



# 2026-2027 PROPOSED BUDGET

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## **SUPERINTENDENT'S BUDGET MESSAGE**

Members of the Ontario School District 8C Budget Committee:

I am pleased to present the proposed budget for the 2026-2027 school year. As we enter the second year of the 2025-2027 biennium, this budget reflects our intentional transition from post-pandemic stabilization to the construction of a future-ready infrastructure. Our financial roadmap is guided by three non-negotiable pillars: fiscal stewardship, academic innovation, and the holistic well-being of our students and staff.

**Strategic Fiscal Stewardship:** The 12% Anchor

The proposed 2026-2027 budget is based on year two (51%) of the \$1.36 billion State School Fund (SSF) allocation. While this represents significant state investment, we are operating in a "new normal" where the state's Current Service Level (CSL) calculation often lags behind the hyper-inflation of operational essentials—specifically utilities, property insurance, and specialized labor.

To safeguard our district's long-term solvency, this budget prioritizes Strategic Reserve Management. To that end, we have established a clear fiscal anchor: an unappropriated ending fund balance of 12%. This 12% target is not a static reserve; it is a strategic defense. It ensures we can weather future revenue shifts (mid-biennium) without impacting the classroom, while providing the capital necessary to:

- **Establish a PERS Mitigation Strategy:** This year, we are formally establishing a PERS Reserve Account. This is a proactive measure designed to build a buffer that can shield our general fund—and by extension, our classrooms—from the significant rate adjustments projected for the 2027-2029 biennium.
- **Maintain Health Benefit Stability:** This budget marks our transition from a composite insurance rate to a tiered-rate structure. This shift allows us to capture immediate savings, which we plan on redirecting into a newly established Health Benefits Fund. By capturing these efficiencies now, we are creating a dedicated resource to mitigate future premium increases, ensuring our staff remains supported by competitive and sustainable coverage.
- **Support Optimized Learning Environments:** We are prioritizing proactive capital renewal by executing planned transfers into the Building, Equipment, and Technology Replacement funds. This disciplined approach allows us to

address maintenance needs in real-time, effectively bypassing the cycle of "emergency-only" repairs that lead to exponential costs.

### Rightsizing Through Attrition

We continue to address statewide enrollment declines with a compassionate, "people-first" strategy. By aligning our staffing levels with student populations through natural attrition, we are rightsizing our workforce without the need for involuntary reductions. This allows us to remain an "Employer of Choice" in the region while maintaining the small class sizes—averaging 18-25 students—that define the Ontario experience.

### Academic Excellence & Aligned Accountability

The centerpiece of this year's academic investment is the empowerment of our educators through Academic Coaching and Robust Professional Development, all of which are strategically mapped to Oregon's Aligned Accountability Framework (SB 141). We believe the greatest impact on student achievement comes from a highly skilled teacher who has the support to master their craft. Rather than overwhelming our staff with new initiatives, this budget focuses on refining our current skills—getting even better at the core instructional strategies that drive state performance targets. This budget prioritizes:

- **Academic & Instructional Coaches:** These positions provide teachers with the side-by-side support necessary to implement the Early Literacy Success Initiative with mastery. They are the frontline of our accountability, ensuring classroom instruction moves the needle for our students.
- **Robust Professional Development:** We are investing in high-leverage learning that allows staff to go deeper into our existing curricula. This ensures our educators stay at the forefront of pedagogical excellence, directly fulfilling our Student Investment Account (SIA) targets.
- **Technological Integration:** Funding for Technology Instructional Coaches ensures digital tools provide measurable enhancements to instruction and streamline administrative tasks for our teachers.

- Mental Health Support: We are prioritizing building-based support (counselors and social workers) to ensure student well-being is integrated directly into the school day, recognizing that emotional safety is a foundational metric of Oregon's accountability system.

#### Transparency and Community Trust

A school is only as effective as the environment it provides. We remain committed to ensuring our schools are warm, safe, and modern. This investment is about more than just brick and mortar; it is about creating comfortable environments where students and staff can focus entirely on instruction.

This budget is more than a spreadsheet; it is a promise. By maintaining our 12% reserve goal and investing in transparent communication, we are ensuring that every family in Ontario knows their investment is being used to foster student growth and community pride. The proposed budget adheres to the district's policy of maintaining robust reserves, ensuring we are prepared for the unforeseen while staying laser-focused on our mission.

Respectfully submitted,

Nicole Albisu, Superintendent

## **DISTRICT BUDGET PRIORITIES 26-27**

### **1. Fiscal Stewardship & Strategic Reserve Management**

Maintain long-term solvency by meeting board cash-flow policies and proactively buffering against PERS fluctuations and unfunded mandates. The District will:

- Maintain healthy reserves to shield the general fund from the volatility of state and federal funding. The District will proactively manage these accounts to ensure operational stability regardless of shifts in external revenue streams.
- Execute annual transfers into the Building, Equipment, Technology Replacement, and newly established PERS reserve account.
- Address enrollment decline through natural staff attrition, aligning staffing levels with student populations without the need for involuntary reductions.

### **2. Academic Excellence & Virtual Innovation**

Allocate resources to ensure all students demonstrate continuous growth toward personalized learning goals and be prepared for post-secondary education and/or career success. This includes dedicated funding for the newly established Virtual Program to provide high-quality, flexible learning options and the specialized digital infrastructure required for remote student success.

### **3. Optimized Learning Environments**

Ensure school facilities are modern, safe, and functional through consistent Building Reserve contributions. Funding will prioritize capital upgrades and structural enhancements, maintaining a dedicated contingency for emergency repairs and facility revitalization.

### **4. Human Capital & Employee Wellness**

A primary focus remains the attraction and retention of high-quality educators and support staff through competitive compensation and a supportive work culture, even as total FTE (Full-Time Equivalent) counts are adjusted through attrition. This includes establishing a Health Benefits Fund to stabilize healthcare costs and ensure sustainable coverage.

#### 5. Technological Integration & Curricular Innovation

Sustain and modernize classroom technology and digital curricula. Funding will focus on tools that provide measurable enhancements to instructional delivery, streamline administrative tasks for teachers, and prepare students for a digital-first economy.

#### 6. Professional Capacity & Organizational Culture

Invest in the continuous improvement of staff capacity by funding high-leverage professional development and comprehensive coaching. By fostering a culture of collaboration and clear communication, the District aims to remain an "employer of choice," ensuring that remaining staff are highly supported.

#### 7. Stakeholder Engagement & Transparency

Allocate resources toward consistent, transparent communication to foster public trust and community pride. The District will utilize its various platforms to keep the community informed and aligned with our long-term strategic goals.

<b>BUDGET COMMITTEE MEMBERS</b>				
<b>Position</b>	<b>Member</b>	<b>Appointed</b>	<b>Term</b>	<b>Term Expires</b>
Position A	Eddie Melendrez	May 20, 2024	3	June 30, 2027
Position B	Dan Wilken	April 28, 2025	3	June 30, 2028
Position C	Barb Higinbotham	May 20, 2024	3	June 30, 2027
Position D	Blanca Rodriguez	April 27, 2026	3	June 30, 2029
Position E	Open Position			

<b>BOARD MEMBERS</b>				
<b>Position</b>	<b>Member</b>	<b>Elected or Appointed</b>	<b>Term</b>	<b>Term Expires</b>
Position 1	Bret Uptmor, Chair	2023	4	June 30, 2027
Position 2	Mike Blackaby	2023	4	June 30, 2027
Position 3	Abby Apodaca, Vice Chair	2025	4	June 30, 2029
Position 4	Jenna Mejia	2025	4	June 30, 2029
Position 5	Lisa Reeser	2025	4	June 30, 2029

The following is the list of account codes used by the District. These account codes are mandated by the Oregon Department of Education.

**FUNDS**

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, Ontario School District 8C.

- 100 General Fund  
Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.
- 200 Special Revenue  
Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

The special revenue funds used by Ontario School District are as follows:

- Various Federal Programs
- Various State and Local Programs
- 201 Nutrition
- 202 Student Body Funds
- 299 Medicaid Reimbursement Fund

- 300 Debt Service  
Used to account for payment of interest and principal on all general obligation debt. It does not include monies payable exclusively for special assessments and revenue debt issued for and serviced by a government enterprise.
- 300 Bond Debt Service Fund
- 301 PERS Bond Debt Service Fund

400 Capital Projects

Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- 420 Building Improvement Fund
- 430 Equipment Reserve Fund
- 440 Technology Reserve Fund
- 450 Chromebook Reserve Fund
- 460 PERS Reserve Fund

500 Enterprise Funds

Used to account for district activities that are similar to business operations in the private sector.

- 515 OHS Teen Parent Program

600 Internal Service

Used to account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units on a cost- reimbursable basis.

- 601 Unemployment Fund

**REVENUES**

Revenues are classified by type and source for the various funds of the District. Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure; 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and 3) do not represent contributions of fund capital in food services and pupil activity funds.

**CLASSIFICATION OF REVENUES AND OTHER SOURCES**

- 1000 Local Source Revenue

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use.

- 1111 Current Taxes
- 1112 Delinquent Taxes
- 1113 County Land Sales
- 1190 Penalties and Interest on Taxes

1200 Revenue from Local Government  
1311 Tuition from Individuals  
1312 Tuition from Oregon Districts  
1412 Transportation Fees from Other Districts Within the State  
1510 Interest on Investments  
1600 Sale of Lunches  
1710 Admissions & Gate Receipts  
1750 Concession sales  
1790 Miscellaneous Co-Curricular Revenue  
1910 Rentals  
1920 Donations  
1941 Services to Other Districts  
1980 Fees Charged to Grants  
1990 Miscellaneous Revenue

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state.

2101 County School Fund  
2200 Restricted Revenue-Other Intermediate Sources

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local schools.

3101 State School Support Fund  
3102 State School Support Fund - School Lunch Match  
3103 Common School  
3299 Miscellaneous State Revenue

## 4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts. It is important whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

- 4300 Restricted Revenue Direct from the Federal Government
- 4500 Restricted Revenue from the Federal Government through the State
  
- 5000 Other Sources
  - 5200 Transfers In
  - 5300 Compensation for Loss of Assets
  - 5400 Cash on Hand

## FUNCTION

Function describes the type of activity that is carried out. There are five major function areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and Other Uses.

### 1000 Instruction

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

The following instruction numbers are used by the district.

- 1111 Primary Instruction
- 1113 Elementary Co-Curricular
- 1121 Middle Instruction
- 1122 Middle Co-Curricular
- 1131 High School Instruction

- 1132 High School Co-Curricular
- 1210 Talented and Gifted
- 1226 Home Instruction
- 1250 Special Education
- 1271 Remediation
- 1272 Title I
- 1283 Alternative Education
- 1288 Charter Schools
- 1291 English Second Language Learners
- 1292 Teen Parent
- 1293 Migrant Education
- 1299 Special Programs
- 1300 Adult/Continuing Education Programs
- 1410 Intermediate Summer School
- 1420 Middle Summer School
- 1430 High School Summer School
- 1440 Primary Summer School

#### 2000 Support Services

Support Services are those services which provide administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

The following Support Services functions are used by the District.

- 2110 Social Services
- 2115 Student Safety
- 2117 Identification and Recruitment of Students
- 2119 Other Attendance Services
- 2120 Guidance Services
- 2122 Counseling
- 2134 Nursing Services
- 2139 Health Services
- 2190 Student Support Services
- 2213 Director of Improvement of Instruction

2219 Other Improvement of Instruction Services  
2222 Library  
2223 Multi-Media Services  
2230 Assessment and Testing  
2240 Instructional Staff Development  
2310 Board of Education  
2321 Superintendent's Office  
2324 Federal and State Relations  
2410 Principal's Office  
2521 Business Services  
2524 Payroll Services  
2525 Financial Accounting Services  
2541 Direction of Facilities  
2542 Care & Upkeep of Buildings  
2543 Care & Upkeep of Grounds  
2551 Director of Transportation  
2552 Vehicle Operation Services  
2559 Other Student Transportation  
2573 Warehouse and Distributing Services  
2620 Statistics, Planning and Research  
2626 Grant Writing  
2630 Parent Center Coordinator  
2633 Public Information  
2640 Volunteer Services  
2641 Personnel  
2660 Technology  
2700 Early Retirement Program

3000 Enterprise and Community Services

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where that stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3110 Food Services Direction  
3120 Food Preparation

- 3130 Food Delivery
- 3190 Other Food Services
- 3300 Building Services

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.

