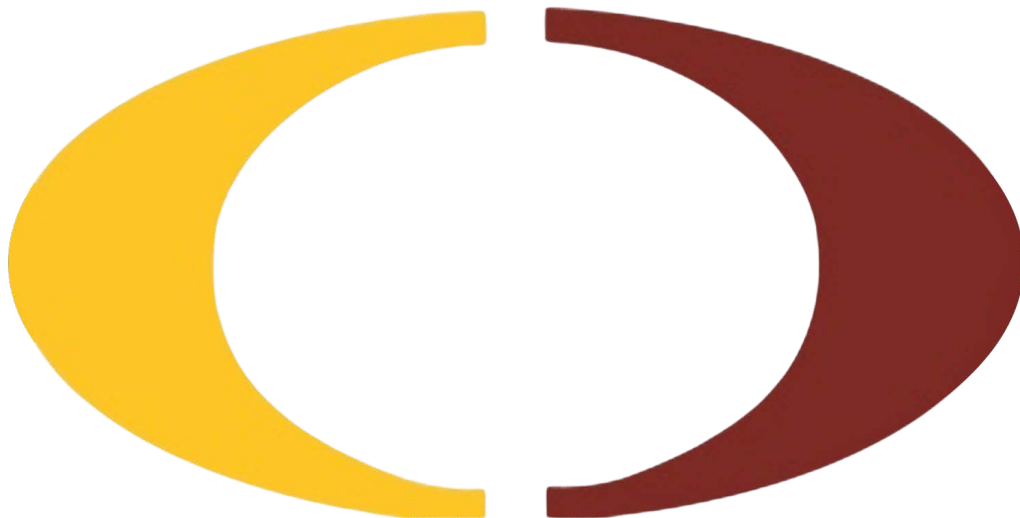




**2024-2025
Adopted Budget**



**195 SW Third Avenue, Ontario, Oregon 97914
(541) 889-5374 * www.ontario.k12.or.us**

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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

The budget presented in this document represents the financial plan for the Ontario School District (OSD). It contains estimates of the revenues and expenditures needed to support the program offerings of the district for a single fiscal year.

The proposed 2024-25 document is based on year two (51%) of the state school funding allocation of \$10.2 billion for the biennium. This budget is the result of aligning resources to the priorities of the district's Strategic Plan, the Board's Budget Goals, and outreach as a part of implementing the Student Investment Account (SIA).

We are in the final year of COVID funding for the district in the form of ESSER III which has been utilized for the new 6th grade building as well as for the high school window upgrade. The Student Investment Account (SIA) and Measure 98 (High School Success) funds remain in place and will be awarded at a slightly higher level.

Although PERS rates will not be increasing for the upcoming year, employee benefits, step, and cola increases per our collective bargaining agreement, as well as the Oregon Paid Family Medical Leave will have a notable impact on our budget. Additionally, the district is preparing for the financial burden that House Bill 4035 may have on the district's unemployment budget.

Unfortunately, like the rest of the state (and nation), enrollment declines persist. Our District emerged from the pandemic with approximately 200 fewer students and enrollment has been flat since. Because our funding is tied to the number of students we serve, the growth in our State revenues has slowed. In an effort to soften the burden of declining enrollment, a reduction of four licensed FTE and one administrative FTE were made through attrition to the 2024-25 budget. We expect class sizes in elementary to average 20-24 students per K-5 classroom.

Finally, although it was not the district's reasoning for making the decision, the move towards grade-based schools will prove to be an overall savings to the district's budget.

Staffing Highlights:

Overall, this budget generally reflects a roll-up in costs. For the 24-25 school year, each of the three elementaries will maintain licensed music, PE, library media assistants, a full time counselor, and instructional coach as they transition to grade-based. Additionally, all elementary schools will continue to have a principal and associate principal at the helm.

The district's investment in its teaching staff is showing great promise. We continue to work to provide all students with a solid foundation in school readiness and literacy instruction to achieve our goal of all students reading at grade level by the end of third grade. An early literacy grant will allow the district to update our evidence based intervention curriculums and accompanying teacher training in 2024-25. Additionally, this budget maintains our commitment to supporting the social and emotional well-being of all students. It provides a total of 10 counselors and 1 social worker across our district.

Closely monitoring opportunities to save through attrition and other means will help the district to support staff compensation packages that remain competitive with surrounding districts, who gave substantial increases this year, as OSD enters contract negotiations in 2025.

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 (school, family, and community) 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.

Ontario 8C Budget Goals

OSD Board set the following 2024-25 budget goals to guide the budget document. Here is the manner in which these goals are addressed and accomplished in the proposed budget:

1. Maintain sufficient reserves to meet policy and cash flow needs as well as anticipate future unfunded policy/mandates, declining enrollment impacts, a 12% increase to PACE premiums, and employee health insurance rate changes.
 - The proposed budget was able to achieve this goal.

2. All students will show continuous progress toward their personalized learning goals and will be prepared for post-secondary education and/or career success.
 - The High School Success (Measure 98) allocation continues to administer the funds for use in CTE and drop-out prevention programs. This includes continuation of our attendance monitoring program, Treasure Valley Tech and its staff and supplies, extra-curricular opportunities for at-risk students, FAFSA supports, as well as supporting students taking college level coursework. Additionally, we have been able to support students at the middle school level by partially funding a Student Success Coordinator who works closely with the High School Success coordinator to begin optimum four-year high school credit planning as it aligns most closely with the aptitude testing and personal interests of the student to help prepare them for the post-secondary opportunities that will be shared through intentional education of middle school students and their families.
 - A new Social Sciences curriculum will be adopted in the upcoming year and we have budgeted accordingly to reflect the cost of current and future adoptions.
 - Elementary and Middle School budgets have been adjusted to reflect their student populations changes as a result of the reconfiguration, including the 6th grade transitioning to the middle school.

- The SIA grant continues to support this goal in a variety of ways.
 - A full time district Equity and Enrichment Specialist will continue to focus on elevating the district's Talented and Gifted program as well as create consistent pathways towards identifying underserved students.
 - Six fully funded licensed and support staff that serve students.
 - Funding for several high-interest extracurricular activities that keep students engaged in school, reducing chronic absenteeism and increasing chances for graduation.

3. Support safe, healthy and well-maintained learning environments that support student learning and success with sufficient funds available for unforeseen events.

- Safety continues to be a high priority for the district. In addition to the district's safety coordinators, additional resources for emergency readiness and response continue to be funded.
- Safety upgrades continue to be made to several schools with the use of SIA funding. Front office and entry upgrades make these spaces more manageable and secure to students and staff.
- Increased purchases and installation of security cameras on all campuses.
- Our student's physical health needs will continue to be supported by a full time district nurse.
- SIA dollars also support intervention programs meant to train staff on how to address behavior management in a way that best supports equity and student mental health.
- Student mental health is the foundation of a student's academic success. The district is committed to supporting students in this area by continuing to direct resources towards a district counseling supervisor as well as counseling support at every school.
- As building maintenance, supplies, electrical, custodial, and contracting costs continue to increase the district has adjusted its allocation in this area.
- A transfer to the building reserve fund was made in order to complete critical projects such as; OHS track replacement, stadium lighting upgrades, softball complex completion, and future tennis court resurfacing. Additional money may be used for current construction projects if they are to go over budget and to build a reserve to support future capital projects and safety upgrades throughout the district.

4. Utilize funds to enhance opportunities, create equitable programs, expand instructional and extra-curricular space, improve student health and safety, and to attract and retain quality staff.

- The district is utilizing the remaining federal ESSER grants for completion of the 6th grade building at OMS and window replacement at Ontario High School. These projects will be completed by September 30, 2024.
 - The district also received a \$2.3 million seismic rehabilitation grant that will stabilize our gym space at Ontario High School. This project is set to begin in the summer of 2024.
 - Additional efforts to recruit, develop, and retain talented people by continuing to offer a competitive compensation/insurance package is our priority. To show our appreciation and support towards all OSD staff the district has allocated funds to cover the increased cost of their insurance cap as well as a retention bonus to be distributed this fall. Stipends for hard to fill positions will be appropriated in the new school year as well.
5. Integrating and sustaining technology into the classroom/curriculum which will enhance teacher instruction and student learning (i.e. mobile labs / tablets) matching instructional needs and increasing the student to technology devices.
- This budget includes allocations to maintain an effective replacement cycle of the devices and efforts to stagger the purchase of devices so that they are not all at end-of-life simultaneously.
 - Electronic access to any new curriculum will be purchased for student and parent use.
 - By utilizing Title IV-A funds, the district maintains a District Technology Instructional Coach to teach classroom strategies, develop tools for our teachers, as well as support family engagement.
 - A full time Technology Specialist who organizes and maintains continuity of electronic curriculum availability is fully funded through SIA.
6. 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:
- Continues substitute teacher time and opportunities for professional development.
 - District level instructional coaches to facilitate coaching meetings, plan instructional assistant professional development, and plan and implement grade level professional development.
 - Continues dedicated time for data team meetings and instructional coach collaboration.
 - Engages administration in district-wide learning walks.
 - Continues with implementation of intentional planning to elevate language instruction across content areas.

7. 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 (school, family and community)

- Parent Involvement Coordinators will continue to be issued devices that schools can use to upload activities, photos and announcements at any time and enhance communication throughout the district. Subscription to online platforms allow PICs to send e-newsletters and text messages.
- An increase to the district's advertising budget was made in order to help promote our schools and to better inform our community.
- The proposed budget meets the board policy of unappropriated reserves equal to 10% of total adopted revenues. This is a foundational goal.

CLOSING STATEMENT

This document supports the District's mission and goals for a quality educational program, a safe and secure learning environment for our students, and resources to continue to attract and maintain a quality workforce.

