



2025-2026 Approved Budget

195 SW THIRD AVE. ONTARIO, OREGON 97914

(541) 889-5374

WWW.ONTARIO.K12.OR.US

Table of Contents

BUDGET MESSAGE.....	1
BUDGET COMMITTEE MEMBERS.....	7
CHART OF ACCOUNTS	8
ALL FUNDS SUMMARY BY FUND AND FUNCTION.....	20
GENERAL FUND	
BUDGET SUMMARIES BY FUNCTION.....	22
BUDGET SUMMARIES BY OBJECT	28
FEDERAL GRANTS	34
STATE AND LOCAL GRANTS.....	38
OTHER SPECIAL REVENUE FUNDS	
NUTRITION	47
STUDENT BODY.....	48
MEDICAID REIMBURSEMENT	49
DEBT SERVICE FUNDS	
BOND DEBT SERVICE	50
PERS BOND DEBT SERVICE	51
CAPITAL PROJECTS FUNDS	
BUILDING IMPROVEMENT FUND	52
EQUIPMENT REPLACEMENT	53
TECHNOLOGY.....	54
CHROMEBOOK RESERVE	55
ENTERPRISE FUNDS	
OHS TEEN PARENT FUND	56
BOXING.....	57
INTERNAL SERVICE FUND	
UNEMPLOYMENT	58

SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

I am pleased to present the proposed budget for the 2025-2026 school year. This plan reflects our strong commitment to providing a high-quality, equitable, and safe educational environment for all our students, while also ensuring fiscal responsibility and long-term sustainability. The proposed 2025-26 budget is based on year one (49%) of the anticipated state school funding allocation of \$11.3 billion for the biennium. This budget builds upon previous years' work, aligning resources with the district's Strategic Plan, Board Budget Goals, and ongoing initiatives like the Student Investment Account (SIA). It also takes into account the evolving financial landscape, including changes in state funding, inflationary pressures, enrollment decline, and demographic shifts.

Proactive Fiscal Management: Recognizing the potential for future economic headwinds and possible budget constraints, the district is committed to a proactive, rather than reactive, approach to fiscal management. We are taking deliberate steps now to ensure the long-term financial health of the district and to safeguard the employment of our dedicated staff. By carefully monitoring economic indicators, optimizing resource allocation, and strategically leveraging grant opportunities, we aim to stay ahead of any possible budget shortfalls. This forward-thinking strategy is designed to minimize disruptions to our educational programs and preserve the jobs of our valued employees, allowing us to continue providing a stable and high-quality learning environment for our students.

While COVID-19-related federal funding (including ESSER III) has ended, we are still focused on maintaining essential infrastructure and program enhancements supported by earlier grants and state funds. The SIA and Measure 98 (High School Success) funds will continue to support college and career readiness, dropout prevention, student and staff safety, and student engagement, with modest increases projected for 2025-2026. We anticipate an increase in Public Employees Retirement System (PERS) rates for the upcoming year, which

will affect our allocation. Additionally, to strengthen staffing and support our strategic goals, we have invested substantially in staff compensation as part of recent negotiations, including a new salary schedule for certified staff and salary increases for classified staff to be more competitive with local districts. These salary adjustments are crucial for recruiting and retaining the essential personnel needed to support student success and maintain a high-quality workforce.

Enrollment trends continue to be a challenge, with a slight decline in student numbers affecting both the district and the state. To address this, we have implemented attrition-based staffing reductions and are keeping a close eye on these shifts. While not primarily driven by cost reduction, the transition to grade-based schools has resulted in efficiencies, and we project average elementary class sizes of 18-25 students. Given the substantial investment in staff compensation resulting from recent negotiations, and the fact that year one of the biennium is funded at 49%, the district will need to utilize a small amount of our reserve funds this year. We anticipate that this will be a one-time use of reserves, and that reserves will not be needed in the following year of the biennium. This strategic use of reserves demonstrates our commitment to both our staff and the long-term financial health of the district.

It's important to acknowledge that the educational landscape is also being shaped by evolving federal policies. The new administration has introduced changes that present both opportunities and challenges for school districts across the nation. These include shifts in funding priorities, adjustments to accountability measures, and new directives related to meeting the diverse needs of our student population. We are closely monitoring these developments and will adapt our strategies to ensure compliance and to continue providing the best possible education for our students.

The district is currently experiencing significant upward pressure on expenditures due to prevailing economic conditions, which have led to increased costs across several essential areas. We have seen notable rises in the prices of necessary supplies, fuel for transportation, and instructional materials such as textbooks. These broader inflationary trends necessitate careful consideration and strategic allocation of our resources to mitigate their impact on our students' learning experiences.

To strategically manage our financial resources and preserve the integrity of the general fund, we have actively pursued opportunities to align staffing costs with available (state) grant funding. This proactive approach has involved the careful identification of Full-Time Equivalent (FTE) positions that can be appropriately and effectively supported through categorical grants, thereby reducing the burden on our general fund and ensuring these essential roles continue to contribute to student success without compromising our core operating budget. Our staffing strategies prioritize the delivery of high-quality instruction and support services.

Elementary schools will maintain licensed music, PE, and library/media assistants, along with counselors and instructional coaches. We are committed to improving literacy, particularly achieving the goal that all students read at grade level by the end of third grade, supported by ongoing grants and curriculum updates. Furthermore, we remain dedicated to helping students' social-emotional well-being, with district-wide counseling and intervention programs prioritized.

With regard to safety and facilities, we will continue to invest in security upgrades, emergency preparedness, and maintenance to ensure secure learning environments. Capital reserves will support important projects such as facility upgrades, building replacements, and future safety enhancements.

Technology remains integral to our instructional approach. The budget allocates resources for device replacement cycles, electronic curriculum access, and family engagement tools. The district's Technology Instructional Coach and Technology Specialist will continue to support innovative teaching strategies and ensure reliable access to digital resources.

We are dedicated to building staff capacity through ongoing professional development, mentoring, collaborative planning, and instructional coaching. These efforts are essential to maintaining a positive school culture and improving student outcomes. We believe that investing in our staff is investing in our students.

Finally, our communication strategies will be enhanced through the expanded use of digital platforms and proactive community outreach to strengthen engagement with families and the community, fostering pride,

greater transparency, and trust in our district. We are committed to fostering strong relationships with our community and keeping them informed about our progress with increased openness and clarity.

The proposed budget adheres to the district's policy of maintaining unappropriated reserves, ensuring financial stability and preparedness for unforeseen circumstances. In conclusion, this budget supports our mission to deliver a comprehensive, safe, and equitable educational experience for every student. We appreciate the continued support of our community, staff, and stakeholders as we work together to make the 2025-2026 school year our most successful yet.

Respectfully submitted,

Nicole Albisu, Superintendent

Ontario 8C District Strategic Goals

Student Achievement for All Kids

All students will show continuous growth toward their personalized learning goals and will be prepared for post-secondary and/or career success.

Communication & Collaboration

Provide frequent, clear and results-driven communications in order to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders through:

- Establishing and maintaining community partnerships
- Encouraging volunteering/participation within our schools
- Creating opportunities for participation and collaboration in school and district initiatives and goals

Recruit, Support, Develop & Retain Highly Effective Staff

To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff and fostering a positive culture.

District Budget Goals 25-26

The District will:

- Maintain sufficient reserves to meet policy and cash flow needs as well as anticipate future unfunded policy/mandates, declining enrollment impacts, PERS rate increases, and health insurance rate changes.
- All students will continuously grow toward their personalized learning goals and be prepared for post-secondary education and/or career success.
- Support safe, healthy, and well-maintained learning environments that support student learning and success with sufficient funds available for unforeseen events.

- Utilize funds to enhance opportunities, create equitable programs, expand instructional space, and improve student health and safety, and attract and retain quality staff.
- Continue to integrate and sustain technology into the classroom/curriculum, which will enhance teacher instruction and student learning.
- To improve the learning and educational opportunities for all students by continuing to build staff capacity to perform at a high level by investing in professional growth opportunities, providing new teacher mentoring and support, promoting communication and collaboration among staff, and fostering a positive culture.
- Provide frequent, clear, and results-driven communications to support student achievement by building a positive school and district image, fostering trust, instilling pride, and engaging all stakeholders (school, family, and community).

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
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 Higgenbotham	May 20, 2024	3	June 30, 2027
Position D	OPEN	-	-	-
Position E	OPEN	-	-	-

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Bret Uptmor, Chair	2023	4	June 30, 2027
Position 2	Matt Stringer	2021	4	June 30, 2025
Position 3	Blanca Rodriguez	2021	4	June 30, 2025
Position 4	OPEN	-	-	-
Position 5	Mike Blackaby, Vice Chair	2023	4	June 30, 2027

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
500 Enterprise Funds	Used to account for district activities that are similar to business operations in the private sector.
	511 Boxing
	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 unimportant 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

**Summary of Revenues by Fund and Function
For the Fiscal Year 25-26**

	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	6,036,500	1,300,000	29,944,680	25,000	9,515,000	46,821,180
Federal Grants	-	-	-	3,991,025	-	3,991,025
State & Local Grants	6,000	-	5,022,975	-	16,291	5,045,266
Nutrition Services	22,000	-	32,500	2,340,000	2,010,000	4,404,500
Student Body Funds	285,000	-	-	-	215,000	500,000
Medicaid Reimbursement Fund	-	-	-	350,000	650,000	1,000,000
Equipment Replacement	-	-	-	-	65,000	65,000
Technology Reserve	-	-	-	-	213,000	213,000
Chromebook Reserve	10,000	-	-	-	15,000	25,000
Debt Service Fund	1,750,000	-	-	910,000	16,000,000	18,660,000
PERS Bond Debt Service Fund	1,300,768	-	-	-	-	1,300,768
Building Improvement	-	-	-	-	6,390,500	6,390,500
OHS Teen Parent Program	125,000	-	-	-	125,000	250,000
Boxing	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	-	-	-	650,000	650,000
TOTAL	9,545,267	1,300,000	35,000,155	7,616,025	35,864,791	89,326,238

