                    |
| Ending Fund Balance                       | -                 | 35                | 14,470            | -                  | -                   |                     |                    |
| Requirements Total:                       | -                 | 90,300            | 111,947           | 100,386            | 1,517,415           |                     |                    |

Totals may not add due to rounding



### **Fund 303 – 2002 OSBA PERS Bond Issue Debt Fund**

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocation portion of the PERS Unfunded Actuarial Liability (UAL). Bonds in the amount of \$12.5 million were issued on October 31, 2002. The bonds are being amortized over 26 years. In 2012, the District participated with six other school districts to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series 2002 bonds. As a result, the 2021 portion of the 2002 OSBA bonds are considered to be defeased.

On August 19, 2021, the District participated in the Oregon Education Districts Pension Bond Pool (Full Faith and Credit Pension Obligation Bonds, Series 2021A Federally Taxable) to finance the District's estimated PERS unfunded liability. The District issued \$31,905,000 in debt as part of the pooled issuance. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS.

Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Fund support is withheld on a monthly basis to repay debt.

Revenue to pay the debt is generated by an assessment of approximately 11.6% on PERS-eligible payroll wages. All funds bear the cost of debt service on the bonds in lieu of paying a higher employer rate applicable to Oregon public school districts. Prepayment of the UAL with bond proceeds lowers the payroll assessment compared to the employer rates for school districts that did not bond.



**Jefferson County School District 509J**  
**Fiscal Year 2025-26 Proposed Budget**

**PERS Bond Payments  
Requirements**

| Requirements                               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2025-26<br>Proposed | 2025-26<br>Approved | 2025-26<br>Adopted |
|--|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b><u>PERS Bond Principal Payments</u></b> |                   |                   |                   |                    |                     |                     |                    |
| Issue Date                                 |                   |                   |                   |                    |                     |                     |                    |
| October 31, 2002                           | 866,250           | 1,065,000         | 1,195,000         | 1,340,000          | 1,490,000           |                     |                    |
| August 19, 2021                            | 795,000           | 1,035,000         | 1,085,000         | 1,150,000          | 1,220,000           |                     |                    |
| <b>Principal Total:</b>                    | <b>1,661,250</b>  | <b>2,100,000</b>  | <b>2,280,000</b>  | <b>2,490,000</b>   | <b>2,710,000</b>    |                     |                    |
| <b><u>PERS Bond Interest Payments</u></b>  |                   |                   |                   |                    |                     |                     |                    |
| Issue Date                                 |                   |                   |                   |                    |                     |                     |                    |
| October 31, 2002                           | 547,257           | 416,721           | 358,252           | 291,930            | 217,560             |                     |                    |
| August 19, 2021                            | 569,181           | 657,412           | 654,183           | 647,759            | 637,708             |                     |                    |
| <b>Interest Total:</b>                     | <b>1,116,438</b>  | <b>1,074,133</b>  | <b>1,012,435</b>  | <b>939,689</b>     | <b>855,268</b>      |                     |                    |
| Support Services                           | 293,209           | -                 | -                 | -                  | -                   |                     |                    |
| PERS UAL Lump Sum Payment to PERS          | 31,607,706        |                   |                   |                    |                     |                     |                    |
| Ending Fund Balance                        | 8,244             | 122,869           | 14,470            | -                  | -                   |                     |                    |
| <b>Requirements Total:</b>                 | <b>34,686,847</b> | <b>3,297,002</b>  | <b>3,306,905</b>  | <b>3,429,689</b>   | <b>3,565,268</b>    |                     |                    |

*Totals may not add due to rounding*





### **Fund 304 – GO Bond Issues Debt Fund**

In May 2012 voters of the District passed a \$26.7 million bond issue for the building of a performing arts center, stadium, and improvements to school facilities and to pay for half of the cost of constructing a K-8 school in Warm Springs. In May 2013, the District issued \$26,835,000 in general obligation bonds and refunding bonds. Of this issue, \$15,960,000 was issued for the building of a performing arts center, stadium and improvements to school facilities in Madras and Metolius. The remaining funds were used to refund the May 15, 2002, general obligation bonds. In July 2013, the District issued the remaining general obligation bonds to pay for half of the cost of constructing a K-8 in Warm Springs.

On February 25, 2020, the District issued federally taxable general obligation refunding bonds of \$24,680,000 to partially refund outstanding bonds of the Series 2013 General Obligation with a true interest cost of 2.09% and an average coupon rate of 1.97%. The net proceeds after payment of underwriting fees and other issuance costs were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments of the May 23, 2013, and July 23, 2013, general obligation bonds. The refunding reduced total debt service by \$2,176,394 and obtained an economic gain defined as the difference between the present values of the debt service payments on the old and new debt of 8.82%.

In November 2021, voters of the District approved a \$24,000,000 bond measure which will be matched with a \$4,000,000 matching grant from the State of Oregon's OSCIM program. On February 16, 2022, the District issued \$24,000,000 in general obligation bonds for health, safety, security improvements, to update and repair aging facilities, and expand vocational opportunities and early learning.