Respectfully submitted,

Nicole Albisu
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	Eddie Melendrez	May 20, 2024	3	June 30, 2027
Position B	Laura Reyes	May 20, 2024	3	June 30, 2027
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	2013	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
- 030 Cairo
- 050 Pioneer
- 060 May Roberts
- 070 Middle School
- 080 High School

**Summary of Revenues by Fund and Function
For the Fiscal Year 24-25**

	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	5,806,500	915,000	28,301,312	3,230,000	10,650,959	48,903,771
Federal Grants	-	-	-	4,235,652	-	4,235,652
State & Local Grants	4,000	-	7,698,211	150,000	38,976	7,891,187
Nutrition Services	22,000	-	32,500	2,140,000	1,510,000	3,704,500
Student Body Funds	285,000	-	-	-	215,000	500,000
Medicaid Reimbursement Fund	-	-	-	400,000	750,000	1,150,000
Equipment Replacement	-	-	-	-	295,000	295,000
Technology Reserve	-	-	-	-	88,000	88,000
Chromebook Reserve	10,000	-	-	-	22,000	32,000
Debt Service Fund	1,685,000	-	-	910,000	15,000,000	17,595,000
PERS Bond Debt Service Fund	1,242,378	-	-	-	-	1,242,378
Building Improvement	-	-	-	-	5,250,000	5,250,000
OHS Teen Parent Program	100,000	-	-	-	20,000	120,000
Boxing	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	-	-	-	375,000	375,000
TOTAL	9,164,877	915,000	36,032,023	11,065,652	34,214,935	91,392,488

**Summary of Expenditures by Fund and Function
For the Fiscal Year 24-25**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	23,739,682	16,531,224	-	6,060,000	1,200,000	70,000	4,072,865	51,673,771
Federal Grants	3,201,890	949,619	84,142	-	-	-	-	4,235,652
State & Local Grants	1,911,019	1,763,748	2,492,630	-	1,723,791	-	-	7,891,187
Nutrition Services	-	21,950	3,682,550	-	-	-	-	3,704,500
Student Body Funds	360,000	-	-	-	-	-	140,000	500,000
Medicaid Reimbursement Fund	422,690	638,751	-	-	-	-	88,559	1,150,000
Equipment Replacement	-	295,000	-	-	-	-	-	295,000
Technology Reserve	-	88,000	-	-	-	-	-	88,000
Chromebook Reserve	-	32,000	-	-	-	-	-	32,000
Debt Service Fund	-	-	-	-	1,033,040	-	16,561,960	17,595,000
PERS Bond Debt Service Fund	-	100	-	-	1,242,278	-	-	1,242,378
Building Improvement	-	-	-	5,250,000	-	-	-	5,250,000
OHS Teen Parent Program	95,000	25,000	-	-	-	-	-	120,000
Boxing	-	-	10,000	-	-	-	-	10,000
Unemployment-Internal Service	-	375,000	-	-	-	-	-	375,000
TOTAL	29,730,280	20,720,391	6,269,322	11,310,000	5,199,109	70,000	20,863,384	94,162,488

**Budget Resources
General Fund**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024	2024-2025 Budget		
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	4,534,922	5,012,421	4,500,000	5,000,000	5,000,000	5,000,000
1112 Delinquent Taxes	209,990	102,475	75,000	120,000	120,000	120,000
1113 County Land Sales	7,625	9,962	-	-	-	-
1190 Penalties and Interest on Taxes	307	0	-	-	-	-
1200 Tuition From Individuals	-	787	-	-	-	-
1312 Tuition from Oregon Districts	-	0	-	-	-	-
1411 Transportation Fees from Individuals	-	0	-	-	-	-
1412 Transportation Fees from Other Districts	-	0	-	-	-	-
1510 Interest on Investments	95,099	457,193	150,000	300,000	300,000	300,000
1710 Admissions	28,740	24,408	25,000	30,000	30,000	30,000
1790 Other Co-Curricular Revenue	-	0	-	-	-	-
1910 Rentals	8,566	10,530	8,000	8,000	8,000	8,000
1920 Donations	3,505	5,441	1,000	1,000	1,000	1,000
1970 Service to Other Funds	50,271	-	22,500	22,500	22,500	22,500
1980 Fees Charged to Grants	78,224	374,328	200,000	300,000	300,000	300,000
1990 Misc Revenue	17,113	(659,784)	25,000	25,000	25,000	25,000
1994 Fingerprinting	-	-	-	-	-	-
Total Revenue From Local Sources	5,034,363	5,337,762	5,006,500	5,806,500	5,806,500	5,806,500
2101 County School Fund	2,068	-	-	-	-	-
2199 Other Intermediate Sources	3,478	-	-	-	-	-
2200 Misc County Funding	895,916	4,520	880,000	915,000	915,000	915,000
Total Revenue From Intermediate Sources	901,462	4,520	880,000	915,000	915,000	915,000
3101 State School Fund - General Support	26,214,053	27,281,350	26,607,379	27,307,836	27,307,836	27,946,732
3103 Common School Fund	259,015	-	250,000	354,435	354,435	354,580
3204 Driver Education	-	-	-	-	-	-
3299 Restricted State Grants	32,454	11,676	-	-	-	-
Total 3000 Revenue From State Sources	26,505,522	27,293,026	26,857,379	27,662,271	27,662,271	28,301,312
4500 Restricted Federal Revenue	2,268,094	2,315,785	13,000,000	6,000,000	6,000,000	3,230,000
Total 4000 Revenue From Federal Sources	2,268,094	2,315,785	13,000,000	6,000,000	6,000,000	3,230,000
5300 Compensation for Loss of Fixed Asset	1,500	10,855	15,000	15,000	15,000	15,000
5400 Beginning Fund Balance	8,496,735	11,506,830	11,000,000	11,275,000	11,275,000	10,635,959
Total 5000 Revenue From Other Sources	8,498,235	11,517,686	11,015,000	11,290,000	11,290,000	10,650,959
Total General Fund Resources	43,207,675	46,468,778	56,758,879	51,673,771	51,673,771	48,903,771

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	10,351,382	11,613,801	12,220,838	115.97	12,769,871	116.67	12,769,871	12,769,871
1000 Co-Curricular Programs	802,544	857,181	1,061,605	1.10	845,846	1.30	845,846	845,846
1200 Special Programs	8,622,730	8,379,315	10,844,678	83.30	10,123,965	77.70	10,123,965	10,123,965
Total 1000 Instruction	19,776,656	20,850,298	24,127,120	200.37	23,739,682	195.67	23,739,682	23,739,682
2100 Support Services - Students	1,294,535	1,155,856	1,494,522	12.01	2,174,104	13.66	2,174,104	2,174,104
2200 Support Services - Instruction Staff	700,374	760,574	876,805	10.27	877,980	10.70	877,980	877,980
2300 General Administration	722,838	458,566	620,604	3.00	2,037,392	3.00	2,037,392	2,037,392
2400 School Administration	2,848,758	2,956,185	3,092,680	29.90	3,388,879	30.10	3,388,879	3,388,879
2500 Business	4,765,571	5,401,559	5,809,892	50.47	5,985,386	48.54	5,985,386	5,985,386
2600 Support Services - Central Activities	1,425,991	1,572,846	1,588,405	11.60	2,012,634	12.41	2,012,634	2,012,634
2700 Supplemental Retirement	59,005	53,944	58,292	-	54,850		54,850	54,850
Total 2000 Support Services	11,817,072	12,359,530	13,541,199	117.24	16,531,224	118.41	16,531,224	16,531,224
Total 3000 Community Services			-					
Total 4000 Building Acq. & Const.	54,195	584,989	14,055,940		6,060,000		6,060,000	3,290,000
Total 5000 Debt Service			-					
Total 5200 Transfer of Funds		3,308,000	1,200,000		1,200,000		1,200,000	1,200,000
Total 6000 Contingency			70,000		70,000		70,000	70,000
Total 7000 Unappropriated EFB			3,764,619		4,072,865		4,072,865	4,072,865
Total General Fund Requirements	31,647,923	37,102,817	56,758,879	317.61	51,673,771	314.08	51,673,771	48,903,771

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	5,410,303	6,506,215	6,927,086	62.73	7,151,559	65.47	7,151,559	7,151,559
1112 Intermediate Instruction	-	-	-	-	-	-	-	-
1113 Elementary Co-Curricular	11,009	4,095	19,000	-	17,500	-	17,500	17,500
1121 Middle Instruction	1,837,973	1,719,018	1,910,199	19.33	1,892,750	18.06	1,892,750	1,892,750
1122 Middle Co-Curricular	160,587	156,587	271,593	0.10	189,316	0.30	189,316	189,316
1131 High School Instruction	3,103,106	3,388,569	3,383,552	33.90	3,725,562	33.14	3,725,562	3,725,562
1132 High School Co-Curricular	630,948	696,498	771,011	1.00	639,030	1.00	639,030	639,030
1210 Talented & Gifted	8,012	5,372	7,200	-	83,284	-	83,284	83,284
1226 Home Instruction	-	-	-	-	-	-	-	-
1250 Special Education	3,290,643	3,456,176	4,416,929	69.60	3,960,302	62.30	3,960,302	3,960,302
1271 Remediation	-	-	-	-	-	-	-	-
1283 Alternative Education	153,115	203,531	204,031	3.80	206,569	3.00	206,569	206,569
1288 Charter School	4,366,034	3,858,254	5,264,806	-	4,651,078	-	4,651,078	4,651,078
1291 ESL	703,021	781,649	887,595	8.90	1,153,110	11.40	1,153,110	1,153,110
1292 Teen Parent	101,905	74,333	64,116	1.00	69,623	1.00	69,623	69,623
Total 1000 Instruction	19,776,656	20,850,298	24,127,120	200.37	23,739,682	195.67	23,739,682	23,739,682
2115 Student Safety (Crossing Guards & SROs)	65,564	-	125,000	-	200,821	-	200,821	200,821
2119 Other Attendance Services	85,971	70,533	51,414	2.00	99,020	2.00	99,020	99,020
2122 Counseling	802,711	765,348	781,112	8.11	939,250	8.51	939,250	939,250
2134 Nursing Services	13,065	2,949	5,000	-	83,130	-	83,130	83,130
2139 Health Services	863	893	1,100	-	1,250	-	1,250	1,250
2190 Student Support Services	326,362	316,134	530,896	1.90	850,633	3.15	850,633	850,633
2213 Director of Improvement of Instruction	25,819	22,278	27,818	0.10	18,223	0.10	18,223	18,223
2219 Improvement of Instruction	-	-	-	-	-	-	-	-
2222 Library	244,306	264,306	272,087	6.13	286,599	6.13	286,599	286,599
2223 Multi-Media Services	-	258	1,200	-	1,200	-	1,200	1,200
2230 Assessment & Testing	251,064	231,675	243,440	3.48	316,175	3.97	316,175	316,175
2240 Instructional Staff Development	179,185	242,057	332,260	0.55	255,783	0.50	255,783	255,783
2310 Board of Education (Local Board)	374,489	53,404	193,700	-	1,567,536	-	1,567,536	1,567,536
2321 Superintendent's Office	348,349	405,161	426,904	3.00	469,856	3.00	469,856	469,856
2324 State and Federal Relations	-	-	-	-	-	-	-	-
2410 Principal's Office	2,437,995	2,722,022	2,884,547	27.90	3,031,139	26.95	3,031,139	3,031,139
2490 Other Support Services	410,763	234,163	208,133	2.00	357,739	3.15	357,739	357,739
2521 Business Services	184,888	257,062	320,807	1.00	329,281	1.00	329,281	329,281
2524 Payroll Services	90,712	83,150	86,929	1.00	90,352	1.00	90,352	90,352
2525 Financial Accounting Services	65,290	89,544	74,558	0.75	75,070	0.75	75,070	75,070
2541 Direction of Facilities	151,406	155,518	158,944	1.25	170,126	1.25	170,126	170,126
2542 Care & Upkeep of Buildings	2,301,140	2,472,775	2,710,086	22.37	2,777,290	22.13	2,777,290	2,777,290
2543 Care & Upkeep of Grounds	251,939	265,994	278,404	3.00	304,963	3.00	304,963	304,963
2551 Direction of Transportation	189,971	237,149	260,041	2.20	272,726	2.20	272,726	272,726
2552 Vehicle Operation Services	1,482,590	1,789,935	1,858,903	18.39	1,908,572	16.71	1,908,572	1,908,572