**Summary of Expenditures by Fund and Function
For the Fiscal Year 25-26**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	25,270,354	14,780,854	-	56,000	1,500,000	450,000	4,763,973	46,821,180
Federal Grants	2,709,163	1,153,825	128,037	-	-	-	-	3,991,025
State & Local Grants	2,267,726	2,737,540	-	40,000	-	-	-	5,045,266
Nutrition Services	-	20,600	4,383,900	-	-	-	-	4,404,500
Student Body Funds	360,000	-	-	-	-	-	140,000	500,000
Medicaid Reimbursement Fund	290,826	565,385	-	-	-	-	143,788	1,000,000
Equipment Replacement	-	65,000	-	-	-	-	-	65,000
Technology Reserve	-	213,000	-	-	-	-	-	213,000
Chromebok Reserve	-	25,000	-	-	-	-	-	25,000
Debt Service Fund	-	-	-	-	1,033,040	-	17,626,960	18,660,000
PERS Bond Debt Service Fund	-	100	-	-	1,300,668	-	-	1,300,768
Building Improvement	-	-	-	6,390,500	-	-	-	6,390,500
OHS Teen Parent Program	207,117	42,883	-	-	-	-	-	250,000
Boxing	-	-	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	650,000	-	-	-	-	-	650,000
TOTAL	31,105,184	20,254,187	4,521,937	6,486,500	3,833,708	450,000	22,674,721	89,326,238

Budget Resources
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR		2025-2026 Budget	
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	2024-2025 Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	5,012,421	5,215,033	5,000,000	5,125,000	5,125,000	
1112 Delinquent Taxes	102,475	109,244	120,000	125,000	125,000	
1113 County Land Sales	9,962	2,036	-	-	-	
1190 Penalties and Interest on Taxes	-	0	-	-	-	
1200 Tuition From Individuals	787	1,695	-	-	-	
1312 Tuition from Oregon Districts	-	0	-	-	-	
1411 Transportation Fees from Individuals	-	0	-	-	-	
1412 Transportation Fees from Other Districts	-	0	-	-	-	
1510 Interest on Investments	457,193	1,012,743	300,000	350,000	350,000	
1710 Admissions	24,408	28,118	30,000	30,000	30,000	
1790 Other Co-Curricular Revenue	-	0	-	-	-	
1910 Rentals	10,530	10,372	8,000	8,000	8,000	
1920 Donations	5,441	0	1,000	1,000	1,000	
1970 Service to Other Funds	-	-	22,500	22,500	22,500	
1980 Fees Charged to Grants	374,328	449,601	300,000	350,000	350,000	
1990 Misc Revenue	(659,784)	(1,317,685)	25,000	25,000	25,000	
1994 Fingerprinting	-	-	-	-	-	
Total Revenue From Local Sources	5,337,762	5,511,156	5,806,500	6,036,500	6,036,500	
2101 County School Fund	-	-	-	375,000	375,000	
2199 Other Intermediate Sources	-	-	-	-	-	
2200 Misc County Funding	4,520	1,849,630	915,000	925,000	925,000	
Total Revenue From Intermediate Sources	4,520	1,849,630	915,000	1,300,000	1,300,000	
3101 State School Fund - General Support	27,281,350	28,035,242	27,946,732	29,551,700	29,551,700	
3103 Common School Fund	-	319,103	354,580	367,980	367,980	
3204 Driver Education	-	-	-	-	-	
3299 Restricted State Grants	11,676	115,103	-	25,000	25,000	
Total 3000 Revenue From State Sources	27,293,026	28,469,448	28,301,312	29,944,680	29,944,680	
4500 Restricted Federal Revenue	2,315,785	11,747,409	3,230,000	25,000	25,000	
Total 4000 Revenue From Federal Sources	2,315,785	11,747,409	3,230,000	25,000	25,000	
5300 Compensation for Loss of Fixed Asset	10,855	18,494	15,000	15,000	15,000	
5400 Beginning Fund Balance	11,506,830	-	10,635,959	9,500,000	9,500,000	
Total 5000 Revenue From Other Sources	11,517,686	18,494	10,650,959	9,515,000	9,515,000	
Total General Fund Resources	46,468,778	47,596,137	48,903,771	46,821,180	46,821,180	

Budget Summary by Major Function
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	11,613,801	11,766,360	12,769,871	116.67	13,400,880	100.10	13,400,880	
1000 Co-Curricular Programs	857,181	963,690	845,846	1.30	1,063,857	2.20	1,063,857	
1200 Special Programs	8,379,315	9,231,446	10,123,965	77.70	10,805,616	87.90	10,805,616	
Total 1000 Instruction	20,850,298	21,961,496	23,739,682	195.67	25,270,354	190.20	25,270,354	
2100 Support Services - Students	1,155,856	1,376,987	2,174,104	13.66	1,275,349	9.50	1,275,349	
2200 Support Services - Instruction Staff	760,574	828,587	877,980	10.70	838,402	8.27	838,402	
2300 General Administration	458,566	473,400	2,037,392	3.00	749,896	3.00	749,896	
2400 School Administration	2,956,185	3,388,736	3,388,879	30.10	3,459,628	28.55	3,459,628	
2500 Business	5,401,559	5,425,581	5,985,386	48.54	6,581,836	48.88	6,581,836	
2600 Support Services - Central Activities	1,572,846	1,611,214	2,012,634	12.41	1,821,442	10.66	1,821,442	
2700 Supplemental Retirement	53,944	41,609	54,850	-	54,300		54,300	
Total 2000 Support Services	12,359,530	13,146,114	16,531,224	118.41	14,780,854	108.85	14,780,854	
Total 3000 Community Services			-					
Total 4000 Building Acq. & Const.	584,989	8,942,742	3,290,000		56,000		56,000	
Total 5000 Debt Service			-					
Total 5200 Transfer of Funds	3,308,000	2,200,000	1,200,000		1,500,000		1,500,000	
Total 6000 Contingency			70,000		450,000		450,000	
Total 7000 Unappropriated EFB			4,072,865		4,763,973		4,763,973	
Total General Fund Requirements	37,102,817	46,250,352	48,903,771	314.08	46,821,180	299.05	46,821,180	

Budget Summary by Function
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
1111 Primary Instruction	6,506,215	6,511,672	7,151,559	65.47	6,675,001	45.50	6,675,001
1112 Intermediate Instruction	-	-	-	-	-	-	-
1113 Elementary Co-Curricular	4,095	12,267	17,500	-	17,500	-	17,500
1121 Middle Instruction	1,719,018	1,810,352	1,892,750	18.06	3,198,808	24.88	3,198,808
1122 Middle Co-Curricular	156,587	187,112	189,316	0.30	218,612	0.20	218,612
1131 High School Instruction	3,388,569	3,444,336	3,725,562	33.14	3,527,072	29.72	3,527,072
1132 High School Co-Curricular	696,498	764,312	639,030	1.00	827,745	2.00	827,745
1210 Talented & Gifted	5,372	7,198	83,284	-	6,950	-	6,950
1226 Home Instruction	-	-	-	-	-	-	-
1250 Special Education	3,456,176	3,650,024	3,960,302	62.30	4,364,275	71.30	4,364,275
1271 Remediation	-	-	-	-	-	-	-
1283 Alternative Education	203,531	219,675	206,569	3.00	326,418	4.80	326,418
1288 Charter School	3,858,254	4,485,520	4,651,078	-	4,760,000	-	4,760,000
1291 ESL	781,649	803,375	1,153,110	11.40	1,258,050	10.80	1,258,050
1292 Teen Parent	74,333	65,654	69,623	1.00	89,923	1.00	89,923
Total 1000 Instruction	20,850,298	21,961,496	23,739,682	195.67	25,270,354	190.20	25,270,354
2115 Student Safety (Crossing Guards & SROs)	-	-	200,821	-	125,000	-	125,000
2119 Other Attendance Services	70,533	89,341	99,020	2.00	110,413	2.00	110,413
2122 Counseling	765,348	877,839	939,250	8.51	296,812	2.50	296,812
2134 Nursing Services	2,949	1,475	83,130	-	5,000	-	5,000
2139 Health Services	893	1,070	1,250	-	1,250	-	1,250
2190 Student Support Services	316,134	407,261	850,633	3.15	736,874	5.00	736,874
2213 Director of Improvement of Instruction	22,278	22,234	18,223	0.10	9,556	-	9,556
2219 Improvement of Instruction	-	-	-	-	-	-	-
2222 Library	264,306	272,929	286,599	6.13	229,101	4.07	229,101
2223 Multi-Media Services	258	-	1,200	-	1,200	-	1,200
2230 Assessment & Testing	231,675	253,799	316,175	3.97	337,198	3.70	337,198
2240 Instructional Staff Development	242,057	279,625	255,783	0.50	261,348	0.50	261,348
2310 Board of Education (Local Board)	53,404	48,055	1,567,536	-	247,000	-	247,000
2321 Superintendent's Office	405,161	425,346	469,856	3.00	502,896	3.00	502,896
2324 State and Federal Relations	-	-	-	-	-	-	-
2410 Principal's Office	2,722,022	2,979,590	3,031,139	26.95	3,099,723	25.80	3,099,723
2490 Other Support Services	234,163	409,146	357,739	3.15	359,905	2.75	359,905
2521 Business Services	257,062	273,366	329,281	1.00	351,847	1.00	351,847
2524 Payroll Services	83,150	86,181	90,352	1.00	96,663	1.00	96,663
2525 Financial Accounting Services	89,544	70,126	75,070	0.75	77,894	0.75	77,894
2541 Direction of Facilities	155,518	160,564	170,126	1.25	179,326	1.25	179,326
2542 Care & Upkeep of Buildings	2,472,775	2,591,431	2,777,290	22.13	2,990,143	22.50	2,990,143
2543 Care & Upkeep of Grounds	265,994	273,147	304,963	3.00	333,366	2.00	333,366
2551 Direction of Transportation	237,149	263,596	272,726	2.20	285,874	2.20	285,874