**Jefferson County School District 509J**  
Fiscal Year 2025-26 Proposed Budget

**General Obligation (GO) Bond Payments  
Requirements**

| Requirements                      | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2025-26<br>Proposed | 2025-26<br>Approved | 2025-26<br>Adopted |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
| <b>GO Bond Principal Payments</b> |                   |                   |                   |                    |                     |                     |                    |
| Issue Date                        |                   |                   |                   |                    |                     |                     |                    |
| May 23, 2013                      | 1,690,000         | 815,000           | -                 | -                  |                     |                     |                    |
| July 23, 2013                     | 105,000           | 630,000           | -                 | -                  | -                   |                     |                    |
| February 25, 2020                 | 840,000           | 285,000           | 1,830,000         | 1,915,000          | 1,995,000           |                     |                    |
| February 16, 2022                 | -                 | -                 | 345,000           | 495,000            | 575,000             |                     |                    |
| <b>Principal Total:</b>           | <b>2,635,000</b>  | <b>1,730,000</b>  | <b>2,175,000</b>  | <b>2,410,000</b>   | <b>2,570,000</b>    |                     |                    |
|                                   |                   |                   |                   |                    |                     |                     |                    |
| May 23, 2013                      | 29,400            | 25,200            | -                 | -                  | -                   |                     |                    |
| July 23, 2013                     | 105,800           | 32,600            | -                 | -                  | -                   |                     |                    |
| February 25, 2020                 | 444,090           | 432,449           | 428,359           | 401,074            | 370,606             |                     |                    |
| February 16, 2022                 | -                 | 1,102,098         | 828,300           | 814,500            | 794,700             |                     |                    |
| <b>Interest Total:</b>            | <b>579,290</b>    | <b>1,592,347</b>  | <b>1,256,659</b>  | <b>1,215,574</b>   | <b>1,165,306</b>    |                     |                    |
|                                   |                   |                   |                   |                    |                     |                     |                    |
| Support Services                  |                   | 145               |                   |                    |                     |                     |                    |
| Ending Fund Balance               | 95,036            | 36,216            | 19,617            | -                  | -                   |                     |                    |
| <b>Requirements Total:</b>        | <b>3,309,326</b>  | <b>3,358,708</b>  | <b>3,451,276</b>  | <b>3,625,574</b>   | <b>3,735,306</b>    |                     |                    |

*Totals may not add due to rounding*

# CAPITAL PROJECTS FUND

The Capital Projects Fund account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.



## Capital Projects Fund

The Capital Projects Fund account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

### Jefferson County School District 509J

Fiscal Year 2025-26 Proposed Budget

### Capital Project Fund Resources and Requirements

| Resources               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|-------------------------|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Local Sources           | (207,095)         | 977,991           | 764,347           | 100,000            |                | 250,000             |                |                     |                    |
| State Sources           | 83,497            | 624,764           | 4,927,122         | -                  |                | -                   |                |                     |                    |
| Other Sources           | 28,221,455        | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Beginning Fund Balance  | -                 | 27,255,751        | 19,095,308        | 15,400,000         |                | 7,113,050           |                |                     |                    |
| <b>Resources Total:</b> | <b>28,097,858</b> | <b>28,858,506</b> | <b>24,786,777</b> | <b>15,500,000</b>  |                | <b>7,363,050</b>    |                |                     |                    |

| Requirements                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Actual | 2024-25<br>Adopted | 2024-25<br>FTE | 2025-26<br>Proposed | 2025-26<br>FTE | 2025-26<br>Approved | 2025-26<br>Adopted |
|---|-------------------|-------------------|-------------------|--------------------|----------------|---------------------|----------------|---------------------|--------------------|
| Support Services                        | 14,661            | -                 | -                 | -                  |                | -                   |                |                     |                    |
| Facilities Acquisition and Construction | 827,447           | 9,763,198         | 12,628,368        | 15,500,000         |                | 7,250,000           | 0.75           |                     |                    |
| Other Uses                              | -                 | -                 | -                 | -                  |                | 113,050             |                |                     |                    |
| Ending Fund Balance                     | 27,255,751        | 19,095,308        | 12,158,409        | -                  |                | -                   |                |                     |                    |
| <b>Requirements Total:</b>              | <b>28,097,858</b> | <b>28,858,506</b> | <b>24,786,777</b> | <b>15,500,000</b>  |                | <b>7,363,050</b>    | <b>0.75</b>    |                     |                    |

*Totals may not add due to rounding*



# ADDITIONAL INFORMATION



# School Information

Jefferson County School District 509J  
Fiscal Year 2025-26 Proposed Budget

All Schools - Statistics  
Enrollment and Staffing

| Item              | Category                                     | Buff Elementary | Madras Elementary | Metolius Elementary | Warm Springs K-8 | Big Muddy School | JCMS   | Bridges High and 509J Online | Madras High | Totals  |
|-------------------|--|-----------------|-------------------|---------------------|------------------|------------------|--------|------------------------------|-------------|---------|
| <b>Students</b>   |  |                 |                   |                     |                  |                  |        |                              |             |         |
| A                 | Enrollment projected                         | 309             | 374               | 244                 | 487              | 4                | 427    | 168                          | 717         | 2,730   |
| B                 | Students in ESL program 24-25                | 51              | 75                | 43                  | 79               | -                | 56     | 25                           | 101         | 430     |
| C                 | Students on IEP 24-25                        | 46              | 66                | 42                  | 132              | -                | 51     | 27                           | 132         | 496     |
| <b>Staffing</b>   |  |                 |                   |                     |                  |                  |        |                              |             |         |
| D                 | Classroom teachers including music/PE        | 17.00           | 20.00             | 13.00               | 28.00            | 1.00             | 20.00  | 8.00                         | 30.00       | 137.00  |
| E                 | Counselors and coaches                       | 2.00            | 3.00              | 2.00                | 4.00             | -                | 2.50   | 1.50                         | 4.50        | 19.50   |
| F                 | ESL staff                                    | 2.00            | 2.00              | 2.00                | 2.00             | -                | 2.00   | 0.50                         | 3.00        | 13.50   |
| G                 | SPED staff                                   | 12.00           | 13.00             | 11.00               | 15.00            | -                | 15.00  | 3.50                         | 15.00       | 84.50   |
| H                 | Other support staff                          | 6.50            | 8.00              | 6.00                | 15.00            | 0.50             | 7.50   | 5.00                         | 11.50       | 60.00   |
| I                 | Custodial and Food staff                     | 5.00            | 6.00              | 5.00                | 9.50             | 0.20             | 10.50  | 1.75                         | 10.00       | 47.95   |
| J                 | Principals                                   | 1.00            | 1.00              | 1.00                | 3.00             | -                | 2.00   | 1.00                         | 3.00        | 12.00   |
| K                 | Total staff                                  | 45.50           | 53.00             | 40.00               | 76.50            | 1.70             | 59.50  | 21.25                        | 77.00       | 374.45  |
| <b>Other Info</b> |  |                 |                   |                     |                  |                  |        |                              |             |         |
| L                 | AVG class-size (A/D)                         | 18.18           | 18.70             | 18.77               | 17.39            | 4.00             | 21.35  | 21.00                        | 23.90       |         |
| M                 | Class-size elem no music/PE teachers in calc | 20.60           | 20.78             | 22.18               | 19.24            | 4.00             |        |                              |             |         |
| N                 | Class-size secondary using ratios            |                 |                   |                     | 20.74            |                  | 24.91  | 24.50                        | 27.88       |         |
| O                 | Non-personnel allocation                     | 51,353          | 62,160            | 40,547              | 88,546           | 1,000            | 91,253 | 34,200                       | 160,052     | 529,111 |