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2559 Other Student Transportation	3,903	5,678	7,550	-	7,550	-	7,550	7,550
2573 Warehouse & Distributing Services	43,731	44,754	53,671	0.50	49,456	0.50	49,456	49,456
2620 Statistics, Planning, & Research	-	-	-	-	-	-	-	-
2626 Grant Writing	-	119	-	-	98,086	-	98,086	98,086
2630 Parent Center	147,562	106,420	122,076	2.80	147,542	3.11	147,542	147,542
2633 Public Information	138,428	155,926	171,511	1.00	177,758	1.00	177,758	177,758
2640 Volunteer Services	860	971	1,550	-	1,550	-	1,550	1,550
2641 Personnel	257,880	266,935	257,224	1.80	276,827	1.80	276,827	276,827
2660 Technology	881,261	1,042,476	1,032,944	6.00	1,307,772	6.50	1,307,772	1,307,772
2680 Interpretation and Translation Services	-	-	3,100	-	3,100	-	3,100	3,100
2700 Supplemental Retirement	59,005	53,944	58,292	-	54,850	-	54,850	54,850
Total 2000 Support Services	11,817,072	12,359,530	13,541,199	117.24	16,531,224	118.41	16,531,224	16,531,224
Total 3000 Community Services	-	-	-	-	-	-	-	-
Total 4000 Building Acq. & Const.	54,195	584,989	14,055,940		6,060,000		6,060,000	3,290,000
5110 Long Term Debt	-	-	-	-	-	-	-	-
5120 Short Term Debt	-	-	-	-	-	-	-	-
5200 Transfers of Funds	-	3,308,000	1,200,000	-	1,200,000	-	1,200,000	1,200,000
Total 5000 Other Uses	-	3,308,000	1,200,000	-	1,200,000	-	1,200,000	1,200,000
Total 6000 Contingency	-	-	70,000	-	70,000	-	70,000	70,000
Total 7000 Unappropriated EFB	-	-	3,764,619	-	4,072,865	-	4,072,865	4,072,865
Total General Fund Requirements	31,647,923	37,102,817	56,758,879	317.61	51,673,771	314.08	51,673,771	48,903,771

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

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	1,983,186	18.80	1,561,964	17.07	5,000		5,000		2,032,518	21.80	679,189	7.80	7,060		877,642	
1112 Intermediate Instruction											1,882,750	18.06			17,500	
1113 Elementary Co-Curricular											189,316	0.30			10,000	
1121 Middle Instruction											93,541	1.00	3,494,156	32.14	137,865	
1122 Middle Co-Curricular													639,030	1.00		
1131 High School Instruction													250		82,034	
1132 High School Co-Curricular																
1210 Talented and Gifted	250		250						250		250					
1226 Home Instruction																
1250 Special Education	489,120	12.37	641,657	12.24					628,615	10.70	480,686	9.47	720,304	10.33	999,919	7.20
1271 Remediation																
1283 Alternative Education													206,569	3.00		
1288 Charter School															4,651,078	
1291 ESL	145,156	1.20	128,242	1.50					222,474	1.90	210,250	2.70	147,685	2.00	299,303	2.10
1292 Teen Parent Programm													69,623	1.00		
Total 1000 Instruction	2,617,712	32.37	2,332,113	30.81	5,000		5,000		2,883,857	34.40	3,535,981	39.33	5,284,677	49.47	7,075,341	9.30
2115 Student Safety															200,821	
2119 Other Attendance Services											48,594	1.00	50,426	1.00		
2122 Counseling	78,199	1.00	123,322	1.00					122,127	1.00	174,624	2.00	282,615	2.51	158,364	1.00
2134 Nursing Services															83,130	
2139 Health Services			250								1,000					
2190 Student Support Services											9,714	0.25	78,433	1.00	762,486	1.90
2213 Director of Improvement of Instruction															18,223	0.10
2219 Improvement of Instruction																
2222 Library	43,826	1.00	144,368	2.87					37,667	1.00	9,157	0.27	51,581	1.00		
2223 Multi-Media Services									500		200					
2230 Assessment & Testing	19,316	0.60	31,365	0.80							27,125	0.53	27,931	0.53	210,437	1.50
2240 Instructional Staff Development	2,000		2,000						3,500		1,500		6,100		240,683	0.50
2310 Board of Education (Local Board)															1,567,536	
2321 Superintendent's Office															469,856	3.00
2324 State and Federal Relations																
2410 Principal's Office	474,614	4.00	548,312	4.75					402,925	4.00	721,225	6.95	818,359	7.00	65,705	0.25
2490 Other Support Services									48,507	0.40	121,268	1.00	187,965	1.75		
2521 Business Services															329,281	1.00
2524 Payroll Services															90,352	1.00
2525 Financial Accounting Services															75,070	0.75
2541 Direction of Facilities															170,126	1.25
2542 Care & Upkeep of Buildings	161,785	1.47	228,317	2.00	54,948	0.50	89,425	0.50	222,743	2.00	385,167	3.00	558,171	4.53	1,076,732	8.13
2543 Care & Upkeep of Grounds															304,963	3.00
2551 Direction of Transportation															272,726	2.20
2552 Vehicle Operation Services	100		100						300				100		1,907,972	16.71
2559 Other Student Transportation											1,000		6,550			
2573 Warehouse and Distributing Services															49,456	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing															98,086	
2630 Parent Center	20,579	0.70	35,431	0.70					28,981	0.70	29,142	0.75	16,410	0.26	17,000	
2633 Public Information															177,758	1.00
2640 Volunteer Services															1,550	
2641 Personnel															276,827	1.80
2660 Technology	6,500		12,990						11,000		17,000				1,260,282	6.50
2680 Interpretation and Translation Services															3,100	
2700 Supplemental Retirement															54,850	
Total 2000 Support Services	806,919	8.77	1,126,956	12.12	54,948	0.50	89,425	0.50	878,250	9.10	1,546,716	15.75	2,084,641	19.59	9,943,370	52.09

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

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services																
Total 4000 Building Acq. & Const.																3,290,000
5110 Long Term Debt																
5120 Short Term Debt																
5200 Transfers of Funds																1,200,000
Total 5000 Other Uses																1,200,000
Total 6000 Contingency																70,000
Total 7000 Unappropriated EFB																4,072,865
Total General Fund Requirements	3,424,631	41.14	3,459,069	42.93	59,948	0.50	94,425	0.50	3,762,107	43.50	5,082,697	55.08	7,369,318	69.05	25,651,576	61.39

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	15,072,306	15,933,082	17,529,122	317.61	19,710,376	314.08	19,710,376	19,710,376
200 Employee Benefits	8,703,171	9,070,039	10,003,968		10,863,836		10,863,836	10,863,836
300 Purchased Services	5,903,377	5,514,177	7,358,856		6,822,323		6,822,323	6,822,323
400 Supplies and Materials	1,345,064	2,143,622	2,131,573		1,997,070		1,997,070	1,997,070
500 Capital Outlay	258,601	725,173	14,267,440		6,409,500		6,409,500	3,639,500
600 Other Objects	365,406	408,724	433,300		527,800		527,800	527,800
700 Transfers		3,308,000	1,200,000		1,200,000		1,200,000	1,200,000
800 Other Uses of Funds			3,834,619		4,142,865		4,142,865	4,142,865
Total	31,647,923	37,102,817	56,758,879	317.61	51,673,771	314.08	51,673,771	48,903,771

