



**SOUTH UMPQUA**  
**SCHOOL DISTRICT**  
Unlocking Unlimited Potential in Every Student

**PROPOSED**  
**BUDGET**  
**DOCUMENT**  
**2026-27**

2026-27  
PROPOSED BUDGET

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**South Umpqua School District  
Budget Message  
2026-2027**

The proposed budget document represents the South Umpqua School District's financial plan for the 2026-2027 fiscal year. Revenue forecasts included in the proposed budget document are based on the latest information available from sources at the Oregon Department of Education, including the latest estimates for the State School Fund and for all federal awards that flow through the Oregon Department of Education.

The 2026-2027 biennial budget and State School Fund distributions are based on the \$11.36 billion State appropriation that the legislature allocated for the biennium last fiscal year. Further, it is anticipated that income tax collections will remain relatively stable while property tax collections are expected to increase slightly from the prior year.

District staff are proposing a budget that allows the District to continue providing high quality services to students. The District is completing year one of a five-year strategic plan. As we built this budget, all decisions were made to support us in moving toward the goals outlined in the four pillars of this plan. The four pillars are:

1. Supported and Successful Students
2. Empowered and Valued Staff
3. Strong Family and Community Partnerships
4. Modern and Safe Facilities

A significant investment made this year in service to Empowered and Valued staff was in the form of updated contracts with teachers, supervisors, and administrators. We focused on ensuring that compensation was competitive for our area and size, requiring a substantial investment. This investment in our educators is the most important one we can make, as they have the most direct impact on student success.

Declining enrollment has had a significant impact on the upcoming budget. Our estimated enrollment for next year is 1360 students, a decrease of 65 students from the estimated 2025-2026 enrollment. This decline represents decreased State School Fund revenue of \$865,192 in 25-26. This is an ongoing trend in South Umpqua. In 2019 our enrollment was 1549, representing a loss of 189 students in the past seven years. Declining enrollment has also impacted our Title I grant, resulting in a decrease of over 10% in these critical federal funds.

With declining enrollment, it is incumbent on us to ensure that our staffing levels are appropriate to the number of students we have. Throughout this school year, we have examined every position that has come open and evaluated carefully if the position continues to be required given our smaller population of students. This has resulted in the reduction of three licensed teaching positions and four classified instructional assistant positions in the proposed budget. While the District remains in a stable financial position, continued enrollment declines will require ongoing evaluation of staffing and operational structures to ensure long-term financial sustainability.

Another investment we included in this budget is the addition of a choice program we are calling Waypoint. This is in strong alignment with the first pillar of our strategic plan. A significant number of

students that live within South Umpqua School District's boundaries have chosen on-line charter schools or homeschooling. In order to provide service to families that require this level of flexibility, we have created a choice program that will allow students to work in a hybrid environment, providing the flexibility of on-line instruction, with the support of high-level educators available to help them in person. This requires an investment in staffing of \$228,149. We are doing this because we believe it will increase our enrollment, resulting in increased revenue of at least that amount, while also providing a needed service to families. For budgeting purposes, however, we did not assume increased enrollment, as we cannot know this will materialize. We will use this year to evaluate if the program is successful and self-sustaining from a budgetary perspective.

Another significant contributing factor to our proposed budget is continuing good performance from the District's PERS side accounts, allowing the District to avoid the PERS increases experienced by our neighboring districts. The District has a 0% PERS rate for this biennium. The current bonds allowing for this side account will expire in 2027. When this does expire, we can expect a significant increase in personnel costs. The District has wisely been setting aside funds in the PERS UAL reserve in anticipation of this to help lessen the impact.

Based on current funding estimates, the 2026-2027 fiscal year finds the District in a sound financial position despite a reduction in state school revenue sources due to declining enrollment in 2025-26.

Revenues projected in the 2026-2027 budget are constructed of local, intermediate, state, and federal sources and total \$19,621,810. The latest estimates from the Oregon Department of Education have the District set to receive \$14,352,615 from the State School Fund. The proposed 2026-2027 budget includes a beginning fund balance of \$3,793,345, providing the district a total general fund revenue projection of \$23,415,155.

Previously approved SIA programs continue to have stable funding which allows us to staff and maintain opportunities for students, eliminate all "Pay to Play" athletic, music, and club fees, as well as provide behavioral and mental health staff. It is important to note that increased personnel costs as well as the impact of declining enrollment has limited our flexibility within these grants to maintain the critical staffing within them.

The current proposed budget contains some staffing reductions for 2026-2027. The most notable shift includes the reduction of three teachers as well as several special education assistant positions to account for lowered enrollment. We will continue to examine every position as it becomes open.

The licensed bargaining agreement was negotiated this past year and is for three years beginning in 2026-2027. The licensed agreement provides for a 6% COLA and an insurance cap of \$2,090 per month for 2026-2027. The classified bargaining agreement began in 2024-25 and is for three years. The classified agreement will see a 2% COLA and an insurance cap of \$2,090 per month. To keep as much money available to preserve staff and services the District has opted to budget its health insurance liabilities closer to actual expenditures. Actual usage has typically wavered between 80-85%, therefore for 2026-2027 school year the District is conservatively budgeting health insurance liabilities at 85%. All employee bargaining agreements, staff contract increases, and benefit increases are reflected in the 2026-2027 proposed budget.

Due to sound financial decisions and planning the District's 2026-2027 budget looks to maintain a firm financial position despite some significant financial challenges. I am grateful to the skill and leadership of Shy Chapman in preparing this budget, and to the executive leadership team and the Board of

Directors for their thoughtful planning throughout the years that has allowed us to maintain our current budget position. We will continue to monitor enrollment and uncertainty with federal funding as we keep our eye on the future. We remain diligent in protecting taxpayer investments in our children as we implement the District's strategic plan that was formed by the interests of all our constituent groups. By aligning our resources to the goals set for us by the community we are on our way to fulfill our mission to "Unlock the Unlimited Potential in Every Student."

### **Budget Process**

The proposed budget document for the 2026-2027 fiscal year was prepared under the direction of the Budget Officer and the Superintendent in accordance with District policies and local budget law. The proposed budget document is based on the latest estimates and allocations of funds available from the Oregon Department of Education and other sources. This document was developed with an eye to the future, a future we hope sees enrollment stability, renewed economic growth, and a continued investment in education by the State.

Respectfully submitted by:



Erika Bare  
Superintendent/Clerk



Shy Chapman  
Director of Fiscal Services/Budget Officer

SOUTH UMPQUA SCHOOL DISTRICT #19  
2026-2027 Budget Committee

**SCHOOL BOARD MEMBERS**

David Stevens PO Box 468, Canyonville, OR 97417	Zone 2-2	term expires 6/30/29
William Hill PO Box 12, Myrtle Creek, OR 97457	Zone 2-1	term expires 6/30/27
Anandita Tiwari PO Box 655, Canyonville, OR 97417	Zone 1-1	term expires 6/30/27
Greg Biconda 357 Meadow Lane, Myrtle Creek, OR 97457	Zone 3-2	term expires 6/30/27
Jeff Johnson 383 Meadow Lane, Myrtle Creek, OR 97457	Zone 3-1	term expires 6/30/29
Randy Richardson PO Box 725, Canyonville, OR 97417	Zone 3-3	term expires 6/30/27
Vacant	Zone 1-2	term expires 6/30/27

**APPOINTED COMMITTEE MEMBERS**  
Each term is 3 years

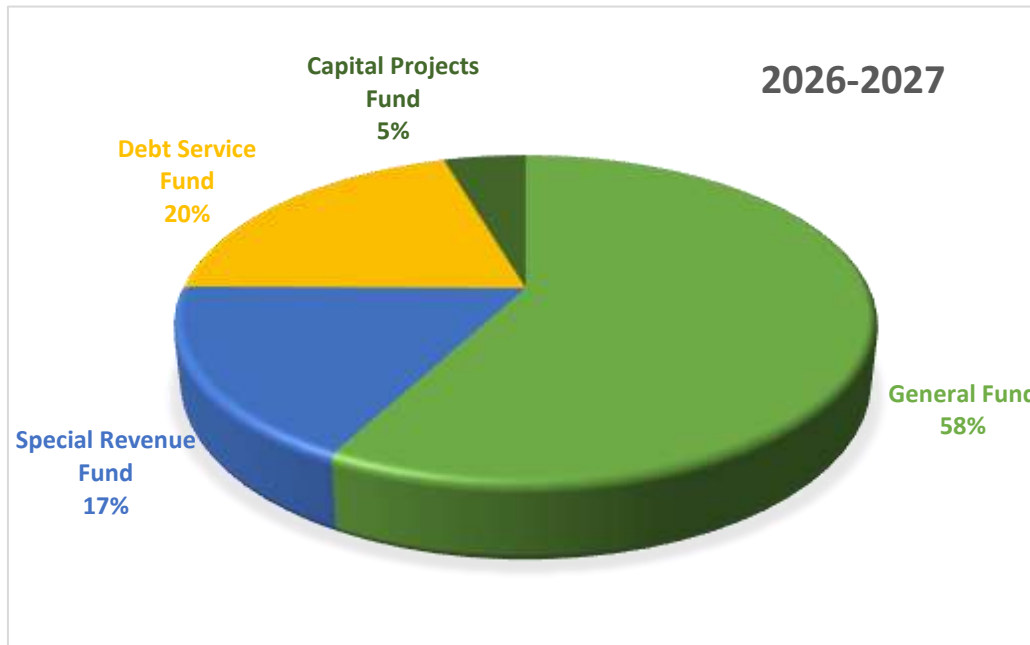
VACANT	Zone 1-1	term expires 6/30/27
Cynthia Rohm 703 Back Achers LN, Myrtle Creek, OR 97457	Zone 3-2	term expires 6/30/28
Don Brown 306 Gazley Rd, Myrtle Creek, OR 97457	Zone 2-2	term expires 6/30/26
VACANT	Zone 3-1	term expires 6/30/26
Jennifer Reid 2371 NE Stephens St, Suite 1002371 Roseburg, OR 97470	Zone 1-2	term expires 6/30/28
David Marshall 289 Donald Terrace, Myrtle Creek, OR 97457	Zone 2-1	term expires 6/30/27
Vacant	Zone 3-3	term expires 6/30/27

Erika Bare, Superintendent  
Shy Chapman, Fiscal Services & Budget Officer

Meeting Place: All budget meetings will be held at the South Umpqua School District in Modular A, 558 SW Chadwick Lane, Myrtle Creek, OR, unless otherwise determined. Should meetings be moved notice shall be given at the preceding meeting.

**SOUTH UMPQUA SCHOOL DISTRICT #19  
ALL FUNDS  
BUDGET DETAILED SUMMARY SHEET**

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2026-27 PROPOSED
General Fund	\$22,836,520	\$23,842,761	\$23,554,008	\$23,415,155
Special Revenue Fund	6,683,551	6,119,404	6,330,281	7,020,412
Debt Service Fund	6,821,479	7,214,864	7,181,206	8,211,965
Capital Projects Fund	1,962,881	1,568,274	2,135,524	1,852,399
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>38,304,430</b>	<b>38,745,303</b>	<b>39,201,019</b>	<b>40,499,931</b>
<b>TOTAL RESOURCES EXCEPT CURRENT TAXES</b>	<b>36,426,120</b>	<b>34,140,714</b>	<b>34,927,785</b>	<b>36,031,747</b>
<b>TAXES RECEIVED/REQUIRED TO BALANCE</b>	<b>3,971,604</b>	<b>4,163,716</b>	<b>4,273,234</b>	<b>4,468,184</b>



**SOUTH UMPQUA SCHOOL DISTRICT  
PERSONNEL ALLOCATION SUMMARY**

	2023-24	2024-25	2025-26	2026-27
<b>GENERAL FUND</b>				
<b>Administration</b>				
Alder Creek-At Will	0.50	0.00	0.00	0.00
District Librarian	1.00	1.00	1.00	1.00
TOSA	0.00	0.32	0.00	0.00
Superintendent	1.00	1.00	1.00	1.00
Admin Choice Program	0.00	0.00	0.00	1.00
Secretary Choice Program	0.00	0.00	0.00	0.69
DSC Secretary	0.00	0.00	1.00	1.00
Human Resources	1.00	1.00	1.00	0.80
Student Achievement Director	0.60	0.60	0.50	0.50
Athletic Director	0.80	0.80	0.80	0.80
Accounting Staff	2.00	2.00	2.00	2.00
Fiscal Services Director	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>7.90</u>	<u>7.72</u>	<u>8.30</u>	<u>9.79</u>
<b>Maintenance</b>				
Facility Manager	1.00	1.00	1.00	1.00
Secretary	0.00	0.50	0.00	0.00
Maintenance Personnel	2.00	2.00	3.00	3.00
Custodial Personnel	7.87	9.37	9.13	9.13
Groundskeepers	4.03	4.03	3.03	3.03
Laundry	<u>0.62</u>	<u>0.62</u>	<u>0.62</u>	<u>0.63</u>
	<u>15.52</u>	<u>17.52</u>	<u>16.77</u>	<u>16.78</u>
<b>Special Education</b>				
Teachers	9.58	9.72	8.86	8.86
Behavior Specialist	0.00	0.00	0.00	0.00
School Psychologist	0.00	0.00	0.00	0.00
Instructional Assistants	18.65	18.15	17.44	15.88
Data Coordinator	0.33	0.33	0.33	0.33
Student Services Director	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>
	<u>29.46</u>	<u>29.10</u>	<u>27.53</u>	<u>25.97</u>
<b>Canyonville School</b>				
Teachers (K-5)	7.33	7.33	7.33	7.33
Teachers (6-8)	3.50	3.50	3.50	3.50
Student Supervision	1.00	1.00	1.69	1.00
Inst Asst 1	0.00	0.00	1.00	1.00
Library Aide	0.00	0.00	0.00	0.00
Secretary	0.00	0.50	0.50	0.50
Office Manager	1.00	1.00	1.00	1.00
Principal	<u>0.75</u>	<u>0.75</u>	<u>1.00</u>	<u>1.00</u>
	<u>13.58</u>	<u>14.08</u>	<u>16.02</u>	<u>15.33</u>
<b>Myrtle Creek Elementary</b>				
Teachers	13.34	13.34	13.34	12.34
Student Supervision	1.00	1.00	2.25	1.00
Library Aide	0.00	0.00	0.00	0.00
Inst. Asst 1	2.00	2.00	2.00	2.00
Secretary	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Principal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>19.34</u>	<u>19.34</u>	<u>20.59</u>	<u>18.34</u>
<b>Coffenberry Middle School</b>				
Teachers	12.42	13.28	14.14	13.14
Student Supervision	2.25	1.69	1.69	0.88
Counseling	1.00	1.00	1.00	1.00
Library Aide	0.00	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00

**SOUTH UMPQUA SCHOOL DISTRICT  
PERSONNEL ALLOCATION SUMMARY**

	2023-24	2024-25	2025-26	2026-27
Office Manager	1.00	1.00	1.00	1.00
Dean of Students	1.00	1.00	1.00	0.00
Vice Principal	0.00	0.00	0.00	1.00
Principal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>19.67</u>	<u>19.97</u>	<u>20.83</u>	<u>19.02</u>
Tri-City Elementary				
Teachers	13.33	13.33	13.33	12.33
Inst Assist 2	0.63	0.63	2.00	0.63
Step Room Assistants	2.00	2.00	2.00	2.00
Student Supervision	1.00	1.00	1.00	1.00
Library Aide	0.94	0.94	0.94	0.94
Secretary	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00
Principal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>20.90</u>	<u>20.90</u>	<u>22.27</u>	<u>19.90</u>
South Umpqua High School				
Teachers	16.75	16.65	16.50	16.50
Attendance Secretary	1.00	1.00	1.00	1.00
Counseling	1.00	1.00	1.00	1.00
Library Aide	0.94	0.94	0.93	0.94
Secretary	2.00	2.00	2.00	2.00
Office Manager	1.00	1.00	1.00	1.00
Vice Principal	1.00	1.00	1.00	1.00
Principal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>24.69</u>	<u>24.59</u>	<u>24.43</u>	<u>24.44</u>
<b>TOTAL PERSONNEL - GENERAL FUND</b>	<b><u>151.06</u></b>	<b><u>153.22</u></b>	<b><u>156.74</u></b>	<b><u>149.55</u></b>
SPECIAL REVENUE FUND				
Title IA				
Teachers	3.50	3.18	2.50	2.50
Instructional Assistants	9.81	9.63	3.50	5.56
Administrator	<u>0.25</u>	<u>0.25</u>	<u>0.30</u>	<u>0.30</u>
	<u>13.56</u>	<u>13.06</u>	<u>6.30</u>	<u>8.36</u>
Title IIA				
Teacher	0.00	0.00	0.00	0.00
Administrator	<u>0.20</u>	<u>0.20</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.20</u>	<u>0.20</u>	<u>0.00</u>	<u>0.00</u>
ESSA/FSI				
Instructional Coach	0.00	0.00	1.00	0.30
Instructional Assistant	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>1.75</u>	<u>0.30</u>
IDEA				
Teachers	1.00	1.00	1.00	1.00
Instructional Assistants	3.28	3.28	3.28	1.63
Data Coordinator/Secretary	0.67	0.67	0.67	0.67
Administrator	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
	<u>5.05</u>	<u>5.05</u>	<u>5.05</u>	<u>3.40</u>
Title IV	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Title V	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TAPP				
Tribal Family Advocate	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>

Literacy Grant

**SOUTH UMPQUA SCHOOL DISTRICT  
PERSONNEL ALLOCATION SUMMARY**

	2023-24	2024-25	2025-26	2026-27
Instructional Coach	<u>0.00</u>	<u>0.00</u>	<u>0.90</u>	<u>0.81</u>
TOSA	0.00	1.00	0.00	0.00
	<u>0.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.81</u>
CLSD				
Instructional Coach	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.14</u>
High Dosage Tutoring				
Instructional Assistants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.38</u>
ESSER III				
Teachers	2.00	0.00	0.00	0.00
Instructional Assistants	0.00	0.00	0.00	0.00
Food Service	0.63	0.00	0.00	0.00
Custodial	<u>2.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>5.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
SIA				
Teachers	4.25	4.35	6.60	6.00
SEL Coordinator	1.00	1.00	1.00	1.00
School Psychologist	1.00	1.00	1.00	1.00
Secretary	0.00	0.50	0.00	0.00
Instructional Assistant	2.69	1.81	0.81	0.81
Library Tech	2.81	2.81	2.81	2.81
Administrator	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
	<u>12.15</u>	<u>11.87</u>	<u>12.62</u>	<u>12.03</u>
Measure 98				
Instructional Coach	0.00	0.00	0.00	0.25
Teachers	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.25</u>
Food Service				
Human Resources	0.00	0.00	0.00	0.20
Food Service Personnel	<u>11.59</u>	<u>11.41</u>	<u>10.94</u>	<u>10.69</u>
	<u>11.59</u>	<u>11.41</u>	<u>10.94</u>	<u>10.89</u>
<b>TOTAL SPECIAL REVENUE FUND</b>	<b><u>51.68</u></b>	<b><u>46.59</u></b>	<b><u>40.56</u></b>	<b><u>41.55</u></b>
<b>TOTAL PERSONAL</b>	<b><u>202.74</u></b>	<b><u>199.81</u></b>	<b><u>197.30</u></b>	<b><u>191.09</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
GENERAL FUND REVENUE RESOURCES  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
100.0000.1111.000.000.000	CURRENT YEAR PROPERTY TAXES	(3,836,915)	(4,021,989)	(4,132,734)	(4,294,285)
100.0000.1112.000.000.000	PRIOR YEAR TAXES	(125,254)	(132,790)	(130,000)	(164,695)
100.0000.1113.000.000.000	COUNTY LAND SALES IN LIEU OF TAXES	0	0	0	0
100.0000.1190.000.000.000	OTHER TAXES-PENALTIES & INTEREST	(9,434)	(8,937)	(10,500)	(9,204)
100.0000.1114.000.000.000	PAYMENTS IN LIEU OF PROPERTY TAX	0	0	0	(14,022)
100.0000.1510.000.000.000	INTEREST ON INVESTMENTS	(564)	(705)	(700)	(705)
100.0000.1700.000.000.000	STUDENT ACTIVITIES	(54,111)	(56,960)	(55,000)	(62,500)
100.0000.1910.000.000.000	RENTALS	(7,772)	(8,100)	(8,000)	(9,000)
100.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	(11,970)	(16,141)	(4,000)	(3,500)
100.0000.1980.000.000.000	FEES CHARGED TO GRANTS	(77,565)	(92,028)	(60,000)	(81,000)
100.0000.1990.000.000.000	MISCELLANEOUS REVENUE	(23,215)	(53,930)	(75,000)	(123,000)
100.0000.1995.000.000.000	ELECTRONIC DEVICE RECOVERY FEES	(150)	(30)	(150)	(350)
	<b>TOTAL LOCAL REVENUE SOURCES</b>	<b>(4,146,950.94)</b>	<b>(4,391,610.25)</b>	<b>(4,476,084)</b>	<b>(4,762,261)</b>
100.0000.2101.000.000.000	COUNTY SCHOOL FUNDS	(19,922.01)	(20,313.51)	(20,000)	(25,000)
100.0000.2199.000.000.000	OTHER INTERMEDIATE SOURCES	(4,358.93)	(3,638.29)	(4,555)	(3,640)
100.0000.2200.000.000.000	RESTRICTED REVENUE	(125,740.00)	(123,720.00)	(124,521)	(124,817)
	<b>TOTAL INTERMEDIATE REVENUE SOURCES</b>	<b>(150,020.94)</b>	<b>(147,671.80)</b>	<b>(149,076)</b>	<b>(153,457)</b>
100.0000.3101.000.000.000	SCHOOL SUPPORT FUND	(13,792,903.07)	(14,003,142.44)	(15,203,421)	(14,352,615)
100.0000.3103.000.000.000	COMMON SCHOOL FUNDS	(193,907.78)	(187,563.78)	(195,520)	(190,477)
100.0000.3199.000.000.000	OTHER UNRESTRICTED GRANTS-IN-AID	0	0	0	0
100.0000.3299.000.000.000	OTHER STATE REVENUES	(1,002.80)	(9,795.00)	(1,100)	0
	<b>TOTAL STATE REVENUE SOURCES</b>	<b>(13,987,813.65)</b>	<b>(14,200,501.22)</b>	<b>(15,400,041)</b>	<b>(14,543,092)</b>
100.0000.4201.000.000.000	PRIOR YEAR FOSTER CHILDREN TRANSPOR	(37,721.88)	(4,557.33)	0	0
100.0000.4801.000.000.000	FEDERAL FOREST FEES	(164,200.11)	(22,027.42)	(25,000)	(163,000)
	<b>TOTAL OTHER REVENUE SOURCES</b>	<b>(201,921.99)</b>	<b>(26,584.75)</b>	<b>(25,000)</b>	<b>(163,000)</b>
100.0000.5200.000.000.000	INTERFUND TRANSFERS	0	0	0	0
100.0000.5300.000.000.000	SALE/COMP FOR FIXED ASSETS	0	0	0	0
100.0000.5400.000.000.000	BEGINNING FUND BALANCE	(4,349,812.00)	(5,076,392.00)	(3,503,807)	(3,793,345)
	<b>TOTAL OTHER REVENUE SOURCES</b>	<b>(4,349,812.00)</b>	<b>(5,076,392.00)</b>	<b>(3,503,807)</b>	<b>(3,793,345)</b>
	<b>TOTAL REVENUE</b>	<b>(22,836,519.52)</b>	<b>(23,842,760.02)</b>	<b>(23,554,008)</b>	<b>(23,415,155)</b>



# **BOARD OF DIRECTORS**

This area accounts for the activities of the elected or appointed body, which has been created according to state law and vested with the responsibilities for educational planning and policy making for the District.

Included in this area are expenditures related to activities of the Board as well as various District Wide expenditures such as property/liability insurance, legal services, annual audit, election services and payment of debt.

**SOUTH UMPQUA SCHOOL DISTRICT  
BOARD OF DIRECTORS - 011  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
100.2310.0340.011.000.011	TRAVEL	1,609.41	0.00	3,000	4,000
100.2310.0354.011.000.011	ADVERTISING	1,508.19	1,776.35	3,000	3,000
100.2310.0355.011.000.011	PRINTING AND BINDING	0	0	0	2,000
100.2310.0381.011.000.011	AUDIT SERVICES	47,750.00	50,325.00	53,000	55,200
100.2310.0382.011.000.011	LEGAL SERVICES	2,602.75	2,185.50	4,000	4,000
100.2310.0388.011.000.011	ELECTION SERVICES	0.00	3,529.57	3,000	5,000
100.2310.0390.011.000.011	OTHER GENERAL PROF & TECHNICAL	51,515.00	45,873.00	56,000	78,000
	<b>Total Purchased Services</b>	<b>104,985.35</b>	<b>103,689.42</b>	<b>122,000</b>	<b>151,200</b>
100.2310.0410.011.000.011	SUPPLIES	111.88	71.95	1,000	500
100.2310.0470.011.000.011	SOFTWARE	0	2,410	3,500	4,000
	<b>Total Supplies &amp; Software</b>	<b>111.88</b>	<b>2,481.85</b>	<b>4,500</b>	<b>4,500</b>
100.2310.0640.011.000.011	DUES AND FEES	6,697.24	6,348.76	7,000	7,000
100.2310.0651.011.000.011	LIABILITY INSURANCE	56,178.00	74,317.00	139,022	140,368
100.2310.0653.011.000.011	PROPERTY INSURANCE	169,528.00	193,402.00	227,062	261,000
100.2310.0655.011.000.011	JUDGMENTS & SETTLEMENTS	0	0	0	
	<b>Total Other Objects</b>	<b>232,403.24</b>	<b>274,067.76</b>	<b>373,084</b>	<b>408,368</b>
	<b>TOTAL BOARD OF EDUCATION SERVICES</b>	<b>337,500.47</b>	<b>380,239.03</b>	<b>499,584</b>	<b>564,068</b>
100.5200.0710.011.000.011	<b>TRANSFER TO OTHER ACCOUNTS</b>	<b>1,187,856.00</b>	<b>1,416,196.45</b>	<b>810,000</b>	<b>10,000</b>
	<b>TOTAL SRVS WITH TRANSFERS</b>	<b>1,525,356</b>	<b>1,796,435</b>	<b>1,309,584</b>	<b>574,068</b>
100.7000.0820.011.000.011	<b>UNRESERVED FUND BALANCE</b>	<b>4,747,643.78</b>	<b>4,747,643.78</b>	<b>1,736,696</b>	<b>1,170,758</b>
	<b>TOTAL BOARD OF DIRECTORS</b>	<b><u>6,273,000.25</u></b>	<b><u>6,544,079.26</u></b>	<b><u>3,046,280</u></b>	<b><u>1,744,826</u></b>



# ADMINISTRATION

This area includes the activities of the District Administration. Those administrative areas include the Offices of the Superintendent, Director of Student Achievement, Director of Student Services and Fiscal Services as well as District wide expenditures related to staff development and training, standardizing testing and personnel.