4150 Building Acquisition, Construction and Improvement

5000 Other Uses

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

5110 Long Term Debt

5120 Short Term Debt

5200 Transfer of Funds

6000 Contingencies

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

6110 Operating Contingency

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 of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

## **OBJECTS**

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

### **100 Salaries**

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

- 111 Licensed Salaries
- 112 Classified Salaries
- 113 Administrators
- 114 Supervisors
- 116 Supplemental Retirement Stipends
- 121 Licensed Substitutes
- 122 Classified Substitutes
- 123 Licensed Temporary
- 124 Classified Temporary
- 130 Additional Salary (Extra Duty, Overtime)

### **200 Employee Benefits**

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

- 211 PERS – Employer Contribution Tier 1&2
- 212 PERS – Pickup
- 213 PERS UAL Bond
- 216 OPSRP Tier III
- 220 Social Security

- 231 Workers Compensation
- 232 Unemployment
- 240 Health Insurance
- 245 Other Benefits

300 Purchased Services

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc. Also included are services to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other than district employees. Other items are student transportation services, costs of travel for all district personnel, communications such as telephone, postage, advertising and printing, medical services and other professional and technical services.

- 311 Instruction Services
- 313 Medical
- 318 Professional Development Non-Instructional
- 319 Professional Services
- 322 Maintenance and Repair
- 324 Rental
- 325 Electricity
- 326 Heat
- 327 Water & Sewage
- 328 Garbage Disposal
- 329 Other Property Services
- 340 Travel
- 349 Other Student Travel
- 351 Telephone
- 353 Postage
- 354 Advertising
- 355 Printing
- 360 Charter School Payments
- 374 Tuition
- 381 Audit

- 382 Legal
- 383 Architect Fees
- 384 Negotiation Services
- 388 Election
- 390 Professional Services

400 Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use.

- 410 Supplies
- 411 Gasoline, Oil, Lubricants
- 412 Tires and Batteries
- 413 Vehicle Repair Parts
- 414 Garage Supplies
- 415 Other Vehicle Supplies
- 420 Textbooks
- 430 Library Books
- 440 Periodicals
- 450 Food
- 460 Non-consumable Supplies
- 470 Computer Software
- 480 Computer Hardware

500 Capital Outlay

Expenditures for the acquisition of 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.

- 520 Building Remodel
- 530 Improvements other than Buildings
- 541 Initial or Additional Equipment
- 542 Replacement Equipment
- 550 Technology Equipment
- 564 Bus and Bus Improvements

600 Other Objects

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 payments of dues and fees.

- 610 Principal
- 620 Interest
- 621 Interest, Excluding bus and bus improvements
- 622 Interest, Bus and bus improvements
- 640 Dues and Fees
- 651 Liability Insurance
- 652 Fidelity Bonds
- 653 Property Insurance
- 670 Taxes and License
- 690 Grant Indirect Charges

700 Transfers

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another.

710 Transfers

800 Other Uses of Funds

810 Planned Reserve

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Used only with 6110 Function.

820 Reserve for Next Year

Used only with 7000 Unappropriated Ending Fund Balance.

**RESPONSIBILITY CENTER**

An organizational cost center.

- 000 District Wide Expenditures
- 010 Aiken
- 020 Alameda
- 060 May Roberts
- 070 Middle School
- 080 High School
- 085 Alternative School

**Summary of Revenues by Fund and Function  
For the Fiscal Year 26-27**

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	6,189,000	1,350,000	30,554,472	75,000	10,015,000	48,183,472
Federal Grants	-	-	-	3,866,581	-	3,866,581
State & Local Grants	37,000	-	4,512,954	20,000	30,650	4,600,604
Nutrition Services	13,000	-	43,000	2,490,000	1,380,000	3,926,000
Student Body Funds	300,000	-	-	-	215,000	515,000
Medicaid Reimbursement Fund	-	-	-	350,000	515,000	865,000
Equipment Replacement	-	-	-	-	100,000	100,000
Technology Reserve	-	-	-	-	276,000	276,000
Chromebook Reserve	10,000	-	-	-	10,000	20,000
PERS Reserve	-	-	-	-	1,000,000	1,000,000
Debt Service Fund	1,923,040	-	-	910,000	16,700,000	19,533,040
PERS Bond Debt Service Fund	1,362,775	-	-	-	-	1,362,775
Building Improvement	-	-	-	-	9,390,500	9,390,500
OHS Teen Parent Program	140,000	-	-	-	150,000	290,000
Unemployment-Internal Service	-	-	-	-	650,000	650,000
<b>TOTAL</b>	<b>9,974,815</b>	<b>1,350,000</b>	<b>35,110,426</b>	<b>7,711,581</b>	<b>40,432,150</b>	<b>94,578,972</b>

**Summary of Expenditures by Fund and Function  
For the Fiscal Year 26-27**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	25,098,458	14,633,385	-	56,000	2,006,000	450,000	5,939,630	48,183,472
Federal Grants	2,776,660	966,385	123,535	-	-	-	-	3,866,581
State & Local Grants	2,894,641	1,705,963	-	-	-	-	-	4,600,604
Nutrition Services	-	37,382	3,888,618	-	-	-	-	3,926,000
Student Body Funds	365,000	-	-	-	-	-	150,000	515,000
Medicaid Reimbursement Fund	402,243	442,212	-	-	-	-	20,545	865,000
Equipment Replacement	-	100,000	-	-	-	-	-	100,000
Technology Reserve	-	276,000	-	-	-	-	-	276,000
Chromebook Reserve	-	20,000	-	-	-	-	-	20,000
PERS Reserve	1,000,000	-	-	-	-	-	-	1,000,000
Debt Service Fund	-	-	-	-	19,533,040	-	-	19,533,040
PERS Bond Debt Service Fund	-	100	-	-	1,362,675	-	-	1,362,775
Building Improvement	-	-	-	9,390,500	-	-	-	9,390,500
OHS Teen Parent Program	241,250	48,750	-	-	-	-	-	290,000
Unemployment-Internal Service	-	650,000	-	-	-	-	-	650,000
<b>TOTAL</b>	<b>32,778,252</b>	<b>18,880,177</b>	<b>4,012,153</b>	<b>9,446,500</b>	<b>22,901,715</b>	<b>450,000</b>	<b>6,110,175</b>	<b>94,578,972</b>

**Budget Resources  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	5,215,033	5,320,238	5,125,000	5,125,000	5,125,000	5,125,000
1112 Delinquent Taxes	109,244	814,199	125,000	175,000	175,000	175,000
1113 County Land Sales	2,036	1,727	-	-	-	-
1190 Penalties and Interest on Taxes	-	0	-	-	-	-
1200 Tuition From Individuals	1,695	394	-	-	-	-
1312 Tuition from Oregon Districts	-	0	-	-	-	-
1411 Transportation Fees from Individuals	-	0	-	-	-	-
1412 Transportation Fees from Other Districts	-	0	-	-	-	-
1510 Interest on Investments	1,012,743	1,138,607	350,000	450,000	450,000	450,000
1710 Admissions	28,118	24,773	30,000	30,000	30,000	30,000
1790 Other Co-Curricular Revenue	-	0	-	-	-	-
1910 Rentals	10,372	8,955	8,000	8,000	8,000	8,000
1920 Donations	-	0	1,000	1,000	1,000	1,000
1970 Service to Other Funds	-	-	22,500	22,500	22,500	22,500
1980 Fees Charged to Grants	449,601	514,918	350,000	350,000	350,000	350,000
1990 Misc Revenue	(1,317,685)	114,845	25,000	27,500	27,500	27,500
1994 Fingerprinting	-	-	-	-	-	-
<b>Total Revenue From Local Sources</b>	<b>5,511,156</b>	<b>7,938,655</b>	<b>6,036,500</b>	<b>6,189,000</b>	<b>6,189,000</b>	<b>6,189,000</b>
2101 County School Fund	-	-	375,000	375,000	375,000	375,000
2199 Other Intermediate Sources	-	-	-	-	-	-
2200 Misc County Funding	1,849,630	963,328	925,000	975,000	975,000	975,000
<b>Total Revenue From Intermediate Sources</b>	<b>1,849,630</b>	<b>963,328</b>	<b>1,300,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>
3101 State School Fund - General Support	28,035,242	28,367,041	29,551,700	30,182,138	30,182,138	30,182,138
3103 Common School Fund	319,103	312,110	367,980	347,334	347,334	347,334
3204 Driver Education	-	-	-	-	-	-
3299 Restricted State Grants	115,103	32,746	25,000	25,000	25,000	25,000
<b>Total 3000 Revenue From State Sources</b>	<b>28,469,448</b>	<b>28,711,898</b>	<b>29,944,680</b>	<b>30,554,472</b>	<b>30,554,472</b>	<b>30,554,472</b>
4500 Restricted Federal Revenue	11,747,409	2,249,116	25,000	75,000	75,000	75,000
<b>Total 4000 Revenue From Federal Sources</b>	<b>11,747,409</b>	<b>2,249,116</b>	<b>25,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
5300 Compensation for Loss of Fixed Asset	18,494	8,503	15,000	15,000	15,000	15,000
5400 Beginning Fund Balance	-	-	9,500,000	10,000,000	10,000,000	10,000,000
<b>Total 5000 Revenue From Other Sources</b>	<b>18,494</b>	<b>8,503</b>	<b>9,515,000</b>	<b>10,015,000</b>	<b>10,015,000</b>	<b>10,015,000</b>
<b>Total General Fund Resources</b>	<b>47,596,137</b>	<b>39,871,500</b>	<b>46,821,180</b>	<b>48,183,472</b>	<b>48,183,472</b>	<b>48,183,472</b>

**Budget Summary by Major Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
1000 Regular Programs	11,766,360	10,851,421	13,400,880	100.10	12,093,449	94.38	
1000 Co-Curricular Programs	963,690	956,426	1,063,857	2.20	1,115,870	2.20	
1200 Special Programs	9,231,446	10,243,923	10,805,616	87.90	11,889,138	83.90	
<b>Total 1000 Instruction</b>	<b>21,961,496</b>	<b>22,051,770</b>	<b>25,270,354</b>	<b>190.20</b>	<b>25,098,458</b>	<b>180.48</b>	
2100 Support Services - Students	1,376,987	1,811,489	1,275,349	9.50	1,206,248	8.97	
2200 Support Services - Instruction Staff	828,587	666,017	838,402	8.27	699,778	7.28	
2300 General Administration	473,400	1,002,661	749,896	3.00	805,228	3.00	
2400 School Administration	3,388,736	3,226,573	3,459,628	28.55	3,541,864	28.60	
2500 Business	5,425,581	5,985,732	6,581,836	48.88	6,556,206	45.38	
2600 Support Services - Central Activities	1,611,214	1,721,034	1,821,442	10.66	1,777,181	10.40	
2700 Supplemental Retirement	41,609	38,392	54,300	-	46,879		
<b>Total 2000 Support Services</b>	<b>13,146,114</b>	<b>14,451,898</b>	<b>14,780,854</b>	<b>108.85</b>	<b>14,633,385</b>	<b>103.63</b>	
<b>Total 3000 Community Services</b>			-				
<b>Total 4000 Building Acq. &amp; Const.</b>	<b>8,942,742</b>	<b>2,052,239</b>	<b>56,000</b>		<b>56,000</b>		
<b>Total 5000 Debt Service</b>			-				
<b>Total 5200 Transfer of Funds</b>	<b>2,200,000</b>	<b>1,200,000</b>	<b>1,500,000</b>		<b>2,006,000</b>		
<b>Total 6000 Contingency</b>			<b>450,000</b>		<b>450,000</b>		
<b>Total 7000 Unappropriated EFB</b>			<b>4,763,973</b>		<b>5,939,630</b>		
<b>Total General Fund Requirements</b>	<b>46,250,352</b>	<b>39,755,907</b>	<b>46,821,180</b>	<b>299.05</b>	<b>48,183,472</b>	<b>284.11</b>	