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	8,208,870	8,466,728	9,295,378	154.16	9,951,606	151.26	9,951,606	9,951,606
112 Classified Salaries	3,606,780	4,012,009	4,266,719	139.40	4,659,325	136.27	4,659,325	4,659,325
113 Administrators	1,876,154	2,051,596	2,389,511	21.05	3,045,060	22.80	3,045,060	3,045,060
114 Supervisors	236,298	270,831	278,413	3.00	369,293	3.75	369,293	369,293
116 Early Retirement	57,100	51,700	51,700		50,000		50,000	50,000
121 Substitutes - Licensed	336,747	402,138	454,000		456,000		456,000	456,000
122 Substitutes - Classified	18,500	10,329	60,000		58,000		58,000	58,000
123 Temporaries - Licensed								
124 Temporaries - Classified	4,260							
130 Additional Salary	727,598	667,751	733,401		1,121,092		1,121,092	1,121,092
Total Salaries	15,072,306	15,933,082	17,529,122	317.61	19,710,376	314.08	19,710,376	19,710,376
210 Retirement								
211 PERS-Employer Contribution	640,536	573,546	590,481		685,930		685,930	685,930
212 PERS-Pickup	871,206	897,251	946,347		1,047,922		1,047,922	1,047,922
213 PERS UAL Bond	1,007,726	1,083,481	1,164,597		1,258,315		1,258,315	1,258,315
216 OPSRP Tier III	1,496,058	1,626,232	1,885,367		2,122,712		2,122,712	2,122,712
220 Social Security	1,085,695	1,140,150	1,204,267		1,255,188		1,255,188	1,255,188
231 Workers Comp	90,323	96,676	269,139		140,963		140,963	140,963
233 Oregon Paid Family Leave		216	58,455		63,233		63,233	63,233
240 Employee Insurance	3,508,627	3,645,988	3,880,315		4,283,074		4,283,074	4,283,074
245 Other Benefits	3,000	6,500	5,000		6,500		6,500	6,500
Total Benefits	8,703,171	9,070,039	10,003,968		10,863,836		10,863,836	10,863,836
311 Instruction Services			1,000		1,000		1,000	1,000
313 Student Services (Medical)			1,500		1,500		1,500	1,500
318 Prof & Improvement Costs: Non-Instruct	50,962	78,685	105,650		104,250		104,250	104,250
319 Other Instr., Prof & Tech. Services	102,151	62,969	144,950		144,900		144,900	144,900
322 Maintenance & Repair	110,362	107,350	197,700		187,600		187,600	187,600
324 Rental	110,999	97,433	128,600		132,100		132,100	132,100
325 Electricity	260,347	338,703	344,750		345,500		345,500	345,500
326 Heat	114,142	157,806	161,000		160,000		160,000	160,000
327 Water & Sewage	31,772	41,794	50,300		48,300		48,300	48,300
328 Garbage	62,932	62,097	70,900		68,700		68,700	68,700
329 Other Property Services	50,847	46,487	43,000		43,000		43,000	43,000
340 Travel	46,817	72,910	111,750		115,650		115,650	115,650
341 In District Travel			1,150		400		400	400
349 Other Student Travel	49,615	38,296	36,500		36,500		36,500	36,500
351 Telephone	47,676	49,273	55,600		50,200		50,200	50,200
353 Postage	11,478	14,601	19,350		18,850		18,850	18,850
354 Advertising		1,016	2,200		14,996		14,996	14,996
355 Printing	4,291	5,552	11,100		10,850		10,850	10,850
359 Other communication services	(23,570)	6,011						

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
360 Charter School	4,366,034	3,858,254	5,264,806		4,651,078		4,651,078	4,651,078
374 Other Tuition	169							
381 Audit	22,250		40,000		120,000		120,000	120,000
382 Legal	51,502	17,327	50,000		50,000		50,000	50,000
383 Architect Fees		40,320	4,000		4,000		4,000	4,000
384 Negotiation Services			7,500		7,500		7,500	7,500
388 Election		3,054	3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	432,602	414,239	502,050		501,950		501,950	501,950
Total Purchased Services	5,903,377	5,514,177	7,358,856		6,822,323		6,822,323	6,822,323
410 Supplies	660,318	784,221	785,536		784,030		784,030	784,030
411 Gasoline, Oil, Lubricants	145,834	157,371	140,000		140,000		140,000	140,000
412 Tires & Batteries	14,760	5,574	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	24,231	42,852	35,000		35,000		35,000	35,000
414 Garage Supplies	16,795	25,045	500		500		500	500
415 Other Vehicle Expense	345	8,705	2,000		2,000		2,000	2,000
416 Coveralls & Grease Rags	111	285	500		500		500	500
420 Textbooks	272,187	746,427	698,350		697,250		697,250	697,250
430 Library Books	7,632	7,423	9,550		7,500		7,500	7,500
440 Periodicals	32		300		300		300	300
460 Non-Consumable Supplies	38,106	10,585	115,500		115,500		115,500	115,500
470 Computer Software	155,542	185,728	252,800		144,800		144,800	144,800
480 Computer Hardware	9,172	169,406	81,537		59,690		59,690	59,690
Total Supplies & Materials	1,345,064	2,143,622	2,131,573		1,997,070		1,997,070	1,997,070
520 Building Remodel		526,467	13,985,940		6,000,000		6,000,000	3,230,000
530 Improvements other than Buildings		126						
542 Replacement Equipment	127,010	6,404	53,500		54,500		54,500	54,500
550 Technology Equipment			55,000		55,000		55,000	55,000
564 Bus & Bus Improvements	131,591	192,176	173,000		300,000		300,000	300,000
Total Capital Outlay	258,601	725,173	14,267,440		6,409,500		6,409,500	3,639,500
640 Dues & Fees	40,814	61,791	61,300		64,800		64,800	64,800
651 Liability Insurance	4,271	3,570	11,000		11,000		11,000	11,000
653 Property Insurance	320,074	343,233	360,000		451,000		451,000	451,000
670 Taxes & License	247	131	1,000		1,000		1,000	1,000
Total Other Objects	365,406	408,724	433,300		527,800		527,800	527,800
Technology Transfer	-	126,000	63,000		63,000		63,000	63,000
Equipment Fund Transfer	-	80,000	40,000		40,000		40,000	40,000
Teen Parent Program Transfer	-							
Building Fund Transfer	-	3,100,000	1,095,000		1,089,200		1,089,200	1,089,200
SMILE Transfer	-	2,000	2,000		7,800		7,800	7,800

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total Transfers	-	3,308,000	1,200,000		1,200,000		1,200,000	1,200,000
810 Planned Reserve			70,000		70,000		70,000	70,000
820 Reserve For Next Year			3,764,619		4,072,865		4,072,865	4,072,865
Total Other Uses of Funds			3,834,619		4,142,865		4,142,865	4,142,865
Total	31,647,923	37,102,817	56,758,879	317.61	51,673,771	314.08	51,673,771	48,903,771

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

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	1,485,095	23.00	1,288,257	21.00					1,555,511	23.30	1,960,937	31.83	2,727,166	43.43	934,641	8.70
112 Classified Salaries	370,970	16.14	492,924	19.18	17,998	0.50	18,452	0.50	479,722	18.20	525,231	18.75	723,684	21.62	2,030,344	41.39
113 Administrators	221,110	2.00	293,748	2.75					208,946	2.00	436,168	4.50	459,780	4.00	1,425,308	7.55
114 Supervisors															369,293	3.75
116 Early Retirement															50,000	
121 Substitutes - Licensed	2,000		2,000						2,000		68,000		98,000		284,000	
122 Substitutes - Classified															58,000	
123 Temporaries - Licensed																
124 Temporaries - Classified																
130 Additional Salary	4,124		5,155						5,952		68,923		228,115		808,823	
Total Salaries	2,083,299	41.14	2,082,084	42.93	17,998	0.50	18,452	0.50	2,252,131	43.50	3,059,258	55.08	4,236,744	69.05	5,960,410	61.39
211 PERS-Employer Contribution	83,931		50,598						69,528		20,972		96,983		363,917	
212 PERS-Pickup	117,409		108,534		1,080		5,120		124,994		156,999		243,721		290,064	
213 PERS UAL Bond	146,761		135,667		1,350		6,400		156,242		196,249		296,938		318,707	
216 OPSRP Tier III	229,921		235,320		2,766		13,117		261,507		384,477		526,667		468,937	
220 Social Security	140,418		131,877		1,377		6,306		150,148		199,028		292,807		333,228	
231 Workers Comp	7,722		7,815		415		1,957		8,765		11,639		17,410		85,240	
233 Oregon Paid Family Leave	7,235		6,739		60		275		7,763		10,236		14,994		15,931	
240 Employee Insurance	496,935		561,845		7,403		19,298		582,379		722,488		1,043,424		849,303	
245 Other Benefits															6,500	
Total Benefits	1,230,332		1,238,394		14,450		52,473		1,361,326		1,702,089		2,532,943		2,731,828	
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		8,000		5,000		5,000		10,000		11,000		28,100		60,000	
325 Electricity	17,500		32,000		10,000		11,000		37,000		115,000		90,000		33,000	
326 Heat	12,000		10,000		9,000		5,000		10,000		24,000		70,000		20,000	
327 Water & Sewage	6,000		6,500						6,000		9,300		18,000		2,500	
328 Garbage	4,000		7,000		3,000		2,000		10,500		14,000		24,000		4,200	
329 Other Property Services															43,000	
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		
351 Telephone	2,200		3,500		500		500		3,500		5,500		7,500		27,000	
353 Postage	650		1,500						1,500		2,000		4,000		9,200	
354 Advertising															14,996	
355 Printing			500						400		750		1,500		7,700	
359 Other communication services																
360 Charter School															4,651,078	
374 #VALUE!																
381 Audit															120,000	
382 Legal															50,000	
383 Architect Fees															4,000	
384 Negotiation Services															7,500	
388 Election															3,500	
390 Other General Prof. & Tech. Services			200								15,000		46,250		440,500	
Total Purchased Services	51,450		73,500		27,500		23,500		87,300		219,900		382,400		5,956,773	
410 Supplies	50,050		49,100						44,650		97,700		165,130		377,400	
411 Gasoline, Oil, Lubricants															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, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	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			
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																3,230,000
542 Replacement Equipment	3,500												1,000			50,000
550 Technology Equipment																55,000
564 Bus & Bus Improvements																300,000
Total Capital Outlay	3,500												1,000			3,635,000
640 Dues & Fees													33,200			31,600
651 Liability Insurance																11,000
653 Property Insurance																451,000
670 Taxes & License																1,000
Total Other Objects													33,200			494,600
Technology Transfer																63,000
Equipment Fund Transfer																40,000
Teen Parent Program Transfer																1,095,000
Building Fund Transfer																2,000
SMILE Transfer																
Total Transfers																1,200,000
810 Planned Reserve																70,000
820 Reserve For Next Year																4,072,865
Total Other Uses of Funds																4,142,865
Total	3,424,631	41.14	3,459,069	42.93	59,948	0.50	94,425	0.50	3,762,107	43.50	5,082,697	55.08	7,369,318	69.05	25,651,576	61.39