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
100.2211.0113.019.000.019	ADMINISTRATORS	133,293.34	46,626.42	0.50	58,825	0.50	67,202
100.2211.0113.019.230.019	ADMINISTRATORS	0	79,273.61	0.80	82,475	0.80	94,220
100.2211.0130.019.000.019	ADDITIONAL SALARY	1,260.00	2,968.56		450		450
100.2211.0130.019.230.019	ADDITIONAL SALARY	0	4,400.00		0		720
100.2211.0212.019.000.019	PERS PU	8,114.43	2,991.61		3,578		4,083
100.2211.0212.019.230.019	PERS PU	0	5,050.47		4,978		5,731
100.2211.0213.019.000.019	PERS UAL	26,910.67	9,918.99		11,855		13,530
100.2211.0213.019.230.019	PERS UAL	0	16,734.68		16,495		18,988
100.2211.0220.019.000.019	FICA & MEDICARE	9,722.63	3,543.66		4,562		5,206
100.2211.0220.019.230.019	FICA & MEDICARE	0	6,436.43		6,347		7,306
100.2211.0231.019.000.019	WORKERS' COMPENSATION	389.39	117.93		141		168
100.2211.0231.019.230.019	WORKERS' COMPENSATION	0	203.07		200		237
100.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	1,145.72	460.77		593		676
100.2211.0233.019.230.019	PAID FAMILY MEDICAL LEAVE	0	836.75		825		949
100.2211.0240.019.000.019	EMPLOYEES INSURANCE	24,125.88	7,821.48		10,178		10,688
100.2211.0240.019.230.019	EMPLOYEES INSURANCE	0	43.12		16,285		17,101
	<b>Total Salaries &amp; Benefits</b>	204,962.06	187,427.55	1.30	217,788.10	1.30	247,257.28
100.2211.0340.019.000.019	TRAVEL	515.92	1537.84		6,000		9,000
100.2211.0390.019.000.019	OTHER GENERAL PROF & TECHN	0	0		100,000		35,042
	<b>Total Purchased Services</b>	516	1,537.84		106,000		44,042
100.2211.0410.019.000.019	SUPPLIES	53.77	471.18		1,500		200
100.2211.0420.019.000.019	TEXTBOOKS	0.00	264.26		30,000		20,000
100.2211.0460.019.000.019	NON-CONSUMABLE SUPPLIES	45.90	1,178.82		150		150
100.2211.0470.019.000.019	COMPUTER SOFTWARE	0	0		3,000		0
100.2211.0480.019.000.019	COMPUTER HARDWARE	0	0		0		0
	<b>Total Supplies &amp; Materials</b>	99.67	1,914.26		34,650		20,350

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
100.2211.0640.019.000.019	DUES AND FEES	1,524.00	1,624.00		1,700		1,700
	<b>Total Dues &amp; Fees</b>	1,524.00	1,624.00		1,700	0	1,700
	<b>TOTAL IMPROVEMENT OF INSTRUCTION</b>	<b>207,101.65</b>	<b>192,503.65</b>	<b>1.30</b>	<b>360,138</b>	<b>1.30</b>	<b>313,349</b>
100.2220.0111.019.000.019	LICENSED SALARIES	72,742.00	76,275.00	1.00	79,977	1.00	92,103
100.2220.0130.019.000.019	ADDITIONAL SALARY	765.71	0		0		0
100.2220.0212.019.000.019	PERS PU	4,410.57	4,576.56		4,799		5,526
100.2220.0213.019.000.019	PERS UAL	14,701.46	15,254.92		15,995		18,421
100.2220.0220.019.000.019	FICA & MEDICARE	5,534.70	5,745.12		6,155		7,088
100.2220.0231.019.000.019	WORKERS' COMPENSATION	216.16	186.76		195		231
100.2220.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	719.34	746.40		800		921
100.2220.0240.019.000.019	EMPLOYEES INSURANCE	17,471.76	18,071.76		20,310		21,330
	<b>Total Salaries &amp; Benefits</b>	116,561.70	120,856.52	1.00	128,231	1.00	145,620
100.2220.0340.019.000.019	TRAVEL	653.30	524.54		600		650
100.2220.0470.019.000.019	COMPUTER SOFTWARE	0	0		0		6,200
	<b>Total Purchased Services</b>	653.30	524.54		600.00		6,850
	<b>TOTAL MEDIA SERVICES</b>	<b>117,215.00</b>	<b>121,381.06</b>	<b>1.00</b>	<b>128,831</b>	<b>1.00</b>	<b>152,470</b>
100.2240.0130.019.000.019	ADDITIONAL SALARY	0	0		12,300		0
100.2240.0212.019.000.019	PERS PU	0	0		741		0
100.2240.0213.019.000.019	PERS UAL	0	0		2,460		0
100.2240.0220.019.000.019	FICA & MEDICARE	0	0		946		0
100.2240.0231.019.000.019	WORKERS' COMPENSATION	0	0		30		0
100.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	0		123		0
	<b>Total Salaries &amp; Benefits</b>	0	0	1.00	16,601	1.00	0
100.2240.0244.019.000.019	TUITION REIMBURSEMENT	28,438.66	39,823.84		45,000		25,000

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
	<b>Total Tuition Reimbursement</b>	28,438.66	39,823.84		45,000		25,000
100.2320.0112.019.000.019	CLASSIFIED SALARIES	0	0	1.00	39,643	1.00	46,915
100.2320.0113.019.000.019	ADMINISTRATORS	159,000.00	175,000.00	1.00	180,250	1.00	185,658
100.2320.0130.019.000.019	ADDITIONAL SALARY	14,849.74	4,500.00		5,100		5,700
100.2320.0212.019.000.019	PERS PU	160.29	10,881.75		13,514		14,313
100.2320.0213.019.000.019	PERS UAL	534.31	35,900.04		44,999		47,654
100.2320.0220.019.000.019	FICA & MEDICARE	13,371.13	13,448.58		17,315		18,337
100.2320.0231.019.000.019	WORKERS' COMPENSATION	495.13	428.99		544		597
100.2320.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	1,560.27	1,747.51		2,157		2,314
100.2320.0240.019.000.019	EMPLOYEES INSURANCE	1,880.62	25,558.70		40,667		42,707
100.2320.0241.019.000.019	EMPLOYER CONTRIBUTION	3,600	7,200		7,800		8,400
	<b>Total Salaries &amp; Benefits</b>	195,451.49	274,665.57	2.00	351,989	2.00	372,595
100.2320.0340.019.000.019	TRAVEL	6,266.07	6,400.20		6,500		5,000
100.2320.0351.019.000.019	ADMIN TELEPHONE	1,475.58	1,607.82		1,710		1,710
100.2320.0390.019.000.019	OTHER GENERAL PROF & TECHN	2,540.00	21,915.82		30,000		30,000
	<b>Total Purchased Services</b>	10,281.65	29,923.84		38,210		36,710
100.2320.0410.019.000.019	SUPPLIES	1,475.95	1,958.88		4,000		4,500
100.2320.0440.019.000.019	PERIODICALS	29.17	29.17		100		50
100.2320.0460.019.000.019	NON-CONSUMABLE SUPPLIES	334.99	1,209.66		500		500
100.2320.0470.019.000.019	COMPUTER SOFTWARE	0	178		200		200
	<b>Total Supplies &amp; Materials</b>	1,840.11	3,375.71		4,800		5,250
100.2320.0640.019.000.019	DUES AND FEES	1,029.00	1,154.00		1,250		1,200
	<b>Total Dues &amp; Fees</b>	1,029.00	1,154.00		1,250		1,200
	<b>TOTAL EXECUTIVE ADMINISTRATION</b>	<b>208,602.25</b>	<b>309,119.12</b>	<b>2.00</b>	<b>396,249</b>	<b>2.00</b>	<b>415,755</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
100.2520.0114.019.000.019	SUPERVISORY	92,721.00	96,467.00	1.00	100,363	1.00	107,490
100.2520.0117.019.000.019	CONFIDENTIAL SALARIES	99,841.00	122,418.00	2.00	128,611	2.00	135,130
100.2520.0130.019.000.019	ADDITIONAL SALARY	900.00	900.00		900		900
100.2520.0212.019.000.019	PERS PU	11,865.07	13,795.58		13,875		14,699
100.2520.0213.019.000.019	PERS UAL	38,696.45	43,956.96		45,975		48,704
100.2520.0220.019.000.019	FICA & MEDICARE	13,648.16	15,261.65		17,691		18,741
100.2520.0231.019.000.019	WORKERS' COMPENSATION	1,415.29	(3,055.79)		579		630
100.2520.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	1,620.74	1,968.47		2,299		2,435
100.2520.0240.019.000.019	EMPLOYEES INSURANCE	64,676.24	68,303.76		60,976		64,036
100.2529.0220.019.000.019	FICA & MEDICARE-ER PFML	4,743.35	3,910.34		5,000		5,000
	<b>Total Salaries &amp; Benefits</b>	<b>330,127.30</b>	<b>363,925.97</b>	<b>3.00</b>	<b>376,269</b>	<b>3.00</b>	<b>397,765</b>
100.2520.0324.019.000.019	RENTALS	1,873.56	1,873.56		1,874		2,000
100.2520.0340.019.000.019	TRAVEL	3,703.68	3,336.38		5,000		5,000
100.2520.0351.019.000.019	TELEPHONE	30,915.82	31,338.73		31,903		31,322
100.2520.0353.019.000.019	POSTAGE	12,145.39	8,932.99		18,000		20,000
100.2520.0355.019.000.019	PRINTING AND BINDING	120.20	73.16		250		0
100.2520.0390.019.000.019	OTHER GENERAL PROF & TECHN	1,773.00	1,884.00		0		0
	<b>Total Purchased Services</b>	<b>50,531.65</b>	<b>47,438.82</b>		<b>57,027</b>		<b>58,322</b>
100.2520.0410.019.000.019	SUPPLIES	2,316.16	1,432.56		3,000		3,000
100.2520.0460.019.000.019	NON-CONSUMABLE SUPPLIES	136.09	129.99		1,000		1,000
100.2520.0470.019.000.019	COMPUTER SOFTWARE	12,895.00	7,308.70		4,000		4,000
	<b>Total Supplies &amp; Materials</b>	<b>15,347.25</b>	<b>8,871.25</b>		<b>8,000</b>		<b>8,000</b>
100.2520.0640.019.000.019	DUES AND FEES	7,517.92	6,799.25		8,372		9,000
	<b>Total Dues &amp; Fees</b>	<b>7,517.92</b>	<b>6,799.25</b>		<b>8,372</b>		<b>9,000</b>
	<b>TOTAL FISCAL SERVICES</b>	<b>403,524.12</b>	<b>427,035.29</b>	<b>3.00</b>	<b>449,668</b>	<b>3.00</b>	<b>473,087</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
100.2640.0117.019.000.019	SUPERVISORY	79,492.00	81,082.00	1.00	82,704	1.00	89,466
100.2640.0130.019.000.019	ADDITIONAL SALARY	1,851.21	2,028.32		900		900
100.2640.0212.019.000.019	PERS PU	4,853.43	4,956.96		5,046		5,454
100.2640.0213.019.000.019	PERS UAL	16,089.67	16,424.64		16,721		18,073
100.2640.0220.019.000.019	FICA & MEDICARE	6,256.99	6,392.96		6,434		6,954
100.2640.0231.019.000.019	WORKERS' COMPENSATION	246.27	210.16		207		227
100.2640.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	746.48	831.05		836		904
100.2640.0240.019.000.019	EMPLOYEES INSURANCE	17,299.42	17,804.94		20,357		17,101
	<b>Total Salaries &amp; Benefits</b>	<b>126,835.47</b>	<b>129,731.03</b>	<b>1.00</b>	<b>133,206</b>	<b>1.00</b>	<b>139,080</b>
100.2640.0340.019.000.019	TRAVEL	3,523.74	4,860.38		11,000		11,000
100.2640.0354.019.000.019	ADVERTISING	200.00	200.00		500		500
100.2640.0355.019.000.019	PRINTING AND BINDING	0.00	0.00		0		1,000
100.2640.0390.019.000.019	OTHER GENERAL PROF & TECHN	2,401.00	2,104.25		12,000		2,400
	<b>Total Purchased Services</b>	<b>6,124.74</b>	<b>7,164.63</b>		<b>23,500</b>		<b>14,900</b>
100.2640.0410.019.000.019	SUPPLIES	3,995.88	4,125.95		7,000		7,000
100.2640.0460.019.000.019	NON-CONSUMABLE SUPPLIES	405.76	476.76		2,000		1,000
100.2640.0470.019.000.019	COMPUTER SOFTWARE	3,092.05	2,977.83		5,500		14,000
	<b>Total Supplies &amp; Materials</b>	<b>7,493.69</b>	<b>7,580.54</b>		<b>14,500</b>		<b>22,000</b>
100.2640.0640.019.000.019	DUES AND FEES	110.00	385.00		750		500
	<b>Total Dues &amp; Fees</b>	<b>110.00</b>	<b>385.00</b>		<b>750</b>		<b>500</b>
	<b>TOTAL STAFF RELATIONS</b>	<b>140,563.90</b>	<b>144,861.20</b>	<b>1.00</b>	<b>171,956</b>	<b>1.00</b>	<b>176,480</b>
100.2641.0130.019.000.019	ADDITIONAL SALARY	0	4,943		0		0
100.2641.0212.019.000.019	PERS PU	0	298.03		0		0
100.2641.0213.019.000.019	PERS UAL	0	988.61		0		0
100.2641.0220.019.000.019	FICA & MEDICARE	0	376.12		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
100.2641.0231.019.000.019	WORKERS' COMPENSATION	0	12.70		0		0
100.2641.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INS	0	48.85		0		0
	<b>Total Salaries &amp; Benefits</b>	0	6667.37		0		0.00
100.2660.0130.019.000.019	ADDITIONAL SALARY	0	10,000		10,000		0
100.2660.0212.019.000.019	PERS PU	874.03	600.03		600		0
100.2660.0213.019.000.019	PERS UAL	2,913.42	1,999.95		2,000		0
100.2660.0220.019.000.019	FICA & MEDICARE	1,076.40	640.66		770		0
100.2660.0231.019.000.019	WORKERS' COMPENSATION	45.97	25.89		26		0
100.2660.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INS	139.85	83.55		100		0
	<b>Total Salaries &amp; Benefits</b>	5049.67	13350.08		13495		0
100.2660.0322.019.000.019	REPAIRS & MAINTENANCE SERVI	4,357.23	1,886.75		5,000		7,500
100.2660.0340.019.000.019	TRAVEL	0	7,609		10,000		5,000
100.2660.0359.019.000.019	OTHER COMMUNICATION SERVIC	76,204.60	76,940.73		81,000		90,366
100.2660.0390.019.000.019	OTHER GENERAL PROF & TECHN	91,610.88	89,128.73		111,400		161,000
	<b>Total Purchased Services</b>	172,172.71	175,564.87		207,400		263,866
100.2660.0410.019.000.019	SUPPLIES	499.50	1,803.27		6,000		6,000
100.2660.0460.019.000.019	NON-CONSUMABLE SUPPLIES	333.00	3,350.83		3,000		3,000
100.2660.0470.019.000.019	COMPUTER SOFTWARE	92,531.35	152,463.36		182,155		205,251
100.2660.0480.019.000.019	COMPUTER HARDWARE	261,388.96	242,404.06		268,852		232,520
	<b>Total Supplies &amp; Materials</b>	354,752.81	400,021.52		460,007		446,771
100.2660.0550.019.000.019	TECHNOLOGY CAPITAL OUTLAY	23,398.02	5,285.00		30,000		51,118
	<b>Total Capital Outlay</b>	23,398.02	5,285.00		30,000		51,118
100.2660.0640.019.000.019	DUES AND FEES	1,287.98	0		175		200

**SOUTH UMPQUA SCHOOL DISTRICT  
ADMINISTRATION - 019  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	25-26 FTE	Adopted 25-26	26-27 FTE	Proposed 26-27
	<b>Total Dues &amp; Fees</b>	1,287.98	0		175		200
	<b>TOTAL TECHNOLOGY SRVS</b>	<b>556,661.19</b>	<b>600,888.84</b>	<b>8.30</b>	<b>711,077</b>	<b>8.30</b>	<b>761,955</b>
	<b>TOTAL ADMINISTRATION</b>	<b><u>1,666,850.12</u></b>	<b><u>1,835,613.00</u></b>	<b><u>16.60</u></b>	<b><u>2,279,520</u></b>	<b><u>16.60</u></b>	<b><u>2,318,097</u></b>



# **DISTRICT SERVICES**

This area includes the activities of district wide services such as Facility Maintenance and Custodial expenditures, Grounds keeping, Vehicles and Laundry Services. The District also accounts for the resources available for Health and Safety projects in this cost center

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2139.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	34,460.00	940.00		68,000		75,000
	<b>Total Purchased Services</b>	34,460.00	940.00		68,000		75,000
100.2139.0410.021.000.021	SUPPLIES	13,126.73	15,022.80		17,000		17,400
100.2139.0460.021.000.021	NON-CONSUMABLE SUPPLIES	0	1,371		2,000		2,000
	<b>Total Supplies &amp; Materials</b>	13,126.73	16,393.80		19,000		19,400
	<b>TOTAL HEALTH SERVICES</b>	<b>47,586.73</b>	<b>17,333.80</b>		<b>87,000</b>		<b>94,400</b>
100.2541.0112.021.000.021	CLASSIFIED SALARIES	111,041.12	130,657.87	3.00	178,942	3.00	185,039
100.2541.0114.021.000.021	SUPERVISORY	79,492.00	81,082.00	1.00	82,704	1.00	97,568
100.2541.0130.021.000.021	ADDITIONAL SALARY	900.00	900.00		900		900
100.2541.0212.021.000.021	PERS PU	11,528.59	12,123.91		15,847		17,112
100.2541.0213.021.000.021	PERS UAL	38,221.54	40,176.10		52,509		56,701
100.2541.0220.021.000.021	FICA & MEDICARE	14,471.85	16,084.52		20,205		21,818
100.2541.0231.021.000.021	WORKERS' COMPENSATION	2,528.21	2,264.62		3,257		3,169
100.2541.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	1,726.28	2,091.05		2,625		2,835
100.2541.0240.021.000.021	EMPLOYEES INSURANCE	48,655.60	55,015.99		81,286		85,366
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	308,565.19	340,396.06	4.00	438,276	4.00	470,509
100.2541.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	445.00	0.00		2,500		1,000
100.2541.0324.021.000.021	RENTALS	3,115.40	5,700.19		6,000		3,000
100.2541.0325.021.000.021	ELECTRICITY	2,335.42	2,586.15		3,345		3,445
100.2541.0326.021.000.021	HEATING FUEL	1,465.41	2,960.49		4,401		3,049
100.2541.0327.021.000.021	WATER AND SEWAGE	1,535.33	1,551.00		1,582		1,583
100.2541.0328.021.000.021	GARBAGE	1,207.20	1,327.80		1,500		1,400
100.2541.0340.021.000.021	TRAVEL	245.00	200.00		4,000		4,000
100.2541.0351.021.000.021	TELEPHONE	3,332.33	1,093.06		1,286		1,100
100.2541.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	3,250.00	245.00		500		4,000
	<b>Total Purchased Services</b>	16,931.09	15,663.69		25,114		22,577
100.2541.0410.021.000.021	SUPPLIES	7,304.95	5,750.61		10,000		10,000
100.2541.0460.021.000.021	NON-CONSUMABLE SUPPLIES	1,518.84	3,826.63		13,800		14,000
100.2541.0470.021.000.021	SOFTWARE	0.00	219.00		1,500		1,500

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Supplies &amp; Materials</b>	8,823.79	9,796.24		25,300		25,500
100.2541.0520.021.000.021	BUILDINGS ACQUISITION	0	0		5,818		6,000
100.2541.0530.021.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	0	0		7,000		7,000
100.2541.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	10,412	0		6,000		6,000
100.2541.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	8,870.00	0.00		10,000		10,000
	<b>Total Capital Improvements</b>	19,282.00	0.00		28,818		29,000
100.2541.0640.021.000.021	DUES AND FEES	148.50	332.90		350		300
	<b>Total Other Ojects</b>	148.50	332.90		350		300
	<b>TOTAL OPERATION &amp; MTNC OF PLANT SRVS</b>	<b>353,750.57</b>	<b>366,188.89</b>	<b>4.00</b>	<b>517,858</b>	<b>4.00</b>	<b>547,886</b>
100.2542.0112.021.000.021	CLASSIFIED SALARIES	0	0	0.00	0	0.00	11,254
100.2542.0112.114.000.021	CLASSIFIED SALARIES	46,134.33	52,083.51	1.50	69,061	1.50	73,581
100.2542.0112.179.000.021	CLASSIFIED SALARIES	56,016.44	79,302.99	2.00	90,348	2.00	90,390
100.2542.0112.182.000.021	CLASSIFIED SALARIES	72,188.62	81,785.11	2.00	90,473	2.00	85,211
100.2542.0112.219.000.021	CLASSIFIED SALARIES	64,890.32	74,014.82	1.63	76,570	1.63	74,698
100.2542.0112.636.000.021	CLASSIFIED SALARIES	83,778.85	94,365.55	2.00	92,164	2.00	95,881
100.2542.0122.114.000.021	SUBSTITUTES - CLASSIFIED	2,720.74	3,558.08		2,000		2,000
100.2542.0122.179.000.021	SUBSTITUTES - CLASSIFIED	909.65	785.62		2,000		2,000
100.2542.0122.182.000.021	SUBSTITUTES - CLASSIFIED	2,540.46	730.80		2,000		2,000
100.2542.0122.219.000.021	SUBSTITUTES - CLASSIFIED	967.02	5,627.17		2,000		4,000
100.2542.0122.636.000.021	SUBSTITUTES - CLASSIFIED	1,237.45	876.96		2,000		2,000
100.2542.0130.114.000.021	ADDITIONAL SALARY	0	155.47		0		0
100.2541.0130.182.000.021	ADDITIONAL SALARY	0	6,000.00		0		0
	<b>Total Salaries</b>	331,383.88	399,286.08	9.13	428,615	9.13	443,015
100.2542.0212.021.000.021	PERS PU	0	0		0		679
100.2542.0212.114.000.021	PERS PU	2,509.02	3,255.52		4,169		4,441
100.2542.0212.179.000.021	PERS PU	3,283.52	4,845.06		5,453		5,456
100.2542.0212.182.000.021	PERS PU	4,336.89	4,141.13		5,461		5,143

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2542.0212.219.000.021	PERS PU	3,914.10	4,827.58		4,622		4,509
100.2542.0212.636.000.021	PERS PU	5,054.69	5,740.13		5,563		5,787
100.2542.0213.021.000.021	PERS UAL	0	0		0		2,251
100.2542.0213.114.000.021	PERS UAL	8,320.00	10,791.73		13,812		14,716
100.2542.0213.179.000.021	PERS UAL	10,889.00	16,017.74		18,070		18,078
100.2542.0213.182.000.021	PERS UAL	14,378.63	13,726.69		18,095		17,042
100.2542.0213.219.000.021	PERS UAL	12,978.08	15,495.40		15,314		14,940
100.2542.0213.636.000.021	PERS UAL	16,755.72	19,019.28		18,433		19,176
100.2542.0220.021.000.021	FICA & MEDICARE	0	0		0		866
100.2542.0220.114.000.021	FICA & MEDICARE	3,581.46	4,105.20		5,315		5,663
100.2542.0220.179.000.021	FICA & MEDICARE	3,965.35	5,954.69		6,953		6,956
100.2542.0220.182.000.021	FICA & MEDICARE	5,667.38	6,793.43		6,963		6,558
100.2542.0220.219.000.021	FICA & MEDICARE	4,893.32	5,944.54		5,893		5,749
100.2542.0220.636.000.021	FICA & MEDICARE	6,498.46	7,289.38		7,093		7,379
100.2542.0231.021.000.021	WORKERS' COMPENSATION	0	0		0		179
100.2542.0231.114.000.021	WORKERS' COMPENSATION	1,359.71	938.17		1,184		1,167
100.2542.0231.179.000.021	WORKERS' COMPENSATION	1,623.88	1,371.29		1,549		1,436
100.2542.0231.182.000.021	WORKERS' COMPENSATION	2,151.97	1,458.53		1,552		1,356
100.2542.0231.219.000.021	WORKERS' COMPENSATION	1,887.00	1,366.88		1,312		1,186
100.2542.0231.636.000.021	WORKERS' COMPENSATION	2,442.69	1,637.46		1,580		1,521
100.2542.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	0	0		0		113
100.2542.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	434	526		691		736
100.2542.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	492	774		903		904
100.2542.0233.182.000.021	PAID FAMILY MEDICAL LEAVE	673	883		905		852
100.2542.0233.219.000.021	PAID FAMILY MEDICAL LEAVE	584	773		766		747
100.2542.0233.636.000.021	PAID FAMILY MEDICAL LEAVE	788	950		922		959
100.2542.0240.114.000.021	EMPLOYEES INSURANCE	9,560.26	10,010.78		20,310		21,330
100.2542.0240.179.000.021	EMPLOYEES INSURANCE	24,701.66	22,306.25		40,620		42,660
100.2542.0240.182.000.021	EMPLOYEES INSURANCE	17,330.65	7,869.14		40,620		42,660
100.2542.0240.219.000.021	EMPLOYEES INSURANCE	17,252.38	17,757.90		20,310		21,330
100.2542.0240.636.000.021	EMPLOYEES INSURANCE	38,551.65	39,107.00		40,620		42,660
	<b>Total PR Taxes &amp; Benefits</b>	<b>226,858.48</b>	<b>235,676.81</b>		<b>315,047</b>		<b>327,185</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2542.0322.019.000.021	REPAIRS & MAINTENANCE SERVICES	2,148.38	4,957.68		15,000		15,000
100.2542.0322.114.000.021	REPAIRS & MAINTENANCE SERVICES	1,127.70	5,919.84		15,000		15,000
100.2542.0322.179.000.021	REPAIRS & MAINTENANCE SERVICES	6,056.60	18,379.95		15,000		15,000
100.2542.0322.182.000.021	REPAIRS & MAINTENANCE SERVICES	17,940.28	21,521.59		25,000		25,000
100.2542.0322.219.000.021	REPAIRS & MAINTENANCE SERVICES	7,536.63	13,426.66		15,000		15,000
100.2542.0322.636.000.021	REPAIRS & MAINTENANCE SERVICES	27,861.19	27,504.44		31,320		45,000
100.2542.0325.019.000.021	ELECTRICITY	12,212.91	13,534.25		17,220		14,008
100.2542.0325.114.000.021	ELECTRICITY	14,976.58	17,117.81		20,000		17,631
100.2542.0325.179.000.021	ELECTRICITY	22,805.74	32,629.90		43,100		40,706
100.2542.0325.182.000.021	ELECTRICITY	35,392.96	40,875.44		52,105		42,102
100.2542.0325.219.000.021	ELECTRICITY	20,226.98	25,389.50		29,564		28,438
100.2542.0325.636.000.021	ELECTRICITY	95,792.40	108,365.85		126,030		112,900
100.2542.0326.019.000.021	HEATING FUEL	2,728.54	2,641.08		4,112		3,000
100.2542.0326.114.000.021	HEATING FUEL	10,590.09	11,936.26		21,986		15,000
100.2542.0326.179.000.021	HEATING FUEL	12,080.39	16,583.31		31,599		28,000
100.2542.0326.182.000.021	HEATING FUEL	21,874.75	6,988.03		9,120		7,198
100.2542.0326.219.000.021	HEATING FUEL	7,169.47	7,615.85		14,631		7,844
100.2542.0326.636.000.021	HEATING FUEL	28,362.81	24,467.92		46,250		28,000
100.2542.0327.114.000.021	WATER AND SEWAGE	7,772.25	9,205.64		9,792		9,700
100.2542.0327.179.000.021	WATER AND SEWAGE	10,437.32	10,348.67		14,973		15,000
100.2542.0327.182.000.021	WATER AND SEWAGE	9,360.08	10,627.06		15,760		15,000
100.2542.0327.219.000.021	WATER AND SEWAGE	8,116.63	8,386.12		9,654		8,638
100.2542.0327.636.000.021	WATER AND SEWAGE	20,285.76	21,029.98		21,764		24,000
100.2542.0328.019.000.021	GARBAGE	2,061.00	2,261.40		2,500		2,300
100.2542.0328.114.000.021	GARBAGE	6,942.00	7,630.20		8,000		7,700
100.2542.0328.179.000.021	GARBAGE	15,190.80	16,698.00		17,000		16,700
100.2542.0328.182.000.021	GARBAGE	8,092.38	9,153.00		9,100		9,100
100.2542.0328.219.000.021	GARBAGE	9,990.00	10,983.00		11,000		11,000
100.2542.0328.636.000.021	GARBAGE	18,241.20	19,759.20		21,000		20,100
100.2542.0390.019.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	3,528.13	3,503.41		4,200		5,000
100.2542.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	757.70	300.00		550		5,525