# Enrollment

## Jefferson County School District 509J Enrollment Projected 2025-26

| Projected 10/1/2025  |     |     |     |     |     |     |     |     |     |     |      |      |      |       |
|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------|
| School               | KG  | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Total |
| Buff Elementary      | 33  | 36  | 27  | 37  | 50  | 55  |     |     |     |     |      |      |      | 238   |
| Buff Elementary DI   | 18  | 18  | 20  | 15  |     |     |     |     |     |     |      |      |      | 71    |
| Madras Elementary    | 34  | 37  | 41  | 53  | 67  | 71  |     |     |     |     |      |      |      | 303   |
| Madras Elementary DI | 18  | 18  | 19  | 16  |     |     |     |     |     |     |      |      |      | 71    |
| Metolius Elementary  | 40  | 43  | 40  | 29  | 43  | 49  |     |     |     |     |      |      |      | 244   |
| Bug Muddy School     | 1   | 1   | 1   | 0   | 0   | 1   |     |     |     |     |      |      |      | 4     |
| Warm Springs K-8     | 48  | 51  | 53  | 61  | 55  | 59  | 42  | 57  | 61  |     |      |      |      | 487   |
| 509J Online K-8      | 1   | 1   | 1   | 1   | 3   | 2   | 2   | 5   | 7   |     |      |      |      | 23    |
| JCMS                 |     |     |     |     |     |     | 154 | 145 | 128 |     |      |      |      | 427   |
| Madras High          |     |     |     |     |     |     |     |     |     | 210 | 192  | 170  | 145  | 717   |
| 509J Online 9-12     |     |     |     |     |     |     |     |     |     | 22  | 17   | 26   | 21   | 86    |
| Bridges High         |     |     |     |     |     |     |     |     |     |     |      | 28   | 31   | 59    |
| Total                | 193 | 205 | 202 | 212 | 218 | 237 | 198 | 207 | 196 | 232 | 209  | 224  | 197  | 2730  |



# Full Time Equivalent (FTE) – All Funds

## Jefferson County School District

Historic Summaries

Annual Salary FTE By Object

| Annual FTE By Object          | Actual<br>15/16<br>FTE | Actual<br>16/17<br>FTE | Actual<br>17/18<br>FTE | Actual<br>18/19<br>FTE | Actual<br>19/20<br>FTE | Actual<br>20/21<br>FTE | Actual<br>22/23<br>FTE | Actual<br>23/24<br>FTE | Actual<br>24/25<br>FTE | Proposed<br>25/26<br>FTE |
|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|
| 111 - Licensed Salaries       | 177                    | 187                    | 189                    | 200                    | 214                    | 216                    | 230                    | 222                    | 220                    | 209                      |
| 112 - Classified Salaries     | 207                    | 219                    | 216                    | 216                    | 218                    | 219                    | 229                    | 222                    | 222                    | 221                      |
| 113 - Administrators          | 17                     | 18                     | 17                     | 17                     | 17                     | 19                     | 21                     | 20                     | 20                     | 19                       |
| 114 - Managerial - Classified | 9                      | 10                     | 10                     | 11                     | 15                     | 15                     | 17                     | 18                     | 19                     | 19                       |
| <b>Total:</b>                 | <b>411</b>             | <b>433</b>             | <b>432</b>             | <b>444</b>             | <b>464</b>             | <b>469</b>             | <b>496</b>             | <b>481</b>             | <b>482</b>             | <b>468</b>               |

Note: Does not include extra-curricular contracts

# Full Time Equivalent (FTE) – General Fund Operations

## Jefferson County School District

Historic Summaries

Annual Salary FTE By Object - General Fund Operations

| Annual Salary FTE By Object<br>- General Fund Operations | Actual<br>15/16<br>FTE | Actual<br>16/17<br>FTE | Actual<br>17/18<br>FTE | Actual<br>18/19<br>FTE | Actual<br>19/20<br>FTE | Actual<br>20/21<br>FTE | Actual<br>22/23<br>FTE | Actual<br>23/24<br>FTE | Actual<br>24/25<br>FTE | Proposed<br>25/26<br>FTE |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|
| 111 - Licensed Salaries                                  | 165                    | 174                    | 171                    | 175                    | 182                    | 164                    | 178                    | 172                    | 176                    | 169                      |
| 112 - Classified Salaries                                | 155                    | 161                    | 167                    | 170                    | 168                    | 168                    | 165                    | 158                    | 161                    | 159                      |
| 113 - Administrators                                     | 16                     | 17                     | 16                     | 17                     | 17                     | 17                     | 19                     | 19                     | 19                     | 18                       |
| 114 - Managerial - Classified                            | 7                      | 8                      | 8                      | 9                      | 13                     | 12                     | 13                     | 15                     | 17                     | 17                       |
| <b>Total:</b>  | <b>343</b>             | <b>361</b>             | <b>362</b>             | <b>370</b>             | <b>380</b>             | <b>361</b>             | <b>374</b>             | <b>364</b>             | <b>373</b>             | <b>363</b>               |