Budget Summary by Function
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	ADOPTED
2552 Vehicle Operation Services	1,789,935	1,655,952	1,908,572	16.71	2,207,731	17.68	2,207,731
2559 Other Student Transportation	5,678	5,058	7,550	-	7,550	-	7,550
2573 Warehouse & Distributing Services	44,754	46,160	49,456	0.50	51,441	0.50	51,441
2620 Statistics, Planning, & Research	-	-	-	-	-	-	-
2626 Grant Writing	119	-	98,086	-	-	-	-
2630 Parent Center	106,420	177,750	147,542	3.11	138,345	2.36	138,345
2633 Public Information	155,926	170,362	177,758	1.00	184,378	1.00	184,378
2640 Volunteer Services	971	1,019	1,550	-	1,550	-	1,550
2641 Personnel	266,935	296,911	276,827	1.80	292,175	1.80	292,175
2660 Technology	1,042,476	965,173	1,307,772	6.50	1,201,893	5.50	1,201,893
2680 Interpretation and Translation Services	-	-	3,100	-	3,100	-	3,100
2700 Supplemental Retirement	53,944	41,609	54,850	-	54,300	-	54,300
Total 2000 Support Services	12,359,530	13,146,114	16,531,224	118.41	14,780,854	108.85	14,780,854
Total 3000 Community Services	-	-	-	-	-	-	-
Total 4000 Building Acq. & Const.	584,989	8,942,742	3,290,000		56,000		56,000
5110 Long Term Debt	-	-					
5120 Short Term Debt	-	-					
5200 Transfers of Funds	3,308,000	2,200,000	1,200,000	-	1,500,000	-	1,500,000
Total 5000 Other Uses	3,308,000	2,200,000	1,200,000	-	1,500,000	-	1,500,000
Total 6000 Contingency	-	-	70,000	-	450,000	-	450,000
Total 7000 Unappropriated EFB	-	-	4,072,865	-	4,763,973	-	4,763,973
Total General Fund Requirements	37,102,817	46,250,352	48,903,771	314.08	46,821,180	299.05	46,821,180

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	2,061,859	13.80	1,711,033	15.10	2,027,108	15.60					875,000	1.00
1112 Intermediate Instruction											17,500	
1113 Elementary Co-Curricular							3,188,808	24.88			10,000	
1121 Middle Instruction							218,612	0.20				
1122 Middle Co-Curricular							2,633				5,000	1.00
1131 High School Instruction			250		250		250		3,522,072	28.72		
1132 High School Co-Curricular									825,112	2.00		
1210 Talented and Gifted	250								250		5,700	
1226 Home Instruction	331,277	11.00	679,708	11.00	701,194	12.50	536,845	10.47	790,976	14.33	1,324,275	12.00
1250 Special Education												
1271 Remediation												
1283 Alternative Education												
1288 Charter School											4,760,000	
1291 ESL	156,553	1.20	128,707	0.90	238,544	1.90	236,203	2.70	177,112	2.00	320,930	2.10
1292 Teen Parent Programm									89,923	1.00		
Total 1000 Instruction	2,549,939	26.00	2,519,699	27.00	2,967,097	30.00	4,183,351	38.25	5,731,863	52.85	7,318,405	16.10
2115 Student Safety											125,000	
2119 Other Attendance Services							54,940	1.00	55,473	1.00		
2122 Counseling	200		1,100		200		137,885	1.00	57,479	0.50	99,947	1.00
2134 Nursing Services											5,000	
2139 Health Services			250				1,000					
2190 Student Support Services											736,874	5.00
2213 Director of Improvement of Instruction											9,556	
2219 Improvement of Instruction												
2222 Library	63,914	1.00	65,772	1.07	42,089	1.00	850		56,476	1.00		
2223 Multi-Media Services			500		500		200					
2230 Assessment & Testing	33,503	0.60	19,957	0.53	3,500		30,622	0.53	30,727	0.53	222,389	1.50
2240 Instructional Staff Development	2,000		2,000				1,500		6,100		246,248	0.50
2310 Board of Education (Local Board)											247,000	
2321 Superintendent's Office											502,896	3.00
2324 State and Federal Relations												
2410 Principal's Office	584,384	5.00	438,947	4.00	476,618	4.00	713,932	6.30	847,392	6.50	38,450	
2490 Other Support Services							132,209	1.00	227,696	1.75		
2521 Business Services											351,847	1.00
2524 Payroll Services											96,663	1.00
2525 Financial Accounting Services											77,894	0.75
2541 Direction of Facilities											179,326	1.25
2542 Care & Upkeep of Buildings											1,295,969	8.63
2543 Care & Upkeep of Grounds											333,366	2.00
2551 Direction of Transportation											285,874	2.20
2552 Vehicle Operation Services											2,207,131	17.68
2559 Other Student Transportation	100		100		300		1,000		100			
2573 Warehouse and Distributing Services									6,550		51,441	0.50
2620 Statistics, Planning, & Research												
2626 Grant Writing												
2630 Parent Center	25,918	0.70	40,525	0.70	36,953	0.70			17,949	0.26	17,000	
2633 Public Information											184,378	1.00
2640 Volunteer Services											1,550	
2641 Personnel											292,175	1.80
2660 Technology	6,500		12,990		11,000		17,000				1,154,403	5.50
2680 Interpretation and Translation Services											3,100	
2700 Supplemental Retirement											54,300	
Total 2000 Support Services	974,309	9.65	831,643	8.30	817,561	7.70	1,505,200	12.83	1,832,340	16.07	8,819,780	54.30

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

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	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											1,500,000	
Total 5000 Other Uses											1,500,000	
Total 6000 Contingency											450,000	
Total 7000 Unappropriated EFB											4,763,973	
Total General Fund Requirements	3,524,248	35.65	3,351,341	35.30	3,784,679	37.70	5,688,551	51.08	7,564,203	68.92	22,908,158	70.40

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	15,933,082	16,865,327	19,710,376	314.08	18,425,577	299.05	18,425,577	
200 Employee Benefits	9,070,039	9,678,941	10,863,836		11,673,211		11,673,211	
300 Purchased Services	5,514,177	6,348,345	6,822,323		6,924,550		6,924,550	
400 Supplies and Materials	2,143,622	1,814,805	1,997,070		1,997,070		1,997,070	
500 Capital Outlay	725,173	8,901,222	3,639,500		459,500		459,500	
600 Other Objects	408,724	441,712	527,800		627,300		627,300	
700 Transfers	3,308,000	2,200,000	1,200,000		1,500,000		1,500,000	
800 Other Uses of Funds			4,142,865		5,213,973		5,213,973	
Total	37,102,817	46,250,352	48,903,771	314.08	46,821,180	299.05	46,821,180	

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
111 Certified Salaries	8,466,728	9,215,220	9,951,606	151.26	9,695,864	137.08	9,695,864
112 Classified Salaries	4,012,009	4,082,155	4,659,325	136.27	4,718,109	137.17	4,718,109
113 Administrators	2,051,596	2,329,559	3,045,060	22.80	2,566,010	22.05	2,566,010
114 Supervisors	270,831	242,802	369,293	3.75	288,285	2.75	288,285
116 Early Retirement	51,700	39,850	50,000		50,000		50,000
121 Substitutes - Licensed	402,138	384,434	456,000		566,000		566,000
122 Substitutes - Classified	10,329	12,006	58,000		58,000		58,000
123 Temporaries - Licensed							
124 Temporaries - Classified					40,000		40,000
130 Additional Salary	667,751	559,301	1,121,092		443,308		443,308
Total Salaries	15,933,082	16,865,327	19,710,376	314.08	18,425,577	299.05	18,425,577
210 Retirement							
211 PERS-Employer Contribution	573,546	532,747	685,930		681,012		681,012
212 PERS-Pickup	897,251	973,099	1,047,922		1,093,718		1,093,718
213 PERS UAL Bond	1,083,481	1,163,765	1,258,315		1,262,160		1,262,160
216 OPSRP Tier III	1,626,232	1,935,270	2,122,712		2,876,387		2,876,387
220 Social Security	1,140,150	1,210,810	1,255,188		1,276,268		1,276,268
231 Workers Comp	96,676	101,316	140,963		113,858		113,858
233 Oregon Paid Family Leave	216	60,664	63,233		65,912		65,912
240 Employee Insurance	3,645,988	3,694,269	4,283,074		4,291,120		4,291,120
245 Other Benefits	6,500	7,000	6,500		12,775		12,775
Total Benefits	9,070,039	9,678,941	10,863,836		11,673,211		11,673,211
310 Instruction Services		12,714					
311 Instruction Services			1,000		1,000		1,000
313 Student Services (Medical)			1,500		1,500		1,500
318 Prof & Improvement Costs: Non-Instruct		104,267	104,250		104,250		104,250
319 Other Instr., Prof & Tech. Services	78,685	62,886	144,900		144,900		144,900
322 Maintenance & Repair	62,969	205,940	187,600		187,600		187,600
324 Rental	107,350	113,496	132,100		132,100		132,100
325 Electricity	97,433	348,693	345,500		361,500		361,500
326 Heat	338,703	144,203	160,000		166,000		166,000
327 Water & Sewage	157,806	44,251	48,300		55,500		55,500
328 Garbage	41,794	65,624	68,700		72,300		72,300
329 Other Property Services	62,097	72,344	43,000		47,000		47,000
340 Travel	46,487	102,846	115,650		115,650		115,650
341 In District Travel	72,910	190	400		400		400
349 Other Student Travel	38,296	50,955	36,500		36,500		36,500
351 Telephone	49,273	51,282	50,200		50,200		50,200
353 Postage	14,601	13,992	18,850		18,850		18,850
354 Advertising	1,016		14,996		20,500		20,500