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2542.0390.114.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	5,473.21	5,632.91		7,450		8,000
100.2542.0390.179.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	7,513.33	11,135.85		9,800		10,000
100.2542.0390.182.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	11,517.48	11,836.44		16,000		16,000
100.2542.0390.219.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	6,060.86	7,394.00		8,100		8,100
100.2542.0390.636.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	7,550.50	15,617.34		10,700		13,300
	<b>Total Purchased Services</b>	<b>505,775.03</b>	<b>581,357.58</b>		<b>729,380</b>		<b>679,990</b>
100.2542.0410.019.000.021	SUPPLIES	1,755.67	2,741.11		4,000		4,000
100.2542.0410.114.000.021	SUPPLIES	4,679.04	6,098.19		7,000		7,000
100.2542.0410.179.000.021	SUPPLIES	8,016.99	6,575.72		7,000		7,000
100.2542.0410.182.000.021	SUPPLIES	9,479.57	5,563.61		7,000		7,000
100.2542.0410.219.000.021	SUPPLIES	9,518.21	8,675.62		7,000		7,000
100.2542.0410.636.000.021	SUPPLIES	15,424.75	14,295.55		14,000		14,000
100.2542.0411.019.000.021	CUSTODIAL SUPPLIES	1,085.14	543.05		2,000		2,000
100.2542.0411.114.000.021	CUSTODIAL SUPPLIES	6,275.56	6,471.78		9,000		9,000
100.2542.0411.179.000.021	CUSTODIAL SUPPLIES	6,904.12	6,892.82		9,000		9,000
100.2542.0411.182.000.021	CUSTODIAL SUPPLIES	13,785.37	6,518.01		9,000		9,000
100.2542.0411.219.000.021	CUSTODIAL SUPPLIES	9,759.93	10,000.00		10,000		10,000
100.2542.0411.636.000.021	CUSTODIAL SUPPLIES	11,053.72	10,186.51		12,000		12,000
100.2542.0460.019.000.021	NON-CONSUMABLE SUPPLIES	2,670.00	533.47		3,000		3,000
100.2542.0460.114.000.021	NON-CONSUMABLE SUPPLIES	0	467		6,000		6,000
100.2542.0460.179.000.021	NON-CONSUMABLE SUPPLIES	247	3,000		3,000		3,000
100.2542.0460.182.000.021	NON-CONSUMABLE SUPPLIES	6,289.33	766.57		6,000		6,000
100.2542.0460.219.000.021	NON-CONSUMABLE SUPPLIES	439	3,627		3,000		3,000
100.2542.0460.636.000.021	NON-CONSUMABLE SUPPLIES	6,945.57	4,180.71		8,000		8,000
	<b>Total Supplies &amp; Materials</b>	<b>114,329.03</b>	<b>97,136.75</b>		<b>126,000</b>		<b>126,000</b>
100.2542.0640.114.000.021	DUES AND FEES	93	0		0		0
100.2542.0640.636.000.021	DUES AND FEES	0	0		0		0
	<b>Total Other Objects</b>	<b>93</b>	<b>0</b>		<b>0</b>		<b>0</b>
	<b>TOTAL BUILDING &amp; UPKEEP SRVS</b>	<b>1,178,439.69</b>	<b>1,313,457.22</b>	<b>9.13</b>	<b>1,599,042.70</b>	<b>9.13</b>	<b>1,576,189.69</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2543.0112.021.000.021	CLASSIFIED SALARIES	70,744.38	78,265.28	2.03	85,160	2.03	88,617
100.2543.0112.114.000.021	CLASSIFIED SALARIES	19,742.74	28,098.48	0.00	0	0.00	0
100.2543.0112.179.000.021	CLASSIFIED SALARIES	13,717.64	15,659.47	0.40	16,236	0.40	16,896
100.2543.0112.182.000.021	CLASSIFIED SALARIES	20,576.52	23,489.07	0.60	24,354	0.60	25,344
100.2543.0122.021.000.021	SUBSTITUTES - CLASSIFIED	0	0		1,000		1,000
100.2543.0122.114.000.021	SUBSTITUTES - CLASSIFIED	42.15	0		1,000		1,000
100.2543.0122.636.000.021	SUBSTITUTES - CLASSIFIED	0	0		1,000		1,000
	<b>Total Salaries</b>	<b>124,823.43</b>	<b>145,512.30</b>	<b>3.03</b>	<b>128,751</b>	<b>3.03</b>	<b>133,857</b>
100.2543.0212.021.000.021	PERS PU	3,630.09	3,935.21		5,140		5,349
100.2543.0212.114.000.021	PERS PU	1,190.34	0		0		0
100.2543.0212.179.000.021	PERS PU	827.32	944.80		980		1,020
100.2543.0212.182.000.021	PERS PU	1,240.83	1,417.10		1,470		1,530
100.2543.0213.021.000.021	PERS UAL	14,148.87	15,653.07		17,032		17,723
100.2543.0213.114.000.021	PERS UAL	3,948.56	0		0		0
100.2543.0213.179.000.021	PERS UAL	2,743.58	3,131.84		3,247		3,379
100.2543.0213.182.000.021	PERS UAL	4,115.26	4,697.83		4,871		5,069
100.2543.0220.021.000.021	FICA & MEDICARE	5,061.72	5,628.73		6,554		6,820
100.2543.0220.114.000.021	FICA & MEDICARE	1,434.81	2,162.41		0		0
100.2543.0220.179.000.021	FICA & MEDICARE	984.20	1,111.31		1,250		1,300
100.2543.0220.182.000.021	FICA & MEDICARE	1,476.37	1,667.04		1,874		1,950
100.2543.0231.021.000.021	WORKERS' COMPENSATION	1,964.00	1,342.53		1,460		1,407
100.2543.0231.114.000.021	WORKERS' COMPENSATION	412.37	479.98		0		0
100.2543.0231.179.000.021	WORKERS' COMPENSATION	286.02	269.89		279		269
100.2543.0231.182.000.021	WORKERS' COMPENSATION	428.64	404.74		419		404
100.2543.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	598.99	731.84		852		886
100.2543.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	161.35	280.98		0		0
100.2543.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	116.72	144.46		162		169
100.2543.0233.182.000.021	PAID FAMILY MEDICAL LEAVE	175.22	216.74		244		253
100.2543.0240.021.000.021	EMPLOYEES INSURANCE	17,421.76	18,021.76		20,310		21,330
100.2543.0240.114.000.021	EMPLOYEES INSURANCE	5,735.36	6,031.76		0		0
100.2543.0240.179.000.021	EMPLOYEES INSURANCE	9,047.51	9,426.68		8,124		8,532

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2543.0240.182.000.021	EMPLOYEES INSURANCE	13,571.29	14,140.08		12,186		12,798
	<b>Total PR Taxes &amp; Benefits</b>	90,721.18	91,840.78		86,454		90,188
100.2543.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	0	4		5,000		10,000
100.2543.0322.114.000.021	REPAIRS & MAINTENANCE SERVICES	2,579.21	0		5,000		5,000
100.2543.0322.179.000.021	REPAIRS & MAINTENANCE SERVICES	3,418.99	2,597.23		5,000		5,000
100.2543.0322.182.000.021	REPAIRS & MAINTENANCE SERVICES	1,925.00	2,597.23		5,000		5,000
100.2543.0322.219.000.021	REPAIRS & MAINTENANCE SERVICES	0	44.53		5,000		5,000
100.2543.0322.636.000.021	REPAIRS & MAINTENANCE SERVICES	489.57	7,475.67		5,000		5,000
100.2543.0324.021.000.021	RENTALS	319.00	235.00		2,000		2,000
100.2543.0324.114.000.021	RENTALS	1,131	0		2,000		2,000
100.2543.0324.179.000.021	RENTALS	3,234.47	0		2,000		2,000
100.2543.0324.182.000.021	RENTALS	2,252.24	0		2,000		2,000
100.2543.0324.219.000.021	RENTALS	982	2,563		2,000		2,000
100.2543.0324.636.000.021	RENTALS	251.22	0		2,000		2,000
100.2543.0326.021.000.021	HEATING FUEL	2,429.17	1,247.41		3,110		0
100.2543.0327.021.000.021	WATER AND SEWAGE	130.70	130.70		131		131
100.2543.0340.021.000.021	TRAVEL	194	0		500		500
100.2543.0351.021.000.021	TELEPHONE	1,782.57	1,335.67		1,440		1,412
100.2543.0390.114.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200
100.2543.0390.179.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	110	0		200		200
100.2543.0390.182.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200
100.2543.0390.219.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200
100.2543.0390.636.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200
	<b>Total Purchased Services</b>	21,229.00	18,230.21		48,181		50,043
100.2543.0410.021.000.021	SUPPLIES	749.60	498.52		1,000		1,000
100.2543.0410.114.000.021	SUPPLIES	3,459.56	1,985.52		5,000		5,000
100.2543.0410.179.000.021	SUPPLIES	4,400.51	2,521.55		5,000		5,000
100.2543.0410.182.000.021	SUPPLIES	3,464.82	3,347.68		6,000		6,000
100.2543.0410.219.000.021	SUPPLIES	3,767.18	4,341.75		5,000		5,000
100.2543.0410.636.000.021	SUPPLIES	6,701.17	5,945.10		11,000		11,000

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2543.0416.021.000.021	FUEL	6,038.89	3,974.83		4,200		4,200
100.2543.0460.021.000.021	NON-CONSUMABLE SUPPLIES	9.00	348.00		3,000		3,000
100.2543.0460.114.000.021	NON-CONSUMABLE SUPPLIES	470.16	4,561.39		500		500
100.2543.0460.179.000.021	NON-CONSUMABLE SUPPLIES	476.58	0		500		500
100.2543.0460.182.000.021	NON-CONSUMABLE SUPPLIES	207.72	0		500		500
100.2543.0460.219.000.021	NON-CONSUMABLE SUPPLIES	1,855.87	111.98		500		500
100.2543.0460.636.000.021	NON-CONSUMABLE SUPPLIES	350.86	17,985.31		500		500
100.2543.0470.021.000.021	COMPUTER SOFTWARE	219.00	0.00		0		0
	<b>Total Supplies &amp; Materials</b>	<b>32,170.92</b>	<b>45,621.63</b>		<b>42,700</b>		<b>42,700</b>
100.2543.0530.021.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	0	0		5,000		0
100.2543.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	0		5,000		
100.2543.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	0	0		15,000		5,000
	<b>Total Capital Improvements</b>	<b>0</b>	<b>0</b>		<b>25,000</b>		<b>5,000</b>
	<b>TOTAL GROUND CARE &amp; UPKEEP SRVS</b>	<b>268,944.53</b>	<b>301,204.92</b>	<b>3.03</b>	<b>331,086</b>	<b>3.03</b>	<b>321,788</b>
100.2546.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	32,222.00	26,984.08		165,000		162,000
100.2546.0410.021.000.021	SUPPLIES	3,016.76	1,523.53		10,000		5,000
100.2546.0470.021.000.021	COMPUTER SOFTWARE	12,000.00	2,298.71		0		0
	<b>TOTAL SECURITY SERVICES</b>	<b>47,238.76</b>	<b>30,806.32</b>		<b>175,000</b>		<b>167,000</b>
100.2549.0112.099.000.021	CLASSIFIED SALARIES	20,459.80	23,109.80	0.63	24,024	0.63	24,509
100.2549.0130.099.000.021	ADDITIONAL SALARY	69.68	0		0		0
100.2549.0212.099.000.021	PERS PU	1,238.95	1,394.91		1,450		1,479
100.2549.0213.099.000.021	PERS UAL	4,105.90	4,621.96		4,805		4,902
100.2549.0220.099.000.021	FICA & MEDICARE	1,579.67	1,778.10		1,849		1,886
100.2549.0231.099.000.021	WORKERS' COMPENSATION	427.36	397.88		413		390
100.2549.0233.099.000.021	PAID FAMILY MEDICAL LEAVE	199.68	231.09		240		245
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>28,081.04</b>	<b>31,533.74</b>	<b>0.63</b>	<b>32,781</b>	<b>0.63</b>	<b>33,411</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2549.0322.095.000.021	REPAIRS & MAINTENANCE SERVICES	3,755.58	5,083.03		7,000		7,000
100.2549.0322.099.000.021	REPAIRS & MAINTENANCE SERVICES	0	1,943.20		2,500		2,500
100.2549.0325.099.000.021	ELECTRICITY	793.11	915.40		1,078		1,000
100.2549.0326.099.000.021	HEATING FUEL	674.62	112.72		1,100		150
100.2549.0327.099.000.021	WATER AND SEWAGE	2,102.05	2,114.09		2,200		2,426
100.2549.0351.099.000.021	TELEPHONE	630.28	405.63		450		430
	<b>Total Purchased Services</b>	7,955.64	10,574.07		14,328		13,506
100.2549.0410.095.000.021	SUPPLIES	1,793.63	0		200		250
100.2549.0410.099.000.021	SUPPLIES	2,088.41	2,035.32		3,000		3,000
100.2549.0416.095.000.021	FLEET FUEL	7,808.38	7,425.24		12,000		8,400
100.2549.0460.095.000.021	NON-CONSUMABLE SUPPLIES	241.98	0		300		300
100.2549.0460.099.000.021	NON-CONSUMABLE SUPPLIES	0	0		100		100
	<b>Total Supplies &amp; Materials</b>	11,932.40	9,460.56		15,600		12,050
100.2549.0640.095.000.021	DUES AND FEES	0	0		0		0
	<b>Total Other Objects</b>	0	0		0		0
	<b>TOTAL OTHER OPERATION &amp; MTNC SRVS</b>	<b>47,969.08</b>	<b>51,568.37</b>	<b>0.63</b>	<b>62,709</b>	<b>0.63</b>	<b>58,967</b>
100.2552.0331.021.000.021	REIMBURSABLE STUDENT TRANSPORTATION	965,745.56	959,326.13		1,014,033		1,060,000
	<b>Total Purchased Services</b>	965,745.56	959,326.13		1,014,033		1,060,000
100.2552.0416.021.000.021	FUEL	81,846.22	68,759.20		90,000		99,000
	<b>Total Supplies &amp; Materials</b>	81,846.22	68,759.20		90,000		99,000
100.2559.0332.021.000.021	NON-REIMBURSABLE STUDENT TRANSPORTATION	52,423.68	72,007.47		66,269		80,000
	<b>Total Purchased Services</b>	52,423.68	72,007.47		66,269		80,000
100.2559.0416.021.000.021	FUEL	22,299.99	22,504.19		28,000		30,800
	<b>Total Supplies &amp; Materials</b>	22,299.99	22,504.19		28,000		30,800

**SOUTH UMPQUA SCHOOL DISTRICT  
DISTRICT SERVICES - 021  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>TOTAL STUDENT TRANSPORTATION</b>	<b>1,122,315.45</b>	<b>1,122,596.99</b>		<b>1,198,301</b>		<b>1,269,800</b>
100.2574.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	0	0		200		200
100.2574.0324.021.000.021	RENTALS	53,212.25	49,150.87		56,000		51,000
100.2574.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		0
	<b>TOTAL PRINTING</b>	<b>53,212.25</b>	<b>49,150.87</b>		<b>56,200</b>		<b>51,200</b>
100.2700.0220.021.000.021	FICA & MEDICARE	566.35	845.81		831		393
100.2700.0231.021.000.021	WORKERS' COMPENSATION	32.39	25.55		24		12
100.2700.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	67.43	108.00		108		51
100.2700.0241.021.000.021	EMPLOYEES INSURANCE	29,214.46	30,408.45		47,583		22,508
100.2700.0270.021.000.021	POST RETIREMENT BENEFITS	10,800.00	11,100.00		10,800		5,100
	<b>TOTAL SUPP. RETIREMENT PRG.</b>	<b>40,680.63</b>	<b>42,487.81</b>		<b>59,347</b>		<b>28,064</b>
	<b>TOTAL DISTRICT SERVICES</b>	<b><u>3,160,137.69</u></b>	<b><u>3,294,795.19</u></b>	<b><u>16.78</u></b>	<b><u>4,086,543</u></b>	<b><u>16.78</u></b>	<b><u>4,115,295</u></b>



# STUDENT SERVICES

This area includes the expenditures for all district student services such as Special Education programs for the disabled, Health Enhancement programs, and English as a Second Language programs.

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1210.0410.021.320.041	TAG SUPPLIES STUD SRV	0	0		2,000		2,500
	<b>Total TAG Supplies</b>	0	0	0.00	2,000	0.00	2,500
100.1220.0111.182.320.041	LICENSED SALARIES	37,154.24	54,030.48	0.86	56,654	0.86	65,241
100.1220.0111.219.320.041	LICENSED SALARIES	78,608.08	74,929.52	1.00	75,632	1.00	52,251
100.1220.0111.636.320.041	LICENSED SALARIES	43,681.60	47,828.00	1.00	50,148	1.00	64,279
100.1220.0112.182.320.041	CLASSIFIED SALARIES	27,862.39	47,579.12	1.63	46,955	1.63	50,112
100.1220.0112.219.320.041	CLASSIFIED SALARIES	57,549.27	85,753.25	3.13	94,718	2.44	72,513
100.1220.0112.636.320.041	CLASSIFIED SALARIES	15,429.85	17,281.69	0.88	29,547	0.88	30,139
100.1220.0122.182.320.041	SUBSTITUTES - CLASSIFIED	0	0		1,000		1,000
100.1220.0122.219.320.041	SUBSTITUTES - CLASSIFIED	4,423	2,056		2,500		3,000
100.1220.0122.636.320.041	SUBSTITUTES - CLASSIFIED	832.41	3,323.44		5,000		1,000
100.1220.0130.182.320.041	ADDITIONAL SALARIES	6,834.35	2,000.00		2,500		3,000
100.1220.0130.219.320.041	ADDITIONAL SALARIES	7,900.00	6,782.11		2,296		3,000
100.1220.0130.636.320.041	ADDITIONAL SALARIES	1,900.00	6,191.56		1,500		3,000
	<b>Total Salaries</b>	282,174.78	347,755.54	8.49	368,450	7.80	348,535
100.1220.0212.182.320.041	PERS PU	3,931.19	5,484.11		6,405		7,144
100.1220.0212.219.320.041	PERS PU	3,257.48	9,019.29		10,421		7,712
100.1220.0212.636.320.041	PERS PU	3,595.24	4,378.04		4,901		5,880
100.1220.0213.182.320.041	PERS UAL	13,025.44	17,686.35		21,222		23,671
100.1220.0213.219.320.041	PERS UAL	10,825.64	29,924.86		34,529		25,553
100.1220.0213.636.320.041	PERS UAL	12,202.30	14,507.26		16,239		19,484
100.1220.0220.182.320.041	FICA & MEDICARE	5,463.45	7,797.80		8,166		9,108
100.1220.0220.219.320.041	FICA & MEDICARE	10,954.93	12,899.71		13,287		9,833
100.1220.0220.636.320.041	FICA & MEDICARE	4,642.40	5,764.10		6,249		7,497
100.1220.0231.182.320.041	WORKERS' COMPENSATION	225.88	270.82		275		312
100.1220.0231.219.320.041	WORKERS' COMPENSATION	457.89	437.54		450		347
100.1220.0231.636.320.041	WORKERS' COMPENSATION	192.00	3,096.69		210		255
100.1220.0233.182.320.041	PAID FAMILY MEDICAL LEAVE	709.99	1,013.31		1,061		1,184
100.1220.0233.219.320.041	PAID FAMILY MEDICAL LEAVE	1,419.49	1,676.31		1,727		1,278
100.1220.0233.636.320.041	PAID FAMILY MEDICAL LEAVE	599.27	752.87		812		974
100.1220.0240.182.320.041	EMPLOYEES INSURANCE	38,026.17	47,805.47		58,086		61,003
100.1220.0240.219.320.041	EMPLOYEES INSURANCE	34,905.28	44,703.27		81,239		83,542

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1220.0240.636.320.041	EMPLOYEES INSURANCE	24,249.96	19,919.20		40,620		42,660
	<b>Total PR Taxes &amp; Benefits</b>	168,684.00	227,137.00		305,897		307,436
100.1220.0310.182.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	12,429.38	1,142.97		2,580		2,580
100.1220.0310.219.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,825.15	2,554.82		3,000		3,000
100.1220.0310.636.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	2,285.89		3,000		3,000
100.1220.0340.182.320.041	TRAVEL	86.80	66.89		500		500
100.1220.0340.219.320.041	TRAVEL	178.16	225.89		500		500
100.1220.0340.636.320.041	TRAVEL	552.19	62.44		500		500
100.1220.0390.041.320.041	OTHER GENERAL PROFESSIONAL	0	0		9,000		0
	<b>Total Purchased Services</b>	15,071.68	6,338.90		19,080		10,080
100.1220.0410.182.320.041	SUPPLIES	2,279.67	1,898.87		2,500		2,500
100.1220.0410.219.320.041	SUPPLIES	2,096.86	2,255.90		2,500		2,500
100.1220.0410.636.320.041	SUPPLIES	984.53	1,254.43		2,500		2,500
100.1220.0460.182.320.041	NON-CONSUMABLE SUPPLIES	0	99.17		500		500
100.1220.0460.219.320.041	NON-CONSUMABLE SUPPLIES	322.89	403.95		500		500
100.1220.0460.636.320.041	NON-CONSUMABLE SUPPLIES	194.57	140.96		500		500
100.1220.0470.182.320.041	COMPUTER SOFTWARE	219.42	235.42		250		300
100.1220.0470.219.320.041	COMPUTER SOFTWARE	0	228		250		225
100.1220.0470.636.320.041	COMPUTER SOFTWARE	70.00	0.00		250		250
	<b>Total Supplies &amp; Materials</b>	6,167.94	6,516.70		9,750		9,775
	<b>TOTAL DLC</b>	<b>472,098.40</b>	<b>587,748.14</b>	<b>8.49</b>	<b>703,176</b>	<b>7.80</b>	<b>675,826</b>
100.1250.0111.114.320.041	LICENSED SALARIES	44,836.04	46,525.00	1.00	48,785	1.00	62,527
100.1250.0111.179.320.041	LICENSED SALARIES	63,319.00	66,385.00	1.00	69,616	1.00	80,170
100.1250.0111.182.320.041	LICENSED SALARIES	113,064.23	102,757.93	1.00	71,614	1.00	82,469
100.1250.0111.219.320.041	LICENSED SALARIES	79,855.83	80,020.66	1.00	82,216	1.00	92,103
100.1250.0111.636.320.041	LICENSED SALARIES	60,750.89	49,791.50	1.00	52,925	1.00	61,272
100.1250.0112.041.320.041	CLASSIFIED SALARIES	16,305.38	953.37		0		0
100.1250.0112.114.320.041	CLASSIFIED SALARIES	72,075.85	92,531.13	3.31	101,426	2.44	77,033
100.1250.0112.179.320.041	CLASSIFIED SALARIES	38,442.54	50,388.88	1.50	50,166	1.50	51,590