Note: Does not include extra-curricular contracts

**Jefferson County School District 509J**  
**Bus Replacement Plan (Fund 101)**  
**June 30, 2026**

|           |  |          |      | Meets<br>HB2795 |         |         |         |         |         |  |
|-----------|--|----------|------|-----------------|---------|---------|---------|---------|---------|--|
| Fleet #   | Description                                | Capacity | Year | Mandate?        | FY25-26 | FY26-27 | FY27-28 | FY28-29 | FY29-30 |  |
| Route Bus |  |          |      |                 |         |         |         |         |         |  |
| 12        | E232933 2006 BLUEBIRD BUS #12              | 42       | 2006 | NO              |         |         |         |         |         |  |
| 18        | E230793 2005 BLUEBIRD BUS #18              | 84       | 2005 | NO              |         |         |         |         |         |  |
| 28        | E228534 2005 BLUEBIRD BUS #28              | 84       | 2005 | NO              |         |         |         |         |         |  |
| 50        | E227142 2004 BLUEBIRD BUS #50              | 78       | 2004 | NO              | 231,750 |         |         |         |         |  |
| 55        | E256709 2013 BLUEBIRD ALL AMERICAN BUS #55 | 84       | 2013 | YES             | 231,750 |         |         |         |         |  |
| 56        | E256710 2013 BLUEBIRD ALL AMERICAN BUS #56 | 84       | 2013 | YES             | 231,750 |         |         |         |         |  |
| 57        | E256738 2013 BLUEBIRD D3RE4006 BUS #57     | 84       | 2013 | YES             |         | 238,703 |         |         |         |  |
| 58        | E260202 2014 BLUEBIRD T3RE4006 BUS #58     | 84       | 2014 | YES             |         | 238,703 |         |         |         |  |
| 59        | E260222 2015 BLUEBIRD T3RE4006 BUS #59     | 84       | 2015 | YES             |         | 238,703 |         |         |         |  |
| 60        | E260240 2016 BLUEBIRD #60                  | 77       | 2016 | YES             |         |         | 245,864 |         |         |  |
| 61        | E260248 2016 BLUEBIRD BUS #61              | 77       | 2016 | YES             |         |         | 245,864 |         |         |  |
| 62        | E266416 2017 BLUEBIRD BUS #62              | 84       | 2017 | YES             |         |         | 245,864 |         |         |  |
| 63        | E266417 2017 BLUEBIRD BUS #63              | 84       | 2017 | YES             |         |         |         | 253,240 |         |  |
| 64        | E266418 2017 BLUEBIRD BUS #64              | 84       | 2017 | YES             |         |         |         | 253,240 |         |  |
| 65        | E266445 2018 BLUEBIRD BUS #65              | 72       | 2018 | YES             |         |         |         | 253,240 |         |  |
| 66        | E266446 2018 BLUEBIRD BUS #66              | 84       | 2018 | YES             |         |         |         |         | 260,837 |  |
| 69        | E274876 2019 BLUEBIRD BUS #69              | 84       | 2019 | YES             |         |         |         |         | 260,837 |  |
| 71        | E274899 2020 BLUEBIRD BUS #71              | 72       | 2020 | YES             |         |         |         |         | 260,837 |  |
| 72        | E274900 2020 BLUEBIRD BUS #72              | 84       | 2020 | YES             |         |         |         |         |         |  |

|           |   |             |          |      | Meets<br>HB2795 |         |         |         |         |         |
|-----------|---|-------------|----------|------|-----------------|---------|---------|---------|---------|---------|
| Fleet #   |   | Description | Capacity | Year | Mandate?        | FY25-26 | FY26-27 | FY27-28 | FY28-29 | FY29-30 |
| Route Bus |   |             |          |      |                 |         |         |         |         |         |
| 74        | E281068 2019 MICROBIRD G5 200 BUS#74                                |             | 14       | 2019 | YES             |         |         |         |         |         |
| 75        | E281087 2021 BLUEBIRD BUS #75                                       |             | 72       | 2021 | YES             |         |         |         |         |         |
| 78        | E281077 2020 MICROBIRD G5 MB-IV 200 BUS #78                         |             | 27       | 2020 | YES             |         |         |         |         |         |
| 79        | E281078 2022 BLUEBIRD BUS #79                                       |             | 84       | 2021 | YES             |         |         |         |         |         |
| 80        | E281079 2022 BLUEBIRD BUS #80                                       |             | 84       | 2021 | YES             |         |         |         |         |         |
| 81        | EXXXXX 2021 BLUEBIRD BUS #81  |             | 84       | 2021 | YES             |         |         |         |         |         |
| x         | 2021 FORD MICRO BIRD GS200 BUS S/N 1FD4E4FN9MDC01184                |             |          | 2021 | YES             |         |         |         |         |         |
| x         | 2021 FORD MICRO BIRD GS200 BUS S/N 1FD4E4FN0MDC01185                |             |          | 2021 | YES             |         |         |         |         |         |
| x         | 2022 BLUE BIRD ALL AMERICAN T3RE4006 BUS S/N 1BABNBSA2NF383207      |             |          | 2022 | YES             |         |         |         |         |         |
| x         | 2023 BLUE BIRD ALL AMERICAN T3RE4006 BUS S/N 1BABNBSA0PF391440      |             |          | 2023 | YES             |         |         |         |         |         |
| x         | 2023 BLUE BIRD ALL AMERICAN T3RE400 BUS S/N 1BABNBSA2PF391441       |             |          | 2023 | YES             |         |         |         |         |         |
| x         | 2023 BLUE BIRD ALL AMERICAN T3RE4006 BUS S/N 1BABNBSA4PF391442      |             |          | 2023 | YES             |         |         |         |         |         |
| x         | 2025 - 28 passenger Blue Bird Vision BBCV2311 S/N 1BAKBCSA2SF807236 |             | 28       | 2025 | YES             |         |         |         |         |         |
| 93        | 2025 Blue Bird Bus - 84 passenger S/N 1BABNBSA3SF801026             |             | 84       | 2025 | YES             |         |         |         |         |         |
| 94        | 2025 Blue Bird Bus - 84 passenger S/N 1BABNBSA5SF801027             |             | 84       | 2025 | YES             |         |         |         |         |         |
| Trip Bus  |   |             |          |      |                 |         |         |         |         |         |
| 53        | E252374 2012 BLUEBIRD BUS #53                                       |             | 78       | 2012 | YES             |         |         |         |         |         |
| 68        | E274877 2019 BLUEBIRD BUS #68                                       |             | 84       | 2019 | YES             |         |         |         |         |         |
| 76        | E281088 2021 BLUEBIRD BUS #76                                       |             | 84       | 2021 | YES             |         |         |         |         |         |
| 96        | 2022 Chevy Micro Bird MBII activity bus VIN 1GB0GRBP7N1141096       |             |          |      |                 |         |         |         |         |         |