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
1111 Primary Instruction	6,511,672	5,790,626	6,675,001	45.50	5,652,305	41.05	
1112 Intermediate Instruction	-	-	-	-	-	-	
1113 Elementary Co-Curricular	12,267	11,822	17,500	-	17,500	-	
1121 Middle Instruction	1,810,352	2,030,865	3,198,808	24.88	2,780,084	23.11	
1122 Middle Co-Curricular	187,112	199,955	218,612	0.20	229,404	0.20	
1131 High School Instruction	3,444,336	3,029,930	3,527,072	29.72	3,661,060	30.22	
1132 High School Co-Curricular	764,312	744,650	827,745	2.00	868,966	2.00	
1210 Talented & Gifted	7,198	11,791	6,950	-	6,950	-	
1226 Home Instruction	-	-	-	-	-	-	
1250 Special Education	3,650,024	3,944,518	4,364,275	71.30	4,745,999	68.30	
1271 Remediation	-	-	-	-	-	-	
1283 Alternative Education	219,675	275,747	326,418	4.80	653,814	5.00	
1288 Charter School	4,485,520	4,847,677	4,760,000	-	5,350,000	-	
1291 ESL	803,375	1,097,557	1,258,050	10.80	1,043,505	9.60	
1292 Teen Parent	65,654	66,633	89,923	1.00	88,871	1.00	
<b>Total 1000 Instruction</b>	<b>21,961,496</b>	<b>22,051,770</b>	<b>25,270,354</b>	<b>190.20</b>	<b>25,098,458</b>	<b>180.48</b>	
2115 Student Safety (Crossing Guards & SROs)	-	-	125,000	-	125,000	-	
2119 Other Attendance Services	89,341	100,171	110,413	2.00	110,053	2.00	
2122 Counseling	877,839	923,841	296,812	2.50	183,862	1.50	
2134 Nursing Services	1,475	1,972	5,000	-	5,000	-	
2139 Health Services	1,070	565	1,250	-	1,250	-	
2190 Student Support Services	407,261	784,939	736,874	5.00	781,083	5.47	
2213 Director of Improvement of Instruction	22,234	290	9,556	-	4,500	-	
2219 Improvement of Instruction	-	-	-	-	-	-	
2222 Library	272,929	207,528	229,101	4.07	161,042	3.33	
2223 Multi-Media Services	-	-	1,200	-	1,200	-	
2230 Assessment & Testing	253,799	305,234	337,198	3.70	335,902	3.70	
2240 Instructional Staff Development	279,625	152,966	261,348	0.50	197,134	0.25	
2310 Board of Education (Local Board)	48,055	531,624	247,000	-	282,430	-	
2321 Superintendent's Office	425,346	471,037	502,896	3.00	522,798	3.00	
2324 State and Federal Relations	-	-	-	-	-	-	
2410 Principal's Office	2,979,590	2,899,983	3,099,723	25.80	3,184,023	25.80	
2490 Other Support Services	409,146	326,589	359,905	2.75	357,841	2.80	
2521 Business Services	273,366	307,376	351,847	1.00	365,472	1.00	
2524 Payroll Services	86,181	90,382	96,663	1.00	108,885	1.00	
2525 Financial Accounting Services	70,126	74,586	77,894	0.75	81,393	0.75	
2541 Direction of Facilities	160,564	169,482	179,326	1.25	175,956	1.25	
2542 Care & Upkeep of Buildings	2,591,431	2,555,170	2,990,143	22.50	2,922,763	19.00	
2543 Care & Upkeep of Grounds	273,147	270,823	333,366	2.00	351,787	3.00	
2551 Direction of Transportation	263,596	293,245	285,874	2.20	301,242	2.20	
2552 Vehicle Operation Services	1,655,952	2,171,063	2,207,731	17.68	2,136,600	16.18	

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
2559 Other Student Transportation	5,058	4,375	7,550	-	7,550	-	
2573 Warehouse & Distributing Services	46,160	49,230	51,441	0.50	104,558	1.00	
2620 Statistics, Planning, & Research	-	-	-	-	-	-	
2626 Grant Writing	-	-	-	-	-	-	
2630 Parent Center	177,750	131,318	138,345	2.36	93,940	2.10	
2633 Public Information	170,362	169,980	184,378	1.00	192,230	1.00	
2640 Volunteer Services	1,019	1,003	1,550	-	1,550	-	
2641 Personnel	296,911	295,612	292,175	1.80	307,190	1.80	
2660 Technology	965,173	1,123,121	1,201,893	5.50	1,179,172	5.50	
2680 Interpretation and Translation Services	-	-	3,100	-	3,100	-	
2700 Supplemental Retirement	41,609	38,392	54,300	-	46,879	-	
<b>Total 2000 Support Services</b>	<b>13,146,114</b>	<b>14,451,898</b>	<b>14,780,854</b>	<b>108.85</b>	<b>14,633,385</b>	<b>103.63</b>	
<b>Total 3000 Community Services</b>	-	-	-	-	-	-	
<b>Total 4000 Building Acq. &amp; Const.</b>	<b>8,942,742</b>	<b>2,052,239</b>	<b>56,000</b>		<b>56,000</b>		
5110 Long Term Debt	-	-					
5120 Short Term Debt	-	-					
5200 Transfers of Funds	2,200,000	1,200,000	1,500,000	-	2,006,000	-	
<b>Total 5000 Other Uses</b>	<b>2,200,000</b>	<b>1,200,000</b>	<b>1,500,000</b>	-	<b>2,006,000</b>	-	
<b>Total 6000 Contingency</b>	-	-	<b>450,000</b>	-	<b>450,000</b>	-	
<b>Total 7000 Unappropriated EFB</b>	-	-	<b>4,763,973</b>	-	<b>5,939,630</b>	-	
<b>Total General Fund Requirements</b>	<b>46,250,352</b>	<b>39,755,907</b>	<b>46,821,180</b>	<b>299.05</b>	<b>48,183,472</b>	<b>284.11</b>	

**Budget Summary by Function and Location**  
**General Fund**

**Budget Detail Sheet**  
**JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		OMS		OHS		ALTERNATIVE SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	1,568,727	12.55	1,524,589	14.10	1,680,132	14.40							878,857	
1112 Intermediate Instruction														
1113 Elementary Co-Curricular	6,151		6,147		6,161		2,743,987	23.11	7,639				17,500	
1121 Middle Instruction							229,404	0.20					10,000	
1122 Middle Co-Curricular									3,656,060	30.22			5,000	
1131 High School Instruction									869,966	2.00			3,200	
1132 High School Co-Curricular									750					
1210 Talented and Gifted	750		750		750									
1226 Home Instruction														
1250 Special Education	626,317	12.00	445,136	9.00	795,347	14.50	484,701	10.47	821,574	14.33			1,572,924	8.00
1271 Remediation														
1283 Alternative Education														
1288 Charter School														
1291 ESL	158,672	1.20	92,557	0.90	192,204	1.60	204,124	2.40	175,500	2.00			5,350,000	1.50
1292 Teen Parent Program									88,871	1.00			220,448	
<b>Total 1000 Instruction</b>	<b>2,360,618</b>	<b>25.75</b>	<b>2,069,179</b>	<b>24.00</b>	<b>2,674,593</b>	<b>30.50</b>	<b>3,717,522</b>	<b>37.18</b>	<b>5,866,741</b>	<b>52.55</b>	<b>351,875</b>	<b>1.00</b>	<b>8,057,929</b>	<b>9.50</b>
2115 Student Safety														
2119 Other Attendance Services														
2122 Counseling	200		1,100		200		54,317	1.00	55,735	1.00			125,000	
2134 Nursing Services							136,484	1.00	43,279	0.50			2,600	
2139 Health Services													5,000	
2190 Student Support Services							1,000							
2213 Director of Improvement of Instruction							25,523	0.47					755,560	5.00
2219 Improvement of Instruction													4,500	
2222 Library	40,692	1.00	60,320	1.07	41,675	1.00	15,354	0.27	3,000					
2223 Multi-Media Services							200							
2230 Assessment & Testing	33,239	0.60	20,509	0.53	500		30,379	0.53	33,572	0.53			218,202	1.50
2240 Instructional Staff Development	2,000		2,000		3,500		1,500		6,100				182,034	0.25
2310 Board of Education (Local Board)													282,430	
2321 Superintendent's Office													522,798	3.00
2324 State and Federal Relations														
2410 Principal's Office	600,628	5.00	513,203	4.00	476,557	4.00	740,339	6.30	814,846	6.50			38,450	
2490 Other Support Services							130,397	1.00	227,444	1.80				
2521 Business Services													365,472	1.00
2524 Payroll Services													108,885	1.00
2525 Financial Accounting Services													81,393	0.75
2541 Direction of Facilities													175,956	1.25
2542 Care & Upkeep of Buildings													1,274,787	7.13
2543 Care & Upkeep of Grounds													351,787	3.00
2551 Direction of Transportation													301,242	2.20
2552 Vehicle Operation Services													2,136,000	16.18
2559 Other Student Transportation	100		100		300		1,000		100				104,558	1.00
2573 Warehouse and Distributing Services									6,550					
2620 Statistics, Planning, & Research														
2626 Grant Writing														
2630 Parent Center	26,328	0.70	26,214	0.70	24,398	0.70							17,000	
2633 Public Information													192,230	1.00
2640 Volunteer Services													1,550	
2641 Personnel													307,190	1.80
2660 Technology	6,500		12,990		11,000		17,000						1,131,682	5.50
2680 Interpretation and Translation Services													3,100	
2700 Supplemental Retirement													46,879	
<b>Total 2000 Support Services</b>	<b>979,097</b>	<b>9.65</b>	<b>799,592</b>	<b>7.30</b>	<b>806,113</b>	<b>7.70</b>	<b>1,591,718</b>	<b>13.57</b>	<b>1,720,578</b>	<b>13.86</b>			<b>8,736,286</b>	<b>51.55</b>

**Budget Summary by Function and Location**  
**General Fund**

**Budget Detail Sheet**  
**JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		OMS		OHS		ALTERNATIVE SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services														
Total 4000 Building Acq. & Const.													56,000	
5110 Long Term Debt														
5120 Short Term Debt														
5200 Transfers of Funds													2,006,000	
Total 5000 Other Uses													2,006,000	
Total 6000 Contingency													450,000	
Total 7000 Unappropriated EFB													5,939,630	
Total General Fund Requirements	3,339,715	35.40	2,868,772	31.30	3,480,706	38.20	5,309,240	50.75	7,587,319	66.41	351,875	1.00	25,245,844	61.05

**Budget Summary by Major Object  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	
100 Salaries	16,865,327	17,240,664	
200 Employee Benefits	9,678,941	10,335,444	
300 Purchased Services	6,348,345	6,452,431	
400 Supplies and Materials	1,814,805	1,510,541	
500 Capital Outlay	8,901,222	2,474,664	
600 Other Objects	441,712	542,164	
700 Transfers	2,200,000	1,200,000	
800 Other Uses of Funds			
<b>Total</b>	<b>46,250,352</b>	<b>39,755,907</b>	

BUDGET THIS YEAR 2025-2026		FTE
	18,425,577	299.05
	11,673,211	
	6,924,550	
	1,997,070	
	459,500	
	627,300	
	1,500,000	
	5,213,973	
<b>Total</b>	<b>46,821,180</b>	<b>299.05</b>

2026-2027 Budget		
PROPOSED	FTE	ADOPTED
17,624,383	284.11	
11,211,929		
7,838,350		
2,003,270		
384,500		
725,410		
2,006,000		
6,389,630		
<b>48,183,472</b>	<b>284.11</b>	