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024	2024-2025 Budget		
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	PROPOSED	APPROVED	ADOPTED
Resources for Federal Programs:						
Title I C - Migrant	871,364	1,333,490	1,286,912	1,389,279	1,389,279	1,389,279
Title I A	1,136,094	1,221,228	1,500,000	1,617,493	1,617,493	1,617,493
Title III ESL	39,563	45,795	30,680	25,814	25,814	25,814
ARP-HCYII	-	16,575	36,833	20,879	20,879	20,879
IDEA	11,246	744,303	797,296	810,850	810,850	810,850
EBISS	-	-	-	-	-	-
Title VI (B) Rural Education Initiative Grant	26,229	73,313	65,000	80,990	80,990	80,990
Title II (A) Quality Teachers	186,524	168,546	140,000	171,339	171,339	171,339
Title IV Student Support and Academic Grant	21,879	212,961	135,000	119,008	119,008	119,008
4500 Total Restricted Federal Revenue	2,292,899	3,816,210	3,991,721	4,235,652	4,235,652	4,235,652
Title I C - Migrant		52,773				
Title I A		(31,539)				
Title III ESL		507				
ARP-HCYII		(3,319)				
IDEA		(97,913)				
EBISS		-				
Title VI (B) Rural Education Initiative Grant		(18,343)				
Title II (A) Quality Teachers		3,439				
Title IV Student Support and Academic Grant		(101,154)				
5400 Total Beginning Fund Balance	-	(195,550)	-	-	-	-
Total Resources	2,292,899	3,620,660	3,991,721	4,235,652	4,235,652	4,235,652

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
	Requirements:							
1140 Special Education								
100 Total Salaries	-	5,496	-		-		-	
200 Total Benefits	-	5,262	-		-		-	
1250 Total Special Education	-	10,758	-	-	-	-	-	-
1250 Special Education								
100 Total Salaries	70,977	393,169	412,004	5.10	381,129	1.50	381,129	381,129
200 Total Benefits	34,848	185,155	48,546		98,126		98,126	98,126
300 Total Purchased Services	-	40,290	50,000		50,000		50,000	50,000
400 Total Supplies & Materials	2,450	111,460	203,946		198,795		198,795	198,795
600 Total Other Objects	565	16,917	55,000		55,000		55,000	55,000
1250 Total Special Education	108,840	746,990	769,496	5.10	783,050	1.50	783,050	783,050
1272 Title I								
100 Total Salaries	601,445	578,935	599,840	22.25	760,690	24.45	760,690	760,690
200 Total Benefits	385,398	297,819	297,464		491,679		491,679	491,679
300 Total Purchased Services	19,424	27,481	16,000		1,500		1,500	1,500
400 Total Supplies & Materials	7,016	27,428	82,000		65,000		65,000	65,000
500 Total Capital Outlay	-	-	-		-		-	-
600 Total Other Objects	9,457	69,302	95,000		95,000		95,000	95,000
1272 Total Title I	1,022,740	1,000,965	1,090,303	22.25	1,413,868	24.45	1,413,868	1,413,868
1288 Charter School								
300 Total Purchased Services	61,986	67,459	110,000		-		-	-
1288 Total Charter School	61,986	67,459	110,000		-		-	-
1291 English Second Language								
100 Total Salaries		24,449	40,575	1.00	-		-	-
200 Total Benefits		13,618	30,758		-		-	-
300 Total Purchased Services	18,952	-	-		-		-	-
400 Total Supplies & Materials	98	23	-		-		-	-
600 Total Other Objects	268	827	-		-		-	-
1291 Total English Second Language	19,318	38,916	71,333	1.00	-		-	-
1293 Migrant Education								
100 Total Salaries	57,149	80,359	66,586	1.00	198,785	0.50	198,785	198,785
200 Total Benefits	34,335	40,997	31,142		129,736		129,736	129,736
300 Total Purchased Services	65,525	243,741	108,273		82,500		82,500	82,500
400 Total Supplies & Materials	17,510	33,923	90,156		122,000		122,000	122,000
600 Total Other Objects	7,460	54,851	40,272		2,772		2,772	2,772
1293 Total Migrant Education	181,980	453,871	336,429	1.00	535,793	0.50	535,793	535,793

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1400 Summer School Programs								
100 Total Salaries	172,850	252,902	239,999		267,074		267,074	267,074
200 Total Benefits	43,633	75,580	59,731		69,564		69,564	69,564
300 Total Purchased Services	7,230	73,907	22,000		22,000		22,000	22,000
400 Total Supplies & Materials	42,687	32,315	232,198		88,041		88,041	88,041
600 Total Other Objects	10,517	20,986	26,580		22,500		22,500	22,500
1400 Total Summer School Programs	276,917	455,690	580,508		469,179		469,179	469,179
1410 Intermediate Summer School								
400 Total Supplies & Materials	-	1,362	-		-		-	-
600 Total Other Objects	-	332	-		-		-	-
1288 Total Charter School	-	1,694	-		-		-	-
1000 Total Instruction	1,671,780	2,776,342	2,958,069	29.35	3,201,890	26.45	3,201,890	3,201,890
2110 Social Services								
100 Total Salaries	98,959	120,811	122,805	2.80	78,677	1.80	78,677	78,677
200 Total Benefits	44,509	57,972	50,955		45,514		45,514	45,514
300 Total Purchased Services	767	11,406	17,530		15,000		15,000	15,000
400 Total Supplies & Materials	10,730	19,420	37,833		11,879		11,879	11,879
600 Total Other Objects	-	843	-		-		-	-
2110 Total Social Services	154,965	210,452	229,123	2.80	151,070	1.80	151,070	151,070
2117 Identification & Recruitment								
100 Total Salaries	95,409	73,004	65,725	1.20	227,363	5.40	227,363	227,363
200 Total Benefits	65,353	45,300	53,624		49,162		49,162	49,162
300 Total Purchased Services	2,454	3,058	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	-	-	-		40,000		40,000	40,000
2117 Total Identification & Recruitment	163,217	121,362	119,349	1.20	316,524	5.40	316,524	316,524
2120 Guidance Services								
100 Total Salaries	-	-	-		-		-	-
200 Total Benefits	-	-	-		-		-	-
300 Total Purchased Services	572	625	1,500		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
2120 Total Guidance Services	572	625	1,500		-		-	-
2122 Counseling								
100 Total Salaries	63,845	58,539	58,577	1.50	16,628	0.50	16,628	16,628
200 Total Benefits	32,382	28,451	22,294		14,930		14,930	14,930
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	838	1,539	-		7,000		7,000	7,000
2122 Total Counseling	97,066	88,530	80,871	1.50	38,557	0.50	38,557	38,557
2190 Student Support Services								
100 Total Salaries	54,046	61,398	64,851	0.50	66,790	0.50	66,790	66,790
200 Total Benefits	26,965	30,202	26,453		13,984		13,984	13,984

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
300 Total Purchased Services	400	10,206	27,300		27,300		27,300	27,300
400 Total Supplies & Materials	4,585	5,934	12,000		32,000		32,000	32,000
500 Total Capital Outlay	-	-	-		-		-	-
600 Total Other Objects	-	-	-		-		-	-
2190 Total Student Support Services	85,996	107,739	130,603	0.50	140,075	0.50	140,075	140,075
2213 Curriculum Development								
100 Total Salaries		8,015	8,255	0.10	8,670	0.10	8,670	8,670
200 Total Benefits		4,360	3,133		4,943		4,943	4,943
300 Total Purchased Services		-	-		-		-	-
400 Total Supplies & Materials		-	-		-		-	-
600 Total Other Objects		1,783	-		-		-	-
2213 Total Curriculum Development		14,158	11,388	0.10	13,613	0.10	13,613	13,613
2219 Improvement of Instruction Services								
100 Total Salaries	67,795	81,109	71,575	1.00	-		-	-
200 Total Benefits	40,517	46,110	29,482		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	922	-	-		7,000		7,000	7,000
2219 Total Impr. of Instr. Services	109,233	127,218	101,056	1.00	7,000		7,000	7,000
2230 Assessment & Testing								
100 Total Salaries	294	-	-		-		-	-
200 Total Benefits	24	-	-		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	-	-	-		-		-	-
2230 Total Health Services	317	-	-		-		-	-
2240 Instructional Staff Development								
100 Total Salaries	32,264	42,116	22,394	0.20	57,971	1.00	57,971	57,971
200 Total Benefits	13,271	16,041	9,132		46,457		46,457	46,457
300 Total Purchased Services	36,653	74,423	39,021		-		-	-
400 Total Supplies & Materials	1,319	-	14,113		63,911		63,911	63,911
600 Total Other Objects	2,516	8,100	4,897		3,000		3,000	3,000
2240 Total Instructional Staff Development	86,023	140,679	89,557	0.20	171,339	1.00	171,339	171,339
2630 Parent Center Coordinator								
100 Total Salaries	1,671	111	-		-		-	-
200 Total Benefits	598	39	-		-		-	-
300 Total Purchased Services	142	-	-		-		-	-
400 Total Supplies & Materials	3,721	407	-		-		-	-
2630 Total Parent Center Coordinator	6,133	557						
2660 Technology								
100 Total Salaries	55,472	58,355	64,741	1.00	68,849	1.00	68,849	68,849
200 Total Benefits	33,990	35,355	40,188		42,592		42,592	42,592
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	-	6,119	4,570		-		-	-
2660 Total Technology	89,462	99,830	109,498	1.00	111,441	1.00	111,441	111,441
2000 Total Support Services	792,984	911,150	872,946	8.30	949,619	10.30	949,619	949,619

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3300 Building Services								
100 Total Salaries	-	55,048	-		26,616	0.50	26,616	26,616
200 Total Benefits	-	22,352	-		26,818		26,818	26,818
300 Total Purchased Services	-	24,009	-		-		-	-
400 Total Supplies & Materials	-	21,100	-		30,709		30,709	30,709
3370 Total Non Public School Services	-	122,509	-		84,142	0.50	84,142	84,142
3370 Non Public School Student Services								
100 Total Salaries	22,406	-	51,061	1.20	-		-	-
200 Total Benefits	10,886	-	21,766		-		-	-
300 Total Purchased Services	1,592	-	19,250		-		-	-
400 Total Supplies & Materials	12,816	-	68,630		-		-	-
3370 Total Non Public School Services	47,700	-	160,706	1.20	-		-	-
3000 Total Enterprise & Community Serv.	47,700	122,509	160,706	1.20	84,142	0.50	84,142	84,142
Total Requirements	2,512,464	3,810,001	3,991,721	38.85	4,235,652	37.25	4,235,652	4,235,652