|                                       |  |          |      |          | Meets<br>HB2795 |         |         |         |         |
|---------------------------------------|--|----------|------|----------|-----------------|---------|---------|---------|---------|
| Fleet #                               | Description  | Capacity | Year | Mandate? | FY25-26         | FY26-27 | FY27-28 | FY28-29 | FY29-30 |
| Other Student Transportation Vehicles |  |          |      |          |                 |         |         |         |         |
| 54                                    | E252377 2011 CHEVROLET SUBURBAN #54                            | 8        | 2011 | YES      |                 |         |         |         |         |
| 67                                    | E266444 2017 FORD EXPEDITION EL                                | 8        | 2017 | YES      |                 |         | 62,500  |         |         |
| 70                                    | E279859 2019 FORD EXPEDITION EL                                | 8        | 2019 | YES      |                 |         |         |         |         |
| 73                                    | E274898 2019 FORD EXPEDITION EL (Accident Loss)                | 8        | 2019 | YES      |                 |         |         |         |         |
| 77                                    | E281073 2019 FORD EXPEDITION EL                                | 8        | 2020 | YES      |                 |         |         |         |         |
| x                                     | 2021 FORD EXPEDITION EL 4X4 S/N 1FMJK1JT3MEA02830              |          | 2021 | YES      |                 |         |         |         |         |
| x                                     | 2021 FORD EXPEDITION 4 DR 4X4 S/N 1FMJK1JT9MEA31412            |          | 2021 | YES      |                 |         |         |         |         |
| x                                     | 2022 FORD EXPEDITION XLT 4X4 - WHITE S/N 1FMJK1JT4NEA19492     |          | 2022 | YES      |                 |         |         |         |         |
| x                                     | 2024 EXPEDITION MAX 4X4 XLT (K1J) S/N 1FMJK1J81REA29012        |          | 2024 | YES      |                 |         |         |         |         |
| x                                     | 2024 Ford Expedition Max, Sport Utility, S/N 1FMJK1J83REA66689 |          | 2024 | YES      |                 |         |         |         |         |
| x                                     | 2024 EXPEDITION MAX 4DR 4X4 XLT S/N 1FMJK1J8XREB08940          |          | 2024 | YES      |                 |         |         |         |         |
| x                                     | 2025 FORD EXPLORER 4DR 4X4 ACTIVE S/N 1FMUK8DH7SGB13119        |          | 2025 | YES      |                 |         |         |         |         |
| Spare Bus                             |  |          |      |          |                 |         |         |         |         |
| 19                                    | E208276 1999 THOMAS BUS #19                                    | 34       | 1999 | NO       |                 |         |         |         |         |
| 41                                    | E204197 1998 THOMAS BUS #41                                    | 84       | 1998 | NO       |                 |         |         |         |         |
| 26                                    | E211718 2000 THOMAS BUS #26                                    | 84       | 2000 | NO       |                 |         |         |         |         |
| 5                                     | E232932 2006 BLUEBIRD BUS #5                                   | 33       | 2006 | NO       |                 |         |         |         |         |
| 27*                                   | E225054 2003 BLUEBIRD BUS #27                                  | 78       | 2003 | NO       |                 |         |         |         |         |
| 31*                                   | E205097 1998 FRHTLINER BUS #31                                 | 42       | 1998 | NO       |                 |         |         |         |         |
| 49*                                   | E227141 2004 BLUEBIRD BUS #49                                  | 84       | 2004 | NO       |                 |         |         |         |         |
| 22                                    | E227149 2003 GIRARDIN CHEVROLET BUS #22                        | 15       | 2003 | NO       |                 |         |         |         |         |
|                                       |  |          |      |          | 695,250         | 716,109 | 800,092 | 759,720 | 782,511 |