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		BUDGET THIS YEAR		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	APPROVED
							ADOPTED
111 Certified Salaries	9,215,220	9,086,719	9,695,864	137.08	8,800,835	123.55	
112 Classified Salaries	4,082,155	4,218,809	4,718,109	137.17	4,876,177	136.31	
113 Administrators	2,329,559	2,445,136	2,566,010	22.05	2,571,578	21.50	
114 Supervisors	242,802	259,256	288,285	2.75	291,176	2.75	
116 Early Retirement	39,850	36,600	50,000		45,000		
121 Substitutes - Licensed	384,434	447,855	566,000		543,500		
122 Substitutes - Classified	12,006	32,967	58,000		58,000		
123 Temporaries - Licensed			40,000		40,000		
124 Temporaries - Classified			443,308		398,118		
130 Additional Salary	559,301	713,323					
<b>Total Salaries</b>	<b>16,865,327</b>	<b>17,240,664</b>	<b>18,425,577</b>	<b>299.05</b>	<b>17,624,383</b>	<b>284.11</b>	
210 Retirement							
211 PERS-Employer Contribution	532,747	494,326	681,012		523,669		
212 PERS-Pickup	973,099	1,036,614	1,093,718		1,072,582		
213 PERS UAL Bond	1,163,765	1,192,475	1,262,160		1,211,848		
216 OPSRP Tier III	1,935,270	2,026,548	2,876,387		2,688,433		
220 Social Security	1,210,810	1,271,327	1,276,268		1,245,132		
231 Workers Comp	101,316	103,622	113,858		111,576		
233 Oregon Paid Family Leave	60,664	65,399	65,912		64,951		
240 Employee Insurance	3,694,269	4,132,358	4,291,120		4,280,548		
245 Other Benefits	7,000	12,775	12,775		13,191		
<b>Total Benefits</b>	<b>9,678,941</b>	<b>10,335,444</b>	<b>11,673,211</b>		<b>11,211,929</b>		
310 Instruction Services							
311 Instruction Services	12,714	8,744	1,000		1,000		
313 Student Services (Medical)			1,500		1,500		
318 Prof & Improvement Costs: Non-Instruct	104,267	75,753	104,250		104,250		
319 Other Instr., Prof & Tech. Services	62,886	68,233	144,900		144,900		
322 Maintenance & Repair	205,940	109,012	187,600		187,600		
324 Rental	113,496	134,450	132,100		132,100		
325 Electricity	348,693	326,234	361,500		361,500		
326 Heat	144,203	128,469	166,000		166,000		
327 Water & Sewage	44,251	42,813	55,500		55,500		
328 Garbage	65,624	88,276	72,300		72,300		
329 Other Property Services	72,344	77,061	47,000		47,000		
340 Travel	102,846	82,858	115,650		119,650		
341 In District Travel	190		400		400		
349 Other Student Travel	50,955	42,820	36,500		38,000		
351 Telephone	51,282	52,572	50,200		50,200		
353 Postage	13,992	15,883	18,850		18,850		
354 Advertising			20,500		20,500		
355 Printing	7,962	2,282	10,850		10,850		

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		BUDGET THIS YEAR		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	APPROVED
							ADOPTED
359 Other communication services	10,108	10,154	4,760,000		5,350,000		
360 Charter School	4,485,520	4,847,677	60,000		65,000		
374 Other Tuition		295	65,000		65,000		
381 Audit		137,600					
382 Legal	10,333	9,182					
383 Architect Fees			7,500		7,500		
384 Negotiation Services		3,232	3,500		3,500		
388 Election		188,833	501,950		815,250		
390 Other General Prof. & Tech. Services	440,739		<b>6,924,550</b>		<b>7,838,350</b>		
<b>Total Purchased Services</b>	<b>6,348,345</b>	<b>6,452,431</b>					
410 Supplies	866,391	718,855	784,030		783,230		
411 Gasoline, Oil, Lubricants	151,772	124,604	140,000		140,000		
412 Tires & Batteries	8,972	18,754	10,000		10,000		
413 Vehicle Repair Parts	63,073	87,343	35,000		35,000		
414 Garage Supplies	11,593	10,964	500		500		
415 Other Vehicle Expense	12,134	8,698	2,000		2,000		
416 Coveralls & Grease Rags	758	167	500		500		
420 Textbooks	431,017	163,833	697,250		697,250		
430 Library Books	6,159	3,667	7,500		7,500		
440 Periodicals		350	300		300		
460 Non-Consumable Supplies	19,973	41,828	115,500		115,500		
470 Computer Software	212,508	255,315	144,800		151,800		
480 Computer Hardware	30,454	76,161	59,690		59,690		
<b>Total Supplies &amp; Materials</b>	<b>1,814,805</b>	<b>1,510,541</b>	<b>1,997,070</b>		<b>2,003,270</b>		
520 Building Remodel	8,880,247	2,049,033					
530 Improvements other than Buildings							
542 Replacement Equipment	2,625	28,061	54,500		54,500		
550 Technology Equipment			55,000		55,000		
564 Bus & Bus Improvements	18,350	397,570	350,000		275,000		
<b>Total Capital Outlay</b>	<b>8,901,222</b>	<b>2,474,664</b>	<b>459,500</b>		<b>384,500</b>		
630 Dues & Fees		39,259					
640 Dues & Fees	43,731	58,657	76,300		79,300		
651 Liability Insurance	3,570	3,570	11,000		41,430		
653 Property Insurance	394,411	440,647	539,000		603,680		
670 Taxes & License		31	1,000		1,000		
<b>Total Other Objects</b>	<b>441,712</b>	<b>542,164</b>	<b>627,300</b>		<b>725,410</b>		

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026			2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
	Technology Transfer	63,000.00	63,000	63,000		63,000		
Equipment Fund Transfer	40,000.00	40,000	40,000		40,000			
Building Fund Transfer	2,090,500.00	1,089,200	1,390,500		1,390,500			
PERS Fund Transfer	-				500,000			
SMILE Transfer	6,500.00	7,800	6,500		12,500			
<b>Total Transfers</b>	<b>2,200,000.00</b>	<b>1,200,000</b>	<b>1,500,000</b>		<b>2,006,000</b>			
810 Planned Reserve			450,000		450,000			
820 Reserve For Next Year			4,763,973		5,939,630			
<b>Total Other Uses of Funds</b>			<b>5,213,973</b>		<b>6,389,630</b>			
<b>Total</b>	<b>46,250,352</b>	<b>39,755,907</b>	<b>46,821,180</b>	<b>299.05</b>	<b>48,183,472</b>	<b>284.11</b>		

**Budget Summary by Object and Location  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		OMS		OHS		ALTERNATIVE SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	1,137,943	15.75	976,767	15.00	1,254,060	18.50	1,861,249	27.25	2,614,882	38.55	35,220	1.00	955,935	8.50
112 Classified Salaries	531,829	17.65	408,614	14.30	511,967	17.70	627,715	20.75	736,130	23.86			2,024,702	41.05
113 Administrators	236,773	2.00	231,115	2.00	221,867	2.00	338,175	2.75	481,079	4.00			1,062,569	8.75
114 Supervisors													291,176	2.75
116 Early Retirement													45,000	
121 Substitutes - Licensed	2,000		2,000		2,000		85,500		148,000				304,000	
122 Substitutes - Classified													58,000	
123 Temporaries - Licensed													40,000	
124 Temporaries - Classified													8,375	
130 Additional Salary	4,360		4,360		4,360		101,890		274,773				40,000	
<b>Total Salaries</b>	<b>1,912,904</b>	<b>35.40</b>	<b>1,622,856</b>	<b>31.30</b>	<b>1,994,254</b>	<b>38.20</b>	<b>3,014,530</b>	<b>50.75</b>	<b>4,254,864</b>	<b>66.41</b>	<b>35,220</b>	<b>1.00</b>	<b>4,789,756</b>	<b>61.05</b>
211 PERS-Employer Contribution	91,354		65,502		81,200		178,727		86,976				198,637	
212 PERS-Pickup	110,481		102,752		118,233		246,120		246,120		2,093		314,176	
213 PERS UAL Bond	138,101		116,243		147,791		210,880		295,258		2,617		300,959	
216 OPSRP Tier III	277,552		242,129		312,137		543,420		696,049		6,761		610,386	
220 Social Security	140,810		119,840		145,181		214,451		302,285		2,551		320,014	
231 Workers Comp	9,734		7,035		9,328		13,703		18,729		140		52,907	
233 Oregon Paid Family Leave	7,363		6,266		7,591		11,213		15,735		133		16,649	
240 Employee Insurance	534,166		435,309		509,092		790,265		1,033,925		18,360		959,430	
245 Other Benefits													13,191	
<b>Total Benefits</b>	<b>1,309,560</b>		<b>1,095,076</b>		<b>1,330,553</b>		<b>1,962,660</b>		<b>2,695,076</b>		<b>32,656</b>		<b>2,786,349</b>	
311 Instruction Services													1,000	
313 Student Services (Medical)													1,500	
318 Prof & Improvement Costs: Non-Instuct	2,000		1,500		4,600		2,150		3,500				90,500	
319 Other Instr., Prof & Tech. Services									4,400				140,500	
322 Maintenance & Repair	1,000		600		800		16,200		7,000				162,000	
324 Rental	5,000		13,000		10,000		16,000		28,100				60,000	
325 Electricity	18,500		34,000		39,000		115,000		100,000				55,000	
326 Heat	13,000		11,000		12,000		26,000		70,000				34,000	
327 Water & Sewage	7,000		7,500		8,000		10,000		20,000				3,000	
328 Garbage	6,000		9,000		10,500		15,000		24,000				7,800	
329 Other Property Services													47,000	
340 Travel	1,100		2,100		2,800		5,000		41,650		5,000		62,000	
341 In District Travel													100	
349 Other Student Travel													28,000	
351 Telephone	2,200		3,500		3,500		5,500		7,500				9,200	
353 Postage	650		1,500		1,500		2,000		4,000				20,500	
354 Advertising													7,700	
355 Printing			500		400		750		1,500				5,350,000	
359 Other communication services													65,000	
360 Charter School													65,000	
374 #VALUE!													7,500	
381 Audit													445,500	
382 Legal													6,666,300	
383 Architect Fees													375,900	
384 Negotiation Services													140,000	
388 Election													10,000	
390 Other General Prof. & Tech. Services	750		750		750		16,500		76,000		275,000		7,500	
<b>Total Purchased Services</b>	<b>57,200</b>		<b>85,050</b>		<b>94,050</b>		<b>230,100</b>		<b>425,650</b>		<b>280,000</b>		<b>6,666,300</b>	
410 Supplies													375,900	
411 Gasoline, Oil, Lubricants	50,550		49,800		45,150		98,200		159,630		4,000		140,000	
412 Tires & Batteries													10,000	
413 Vehicle Repair Parts													35,000	
414 Garage Supplies													500	
415 Other Vehicle Expense													2,000	
416 Coveralls & Grease Rags													500	
420 Textbooks			4,000		3,000		250						690,000	

**Budget Summary by Object and Location  
General Fund**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		OWS		OHS		ALTERNATIVE SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
430 Library Books	2,000		1,500		1,500		500		2,000				300	
440 Periodicals									2,500				113,000	
460 Non-Consumable Supplies	4,000		4,200		7,200		3,000		13,400				120,000	
470 Computer Software			6,290		5,000								48,400	
480 Computer Hardware			65,790		61,850		101,950		177,530		4,000		1,535,600	
<b>Total Supplies &amp; Materials</b>	<b>56,550</b>													
520 Building Remodel									1,000				50,000	
542 Replacement Equipment	3,500								1,000				55,000	
550 Technology Equipment									1,000				275,000	
564 Bus & Bus Improvements													380,000	
<b>Total Capital Outlay</b>	<b>3,500</b>													
640 Dues & Fees									33,200				46,100	
651 Liability Insurance													41,430	
653 Property Insurance													603,680	
670 Taxes & License													1,000	
<b>Total Other Objects</b>									<b>33,200</b>				<b>692,210</b>	
Technology Transfer													63,000	
Equipment Fund Transfer													40,000	
Building Fund Transfer													1,390,500	
PERS Fund Transfer													500,000	
SMILE Transfer													12,500	
<b>Total Transfers</b>													<b>2,006,000</b>	
810 Planned Reserve													450,000	
820 Reserve For Next Year													5,939,630	
<b>Total Other Uses of Funds</b>													<b>6,389,630</b>	
<b>Total</b>	<b>3,339,715</b>	<b>35.40</b>	<b>2,868,772</b>	<b>31.30</b>	<b>3,480,706</b>	<b>38.20</b>	<b>5,309,240</b>	<b>50.75</b>	<b>7,587,319</b>	<b>66.41</b>	<b>351,875</b>	<b>1.00</b>	<b>25,245,844</b>	<b>61.05</b>