State and Local Grants
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Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024	2024-2025 Budget		
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	PROPOSED	APPROVED	ADOPTED
Resources for State Programs:						
1920 Donations						
Family Services	1,000	-	-	1,000	1,000	1,000
1920 Total Donations	1,000	-	-	1,000	1,000	1,000
1990 Miscellaneous						
High School Success	-	(15,019)	-	-	-	-
OSBA Scholarship		150	-	-	-	-
Aiken PBIS	7,101	9,055	3,000	3,000	3,000	3,000
1990 Total Miscellaneous	7,101	(5,814)	3,000	3,000	3,000	3,000
3299 Restricted State Grants						
SMILE	7,300	4,152	7,000	10,000	10,000	10,000
CTE State Grants	762	68,422	48,400	42,600	42,600	42,600
Education Staff Retention and Recruitment		316,746	-	-	-	-
High School Success	283,568	999,275	889,371	638,328	638,328	638,328
Outdoor School Grant	-	85,348	140,000	145,000	145,000	145,000
Student Investment Account	1,958,876	2,057,301	2,029,167	3,294,892	3,294,892	3,294,892
Latinx		169,175	190,373	-	-	-
Early Childhood Equity Fund	80,452	81,993	81,701	83,000	83,000	83,000
State Summer School Grant	475,465	247,212	475,000	550,000	550,000	550,000
JumpStart Summer	3,494	-	85,959	-	-	-
Seismic Rehabilitation Grant	-	-	2,492,630	2,492,630	2,492,630	2,492,630
Early Literacy Grant	-	-	-	191,761	191,761	191,761
Added Grant Fund	-	-	-	250,000	250,000	250,000
3299 Total Restricted State Grants	2,809,918	4,029,625	6,439,600	7,698,211	7,698,211	7,698,211
4500 Restricted Federal Rev through State						
JumpStart Summer	-	101,977	-	150,000	150,000	150,000
4500 Total Restricted Federal Rev through State	1,000	101,977	-	150,000	150,000	150,000
5200 Transfers In						
SMILE	-	2,000	2,000	7,800	7,800	7,800
5200 Total Transfers In	-	2,000	2,000	7,800	7,800	7,800
5400 Beginning Fund Balance						
Student Investment Account	155,425	1,000,676	-	-	-	-
Family Services	586	1,248	1,125	2,334	2,334	2,334
ASPIRE	8,417	8,417	8,417	8,417	8,417	8,417

State and Local Grants
Resources

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024	2024-2025 Budget		
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	PROPOSED	APPROVED	ADOPTED
SMILE	6,798	5,754	-	1,900	1,900	1,900
Oregon RTI	18,021	18,021	2,868	4,422	4,422	4,422
ESSER Summer School Grant	-	-	-	-	-	-
High School Success	-	16,286	-	-	-	-
Aiken PBIS	2,227	(1,034)	4,000	4,000	4,000	4,000
CTE State Grants	-	(20,356)	-	-	-	-
NW Health Foundation	3,953	3,953	4,000	3,953	3,953	3,953
OSBA Scholarship	6,000	6,000	6,000	6,150	6,150	6,150
Early Childhood Equity Fund		13,732		-	-	-
State Summer School Grant		(9,506)		-	-	-
Outdoor School Grant		(84,651)		-	-	-
JumpStart Summer		2,394		-	-	-
5400 Total Beginning Fund Balance	201,577	960,933	26,410	31,176	31,176	31,176
Total Resources	3,019,596	5,088,720	6,471,011	7,891,187	7,891,187	7,891,187

**State and Local Grants
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**Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Elementary Instruction								
100 Total Salaries	271,760	206,166	204,108	3.97	208,391	3.97	208,391	208,391
200 Total Benefits	112,549	105,023	75,537		113,240		113,240	113,240
300 Total Purchased Services	68,319	74,140	74,757		86,607		86,607	86,607
400 Total Supplies & Materials	217,600	104,744	94,850		218,000		218,000	218,000
600 Total Other Objects	-	-	-		-		-	-
1111 Total Elementary Instruction	670,227	490,072	449,252	3.97	626,239	3.97	626,239	626,239
1121 Middle School Instruction								
100 Total Salaries	-	-	-		-		-	-
200 Total Benefits	-	-	-		-		-	-
300 Total Purchased Services	12,500	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	-	-	-		-		-	-
1121 Total Middle School Instruction	12,500	-	-	-	-	0.00	-	-
1131 High School Instruction								
100 Total Salaries	72,499	189,654	15,553	1.00	132,865	2.00	132,865	132,865
200 Total Benefits	40,618	48,436	21,262		84,035		84,035	84,035
300 Total Purchased Services	127,296	7,011	17,717		17,867		17,867	17,867
400 Total Supplies & Materials	42,896	44,355	45,100		39,300		39,300	39,300
600 Total Other Objects	2,315	1,449	-		-		-	-
1131 Total High School Instruction	285,624	290,904	99,632	1.00	274,066	2.00	274,066	274,066
1132 High School Extracurricular								
100 Total Salaries	35,459	-	-		2,488	0.00	2,488	2,488
200 Total Benefits	24,980	-	-		920		920	920
300 Total Purchased Services	1,116	-	-		-		-	-
400 Total Supplies & Materials	5,164	477	42,473		42,473		42,473	42,473
600 Total Other Objects	-	-	-		-		-	-
1132 Total High School Extracurricular	66,719	477	42,473		45,880		45,880	45,880
1140 Pre-Kindergarten Programs								
100 Total Salaries	-	42,792	47,520	1.00	48,762	1.00	48,762	48,762
200 Total Benefits	-	26,981	33,394		33,452		33,452	33,452
300 Total Purchased Services	-	4,678	-		-		-	-
400 Total Supplies & Materials	-	2,529	-		-		-	-

**State and Local Grants
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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
600 Total Other Objects	-	6,072	786		786		786	786
1140 Total Pre-Kindergarten Programs	-	83,053	81,701	1.00	83,000	1.00	83,000	83,000
1210 Talented and Gifted Programs								
100 Total Salaries	2,708	72,303	74,291	1.00	76,334	1.00	76,334	76,334
200 Total Benefits	670	40,481	43,554		45,500		45,500	45,500
300 Total Purchased Services	-	572	1,300		1,300		1,300	1,300
400 Total Supplies & Materials	-	3,420	3,000		3,000		3,000	3,000
600 Total Other Objects	-	102,597	-		-		-	-
1210 Total Talented and Gifted Programs	3,378	219,373	122,145	1.00	126,134	1.00	126,134	126,134
1293 Migrant Education								
100 Total Salaries	931	-	-		-		-	-
200 Total Benefits	315	-	-		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
1293 Total Migrant Education	1,246	-	-		-		-	-
1299 Other Programs								
100 Total Salaries	5,950	5,548	6,796		13,322	0.00	13,322	13,322
200 Total Benefits	2,393	1,733	1,304		4,378		4,378	4,378
300 Total Purchased Services	-	428	-		-		-	-
400 Total Supplies & Materials	3,694	7,517	56,900		38,000		38,000	38,000
1299 Total Other Programs	12,037	15,226	65,000		55,700		55,700	55,700
1400 Summer School Programs								
100 Total Salaries	198,156	172,553	78,430		222,721	0.00	222,721	222,721
200 Total Benefits	44,014	37,207	19,936		42,642		42,642	42,642
300 Total Purchased Services	52,018	1,645	-		-		-	-
400 Total Supplies & Materials	89,148	34,247	429,593		401,637		401,637	401,637
500 Total Capital Outlay	82,654	44,476	-		-		-	-
600 Total Other Objects	18,834	-	33,000		33,000		33,000	33,000
1400 Total Summer School Programs	484,824	290,127	560,959		700,000		700,000	700,000
1000 Total Instruction	1,536,555	1,389,231	1,421,162	6.97	1,911,019	7.97	1,911,019	1,911,019

**State and Local Grants
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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
100 Total Salaries	48,177	-			-		-	-
200 Total Benefits	29,635	-			-		-	-
300 Total Purchased Services	1,408	276			-		-	-
400 Total Supplies & Materials	30	2,116	7,500		7,500		7,500	7,500
600 Total Other Objects		-			-		-	-
2110 Total Social Services	79,249	2,392	7,500	0.00	7,500	0.00	7,500	7,500
2112 Attendance Services								
100 Total Salaries		-			-		-	-
200 Total Benefits		-			-		-	-
300 Total Purchased Services	18,800	-			-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects		-			-		-	-
2112 Total Attendance Services	18,800	-	-	0.00	-	0.00	-	-
2115 Student Safety								
100 Total Salaries		61,761	63,613	1.00	75,821	1.00	75,821	75,821
200 Total Benefits		37,336	39,508		47,592		47,592	47,592
300 Total Purchased Services		-			-		-	-
400 Total Supplies & Materials	-	34,237	25,000		50,000		50,000	50,000
600 Total Other Objects		-			-		-	-
2115 Total Student Safety	-	133,334	128,121	1.00	173,413	1.00	173,413	173,413
2119 Other Attendance Services								
100 Total Salaries		-			-	0.00	-	-
200 Total Benefits		-			-		-	-
300 Total Purchased Services	2,008	-			-		-	-
400 Total Supplies & Materials	-	22,367	26,500		2,000		2,000	2,000
600 Total Other Objects		-			-		-	-
2119 Total Other Attendance Services	2,008	22,367	26,500	0.00	2,000	0.00	2,000	2,000
2120 Guidance Services								
100 Total Salaries		40,928	40,639	1.00	-	1.00	-	-
200 Total Benefits		27,165	15,423		-		-	-
300 Total Purchased Services		-			-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-