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
355 Printing	5,552	7,962	10,850		10,850		10,850
359 Other communication services	6,011	10,108					
360 Charter School	3,858,254	4,485,520	4,651,078		4,760,000		4,760,000
374 Other Tuition							
381 Audit			120,000		60,000		60,000
382 Legal	17,327	10,333	50,000		65,000		65,000
383 Architect Fees	40,320		4,000				
384 Negotiation Services			7,500		7,500		7,500
388 Election	3,054		3,500		3,500		3,500
390 Other General Prof. & Tech. Services	414,239	440,739	501,950		501,950		501,950
Total Purchased Services	5,514,177	6,348,345	6,822,323		6,924,550		6,924,550
410 Supplies	784,221	866,391	784,030		784,030		784,030
411 Gasoline, Oil, Lubricants	157,371	151,772	140,000		140,000		140,000
412 Tires & Batteries	5,574	8,972	10,000		10,000		10,000
413 Vehicle Repair Parts	42,852	63,073	35,000		35,000		35,000
414 Garage Supplies	25,045	11,593	500		500		500
415 Other Vehicle Expense	8,705	12,134	2,000		2,000		2,000
416 Coveralls & Grease Rags	285	758	500		500		500
420 Textbooks	746,427	431,017	697,250		697,250		697,250
430 Library Books	7,423	6,159	7,500		7,500		7,500
440 Periodicals			300		300		300
460 Non-Consumable Supplies	10,585	19,973	115,500		115,500		115,500
470 Computer Software	185,728	212,508	144,800		144,800		144,800
480 Computer Hardware	169,406	30,454	59,690		59,690		59,690
Total Supplies & Materials	2,143,622	1,814,805	1,997,070		1,997,070		1,997,070
520 Building Remodel	526,467	8,880,247	3,230,000				
530 Improvements other than Buildings	126						
542 Replacement Equipment	6,404	2,625	54,500		54,500		54,500
550 Technology Equipment			55,000		55,000		55,000
564 Bus & Bus Improvements	192,176	18,350	300,000		350,000		350,000
Total Capital Outlay	725,173	8,901,222	3,639,500		459,500		459,500
640 Dues & Fees	61,791	43,731	64,800		76,300		76,300
651 Liability Insurance	3,570	3,570	11,000		11,000		11,000
653 Property Insurance	343,233	394,411	451,000		539,000		539,000
670 Taxes & License	131		1,000		1,000		1,000
Total Other Objects	408,724	441,712	527,800		627,300		627,300
Technology Transfer	126,000.00	63,000	63,000		63,000		63,000
Equipment Fund Transfer	80,000.00	40,000	40,000		40,000		40,000

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Building Fund Transfer	3,100,000.00	2,090,500	1,089,200		1,390,500		1,390,500	
SMILE Transfer	2,000.00	6,500	7,800		6,500		6,500	
Total Transfers	3,308,000.00	2,200,000	1,200,000		1,500,000		1,500,000	
810 Planned Reserve			70,000		450,000		450,000	
820 Reserve For Next Year			4,072,865		4,763,973		4,763,973	
Total Other Uses of Funds			4,142,865		5,213,973		5,213,973	
Total	37,102,817	46,250,352	48,903,771	314.08	46,821,180	299.05	46,821,180	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	1,495,317	17.00	1,254,457	19.00	1,475,357	19.00	2,104,524	31.58	2,547,780	37.00	818,429	13.50
112 Classified Salaries	369,179	16.65	425,630	14.30	487,694	16.70	493,732	16.75	856,575	27.92	2,085,298	44.85
113 Administrators	227,718	2.00	222,189	2.00	213,246	2.00	325,256	2.75	473,523	4.00	1,104,079	9.30
114 Supervisors											288,285	2.75
116 Early Retirement											50,000	
121 Substitutes - Licensed	2,000		2,000		2,000		78,000		148,000		334,000	
122 Substitutes - Classified											58,000	
123 Temporaries - Licensed											40,000	
124 Temporaries - Classified											9,088	
130 Additional Salary	4,248		5,310		6,130		101,827		316,706		4,787,178	70.40
Total Salaries	2,098,462	35.65	1,909,586	35.30	2,184,427	37.70	3,103,339	51.08	4,342,584	68.92		
211 PERS-Employer Contribution	104,293		70,334		101,903		10,023		93,045		301,415	
212 PERS-Pickup	122,572		112,590		128,608		196,508		247,504		285,937	
213 PERS UAL Bond	137,927		137,815		160,759		244,908		280,961		299,790	
216 OPSRP Tier III	273,475		325,878		338,003		675,546		683,544		579,939	
220 Social Security	131,784		137,443		145,523		246,797		300,673		314,049	
231 Workers Comp	8,913		8,539		9,047		15,337		20,176		51,845	
233 Oregon Paid Family Leave	6,891		7,187		7,609		12,701		15,311		16,212	
240 Employee Insurance	523,931		492,379		554,150		853,341		968,773		898,545	
245 Other Benefits											12,775	
Total Benefits	1,309,786		1,292,165		1,445,602		2,255,162		2,609,989		2,760,507	
311 Instruction Services											1,000	
313 Student Services (Medical)											1,500	
318 Prof & Improvement Costs: Non-Instruct	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		63,000	
341 In District Travel			100		200						100	
349 Other Student Travel									36,500		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			500		400		750		1,500		7,700	
355 Printing												
359 Other communication services											4,760,000	
360 Charter School											60,000	
374 #VALUE!											65,000	
381 Audit											7,500	
382 Legal											3,500	
383 Architect Fees												
384 Negotiation Services												
388 Election												
390 Other General Prof. & Tech. Services			200				15,000		46,250		440,500	
Total Purchased Services	56,450		84,500		93,300		228,600		394,400		6,067,300	
410 Supplies											377,400	
411 Gasoline, Oil, Lubricants			49,100		44,650		97,700		165,130		140,000	
412 Tires & Batteries	50,050										10,000	
413 Vehicle Repair Parts											35,000	
414 Garage Supplies											500	
415 Other Vehicle Expense											2,000	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
416 Coveralls & Grease Rags											500	
420 Textbooks			4,000		3,000		250				690,000	
430 Library Books	2,000		1,500		1,500		500		2,000			
440 Periodicals											300	
460 Non-Consumable Supplies									2,500		113,000	
470 Computer Software	4,000		4,200		7,200		3,000		13,400		113,000	
480 Computer Hardware			6,290		5,000						48,400	
Total Supplies & Materials	56,050		65,090		61,350		101,450		183,030		1,530,100	
520 Building Remodel												
542 Replacement Equipment									1,000		50,000	
550 Technology Equipment	3,500										55,000	
564 Bus & Bus Improvements											350,000	
Total Capital Outlay	3,500								1,000		455,000	
640 Dues & Fees												
651 Liability Insurance									33,200		43,100	
653 Property Insurance											11,000	
670 Taxes & License											539,000	
Total Other Objects									33,200		594,100	
Technology Transfer												
Equipment Fund Transfer											63,000	
Building Fund Transfer											40,000	
SMILE Transfer											1,390,500	
Total Transfers											1,500,000	
810 Planned Reserve												
820 Reserve For Next Year											450,000	
Total Other Uses of Funds											4,763,973	
Total	3,524,248	35.65	3,351,341	35.30	3,784,679	37.70	5,688,551	51.08	7,564,203	68.92	22,908,158	70.40