**Federal Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted		PROPOSED	APPROVED	ADOPTED
<b>Resources for Federal Programs:</b>							
Title I C - Migrant	1,074,964	1,126,008	1,154,379	1,071,899			
Title I A	1,706,000	1,884,117	1,621,140	1,641,620			
Title III ESL	31,081	33,974	27,073	24,337			
ARP-HCYII	21,508	11,690	-	-			
IDEA	836,415	625,892	770,957	719,848			
EBISS	-	-	-	-			
Title V (B) Rural Education Initiative Grant	88,227	126,020	106,779	86,954			
Title II (A) Quality Teachers	174,695	153,537	180,235	197,802			
Title IV Student Support and Academic Grant	84,509	108,169	130,462	124,121			
<b>4500 Total Restricted Federal Revenue</b>	<b>4,017,399</b>	<b>4,069,408</b>	<b>3,991,025</b>	<b>3,866,581</b>			
Title I C - Migrant	23,812	34,185					
Title I A	(53,270)	(74,261)					
Title III ESL	7,167	7,169					
ARP-HCYII	(3,348)	(3,523)					
IDEA	(107,832)	(64,560)					
EBISS	(763)	(2,280)					
Title V (B) Rural Education Initiative Grant	(1,265)	(1,265)					
Title II (A) Quality Teachers	(5,253)	(11,245)					
Title IV Student Support and Academic Grant	(485)	(17,945)					
<b>5400 Total Beginning Fund Balance</b>	<b>(141,237)</b>	<b>(133,723)</b>	<b>-</b>	<b>-</b>			
<b>Total Resources</b>	<b>3,876,162</b>	<b>3,935,685</b>	<b>3,991,025</b>	<b>3,866,581</b>			

**Federal Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
<b>Requirements:</b>							
1140 Pre-Kindergarten Programs							
100 Total Salaries	408	-					
200 Total Benefits	149	-					
<b>1250 Total Special Education</b>	<b>557</b>	<b>-</b>					
1250 Special Education							
100 Total Salaries	249,419	299,482	295,750	1.00	359,355	6.00	
200 Total Benefits	148,864	231,651	253,707		242,879		
300 Total Purchased Services	-	27,066	50,000		20,000		
400 Total Supplies & Materials	10,338	23	104,500		42,361		
600 Total Other Objects	43,955	30,315	42,000		29,602		
<b>1250 Total Special Education</b>	<b>452,576</b>	<b>588,537</b>	<b>745,957</b>	<b>1.00</b>	<b>694,198</b>	<b>6.00</b>	
1272 Title I							
100 Total Salaries	795,123	688,491	722,785	22.47	689,419	18.63	
200 Total Benefits	446,555	467,507	513,734		508,245		
300 Total Purchased Services	12,244	27,288	5,500		27,000		
400 Total Supplies & Materials	103,273	48,957	21,433		57,307		
500 Total Capital Outlay	-	-	-		-		
600 Total Other Objects	88,920	91,257	82,365		67,986		
<b>1272 Total Title I</b>	<b>1,446,115</b>	<b>1,323,499</b>	<b>1,345,816</b>	<b>22.47</b>	<b>1,349,957</b>	<b>18.63</b>	
1288 Charter School							
300 Total Purchased Services	105,722	127,442	110,000		123,000		
<b>1288 Total Charter School</b>	<b>105,722</b>	<b>127,442</b>	<b>110,000</b>		<b>123,000</b>		
1291 English Second Language							
100 Total Salaries	17,359	15,996	-		-		
200 Total Benefits	6,133	5,885	-		-		
300 Total Purchased Services	6,000	10,000	-		-		
400 Total Supplies & Materials	1,463	-	-		-		
600 Total Other Objects	-	475	-		-		
<b>1291 Total English Second Language</b>	<b>30,955</b>	<b>32,356</b>	<b>-</b>		<b>-</b>		
1293 Migrant Education							
100 Total Salaries	196,230	92,725	119,193	0.50	114,489	0.10	
200 Total Benefits	71,324	42,360	18,136		8,245		
300 Total Purchased Services	179,899	28,969	40,000		47,000		
400 Total Supplies & Materials	24,972	8,717	61,748		25,000		
600 Total Other Objects	52,262	18,134	2,361		56,250		
<b>1293 Total Migrant Education</b>	<b>524,688</b>	<b>190,906</b>	<b>241,458</b>	<b>0.50</b>	<b>147,984</b>	<b>0.10</b>	
1400 Summer School Programs							
100 Total Salaries	2,306	314,000	138,015	-	282,643		
200 Total Benefits	848	108,982	36,687		118,050		
300 Total Purchased Services	17,135	31,566	6,000		7,000		
400 Total Supplies & Materials	33,568	28,963	70,000		30,000		
600 Total Other Objects	3,215	10,961	10,500		8,384		
<b>1400 Total Summer School Programs</b>	<b>57,062</b>	<b>494,472</b>	<b>261,202</b>		<b>446,077</b>		
1410 Intermediate Summer School							
400 Total Supplies & Materials	-	26,308	-		15,000		
600 Total Other Objects	3,331	-	4,730		445		
<b>1410 Total Intermediate Summer School</b>	<b>3,331</b>	<b>26,308</b>	<b>4,730</b>		<b>15,445</b>		

**Federal Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
1440 Primary Summer School	-	-	-	-	15,000	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	161	-	-	-	-	-	-
<b>1410 Total Primary Summer School</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>1000 Total Instruction</b>	<b>2,621,168</b>	<b>2,783,521</b>	<b>2,709,163</b>	<b>23.97</b>	<b>2,776,660</b>	<b>24.73</b>	
2110 Social Services							
100 Total Salaries	88,176	67,533	62,313	1.20	52,907	1.00	
200 Total Benefits	47,561	36,693	31,597		23,938		
300 Total Purchased Services	5,117	4,000	4,000		3,000		
400 Total Supplies & Materials	21,032	8,827	500		500		
600 Total Other Objects	1,084	579	-		-		
<b>2110 Total Social Services</b>	<b>162,970</b>	<b>119,088</b>	<b>98,409</b>	<b>1.20</b>	<b>80,345</b>	<b>1.00</b>	
2117 Identification & Recruitment							
100 Total Salaries	119,445	155,267	176,648	3.40	154,149	2.80	
200 Total Benefits	76,599	102,580	118,621		107,189		
300 Total Purchased Services	2,528	5,662	-		-		
400 Total Supplies & Materials	-	6,229	-		-		
600 Total Other Objects	-	26,692	40,000		-		
<b>2117 Total Identification &amp; Recruitment</b>	<b>198,572</b>	<b>296,430</b>	<b>335,268</b>	<b>3.40</b>	<b>261,339</b>	<b>2.80</b>	
2120 Guidance Services							
100 Total Salaries	70,239	99,109	108,088		2,230		
200 Total Benefits	27,246	40,471	49,824		919		
300 Total Purchased Services	18,535	116,783	-		-		
400 Total Supplies & Materials	1,306	5,032	-		25,000		
<b>2120 Total Guidance Services</b>	<b>117,327</b>	<b>261,395</b>	<b>157,911</b>		<b>28,149</b>		
2122 Counseling							
100 Total Salaries	17,401	24,234	26,298	0.74	22,383		
200 Total Benefits	14,029	22,088	24,343		10,288		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	-	-		-		
600 Total Other Objects	1,173	6,104	-		3,155		
<b>2122 Total Counseling</b>	<b>32,603</b>	<b>52,426</b>	<b>50,641</b>	<b>0.74</b>	<b>35,826</b>		
2190 Student Support Services							
100 Total Salaries	296,645	88,424	68,810	0.50	113,472	0.80	
200 Total Benefits	151,358	43,123	39,181		63,998		
300 Total Purchased Services	690	9,711	26,500		25,650		
400 Total Supplies & Materials	2,798	2,381	30,000		-		
500 Total Capital Outlay	-	-	-		-		
600 Total Other Objects	-	-	-		-		
<b>2190 Total Student Support Services</b>	<b>451,491</b>	<b>143,640</b>	<b>164,490</b>	<b>0.50</b>	<b>203,121</b>	<b>0.80</b>	
2213 Curriculum Development							
100 Total Salaries	8,255	8,670	8,930	0.10	-		
200 Total Benefits	4,370	4,971	5,633		-		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	-	-		-		
600 Total Other Objects	-	5,713	-		-		
<b>2213 Total Curriculum Development</b>	<b>12,626</b>	<b>19,353</b>	<b>14,563</b>	<b>0.10</b>	<b>-</b>		

**Federal Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
2219 Improvement of Instruction Services							
100 Total Salaries	-	-	-	-	-	-	-
200 Total Benefits	-	-	-	-	-	-	-
300 Total Purchased Services	-	-	-	-	-	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	-	5,239	-	-	4,038	-	-
<b>2219 Total Impr. of Instr. Services</b>		<b>5,239</b>			<b>4,038</b>		
2230 Assessment & Testing							
100 Total Salaries	464	-	94,008	1.00	94,008	1.00	
200 Total Benefits	173	-	60,939		60,939		
<b>2230 Total Assessment &amp; Testing</b>	<b>637</b>	<b>-</b>	<b>180,235</b>	<b>1.00</b>	<b>180,235</b>	<b>1.00</b>	
2240 Instructional Staff Development							
100 Total Salaries	98,608	74,808	94,008	1.00	104,802	1.00	
200 Total Benefits	57,164	46,714	60,939		63,811		
300 Total Purchased Services	25,651	33,194	-		41,000		
400 Total Supplies & Materials	1,517	4,267	16,277		4,699		
600 Total Other Objects	9,290	1,724	9,012		8,189		
<b>2240 Total Instructional Staff Development</b>	<b>192,230</b>	<b>160,706</b>	<b>180,235</b>	<b>1.00</b>	<b>222,501</b>	<b>1.00</b>	
2630 Parent Center Coordinator							
100 Total Salaries	-	-	-	-	-	-	-
200 Total Benefits	-	-	-	-	-	-	-
300 Total Purchased Services	-	-	-	-	-	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
<b>2630 Total Parent Center Coordinator</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2660 Technology							
100 Total Salaries	64,740	43,865	90,432	1.00	79,572	1.00	
200 Total Benefits	38,666	33,667	55,352		50,394		
300 Total Purchased Services	-	-	-	-	-	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	5,265	-	6,523		1,101		
<b>2660 Total Technology</b>	<b>108,671</b>	<b>77,533</b>	<b>152,308</b>	<b>1.00</b>	<b>131,067</b>	<b>1.00</b>	
<b>2000 Total Support Services</b>	<b>1,277,127</b>	<b>1,135,811</b>	<b>1,153,825</b>	<b>7.94</b>	<b>966,385</b>	<b>6.60</b>	
3300 Building Services							
100 Total Salaries	54,812	54,071	52,907	1.00	52,907	1.00	
200 Total Benefits	21,603	35,110	37,922		40,128		
300 Total Purchased Services	11,742	17,123	-		-		
400 Total Supplies & Materials	55,790	44,475	37,209		30,500		
<b>3370 Total Non Public School Services</b>	<b>143,947</b>	<b>150,780</b>	<b>128,037</b>	<b>1.00</b>	<b>123,535</b>	<b>1.00</b>	
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>143,947</b>	<b>150,780</b>	<b>128,037</b>	<b>1.00</b>	<b>123,535</b>	<b>1.00</b>	
<b>Total Requirements</b>	<b>4,042,242</b>	<b>4,070,112</b>	<b>3,991,025</b>	<b>32.91</b>	<b>3,866,581</b>	<b>32.33</b>	