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1250.0112.182.320.041	CLASSIFIED SALARIES	41,019.19	62,424.55	2.31	66,250	2.31	68,841
100.1250.0112.219.320.041	CLASSIFIED SALARIES	18,231.96	42,022.45	1.50	44,304	1.50	46,042
100.1250.0112.636.320.041	CLASSIFIED SALARIES	85,695.87	99,953.21	3.19	104,873	3.19	105,968
100.1250.0122.114.320.041	SUBSTITUTES - CLASSIFIED	4,871.88	7,633.88		5,000		8,000
100.1250.0122.179.320.041	SUBSTITUTES - CLASSIFIED	5,015.79	8,607.85		3,000		8,000
100.1250.0122.182.320.041	SUBSTITUTES - CLASSIFIED	473.85	608.25		2,800		1,000
100.1250.0122.219.320.041	SUBSTITUTES - CLASSIFIED	13,446.81	872.70		2,800		1,000
100.1250.0122.636.320.041	SUBSTITUTES - CLASSIFIED	0	0		2,800		1,000
100.1250.0130.041.320.041	ADDITIONAL SALARY	10,698.50	10,863.00		6,256		0
100.1250.0130.114.320.041	ADDITIONAL SALARY	1,454.68	1,000.00		1,500		3,000
100.1250.0130.179.320.041	ADDITIONAL SALARY	2,500.00	2,500.00		2,500		3,000
100.1250.0130.182.320.041	ADDITIONAL SALARY	2,290.00	1,635.00		1,500		3,000
100.1250.0130.219.320.041	ADDITIONAL SALARY	8,900.00	9,000.00		3,000		3,000
100.1250.0130.636.320.041	ADDITIONAL SALARY	2,400.00	1,250.00		2,338		3,000
	<b>Total Salaries</b>	<b>685,648.29</b>	<b>737,724.36</b>	<b>16.81</b>	<b>725,668</b>	<b>15.94</b>	<b>762,016</b>
100.1250.0212.041.320.041	PERS PU	991.97	57.54		378		0
100.1250.0212.114.320.041	PERS PU	7,144.28	8,453.87		9,157		8,605
100.1250.0212.179.320.041	PERS PU	6,285.44	7,763.16		7,371		8,124
100.1250.0212.182.320.041	PERS PU	8,995.33	10,068.13		8,412		9,314
100.1250.0212.219.320.041	PERS PU	6,953.99	7,277.54		7,778		8,476
100.1250.0212.636.320.041	PERS PU	9,011.32	9,091.68		9,655		10,265
100.1250.0213.041.320.041	PERS UAL	3,291.08	190.69		0		0
100.1250.0213.114.320.041	PERS UAL	23,673.23	28,011.27		30,342		28,512
100.1250.0213.179.320.041	PERS UAL	20,852.37	25,335.65		24,456		26,952
100.1250.0213.182.320.041	PERS UAL	29,808.22	33,363.46		27,873		30,862
100.1250.0213.219.320.041	PERS UAL	23,169.32	23,862.08		25,904		28,229
100.1250.0213.636.320.041	PERS UAL	29,769.43	29,923.69		32,027		34,048
100.1250.0220.041.320.041	FICA & MEDICARE	1,803.77	908.03		481		0
100.1250.0220.114.320.041	FICA & MEDICARE	9,351.16	11,254.44		11,676		10,971
100.1250.0220.179.320.041	FICA & MEDICARE	8,138.12	9,559.78		9,411		10,371
100.1250.0220.182.320.041	FICA & MEDICARE	11,893.20	12,626.30		10,725		11,876
100.1250.0220.219.320.041	FICA & MEDICARE	9,268.49	10,151.89		9,968		10,863

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1250.0220.636.320.041	FICA & MEDICARE	11,101.61	11,281.95		12,324		13,101
100.1250.0231.041.320.041	WORKERS' COMPENSATION	91.00	206.02		174		0
100.1250.0231.114.320.041	WORKERS' COMPENSATION	401.94	414.90		404		383
100.1250.0231.179.320.041	WORKERS' COMPENSATION	341.03	330.48		313		351
100.1250.0231.182.320.041	WORKERS' COMPENSATION	484.64	621.75		363		409
100.1250.0231.219.320.041	WORKERS' COMPENSATION	365.55	334.75		329		367
100.1250.0231.636.320.041	WORKERS' COMPENSATION	471.72	396.47		422		458
100.1250.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	234.39	118.03		63		0
100.1250.0233.114.320.041	PAID FAMILY MEDICAL LEAVE	1,214.87	1,476.80		1,517		1,426
100.1250.0233.179.320.041	PAID FAMILY MEDICAL LEAVE	1,057.49	1,293.30		1,223		1,347
100.1250.0233.182.320.041	PAID FAMILY MEDICAL LEAVE	1,545.43	1,644.41		1,394		1,543
100.1250.0233.219.320.041	PAID FAMILY MEDICAL LEAVE	1,200.39	1,325.95		1,295		1,412
100.1250.0233.636.320.041	PAID FAMILY MEDICAL LEAVE	1,438.69	1,472.37		1,601		1,703
100.1250.0240.041.320.041	EMPLOYEES INSURANCE	15,809.47	1,455.98		0		0
100.1250.0240.114.320.041	EMPLOYEES INSURANCE	2,355.60	2,357.62		20,310		21,330
100.1250.0240.179.320.041	EMPLOYEES INSURANCE	44,755.45	47,744.55		60,929		63,989
100.1250.0240.182.320.041	EMPLOYEES INSURANCE	63,404.03	68,833.39		60,929		63,989
100.1250.0240.219.320.041	EMPLOYEES INSURANCE	10,281.86	10,615.94		40,620		42,660
100.1250.0240.636.320.041	EMPLOYEES INSURANCE	74,089.51	61,181.30		101,549		106,649
	<b>Total PR Taxes &amp; Benefits</b>	<b>441,045.39</b>	<b>441,005.16</b>		<b>531,371</b>		<b>558,582</b>
100.1250.0310.114.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,343.11	2,151.42		3,000		4,500
100.1250.0310.179.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	522.06	2,823.74		3,000		4,500
100.1250.0310.182.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,204.17	18,789.76		5,580		4,500
100.1250.0310.219.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,566.19	1,479.10		3,000		4,500
100.1250.0310.636.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,621.06	7,530.04		3,000		13,500
100.1250.0340.114.320.041	TRAVEL	0	0		100		100
100.1250.0340.179.320.041	TRAVEL	0	0		100		100
100.1250.0340.182.320.041	TRAVEL	0	29		100		100
100.1250.0340.219.320.041	TRAVEL	0	0		100		100
100.1250.0340.636.320.041	TRAVEL	0	31		100		100
100.1250.0390.182.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	135,000.00	68,625.00		67,500		0
100.1250.0390.219.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1250.0390.636.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	68,625.00		67,500		68,000
	<b>Total Purchased Services</b>	152,256.59	170,083.77		153,080		100,000
100.1250.0410.114.320.041	SUPPLIES	42.49	64.59		600		600
100.1250.0410.179.320.041	SUPPLIES	181.08	282.84		600		600
100.1250.0410.182.320.041	SUPPLIES	343.47	344.17		600		600
100.1250.0410.219.320.041	SUPPLIES	13.99	337.42		600		600
100.1250.0410.636.320.041	SUPPLIES	368.74	588.90		600		600
100.1250.0420.114.320.041	TEXTBOOKS	0	718		1,500		1,500
100.1250.0420.179.320.041	TEXTBOOKS	0	428		1,500		1,500
100.1250.0420.182.320.041	TEXTBOOKS	0	1,066		1,500		1,500
100.1250.0420.219.320.041	TEXTBOOKS	0	762		1,500		1,500
100.1250.0420.636.320.041	TEXTBOOKS		212		1,500		1,500
100.1250.0460.114.320.041	NON-CONSUMABLE SUPPLIES	0	0		300		300
100.1250.0460.179.320.041	NON-CONSUMABLE SUPPLIES	0	0		300		300
100.1250.0460.182.320.041	NON-CONSUMABLE SUPPLIES	279.99	171.88		300		300
100.1250.0460.219.320.041	NON-CONSUMABLE SUPPLIES	0	330		300		2,300
100.1250.0460.636.320.041	NON-CONSUMABLE SUPPLIES	0	245		300		300
100.1250.0470.114.320.041	COMPUTER SOFTWARE	285.00	304.00		350		350
100.1250.0470.179.320.041	COMPUTER SOFTWARE	380.00	342.00		400		400
100.1250.0470.182.320.041	COMPUTER SOFTWARE	0.00	0.00		400		400
100.1250.0470.219.320.041	COMPUTER SOFTWARE	561.12	342.00		400		475
100.1250.0470.636.320.041	COMPUTER SOFTWARE	0	0		400		100
100.1250.0480.041.320.041	COMPUTER HARDWARE	0	0		400		0
	<b>Total Supplies &amp; Materials</b>	2,455.88	6,538.32		14,350		15,725
	<b>TOTAL SPED</b>	<b>1,281,406.15</b>	<b>1,355,351.61</b>	<b>16.81</b>	<b>1,424,469</b>	<b>15.94</b>	<b>1,436,323</b>
100.1291.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL	0	0		3,000		1,000
100.1291.0410.041.320.041	SUPPLIES	42.50	750.00		1,000		1,000
	<b>TOTAL ESL</b>	<b>42.50</b>	<b>750.00</b>		<b>4,000</b>		<b>2,000</b>
100.1460.0130.041.320.041	ADDITIONAL SALARY	8,631.91	10,699.30		11,817		13,345

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Salaries</b>	8,631.91	10,699.30		11,817		13,345
100.1460.0211.041.320.041	PERS-TIER I & II	0	0		0		0
100.1460.0212.041.320.041	PERS PU	518.69	642.97		713		803
100.1460.0213.041.320.041	PERS UAL	1,726.38	2,139.88		2,363		2,669
100.1460.0220.041.320.041	FICA & MEDICARE	661.39	819.79		909		0
100.1460.0231.041.320.041	WORKERS' COMPENSATION	26.07	27.05		30		1,024
100.1460.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	32.36	28.28		118		34
100.1460.0240.041.320.041	EMPLOYEES INSURANCE	0	0		0		62
	<b>Total PR Taxes &amp; Benefits</b>	2,964.89	3,657.97		4,133		4,592
100.1460.0410.041.320.041	SUPPLIES	0	0		0		0
	<b>Total Supplies</b>	0	0		0		0
	<b>TOTAL EXTENDED SCHOOL YEAR</b>	<b>11,596.80</b>	<b>14,357.27</b>		<b>15,950</b>		<b>17,937</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>1,765,143.85</b>	<b>1,958,207.02</b>	<b>25.30</b>	<b>2,149,595</b>	<b>23.74</b>	<b>2,134,586</b>
100.2119.0340.019.320.041	TRAVEL	0	0		0		2,500
100.2119.0351.019.320.041	TELEPHONE	0	0		0		0
	<b>Total Purchased Services</b>	0	0		0		2,500
100.2119.0410.019.320.041	SUPPLIES	0	0		0		500
	<b>Total Supplies &amp; Materials</b>	0	0		0		500
	<b>TOTAL BEHAVIOR &amp; CRISIS COORDINATOR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
100.2142.0111.041.320.041	LICENSED SALARIES	83,085.16	80,604.00	1.00	82,216	1.00	84,727
100.2142.0130.041.320.041	ADDITIONAL SALARY	31,397.72	6,819.75		4,327		2,206
100.2142.0212.041.320.041	PERS PU	5,168.94	5,245.35		5,193		5,247
100.2142.0213.041.320.041	PERS UAL	17,229.65	17,484.66		17,309		17,387
100.2142.0220.041.320.041	FICA & MEDICARE	8,810.40	6,728.01		6,660		6,690
100.2142.0231.041.320.041	WORKERS' COMPENSATION	334.29	211.93		210		219
100.2142.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	1,144.78	888.09		865		869
100.2142.0240.041.320.041	EMPLOYEES INSURANCE	2,948.64	3,010.08		20,310		21,330

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	150,119.58	120,991.87	1.00	137,090	1.00	138,676
100.2142.0340.041.320.041	TRAVEL	1,449.23	1,270.44		2,000		2,500
100.2142.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		0
	<b>Total Purchased Services</b>	1,449	1,270		2,000		2,500
100.2142.0410.041.320.041	SUPPLIES	777.96	933.73		1,100		1,100
100.2142.0460.041.320.041	NON-CONSUMABLE SUPPLIES	0	0		400		200
	<b>Total Supplies &amp; Materials</b>	777.96	933.73		1,500		1,300
	<b>TOTAL PSYCHOLOGICAL TESTING SVRS</b>	<b>152,346.77</b>	<b>123,196.04</b>	<b>1.00</b>	<b>140,590</b>	<b>1.00</b>	<b>142,476</b>
100.2143.0340.041.320.041	TRAVEL	0	100		3,500		3,000
	<b>Total Purchased Services</b>	0	100		3,500		3,000
100.2143.0410.041.320.041	SUPPLIES	731.64	290.28		1,000		1,000
100.2143.0460.041.320.041	NON-CONSUMABLE SUPPLIES	445.10	0		500		500
100.2143.0470.041.320.041	SOFTWARE	64.95	0		100		800
	<b>Total Supplies &amp; Materials</b>	1,241.69	290.28		1,600		2,300
	<b>TOTAL PSYCHOLOGICAL COUNSELING</b>	<b>1,241.69</b>	<b>390.63</b>	<b>0.00</b>	<b>5,100.00</b>	<b>0.00</b>	<b>5,300.00</b>
100.2190.0113.041.320.041	ADMINISTRATORS	101,772.92	99,777.57	0.90	103,809	0.90	97,926
100.2190.0117.041.320.041	CONFIDENTIAL SALARIES	16,597.69	19,482.24	0.33	24,206	0.33	25,426
100.2190.0130.041.320.041	ADDITIONAL SALARY	2,757.00	7,760.00		0		810
100.2190.0211.041.320.041	PERS-TIER I & II	0	0		0		0
100.2190.0212.041.320.041	PERS PU	7,273.89	7,666.91		7,727		7,494
100.2190.0213.041.320.041	PERS UAL	4,278.27	1,432.37		25,603		24,833
100.2190.0220.041.320.041	FICA & MEDICARE	9,248.09	9,770.52		9,852		9,555
100.2190.0231.041.320.041	WORKERS' COMPENSATION	354.24	309.32		311		314
100.2190.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	1,102	1,270		1,280		1,241
100.2190.0240.041.320.041	EMPLOYEES INSURANCE	14,384.05	56.76		25,023		26,278
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	157,767.73	147,525.35	1.23	197,811	1.23	193,878
100.2190.0340.041.320.041	TRAVEL	2,343.05	3,248.23		4,105		3,000
100.2190.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	40,000.00	0		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT SERVICES - 041  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Purchased Services</b>	42,343.05	3,248.23		4,105		3,000
100.2190.0410.041.320.041	SUPPLIES	826.01	964.82		1,500		1,500
100.2190.0460.041.320.041	NON-CONSUMABLE SUPPLIES	205.93	793.94		1,000		500
100.2190.0470.041.320.041	COMPUTER SOFTWARE	0	30		0		0
	<b>Total Supplies &amp; Materials</b>	1,031.94	1,788.71		2,500		2,000
100.2190.0640.041.320.041	DUES AND FEES	879.00	1,364.00		1,500		1,500
	<b>Total Other Objects</b>	879.00	1,364.00		1,500		1,500
	<b>TOTAL ADMINISTRATION</b>	<b>202,021.72</b>	<b>153,926.29</b>	<b>1.23</b>	<b>205,916</b>	<b>1.23</b>	<b>200,378</b>
100.2558.0331.041.320.041	REIMBURSABLE STUDENT TRANSPORTATION	300,695.11	271,166.11		321,973		338,072
100.2558.0334.041.320.041	PAYMENTS - PRIVATE TRANSPORTATION	0	0		500		30,000
100.2558.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	9,065.12	15,429.12		18,000		20,000
	<b>TOTAL TRANSPORTATION SERVICES</b>	<b>309,760.23</b>	<b>286,595.23</b>		<b>340,473</b>		<b>388,072</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>665,370.41</b>	<b>564,108.19</b>	<b>2.23</b>	<b>692,078.78</b>	<b>2.23</b>	<b>739,225.59</b>
	<b>TOTAL SPECIAL EDUCATION</b>	<b><u>2,430,514.26</u></b>	<b><u>2,522,315.21</u></b>	<b><u>27.53</u></b>	<b><u>2,841,674</u></b>	<b><u>25.97</u></b>	<b><u>2,873,812</u></b>



**WAYPOINT**

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**SOUTH UMPQUA SCHOOL DISTRICT  
WAYPOINT -CHOICE SCHOOL - 075  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1121.0112.075.000.075	CLASSIFIED SALARIES	0	0	0.00	0	0.34	16,373
100.1121.0113.075.000.075	ADMINISTRATORS	0	0	0.00	0	0.50	59,782
100.1121.0130.075.000.075	ADDITIONAL SALARY	0	0		0		450
100.1121.0212.075.000.075	PERS PU	0	0		0		4,602
100.1121.0213.075.000.075	PERS UAL	0	0		0		15,321
100.1121.0220.075.000.075	FICA & MEDICARE	0	0		0		5,896
100.1121.0231.075.000.075	WORKERS' COMPENSATION	0	0		0		196
100.1121.0233.075.000.075	PAID FAMILY MEDICAL LEAVE	0	0		0		766
100.1121.0240.075.000.075	EMPLOYEES INSURANCE	0	0		0		10,688
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.84</b>	<b>114,075</b>
100.1121.0410.075.000.075	SUPPLIES	0	0		0		0
100.1121.0420.075.000.075	TEXTBOOKS	0	0		0		0
100.1111.0460.075.000.075	NON-CONSUMABLE SUPPLIES	0	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
100.1131.0112.075.000.075	CLASSIFIED SALARIES	0	0	0.00	0	0.34	16,373
100.1131.0113.075.000.075	ADMINISTRATORS	0	0		0	0.50	59,782
100.1131.0130.075.000.075	ADDITIONAL SALARY	0	0		0		450
100.1131.0212.075.000.075	PERS PU	0	0		0		4,602
100.1131.0213.075.000.075	PERS UAL	0	0		0		15,321
100.1131.0220.075.000.075	FICA & MEDICARE	0	0		0		5,895
100.1131.0231.075.000.075	WORKERS' COMPENSATION	0	0		0		196
100.1131.0233.075.000.075	PAID FAMILY MEDICAL LEAVE	0	0		0		766
100.1131.0240.075.000.075	EMPLOYEES INSURANCE	0	0		0		10,688
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.84</b>	<b>114,074</b>
100.1131.0410.075.000.075	SUPPLIES	0	0		0		0
100.1131.0460.075.000.075	NON-CONSUMABLE SUPPLIES	0	0		0		0
100.1131.0480.075.000.075	COMPUTER HARDWARE	0	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
100.2410.0542.075.000.075	REPLACEMENT EQUIPMENT.	0	0		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
WAYPOINT -CHOICE SCHOOL - 075  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Capital Improvement</b>	0	0		0		0
100.2410.0640.075.000.075	DUES AND FEES	0	0		0		0
	<b>Total Other Objects</b>	0	0		0		0
	<b>TOTAL CHOICE PROGRAM</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1.69</u>	<u>228,149</u>



**SOUTH UMPQUA**  
**SCHOOL DISTRICT**

Unlocking Unlimited Potential in Every Student

# **TEXTBOOK RESERVE**

These funds have been set aside for required textbook adoption.

**SOUTH UMPQUA SCHOOL DISTRICT  
TEXTBOOK ADOPTION - 275  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
100.1111.0420.114.000.275	TEXTBOOKS	0	21,859.90	1,827	3,972
100.1111.0420.179.000.275	TEXTBOOKS	0	58,835.78	3,640	9,579
100.1111.0420.219.000.275	TEXTBOOKS	0	53,570.24	3,612	9,479
100.1121.0420.114.000.275	TEXTBOOKS	0	11,410.05	822	21,847
100.1121.0420.182.000.275	TEXTBOOKS	0	59,170.10	3,881	94,052
100.1131.0420.636.000.275	TEXTBOOKS	0	66,993.09	6,218	129,306
	<b>TOTAL TEXTBOOKS</b>	<b><u>0</u></b>	<b><u>271,839.16</u></b>	<b><u>20,000</u></b>	<b><u>268,236</u></b>



# **UNEMPLOYMENT FUNDS**

The District is self-insured for unemployment costs. These funds are budgeted to cover the District's anticipated unemployment claims.

**SOUTH UMPQUA SCHOOL DISTRICT  
UNEMPLOYMENT  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
100.1111.0232.019.000.800	UNEMPLOYMENT	2,478.05	4,905.61	14,285	8,200
100.1121.0232.019.000.800	UNEMPLOYMENT	0	0	14,285	8,200
100.1122.0232.019.000.800	UNEMPLOYMENT	0	601	14,285	8,200
100.1131.0232.019.000.800	UNEMPLOYMENT	0	1,812	14,285	8,200
100.1132.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200
100.1140.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200
100.1220.0232.019.000.800	UNEMPLOYMENT	0	10,749.97	14,286	8,200
100.1250.0232.019.000.800	UNEMPLOYMENT	0	7,363.28	14,286	8,200
100.2112.0232.019.000.800	UNEMPLOYMENT	0	1,656.00	0	8,200
100.2119.0232.019.000.800	UNEMPLOYMENT	0	17,110.14	14,286	8,200
100.2211.0232.019.000.800	UNEMPLOYMENT	1,009.54	0	14,286	8,200
100.2320.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200
100.2410.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200
100.2542.0232.019.000.800	UNEMPLOYMENT	0	10,087.64	14,286	8,200
100.3100.0232.019.000.800	UNEMPLOYMENT	1,290.98	5,210.00	14,286	8,200
	<b>TOTAL UNEMPLOYMENT</b>	<b><u>4,778.57</u></b>	<b><u>59,495.30</u></b>	<b><u>200,000</u></b>	<b><u>123,000</u></b>



# **CANYONVILLE SCHOOL**

Canyonville School provides services to students in grades K-8. The staff at Canyonville School seek to create a caring environment where children learn and grow with success and confidence, instilling skills and lessons that students can carry with them and use throughout their lives.

**SOUTH UMPQUA SCHOOL DISTRICT  
CANYONVILLE SCHOOL - 114  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1111.0111.114.000.114	LICENSED SALARIES	380,963.66	388,055.70	7.33	420,248	7.33	466,151
100.1111.0112.114.000.114	CLASSIFIED SALARIES	0	0	0.69	18,530	0.00	0
100.1111.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0	0		0		600
100.1111.0130.114.000.114	ADDITIONAL SALARY	16,646.11	16,301.36		588		1,500
100.1111.0212.114.000.114	PERS PU	22,509.17	24,374.93		26,493		28,197
100.1111.0213.114.000.114	PERS UAL	74,014.79	80,860.61		87,873		93,530
100.1111.0220.114.000.114	FICA & MEDICARE	29,858.31	30,310.76		33,813		35,989
100.1111.0231.114.000.114	WORKERS' COMPENSATION	1,200.24	1,012.61		1,110		1,204
100.1111.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	3,873	3,960.51		4,394		4,676
100.1111.0240.114.000.114	EMPLOYEES INSURANCE	77,469.90	75,428.74		148,871		156,346
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>606,534.70</b>	<b>620,305.22</b>	<b>8.02</b>	<b>741,918</b>	<b>7.33</b>	<b>788,194</b>
100.1111.0310.114.000.114	INSTRUCTIONAL, PROFESSIONAL & TECHN	15,362.38	32,377.84		21,990		26,388
100.1111.0355.114.000.114	PRINTING AND BINDING	88.49	100.00		100		100
	<b>Total Purchased Services</b>	<b>15,450.87</b>	<b>32,477.84</b>		<b>22,090</b>		<b>26,488</b>
100.1111.0410.114.000.114	SUPPLIES	5,168.86	7,218.97		7,430		6,970
100.1111.0420.114.000.114	TEXTBOOKS	600.00	678.75		700		700
100.1111.0460.114.000.114	NON-CONSUMABLE SUPPLIES	1,518.21	1,463.92		1,500		1,500
100.1111.0470.114.000.114	COMPUTER SOFTWARE	0	300.00		200		150
	<b>Total Supplies &amp; Materials</b>	<b>7,287.07</b>	<b>9,661.64</b>		<b>9,830</b>		<b>9,320</b>
	<b>TOTAL ELEMENTARY INSTRUCTIONAL</b>	<b>629,272.64</b>	<b>662,444.70</b>	<b>8.02</b>	<b>773,838</b>	<b>7.33</b>	<b>824,002</b>
100.1121.0111.114.050.114	LICENSED SALARIES	237,535.83	208,380.67	3.50	215,721	3.50	243,311
100.1121.0130.114.050.114	ADDITIONAL SALARY	2,261.04	1,563.33		486		0
100.1121.0212.114.050.114	PERS PU	9,446.42	11,331.14		13,050		14,687
100.1121.0213.114.050.114	PERS UAL	31,302.23	37,173.45		43,241		48,662
100.1121.0220.114.050.114	FICA & MEDICARE	17,915.36	15,619.24		16,639		18,725
100.1121.0231.114.050.114	WORKERS' COMPENSATION	707.87	522.21		538		620

**SOUTH UMPQUA SCHOOL DISTRICT  
CANYONVILLE SCHOOL - 114  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1121.0233.114.050.114	PAIDL FAMILY MEDICAL LEAVE	2,328	2,029.80		2,162		2,433
100.1121.0240.114.050.114	EMPLOYEES INSURANCE	61,909.79	77,051.44		71,084		74,653
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>363,406.34</b>	<b>353,671.28</b>	<b>3.50</b>	<b>362,922</b>	<b>3.50</b>	<b>403,091</b>
100.1121.0310.114.050.114	INSTRUCTIONAL, PROFESSIONAL & TECHN	6,503.10	7,261.07		10,500		11,550
100.1121.0322.114.132.114	REPAIRS & MAINTENANCE SERVICES	0	0		100		100
100.1121.0340.114.132.114	TRAVEL	0	0		1,000		1,000
100.1121.0355.114.050.114	PRINTING AND BINDING	95	199.88		200		200
	<b>Total Purchased Services</b>	<b>6,598.14</b>	<b>7,460.95</b>		<b>11,800</b>		<b>12,850</b>
100.1121.0410.114.050.114	SUPPLIES	2,245.40	4,404.04		3,850		3,425
100.1121.0460.114.050.114	NON-CONSUMABLE SUPPLIES	1,039.88	999.48		1,000		1,000
100.1121.0470.114.050.114	COMPUTER SOFTWARE	293.65	0		100		100
	<b>Total Supplies &amp; Materials</b>	<b>3,578.93</b>	<b>5,403.52</b>		<b>4,950</b>		<b>4,525</b>
100.1121.0640.114.132.114	DUES AND FEES	0	0		100		100
	<b>Total Dues &amp; Fees</b>	<b>0</b>	<b>0</b>		<b>100</b>		<b>100</b>
	<b>TOTAL MIDDLE SCHOOL INSTRUCTIONAL</b>	<b>373,583.41</b>	<b>366,535.75</b>	<b>3.50</b>	<b>379,772</b>	<b>3.50</b>	<b>420,566</b>
100.1122.0130.114.230.114	ADDITIONAL SALARY	34,468.00	34,760.00		33,806		43,686
100.1122.0212.114.230.114	PERS PU	952.41	985.35		1,324		2,637
100.1122.0213.114.230.114	PERS UAL	3,155.80	3,264.99		4,388		8,737
100.1122.0220.114.230.114	FICA & MEDICARE	2,640.17	2,664.41		2,602		3,362
100.1122.0231.114.230.114	WORKERS' COMPENSATION	106.33	81.87		79		105
100.1122.0233.114.230.114	PAID FAMILY MEDICAL LEAVE	343	346.20		338		437
100.1122.0240.114.230.114	EMPLOYEES INSURANCE						1
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>41,665.81</b>	<b>42,102.82</b>		<b>42,537</b>		<b>58,966</b>
100.1122.0322.114.230.114	REPAIRS & MAINTENANCE SERVICES	0	0		1,000		1,000