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	PROPOSED	APPROVED	ADOPTED
	Resources for Federal Programs:					
Title I C - Migrant	1,333,490	1,074,964	1,389,279	1,154,379	1,154,379	
Title I A	1,221,228	1,706,000	1,617,493	1,621,140	1,621,140	
Title III ESL	45,795	31,081	25,814	27,073	27,073	
ARP-HCYII	16,575	21,508	20,879	-	-	
IDEA	744,303	836,415	810,850	770,957	770,957	
EBISS	-	-	-	-	-	
Title V (B) Rural Education Initiative Grant	73,313	88,227	80,990	106,779	106,779	
Title II (A) Quality Teachers	168,546	174,695	171,339	180,235	180,235	
Title IV Student Support and Academic Grant	212,961	84,509	119,008	130,462	130,462	
4500 Total Restricted Federal Revenue	3,816,210	4,017,399	4,235,652	3,991,025	3,991,025	
Title I C - Migrant	52,773	23,812				
Title I A	(31,539)	(53,270)				
Title III ESL	507	7,167				
ARP-HCYII	(3,319)	(3,348)				
IDEA	(97,913)	(107,832)				
EBISS	-	(763)				
Title V (B) Rural Education Initiative Grant	(18,343)	(1,265)				
Title II (A) Quality Teachers	3,439	(5,253)				
Title IV Student Support and Academic Grant	(101,154)	(485)				
5400 Total Beginning Fund Balance	(195,550)	(141,237)	-	-	-	
Total Resources	3,620,660	3,876,162	4,235,652	3,991,025	3,991,025	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
Requirements:							
1140 Special Education							
100 Total Salaries	5,496	408	-	-	-	-	-
200 Total Benefits	5,262	149	-	-	-	-	-
1250 Total Special Education	10,758	557					
1250 Special Education							
100 Total Salaries	393,169	249,419	381,129	1.50	295,750	1.00	295,750
200 Total Benefits	185,155	148,864	98,126		253,707		253,707
300 Total Purchased Services	40,290	-	50,000		50,000		50,000
400 Total Supplies & Materials	111,460	10,338	198,795		104,500		104,500
600 Total Other Objects	16,917	43,955	55,000		42,000		42,000
1250 Total Special Education	746,990	452,576	783,050	1.50	745,957	1.00	745,957
1272 Title I							
100 Total Salaries	578,935	795,123	760,690	24.45	722,785	22.47	722,785
200 Total Benefits	297,819	446,555	491,679		513,734		513,734
300 Total Purchased Services	27,461	12,244	1,500		5,500		5,500
400 Total Supplies & Materials	27,428	103,273	65,000		21,433		21,433
500 Total Capital Outlay	-	-	-		-		-
600 Total Other Objects	69,302	88,920	95,000		82,365		82,365
1272 Total Title I	1,000,965	1,446,115	1,413,868	24.45	1,345,816	22.47	1,345,816
1288 Charter School							
300 Total Purchased Services	67,459	105,722	-	-	110,000		110,000
1288 Total Charter School	67,459	105,722			110,000		110,000
1291 English Second Language							
100 Total Salaries	24,449	17,359	-	-	-	-	-
200 Total Benefits	13,618	6,133	-	-	-	-	-
300 Total Purchased Services	-	6,000	-	-	-	-	-
400 Total Supplies & Materials	23	1,463	-	-	-	-	-
600 Total Other Objects	827	-	-	-	-	-	-
1291 Total English Second Language	38,916	30,955					
1293 Migrant Education							
100 Total Salaries	80,359	196,230	198,785	0.50	119,193	0.50	119,193
200 Total Benefits	40,997	71,324	129,736		18,136		18,136
300 Total Purchased Services	243,741	179,899	82,500		40,000		40,000
400 Total Supplies & Materials	33,923	24,972	122,000		61,748		61,748
600 Total Other Objects	54,851	52,262	2,772		2,381		2,381
1293 Total Migrant Education	463,871	524,688	535,793	0.50	241,458	0.50	241,458
1400 Summer School Programs							
100 Total Salaries	252,902	2,306	267,074		138,015		138,015
200 Total Benefits	75,580	848	69,564		36,687		36,687
300 Total Purchased Services	73,907	17,135	22,000		6,000		6,000
400 Total Supplies & Materials	32,315	33,558	88,041		70,000		70,000
600 Total Other Objects	20,986	3,215	22,500		10,500		10,500
1400 Total Summer School Programs	455,690	57,062	469,179		261,202		261,202
1410 Intermediate Summer School							
400 Total Supplies & Materials	1,362	-	-	-	-	-	-
600 Total Other Objects	332	3,331	-	-	4,730		4,730
1410 Total Intermediate Summer School	1,694	3,331			4,730		4,730

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	ADOPTED
1440 Primary Summer School							
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	-	161	-	-	-	-	-
1410 Total Primary Summer School	-	161	-	-	-	-	-
1000 Total Instruction	2,776,342	2,621,168	3,201,890	26.45	2,709,163	23.97	2,709,163
2110 Social Services							
100 Total Salaries	120,811	88,176	78,677	1.80	62,313	1.20	62,313
200 Total Benefits	57,972	47,561	45,514	-	31,597	-	31,597
300 Total Purchased Services	11,406	5,117	15,000	-	4,000	-	4,000
400 Total Supplies & Materials	19,420	21,032	11,879	-	500	-	500
600 Total Other Objects	843	1,084	-	-	-	-	-
2110 Total Social Services	210,452	162,970	151,070	1.80	98,409	1.20	98,409
2117 Identification & Recruitment							
100 Total Salaries	73,004	119,445	227,363	5.40	176,648	3.40	176,648
200 Total Benefits	45,300	76,599	49,162	-	118,621	-	118,621
300 Total Purchased Services	3,058	2,528	-	-	-	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	-	-	40,000	-	40,000	-	40,000
2117 Total Identification & Recruitment	121,362	198,572	316,524	5.40	335,268	3.40	335,268
2120 Guidance Services							
100 Total Salaries	-	70,239	-	-	108,088	-	108,088
200 Total Benefits	-	27,246	-	-	49,824	-	49,824
300 Total Purchased Services	625	18,535	-	-	-	-	-
400 Total Supplies & Materials	-	1,306	-	-	-	-	-
2120 Total Guidance Services	625	117,327	-	-	157,911	-	157,911
2122 Counseling							
100 Total Salaries	58,539	17,401	16,628	0.50	26,298	0.74	26,298
200 Total Benefits	28,451	14,029	14,930	-	24,343	-	24,343
300 Total Purchased Services	-	-	-	-	-	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	1,539	1,173	7,000	-	-	-	-
2122 Total Counseling	88,530	32,603	38,557	0.50	50,641	0.74	50,641
2190 Student Support Services							
100 Total Salaries	61,398	296,645	66,790	0.50	68,810	0.50	68,810
200 Total Benefits	30,202	151,358	13,984	-	39,181	-	39,181
300 Total Purchased Services	10,206	690	27,300	-	26,500	-	26,500
400 Total Supplies & Materials	5,934	2,798	32,000	-	30,000	-	30,000
500 Total Capital Outlay	-	-	-	-	-	-	-
600 Total Other Objects	-	-	-	-	-	-	-
2190 Total Student Support Services	107,739	451,491	140,075	0.50	164,490	0.50	164,490
2213 Curriculum Development							
100 Total Salaries	8,015	8,255	8,670	0.10	8,930	0.10	8,930
200 Total Benefits	4,360	4,370	4,943	-	5,633	-	5,633
300 Total Purchased Services	-	-	-	-	-	-	-
400 Total Supplies & Materials	-	-	-	-	-	-	-
600 Total Other Objects	1,783	-	-	-	-	-	-
2213 Total Curriculum Development	14,158	12,626	13,613	0.10	14,563	0.10	14,563

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction Services								
100 Total Salaries	81,109	-	-		-		-	
200 Total Benefits	46,110	-	-		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	-	-	7,000		-		-	
2219 Total Impr. of Instr. Services	127,218	-	7,000		-		-	
2230 Assessment & Testing								
100 Total Salaries	-	464	57,971	1.00	94,008	1.00	94,008	
200 Total Benefits	-	173	46,457		60,939		60,939	
2230 Total Assessment & Testing	140,679	637	171,339	1.00	180,235	1.00	180,235	
2240 Instructional Staff Development								
100 Total Salaries	42,116	98,608	57,971	1.00	94,008	1.00	94,008	
200 Total Benefits	16,041	57,164	46,457		60,939		60,939	
300 Total Purchased Services	74,423	25,651	-		-		-	
400 Total Supplies & Materials	-	1,517	63,911		16,277		16,277	
600 Total Other Objects	8,100	9,290	3,000		9,012		9,012	
2240 Total Instructional Staff Development	140,679	192,230	171,339	1.00	180,235	1.00	180,235	
2630 Parent Center Coordinator								
100 Total Salaries	111	-	-		-		-	
200 Total Benefits	39	-	-		-		-	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	407	-	-		-		-	
2630 Total Parent Center Coordinator	557	-	-		-		-	
2660 Technology								
100 Total Salaries	58,355	64,740	68,849	1.00	90,432	1.00	90,432	
200 Total Benefits	35,355	38,666	42,592		55,352		55,352	
300 Total Purchased Services	-	-	-		-		-	
400 Total Supplies & Materials	-	-	-		-		-	
600 Total Other Objects	6,119	5,265	-		6,523		6,523	
2660 Total Technology	99,830	108,671	111,441	1.00	152,308	1.00	152,308	
2000 Total Support Services	911,150	1,277,127	949,619	10.30	1,153,825	7.94	1,153,825	
3300 Building Services								
100 Total Salaries	55,048	54,812	26,616	0.50	52,907	1.00	52,907	
200 Total Benefits	22,352	21,603	26,818		37,922		37,922	
300 Total Purchased Services	24,009	11,742	-		-		-	
400 Total Supplies & Materials	21,100	55,790	30,709		37,209		37,209	
3370 Total Non Public School Services	122,509	143,947	84,142	0.50	128,037	1.00	128,037	
3000 Total Enterprise & Community Serv.	122,509	143,947	84,142	0.50	128,037	1.00	128,037	
Total Requirements	3,810,001	4,042,242	4,235,652	37.25	3,991,025	32.91	3,991,025	

**State and Local Grants
Resources**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024		PROPOSED	APPROVED	ADOPTED
Resources for State Programs:						
1920 Donations						
Family Services	-	1,977	1,000	2,000	2,000	
1920 Total Donations	-	1,977	1,000	2,000	2,000	
1990 Miscellaneous						
High School Success	(15,019)	-	-	-	-	
OSBA Scholarship	150	-	-	-	-	
Aiken PBIS	9,055	9,000	3,000	4,000	4,000	
1990 Total Miscellaneous	(5,814)	9,000	3,000	4,000	4,000	
3299 Restricted State Grants						
SMILE	4,152	9,100	10,000	11,100	11,100	
CTE State Grants	68,422	(6,964)	42,600	48,044	48,044	
Education Staff Retention and Recruitment	316,746	-	-	-	-	
High School Success	999,275	556,850	638,328	649,486	649,486	
Outdoor School Grant	85,348	262,093	145,000	195,000	195,000	
Student Investment Account	2,057,301	2,340,635	3,294,892	2,434,619	2,434,619	
Latinx	169,175	138,262	-	175,000	175,000	
Early Childhood Equity Fund	81,993	82,948	83,000	87,964	87,964	
State Summer School Grant	247,212	28,403	550,000	-	-	
Seismic Rehabilitation Grant	-	550,783	2,492,630	-	-	
Early Literacy Grant	-	184,241	191,761	181,011	181,011	
Stronger Connections	-	-	-	300,750	300,750	
Comprehensive Distance Learning	-	-	-	-	340,000	
Literacy State Grant	-	-	-	-	300,000	
Misc Grants	-	-	250,000	300,000	300,000	
3299 Total Restricted State Grants	4,029,625	4,146,350	7,698,211	4,382,975	5,022,975	
4500 Restricted Federal Rev through State						
JumpStart Summer	101,977	98,340	150,000	-	-	
4500 Total Restricted Federal Rev through State	101,977	98,340	150,000	-	-	
5200 Transfers In						
SMILE	2,000	6,500	7,800	6,500	6,500	
5200 Total Transfers In	2,000	6,500	2,000	6,500	6,500	
5400 Beginning Fund Balance						
Student Investment Account	1,000,676	1,013,909	-	-	-	