**State and Local Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		Adopted	PROPOSED	APPROVED	ADOPTED
5200 Transfers In	6,500	7,800	7,800	6,500		12,500	
SMILE	6,500	7,800	7,800	6,500		12,500	
<b>5200 Total Transfers In</b>							
5400 Beginning Fund Balance	1,013,909	960,408	960,408	-		-	
Student Investment Account	47	(1,396)	(1,396)	-		-	
Latinx	1,125	2,124	2,124	1,141		10,000	
Family Services	8,417	8,417	8,417	-		-	
ASPIRE	3,947	(44)	(44)	-		-	
SMILE	-	-	-	-		-	
Oregon RTI	65,358	(10,604)	(10,604)	-		-	
High School Success	(690)	(206)	(206)	2,500		2,000	
Aiken PBIS	9,111	(26,276)	(26,276)	-		-	
CTE State Grants	(1,236)	(1,236)	(1,236)	-		-	
Education Staff Retention and Recruitment	-	-	-	-		-	
NW Health Foundation	6,150	6,150	6,150	6,150		6,150	
OSBA Scholarship	12,724	(4,637)	(4,637)	-		-	
Early Childhood Equity Fund	-	37,516	37,516	-		-	
Early Literacy Grant	42,427	16,469	16,469	-		-	
State Summer School Grant	(16,930)	(3,581)	(3,581)	-		-	
Seismic Rehabilitation Grant	(132,379)	(802)	(802)	-		-	
Outdoor School Grant	12,006	9,523	9,523	-		-	
JumpStart Summer							
<b>5400 Total Beginning Fund Balance</b>	<b>1,023,986</b>	<b>991,826</b>	<b>991,826</b>	<b>9,791</b>		<b>18,150</b>	
<b>Total Resources</b>	<b>5,286,155</b>	<b>7,603,890</b>	<b>7,603,890</b>	<b>5,045,266</b>		<b>4,600,604</b>	

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
<b>Requirements:</b>							
1111 Elementary Instruction							
100 Total Salaries	201,880	199,950	208,391	9.00	706,583	12.58	
200 Total Benefits	107,662	107,663	113,240		466,110		
300 Total Purchased Services	70,927	33,677	86,607		73,000		
400 Total Supplies & Materials	91,624	86,902	218,000		205,800		
600 Total Other Objects	-	-	-		-		
<b>1111 Total Elementary Instruction</b>	<b>472,093</b>	<b>428,193</b>	<b>626,239</b>	<b>9.00</b>	<b>1,451,493</b>	<b>12.58</b>	
1121 Middle Instruction							
100 Total Salaries	-	15,529	-	0.00	-	0.00	
200 Total Benefits	-	5,787	-		-		
<b>1121 Total Elementary Instruction</b>	<b>-</b>	<b>21,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	
1131 High School Instruction							
100 Total Salaries	243,614	248,785	132,865	3.00	231,084	3.00	
200 Total Benefits	77,377	148,307	84,035		151,411		
300 Total Purchased Services	-	108,337	17,867		124,650		
400 Total Supplies & Materials	28,759	47,418	39,300		20,439		
600 Total Other Objects	-	-	-		-		
<b>1131 Total High School Instruction</b>	<b>349,750</b>	<b>552,847</b>	<b>274,066</b>	<b>3.00</b>	<b>527,584</b>	<b>3.00</b>	
1132 High School Extracurricular							
100 Total Salaries	12,536	2,744	2,488	-	193,490	1.00	
200 Total Benefits	4,644	288	920		84,401		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	422	3,650	42,473		-		
600 Total Other Objects	-	-	-		-		
<b>1132 Total High School Extracurricular</b>	<b>17,603</b>	<b>6,682</b>	<b>45,880</b>	<b>-</b>	<b>277,891</b>	<b>1.00</b>	

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
1140 Pre-Kindergarten Programs							
100 Total Salaries	41,712	21,675	48,762	0.50	49,118	0.45	
200 Total Benefits	47,455	15,944	33,452		21,103		
300 Total Purchased Services	581	396	-		329		
400 Total Supplies & Materials	-	34,525	-		-		
600 Total Other Objects	10,826	10,854	786		12,450		
<b>1140 Total Pre-Kindergarten Programs</b>	<b>100,574</b>	<b>83,395</b>	<b>83,000</b>	<b>0.50</b>	<b>83,000</b>	<b>0.45</b>	
1210 Talented and Gifted Programs							
100 Total Salaries	74,291	78,433	76,334	1.00	79,856	1.00	
200 Total Benefits	42,339	46,304	45,500		48,361		
300 Total Purchased Services	335	1,836	1,300		-		
400 Total Supplies & Materials	65	2,552	3,000		-		
600 Total Other Objects	-	-	-		-		
<b>1210 Total Talented and Gifted Programs</b>	<b>117,030</b>	<b>129,126</b>	<b>126,134</b>	<b>1.00</b>	<b>128,217</b>	<b>1.00</b>	
1250 Special Education							
100 Total Salaries	-	-	-	-	-	0.00	
200 Total Benefits	-	-	-		-		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	939	-		-		
600 Total Other Objects	-	-	-		-		
<b>1210 Total Talented and Gifted Programs</b>	<b>-</b>	<b>939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	
1299 Other Programs							
100 Total Salaries	13,441	17,190	13,322	-	16,450	0.00	
200 Total Benefits	5,356	6,028	4,378		6,050		
300 Total Purchased Services	-	296	-		2,000		
400 Total Supplies & Materials	8,450	3,576	38,000		2,000		
<b>1299 Total Other Programs</b>	<b>27,247</b>	<b>27,090</b>	<b>55,700</b>	<b>-</b>	<b>26,500</b>	<b>0.00</b>	

**State and Local Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
1400 Summer School Programs							
100 Total Salaries	49,461	339,109	222,721	-	207,362	0.00	
200 Total Benefits	16,931	119,409	42,642		96,490		
300 Total Purchased Services	2,997	7,296	-		-		
400 Total Supplies & Materials	66,371	73,177	401,637		59,744		
500 Total Capital Outlay	-	-	-		-		
600 Total Other Objects	1,450	22,604	33,000		36,360		
<b>1400 Total Summer School Programs</b>	<b>137,210</b>	<b>561,596</b>	<b>700,000</b>		<b>399,955</b>		
<b>1000 Total Instruction</b>	<b>1,221,506</b>	<b>1,811,182</b>	<b>1,911,019</b>	<b>13.50</b>	<b>2,894,641</b>	<b>18.03</b>	
2110 Social Services							
100 Total Salaries	-	-	-		-		
200 Total Benefits	-	-	-		-		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	-	7,500		-		
600 Total Other Objects	-	-	-		-		
<b>2110 Total Social Services</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	
2115 Student Safety							
100 Total Salaries	73,613	75,821	75,821	1.00	80,439	1.00	
200 Total Benefits	42,575	47,194	47,592		53,909		
300 Total Purchased Services	-	249	-		-		
400 Total Supplies & Materials	79,931	22,418	50,000		-		
600 Total Other Objects	-	-	-		-		
<b>2115 Total Student Safety</b>	<b>196,120</b>	<b>145,682</b>	<b>173,413</b>	<b>1.00</b>	<b>134,348</b>	<b>1.00</b>	
2119 Other Attendance Services							
100 Total Salaries	-	-	-	0.00	-	0.00	
200 Total Benefits	-	-	-		-		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	22,641	16,353	2,000		-		
600 Total Other Objects	-	-	-		7,000		
<b>2119 Total Other Attendance Services</b>	<b>22,641</b>	<b>16,353</b>	<b>2,000</b>	<b>0.00</b>	<b>7,000</b>	<b>0.00</b>	

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
2120 Guidance Services							
100 Total Salaries	54,270	38,009	-	1.67	13,014	0.25	
200 Total Benefits	37,699	21,799	-		8,774		
300 Total Purchased Services	-	889	-		-		
400 Total Supplies & Materials	-	9,865	-		-		
600 Total Other Objects	-	-	-		-		
<b>2120 Total Guidance Services</b>	<b>91,968</b>	<b>70,563</b>	<b>-</b>	<b>1.67</b>	<b>21,788</b>	<b>0.25</b>	
2122 Counseling							
100 Total Salaries	37,149	39,013	39,013	0.45	48,520	1.00	
200 Total Benefits	19,665	22,369	22,241		38,327		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	-	-		-		
600 Total Other Objects	-	-	-		-		
<b>2122 Total Counseling</b>	<b>56,814</b>	<b>61,382</b>	<b>61,255</b>	<b>0.45</b>	<b>86,847</b>	<b>1.00</b>	
2130 Health Services							
300 Total Purchased Services	-	356	-		-		
400 Total Supplies & Materials	-	10,562	-		-		
600 Total Other Objects	-	122,124	122,245		119,240		
<b>2130 Total Health Services</b>	<b>-</b>	<b>133,042</b>	<b>122,245</b>		<b>119,240</b>		
2134 Nursing Services							
100 Total Salaries	75,854	78,130	78,130	1.00	82,888	1.00	
200 Total Benefits	43,291	48,684	48,402		54,725		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	-	-		-		
600 Total Other Objects	-	-	-		-		
<b>2134 Total Health Services</b>	<b>119,145</b>	<b>126,814</b>	<b>126,532</b>	<b>1.00</b>	<b>137,613</b>	<b>1.00</b>	

**State and Local Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
2190 Service Direction, Student Support Services							
100 Total Salaries	187,302	620,432	168,530	2.50	32,773	0.50	
200 Total Benefits	105,052	254,969	99,288		23,057		
300 Total Purchased Services	67,120	69,946	130,826		154,000		
400 Total Supplies & Materials	227,859	71,076	282,000		235,000		
600 Total Other Objects	122,989	8,787	-		36,822		
<b>2190 Total Service Direction, Student Support</b>	<b>710,322</b>	<b>1,025,210</b>	<b>680,644</b>	<b>2.50</b>	<b>481,653</b>	<b>0.50</b>	
2219 Improvement of Instruction							
100 Total Salaries	-	-	-	-	-	0.00	
200 Total Benefits	-	-	-	-	-		
300 Total Purchased Services	-	-	-	-	-		
400 Total Supplies & Materials	-	-	-	-	-		
600 Total Other Objects	-	-	-	-	-		
<b>2219 Total Improvement of Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	
2240 Instructional Staff Development							
100 Total Salaries	-	34,773	-	-	3,000	0.00	
200 Total Benefits	-	12,674	-	-	2,000		
300 Total Purchased Services	17,532	70,809	2,868		21,994		
400 Total Supplies & Materials	1,290	163,723	1,554		33,000		
600 Total Other Objects	-	2,426	-		-		
<b>2240 Total Instructional Staff Development</b>	<b>18,822</b>	<b>284,405</b>	<b>4,422</b>		<b>59,994</b>		
2410 Office of the Principal Services							
100 Total Salaries	50,903	218,530	105,255	2.00	140,875	1.25	
200 Total Benefits	24,816	97,997	53,940		61,497		
300 Total Purchased Services	-	-	20,000		-		
400 Total Supplies & Materials	90,049	11,431	48,553		35,534		
600 Total Other Objects	6,805	26,560	9,500		15,976		
<b>2410 Total Office of the Principal Services</b>	<b>172,574</b>	<b>354,517</b>	<b>237,247</b>	<b>2.00</b>	<b>253,883</b>	<b>1.25</b>	

**State and Local Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
2490 Other Support Services							
600 Total Other Objects	-	28,956	25,533	-	4,900		
<b>2490 Total Other Support Services</b>	-	<b>28,956</b>	<b>25,533</b>	-	<b>4,900</b>		
2542 Care & Upkeep of Building							
100 Total Salaries	-	-	-	-	-	0.00	
200 Total Benefits	-	-	-	-	-		
400 Total Supplies & Materials	-	6,240	3,953	-	-		
500 Total Capital Outlay	-	-	-	-	-		
<b>2542 Total Care &amp; Upkeep of Building</b>	-	<b>6,240</b>	<b>3,953</b>	-	-		
2550 Student Transportation							
300 Total Purchased Services	112	-	-	-	10,000		
<b>2550 Total Student Transportation</b>	<b>112</b>	-	-	-	<b>10,000</b>		
2626 Grant Writing							
100 Total Salaries	95,229	98,086	98,086	0.75	139,166	1.00	
200 Total Benefits	37,474	49,112	38,066	-	75,520		
400 Total Supplies & Materials	-	-	-	-	-		
500 Total Capital Outlay	-	-	-	-	-		
<b>2626 Total Grant Writing</b>	<b>132,703</b>	<b>147,197</b>	<b>136,152</b>	<b>0.75</b>	<b>214,686</b>	<b>1.00</b>	
2630 Information Services							
100 Total Salaries	-	-	-	-	-	0.00	
200 Total Benefits	-	-	-	-	-		
300 Total Purchased Services	-	1,003	-	-	2,000		
400 Total Supplies & Materials	979	1,577	3,334	-	11,000		
500 Total Capital Outlay	-	-	-	-	-		
<b>2630 Total Information Services</b>	<b>979</b>	<b>2,580</b>	<b>3,334</b>	-	<b>13,000</b>		