**State and Local Grants
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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
600 Total Other Objects		-			-		-	-
2120 Total Guidance Services	-	68,093	56,062	1.00	-	1.00	-	-
2122 Counseling								
100 Total Salaries	24,155	36,067	37,149	0.45	39,013	0.45	39,013	39,013
200 Total Benefits	12,224	19,622	14,098		22,241		22,241	22,241
300 Total Purchased Services		338,313			-		-	-
400 Total Supplies & Materials	11,762	-	-		-		-	-
600 Total Other Objects	11,292	74,770			-		-	-
2122 Total Counseling	59,432	468,772	51,247	0.45	61,255	0.45	61,255	61,255
2130 Health Services								
600 Total Other Objects	-	-	102,597		122,245		122,245	122,245
2130 Total Health Services	-	-	102,597	-	122,245		122,245	122,245
2134 Health Services								
100 Total Salaries	71,500	73,645	75,854	1.00	78,130	1.00	78,130	78,130
200 Total Benefits	40,855	41,686	44,501		48,402		48,402	48,402
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	-		-		-	-
600 Total Other Objects	-	-	-		-		-	-
2134 Total Health Services	112,355	115,331	120,355	1.00	126,532	1.00	126,532	126,532
2190 Service Direction, Student Support Services								
100 Total Salaries	-	293,353	333,126	5.25	168,530	2.74	168,530	168,530
200 Total Benefits	-	141,322	157,253		99,288		99,288	99,288
300 Total Purchased Services	-	94,050	150,826		130,826		130,826	130,826
400 Total Supplies & Materials	-	144,561	111,000		282,000		282,000	282,000
600 Total Other Objects	-	-	-		-		-	-
2190 Total Service Direction, Student Suppo	-	673,286	752,205	5.25	680,644	2.74	680,644	680,644
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
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	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	3,507	35,705	57,213		2,868		2,868	2,868
400 Total Supplies & Materials	-	4,723	5,750		1,554		1,554	1,554
600 Total Other Objects	-	-	-		-		-	-
2240 Total Instructional Staff Development	3,507	354,203	62,963		4,422		4,422	4,422
2410 Office of the Principal Services								
100 Total Salaries	36,851	-	-		105,255	1.00	105,255	105,255
200 Total Benefits	18,502	13	-		53,940		53,940	53,940
300 Total Purchased Services	-	-	-		20,000		20,000	20,000
400 Total Supplies & Materials	17,132	8,794	4,000		48,553		48,553	48,553
600 Total Other Objects	-	-	-		9,500		9,500	9,500
2240 Total Office of the Principal Services	72,484	8,807	4,000	-	237,247	1.00	237,247	237,247
2490 Other Support Services								
600 Total Other Objects	-	43,797	10,216		25,533		25,533	25,533
2490 Total Other Support Services	-	43,797	10,216		25,533		25,533	25,533
2542 Care & Upkeep of Building								
100 Total Salaries	4,000	1,150	-		-	0.00	-	-
200 Total Benefits	399	115	-		-		-	-
400 Total Supplies & Materials	-	-	4,000		3,953		3,953	3,953
500 Total Capital Outlay	55,814	271,391	-		-		-	-
2542 Total Care & Upkeep of Building	60,212	272,655	4,000		3,953		3,953	3,953
2550 Student Transportation								
300 Total Purchased Services	-	7,348	35,000		-		-	-
2550 Total Student Transportation	-	7,348	35,000		-		-	-
2626 Grant Writing								
100 Total Salaries	-	30,248	31,743	0.25	98,086	0.75	98,086	98,086
200 Total Benefits	-	11,170	13,471		38,066		38,066	38,066
400 Total Supplies & Materials	-	-	-		-		-	-

**State and Local Grants
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**Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
500 Total Capital Outlay		-			-		-	-
2626 Total Grant Writing	-	41,417	45,214	0.25	136,152	0.75	136,152	136,152
2630 Information Services								
100 Total Salaries		-			-	0.00	-	-
200 Total Benefits		-			-		-	-
300 Total Purchased Services	338	226	-		-		-	-
400 Total Supplies & Materials		-	1,125		3,334		3,334	3,334
500 Total Capital Outlay		-	-		-		-	-
2630 Total Information Services	338	226	1,125		3,334		3,334	3,334
2660 Technology								
100 Total Salaries	59,586	66,762	68,498	1.00	111,300	1.50	111,300	111,300
200 Total Benefits	33,430	38,821	41,355		68,218		68,218	68,218
300 Total Purchased Services		-			-		-	-
400 Total Supplies & Materials	20,554	238,567	203,400		-		-	-
2660 Total Technology	113,569	344,150	313,253	1.00	179,517	1.50	179,517	179,517
2000 Total Support Services	521,955	2,556,893	1,720,358	9.95	1,763,748	9.44	1,763,748	1,763,748

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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3300 Building Services								
300 Total Purchased Services	-	23,632	2,492,630		300,000		300,000	300,000
500 Total Capital Outlay	-	-	-		2,192,630		2,192,630	2,192,630
3300 Total Building Services	-	23,632	2,492,630	-	2,492,630	0.00	2,492,630	2,492,630
3000 Total Enterprise & Community Serv.		23,632	2,492,630		2,492,630		2,492,630	2,492,630
4150 Bldg Acquisition, Construction, IMP								
300 Total Purchased Services	-	97,760	2,492,630		830,861		830,861	830,861
400 Total Supplies & Materials	-	87,169	-		892,930		892,930	892,930
3300 Total Building Services	-	184,929	2,492,630	-	1,723,791	0.00	1,723,791	1,723,791
4000 Total Building Acquisition		184,929	836,861		1,723,791		1,723,791	1,723,791
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	2,058,510	4,154,685	6,471,011	16.92	7,891,187	17.41	7,891,187	7,891,187

201 Nutrition Services

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	2,245	4,584	12,000		12,000		12,000	12,000
1990 Misc Revenue	5,433		10,000		10,000		10,000	10,000
3102 State School Fund - School Lunch	17,654	15,137	15,000		17,500		17,500	17,500
3299 Restricted State Grant	39,221	48,068	15,000		15,000		15,000	15,000
4500 Restricted Federal Revenue	2,115,505	2,188,991	1,800,000		2,000,000		2,000,000	2,000,000
4900 Commodity Revenue		151,790	140,000		140,000		140,000	140,000
5300 Compensation for Loss of Assets		7,470	-		10,000		10,000	10,000
5400 Cash on Hand	1,649,852	2,278,954	1,500,000		1,500,000		1,500,000	1,500,000
Total Resources	3,829,910	4,694,995	3,492,000		3,704,500		3,704,500	3,704,500
Requirements:								
2190 Student Support Services								
100 Total Salaries		2,500	3,000		-		-	
200 Total Benefits		978	1,150		-		-	
2190 Total Student Support Services		3,478	4,150					
2542 Care & Upkeep of Buildings								
100 Total Salaries	6,000.00	5,700	6,000		20,000	-	20,000	20,000
200 Total Benefits	598.37	564	650		1,950		1,950	1,950
2190 Total Student Support Services	6,598	6,264	6,650		21,950		21,950	21,950
2000 Total Support Services	6,598	9,741	10,800		21,950		21,950	21,950
3110 Food Services Director								
100 Total Salaries	120,034	129,014	132,637	2.00	136,430	2.00	136,430	136,430
200 Total Benefits	60,469	64,295	69,446		72,729		72,729	72,729
300 Total Purchased Services	4,675	2,591	6,700		6,700		6,700	6,700
600 Total Other Objects	-	70	1,500		1,500		1,500	1,500
3110 Total Food Services Director	185,179	195,970	210,283	2.00	217,359	2.00	217,359	217,359
3120 Food Preparation								
100 Total Salaries	381,008	438,536	448,657	18.38	453,835	17.53	453,835	453,835
200 Total Benefits	260,109	307,485	319,467		374,280		374,280	374,280
300 Total Purchased Services	24,388	16,976	61,000		66,000		66,000	66,000
400 Total Supplies & Materials	599,908	850,349	1,046,371		1,114,000		1,114,000	1,114,000
500 Total Capital Outlay		405,730	900,000		1,260,956		1,260,956	1,260,956
600 Total Other Objects	14,400		90,000		90,000		90,000	90,000
3120 Total Food Preparation	1,279,814	2,019,076	2,865,495	18.38	3,359,072	17.53	3,359,072	3,359,072
3130 Food Delivery								
100 Total Salaries	52,708	58,324	59,919	1.50	61,587	1.50	61,587	61,587
200 Total Benefits	25,165	31,499	36,503		35,532		35,532	35,532
300 Total Purchased Services	1,494	6,875	5,000		5,000		5,000	5,000
400 Total Supplies & Materials			4,000		4,000		4,000	4,000
500 Total Capital Outlay	-		-		-		-	-
3130 Total Food Delivery	79,367	96,698	105,422	1.50	106,119	1.50	106,119	106,119
3000 Total Enterprise & Community Serv.	1,544,359	2,311,743	3,181,200	21.88	3,682,550	21.03	3,682,550	3,682,550
7000 Unappropriated Ending Fund Balance	2,285,552	2,383,252	300,000		-		-	
Total Requirements	3,829,910	4,694,995	3,492,000	21.88	3,704,500	21.03	3,704,500	3,704,500

202 Student Body Accounts

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1730 Student Membership Dues and Fees					-			
1740 Dues & Fees					-		-	-
1760 Club Fund Raising		137,244	325,000		285,000		285,000	285,000
1990 Miscellaneous Revenue		(4,282)			-			
5400 Cash on Hand	212,149	216,431	140,000		215,000		215,000	215,000
Total Resources	212,149	349,393	465,000		500,000		500,000	500,000
Requirements:								
1299 Special Programs								
300 Total Purchased Services	-	-	11,000		10,000		10,000	10,000
400 Total Supplies & Materials		132,674	314,000		350,000		350,000	350,000
1299 Total Special Programs		132,674	325,000		360,000		360,000	360,000
1000 Total Instructional Services		132,674	325,000		360,000		360,000	360,000
7000 Unappropriated Ending Fund Balance	212,149	216,719	140,000		140,000		140,000	140,000
Total Requirements	212,149	349,393	465,000		500,000		500,000	500,000