**State and Local Grants
Resources**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		FISCAL YEAR 2023-2024
	FISCAL YEAR 2022-2023		
Latinx	-	47	
Family Services	1,248	1,125	
ASPIRE	8,417	8,417	
SMILE	5,754	3,947	
Oregon RTI	18,021	-	
High School Success	16,286	65,358	
Aiken PBIS	(1,034)	(690)	
CTE State Grants	(20,356)	9,111	
Education Staff Retention and Recruitment	-	(1,236)	
NW Health Foundation	3,953	-	
OSBA Scholarship	6,000	6,150	
Early Childhood Equity Fund	13,732	12,724	
State Summer School Grant	(9,506)	42,427	
Seismic Rehabilitation Grant	-	(16,930)	
Outdoor School Grant	(84,651)	(132,379)	
JumpStart Summer	2,394	12,006	
5400 Total Beginning Fund Balance	960,933	1,023,986	
Total Resources	5,088,720	5,286,155	

BUDGET THIS YEAR 2024-2025	2025-2026 Budget		
Adopted	PROPOSED	APPROVED	ADOPTED
-	-	-	-
2,334	1,141	1,141	-
8,417	-	-	-
1,900	-	-	-
4,422	-	-	-
-	-	-	-
4,000	2,500	2,500	-
-	-	-	-
-	-	-	-
3,953	-	-	-
6,150	6,150	6,150	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
31,176	9,791	9,791	
7,885,387	4,405,266	5,045,266	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
Requirements:							
1111 Elementary Instruction							
100 Total Salaries	206,166	201,880	208,391	3.97	588,083	9.00	908,083
200 Total Benefits	105,023	107,662	113,240		359,591		359,591
300 Total Purchased Services	74,140	70,927	86,607		122,716		122,716
400 Total Supplies & Materials	104,744	91,624	218,000		185,752		185,752
600 Total Other Objects	-	-	-		-		-
1111 Total Elementary Instruction	490,072	472,093	626,239	3.97	1,256,141	9.00	1,576,141
1131 High School Instruction							
100 Total Salaries	189,654	243,614	132,865	2.00	231,084	3.00	231,084
200 Total Benefits	48,436	77,377	84,035		155,818		155,818
300 Total Purchased Services	7,011	-	17,867		30,231		30,231
400 Total Supplies & Materials	44,355	28,759	39,300		23,963		23,963
600 Total Other Objects	1,449	-	-		-		-
1131 Total High School Instruction	290,904	349,750	274,066	2.00	441,096	3.00	441,096
1132 High School Extracurricular							
100 Total Salaries	-	12,536	2,488	-	-	0.00	-
200 Total Benefits	-	4,644	920		-		-
300 Total Purchased Services	-	-	-		-		-
400 Total Supplies & Materials	477	422	42,473		-		-
600 Total Other Objects	-	-	-		-		-
1132 Total High School Extracurricular	477	17,603	45,880		-		-
1140 Pre-Kindergarten Programs							
100 Total Salaries	42,792	41,712	48,762	1.00	36,746	0.50	36,746
200 Total Benefits	26,981	47,455	33,452		34,088		34,088
300 Total Purchased Services	4,678	581	-		3,936		3,936
400 Total Supplies & Materials	2,529	-	-		-		-
600 Total Other Objects	6,072	10,826	786		13,195		13,195
1140 Total Pre-Kindergarten Programs	83,053	100,574	83,000	1.00	87,964	0.50	87,964

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
1210 Talented and Gifted Programs										
100 Total Salaries	72,303	74,291	76,334	1.00			82,698	1.00	82,698	
200 Total Benefits	40,481	42,339	45,500				53,226		53,226	
300 Total Purchased Services	572	335	1,300				2,000		2,000	
400 Total Supplies & Materials	3,420	65	3,000				7,000		7,000	
600 Total Other Objects	102,597	-	-				-		-	
1210 Total Talented and Gifted Programs	219,373	117,030	126,134	1.00			144,924	1.00	144,924	
1299 Other Programs										
100 Total Salaries	5,548	13,441	13,322	-			10,236	0.00	10,236	
200 Total Benefits	1,733	5,356	4,378				3,364		3,364	
300 Total Purchased Services	428	-	-				2,000		2,000	
400 Total Supplies & Materials	7,517	8,450	38,000				2,000		2,000	
1299 Total Other Programs	15,226	27,247	55,700				17,600		17,600	
1400 Summer School Programs										
100 Total Salaries	172,553	49,461	222,721	-			-	0.00	-	
200 Total Benefits	37,207	16,931	42,642				-		-	
300 Total Purchased Services	1,645	2,997	-				-		-	
400 Total Supplies & Materials	34,247	66,371	401,637				-		-	
500 Total Capital Outlay	44,476	-	-				-		-	
600 Total Other Objects	-	1,450	33,000				-		-	
1400 Total Summer School Programs	290,127	137,210	700,000				-		-	
1000 Total Instruction	1,389,231	1,221,506	1,911,019	7.97			1,947,726	13.50	2,267,726	
2110 Social Services										
100 Total Salaries	-	-					-		-	
200 Total Benefits	-	-					-		-	
300 Total Purchased Services	276	-					-		-	
400 Total Supplies & Materials	2,116	-	7,500				-		-	
600 Total Other Objects	-	-					-		-	
2110 Total Social Services	2,392	-	7,500	0.00			-	0.00	-	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED ADOPTED
2115 Student Safety							
100 Total Salaries	61,761	73,613	75,821	1.00	78,096	1.00	78,096
200 Total Benefits	37,336	42,575	47,592		51,105		51,105
300 Total Purchased Services	-	-	-		-		-
400 Total Supplies & Materials	34,237	79,931	50,000		10,000		10,000
600 Total Other Objects	-	-	-		-		-
2115 Total Student Safety	133,334	196,120	173,413	1.00	139,201	1.00	139,201
2119 Other Attendance Services							
100 Total Salaries	-	-	-	0.00	-	0.00	-
200 Total Benefits	-	-	-		-		-
300 Total Purchased Services	-	-	-		-		-
400 Total Supplies & Materials	22,367	22,641	2,000		2,000		2,000
600 Total Other Objects	-	-	-		-		-
2119 Total Other Attendance Services	22,367	22,641	2,000	0.00	2,000	0.00	2,000
2120 Guidance Services							
100 Total Salaries	40,928	54,270	-	1.00	39,434	1.67	39,434
200 Total Benefits	27,165	37,699	-		27,353		27,353
300 Total Purchased Services	-	-	-		-		-
400 Total Supplies & Materials	-	-	-		-		-
600 Total Other Objects	-	-	-		-		-
2120 Total Guidance Services	68,093	91,968	-	1.00	66,787	1.67	66,787
2122 Counseling							
100 Total Salaries	36,067	37,149	39,013	0.45	40,184	0.45	40,184
200 Total Benefits	19,622	19,665	22,241		25,349		25,349
300 Total Purchased Services	338,313	-	-		-		-
400 Total Supplies & Materials	-	-	-		-		-
600 Total Other Objects	74,770	-	-		-		-
2122 Total Counseling	468,772	56,814	61,255	0.45	65,533	0.45	65,533