**SOUTH UMPQUA SCHOOL DISTRICT  
CANYONVILLE SCHOOL - 114  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1122.0324.114.230.114	RENTALS	338.00	695.00		700		700
100.1122.0340.114.230.114	TRAVEL	207	0		200		200
100.1122.0390.114.230.114	OTHER GENERAL PROF & TECHNICAL SER	2,327.00	2,898.10		4,000		4,000
	<b>Total Purchased Services</b>	<b>2,871.60</b>	<b>3,593.10</b>		<b>5,900</b>		<b>5,900</b>
100.1122.0410.114.230.114	SUPPLIES	2,449.63	50.26		2,300		2,300
100.1122.0413.114.230.114	UNIFORM SUPPLIES	0	718.21		800		800
100.1122.0460.114.230.114	NON-CONSUMABLE SUPPLIES	582.00	0		250		250
	<b>Total Supplies &amp; Materials</b>	<b>3,031.63</b>	<b>768.47</b>		<b>3,350</b>		<b>3,350</b>
100.1122.0640.114.230.114	DUES AND FEES	0	534		500		500
	<b>Total Dues &amp; Fees</b>	<b>0</b>	<b>534</b>		<b>500</b>		<b>500</b>
	<b>TOTAL EXTRA CURRICULAR ACTIVITIES</b>	<b>47,569.04</b>	<b>46,998.39</b>		<b>52,287</b>		<b>68,716</b>
100.1210.0130.114.000.114	ADDITIONAL SALARY	1,000	1,000		1,000		1,000
100.1210.0212.114.000.114	PERS PU	60	60.43		60		60
100.1210.0213.114.000.114	PERS UAL	200	200.07		200		200
100.1210.0220.114.000.114	FICA & MEDICARE	72	76.95		77		77
100.1210.0231.114.000.114	WORKERS' COMPENSATION	3	2.81		3		3
100.1210.0233.114.000.114	PAID FAMILY MEDICAL LEAVE INSURANCE	9	10.07		10		10
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>1,343.83</b>	<b>1,350.33</b>		<b>1,350</b>		<b>1,350</b>
100.1210.0310.114.000.114	INSTRUCTIONAL, PROFESSIONAL & TECHN	0	403.38		600		0
	<b>Total Purchased Services</b>	<b>0</b>	<b>403.38</b>		<b>600</b>		<b>0</b>
100.1210.0410.114.000.114	TAG SUPPLIES	0	415.40		1,000		0
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>415.40</b>		<b>1,000</b>		<b>0</b>
	<b>Total Talented &amp; Gifted</b>	<b>1,344</b>	<b>2,169.11</b>		<b>2,950</b>		<b>1,350</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
CANYONVILLE SCHOOL - 114  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>TOTAL INSTRUCTIONAL</b>	<b>1,051,768.92</b>	<b>1,075,978.84</b>	<b>11.52</b>	<b>1,208,847</b>	<b>10.83</b>	<b>1,314,634</b>
100.2119.0112.114.000.114	CLASSIFIED SALARIES	26,236.44	30,194.09	2.00	61,009	2.00	63,604
100.2119.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0.00	110.19		0		0
100.2119.0212.114.000.114	PERS PU	1,582.82	1,822.51		3,683		3,839
100.2119.0213.114.000.114	PERS UAL	5,247.29	6,038.81		12,202		12,721
100.2119.0220.114.000.114	FICA & MEDICARE	1,814.65	2,332.17		4,695		4,895
100.2119.0231.114.000.114	WORKERS' COMPENSATION	84.73	83.11		167		173
100.2119.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	236	303.04		610		636
100.2119.0240.114.000.114	EMPLOYEES INSURANCE	23,191.76	16,578.78		40,620		42,660
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>58,393.48</b>	<b>57,462.70</b>	<b>2.00</b>	<b>122,986</b>	<b>2.00</b>	<b>128,527</b>
	<b>TOTAL OTHER ATTEND &amp; SOCIAL WORK</b>	<b>58,393.48</b>	<b>59,631.81</b>	<b>2.00</b>	<b>122,985.51</b>	<b>2.00</b>	<b>128,527.05</b>
100.2220.0410.114.000.114	SUPPLIES	799.08	562.70		800		800
100.2220.0430.114.000.114	LIBRARY BOOKS	4,813.09	4,742.96		5,000		5,000
100.2220.0440.114.000.114	PERIODICALS	244.28	239.57		300		300
100.2220.0460.114.000.114	NON-CONSUMABLE SUPPLIES	687.90	737.45		700		500
100.2220.0470.114.000.114	SOFTWARE	0	0		0		350
	<b>Total Supplies &amp; Materials</b>	<b>6,544.35</b>	<b>6,282.68</b>		<b>6,800</b>		<b>6,950</b>
100.2220.0640.114.000.114	DUES AND FEES	100.00	100.00		100		105
	<b>Total Dues &amp; Fees</b>	<b>100.00</b>	<b>100.00</b>		<b>100</b>		<b>105</b>
	<b>TOTAL MEDIA SERVICES</b>	<b>6,644.35</b>	<b>6,382.68</b>		<b>6,900</b>		<b>7,055</b>
100.2410.0112.114.000.114	CLASSIFIED SALARIES	53,487.69	62,384.13	1.50	64,982	1.50	67,373
100.2410.0113.114.000.114	ADMINISTRATORS	73968.72	98,333.62	1.00	106,754	1.00	124,395
100.2410.0122.114.000.114	SUBSTITUTES - CLASSIFIED	468.24	0.00		0		600
100.2410.0130.114.000.114	ADDITIONAL SALARY	1,218.75	862.50		900		900
100.2410.0212.114.000.114	PERS PU	7,229.37	9,913.92		10,420		11,629
100.2410.0213.114.000.114	PERS UAL	4,017.70	1,806.81		34,527		38,534

**SOUTH UMPQUA SCHOOL DISTRICT  
CANYONVILLE SCHOOL - 114  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2410.0220.114.000.114	FICA & MEDICARE	9,871.86	12,551.23		13,286		14,828
100.2410.0231.114.000.114	WORKERS' COMPENSATION	397.17	416.86		435		496
100.2410.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	1,189.27	1,631.41		1,726		1,927
100.2410.0240.114.000.114	EMPLOYEES INSURANCE	30,257.17	34,921.82		40,667		42,707
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>182,105.94</b>	<b>222,822.30</b>	<b>2.50</b>	<b>273,697</b>	<b>2.50</b>	<b>303,388</b>
100.2410.0340.114.000.114	TRAVEL	1,500.00	868.57		1,500		0
100.2410.0355.114.000.114	PRINTING AND BINDING	0	0		250		250
100.2410.0390.114.000.114	OTHER GENERAL PROF & TECHNICAL SER	8,280.00	8,640.00		9,360		10,608
	<b>Total Purchased Services</b>	<b>9,780.00</b>	<b>9,508.57</b>		<b>11,110</b>		<b>10,858</b>
100.2410.0410.114.000.114	SUPPLIES	1,669.39	1,878.91		2,000		3,500
100.2410.0460.114.000.114	NON-CONSUMABLE SUPPLIES	918.78	750.00		750		750
100.2410.0470.114.000.114	COMPUTER SOFTWARE	0	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>2,588.17</b>	<b>2,628.91</b>		<b>2,750</b>		<b>4,250</b>
100.2410.0542.114.000.114	EQUIPMENT REPLACEMENT	12792.00	10599.00		6,300		0
	<b>Total Capital Improvement</b>	<b>12792</b>	<b>10599.00</b>		<b>6,300</b>		<b>0</b>
100.2410.0640.114.000.114	DUES AND FEES	1,122.00	1,083.00		1,500		1,000
	<b>Total Dues &amp; Fees</b>	<b>1,122.00</b>	<b>1,083.00</b>		<b>1,500</b>		<b>1,000</b>
	<b>TOTAL PRINCIPAL'S OFFICE</b>	<b>208,388.11</b>	<b>246,641.78</b>	<b>2.50</b>	<b>295,357</b>	<b>2.50</b>	<b>319,496</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>273,425.94</b>	<b>312,656.27</b>	<b>4.50</b>	<b>425,242</b>	<b>4.50</b>	<b>455,078</b>
	<b>TOTAL CANYONVILLE SCHOOL</b>	<b><u>1,325,194.86</u></b>	<b><u>1,388,635.11</u></b>	<b><u>16.02</u></b>	<b><u>1,634,090</u></b>	<b><u>15.33</u></b>	<b><u>1,769,712</u></b>



# MYRTLE CREEK ELEMENTARY

Myrtle Creek Elementary provides services to students in grades K-5. Like the other schools in the district, Myrtle Creek continues to balance the challenges of preparing students for the future while dealing with inadequate funding. Staff work diligently to provide students with increased opportunities to learn while minimizing operating costs.

**SOUTH UMPQUA SCHOOL DISTRICT  
MYRTLE CREEK ELEMENTARY - 179  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1111.0111.179.000.179	LICENSED SALARIES	612,823.13	638,398.18	13.34	678,827	12.34	733,928
100.1111.0112.179.000.179	CLASSIFIED SALARIES	0	0	1.25	34,583	0.00	0
100.1111.0122.179.000.179	SUBSTITUTES - CLASSIFIED	0	0		0		1,000
100.1111.0130.179.000.179	ADDITIONAL SALARY	19,335.30	16,533.28		2,732		6,000
100.1111.0212.179.000.179	PERS PU	36,615.00	36,714.56		43,226		44,662
100.1111.0213.179.000.179	PERS UAL	120,648.05	121,190.90		143,228		147,986
100.1111.0220.179.000.179	FICA & MEDICARE	47,679.02	49,613.12		55,114		56,944
100.1111.0231.179.000.179	WORKERS' COMPENSATION	3,933.18	2,824.34		1,829		1,916
100.1111.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	6,194.68	6,466.95		7,161		7,398
100.1111.0240.179.000.179	EMPLOYEES INSURANCE	125,889.25	137,702.83		270,932		263,209
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>973,117.61</b>	<b>1,009,444.16</b>		<b>1,237,632</b>		<b>1,263,043</b>
100.1111.0310.179.000.179	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	65,000.23	58,747.53		40,020		44,022
100.1111.0355.179.000.179	PRINTING AND BINDING	0	178		200		150
	<b>Total Purchased Services</b>	<b>65,000.23</b>	<b>58,925.41</b>		<b>40,220</b>		<b>44,172</b>
100.1111.0410.179.000.179	SUPPLIES	14,135.01	15,459.11		14,890		14,910
100.1111.0420.179.000.179	TEXTBOOKS	600.00	748.75		600		600
100.1111.0460.179.000.179	NON-CONSUMABLE SUPPLIES	1,739.80	2,463.66		3,000		1,500
100.1111.0470.179.000.179	COMPUTER SOFTWARE	0	0		0		150
	<b>Total Supplies &amp; Materials</b>	<b>16,474.81</b>	<b>18,671.52</b>		<b>18,490</b>		<b>17,160</b>
100.1210.0130.179.000.179	ADDITIONAL SALARY	1,000.00	1,000.00		1,000		1,000
100.1210.0212.179.000.179	PERS PU	60.30	60.42		60		60
100.1210.0213.179.000.179	PERS UAL	199.97	200.07		200		200
100.1210.0220.179.000.179	FICA & MEDICARE	77.03	76.95		77		77
100.1210.0231.179.000.179	WORKERS' COMPENSATION	3.28	2.53		2		2
100.1210.0233.179.000.179	PAID FAMILY MEDICAL LEAVE INSURANCE	9.90	10.07		10		10
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>1,350.48</b>	<b>1,350.04</b>		<b>1,350</b>		<b>1,350</b>
100.1210.0310.179.000.179	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	134		600		0
	<b>Total Purchased Services</b>	<b>0</b>	<b>134</b>		<b>600</b>		<b>0</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
MYRTLE CREEK ELEMENTARY - 179  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1210.0410.179.000.179	TAG SUPPLIES	0	656		1,000		0
	<b>Total Talented &amp; Gifted</b>	1,350	2,140		2,950		1,350
	<b>TOTAL ELEMENTARY INSTRUCTIONAL</b>	<b>1,055,943.13</b>	<b>1,089,181.49</b>	<b>14.59</b>	<b>1,299,292</b>	<b>12.34</b>	<b>1,325,725</b>
100.2119.0112.179.000.179	CLASSIFIED SALARIES	77,271.79	90,049.45	3.00	98,155	3.00	100,573
100.2119.0130.179.000.179	ADDITIONAL SALARY	400.00	158.67		0		0
100.2119.0212.179.000.179	PERS PU	4,643.97	5,232.96		5,925		6,071
100.2119.0213.179.000.179	PERS UAL	15,387.21	17,334.16		19,631		20,115
100.2119.0220.179.000.179	FICA & MEDICARE	5,977.35	6,898.60		7,554		7,740
100.2119.0231.179.000.179	WORKERS' COMPENSATION	259.78	246.33		265		278
100.2119.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	772.19	933.22		982		1,006
100.2119.0240.179.000.179	EMPLOYEES INSURANCE	18,774.04	30,016.96		40,628		63,989
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	123,486.33	150,870.35	3.00	173,140	3.00	199,771
100.2119.0410.179.000.179	SUPPLIES	0	14.55		200		100
	<b>Total Supplies &amp; Materials</b>	0	14.55		200		100
	<b>TOTAL OTHER ATTD &amp; SOCIAL WORK</b>	<b>123,486.33</b>	<b>150,884.90</b>	<b>3.00</b>	<b>173,340.30</b>	<b>3.00</b>	<b>199,870.52</b>
100.2220.0410.179.000.179	SUPPLIES	770.94	796.94		800		800
100.2220.0430.179.000.179	LIBRARY BOOKS	4,064.74	3,668.22		4,250		5,000
100.2220.0440.179.000.179	PERIODICALS	221.30	146.75		300		300
100.2220.0460.179.000.179	NON-CONSUMABLE SUPPLIES	589	694		700		500
100.2220.0470.179.000.179	COMPUTER SOFTWARE	0	155		250		350
	<b>Total Supplies &amp; Materials</b>	5,645.95	5,461.44		6,300		6,950
100.2220.0640.179.000.179	DUES AND FEES	75.00	75.00		100		100
	<b>Total Other Objects.</b>	75.00	75.00		100		100
	<b>TOTAL MEDIA SERVICES</b>	<b>5,720.95</b>	<b>5,536.44</b>	<b>0.00</b>	<b>6,400.00</b>	<b>0.00</b>	<b>7,050.00</b>
100.2410.0112.179.000.179	CLASSIFIED SALARIES	71,698.56	84,470.76	2.00	88,860	2.00	91,068
100.2410.0113.179.000.179	ADMINISTRATORS	84,827.84	103,094.00	1.00	107,260	1.00	122,534

**SOUTH UMPQUA SCHOOL DISTRICT  
MYRTLE CREEK ELEMENTARY - 179  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2410.0122.179.000.179	SUBSTITUTES - CLASSIFIED	0	0		0		300
100.2410.0130.179.000.179	ADDITIONAL SALARY	4,625.00	9,627.63		900		900
100.2410.0212.179.000.179	PERS PU	7,927.86	10,666.50		11,892		12,947
100.2410.0213.179.000.179	PERS UAL	4,530.20	3,746.46		39,404		42,900
100.2410.0220.179.000.179	FICA & MEDICARE	11,799.48	15,055.05		15,163		16,508
100.2410.0231.179.000.179	WORKERS' COMPENSATION	490.38	1,676.72		498		556
100.2410.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	1,417.11	1,957.10		1,970		2,145
100.2410.0240.179.000.179	EMPLOYEES INSURANCE	32,750.47	32,921.77		60,976		64,036
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>220,066.90</b>	<b>263,215.99</b>	<b>3.00</b>	<b>326,924</b>	<b>3.00</b>	<b>353,895</b>
100.2410.0340.179.000.179	TRAVEL	450	127		1,500		0
100.2410.0355.179.000.179	PRINTING AND BINDING	154.50	0.00		250		250
100.2410.0390.179.000.179	OTHER GENERAL PROF & TECHNICAL SERVICES	4,680.00	4,680.00		5,400		6,940
	<b>Total Purchased Services</b>	<b>5,284.07</b>	<b>4,807.09</b>		<b>7,150</b>		<b>7,190</b>
100.2410.0410.179.000.179	SUPPLIES	3,268.77	3,921.60		4,000		3,500
100.2410.0460.179.000.179	NON-CONSUMABLE SUPPLIES	579.04	748.18		750		750
100.2410.0470.179.000.179	COMPUTER SOFTWARE	0.00	0.00		500		200
	<b>Total Supplies &amp; Materials</b>	<b>3,847.81</b>	<b>4,669.78</b>		<b>5,250</b>		<b>4,450</b>
100.2410.0542.179.000.179	REPLACEMENT EQUIPMENT	0	10,599		4,352		0
	<b>Total Capital Improvement</b>	<b>0</b>	<b>10,599</b>		<b>4,352</b>		<b>0</b>
100.2410.0640.179.000.179	DUES AND FEES	879.00	929.00		1,000		1,000
	<b>Total Other Objects</b>	<b>879.00</b>	<b>929.00</b>		<b>1,000</b>		<b>1,000</b>
	<b>TOTAL PRINCIPAL'S OFFICE</b>	<b>230,077.78</b>	<b>284,220.86</b>	<b>3.00</b>	<b>344,676</b>	<b>3.00</b>	<b>366,535</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>359,285.06</b>	<b>440,642.20</b>	<b>6.00</b>	<b>524,417</b>	<b>6.00</b>	<b>573,455</b>
	<b>TOTAL MYRTLE CREEK ELEMENTARY</b>	<b><u>1,415,228.19</u></b>	<b><u>1,529,823.69</u></b>	<b><u>20.59</u></b>	<b><u>1,823,708</u></b>	<b><u>18.34</u></b>	<b><u>1,899,181</u></b>



# **COFFENBERRY MIDDLE SCHOOL**

Coffenberry Middle School provides services to students in grades 6-8. Programs at Coffenberry encourage participation in both academic and extracurricular activities. Their goal is to have a student centered school which promotes a positive school climate with both students and staff providing life-long learning skills.

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1121.0111.182.100.182	LICENSED SALARIES	137,995.22	177,686.29	2.75	188,517	2.85	220,432
100.1121.0111.182.110.182	LICENSED SALARIES	123,838.22	140,681.81	3.00	200,368	2.00	163,889
100.1121.0111.182.120.182	LICENSED SALARIES	102,226.83	137,189.52	2.86	152,069	1.85	112,029
100.1121.0111.182.131.182	LICENSED SALARIES	0	0		0	1.00	62,527
100.1121.0111.182.180.182	LICENSED SALARIES	120,409.20	171,645.73	2.36	159,198	2.60	199,481
100.1121.0111.182.190.182	LICENSED SALARIES	8,160	6,696.01	0.14	7,021	0.14	8,999
100.1121.0111.182.200.182	LICENSED SALARIES	119,568.76	112,549.17	1.86	115,973	1.86	118,171
100.1121.0111.182.290.182	LICENSED SALARIES	120,897.68	83,437.61	1.17	75,003	0.84	62,919
100.1121.0122.182.000.182	CLASSIFIED SUBS	0	0		0	0	200
100.1121.0130.182.050.182	ADDITIONAL SALARY	0	1,187.36		0		0
100.1121.0130.182.100.182	ADDITIONAL SALARY	6,000.00	1,500.00		0		0
100.1121.0130.182.110.182	ADDITIONAL SALARY	5,100.00	3,000.00		0		0
100.1121.0130.182.120.182	ADDITIONAL SALARY	5,160	6,000.00		0		0
100.1121.0130.182.290.182	ADDITIONAL SALARY	9,999.60	4,702.96		1,370		3,000
	<b>Total Salaries</b>	<b>759,355.52</b>	<b>846,276.46</b>	<b>14.14</b>	<b>899,519</b>	<b>13.14</b>	<b>951,648</b>
100.1121.0212.182.050.182	PERS PU	0	54.17		0		0
100.1121.0212.182.100.182	PERS PU	5,167.71	6,000.43		11,349		13,272
100.1121.0212.182.110.182	PERS PU	7,752.15	8,642.50		12,065		9,859
100.1121.0212.182.120.182	PERS PU	6,481.13	8,642.16		9,179		6,762
100.1121.0212.182.131.182	PERS PU	0	0		0		3,774
100.1121.0212.182.180.182	PERS PU	7,227.56	10,315.56		9,567		11,990
100.1121.0212.182.190.182	PERS PU	492.02	404.16		424		543
100.1121.0212.182.200.182	PERS PU	3,022.72	2,482.78		2,603		7,133
100.1121.0212.182.290.182	PERS PU	6,819.70	5,193.80		4,596		3,966
100.1121.0213.182.050.182	PERS UAL	0	179.55		0		0
100.1121.0213.182.100.182	PERS UAL	17,125.33	19,884.40		37,703		44,086
100.1121.0213.182.110.182	PERS UAL	25,787.77	28,736.29		40,074		32,778
100.1121.0213.182.120.182	PERS UAL	21,477.35	28,638.03		30,414		22,406
100.1121.0213.182.131.182	PERS UAL	0	0		0		12,505
100.1121.0213.182.180.182	PERS UAL	24,081.77	34,329.02		31,840		39,896
100.1121.0213.182.190.182	PERS UAL	1,632.00	1,339.20		1,404		1,800
100.1121.0213.182.200.182	PERS UAL	10,025.29	8,226.44		8,625		23,634
100.1121.0213.182.290.182	PERS UAL	22,646.89	17,258.86		15,275		13,184
100.1121.0220.182.050.182	FICA & MEDICARE	0	89.08		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1121.0220.182.100.182	FICA & MEDICARE	10,839.69	13,277.66		14,508		16,964
100.1121.0220.182.110.182	FICA & MEDICARE	9,882.82	10,888.55		15,420		12,613
100.1121.0220.182.120.182	FICA & MEDICARE	8,077.40	10,851.39		11,703		8,622
100.1121.0220.182.131.182	FICA & MEDICARE	0	0		0		4,812
100.1121.0220.182.180.182	FICA & MEDICARE	9,200.05	12,387.67		12,251		15,352
100.1121.0220.182.190.182	FICA & MEDICARE	525.85	515.28		540		693
100.1121.0220.182.200.182	FICA & MEDICARE	8,575.07	8,661.76		8,925		9,094
100.1121.0220.182.290.182	FICA & MEDICARE	9,912.41	6,583.04		5,878		5,073
100.1121.0231.182.050.182	WORKERS' COMPENSATION	0	3.13		0		0
100.1121.0231.182.100.182	WORKERS' COMPENSATION	427.66	442.25		465		558
100.1121.0231.182.110.182	WORKERS' COMPENSATION	379.48	352.20		496		415
100.1121.0231.182.120.182	WORKERS' COMPENSATION	324.66	363.39		385		290
100.1121.0231.182.131.182	WORKERS' COMPENSATION	0	0		0		162
100.1121.0231.182.180.182	WORKERS' COMPENSATION	354.10	420.25		393		505
100.1121.0231.182.190.182	WORKERS' COMPENSATION	24.40	16.93		18		23
100.1121.0231.182.200.182	WORKERS' COMPENSATION	355.45	279.86		288		304
100.1121.0231.182.290.182	WORKERS' COMPENSATION	390.13	217.70		189		167
100.1121.0233.182.050.182	PAID FAMILY MEDICAL LEAVE	0	11.56		0		0
100.1121.0233.182.100.182	PAID FAMILY MEDICAL LEAVE	1,408.74	1,733.12		1,885		2,204
100.1121.0233.182.110.182	PAID FAMILY MEDICAL LEAVE	1,284.22	1,414.81		2,003		1,639
100.1121.0233.182.120.182	PAID FAMILY MEDICAL LEAVE	1,049.46	1,409.73		1,520		1,120
100.1121.0233.182.131.182	PAID FAMILY MEDICAL LEAVE	0.00	0.00		0		625
100.1121.0233.182.180.182	PAID FAMILY MEDICAL LEAVE	1,195.46	1,609.83		1,592		1,995
100.1121.0233.182.190.182	PAID FAMILY MEDICAL LEAVE	68.31	66.96		70		90
100.1121.0233.182.200.182	PAID FAMILY MEDICAL LEAVE	1,114.18	1,125.37		1,160		1,182
100.1121.0233.182.290.182	PAID FAMILY MEDICAL LEAVE	1,287.40	858.15		764		659
100.1121.0240.182.100.182	EMPLOYEES INSURANCE	20,815.22	49,184.85		55,852		60,789
100.1121.0240.182.110.182	EMPLOYEES INSURANCE	10,281.86	26,952.72		60,929		42,660
100.1121.0240.182.120.182	EMPLOYEES INSURANCE	25,558.85	35,859.99		58,086		39,460
100.1121.0240.182.131.182	EMPLOYEES INSURANCE	0	0		0		21,330
100.1121.0240.182.180.182	EMPLOYEES INSURANCE	21,450.65	47,396.78		47,931		55,457
100.1121.0240.182.190.182	EMPLOYEES INSURANCE	3,260.88	1,484.64		2,844		2,986
100.1121.0240.182.200.182	EMPLOYEES INSURANCE	30,300.98	19,723.72		37,776		39,673