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1730 Student Membership Dues and Fees		-			-		-	0
1990 Miscellaneous Revenue	79,150	-			-		-	-
4202 Federal Medicaid Reimbursement	196,691	1,137,953	1,500,000		400,000		400,000	400,000
5400 Cash on Hand	496,467	175,937	350,000		750,000		750,000	750,000
Total Resources	772,308	1,313,890	1,850,000		1,150,000		1,150,000	1,150,000
Requirements:								
1250 Special Education								
100 Total Salaries		5,000			30,000	-	30,000	30,000
200 Total Benefits		398			20,000		20,000	20,000
400 Total Supplies & Materials		2,180	7,140		372,690		372,690	372,690
1250 Total Special Education		7,578	7,140		422,690		422,690	422,690
1000 Total Instructional Services		7,578	7,140		422,690		422,690	422,690
2122 Counseling								
100 Total Salaries		26,776	20,041	1.00	82,895	1.45	82,895	82,895
200 Total Benefits		18,021	22,966		56,003		56,003	56,003
300 Total Purchased Services		-	-		-		-	-
2190 Total Student Support Services		44,797	43,007	1.00	138,898	1.45	138,898	138,898
2190 Student Support Services								
100 Total Salaries	6,473	-			-		-	-
200 Total Benefits	2,335	-			-		-	-
300 Total Purchased Services	12,592	277,914	34,853		34,853		34,853	34,853
410 Supplies	-	-			-		-	-
420 Textbooks	-	-			-		-	-
460 Non-Consumable Supplies	-	-			-		-	-
400 Total Supplies & Materials	1,489	14,473	15,000		15,000		15,000	15,000
542 Replacement Equipment	-	-			-		-	-
500 Total Capital Outlay	-	-			-		-	-
2190 Total Student Support Services	22,889	292,387	49,853		49,853		49,853	49,853
2542 Care & Upkeep of Buildings								
300 Total Purchased Services	16,139	63,496	450,000		450,000		450,000	450,000
400 Total Supplies & Materials	5,662	-			-		-	-
2542 Total Instructional Staff Development	21,801	63,496	450,000		450,000		450,000	450,000
2000 Total Support Services	44,691	400,679	542,860	1.00	638,751	1.45	638,751	638,751
7000 Unappropriated Ending Fund Balance	727,617	905,633	1,300,000		88,559		88,559	88,559
Total Requirements	772,308	1,313,890	1,850,000	1.00	1,150,000	1.45	1,150,000	1,150,000

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	1,128,811	1,172,589	1,221,212		1,250,000		1,250,000	1,250,000
1112 Delinquent Taxes	55,910	26,349	35,000		35,000		35,000	35,000
1113 County Land Sales	1,897	2,330			-		-	-
1190 Penlties and Interest on Taxes	76	-			-		-	-
1510 Interest on Investments	66,531	336,193	90,000		400,000		400,000	400,000
1990 Miscellaneous Revenue		84,255			-		-	-
2199 Other Intermediate Sources	2,919	-			-		-	-
4500 Restricted Federal Revenue	919,378	929,839	910,000		910,000		910,000	910,000
5400 Cash on Hand	11,503,446	12,518,561	12,750,000		15,000,000		15,000,000	15,000,000
Total Resources	13,678,968	15,070,116	15,006,212		17,595,000		17,595,000	17,595,000
Requirements:								
5110 Debt Service								
610 Bond Principal	-	-			-		-	-
621 Interest, Excl. Bus and Bus Improve	1,033,038	1,033,040	1,033,040		-		-	-
600 Total Other Objects		-			1,033,040		1,033,040	1,033,040
5110 Total Debt Service	1,033,038	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
5000 Total Other Uses	1,033,038	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
7000 Unappropriated Ending Fund Balance	12,645,930	14,037,076	13,973,157		16,561,960		16,561,960	16,561,960
Total Requirements	13,678,968	15,070,116	15,006,212		17,595,000		17,595,000	17,595,000

301 Pension Bond/Debt Service

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	3,253	18,930	8,000		20,000		20,000	20,000
1970 Services Provided Other Funds	1,078,104	1,124,499	1,174,883		1,222,378		1,222,378	1,222,378
1990 Miscellaneous Revenue		34			-		-	-
5200 Transfers In		-			-		-	-
5400 Cash on Hand	869,016	870,715			-		-	-
Total Resources	1,950,373	2,014,178	1,182,883		1,242,378		1,242,378	1,242,378
Requirements:								
2649 Other Staff Services								
300 Total Purchased Services	2,917	1	100		100		100	100
2649 Total Other Staff Services	2,917	1	100		100		100	100
2000 Total Support Services	2,917	1	100		100		100	100
5110 Debt Service								
610 Bond Principal	720,000	810,000	910,000		-		-	-
621 Interest, Excluding Bus and Bus Improve	356,708	317,252	272,783		-		-	-
600 Total Other Objects		-			1,242,278		1,242,278	1,242,278
5110 Total Debt Service	1,076,708	1,127,252	1,182,783		1,242,278		1,242,278	1,242,278
5000 Total Other Uses	1,076,708	1,127,252	1,182,783		1,242,278		1,242,278	1,242,278
7000 Unappropriated Ending Fund Balance	870,749	886,926	-		-		-	-
Total Requirements	1,950,373	2,014,178	1,182,883		1,242,378		1,242,378	1,242,378

420 Building Improvement
Reserve fund per ORS 294.346

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
5200 Transfers In		3,100,000	1,095,000		1,250,000		1,250,000	1,250,000
5400 Cash on Hand	1,376,582	1,231,684	3,205,000		4,000,000		4,000,000	4,000,000
Total Resources	1,376,582	4,331,684	4,300,000		5,250,000		5,250,000	5,250,000
Requirements:								
4150 Bldg Acquisition, Construction, Imp								
300 Purchased Services	27,195	11,578	350,000		350,000		350,000	350,000
500 Capital Outlay	117,704	62,195	3,950,000		4,900,000		4,900,000	4,900,000
4150 Total Bldg Acq., Const., & Imp	144,899	73,773	4,300,000		5,250,000		5,250,000	5,250,000
4000 Total Facilities Acq. & Const.	144,899	73,773	4,300,000		5,250,000		5,250,000	5,250,000
7000 Unappropriated Ending Fund Balance	1,231,684	4,257,910	-		-			
Total Requirements	1,376,582	4,331,684	4,300,000		5,250,000		5,250,000	5,250,000

430 Equipment Replacement
Reserve fund per ORS 294.346

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Misc Revenue	11,588	323	-		-		-	-
5200 Transfers In		80,000	40,000		40,000		40,000	40,000
5400 Cash on Hand	80,995	65,640	255,000		255,000		255,000	255,000
Total Resources	92,583	145,963	295,000		295,000		295,000	295,000
Requirements:								
2542 Care & Upkeep of Buildings								
500 Capital Outlay	26,943	76,355	295,000		295,000		295,000	295,000
2542 Total Care & Upkeep of Buildings	26,943	76,355	295,000		295,000		295,000	295,000
2000 Support Services	26,943	76,355	295,000		295,000		295,000	295,000
7000 Unappropriated Ending Fund Balance	65,640	69,608	-		-		-	-
Total Requirements	92,583	145,963	295,000		295,000		295,000	295,000

440 Technology
Reserve fund per ORS 294.346

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	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	54,324	41,336	-		25,000		25,000	25,000
Total Resources	54,324	144,711	63,000		88,000		88,000	88,000
Requirements:								
2660 Technology								
500 Capital Outlay		45,586	63,000		88,000		88,000	88,000
2660 Total Technology		45,586	63,000		88,000		88,000	88,000
2000 Total Support Services		45,586	63,000		88,000		88,000	88,000
7000 Unappropriated Ending Fund Balance	41,336	99,125	-		-		-	-
Total Requirements	54,324	144,711	63,000		88,000		88,000	88,000

450 Chromebooks
Reserve fund per ORS 294.346

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenues		-	10,000		10,000		10,000	10,000
5200 Transfers In	-	-	-		-			
5400 Cash on Hand	10,400	21,911	20,000		22,000		22,000	22,000
Total Resources	10,400	21,911	30,000		32,000		32,000	32,000
Requirements:								
2660 Technology								
400 Supplies & Materials	-	-	30,000		32,000		32,000	32,000
2660 Total Technology	-	-	30,000		32,000		32,000	32,000
2000 Total Support Services	-	-	30,000		32,000		32,000	32,000
7000 Unappropriated Ending Fund Balance	10,400	21,911	-		-		-	-
Total Requirements	10,400	21,911	30,000		32,000		32,000	32,000

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	33,428	54,503	100,000		100,000		100,000	100,000
5400 Cash on Hand	9,913	12,330			20,000		20,000	20,000
Total Resources	43,341	66,833	100,000		120,000		120,000	120,000
Requirements:								
1292 Teen Parent Programs								
100 Total Salaries	22,506	25,769	49,200	1.80	48,639	2.27	48,639	48,639
200 Total Benefits	8,055	7,554	34,228		35,893		35,893	35,893
400 Total Supplies & Materials	450	1,876	4,572		10,468		10,468	10,468
1292 Total Teen Parent Programs	31,011	35,199	88,000	1.80	95,000	2.27	95,000	95,000
1000 Total Instructional Services	31,011	35,199	88,000	1.80	95,000	2.27	95,000	95,000
2190 Student Support Services								
300 Total Purchased Services		12,000	12,000		25,000		25,000	25,000
2190 Student Support Services	-	12,000	12,000		25,000		25,000	25,000
2000 Total Support Services	-	12,000	12,000		25,000	0.00	25,000	25,000
7000 Unappropriated Ending Fund Balance	12,330	19,634	-		-		-	-
Total Requirements	43,341	66,833	100,000	1.80	120,000	2.27	120,000	120,000

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donation	-	16,500	10,000		10,000		10,000	10,000
5400 Cash on Hand	-	-	-		-		-	-
Total Resources	-	16,500	10,000		10,000		10,000	10,000
Requirements:								
1284 After School Program								
300 Purchased Services		910	-		-		-	-
400 Supplies & Materials	-	9,514	10,000		10,000		10,000	10,000
1284 Total After School Program	-	10,424	10,000		10,000		10,000	10,000
2000 Total Student Services	-	10,424	10,000		10,000		10,000	10,000
7000 Unappropriated Ending Fund Balance	-	6,076	-		-		-	-
Total Requirements	-	16,500	10,000		10,000		10,000	10,000

601 Internal Service Fund Unemployment

Budget Detail Sheet
JULY 1, 2024 TO JUNE 30, 2025

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2023-2024		2024-2025 Budget			
	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments		(1,382)			-			
1990 Miscellaneous Revenue		3,810			-			
5400 Cash on Hand	373,567	364,462	375,000		375,000		375,000	375,000
Total Resources	373,567	366,890	375,000		375,000		375,000	375,000
Requirements:								
2649 Other Staff Services								
200 Unemployment	5,295	5,327	375,000		375,000		375,000	375,000
2649 Total Other Staff Services	5,295	5,327	375,000		375,000		375,000	375,000
2000 Total Support Services	5,295	5,327	375,000		375,000		375,000	375,000
7000 Unappropriated Ending Fund Balance	368,272	361,562						
Total Requirements	373,567	366,890	375,000		375,000		375,000	375,000