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION		ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
2130	Health Services										
400	Total Supplies & Materials	-	-	-				46,577		46,577	
600	Total Other Objects	-	-	122,245				121,731		121,731	
	2130 Total Health Services	-	-	122,245	-			168,308		168,308	
2134	Health Services										
100	Total Salaries	73,645	75,854	78,130	1.00			80,474	1.00	80,474	
200	Total Benefits	41,686	43,291	48,402				55,076		55,076	
300	Total Purchased Services	-	-	-				-		-	
400	Total Supplies & Materials	-	-	-				-		-	
600	Total Other Objects	-	-	-				-		-	
	2134 Total Health Services	115,331	119,145	126,532	1.00			135,550	1.00	135,550	
2190	Service Direction, Student Support Services										
100	Total Salaries	293,353	187,302	168,530	2.74			349,097	2.50	669,097	
200	Total Benefits	141,322	105,052	99,288				117,243		117,243	
300	Total Purchased Services	94,050	67,120	130,826				64,000		64,000	
400	Total Supplies & Materials	144,561	227,859	282,000				291,809		291,809	
600	Total Other Objects	-	122,989	-				-		-	
	2190 Total Service Direction, Student Suppo	673,286	710,322	680,644	2.74			822,148	2.50	1,142,148	
2219	Improvement of Instruction										
100	Total Salaries	-	-	-				-	0.00	-	
200	Total Benefits	-	-	-				-		-	
300	Total Purchased Services	-	-	-				-		-	
400	Total Supplies & Materials	715	-	-				-		-	
600	Total Other Objects	-	-	-				-		-	
	2219 Total Improvement of Instruction	715	-					-	0.00	-	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2240 Instructional Staff Development								
100 Total Salaries	235,698	-	-		-	0.00	-	
200 Total Benefits	78,077	-	-		-		-	
300 Total Purchased Services	35,705	17,532	2,868		70,431		70,431	
400 Total Supplies & Materials	4,723	1,290	1,554		44,553		44,553	
600 Total Other Objects	-	-	-		9,500		9,500	
2240 Total Instructional Staff Development	354,203	18,822	4,422		124,483		124,483	
2410 Office of the Principal Services								
100 Total Salaries	-	50,903	105,255	1.00	192,991	2.00	192,991	
200 Total Benefits	13	24,816	53,940		104,321		104,321	
300 Total Purchased Services	-	-	20,000		85,000		85,000	
400 Total Supplies & Materials	8,794	90,049	48,553		64,724		64,724	
600 Total Other Objects	-	6,805	9,500		16,000		16,000	
2240 Total Office of the Principal Services	8,807	172,574	237,247	1.00	463,036	2.00	463,036	
2490 Other Support Services								
600 Total Other Objects	43,797	-	25,533		35,979		35,979	
2490 Total Other Support Services	43,797	-	25,533		35,979		35,979	
2542 Care & Upkeep of Building								
100 Total Salaries	1,150	-	-	-	-	0.00	-	
200 Total Benefits	115	-	-		-		-	
400 Total Supplies & Materials	-	-	3,953		-		-	
500 Total Capital Outlay	271,391	-	-		-		-	
2542 Total Care & Upkeep of Building	272,655	-	3,953		-		-	
2550 Student Transportation								
300 Total Purchased Services	7,348	112	-		40,000		40,000	
2550 Total Student Transportation	7,348	112	-		40,000		40,000	

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
2626 Grant Writing										
100 Total Salaries	30,248	95,229	98,086	0.75	101,028	0.75	101,028			
200 Total Benefits	11,170	37,474	38,066		54,728		54,728			
400 Total Supplies & Materials	-	-	-		-		-			
500 Total Capital Outlay	-	-	-		-		-			
2626 Total Grant Writing	41,417	132,703	136,152	0.75	155,756	0.75	155,756			
2630 Information Services										
100 Total Salaries	-	-	-	-	-	0.00	-			
200 Total Benefits	-	-	-		-		-			
300 Total Purchased Services	226	-	-		-		-			
400 Total Supplies & Materials	-	979	3,334		3,141		3,141			
500 Total Capital Outlay	-	-	-		-		-			
2630 Total Information Services	226	979	3,334		3,141		3,141			
2660 Technology										
100 Total Salaries	66,762	116,863	111,300	1.50	120,421	1.50	120,421			
200 Total Benefits	38,821	67,534	68,218		75,198		75,198			
300 Total Purchased Services	-	-	-		-		-			
400 Total Supplies & Materials	238,567	-	-		-		-			
2660 Total Technology	344,150	184,396	179,517	1.50	195,619	1.50	195,619			
2000 Total Support Services	2,556,893	1,706,595	1,763,748	9.44	2,417,540	10.87	2,737,540			
3300 Building Services										
300 Total Purchased Services	23,632	235,421	300,000		-		-			
500 Total Capital Outlay	-	302,013	2,192,630		-		-			
3300 Total Building Services	23,632	537,434	2,492,630	-	-	0.00	-			
3000 Total Enterprise & Community Serv.	23,632	537,434	2,492,630	-	-	-	-			
4150 Bldg Acquisition, Construction, IMP										
300 Total Purchased Services	97,760	767,852	830,861		15,000		15,000			
400 Total Supplies & Materials	87,169	78,970	892,930		25,000		25,000			
4150 Total Building Services	184,929	846,822	1,723,791	-	40,000	0.00	40,000			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
4000 Total Building Acquisition	184,929	846,822	1,723,791		40,000		40,000			
7000 Unappropriated Ending Fund Balance	-	-	-		-		-			
Total Requirements	4,154,685	4,312,357	7,891,187	17.41	4,405,266	24.37	5,045,266			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR				2025-2026 Budget			
	2 FISCAL YEARS		2024-2025							
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
Resources:										
1600 Sale of Lunches	4,584	6,215	12,000		12,000		12,000			
1990 Misc Revenue		(408,311)	10,000		10,000		10,000			
3102 State School Fund - School Lunch	15,137	16,215	17,500		17,500		17,500			
3299 Restricted State Grant	48,068		15,000		15,000		15,000			
4500 Restricted Federal Revenue	2,188,991	1,992,086	2,000,000		2,200,000		2,200,000			
4900 Commodity Revenue	151,790	122,991	140,000		140,000		140,000			
5300 Compensation for Loss of Assets	7,470		10,000		10,000		10,000			
5400 Cash on Hand	2,278,954	2,793,200	1,500,000		2,000,000		2,000,000			
Total Resources	4,694,995	4,522,396	3,704,500		4,404,500		4,404,500			
Requirements:										
2190 Student Support Services										
100 Total Salaries	2,500.00		20,000		20,600	-	20,600			
200 Total Benefits	977.69		1,950		-	-	-			
2190 Total Student Support Services	3,478		21,950		20,600		20,600			
2542 Care & Upkeep of Buildings										
100 Total Salaries	5,700.00		20,000		20,600	-	20,600			
200 Total Benefits	563.78		1,950		-	-	-			
2190 Total Student Support Services	6,264		21,950		20,600		20,600			
2000 Total Support Services	9,741		21,950		20,600		20,600			
3110 Food Services Director										
100 Total Salaries	129,014	132,720	136,430	2.00	144,008	2.00	144,008			
200 Total Benefits	64,295	67,079	72,729		93,649		93,649			
300 Total Purchased Services	2,591	5,083	6,700		6,700		6,700			
600 Total Other Objects	70		1,500		1,500		1,500			
3110 Total Food Services Director	195,970	204,881	217,359	2.00	245,857	2.00	245,857			
3120 Food Preparation										
100 Total Salaries	438,536	457,744	453,835	17.53	473,154	18.17	473,154			
200 Total Benefits	307,485	343,352	374,280		428,238		428,238			
300 Total Purchased Services	16,976	22,093	66,000		66,000		66,000			
400 Total Supplies & Materials	850,349	824,980	1,114,000		1,114,000		1,114,000			
500 Total Capital Outlay	405,730	340,835	1,260,956		1,896,211		1,896,211			
600 Total Other Objects		98,872	90,000		100,000		100,000			
3120 Total Food Preparation	2,019,076	2,087,875	3,359,072	17.53	4,077,603	18.17	4,077,603			
3130 Food Delivery										
100 Total Salaries	58,324	60,243	61,587	1.50	29,708	1.50	29,708			
200 Total Benefits	31,499	32,878	35,532		21,732		21,732			
300 Total Purchased Services	6,875	2,521	5,000		5,000		5,000			
400 Total Supplies & Materials			4,000		4,000		4,000			
500 Total Capital Outlay	-		-		-		-			
3130 Total Food Delivery	96,698	95,642	106,119	1.50	60,440	1.50	60,440			
3000 Total Enterprise & Community Serv.	2,311,743	2,388,398	3,682,550	21.03	4,383,900	21.67	4,383,900			
7000 Unappropriated Ending Fund Balance	2,383,252	2,133,998			-		-			
Total Requirements	4,694,995	4,522,396	3,704,500	21.03	4,404,500	21.67	4,404,500			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
Resources:										
1730 Student Membership Dues and Fees					-					
1740 Dues & Fees					-					
1760 Club Fund Raising	137,244	271,771	285,000		285,000		285,000			
1990 Miscellaneous Revenue	(4,282)				-					
5400 Cash on Hand	216,431	216,719	215,000		215,000		215,000			
Total Resources	349,393	488,490	500,000		500,000		500,000			
Requirements:										
1299 Special Programs										
300 Total Purchased Services	-	-	10,000		-					
400 Total Supplies & Materials	132,674	239,144	350,000		360,000		360,000			
1299 Total Special Programs	132,674	239,144	360,000		360,000		360,000			
1000 Total Instructional Services	132,674	239,144	360,000		360,000		360,000			
7000 Unappropriated Ending Fund Balance	216,719	249,346	140,000		140,000		140,000			
Total Requirements	349,393	488,490	500,000		500,000		500,000			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE			PROPOSED	FTE	APPROVED	ADOPTED
Resources:										
1730 Student Membership Dues and Fees	-	-	-				-		-	
1990 Miscellaneous Revenue	-	-	-				-		-	
4202 Federal Medicaid Reimbursement	1,137,953	165,157	400,000				350,000		350,000	
5400 Cash on Hand	175,937	964,748	750,000				650,000		650,000	
Total Resources	1,313,890	1,129,905	1,150,000				1,000,000		1,000,000	
Requirements:										
1250 Special Education										
100 Total Salaries	5,000	-	30,000	-			59,485	1.00	59,485	
200 Total Benefits	398	-	20,000				26,894		26,894	
400 Total Supplies & Materials	2,180	27,045	372,690				204,448		204,448	
1250 Total Special Education	7,578	27,045	422,690				290,826	1.00	290,826	
1000 Total Instructional Services	7,578	27,045	422,690				290,826	1.00	290,826	
2122 Counseling										
100 Total Salaries	26,776	78,572	82,895	1.45			40,184	0.45	40,184	
200 Total Benefits	18,021	50,114	56,003				25,349		25,349	
300 Total Purchased Services	-	-	-				-		-	
2190 Total Student Support Services	44,797	128,686	138,898	1.45			65,533	0.45	65,533	
2190 Student Support Services										
100 Total Salaries	-	43,246	-				-		-	
200 Total Benefits	-	5,059	-				-		-	
300 Total Purchased Services	277,914	161,385	34,853				34,853		34,853	
410 Supplies	-	-	-				-		-	
420 Textbooks	-	-	-				-		-	
460 Non-Consumable Supplies	-	-	-				-		-	
400 Total Supplies & Materials	14,473	25,383	15,000				15,000		15,000	
542 Replacement Equipment	-	-	-				-		-	
500 Total Capital Outlay	-	-	-				-		-	
2190 Total Student Support Services	292,387	235,073	49,853				49,853		49,853	
2542 Care & Upkeep of Buildings										
300 Total Purchased Services	63,496	-	450,000				450,000		450,000	
400 Total Supplies & Materials	-	-	-				-		-	
2542 Total Instructional Staff Development	63,496	-	450,000				450,000		450,000	
2000 Total Support Services	400,679	363,759	638,751	1.45			565,385	0.45	565,385	
7000 Unappropriated Ending Fund Balance	905,633	739,101	88,559				143,788		143,788	
Total Requirements	1,313,890	1,129,905	1,150,000	1.45			1,000,000	1.45	1,000,000	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	1,172,589	1,167,516	1,250,000		1,250,000		1,250,000	
1112 Delinquent Taxes	26,349	28,878	35,000		50,000		50,000	
1113 County Land Sales	2,330	456	-		-		-	
1190 Penalties and Interest on Taxes	-	-	-		-		-	
1510 Interest on Investments	336,193	789,190	400,000		450,000		450,000	
1990 Miscellaneous Revenue	84,255	(43,068)	-		-		-	
2199 Other Intermediate Sources	-	-	-		-		-	
4500 Restricted Federal Revenue	929,839	-	910,000		910,000		910,000	
5400 Cash on Hand	12,518,561	14,031,084	15,000,000		16,000,000		16,000,000	
Total Resources	15,070,116	15,974,055	17,595,000		18,660,000		18,660,000	
Requirements:								
5110 Debt Service								
610 Bond Principal	-	-	-		-		-	
621 Interest, Excl. Bus and Bus Improve	1,033,040	-	-		-		-	
600 Total Other Objects	-	-	1,033,040		1,033,040		1,033,040	
5110 Total Debt Service	1,033,040	-	1,033,040		1,033,040		1,033,040	
5000 Total Other Uses	1,033,040	-	1,033,040		1,033,040		1,033,040	
7000 Unappropriated Ending Fund Balance	14,037,076	15,974,055	16,561,960		17,626,960		17,626,960	
Total Requirements	15,070,116	15,974,055	17,595,000		18,660,000		18,660,000	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget		
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED
Resources:							
1510 Interest on Investments	18,930	33,392	20,000		20,000		20,000
1970 Services Provided Other Funds	1,124,499	1,783,099	1,222,378		1,280,768		1,280,768
1990 Miscellaneous Revenue	34	-	-		-		-
5200 Transfers In	-	-	-		-		-
5400 Cash on Hand	870,715	886,926	-		-		-
Total Resources	2,014,178	2,703,417	1,242,378		1,300,768		1,300,768
Requirements:							
2649 Other Staff Services							
300 Total Purchased Services	1	1	100		100		100
2649 Total Other Staff Services	1	1	100		100		100
2000 Total Support Services	1	1	100		100		100
5110 Debt Service							
610 Bond Principal	810,000	-	-		-		-
621 Interest, Excluding Bus and Bus Improve	317,252	-	-		-		-
600 Total Other Objects	-	-	1,242,278		1,300,668		1,300,668
5110 Total Debt Service	1,127,252	-	1,242,278		1,300,668		1,300,668
5000 Total Other Uses	1,127,252	-	1,242,278		1,300,668		1,300,668
7000 Unappropriated Ending Fund Balance	886,926	2,703,416	-		-		-
Total Requirements	2,014,178	2,703,417	1,242,378		1,300,768		1,300,768