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1121.0240.182.290.182	EMPLOYEES INSURANCE	25,638.72	21,002.58		23,763		17,917
	<b>Total PR Taxes &amp; Benefits</b>	363,723.49	455,512.30		582,751		613,020
100.1121.0310.182.050.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	537.86		0		0
100.1121.0310.182.100.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	7,705.85	4,033.94		7,425		10,405
100.1121.0310.182.110.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	7,439.79	3,765.01		6,600		7,600
100.1121.0310.182.120.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	12,986.49	11,227.83		8,151		7,105
100.1121.0310.182.131.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		0		4,300
100.1121.0310.182.132.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		0		2,000
100.1121.0310.182.180.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	39,051.80	9,009.15		7,788		9,580
100.1121.0310.182.190.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,363	0.00		462		1,462
100.1121.0310.182.200.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,225.28	4,571.79		6,138		7,138
100.1121.0310.182.290.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	27,801.69	4,168.35		7,260		3,772
	<b>Total Instructional, Professional, Technical Svcs.</b>	100,574.11	37,313.93		43,824		53,362
100.1121.0322.182.132.182	REPAIRS & MAINTENANCE SERVICES	0	0		600		1,000
100.1121.0340.182.132.182	TRAVEL	0	0		1,000		1,000
	<b>Total Purchased Services</b>	100,574.11	37,313.93		45,424		55,362
100.1121.0410.182.100.182	SUPPLIES-LANGUAGE ARTS	630.93	740.30		1,500		1,500
100.1121.0410.182.110.182	SUPPLIES-SOCIAL STUDIES	562.24	392.27		1,500		1,500
100.1121.0410.182.120.182	SUPPLIES-SCIENCE	785.65	669.22		1,500		1,500
100.1121.0410.182.131.182	SUPPLIES-ART	1,333.88	1,394		1,500		1,500
100.1121.0410.182.132.182	SUPPLIES-BAND	728.41	983.37		1,500		1,500
100.1121.0410.182.180.182	SUPPLIES-MATH	1,044.81	1,723.67		1,500		1,500
100.1121.0410.182.190.182	SUPPLIES-HEALTH	212.82	0		1,500		1,500
100.1121.0410.182.200.182	SUPPLIES-PE	637.77	759.15		1,500		1,500
100.1121.0410.182.260.182	SUPPLIES-TECHNOLOGY	0	0		0		0
100.1121.0410.182.290.182	SUPPLIES-OTHER PROGRAMS	1,189.84	1,539.32		3,694		2,050
	<b>Total Supplies</b>	7,126.35	8,201.60		15,694		14,050
100.1121.0460.182.100.182	NON-CONSUMABLES-LANGUAGE ARTS	24.69	130.95		300		500
100.1121.0460.182.110.182	NON-CONSUMABLES-SOCIAL STUDIES	0.00	229.60		300		500

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1121.0460.182.120.182	NON-CONSUMABLES-SCIENCE	431.52	336.75		525		500
100.1121.0460.182.131.182	NON-CONSUMABLES-ART	18.39	225		300		500
100.1121.0460.182.132.182	NON-CONSUMABLES-BAND	18.39	0		525		500
100.1121.0460.182.180.182	NON-CONSUMABLES-MATH	181.12	108.82		300		500
100.1121.0460.182.190.182	NON-CONSUMABLES-HEALTH	24.69	0		300		500
100.1121.0460.182.200.182	NON-CONSUMABLES-PE	234.98	103.95		525		500
100.1121.0460.182.290.182	NON-CONSUMABLES-OTHER PROGRAMS	1,561.55	866.72		1,500		1,000
	<b>Total Non-Consumables</b>	<b>2,495.33</b>	<b>2,001.77</b>		<b>4,575</b>		<b>5,000</b>
	<b>Total Supplies &amp; Materials</b>	<b>9,621.68</b>	<b>10,203.37</b>		<b>20,269</b>		<b>19,050</b>
100.1121.0640.182.132.182	DUES AND FEES	105.00	0		300		300
	<b>Total Other Objects</b>	<b>105.00</b>	<b>0</b>		<b>300</b>		<b>300</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>1,233,379.80</b>	<b>1,349,306.06</b>	<b>14.14</b>	<b>1,548,262</b>	<b>13.14</b>	<b>1,639,380</b>
100.1122.0130.182.230.182	ADDITIONAL SALARY	54,281.00	55,121.71		56,086		73,563
100.1122.0130.182.250.182	ADDITIONAL SALARY	4,335.90	6,203.50		5,340		8,595
100.1122.0212.182.230.182	PERS PU	1,271.11	1,744.93		2,016		4,437
100.1122.0212.182.250.182	PERS PU	254.20	362.70		321		517
100.1122.0213.182.230.182	PERS UAL	4,216.61	5,786.65		6,686		14,713
100.1122.0213.182.250.182	PERS UAL	846.16	1,205.77		1,068		1,719
100.1122.0220.182.230.182	FICA & MEDICARE	4,143.23	4,224.98		4,316		5,661
100.1122.0220.182.250.182	FICA & MEDICARE	326.18	468.11		411		661
100.1122.0231.182.230.182	WORKERS' COMPENSATION	163.10	139.08		137		191
100.1122.0231.182.250.182	WORKERS' COMPENSATION	12.85	14.90		12		21
100.1122.0233.182.230.182	PAID FAMILY MEDICAL LEAVE	538.55	549.00		561		736
100.1122.0233.182.250.182	PAID FAMILY MEDICAL LEAVE	42.40	60.72		53		86
100.1122.0240.182.230.182	EMPLOYEES INSURANCE	0	0		0		2
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>70,431.29</b>	<b>75,882.05</b>		<b>77,008</b>		<b>110,903</b>
100.1122.0322.182.230.182	REPAIRS & MAINTENANCE SERVICES	3,155.00	0		5,000		8,000
100.1122.0324.182.230.182	RENTALS	633.00	845.00		800		1,000
100.1122.0340.182.230.182	TRAVEL	366.73	0		500		500
100.1122.0390.182.230.182	OTHER GENERAL PROF & TECHNICAL SERVICES	7,131.50	5,351.31		9,000		9,000

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Purchased Services</b>	11,286.23	6,196.31		15,300		18,500
100.1122.0410.182.230.182	SUPPLIES-ATHLETICS	2,057.29	806.52		1,000		1,500
100.1122.0413.182.230.182	UNIFORM	0	911.80		1,200		1,500
100.1122.0460.182.230.182	NON-CONSUMABLES-ATHLETICS	321.00	1,115.60		600		1,500
	<b>Total Supplies &amp; Materials</b>	2,378.29	2,833.92		2,800		4,500
100.1122.0640.182.230.182	DUES AND FEES	632.32	724.50		700		700
	<b>Total Other Objects</b>	632.32	724.50		700		700
	<b>TOTAL EXTRACURRICULAR</b>	<b>84,728.13</b>	<b>85,636.78</b>		<b>95,808</b>		<b>134,603</b>
100.1210.0130.182.000.182	ADDITIONAL SALARY	1,000	1,000.00		1,000		1,000
100.1210.0212.182.000.182	PERS PU	60.35	60.34		60		60
100.1210.0213.182.000.182	PERS UAL	200.00	200.00		200		200
100.1210.0220.182.000.182	FICA & MEDICARE	74.12	73.12		77		77
100.1210.0231.182.000.182	WORKERS' COMPENSATION	2.72	2.25		2		2
100.1210.0233.182.000.182	PAID FAMILY MEDICAL LEAVE INSURANCE	9.63	9.50		10		10
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	1,346.82	1,345.21		1,350		1,350
100.1210.0410.182.000.182	TAG SUPPLIES	0	135.95		1,000		0
	<b>Total Supplies &amp; Materials</b>	0	135.95		1,000		0
	<b>Total Talented &amp; Gifted</b>	<b>0</b>	<b>1,481.16</b>		<b>2,350</b>		<b>1,350</b>
	<b>TOTAL INSTRUCTION</b>	<b>1,319,454.75</b>	<b>1,434,942.84</b>	<b>14.14</b>	<b>1,646,420</b>	<b>13.14</b>	<b>1,775,333</b>
100.2119.0112.182.000.182	CLASSIFIED SALARIES	29,566.41	47,552.95	1.69	52,815	0.88	30,745
100.2119.0122.182.000.182	SUBSTITUTES - CLASSIFIED	370.31	262.50		0		300
100.2119.0212.182.000.182	PERS PU	1,570.96	2,870.68		3,188		1,856
100.2119.0213.182.000.182	PERS UAL	5,189.68	9,510.58		10,563		6,149
100.2119.0220.182.000.182	FICA & MEDICARE	2,228.34	3,580.29		4,065		2,366
100.2119.0231.182.000.182	WORKERS' COMPENSATION	99.83	131.13		144		84
100.2119.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	289.52	491.44		528		307
100.2119.0240.182.000.182	EMPLOYEES INSURANCE	16,309	24,802.37		40,620		21,330

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	55,624.36	89,201.94	1.69	111,922.17	0.88	63,137
	<b>TOTAL OTHER ATTEND &amp; SOCIAL WORK</b>	<b>55,624.36</b>	<b>90,683.10</b>	<b>1.69</b>	<b>111,922.17</b>	<b>0.88</b>	<b>63,137</b>
100.2120.0111.182.000.182	LICENSED SALARIES	0	80,604.00	1.00	82,216	1.00	92,103
100.2120.0130.182.000.182	ADDITIONAL SALARY	0	4,242.32		4,327		4,797
100.2120.0212.182.000.182	PERS PU	322.34	5,118.72		5,224		5,849
100.2120.0213.182.000.182	PERS UAL	0	16,969.26		17,309		19,380
100.2120.0220.182.000.182	FICA & MEDICARE	0	5,979.09		6,660		7,457
100.2120.0231.182.000.182	WORKERS' COMPENSATION	0	206.12		210		243
100.2120.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	776.89		865		969
100.2120.0240.182.000.182	EMPLOYEES INSURANCE	0	23,591.78		20,310		21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	322.34	137,488.18	1.00	137,121	1.00	152,128
100.2120.0310.182.000.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	3,227.12		0		0
100.2120.0410.182.000.182	SUPPLIES	183.48	134.87		300		200
	<b>Total Supplies &amp; Materials</b>	183.48	3,361.99		300		200
	<b>TOTAL GUIDANCE</b>	<b>505.82</b>	<b>140,850.17</b>	<b>1.00</b>	<b>137,421</b>	<b>1.00</b>	<b>152,328</b>
100.2220.0410.182.000.182	SUPPLIES	1,907.16	1,211.40		2,500		1,500
100.2220.0430.182.000.182	LIBRARY BOOKS	4,933.49	5,713.55		5,700		5,700
100.2220.0440.182.000.182	PERIODICALS	230.36	1.86		250		300
100.2220.0460.182.000.182	NON-CONSUMABLE SUPPLIES	314.33	934.23		500		500
100.2220.0470.182.000.182	COMPUTER SOFTWARE	0	0		0		350
	<b>Total Supplies &amp; Materials</b>	7,385.34	7,861.04		8,950		8,350
100.2220.0640.182.000.182	DUES AND FEES	75.00	75.00		100		100
	<b>Total Other Objects</b>	75.00	75.00		100		100
	<b>TOTAL MEDIA SERVICE</b>	<b>7,460.34</b>	<b>7,936.04</b>		<b>9,050</b>		<b>8,450</b>
100.2410.0111.182.000.182	LICENSED SALARIES	52274.00	36240.53	0.00	0	0.00	0
100.2410.0112.182.000.182	CLASSIFIED SALARIES	86911.29	96498.55	2.00	99,622	2.00	103,386
100.2410.0113.182.000.182	ADMINISTRATORS	94794.00	98623.00	2.00	189,844	2.00	223,730
100.2410.0122.182.000.182	SUBSTITUTES - CLASSIFIED	0	3248.18		0		700
100.2410.0130.182.000.182	ADDITIONAL SALARY	300.00	500.00		0		1,800

**SOUTH UMPQUA SCHOOL DISTRICT  
COFFENBERRY MIDDLE SCHOOL - 182  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2410.0212.182.000.182	PERS PU	13516.33	14375.32		17,415		19,871
100.2410.0213.182.000.182	PERS UAL	6863.49	3437.53		57,893		65,783
100.2410.0220.182.000.182	FICA & MEDICARE	17382.39	17097.92		22,277		25,313
100.2410.0231.182.000.182	WORKERS' COMPENSATION	714.78	606.60		723		843
100.2410.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	2142.30	2222.31		2,895		3,289
100.2410.0240.182.000.182	EMPLOYEES INSURANCE	59492.76	46884.10		81,333		85,413
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>334,391.34</b>	<b>319,734.04</b>	<b>4.00</b>	<b>472,002</b>	<b>4.00</b>	<b>530,129</b>
100.2410.0310.182.000.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	7530.04		0		0
100.2410.0313.182.000.182	STUDENT SERVICES	2336.86	2222.88		2500		2500
100.2410.0322.182.000.182	REPAIRS & MAINTENANCE SERVICES	0	293.00		510		510
100.2410.0324.182.000.182	RENTALS	0	0		0		0
100.2410.0340.182.000.182	TRAVEL	3303.47	2435.76		3000		0
100.2410.0355.182.000.182	PRINTING AND BINDING	402.34	0		500		250
100.2410.0390.182.000.182	OTHER GENERAL PROF & TECHNICAL SERVICES	5400.00	5400.00		9400		10940
	<b>Total Purchased Services</b>	<b>11,442.67</b>	<b>17,881.68</b>		<b>15,910</b>		<b>14,200</b>
100.2410.0410.182.000.182	SUPPLIES	3684.88	3587.05		4300		4000
100.2410.0460.182.000.182	NON-CONSUMABLE SUPPLIES	1913.96	2708.25		2000		2000
100.2410.0470.182.000.182	COMPUTER SOFTWARE	5943.00	1081.00		4000		3100
100.2410.0480.182.000.182	COMPUTER HARDWARE	0	0		225		0
	<b>Total Supplies &amp; Materials</b>	<b>11,541.84</b>	<b>7,376.30</b>		<b>10,525</b>		<b>9,100</b>
100.2410.0542.182.000.182	REPLACEMENT OF EQUIPMENT	11,300.40	11689.87		8947		0
	<b>Total Capital Improvement</b>	<b>11,300.40</b>	<b>11,689.87</b>		<b>8,947</b>		<b>0</b>
100.2410.0640.182.000.182	DUES & FEES	879	929.00		1000		2000
	<b>Total Other Objects</b>	<b>879.00</b>	<b>929.00</b>		<b>1,000</b>		<b>2,000</b>
	<b>TOTAL PRINCIPAL'S OFFICE</b>	<b>369,555.25</b>	<b>357,610.89</b>	<b>4.00</b>	<b>508,384</b>	<b>4.00</b>	<b>555,429</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>433,145.77</b>	<b>597,080.20</b>	<b>6.69</b>	<b>766,777</b>	<b>5.88</b>	<b>779,344</b>
	<b>TOTAL COFFENBERRY MIDDLE SCHOOL</b>	<b><u>1,752,600.52</u></b>	<b><u>2,032,023.04</u></b>	<b><u>20.83</u></b>	<b><u>2,413,197</u></b>	<b><u>19.02</u></b>	<b><u>2,554,677</u></b>



# **TRI-CITY ELEMENTARY**

Tri-City Elementary provides services to students in grades K-5. The staff's philosophy is to help each child grow to their maximum potential through a strong knowledge base, the development of healthy personal values, and acceptable standards of conduct. This prepares the students for the future, both academically and socially.

**SOUTH UMPQUA SCHOOL DISTRICT  
TRI-CITY ELEMENTARY - 219  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1111.0111.219.000.219	LICENSED SALARIES	764,477.08	731,230.43	13.33	769,896	12.33	791,130
100.1111.0112.219.000.219	CLASSIFIED SALARIES	11,025.01	18,022.20	0.63	56,115	0.63	19,440
100.1111.0122.219.000.219	SUBSTITUTES-CLASSIFIED	400.14	0		0		2,000
100.1111.0130.219.000.219	ADDITIONAL SALARY	17,299.00	15,341.97		2,045		2,000
100.1111.0212.219.000.219	PERS PU	43,864.43	39,678.25		49,958		49,021
100.1111.0213.219.000.219	PERS UAL	145,467.09	130,416.13		165,611		162,514
100.1111.0220.219.000.219	FICA & MEDICARE	58,922.50	56,874.99		63,726		62,534
100.1111.0231.219.000.219	WORKERS' COMPENSATION	2,383.89	5,436.03		2,096		2,097
100.1111.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	7,656.47	7,424.27		8,280		8,126
100.1111.0240.219.000.219	EMPLOYEES INSURANCE	186,315.30	181,016.09		270,729		262,996
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>1,237,810.91</b>	<b>1,185,440.36</b>	<b>13.96</b>	<b>1,388,456</b>	<b>12.96</b>	<b>1,361,859</b>
100.1111.0310.219.000.219	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	37,184.60	22,679.59		41,880		50,589
100.1111.0390.219.000.219	OTHER PROFESSIONAL & TECHNICAL SERVICES	0	0		500		0
	<b>Total Purchased Services</b>	<b>37,184.60</b>	<b>22,679.59</b>	<b>0</b>	<b>42,380</b>	<b>0.00</b>	<b>50,589</b>
100.1111.0410.219.000.219	SUPPLIES	11,476.44	11,034.28		14,350		14,770
100.1111.0420.219.000.219	TEXTBOOKS	880.01	798.75		600		600
100.1111.0460.219.000.219	NON-CONSUMABLE SUPPLIES	554.09	3,089.71		3,000		1,500
100.1111.0470.219.000.219	COMPUTER SOFTWARE	373	0		500		255
	<b>Total Supplies &amp; Materials</b>	<b>13,283.54</b>	<b>14,922.74</b>		<b>18,450</b>		<b>17,125</b>
100.1210.0130.219.000.219	ADDITIONAL SALARY	1,000.00	1,000.00		1,000		1,000
100.1210.0212.219.000.219	PERS PU	60.30	60.30		60		60
100.1210.0213.219.000.219	PERS UAL	199.97	199.97		200		200
100.1210.0220.219.000.219	FICA & MEDICARE	77.03	75.42		77		77
100.1210.0231.219.000.219	WORKERS' COMPENSATION	3.11	2.66		2		2
100.1210.0233.219.000.219	PAID FAMILY MEDICAL LEAVE INSURANCE	9.90	9.81		10		10
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>1,350.31</b>	<b>1,348.16</b>	<b>0</b>	<b>1,350</b>	<b>0.00</b>	<b>1,350</b>
100.1210.0310.219.000.219	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	269		600		0
	<b>Total Purchased Services</b>	<b>0</b>	<b>269</b>		<b>600</b>		<b>0</b>
100.1210.0410.219.000.219	TAG SUPPLIES	0	688		1,000		0

**SOUTH UMPQUA SCHOOL DISTRICT  
TRI-CITY ELEMENTARY - 219  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Supplies &amp; Materials</b>	0	688		1,000		0
	<b>Total Talented &amp; Gifted</b>	1,350.31	2,304.78		2,950		1,350
	<b>TOTAL ELEMENTARY INSTRUCTIONAL</b>	<b>1,289,629</b>	<b>1,225,347</b>	<b>14</b>	<b>1,452,236</b>	<b>12.96</b>	<b>1,430,923</b>
100.2119.0112.219.000.219	CLASSIFIED SALARIES	84130.06	94787.36	3.00	104,257	3.00	102,295
100.2119.0122.219.000.219	SUBSTITUTES - CLASSIFIED	1773.55	5643.06		0		3,000
100.2119.0130.219.000.219	ADDITIONAL SALARY	11268.15	11951.65		0		0
100.2119.0212.219.000.219	PERS PU	5757.43	6442.5		6,293		6,175
100.2119.0213.219.000.219	PERS UAL	19079.66	21347.81		20,851		20,459
100.2119.0220.219.000.219	FICA & MEDICARE	7301.14	8470.45		8,024		7,873
100.2119.0231.219.000.219	WORKERS' COMPENSATION	313.18	296.96		278		282
100.2119.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	940.81	1112.73		1,043		1,023
100.2119.0240.219.000.219	EMPLOYEES INSURANCE	10,226.38	10,600.02		60,929		63,989
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	140,790.36	160,652.54	3	201,675	3.00	205,095
	<b>TOTAL OTHER ATTD &amp; SOCAL WORK SRVS</b>	<b>140,790.36</b>	<b>160,652.54</b>	<b>3</b>	<b>201,675</b>	<b>3.00</b>	<b>205,095</b>
100.2220.0112.219.000.219	CLASSIFIED SALARIES	21,125.28	26,841.29	0.94	28,001	0.94	28,903
100.2220.0122.219.000.219	SUBSTITUTES - CLASSIFIED	565.11	0		0		0
100.2220.0130.219.000.219	ADDITIONAL SALARY	5,900	6,000		0		0
100.2220.0212.219.000.219	PERS PU	1,631.28	1,982.55		1,690		1,745
100.2220.0213.219.000.219	PERS UAL	5,405.05	6,568.24		5,600		5,781
100.2220.0220.219.000.219	FICA & MEDICARE	2,123.11	2,527.21		2,155		2,224
100.2220.0231.219.000.219	WORKERS' COMPENSATION	91.17	88.68		77		81
100.2220.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	271.91	333.32		280		289
100.2220.0240.219.000.219	EMPLOYEES INSURANCE	11.76	11.76		20,310		21,330
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>37,124.67</b>	<b>44,353.05</b>	<b>0.94</b>	<b>58,114</b>	<b>0.94</b>	<b>60,352</b>
100.2220.0410.219.000.219	SUPPLIES	1,111.68	811.52		800		800
100.2220.0430.219.000.219	LIBRARY BOOKS	4,781.10	4,626.97		5,000		5,000
100.2220.0440.219.000.219	PERIODICALS	207.78	233.74		275		300
100.2220.0460.219.000.219	NON-CONSUMABLE SUPPLIES	137	474		500		500

**SOUTH UMPQUA SCHOOL DISTRICT  
TRI-CITY ELEMENTARY - 219  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2220.0470.219.000.219	SOFTWARE	0	0		0		350
	<b>Total Media Supplies &amp; Materials</b>	6,237.53	6,146.14		6,575		6,950
100.2220.0640.219.000.219	DUES AND FEES	75.00	75.00		100		100
	<b>Total Other Objects</b>	75.00	75.00		100		100
	<b>TOTAL MEDIA</b>	<b>43,437.20</b>	<b>50,574.19</b>	<b>1</b>	<b>64,789</b>	<b>0.94</b>	<b>67,402</b>
100.2410.0112.219.000.219	CLASSIFIED SALARIES	76,291.97	86,576.41	2.00	93,406	2.00	96,076
100.2410.0113.219.000.219	ADMINISTRATORS	97,149.00	93,375.00	1.00	97,149	1.00	113,203
100.2410.0130.219.000.219	ADDITIONAL SALARY	7,025.00	6,900.00		900		900
100.2410.0212.219.000.219	PERS PU	10,887.78	11,464.73		11,556		12,686
100.2410.0213.219.000.219	PERS UAL	5,265.70	2,502.58		38,291		42,036
100.2410.0220.219.000.219	FICA & MEDICARE	13,730.54	14,528.28		14,734		16,175
100.2410.0231.219.000.219	WORKERS' COMPENSATION	550.62	486.89		486		545
100.2410.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	1,664.43	1,888.93		1,915		2,102
100.2410.0240.219.000.219	EMPLOYEES INSURANCE	23,250.56	23,625.56		40,667		42,707
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	235,815.60	241,348.38	3.00	299,104	3.00	326,431
100.2410.0340.219.000.219	TRAVEL	2,425.27	3,987.36		3,000		0
100.2410.0355.219.000.219	PRINTING AND BINDING	393.67	338.48		400		250
100.2410.0390.219.000.219	OTHER GENERAL PROF & TECHNICAL SERVICES	5,910.80	5,400.00		9,850		7,000
	<b>Total Purchased Services</b>	8,729.74	9,725.84		13,250		7,250
100.2410.0410.219.000.219	SUPPLIES	2,920.83	1,635.34		3,800		3,500
100.2410.0460.219.000.219	NON-CONSUMABLE SUPPLIES	0	751.06		1,000		750
100.2410.0470.219.000.219	COMPUTER SOFTWARE	0	0		0		0
100.2410.0480.219.000.219	COMPUTER HARDWARE	0	0		0		0
	<b>Total Supplies &amp; Materials</b>	2,920.83	2,386.40		4,800		4,250
100.2410.0542.219.000.219	REPLACEMENT EQUIPMENT.	12,792	10,599		6,300		0
	<b>Total Capital Improvement</b>	12,792	10,599		6,300		0
100.2410.0640.219.000.219	DUES AND FEES	879.00	929.00		1,000		1,000

**SOUTH UMPQUA SCHOOL DISTRICT  
TRI-CITY ELEMENTARY - 219  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Other Objects</b>	879.00	929.00		1,000		1,000
	<b>TOTAL PRINCIPAL'S OFFICE</b>	<b>261,137.17</b>	<b>264,988.62</b>	<b>3</b>	<b>324,454</b>	<b>3.00</b>	<b>338,931</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>445,364.73</b>	<b>476,215.35</b>	<b>7</b>	<b>590,918</b>	<b>6.94</b>	<b>611,428</b>
	<b>TOTAL TRI CITY ELEMENTARY</b>	<b><u>1,734,994.09</u></b>	<b><u>1,701,562.82</u></b>	<b><u>20.89</u></b>	<b><u>2,043,153</u></b>	<b><u>19.89</u></b>	<b><u>2,042,350</u></b>



# **SOUTH UMPQUA HIGH SCHOOL**

South Umpqua High School provides services to students in grades 9-12. The dedicated and highly qualified staff endeavors to produce responsible citizens with the knowledge, skills and experience necessary for success in our technological and changing world. The goal is to provide instruction that prepares students either to enter the workforce immediately after graduation or to continue on to an institution of higher learning.