**State and Local Grants Requirements**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026		2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	ADOPTED
2660 Technology							
100 Total Salaries	116,863	111,838	111,300	1.50	109,685	1.50	
200 Total Benefits	67,534	67,916	68,218		51,327		
300 Total Purchased Services	-	-	-		-		
400 Total Supplies & Materials	-	-	-		-		
<b>2660 Total Technology</b>	<b>184,396</b>	<b>179,754</b>	<b>179,517</b>	<b>1.50</b>	<b>161,012</b>	<b>1.50</b>	
<b>2000 Total Support Services</b>	<b>1,706,595</b>	<b>2,582,696</b>	<b>1,763,748</b>	<b>10.87</b>	<b>1,705,963</b>	<b>7.50</b>	
3300 Building Services							
300 Total Purchased Services	235,421	140,572	300,000		-		
500 Total Capital Outlay	302,013	1,744,867	2,192,630		-		
<b>3300 Total Building Services</b>	<b>537,434</b>	<b>1,885,439</b>	<b>2,492,630</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>537,434</b>	<b>1,885,439</b>	<b>2,492,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	
4150 Bldg Acquisition, Construction, IMP							
300 Total Purchased Services	767,852	1,047,998	830,861		-		
400 Total Supplies & Materials	78,970	36,295	892,930		-		
<b>4150 Total Building Services</b>	<b>846,822</b>	<b>1,084,293</b>	<b>1,723,791</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	
<b>4000 Total Building Acquisition</b>	<b>846,822</b>	<b>1,084,293</b>	<b>1,723,791</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>7000 Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Requirements</b>	<b>4,312,357</b>	<b>7,363,610</b>	<b>7,891,187</b>	<b>24.37</b>	<b>4,600,604</b>	<b>25.53</b>	

201 Nutrition Services

Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR		2026-2027 Budget		
	2 FISCAL YEARS		2025-2026		PROPOSED	APPROVED	ADOPTED
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE			
<b>Resources:</b>							
1600 Sale of Lunches	6,215	4,253	12,000		10,000		
1990 Misc Revenue	(408,311)	4,409	10,000		3,000		
3102 State School Fund - School Lunch	16,215	14,713	17,500		18,000		
3299 Restricted State Grant		49,291	15,000		25,000		
4500 Restricted Federal Revenue	1,992,086	2,147,953	2,200,000		2,350,000		
4900 Commodity Revenue	122,991	135,471	140,000		140,000		
5300 Compensation for Loss of Assets			10,000		10,000		
5400 Cash on Hand	2,793,200	2,129,146	2,000,000		1,370,000		
<b>Total Resources</b>	<b>4,522,396</b>	<b>4,485,236</b>	<b>4,404,500</b>		<b>3,926,000</b>		
<b>Requirements:</b>							
2190 Student Support Services							
100 Total Salaries			20,600		34,532		
200 Total Benefits					2,850		
<b>2190 Total Student Support Services</b>			<b>20,600</b>		<b>37,382</b>		
2542 Care & Upkeep of Buildings							
100 Total Salaries		23,025					
200 Total Benefits		2,369					
<b>2190 Total Student Support Services</b>		<b>25,394</b>	<b>20,600</b>		<b>37,382</b>		
<b>2000 Total Support Services</b>		<b>25,394</b>	<b>20,600</b>		<b>37,382</b>		
3110 Food Services Director							
100 Total Salaries	132,720	133,095	144,008	2.00	155,888	2.00	
200 Total Benefits	67,079	78,297	6,700		103,777		
300 Total Purchased Services	5,083	6,823	1,500		6,000		
600 Total Other Objects	-	-	245,857	2.00	1,000	2.00	
<b>3110 Total Food Services Director</b>	<b>204,881</b>	<b>218,215</b>	<b>245,857</b>	<b>2.00</b>	<b>266,665</b>	<b>2.00</b>	
3120 Food Preparation							
100 Total Salaries	457,744	478,063	473,154	18.17	528,795	18.53	
200 Total Benefits	343,352	391,503	428,238		466,694		
300 Total Purchased Services	22,093	14,302	66,000		46,000		
400 Total Supplies & Materials	824,980	947,688	1,114,000		1,149,000		
500 Total Capital Outlay	340,835	76,407	1,896,211		1,250,000		
600 Total Other Objects	98,872	104,201	100,000		100,000		
<b>3120 Total Food Preparation</b>	<b>2,087,875</b>	<b>2,012,165</b>	<b>4,077,603</b>	<b>18.17</b>	<b>3,540,489</b>	<b>18.53</b>	
3130 Food Delivery							
100 Total Salaries	60,243	61,597	29,708	1.50	36,744	1.00	
200 Total Benefits	32,878	35,341	21,732		35,720		
300 Total Purchased Services	2,521	10,546	5,000		5,000		
400 Total Supplies & Materials	-	-	4,000		4,000		
500 Total Capital Outlay	-	-	-		-		
<b>3130 Total Food Delivery</b>	<b>95,642</b>	<b>107,484</b>	<b>60,440</b>	<b>1.50</b>	<b>81,464</b>	<b>1.00</b>	
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>2,388,398</b>	<b>2,337,864</b>	<b>4,383,900</b>	<b>21.67</b>	<b>3,888,618</b>	<b>21.53</b>	
<b>7000 Unappropriated Ending Fund Balance</b>	<b>2,133,998</b>	<b>2,147,372</b>					
<b>Total Requirements</b>	<b>4,522,396</b>	<b>4,485,236</b>	<b>4,404,500</b>	<b>21.67</b>	<b>3,926,000</b>	<b>21.53</b>	

202 Student Body Accounts

Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2025-2026	2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		PROPOSED	APPROVED
<b>Resources:</b>					
1730 Student Membership Dues and Fees				-	
1740 Dues & Fees				-	
1760 Club Fund Raising	271,771	379,987	285,000	300,000	
1990 Miscellaneous Revenue				-	
5400 Cash on Hand	216,719	249,346	215,000	215,000	
<b>Total Resources</b>	<b>488,490</b>	<b>629,333</b>	<b>500,000</b>	<b>515,000</b>	
<b>Requirements:</b>					
1299 Special Programs					
300 Total Purchased Services	-	-		-	
400 Total Supplies & Materials	239,144	360,930	360,000	365,000	
<b>1299 Total Special Programs</b>	<b>239,144</b>	<b>360,930</b>	<b>360,000</b>	<b>365,000</b>	
<b>1000 Total Instructional Services</b>	<b>239,144</b>	<b>360,930</b>	<b>360,000</b>	<b>365,000</b>	
<b>7000 Unappropriated Ending Fund Balance</b>	<b>249,346</b>	<b>268,404</b>	<b>140,000</b>	<b>150,000</b>	
<b>Total Requirements</b>	<b>488,490</b>	<b>629,333</b>	<b>500,000</b>	<b>515,000</b>	

299 Medicaid Reimbursement Fund

Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR			2026-2027 Budget		
	2 FISCAL YEARS		2025-2026		FTE	APPROVED	ADOPTED	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE				PROPOSED
<b>Resources:</b>								
1730 Student Membership Dues and Fees	-	-	-	-	-	-	-	-
1990 Miscellaneous Revenue	-	-	350,000	-	-	-	-	-
4202 Federal Medicaid Reimbursement	165,157	95,208	650,000	-	-	35,580	1.00	32,248
5400 Cash on Hand	964,748	631,133	1,000,000	-	-	67,828	1.00	67,828
<b>Total Resources</b>	<b>1,129,905</b>	<b>726,341</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1.00</b>	<b>67,828</b>	<b>1.00</b>	<b>67,828</b>
<b>Requirements:</b>								
1111 Primary Instruction								
100 Total Salaries	-	35,296	59,485	1.00	1.00	35,580	1.00	32,248
200 Total Benefits	-	18,275	26,894	-	-	32,248	-	-
400 Total Supplies & Materials	27,045	-	204,448	-	-	-	-	-
<b>1111 Total Special Education</b>	<b>27,045</b>	<b>53,571</b>	<b>290,826</b>	<b>1.00</b>	<b>1.00</b>	<b>67,828</b>	<b>1.00</b>	<b>67,828</b>
1121 Middle Instruction								
100 Total Salaries	-	43,881	59,485	1.00	1.00	35,580	1.00	32,248
200 Total Benefits	-	33,756	26,894	-	-	32,248	-	-
400 Total Supplies & Materials	27,045	-	204,448	-	-	-	-	-
<b>1121 Total Special Education</b>	<b>27,045</b>	<b>77,637</b>	<b>290,826</b>	<b>1.00</b>	<b>1.00</b>	<b>67,828</b>	<b>1.00</b>	<b>67,828</b>
1250 Special Education								
100 Total Salaries	-	31,972	59,485	1.00	1.00	82,698	1.00	33,890
200 Total Benefits	-	25,922	26,894	-	-	33,890	-	150,000
400 Total Supplies & Materials	27,045	156	204,448	-	-	150,000	-	266,588
<b>1250 Total Special Education</b>	<b>27,045</b>	<b>58,050</b>	<b>290,826</b>	<b>1.00</b>	<b>1.00</b>	<b>266,588</b>	<b>1.00</b>	<b>402,243</b>
<b>1000 Total Instructional Services</b>	<b>27,045</b>	<b>189,258</b>	<b>872,478</b>	<b>3.00</b>	<b>3.00</b>	<b>402,243</b>	<b>3.00</b>	<b>402,243</b>
2122 Counseling								
100 Total Salaries	78,572	39,013	40,184	0.45	0.45	-	-	-
200 Total Benefits	50,114	22,369	25,349	-	-	-	-	-
300 Total Purchased Services	-	-	-	-	-	-	-	-
<b>2190 Total Student Support Services</b>	<b>128,686</b>	<b>61,382</b>	<b>65,533</b>	<b>0.45</b>	<b>0.45</b>	<b>-</b>	<b>-</b>	<b>-</b>
2190 Student Support Services								
100 Total Salaries	43,246	16,473	-	-	-	5,000	-	2,212
200 Total Benefits	5,059	6,277	-	-	-	2,212	-	20,000
300 Total Purchased Services	161,385	16,037	34,853	-	-	-	-	-
410 Supplies	-	-	-	-	-	-	-	-
420 Textbooks	-	-	-	-	-	-	-	-
460 Non-Consumable Supplies	-	-	-	-	-	-	-	-
400 Total Supplies & Materials	25,383	14,022	15,000	-	-	15,000	-	-
542 Replacement Equipment	-	-	-	-	-	-	-	-
500 Total Capital Outlay	-	-	-	-	-	-	-	-
<b>2190 Total Student Support Services</b>	<b>235,073</b>	<b>52,809</b>	<b>49,853</b>	<b>-</b>	<b>-</b>	<b>42,212</b>	<b>-</b>	<b>42,212</b>
2240 Instructional Staff Development								

300	Total Purchased Services	-	1,620	450,000	-	-
<b>2240</b>	<b>Total Instructional Staff Development</b>	<b>-</b>	<b>1,620</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
2542	Care & Upkeep of Buildings	-	-	450,000	400,000	-
300	Total Purchased Services	-	-	-	-	-
400	Total Supplies & Materials	-	-	-	-	-
<b>2542</b>	<b>Total Instructional Staff Development</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>400,000</b>	<b>-</b>
<b>2000</b>	<b>Total Support Services</b>	<b>363,759</b>	<b>115,812</b>	<b>1,015,385</b>	<b>442,212</b>	<b>-</b>
<b>7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>739,101</b>	<b>421,272</b>	<b>143,788</b>	<b>20,545</b>	<b>-</b>
	<b>Total Requirements</b>	<b>1,129,905</b>	<b>726,341</b>	<b>1,000,000</b>	<b>865,000</b>	<b>3.00</b>