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR		BUDGET THIS YEAR		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
5200 Transfers In	3,100,000	2,090,500	1,250,000		1,390,500		1,390,500	
5400 Cash on Hand	1,231,684	4,257,910	4,000,000		5,000,000		5,000,000	
Total Resources	4,331,684	6,348,410	5,250,000		6,390,500		6,390,500	
Requirements:								
4150 Bldg Acquisition, Contruction, Imp								
300 Purchased Services	11,578	33,507	350,000		1,100,000		1,100,000	
500 Capital Outlay	62,195	107,787	4,900,000		5,290,500		5,290,500	
4150 Total Bldg Acq., Const., & Imp	73,773	141,293	5,250,000		6,390,500		6,390,500	
4000 Total Facilities Acq. & Const.	73,773	141,293	5,250,000		6,390,500		6,390,500	
7000 Unappropriated Ending Fund Balance	4,257,910	6,207,117	-		-			
Total Requirements	4,331,684	6,348,410	5,250,000		6,390,500		6,390,500	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Misc Revenue	323	(1,276)	-		-		-	
5200 Transfers In	80,000	40,000	40,000		40,000		40,000	
5400 Cash on Hand	65,640	72,070	255,000		25,000		25,000	
Total Resources	145,963	110,794	295,000		65,000		65,000	
Requirements:								
2542 Care & Upkeep of Buildings								
500 Capital Outlay	76,355	95,600	295,000		65,000		65,000	
2542 Total Care & Upkeep of Buildings	76,355	95,600	295,000		65,000		65,000	
2000 Support Services	76,355	95,600	295,000		65,000		65,000	
7000 Unappropriated Ending Fund Balance	69,608	15,194	-		-		-	
Total Requirements	145,963	110,794	295,000		65,000		65,000	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
Resources:										
1990 Miscellaneous Revenues	(22,625)	-	-		-		-			
5200 Transfers In	126,000	63,000	63,000		63,000		63,000			
5400 Cash on Hand	41,336	99,125	25,000		150,000		150,000			
Total Resources	144,711	162,125	88,000		213,000		213,000			
Requirements:										
2660 Technology										
500 Capital Outlay	45,586	70,494	88,000		213,000		213,000			
2660 Total Technology	45,586	70,494	88,000		213,000		213,000			
2000 Total Support Services	45,586	70,494	88,000		213,000		213,000			
7000 Unappropriated Ending Fund Balance	99,125	91,631	-		-		-			
Total Requirements	144,711	162,125	88,000		213,000		213,000			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues	-	1,270	10,000		10,000		10,000	
5200 Transfers In	-	-	-		-			
5400 Cash on Hand	21,911	21,911	22,000		15,000		15,000	
Total Resources	21,911	23,181	32,000		25,000		25,000	
Requirements:								
2660 Technology								
400 Supplies & Materials	-	-	32,000		25,000		25,000	
2660 Total Technology	-	-	32,000		25,000		25,000	
2000 Total Support Services	-	-	32,000		25,000		25,000	
7000 Unappropriated Ending Fund Balance	21,911	23,181	-		-		-	
Total Requirements	21,911	23,181	32,000		25,000		25,000	

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025				2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
Resources:										
1990 Miscellaneous Revenue	54,503	114,486	100,000		125,000		125,000			
5400 Cash on Hand	12,330	19,709	20,000		125,000		125,000			
Total Resources	66,833	134,195	120,000		250,000		250,000			
Requirements:										
1292 Teen Parent Programs										
100 Total Salaries	25,769	46,595	48,639	2.27	109,826	3.20	109,826			
200 Total Benefits	7,554	14,446	35,893		47,292		47,292			
400 Total Supplies & Materials	1,876	5,334	10,468		50,000		50,000			
1292 Total Teen Parent Programs	35,199	66,375	95,000	2.27	207,117	3.20	207,117			
1000 Total Instructional Services	35,199	66,375	95,000	2.27	207,117	3.20	207,117			
2190 Student Support Services										
100 Total Salaries	-	-	-		5,000		5,000			
200 Total Benefits	-	-	-		2,075		2,075			
300 Total Purchased Services	12,000	12,000	25,000		35,808		35,808			
2190 Student Support Services	12,000	12,000	25,000		42,883		42,883			
2000 Total Support Services	12,000	12,000	25,000	0.00	42,883	0.00	42,883			
7000 Unappropriated Ending Fund Balance	19,634	55,820	-		-		-			
Total Requirements	66,833	134,195	120,000	2.27	250,000	3.20	250,000			

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donation	16,500	-	10,000		10,000		10,000	
5400 Cash on Hand	-	6,331	-		-		-	
Total Resources	16,500	6,331	10,000		10,000		10,000	
Requirements:								
1284 After School Program								
300 Purchased Services	910	-	-		-		-	
400 Supplies & Materials	9,514	681	10,000		10,000		10,000	
1284 Total After School Program	10,424	681	10,000		10,000		10,000	
2000 Total Student Services	10,424	681	10,000		10,000		10,000	
7000 Unappropriated Ending Fund Balance	6,076	5,650	-		-		-	
Total Requirements	16,500	6,331	10,000		10,000		10,000	

601 Internal Service Fund Unemployment

Budget Detail Sheet
JULY 1, 2025 TO JUNE 30, 2026

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2024-2025		2025-2026 Budget			
	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	(1,382)	1,382			-			
1990 Miscellaneous Revenue	3,810	-			-			
5400 Cash on Hand	364,462	361,562	375,000		650,000		650,000	
Total Resources	366,890	362,944	375,000		650,000		650,000	
Requirements:								
2649 Other Staff Services								
200 Unemployment	5,327	1,338	375,000		650,000		650,000	
2649 Total Other Staff Services	5,327	1,338	375,000		650,000		650,000	
2000 Total Support Services	5,327	1,338	375,000		650,000		650,000	
7000 Unappropriated Ending Fund Balance	361,562	361,607						
Total Requirements	366,890	362,944	375,000		650,000		650,000	