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1131.0111.636.100.636	LICENSED SALARIES	174,290.88	200,658.21	3.25	208,988	3.25	231,098
100.1131.0111.636.110.636	LICENSED SALARIES	129,793.00	133,837.00	2.00	138,032	2.00	156,382
100.1131.0111.636.120.636	LICENSED SALARIES	138,758.14	119,584.33	2.00	131,448	2.00	149,895
100.1131.0111.636.131.636	LICENSED SALARIES	51,954.60	53,144.16	1.00	58,988	1.00	56,084
100.1131.0111.636.132.636	LICENSED SALARIES	30,797.00	32,292.50	0.50	33,862	0.50	38,993
100.1131.0111.636.134.636	LICENSED SALARIES	21,081.59	36,684.26	0.50	37,816	0.50	42,363
100.1131.0111.636.180.636	LICENSED SALARIES	158,292.30	119,677.21	2.00	138,032	2.00	155,281
100.1131.0111.636.190.636	LICENSED SALARIES	72,312.36	72,783.16	1.00	75,632	1.00	84,727
100.1131.0111.636.200.636	LICENSED SALARIES	80,769.56	74,149.00	1.00	75,632	1.00	94,711
100.1131.0111.636.210.636	LICENSED SALARIES	61,635.00	64,629.00	1.00	67,768	1.00	78,039
100.1131.0111.636.290.636	LICENSED SALARIES	48,514.25	18,870.85	0.25	18,908	0.25	21,182
100.1131.0111.636.520.636	LICENSED SALARIES	0	49,518.82	1.00	51,378	1.00	59,165
100.1131.0111.636.560.636	LICENSED SALARIES	47,439.96	49,610.00	1.00	52,997	1.00	61,028
100.1131.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	0		0		500
100.1131.0130.636.100.636	ADDITIONAL SALARY	9,705.12	0		0		0
100.1131.0130.636.131.636	ADDITIONAL SALARY	6,000.00	0		0		0
100.1131.0130.636.180.636	ADDITIONAL SALARY	6,000.00	1,000.00		0		0
100.1131.0130.636.190.636	ADDITIONAL SALARY	0	0		0		662
100.1131.0130.636.200.636	ADDITIONAL SALARY	8,896.38	9,121.86		9,122		0
100.1131.0130.636.290.636	ADDITIONAL SALARY	8,865.90	5,178.99		1,934		2,000
100.1131.0130.636.560.636	ADDITIONAL SALARY	5,073.80	3,458.07		5,579		6,357
	<b>Total Salaries</b>	<b>1,060,179.84</b>	<b>1,044,197.42</b>	<b>16.50</b>	<b>1,106,115</b>	<b>16.50</b>	<b>1,238,467</b>
100.1131.0212.636.100.636	PERS PU	11,086.43	12,091.01		12,594		13,926
100.1131.0212.636.110.636	PERS PU	7,805.40	8,049.35		8,302		9,406
100.1131.0212.636.120.636	PERS PU	8,358.86	7,074.60		7,907		9,017
100.1131.0212.636.131.636	PERS PU	3,495.51	3,204.75		3,560		3,385
100.1131.0212.636.132.636	PERS PU	1,858.83	1,949.27		2,044		2,353
100.1131.0212.636.134.636	PERS PU	1,272.28	2,213.53		2,283		2,557
100.1131.0212.636.180.636	PERS PU	8,321.14	7,283.42		8,332		9,373
100.1131.0212.636.190.636	PERS PU	4,338.80	4,366.94		4,538		5,123
100.1131.0212.636.200.636	PERS PU	5,382.86	4,996.30		5,085		5,683

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1131.0212.636.210.636	PERS PU	3,720.24	3,900.97		4,091		4,710
100.1131.0212.636.290.636	PERS PU	3,446.80	1,434.37		1,251		1,392
100.1131.0212.636.520.636	PERS PU	0	1,480.92		3,101		3,571
100.1131.0212.636.560.636	PERS PU	3,169.82	3,203.20		3,536		4,067
100.1131.0213.636.100.636	PERS UAL	36,799.11	40,131.70		41,798		46,220
100.1131.0213.636.110.636	PERS UAL	25,958.60	26,767.45		27,606		31,277
100.1131.0213.636.120.636	PERS UAL	27,751.73	23,542.52		26,290		29,979
100.1131.0213.636.131.636	PERS UAL	11,591.01	10,628.78		11,798		11,217
100.1131.0213.636.132.636	PERS UAL	6,159.36	6,458.46		6,772		7,799
100.1131.0213.636.134.636	PERS UAL	4,216.32	7,336.78		7,563		8,473
100.1131.0213.636.180.636	PERS UAL	27,619.06	24,135.51		27,606		31,056
100.1131.0213.636.190.636	PERS UAL	14,462.43	14,556.67		15,126		17,078
100.1131.0213.636.200.636	PERS UAL	17,933.27	16,654.09		16,951		18,942
100.1131.0213.636.210.636	PERS UAL	12,327.09	12,925.73		13,554		15,608
100.1131.0213.636.290.636	PERS UAL	11,445.57	4,775.57		4,169		4,636
100.1131.0213.636.520.636	PERS UAL	0	4,491.96		10,276		11,833
100.1131.0213.636.560.636	PERS UAL	10,502.83	10,613.56		11,715		13,477
100.1131.0220.636.100.636	FICA & MEDICARE	13,686.80	14,734.12		16,084		17,785
100.1131.0220.636.110.636	FICA & MEDICARE	9,629.42	9,933.54		10,623		12,035
100.1131.0220.636.120.636	FICA & MEDICARE	9,716.83	7,929.49		10,116		11,536
100.1131.0220.636.131.636	FICA & MEDICARE	3,897.90	3,359.97		4,540		4,316
100.1131.0220.636.132.636	FICA & MEDICARE	2,370.24	2,485.41		2,606		3,001
100.1131.0220.636.134.636	FICA & MEDICARE	1,539.45	2,661.70		2,910		3,260
100.1131.0220.636.180.636	FICA & MEDICARE	12,441.32	9,256.01		10,623		11,950
100.1131.0220.636.190.636	FICA & MEDICARE	4,831.49	4,793.42		5,820		6,572
100.1131.0220.636.200.636	FICA & MEDICARE	6,754.32	6,188.67		6,522		7,289
100.1131.0220.636.210.636	FICA & MEDICARE	4,743.38	4,973.77		5,215		6,006
100.1131.0220.636.290.636	FICA & MEDICARE	4,136.03	1,685.75		1,604		1,784
100.1131.0220.636.520.636	FICA & MEDICARE	0	3,634.20		3,954		4,553
100.1131.0220.636.560.636	FICA & MEDICARE	4,041.41	4,084.01		4,508		5,186
100.1131.0231.636.000.636	WORKERS' COMPENSATION	1,024.91	0		0		0
100.1131.0231.636.100.636	WORKERS' COMPENSATION	547.03	494.91		518		589

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1131.0231.636.110.636	WORKERS' COMPENSATION	385.31	330.26		340		396
100.1131.0231.636.120.636	WORKERS' COMPENSATION	416.00	292.87		326		382
100.1131.0231.636.131.636	WORKERS' COMPENSATION	172.90	131.54		148		146
100.1131.0231.636.132.636	WORKERS' COMPENSATION	91.44	79.60		83		98
100.1131.0231.636.134.636	WORKERS' COMPENSATION	61.78	87.99		92		106
100.1131.0231.636.180.636	WORKERS' COMPENSATION	486.11	296.56		341		394
100.1131.0231.636.190.636	WORKERS' COMPENSATION	211.56	177.00		185		215
100.1131.0231.636.200.636	WORKERS' COMPENSATION	258.72	199.83		204		237
100.1131.0231.636.210.636	WORKERS' COMPENSATION	184.48	160.68		168		198
100.1131.0231.636.290.636	WORKERS' COMPENSATION	169.72	59.13		51		58
100.1131.0231.636.520.636	WORKERS' COMPENSATION	0	126.46		131		153
100.1131.0231.636.560.636	WORKERS' COMPENSATION	157.09	132.38		146		172
100.1131.0233.636.100.636	PAID FAMILY MEDICAL LEAVE	1,778.18	1,917.29		2,090		2,311
100.1131.0233.636.110.636	PAID FAMILY MEDICAL LEAVE	1,251.17	1,300.93		1,380		1,564
100.1131.0233.636.120.636	PAID FAMILY MEDICAL LEAVE	1,262.42	1,030.34		1,314		1,499
100.1131.0233.636.131.636	PAID FAMILY MEDICAL LEAVE	506.49	447.89		590		561
100.1131.0233.636.132.636	PAID FAMILY MEDICAL LEAVE	308.14	322.84		339		390
100.1131.0233.636.134.636	PAID FAMILY MEDICAL LEAVE	200.04	346.87		378		424
100.1131.0233.636.180.636	PAID FAMILY MEDICAL LEAVE	1,616.68	1,202.51		1,380		1,553
100.1131.0233.636.190.636	PAID FAMILY MEDICAL LEAVE	627.75	622.86		756		854
100.1131.0233.636.200.636	PAID FAMILY MEDICAL LEAVE	877.80	804.13		848		947
100.1131.0233.636.210.636	PAID FAMILY MEDICAL LEAVE	616.35	646.31		678		780
100.1131.0233.636.290.636	PAID FAMILY MEDICAL LEAVE	537.49	219.64		208		232
100.1131.0233.636.520.636	PAID FAMILY MEDICAL LEAVE	0	472.13		514		592
100.1131.0233.636.560.636	PAID FAMILY MEDICAL LEAVE	525.10	530.72		586		674
100.1131.0240.636.100.636	EMPLOYEES INSURANCE	24,985.91	57,901.46		66,007		69,322
100.1131.0240.636.110.636	EMPLOYEES INSURANCE	27,630.02	28,565.04		40,620		42,660
100.1131.0240.636.120.636	EMPLOYEES INSURANCE	58,229.66	41,286.80		40,620		42,660
100.1131.0240.636.131.636	EMPLOYEES INSURANCE	11.76	23,591.80		20,310		21,330
100.1131.0240.636.132.636	EMPLOYEES INSURANCE	8,666.28	8,945.16		10,155		10,665
100.1131.0240.636.134.636	EMPLOYEES INSURANCE	6,698.73	11,795.88		10,155		10,665
100.1131.0240.636.180.636	EMPLOYEES INSURANCE	11,700.10	10,220.37		40,620		42,660

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1131.0240.636.190.636	EMPLOYEES INSURANCE	23,291.76	23,591.76		20,310		21,330
100.1131.0240.636.200.636	EMPLOYEES INSURANCE	18,925.59	18,071.78		20,310		21,329
100.1131.0240.636.210.636	EMPLOYEES INSURANCE	10,270.10	10,604.18		20,310		21,330
100.1131.0240.636.290.636	EMPLOYEES INSURANCE	15,525.02	5,898.12		5,077		5,332
1001131.0240.636.520.636	EMPLOYEES INSURANCE	0	18,071.76		20,310		21,330
100.1131.0240.636.560.636	EMPLOYEES INSURANCE	7,264.80	7,500.50		20,310		21,330
	<b>Total PR Taxes &amp; Benefits</b>	574,286.33	618,465.75		721,876		784,898
100.1131.0310.636.100.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	10,756.95	17,600.44		10,725		11,885
100.1131.0310.636.110.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	11,388.19	13,177.57		6,600		7,760
100.1131.0310.636.120.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	11,012.52	10,757.20		6,600		7,760
100.1131.0310.636.131.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,573.71	10,084.85		3,300		4,460
100.1131.0310.636.132.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	3,148.93	4,975.14		1,650		2,810
100.1131.0310.636.134.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,191.94	4,235.68		1,650		2,810
100.1131.0310.636.180.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	8,152.74	25,369.57		6,600		7,760
100.1131.0310.636.190.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,020.99	4,975.20		3,300		4,460
100.1131.0310.636.200.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	5,862.90	7,126.62		3,300		4,460
100.1131.0310.636.210.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,566.18	3,496.09		3,300		4,460
100.1131.0310.636.290.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,876.74	1,748.03		6,825		7,976
100.1131.0310.636.520.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		3,300		4,450
100.1131.0310.636.560.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	5,197.67	6,319.84		3,300		4,450
	<b>Total Inst., Prof &amp; Tech Svcs</b>	70,749.46	109,866.23		60,450		75,501
100.1131.0322.636.132.636	REPAIRS & MAINTENANCE SERVICES	620.00	503.50		1,000		1,000
100.1131.0340.636.120.636	TRAVEL	0	99.45		0		0
100.1131.0340.636.560.636	TRAVEL	0	824.01		0		0
100.1131.0371.636.050.636	TUITION PAYMENTS TO OTHER OREGON DISTRICTS	15,734.30	23,677.50		20,000		15,000
	<b>Total Purchased Services</b>	87,103.76	134,970.69		81,450		91,501
100.1131.0410.636.050.636	SUPPLIES	33.44	0.00		100		100
100.1131.0410.636.100.636	SUPPLIES ENGLISH	360.57	534.32		1,200		1,590
100.1131.0410.636.110.636	SUPPLIES SOCIAL STUDIES	377.17	783.99		1,200		1,590

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1131.0410.636.120.636	SUPPLIES SCIENCE	1,958.09	647.37		4,000		1,590
100.1131.0410.636.131.636	SUPPLIES ART	2,917.31	2,917.10		3,000		1,590
100.1131.0410.636.132.636	SUPPLIES BAND	171.38	1,489.43		1,550		1,590
100.1131.0410.636.134.636	SUPPLIES DRAMA	62.85	0		1,200		1,590
100.1131.0410.636.180.636	SUPPLIES MATH	496.19	91.80		1,200		1,590
100.1131.0410.636.190.636	SUPPLIES HEALTH	1,016.04	877.97		1,200		1,590
100.1131.0410.636.200.636	SUPPLIES PE	20.95	0		1,200		1,590
100.1131.0410.636.210.636	SUPPLIES 2ND LANGUAGE	84.84	0		620		1,590
100.1131.0410.636.290.636	SUPPLIES OTHER PROGRAMS	1,413.96	2,371.14		4,000		1,590
100.1131.0410.636.320.636	SUPPLIES	194.27	0		0		0
100.1131.0410.636.560.636	SUPPLIES AG	534.45	1,033.02		1,200		1,590
	<b>Total Supplies</b>	9,641.51	10,746.14		21,670		19,180
100.1131.0420.636.050.636	TEXTBOOKS	3,434.02	4,435.05		3,000		2,000
100.1131.0420.636.100.636	TEXTBOOKS	83.97	268.04		1,500		1,500
100.1131.0420.636.110.636	TEXTBOOKS	0	27.99		0		0
100.1131.0420.636.180.636	TEXTBOOKS	0	19		600		600
	<b>Total Textbooks</b>	3,517.99	4,749.99		5,100		4,100
100.1131.0460.636.100.636	NON-CONSUMABLE SUPPLIES	0	56.47		500		500
100.1131.0460.636.110.636	NON-CONSUMABLE SUPPLIES	40.50	0.00		500		500
100.1131.0460.636.120.636	NON-CONSUMABLE SUPPLIES	1,594.10	35.68		1,000		1,200
100.1131.0460.636.131.636	NON-CONSUMABLE SUPPLIES	980	925		1,000		1,000
100.1131.0460.636.132.636	NON-CONSUMABLE SUPPLIES	1,327	1,160		1,200		1,200
100.1131.0460.636.134.636	NON-CONSUMABLE SUPPLIES	0	0		500		500
100.1131.0460.636.180.636	NON-CONSUMABLE SUPPLIES	209.82	0.00		500		500
100.1131.0460.636.190.636	NON-CONSUMABLE SUPPLIES	1,021.51	931.55		1,000		1,200
100.1131.0460.636.200.636	NON-CONSUMABLE SUPPLIES	0	0		750		500
100.1131.0460.636.210.636	NON-CONSUMABLE SUPPLIES	0	0		400		500
100.1131.0460.636.290.636	NON-CONSUMABLE SUPPLIES	249.81	0		250		500
100.1131.0460.636.560.636	NON-CONSUMABLE SUPPLIES	0	0		750		500
	<b>Total Non-Consumables</b>	5,422.99	3,108.90		8,350		8,600

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Supplies &amp; Materials</b>	18,582.49	18,605.03		35,120		31,880
100.1131.0640.636.132.636	DUES AND FEES	1,725.00	2,185.00		2,000		2,200
100.1131.0640.636.190.636	DUES AND FEES	0	0		250		0
100.1131.0640.636.560.636	DUES AND FEES	0	0		0		0
	<b>Total Other Objects</b>	1,725.00	2,185.00		2,250		2,200
	<b>TOTAL HIGH SCHOOL INSTRUCTIONAL</b>	<b>1,741,877.42</b>	<b>1,818,423.89</b>	<b>16.50</b>	<b>1,946,812</b>	<b>16.50</b>	<b>2,148,946</b>
100.1132.0130.636.230.636	ADDITIONAL SALARY	140,770.76	141,019.55		132,155		153,869
100.1132.0130.636.250.636	ADDITIONAL SALARY	32,866.00	33,336.70		33,373		44,345
100.1132.0212.636.230.636	PERS PU	5,799.78	4,893.58		5,671		8,929
100.1132.0212.636.250.636	PERS PU	1,980.79	2,009.44		2,012		2,674
100.1132.0213.636.230.636	PERS UAL	19,250.05	16,242.14		18,801		29,606
100.1132.0213.636.250.636	PERS UAL	6,573.18	6,667.46		6,675		8,869
100.1132.0220.636.230.636	FICA & MEDICARE	10,729.30	10,727.84		10,171		11,842
100.1132.0220.636.250.636	FICA & MEDICARE	2,437.48	2,489.14		2,568		3,412
100.1132.0231.636.230.636	WORKERS' COMPENSATION	421.81	376.86		323		383
100.1132.0231.636.250.636	WORKERS' COMPENSATION	95.91	79.84		80		111
100.1132.0233.636.230.636	PAID FAMLY MEDICAL LEAVE	1,394.24	1,401.27		1,321		1,539
100.1132.0233.636.250.636	PAID FAMLY MEDICAL LEAVE	316.63	325.05		334		444
100.1132.0240.636.230.636	EMPLOYEES INSURANCE	0	0		0		2
100.1132.0240.636.250.636	EMPLOYEES INSURANCE	0	0		0		1,524
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	222,635.93	219,568.87	16.50	213,483	16.50	267,547
100.1132.0322.636.230.636	REPAIRS & MAINTENANCE SERVICES	1,084.88	1,155.80		5,000		5,000
100.1132.0324.636.230.636	RENTALS	1,428.00	1,350.00		1,600		4,000
100.1132.0340.636.230.636	TRAVEL	8,367.65	6,248.24		10,500		11,500
100.1132.0355.636.230.636	PRINTING AND BINDING	103.89	0		300		300
100.1132.0390.636.230.636	OTHER GENERAL PROF & TECHNICAL SERVICES	25,471.48	19,081.93		30,000		35,000
	<b>Total Purchased Services</b>	36,455.90	27,835.97		47,400		55,800

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.1132.0410.636.230.636	SUPPLIES	6,600.80	3,818.29		6,500		6,500
100.1132.0412.636.230.636	SPORTS SUPPLIES	13,640.99	15,143.32		14,000		15,000
100.1132.0413.636.230.636	UNIFORM SUPPLIES	12,793.86	9,045.36		12,000		10,000
100.1132.0460.636.230.636	NON-CONSUMABLE SUPPLIES	10,396.08	2,443.29		4,000		10,000
100.1132.0470.636.230.636	COMPUTER SOFTWARE	95.64	0		2,000		2,200
	<b>Total Supplies &amp; Materials</b>	<b>43,527.37</b>	<b>30,450.26</b>		<b>38,500</b>		<b>43,700</b>
100.1132.0640.636.230.636	DUES AND FEES	8,527.38	23,976.51		14,000		20,000
	Total Other Objects	8,527.38	23,976.51		14,000		20,000
	<b>TOTAL EXTRACURRICULAR</b>	<b>311,146.58</b>	<b>301,831.61</b>		<b>313,383</b>		<b>387,047</b>
100.1210.0130.636.000.636	ADDITIONAL SALARY	1,000.00	1,000.00		1,000		1,000
100.1210.0212.636.000.636	PERS PU	60.35	60.36		60		60
100.1210.0213.636.000.636	PERS UAL	200.00	200.01		200		200
100.1210.0220.636.000.636	FICA & MEDICARE	75.01	76.94		77		77
100.1210.0231.636.000.636	WORKERS' COMPENSATION	2.72	2.27		2		2
100.1210.0233.636.000.636	PAID FAMILY MEDICAL LEAVE INSURANCE	9.75	9.99		10		10
100.1210.0410.636.000.636	TAG SUPPLIES	0	128.00		0		0
	<b>Total Talented &amp; Gifted</b>	<b>1,347.83</b>	<b>1,477.57</b>		<b>1,350</b>		<b>1,350</b>
100.1460.0130.636.050.636	ADDITIONAL SALARY	0	0		42,855		2,019
100.1460.0212.636.050.636	PERS PU	0	0		2,584		121
100.1460.0213.636.050.636	PERS UAL	0	0		8,571		404
100.1460.0220.636.050.636	FICA & MEDICARE	0	0		3,298		154
100.1460.0231.636.050.636	WORKERS' COMPENSATION	0	0		106		5
100.1460.0233.636.050.636	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		429		0
	<b>Total</b>	<b>0</b>	<b>0</b>		<b>57,843</b>		<b>2,704</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>2,054,371.83</b>	<b>2,121,733.07</b>	<b>16.50</b>	<b>2,319,387</b>	<b>16.50</b>	<b>2,540,047</b>
100.2112.0112.636.000.636	CLASSIFIED SALARIES	33,864.57	32,585.06	1.00	42,059	1.00	43,187
100.2112.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	317.05		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2112.0212.636.000.636	PERS PU	2,041.34	1,963.85		2,539		2,607
100.2112.0213.636.000.636	PERS UAL	6,772.91	6,517.00		8,412		8,637
100.2112.0220.636.000.636	FICA & MEDICARE	2,019.50	1,893.71		3,237		3,324
100.2112.0231.636.000.636	WORKERS' COMPENSATION	110.70	87.37		113		118
100.2112.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	262.39	246.06		421		432
100.2112.0240.636.000.636	EMPLOYEES INSURANCE	23,277.45	23,566.76		20,310		21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>68,348.86</b>	<b>67,176.86</b>	<b>1.00</b>	<b>77,089</b>	<b>1.00</b>	<b>79,634</b>
	<b>TOTAL ATTENDANCE SERVICES</b>	<b>68,348.86</b>	<b>67,176.86</b>	<b>1.00</b>	<b>77,089</b>	<b>1.00</b>	<b>79,634</b>
100.2119.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	255.64		0		0
100.2119.0220.636.000.636	FICA & MEDICARE	0	19.68		0		0
100.2119.0231.636.000.636	WORKERS' COMPENSATION	0	0.73		0		0
100.2119.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	2.55		0		0
100.2120.0111.636.000.636	LICENSED SALARIES	0	23,864.56	1.00	46,161	1.00	84,776
100.2120.0130.636.000.636	ADDITIONAL SALARY	0	4,652.94		2,430		4,415
100.2120.0212.636.000.636	PERS PU	258.28	210.93		2,933		5,384
100.2120.0213.636.000.636	PERS UAL	0	698.89		9,718		17,838
100.2120.0220.636.000.636	FICA & MEDICARE	0	2,115.03		3,740		6,864
100.2120.0231.636.000.636	WORKERS' COMPENSATION	0	72.41		125		225
100.2120.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	274.85		486		892
100.2120.0240.636.000.636	EMPLOYEES INSURANCE	0	12,047.84		20,310		21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>258.28</b>	<b>44,216.05</b>		<b>85,902</b>	<b>1</b>	<b>141,724</b>
	<b>TOTAL GUIDANCE SERVICES</b>	<b>258.28</b>	<b>44,216.05</b>	<b>0.00</b>	<b>85,902</b>	<b>1</b>	<b>141,724</b>
100.2220.0112.636.000.636	CLASSIFIED SALARIES	23,988.72	29,884.52	0.94	31,322	0.94	27,414
100.2220.0122.636.000.636	SUBSTITUTES - CLASSIFIED	631.80	661.14		0		700
100.2220.0212.636.000.636	PERS PU	1,439.32	1,793.07		1,879		1,655
100.2220.0213.636.000.636	PERS UAL	4,797.74	5,976.89		6,264		5,483
100.2220.0220.636.000.636	FICA & MEDICARE	1,563.58	2,102.57		2,410		2,110
100.2220.0231.636.000.636	WORKERS' COMPENSATION	82.05	83.19		85		78
100.2220.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	203.14	273.22		313		274
100.2220.0240.636.000.636	EMPLOYEES INSURANCE	17,421.76	10,582.02		20,310		21,330

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	50,128.11	51,356.62	0.94	62,583	0.94	59,043
100.2220.0410.636.000.636	SUPPLIES	784.95	998.40		1,000		1,000
100.2220.0430.636.000.636	LIBRARY BOOKS	6,265.97	6,588.99		6,600		6,600
100.2220.0440.636.000.636	PERIODICALS	253.41	274.27		304		500
100.2220.0460.636.000.636	NON-CONSUMABLE SUPPLIES	43.84	434.84		500		500
100.2220.0470.636.000.636	COMPUTER SOFTWARE	2,008.88	2,081.73		2,200		220
	<b>Total Supplies &amp; Materials</b>	9,357.05	10,378.23		10,604		8,820
100.2220.0640.636.000.636	DUES AND FEES	154.00	199.00		175		350
	<b>Total Other Objects</b>	154.00	199.00		175		350
	<b>TOTAL MEDIA SERVICES</b>	<b>59,639.16</b>	<b>61,933.85</b>	<b>0.94</b>	<b>73,362</b>	<b>0.94</b>	<b>68,213</b>
100.2410.0112.636.000.636	CLASSIFIED SALARIES	97,338.80	83,463.96	2.00	87,383	2.00	90,306
100.2410.0112.636.230.636	CLASSIFIED SALARIES	0	34,227.54	1.00	35,920	1.00	36,861
100.2410.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	0	0.00	0	0.00	2,000
100.2410.0113.636.000.636	ADMINISTRATORS	216,176.00	220,500.00	2.00	224,910	2.00	243,210
100.2410.0130.636.000.636	ADDITIONAL SALARY	5,550.00	1,800.00		1,800		1,800
100.2410.0130.636.230.636	ADDITIONAL SALARY	0	6,000.00		0		0
100.2410.0212.636.000.636	PERS PU	18,076.50	18,638.88		18,959		20,240
100.2410.0212.636.230.636	PERS PU	0	2,427.51		2,168		2,225
100.2410.0213.636.000.636	PERS UAL	9,158.10	6,672.00		62,819		67,063
100.2410.0213.636.230.636	PERS UAL	0	8,045.52		7,184		7,372
100.2410.0220.636.000.636	FICA & MEDICARE	23,707.65	22,868.74		24,172		25,806
100.2410.0220.636.230.636	FICA & MEDICARE	0	2,970.45		2,764		2,837
100.2410.0231.636.000.636	WORKERS' COMPENSATION	960.90	769.04		778		855
100.2410.0231.636.230.636	WORKERS' COMPENSATION	0	107.46		99		103
100.2410.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	2,873.33	2,972.97		3,141		3,353
100.2410.0233.636.230.636	PAID FAMILY MEDICAL LEAVE	0	385.78		359		369
100.2410.0240.636.000.636	EMPLOYEES INSURANCE	79,709.61	76,935.42		81,333		85,413
100.2410.0240.636.230.636	EMPLOYEES INSURANCE	0	10.78		20,309		21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	453,550.89	488,785.27	5.00	574,100	5.00	611,143

**SOUTH UMPQUA SCHOOL DISTRICT  
SOUTH UMPQUA HIGH SCHOOL - 636  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
100.2410.0322.636.000.636	REPAIRS & MAINTENANCE SERVICES	0	0		300		0
100.2410.0324.636.000.636	RENTALS	744.80	424.80		500		500
100.2410.0340.636.000.636	TRAVEL	5,907.66	4,380.73		6,600		0
100.2410.0355.636.000.636	PRINTING AND BINDING	0	0		101		250
100.2410.0390.636.000.636	OTHER GENERAL PROF & TECHNICAL SERVICES	7,560.00	8,640.00		10,080		14,610
	<b>Total Purchased Services</b>	<b>14,212.46</b>	<b>13,445.53</b>		<b>17,581</b>		<b>15,360</b>
100.2410.0410.636.000.636	SUPPLIES	13,944.48	13,867.78		15,000		14,000
100.2410.0460.636.000.636	NON-CONSUMABLE SUPPLIES	4,593.95	5,928.49		5,000		3,000
100.2410.0470.636.000.636	COMPUTER SOFTWARE	0	0		0		700
	<b>Total Supplies &amp; Materials</b>	<b>18,538.43</b>	<b>19,796.27</b>		<b>20,000</b>		<b>17,700</b>
100.2410.0542.636.000.636	REPLACEMENT OF EQUIPMENT	9,228	5,287		4,000		0
	<b>Total Capital Improvement</b>	<b>9,228</b>	<b>5,287</b>		<b>4,000</b>		<b>0</b>
100.2410.0640.636.000.636	DUES AND FEES	1,918.00	2,242.00		4,000		4,000
	<b>Total Other Objects</b>	<b>1,918.00</b>	<b>2,242.00</b>		<b>4,000</b>		<b>4,000</b>
	<b>TOTAL PRINCIPAL'S OFFICE</b>	<b>497,448.23</b>	<b>529,555.67</b>	<b>5.00</b>	<b>619,681</b>	<b>5.00</b>	<b>648,203</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>625,694.53</b>	<b>702,882.43</b>	<b>6.94</b>	<b>856,033</b>	<b>7.94</b>	<b>937,774</b>
	<b>TOTAL SOUTH UMPQUA HIGH SCHOOL</b>	<b><u>2,680,066.36</u></b>	<b><u>2,824,615.50</u></b>	<b><u>23.44</u></b>	<b><u>3,175,421</u></b>	<b><u>24.44</u></b>	<b><u>3,477,821</u></b>



# **SPECIAL REVENUE FUNDS**

These are funds that are properly authorized and are used to finance particular programs or activities from the receipts of specific grants, taxes or other sources.