300 Bond Debt Service

Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	2 FISCAL YEARS		Adopted	PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>							
1111 Current Taxes	1,167,516		1,139,157	1,250,000		1,280,000	
1112 Delinquent Taxes	28,878		188,587	50,000		43,040	
1113 County Land Sales	456		370	-		-	
1190 Penalties and Interest on Taxes	-		-	-		-	
1510 Interest on Investments	789,190		819,233	450,000		600,000	
1990 Miscellaneous Revenue	(43,068)		-	-		-	
2199 Other Intermediate Sources	-		-	-		-	
4500 Restricted Federal Revenue	-		459,689	910,000		910,000	
5400 Cash on Hand	14,031,084		14,892,562	16,000,000		16,700,000	
<b>Total Resources</b>	<b>15,974,055</b>		<b>17,499,597</b>	<b>18,660,000</b>		<b>19,533,040</b>	
<b>Requirements:</b>							
5110 Debt Service	-		-	-		-	
610 Bond Principal	-		-	-		-	
621 Interest, Excl. Bus and Bus Improve	-		1,033,040	-		-	
600 Total Other Objects	-		-	1,033,040		19,533,040	
<b>5110 Total Debt Service</b>	<b>-</b>		<b>1,033,040</b>	<b>1,033,040</b>		<b>19,533,040</b>	
<b>5000 Total Other Uses</b>	<b>-</b>		<b>1,033,040</b>	<b>1,033,040</b>		<b>19,533,040</b>	
<b>7000 Unappropriated Ending Fund Balance</b>	<b>15,974,055</b>		<b>16,466,557</b>	<b>17,626,960</b>		<b>-</b>	
<b>Total Requirements</b>	<b>15,974,055</b>		<b>17,499,597</b>	<b>18,660,000</b>		<b>19,533,040</b>	

301 Pension Bond/Debt Service

Budget Detail Sheet

JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		Adopted	PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>							
1510 Interest on Investments	33,392	33,353	20,000	20,000		20,000	
1970 Services Provided Other Funds	1,783,099	1,552,226	1,280,768	1,280,768		1,342,775	
1990 Miscellaneous Revenue	-	-	-	-		-	
5200 Transfers In	-	-	-	-		-	
5400 Cash on Hand	886,926	1,520,633	-	-		-	
<b>Total Resources</b>	<b>2,703,417</b>	<b>3,106,213</b>	<b>1,300,768</b>	<b>1,300,768</b>		<b>1,362,775</b>	
<b>Requirements:</b>							
2649 Other Staff Services							
300 Total Purchased Services	1	1	100	100		100	
<b>2649 Total Other Staff Services</b>	<b>1</b>	<b>1</b>	<b>100</b>	<b>100</b>		<b>100</b>	
<b>2000 Total Support Services</b>	<b>1</b>	<b>1</b>	<b>100</b>	<b>100</b>		<b>100</b>	
5110 Debt Service							
610 Bond Principal	-	1,020,000	-	-		-	
621 Interest, Excluding Bus and Bus Improve	-	222,278	-	-		-	
600 Total Other Objects	-	-	1,300,668	1,300,668		1,362,675	
<b>5110 Total Debt Service</b>	<b>-</b>	<b>1,242,278</b>	<b>1,300,668</b>	<b>1,300,668</b>		<b>1,362,675</b>	
<b>5000 Total Other Uses</b>	<b>-</b>	<b>1,242,278</b>	<b>1,300,668</b>	<b>1,300,668</b>		<b>1,362,675</b>	
<b>7000 Unappropriated Ending Fund Balance</b>	<b>2,703,416</b>	<b>1,863,935</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total Requirements</b>	<b>2,703,417</b>	<b>3,106,213</b>	<b>1,300,768</b>	<b>1,300,768</b>		<b>1,362,775</b>	

**420 Building Improvement**  
*Reserve fund per ORS 294.346*

**Budget Detail Sheet**  
 JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		Adopted	PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>							
5200 Transfers In	2,090,500	1,089,200	1,390,500	1,390,500	1,390,500		
5400 Cash on Hand	4,257,910	6,327,334	5,000,000	5,000,000	8,000,000		
<b>Total Resources</b>	<b>6,348,410</b>	<b>7,416,534</b>	<b>6,390,500</b>	<b>6,390,500</b>	<b>9,390,500</b>		
<b>Requirements:</b>							
4150 Bldg Acquisition, Construction, Imp							
300 Purchased Services	33,507	191,302	1,100,000	1,100,000	1,500,000		
500 Capital Outlay	107,787	1,136,245	5,290,500	5,290,500	7,890,500		
<b>4150 Total Bldg Acq., Const., &amp; Imp</b>	<b>141,293</b>	<b>1,327,547</b>	<b>6,390,500</b>	<b>6,390,500</b>	<b>9,390,500</b>		
<b>4000 Total Facilities Acq. &amp; Const.</b>	<b>141,293</b>	<b>1,327,547</b>	<b>6,390,500</b>	<b>6,390,500</b>	<b>9,390,500</b>		
<b>7000 Unappropriated Ending Fund Balance</b>	<b>6,207,117</b>	<b>6,088,987</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Requirements</b>	<b>6,348,410</b>	<b>7,416,534</b>	<b>6,390,500</b>	<b>6,390,500</b>	<b>9,390,500</b>		

**430 Equipment Replacement**  
*Reserve fund per ORS 294.346*

**Budget Detail Sheet**  
 JULY 1, 2026 TO JUNE 30, 2027

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		Adopted	PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>							
1990 Misc Revenue	(1,276)	484	-	-			
5200 Transfers In	40,000	40,000	40,000	40,000			
5400 Cash on Hand	72,070	39,022	25,000	60,000			
<b>Total Resources</b>	<b>110,794</b>	<b>79,506</b>	<b>65,000</b>	<b>100,000</b>			
<b>Requirements:</b>							
2542 Care & Upkeep of Buildings							
500 Capital Outlay	95,600	41,471	65,000	100,000			
<b>2542 Total Care &amp; Upkeep of Buildings</b>	<b>95,600</b>	<b>41,471</b>	<b>65,000</b>	<b>100,000</b>			
<b>2000 Support Services</b>	<b>95,600</b>	<b>41,471</b>	<b>65,000</b>	<b>100,000</b>			
<b>7000 Unappropriated Ending Fund Balance</b>	<b>15,194</b>	<b>38,035</b>	<b>-</b>	<b>-</b>			
<b>Total Requirements</b>	<b>110,794</b>	<b>79,506</b>	<b>65,000</b>	<b>100,000</b>			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		Adopted		PROPOSED	APPROVED
<b>Resources:</b>							
1990 Miscellaneous Revenues	-	43	-	-	-	-	-
5200 Transfers In	63,000	63,000	63,000	63,000	63,000	63,000	63,000
5400 Cash on Hand	99,125	91,631	91,631	150,000	213,000	213,000	213,000
<b>Total Resources</b>	<b>162,125</b>	<b>154,674</b>	<b>154,674</b>	<b>213,000</b>	<b>276,000</b>	<b>276,000</b>	<b>276,000</b>
<b>Requirements:</b>							
2660 Technology							
500 Capital Outlay	70,494		213,000	213,000	276,000	276,000	276,000
<b>2660 Total Technology</b>	<b>70,494</b>		<b>213,000</b>	<b>213,000</b>	<b>276,000</b>	<b>276,000</b>	<b>276,000</b>
<b>2000 Total Support Services</b>	<b>70,494</b>		<b>213,000</b>	<b>213,000</b>	<b>276,000</b>	<b>276,000</b>	<b>276,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>91,631</b>	<b>154,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>162,125</b>	<b>154,674</b>	<b>154,674</b>	<b>213,000</b>	<b>276,000</b>	<b>276,000</b>	<b>276,000</b>

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026 Adopted	2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025			PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>							
1990 Miscellaneous Revenues	1,270	-	-	10,000	10,000		
5200 Transfers In	-	-	-	-	-		
5400 Cash on Hand	21,911	23,181	23,181	15,000	10,000		
<b>Total Resources</b>	<b>23,181</b>	<b>23,181</b>	<b>23,181</b>	<b>25,000</b>	<b>20,000</b>		
<b>Requirements:</b>							
2660 Technology							
400 Supplies & Materials	-	11,044	11,044	25,000	20,000		
<b>2660 Total Technology</b>	<b>-</b>	<b>11,044</b>	<b>11,044</b>	<b>25,000</b>	<b>20,000</b>		
<b>2000 Total Support Services</b>	<b>-</b>	<b>11,044</b>	<b>11,044</b>	<b>25,000</b>	<b>20,000</b>		
<b>7000 Unappropriated Ending Fund Balance</b>	<b>23,181</b>		<b>12,137</b>	<b>-</b>	<b>-</b>		
<b>Total Requirements</b>	<b>23,181</b>		<b>23,181</b>	<b>25,000</b>	<b>20,000</b>		

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		BUDGET THIS YEAR 2025-2026	2026-2027 Budget		
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>						
5200 Transfers In	-	-	-	500,000		
5400 Cash on Hand	-	-	-	500,000		
<b>Total Resources</b>	-	-	-	<b>1,000,000</b>		
<b>Requirements:</b>						
1111 Primary Instruction						
200 Total Benefits	0	-	-	1,000,000		
<b>1111 Total Primary Instruction</b>	-	-	-	<b>1,000,000</b>		
<b>7000 Unappropriated Ending Fund Balance</b>	-	-	-	-		
<b>Total Requirements</b>	-	-	-	<b>1,000,000</b>		

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR		2026-2027 Budget			
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue	114,486	150,616	125,000		140,000			
5400 Cash on Hand	19,709	75,766	125,000		150,000			
<b>Total Resources</b>	<b>134,195</b>	<b>226,382</b>	<b>250,000</b>		<b>290,000</b>			
<b>Requirements:</b>								
1292 Teen Parent Programs								
100 Total Salaries	46,595	62,170	109,826	3.2	103,953	3.43		
200 Total Benefits	14,446	21,383	47,292		50,298			
300 Total Purchased Services	-	1,464	-		4,000			
400 Total Supplies & Materials	5,334	1,968	50,000		83,000			
<b>1292 Total Teen Parent Programs</b>	<b>66,375</b>	<b>86,986</b>	<b>207,117</b>	<b>3.2</b>	<b>241,250</b>	<b>3.43</b>		
<b>1000 Total Instructional Services</b>	<b>66,375</b>	<b>86,986</b>	<b>207,117</b>	<b>3.2</b>	<b>241,250</b>	<b>3.43</b>		
2190 Student Support Services								
100 Total Salaries	-	-	5,000.00		10,900			
200 Total Benefits	-	-	2,075.00		4,850			
300 Total Purchased Services	12,000	20,000	35,808		33,000			
<b>2190 Student Support Services</b>	<b>12,000</b>	<b>20,000</b>	<b>42,883</b>		<b>48,750</b>			
<b>2000 Total Support Services</b>	<b>12,000</b>	<b>20,000</b>	<b>42,883</b>	<b>0.00</b>	<b>48,750</b>	<b>0.00</b>		
<b>7000 Unappropriated Ending Fund Balance</b>	<b>55,820</b>	<b>119,396</b>	<b>-</b>		<b>-</b>			
<b>Total Requirements</b>	<b>134,195</b>	<b>226,382</b>	<b>250,000</b>	<b>3.2</b>	<b>290,000</b>	<b>3.43</b>		

**601 Internal Service Fund Unemployment**

**Budget Detail Sheet  
JULY 1, 2026 TO JUNE 30, 2027**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2024-2025	BUDGET THIS YEAR 2025-2026		2026-2027 Budget	
	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025		Adopted	PROPOSED	APPROVED	ADOPTED
<b>Resources:</b>							
1510 Interest on Investments	1,382	-	-			-	
1990 Miscellaneous Revenue	361,562	361,607	361,607	650,000		-	
5400 Cash on Hand	<b>362,944</b>	<b>361,607</b>	<b>361,607</b>	<b>650,000</b>		<b>650,000</b>	
<b>Requirements:</b>							
2649 Other Staff Services	1,338	4,438	4,438	650,000		650,000	
200 Unemployment	<b>1,338</b>	<b>4,438</b>	<b>4,438</b>	<b>650,000</b>		<b>650,000</b>	
<b>2000 Total Support Services</b>	<b>1,338</b>	<b>4,438</b>	<b>4,438</b>	<b>650,000</b>		<b>650,000</b>	
<b>7000 Unappropriated Ending Fund Balance</b>	<b>361,607</b>	<b>357,169</b>	<b>357,169</b>				
<b>Total Requirements</b>	<b>362,944</b>	<b>361,607</b>	<b>361,607</b>	<b>650,000</b>		<b>650,000</b>	