**Jefferson County School District 509J**  
**Technology Replacement Plan (Fund 107)**  
**June 30, 2026**

| Description                        | FY25-26          | FY26-27          | FY27-28          | FY28-29          | FY29-30          |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Chromebooks - 5th Year Replacement | 115,125          | 116,276          | 117,439          | 118,613          | 119,800          |
| Chromebooks - EDU License          | 12,960           | 13,090           | 13,220           | 13,353           | 13,486           |
| Staff Chromebooks                  | 11,250           | 11,363           | 11,476           | 11,591           | 11,707           |
| Desktops                           | 4,794            | 4,842            | 4,842            | 4,890            | 4,939            |
| Staff Laptops                      | 18,600           | 18,786           | 18,786           | 18,974           | 19,164           |
| Hot Spots                          | 27,306           | 27,579           | 27,855           | 28,133           | 28,415           |
| Projectors                         | 18,900           | 19,089           | 19,280           | 19,473           | 19,668           |
| Rack Mount UPS                     | 3,000            | -                | -                | -                | -                |
| Night Vision/Bullet Camera         | 2,975            | 3,005            | 3,035            | 3,065            | 3,096            |
| Security Camera Dome/Bullet        | 2,750            | 2,778            | 2,806            | 2,834            | 2,862            |
| Nuc Beelink Smartboard             | 8,370            | -                | -                | -                | -                |
| <b>Total</b>                       | <b>\$226,030</b> | <b>\$216,807</b> | <b>\$218,739</b> | <b>\$220,927</b> | <b>\$223,136</b> |

**Jefferson County School District 509J**  
**Textbook Adoption Schedule (Fund 108)**  
**June 30, 2026**

|  | FY 25-26       | FY 26-27       | FY 27-28       |
|--|----------------|----------------|----------------|
| ELA  | 55,000         | 55,000         | 55,000         |
| Social Studies 6-12                          |                | 350,000        |                |
| English Proficiency (ELP)                    |                |                |                |
| Mathematics K-5 (Annual Great Minds Renewal) | 25,000         | 25,000         | 25,000         |
| Mathematics 6-12                             |                |                |                |
| Science 6-12 Text, Kits Elem                 | 100,000        | 10,000         | 10,000         |
| Science                                      | 150,000        |                |                |
| Health & PE Textbook                         | 45,000         |                |                |
| World Languages & Arts                       |                |                | 65,000         |
| Electives (MS & HS)                          | 25,000         |                |                |
| 509J Online Curriculum                       | 67,000         | 67,000         | 67,000         |
| <b>Total</b>                                 | <b>467,000</b> | <b>507,000</b> | <b>222,000</b> |

**Jefferson County School District 509J**  
**Equipment Replacement List (Fund 109)**  
**June 30, 2026**

| Description                                    | Type        | Account Code                 | Total Costs    |
|--|-------------|------------------------------|----------------|
| <b>PROPOSED FY25-26 EQUIPMENT REPLACEMENT</b>  |             |                              |                |
| <b>Music</b>                                   |             |                              |                |
| JCMS - Band/Art Equipment                      | New         | 109.1121.0460.350.130.???00  | 2,500          |
| MHS - Band/Art Equipment                       | New         | 109.1131.0460.608.130.???00  | 2,500          |
| WSK8 - Band/Art Equipment                      | New         | 109.1121.0460.120.130.???00  | 2,500          |
|  |             |                              | <b>7,500</b>   |
| <b>Nursing</b>                                 |             |                              |                |
| AED & AED Battery Replacement                  | Replacement | 109.2130.0460.714.000.000.00 | 10,350         |
|  |             |                              | <b>10,350</b>  |
| <b>Food Services</b>                           |             |                              |                |
| BUFF - 2-Cres-Cor Hot Cabinet                  | Replacement | 109.3100.0541.108.000.000.00 | 12,500         |
| JCMS - Oven, Gas Roll-In, Baxter Rotating Rack | Replacement | 109.3100.0541.350.000.000.00 | 48,400         |
| JCMS - 2-Oven Rack, Roll-In                    | Replacement | 109.3100.0460.350.000.000.00 | 4,250          |
| JCMS - Cleveland Steamer                       | Replacement | 109.3100.0541.350.000.000.00 | 11,000         |
| BHS - Shelving for Walk-in Refrigerator        | New         | 109.3100.0460.607.000.000.00 | 3,000          |
| WSK8 - Shelving Units for Dry Storage          | New         | 109.3100.0460.120.000.000.00 | 3,000          |
|  |             |                              | <b>82,150</b>  |
| <b>Maintenance Services</b>                    |             |                              |                |
| Mower  | Replacement | 109.2543.0541.702.000.000.00 | 60,000         |
| Floor Scrubbers (2)                            | New         | 109.2542.0541.702.000.000.00 | 24,000         |
| Maintenance Vehicles                           | Replacement | 109.2544.0541.702.000.000.00 | 60,000         |
| Custodial Equipment                            | Replacement | 109.2544.0541.702.000.000.00 | 15,000         |
| Tractor for Landlab                            | New         | 109.2544.0541.702.000.000.00 | 80,000         |
|  |             |                              | <b>239,000</b> |
|  |             |                              | <b>339,000</b> |
|  |             | <b>FY25-26 Total</b>         | <b>339,000</b> |



**Jefferson County School District 509J**  
**Maintenance Projects List (Fund 110)**  
**June 30, 2026**

| Building                         | Project Code | Account Code                   | Project  | Proposed Budget         |
|----------------------------------|--------------|--------------------------------|--|-------------------------|
| <b>PROPOSED FY25-26 PROJECTS</b> |              |                                |  |                         |
| BHS                              | 516          | 110.4150.0520.607.000.516.00   | Replace Floor in BHS Kitchen                         | 31,500                  |
| BHS                              | 555          | 110.4150.0520.607.000.555.00   | Carpet Replacement                                   | 51,600                  |
| BHS                              | 662          | 110.4150.0520.607.000.662.00   | HVAC - Library & Classroom                           | 140,000                 |
| BHS                              | 557          | 110.4150.0520.607.000.557.00   | Kitchen Electrical Panel Update                      | 8,500                   |
| Buff,MA,BHS                      | TBD          | 110.4150.0520.608.000.???00    | Bond Project Overages                                | 150,000                 |
| Buff/MA/ME                       | 531          | 110.4150.0530.???000.531.00    | Playground Updates - Elementary Schools - \$15K each | 45,000                  |
| BUFF                             | TBD          | 110.4150.0520.108.000.???00    | Convection Oven, Gas Blodgett Double-Deck            | 24,200                  |
| JCMS                             | 542          | 110.2544.0460.350.000.542.00   | Carpet Removal From Classrooms                       | 25,000                  |
| JCMS                             | 558          | 110.4150.0520.350.000.558.00   | JCMS Elevator Upgrade                                | 45,000                  |
| MA                               | 560          | 110.4150.0520.113.000.560.00   | Food Storage Space                                   | 25,000                  |
| ME                               | TBD          | 110.4150.0520.117.000.???00    | Classroom Remodel - Metolius                         | 5,000                   |
| ME                               | TBD          | 110.4150.0520.117.000.???00    | Kitchen HVAC Upgrade - Metolius                      | 30,000                  |
| MHS                              | TBD          | 110.2542.0460.608.000.???00    | Drinking Fountain/Water Bottle Fill - MHS            | 4,000                   |
| MHS                              | TBD          | 110.2542.0460.608.000.???00    | Eye Wash Stations                                    | 2,400                   |
| MHS                              | ADA-23       | 110.2544.0410.608.000.000.00   | ADA Stalls and Doorways                              | 10,000                  |
|                                  |              | 110.2544.0460.608.000.000.00   |  |                         |
| MHS                              | 552          | 110.4150.0520.608.000.552.00   | Health Clinic Improvement                            | 20,000                  |
| MHS                              | 553          | 110.4150.0520.608.000.553.00   | Stage Remodel  | 125,000                 |
| MHS                              | 556          | 110.4150.0520.608.000.556.00   | Fire Panel   | 25,000                  |
| MHS                              | TBD          | 110.4150.0520.608.000.???00    | Sound System Upgrade - Commons                       | 25,000                  |
| MHS                              | TBD          | 110.4150.0520.608.000.???00    | Convection Oven, Gas Blodgett Double-Deck            | 24,200                  |
| MHS CTE                          | TBD          | 110.4150.0530.608.???000.???00 | Land Lab Infrastructure - McTaggard Property         | 25,000                  |
| PAC                              | 517          | 110.4150.0520.609.000.517.00   | Window Repairs                                       | 20,000                  |
| Transport/Maint                  | TBD          | 110.2542.0460.702.000.???00    | Eye Wash Stations                                    | 2,400                   |
| Transport/Maint                  | 506          | 110.4150.0520.702.000.506.00   | Facilities Upgrade - ADA Bathroom/Office/Breakroom   | 130,000                 |
| Transport/Maint                  | 540          | 110.4150.0530.703.000.540.00   | Gate to Control Traffic at Bus Yard                  | 15,000                  |
| Transport/Maint                  | 563          | 110.4150.0530.703.000.563.00   | Gravel Bus Road                                      | 10,500                  |
| WSK-8                            | 527          | 110.4150.0520.120.000.527.00   | Lockers and Changing Stations                        | 35,000                  |
| WSK-8                            | 530          | 110.4150.0520.120.000.530.00   | Modular (Additional Classroom Space)                 | 15,000                  |
| Various                          | 565          | 110.2542.0389.???000.565.00    | HVAC Control Maintenance Contract                    | 156,000                 |
| <b>FY25-26 Totals</b>            |              |                                |  | <b><u>1,225,300</u></b> |

## **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will be held at the Jefferson County School District #509-J Student Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on May 12, 2025 at 5:30 p.m.

The purpose of this meeting is to receive the budget message and to receive comments from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected on or after May 5, 2024 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>.

If you require accommodations to attend this meeting, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to participate in this public meeting fully.

**Publish:** April 23, 2025 and May 7, 2025

# STATE FORMULA REVENUE ESTIMATE – MARCH 3, 2025

Date: 3/3/2025  
 To: District Business Managers  
 Re: 2025-26 State School Fund Estimates

|  | 2025-26         | 2026-27                                       | 2025-27 Biennium  |
|--|-----------------|---|---|
|  | \$5,566,106,000 | \$5,793,294,000                               | \$11,359,400,000  |
| <b>2025-26 Budget Appropriation for school districts &amp; ESDs:</b> |                 |   | <b>\$5,566,106,000</b>  |
| Oregon Revised Statute   |                 |   | Less Reserve Account: (\$20,000,000)  |
| 327.008(14),(15)   |                 |   | Less TAG, Speech Pathology, and Oregon Virtual School District: (\$1,050,000) |
| 327.023(1),(3),(4)   |                 |   | Less Long Term Care and State Schools: (\$14,500,000)                         |
| 327.008(12)  |                 |   | English Language Learner Improvement Funds: (\$6,250,000)                     |
| 327.008(11)(b)(A)  |                 |   | Educator Advancement Fund (EAF): (\$3,397,356)                                |
| 327.008(18)  |                 |   | Less Small High School Grant: (\$2,500,000)                                   |
| 327.008(3)   |                 |   | Less Charter School Closure Funds: (\$300,000)                                |
| 327.339  |                 |   | Less Local Option Equalization Grant: (\$3,500,000)                           |
| 327.008(7),(8),(16)  |                 |   | Less Office of School Facilities: (\$7,500,000)                               |
| 327.008(9)   |                 |   | Skilled Nursing Facilities (pediatric nursing): (\$1,062,224)                 |
| 327.008(19)  |                 |   | Oregon Youth Challenge program: (\$2,134,383)                                 |
| 327.008(17)  |                 |   | Menstrual Hygiene HB 3294 (\$2,808,917)                                       |
| <b>Transfers/Deductions</b>  |                 |   | <b>(\$65,002,879)</b>   |
| <b>State Revenue for Formula</b>                                     |                 |   | <b>\$5,501,103,121</b>  |
| District Local Revenue:  |                 |   | \$2,576,406,012   |
| ESD Local Revenue:   |                 |   | \$174,960,980   |
| <b>Local Rev. for Formula (District + ESD)</b>                       |                 |   | <b>\$2,751,366,991</b>  |
| <b>Total Revenue For Formula</b>                                     |                 |   | <b>\$8,252,470,112</b>  |
| District Share at 95.50%   |                 |   | \$7,881,108,957   |
| ESD Share at 4.50%   |                 |   | \$371,361,155   |
| <b>Other Transfers/Deductions:</b>                                   |                 |   | <b>(\$55,000,000)</b>   |
| 327.008(11)(b)(B)  |                 | 327.008(10) Less High Cost Disability Grants: | (\$55,000,000)  |
|  |                 | Less share of EAF:                            | (\$9,484,284)   |
| <b>Districts</b>   |                 |   | <b>(\$64,484,284)</b>   |
| 327.008(13)  |                 | Less ESD testing contract:                    | (\$484,000)   |
| 327.008(11)(b)(C)  |                 | Less share of EAF:                            | (\$9,484,284)   |
| <b>ESDs</b>  |                 |   | <b>(\$9,968,284)</b>  |
| <b>Formula Revenue for Distribution</b>                              |                 |   |   |
| <b>School Districts</b>  |                 |   | <b>\$7,816,624,673</b>  |
| <b>ESDs</b>  |                 |   | <b>\$361,392,871</b>  |

## Sources for 2025-26 Estimates

|                                |                  |
|--------------------------------|------------------|
| ADMr:                          | Estimated        |
| Property Taxes:                | Estimated        |
| Common School Fund:            | Estimated        |
| Federal Forest Fees:           | Estimated        |
| Other Local Revenues:          | Estimated        |
| Teacher Experience:            | 2023-24          |
| 11% Cap Waiver Basis:          | 2022-23          |
| Poverty Basis:                 | December 2023    |
| School District Funding Ratio: | 2.475426043      |
| Transportation Grant:          | \$349,047,349.50 |
| Estimated ADMr:                | 535,070          |
| Estimated ADMw:                | 670,256          |
| District Accrual per ADMw:     | \$661            |
| ESD Accrual per ADMw:          | \$24             |
| YCEP/JDEP amount per ADMw:     | \$11,139         |

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

**STATE SCHOOL FUND GRANT**

**2025-2026**

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

**Jefferson County, Jefferson County SD 509J - 2053**

**2025-2026 Local Revenue**

|   |          |                       |
|---|----------|-----------------------|
| Property Taxes and in-lieu of property taxes from local sources | =        | \$5,850,000.00        |
| Common School Fund  | =        | \$387,576.39          |
| County School Fund  | =        | \$3,400.00            |
| State Managed Timber  | =        | \$0.00                |
| ESD Equalization  | =        | \$0.00                |
| In-Lieu of Property Taxes(non-local sources)                    | =        | \$0.00                |
| Revenue Adjustments   | =        | \$0.00                |
| <b>Sum of Local Revenue</b>                                     | <b>=</b> | <b>\$6,240,976.39</b> |

**2025-2026 Experience Adjustment**

|   |   |       |
|---|---|-------|
| District Average Teacher Experience   | = | 10.12 |
| State Average Teacher Experience  | = | 12.09 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | -1.97 |

**2025-2026 Transportation Grant**

|  |          |                       |
|--|----------|-----------------------|
| Salaries   | =        | N/A                   |
| Payroll  | =        | N/A                   |
| Purchased Services   | =        | N/A                   |
| Supplies   | =        | N/A                   |
| Other  | =        | N/A                   |
| Garage Depreciation  | =        | N/A                   |
| Bus Depreciation   | =        | N/A                   |
| Fees Collected   | =        | N/A                   |
| Non-Reimbursable   | =        | N/A                   |
| <b>Net Eligible Trans Expenditures</b>   | <b>=</b> | <b>\$2,900,000.00</b> |
| Transportation per ADMr Rank   |          | 59%                   |
| Transportation Reimbursement Rate  |          | 70.00%                |
| 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$2,030,000.00 |          |                       |

**2025-2026 Extended ADMw**

|                         |                         |                        |
|-------------------------|-------------------------|------------------------|
| 2025-2026 ADMw 3,391.39 | 2024-2025 ADMw 3,401.54 | Extended ADMw 3,401.54 |
|-------------------------|-------------------------|------------------------|

**2025-2026 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -1.97 by \$25 then add \$4500 to the result = \$4,450.75  
Then multiply \$4,450.75 by the Extended ADMw 3401.5402 and then by the funding ratio 2.47542604256 = \$37,476,477.52

**2025-2026 Total Formula Revenue**

Add the General Purpose Grant \$37,476,477.52 to the Transportation Grant \$2,030,000.00 = \$39,506,477.52

**2025-2026 State School Fund Grant**

Subtract the Local Revenue \$6,240,976.39 from the Total Formula Revenue \$39,506,477.52 = \$33,265,501.12

**2025-2026 Rates per ADMw**

|  |  |
|--|--|
| General Purpose Grant per Extended ADMw = \$11,018 | Total Formula Revenue per Extended ADMw = \$11,614 |
| Charter Schools Rate( ORS 338.155 ) = \$11,050     |  |

**Payments**

|                                   |  |
|-----------------------------------|--|
| SSF Total Paid To Date            | SSF Estimated Remaining Balance Due                  |
| Small HS Grant Total Paid To Date | Small HS Grant Estimated Remaining Balance Due       |
|                                   | High Cost Disability Estimated Remaining Balance Due |