**SOUTH UMPQUA SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
200.0000.1790.000.600.000	ELEMENTARY EXTRACURRICULAR	(25,089.20)	(34,010.42)	(24,255)	(15,700)
200.0000.1790.000.700.000	MIDDLE SCHOOL EXTRACURRICULAR	(72,249.28)	(144,769.34)	(66,522)	(52,000)
200.0000.1790.636.800.000	HIGH SCHOOL EXTRACURRICULAR	(197,300.38)	(157,105.99)	(101,000)	(153,000)
200.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	0	0	0	0
299.0000.1612.000.000.900	REIMBURSABLE STUDENT MEALS	0	0	0	0
299.0000.1620.000.000.900	DAILY SALES - NON-REIMBURSABLE PROGRAMS	(3,981.70)	(4,992.54)	(4,660)	(2,734)
299.0000.1620.070.000.900	DAILY SALES-NON-REIMBURSABLE PROGRAMS-RIDDLE	(193,412.00)	(164,413.62)	0	0
299.0000.1630.000.000.900	SPECIAL FUNCTIONS	(642.02)	0	0	0
299.0000.1990.000.000.900	MISCELLANEOUS REVENUE	0	0	0	0
	<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>(294,638.86)</b>	<b>(335,885.75)</b>	<b>(196,437)</b>	<b>(223,434)</b>
250.0000.3299.000.000.330	EARLY LITERACY	(86,831)	(149,235)	(101,371)	(110,560)
250.0000.3299.000.000.340	CLSD	0	0	(300,000)	(230,475)
250.0000.3299.000.000.345	HIGH DOSAGE TUTORING SUPPLEMENT	0	0	(44,652)	(66,474)
250.0000.3299.000.000.360	CTE GRANT REVENUE	(7,842.00)	(21,280.49)	(14,000)	(15,000)
250.0000.3299.000.000.525	TAPP GRANT	(74,057.01)	(20,881.76)	0	0
250.0000.3299.000.000.960	ASBESTOS HAZARD ASSESSMENT - TAP	0	0	(25,000)	0
250.0000.3299.000.000.970	FACILITY ASSESSMENT -TAP	0	(35,125.92)	0	0
250.0000.3299.000.000.980	SEISMIC ASSESSMENT -TAP	0	(25,000.00)	0	0
250.0000.3299.000.000.990	LONG-RANGE FACILITY PLANNING-TAP	0	0	0	(40,840)
251.0000.3299.000.000.000	SIA	(1,298,262.78)	(1,723,072.64)	(1,493,036)	(1,578,886)
252.0000.3299.000.000.098	MEASURE 98 GRANT	(400,081.78)	(414,911.67)	(404,740)	(445,140)
253.0000.3299.000.000.000	SUMMER SCHOOL PROGRAM	(249,915.75)	(55,608.85)	(210,000)	(210,000)
299.0000.3299.000.000.900	FOOD SERVICE	(82,299.10)	(77,738.34)	(15,400)	(15,000)
	<b>TOTAL INTERMEDIATE REVENUES</b>	<b>(2,030,159.32)</b>	<b>(2,295,881.33)</b>	<b>(2,162,176)</b>	<b>(2,712,375)</b>
201.0000.4500.000.000.100	TITLE I	(726,891.57)	(784,918.98)	(888,505)	(921,587)
201.0000.4500.000.000.135	FED SCH IMPROVEMENT	0	0	(172,146)	(66,795)
201.0000.4500.000.000.200	TITLE IIA	(124,830.40)	(142,383.60)	(82,476)	(90,372)
201.0000.4500.000.320.300	IDEA	(360,841.25)	(334,980.35)	(488,060)	(394,819)
201.0000.4500.000.000.350	CAL-PERKINS	(26,507.99)	(19,698.32)	(10,000)	(23,000)
201.0000.4500.000.000.400	TITLE IV	(113,691.59)	(12,261.55)	(111,229)	(93,001)

**SOUTH UMPQUA SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
201.0000.4500.000.000.500	TITLE V	(9,039.31)	(85,208.31)	(4,676)	0
201.0000.4500.000.000.911	COPS	0	(77,585.58)	(41,000)	(24,000)
201.0000.4500.000.000.940	RENEW AMERICA'S SCHOOLS	0	0	(45,455)	(320,000)
231.0000.4500.000.000.000	ESSER II	(20,486.28)	0	0	0
232.0000.4500.000.000.000	ESSER III	(1,144,177.55)	(63,415.47)	0	0
299.0000.4500.000.000.900	FOOD SERVICE	(856,613.35)	(884,201.32)	(793,142)	(859,479)
299.0000.4507.000.000.900	NUTRITION GRANT	0	0	0	0
299.0000.4900.000.000.900	COMMODITIES DONTATED BY USDA	(50,696.80)	(75,051.31)	(50,700)	(75,051)
299.0000.4900.070.000.900	COMMODITIES DONATED BY USDA - RIDDLE	(9,791.61)	(17,290.84)	0	0
	<b>TOTAL FEDERAL REVENUE SOURCES</b>	<b>(3,443,567.70)</b>	<b>(2,496,995.63)</b>	<b>(2,687,390)</b>	<b>(2,868,104)</b>
200.0000.5400.????.600.000	ELEMENTARY - BEG FUND BAL	(48,410.27)	(48,277.86)	(49,295)	(50,500)
200.0000.5400.????.700.000	MIDDLE SCHOOL - BEG FUND BAL	(75,804.75)	(81,888.50)	(58,500)	(65,000)
200.0000.5400.636.800.000	HIGH SCHOOL - BEG FUND BAL	(146,902.07)	(184,929.18)	(170,568)	(193,000)
282.0000.5200.000.000.000	INTERFUND TRANSFERS - PERS RESERVE	0	0	(600,000)	0
282.0000.9770.000.000.000	UNRESERVED FUND BALANCE	0	0	0	(600,000)
299.0000.5200.000.000.900	INTERFUND TRANSFERS - BASIC SCHOOL LUNCH MATCH	(7,683.82)	(7,951.40)	(10,000)	(10,000)
299.0000.9770.000.000.000	FOOD SERVICE -BEG FUND BAL	(267,043.89)	(235,063.23)	(340,000)	(298,000)
	<b>TOTAL OTHER REVENUE SOURCES</b>	<b>(271,117.09)</b>	<b>(315,095.54)</b>	<b>(1,228,363)</b>	<b>(1,216,500)</b>
	<b>TOTAL SPECIAL FUND REVENUE</b>	<b><u>(6,039,482.97)</u></b>	<b><u>(5,443,858.25)</u></b>	<b><u>(6,274,365)</u></b>	<b><u>(7,020,412)</u></b>
	<b>TOTAL GRANTS AND PROECTS FUND</b>	<b><u>(6,039,482.97)</u></b>	<b><u>(5,443,858.25)</u></b>	<b><u>(6,274,365)</u></b>	<b><u>(7,020,412)</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
TITLE IA - 100  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1272.0111.114.000.100	LICENSED SALARIES	36,347.50	40,302.00	0.50	41,108	0.50	46,052
201.1272.0111.179.000.100	LICENSED SALARIES	72,695.00	74,149.00	1.00	75,632	1.00	84,727
201.1272.0111.219.000.100	LICENSED SALARIES	66,913.00	70,164.00	1.00	73,571	1.00	84,727
201.1272.0112.114.000.100	CLASSIFIED SALARIES	29,179.24	35,303.42	1.44	22,477	0.75	23,328
201.1272.0112.179.000.100	CLASSIFIED SALARIES	75,510.94	88,259.57	4.00	40,931	2.75	87,036
201.1272.0112.219.000.100	CLASSIFIED SALARIES	62,789.68	76,865.94	4.19	39,822	2.06	60,609
201.1272.0122.114.000.100	SUBSTITUTES - CLASSIFIED	5,152.68	3,724.37		10,000		0
201.1272.0122.179.000.100	SUBSTITUTES - CLASSIFIED	7,202.52	5,222.90		10,000		0
201.1272.0122.219.000.100	SUBSTITUTES - CLASSIFIED	17,753.58	15,629.07		10,000		0
201.1272.0130.114.000.100	ADDITIONAL SALARY	607.61	330.38		0		0
201.1272.0130.219.000.100	ADDITIONAL SALARY	6,000.00	6,000.00		0		0
	<b>Total Salaries</b>	<b>380,151.75</b>	<b>415,950.65</b>	<b>12.13</b>	<b>323,542</b>	<b>8.06</b>	<b>386,478</b>
201.1272.0212.114.000.100	PERS PU	3,440.99	4,019.94		3,838		4,188
201.1272.0212.179.000.100	PERS PU	7,793.29	9,790.82		7,009		10,329
201.1272.0212.219.000.100	PERS PU	7,909.30	8,482.28		6,818		8,742
201.1272.0213.114.000.100	PERS UAL	11,402.17	12,513.32		12,717		13,876
201.1272.0213.179.000.100	PERS UAL	25,909.04	31,969.02		23,313		34,353
201.1272.0213.219.000.100	PERS UAL	26,307.97	27,836.82		22,679		29,067
201.1272.0220.114.000.100	FICA & MEDICARE	5,403.77	6,020.12		4,894		5,339
201.1272.0220.179.000.100	FICA & MEDICARE	11,829.17	12,835.58		8,970		13,219
201.1272.0220.219.000.100	FICA & MEDICARE	11,703.19	12,929.53		8,727		11,185
201.1272.0231.114.000.100	WORKERS' COMPENSATION	234.07	212.26		162		181
201.1272.0231.179.000.100	WORKERS' COMPENSATION	499.39	442.21		298		456
201.1272.0231.219.000.100	WORKERS' COMPENSATION	494.70	444.04		291		384
201.1272.0233.114.000.100	PAID FAMILY MEDICAL LEAVE	702.19	784.99		636		694
201.1272.0233.179.000.100	PAID FAMILY MEDICAL LEAVE	1,537.00	1,676.80		1,166		1,718
201.1272.0233.219.000.100	PAID FAMILY MEDICAL LEAVE	1,520.70	1,698.97		1,134		1,453
201.1272.0240.114.000.100	EMPLOYEES INSURANCE	20,921.92	29,825.02		30,465		31,995
201.1272.0240.179.000.100	EMPLOYEES INSURANCE	33,951.41	33,799.59		40,620		63,989
201.1272.0240.219.000.100	EMPLOYEES INSURANCE	6,817.77	4,052.80		20,310		21,330
	<b>Total PR Taxes &amp; Benefits</b>	<b>178,378.04</b>	<b>199,334.11</b>		<b>194,044</b>		<b>252,497</b>

**TITLE IA - 100  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1272.0310.114.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,689.49	2,554.82		4,000		1,500
201.1272.0310.179.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,564.13	3,092.69		4,000		3,000
201.1272.0310.219.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,402.16	2,689.24		4,000		3,000
201.1272.0340.219.000.100	TRAVEL	0	0		2,000		2,000
201.1272.0390.179.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		1,500		1,500
201.1272.0390.114.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		1,500		1,500
201.1272.0390.219.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		1,500		1,500
	<b>Total Purchased Services</b>	<b>4,655.78</b>	<b>8,336.75</b>		<b>18,500</b>		<b>14,000</b>
201.1272.0410.019.000.100	SUPPLIES	0.00	21,990.45		0		0
201.1272.0410.114.000.100	SUPPLIES	1,386.55	3,752.92		15,000		2,445
201.1272.0410.179.000.100	SUPPLIES	2,982.27	9,119.81		15,000		2,445
201.1272.0410.219.000.100	SUPPLIES	288.29	4,097.48		15,000		2,445
201.1272.0460.019.000.100	NON-CONSUMABLE SUPPLIES	0.00	27,298.27		0		0
201.1272.0460.114.000.100	NON-CONSUMABLE SUPPLIES	691	1,912		6,000		1,000
201.1272.0460.179.000.100	NON-CONSUMABLE SUPPLIES	0.00	2,687.38		6,000		1,000
201.1272.0460.219.000.100	NON-CONSUMABLE SUPPLIES	1,885	998		6,000		1,000
201.1272.0470.114.000.100	COMPUTER SOFTWARE	639	654		6,000		18,150
201.1272.0470.179.000.100	COMPUTER SOFTWARE	4,570.00	2,314.00		6,000		18,150
201.1272.0470.219.000.100	COMPUTER SOFTWARE	3,372.50	2,086.00		6,000		18,150
201.1272.0480.114.000.100	COMPUTER HARDWARE	6,357	0		12,000		0
201.1272.0480.179.000.100	COMPUTER HARDWARE	1,979.00	0.00		12,000		0
201.1272.0480.219.000.100	COMPUTER HARDWARE	7,993	995		12,000		0
	<b>Total Supplies &amp; Materials</b>	<b>32,143.67</b>	<b>77,905.70</b>		<b>117,000</b>		<b>64,786</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>595,329.24</b>	<b>701,527.21</b>	<b>12.13</b>	<b>653,086</b>	<b>8.06</b>	<b>717,760</b>
201.2211.0113.019.000.100	ADMINISTRATORS	0.00	17,546.09	0.00	35,295	0.30	40,321
201.2211.0130.019.000.100	ADDITIONAL SALARY	0.00	3,991.20	0.00	270		270
	<b>Total Salaries</b>	<b>0</b>	<b>21,537</b>	<b>0</b>	<b>35,565</b>	<b>0.30</b>	<b>40,591</b>
201.2211.0212.019.000.100	PERS PU	0	1,300		2,147		2,450

**TITLE IA - 100  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.2211.0213.019.000.100	PERS UAL	0	4,307		7,113		8,118
201.2211.0220.019.000.100	FICA & MEDICARE	0	1,554		2,737		3,124
201.2211.0231.019.000.100	WORKERS' COMPENSATION	0	53		86		100
201.2211.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	0	202		356		406
201.2211.0240.019.000.100	EMPLOYEES INSURANCE	0	3,020		6,107		6,413
	<b>Total PR Taxes &amp; Benefits</b>	<b>0</b>	<b>10,435</b>	<b>0.00</b>	<b>18,545</b>	<b>0.00</b>	<b>20,611</b>
201.2240.0111.019.000.100	LICENSED SALARIES	27,927.90	0	0.00	0		0
201.2240.0130.219.000.100	ADDITIONAL SALARY	242.55	0		0		0
	<b>Total Salaries</b>	<b>28,170.45</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
201.2240.0212.019.000.100	PERS PU	1,690.25	0		0		0
201.2240.0213.019.000.100	PERS UAL	5,634.11	0		0		0
201.2240.0220.019.000.100	FICA & MEDICARE	2,094.72	0		0		0
201.2240.0231.019.000.100	WORKERS' COMPENSATION	84.27	0		0		0
201.2240.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	272.21	0		0		0
201.2240.0240.019.000.100	EMPLOYEES INSURANCE	3,931.62	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>13,707.18</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
201.2240.0340.019.000.100	TRAVEL	15,800.85	6,305.53		56,933		8,369
201.2240.0390.019.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	3,600.00	0		50,000		35,000
201.2240.0410.019.000.100	SUPPLIES	0.00	2,022.66		0		0
	<b>Total Purchased Services</b>	<b>19,400.85</b>	<b>8,328.19</b>	<b>0.00</b>	<b>106,933</b>	<b>0.00</b>	<b>43,369</b>
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>61,278.48</b>	<b>40,300.34</b>	<b>0.68</b>	<b>161,042.72</b>	<b>0.30</b>	<b>104,570.95</b>
201.2490.0113.019.000.100	ADMINISTRATORS	24,656.28	4,275.38	0.25	0		0
201.2490.0130.000.000.100	ADDITIONAL SALARY	356.25	37.50		0		0
	<b>Total Salaries</b>	<b>25,012.53</b>	<b>4,312.88</b>		<b>0</b>		<b>0</b>
201.2490.0212.019.000.100	PERS PU	1,508.86	259.53		0		0
201.2490.0213.019.000.100	PERS UAL	5,002.53	862.58		0		0
201.2490.0220.019.000.100	FICA & MEDICARE	1,904.39	327.20		0		0

**TITLE IA - 100  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.2490.0231.019.000.100	WORKERS' COMPENSATION	72.51	10.17		0		0
201.2490.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	227.00	42.66		0		0
201.2490.0240.019.000.100	EMPLOYEES INSURANCE	4,335.01	736.09		0		0
	<b>Total PR Taxes &amp; Benefits</b>	13,050.30	2,238.23		0		0
201.2490.0690.019.000.100	GRANT INDIRECT CHARGES	21,131.27	22,810.85		31,098		32,256
	<b>TOTAL ADMINISTRATIVE</b>	<b>59,194.10</b>	<b>29,361.96</b>		<b>31,098.00</b>		<b>32,256.00</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>120,472.58</b>	<b>69,662.30</b>	<b>0.25</b>	<b>192,141</b>	<b>0.00</b>	<b>136,827</b>
201.3300.0390.019.000.100	OTHER GENERAL PROF & TECHNICAL SERVICES	0	676.95		10,279		55,000
201.3300.0410.114.000.100	SUPPLIES	1,718.59	5,174.99		9,000		2,000
201.3300.0410.179.000.100	SUPPLIES	2,904.55	358.05		9,000		2,000
201.3300.0410.219.000.100	SUPPLIES	6,466.61	3,889.48		9,000		2,000
201.3300.0470.019.000.100	SOFTWARE	0	3,630		6,000		6,000
	<b>Total Supplies &amp; Materials</b>	11,089.75	13,729.47		43,279		67,000
	<b>TOTAL COMMUNITY SERVICES</b>	<b>11,089.75</b>	<b>13,729.47</b>	<b>0.00</b>	<b>43,279</b>	<b>0.00</b>	<b>67,000</b>
	<b>TOTAL TITLE IA GRANT</b>	<b><u>726,891.57</u></b>	<b><u>784,918.98</u></b>	<b><u>13.06</u></b>	<b><u>888,505</u></b>	<b><u>8.36</u></b>	<b><u>921,587</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT**  
**Federal School Improvement CSI/TSI - 135 (Formally ESSA Partnership)**  
**BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1111.0112.179.000.135	CLASSIFIED SALARIES	0	0		20,932	0.00	0
201.1111.0212.179.000.135	PERS PU	0	0		1,263		0
201.1111.0213.179.000.135	PERS UAL	0	0		4,186		0
201.1111.0216.179.000.135	PERS - TIER III (OPSRP)	0	0		0		0
201.1111.0220.179.000.135	FICA & MEDICARE	0	0		1,611		0
201.1111.0231.179.000.135	WORKERS' COMPENSATION	0	0		58		0
201.1111.0233.179.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		209		0
201.1111.0240.179.000.135	EMPLOYEES INSURANCE	0	0		20,310		0
	<b>TOTAL INSTRUCTIONAL ASSIST</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>48,570</b>	<b>0.00</b>	<b>0</b>
201.2240.0111.182.000.135	LICENSED SALARIES	0	0		28,787	0.30	19,890
201.2240.0111.636.000.135	LICENSED SALARIES	0	0		28,787		0
201.2240.0130.182.000.135	ADDITIONAL SALARY	0	0		758		518
201.2240.0130.636.000.135	ADDITIONAL SALARY	0	0		758		0
201.2240.0212.182.000.135	PERS PU	0	0		1,783		1,232
201.2240.0212.636.000.135	PERS PU	0	0		1,783		0
201.2240.0213.182.000.135	PERS UAL	0	0		5,909		4,082
201.2240.0213.636.000.135	PERS UAL	0	0		5,909		0
201.2240.0220.182.000.135	FICA & MEDICARE	0	0		2,274		1,571
201.2240.0220.636.000.135	FICA & MEDICARE	0	0		2,274		0
201.2240.0231.182.000.135	WORKERS' COMPENSATION	0	0		74		52
201.2240.0231.636.000.135	WORKERS' COMPENSATION	0	0		74		0
201.2240.0233.182.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		296		204
201.2240.0233.636.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		295		0
201.2240.0240.182.000.135	EMPLOYEES INSURANCE	0	0		10,155		6,399
201.2240.0240.636.000.135	EMPLOYEES INSURANCE	0	0		10,155		0
	<b>TOTAL INSTRUCTIONAL COACHS</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100,070</b>	<b>0.30</b>	<b>33,947</b>
201.2240.0390.019.000.135	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		23,506		32,848
	<b>TOTAL PROF DEVELOPMENT</b>	<b>0</b>	<b>0</b>		<b>23,506</b>		<b>32,848</b>
	<b>TOTAL FED SCH IMPROVEMENT</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.00</u></b>	<b><u>172,146</u></b>	<b><u>0.30</u></b>	<b><u>66,795</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
TITLE IIA - 200  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 25-26
201.2210.0111.019.000.200	LICENSED SALARY	812.50	0		0		0
	<b>Total Salaries</b>	812.50	0		0		0
201.2210.0212.019.000.200	PERS PU	49.04	0		0		0
201.2210.0213.019.000.200	PERS UAL	162.50	0		0		0
201.2210.0220.019.000.200	FICA & MEDICARE	59.90	0		0		0
201.2210.0231.019.000.200	WORKERS' COMPENSATION	2.48	0		0		0
201.2210.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	7.78	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	281.70	0		0		0
	<b>TOTAL STUDENT SUPPORT</b>	<b>1,094.20</b>	<b>0</b>		<b>0</b>		<b>0</b>
201.2211.0113.019.000.200	ADMINISTRATORS	18,613.48	21,390.78	0.20	0	0	0
201.2211.0130.000.000.200	ADDITIONAL SALARY	180.00	180.00		0		0
	<b>Total Salaries</b>	18,793.48	21,570.78	0.20	0	0	0
201.2211.0212.019.000.200	PERS PU	1,133.11	1,301.46		0		0
201.2211.0213.019.000.200	PERS UAL	3,758.64	4,314.16		0		0
201.2211.0220.019.000.200	FICA & MEDICARE	1,315.91	1,534.34		0		0
201.2211.0231.019.000.200	WORKERS' COMPENSATION	54.15	51.76		0		0
201.2211.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	153	199		0		0
201.2211.0240.019.000.200	EMPLOYEES INSURANCE	3,658.99	3,613.76		0		0
	<b>Total PR Taxes &amp; Benefits</b>	10,074.20	11,014.93		0		0
201.2211.0340.019.000.200	TRAVEL	171.98	494.97		0		0
	<b>TOTAL IMPROVE. INSTRUCTIONAL</b>	<b>29,039.66</b>	<b>33,080.68</b>	<b>0.20</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
201.2240.0130.019.000.200	ADDITIONAL SALARY	14,500.00	14,951.73		12,300		8,800
	<b>Total Salaries</b>	14,500.00	14,951.73		12,300		8,800
201.2240.0212.019.000.200	PERS PU	872.10	901.41		741		530

**SOUTH UMPQUA SCHOOL DISTRICT  
TITLE IIA - 200  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 25-26
201.2240.0213.019.000.200	PERS UAL	2,898.38	2,990.34		2,460		1,760
201.2240.0220.019.000.200	FICA & MEDICARE	1,087.78	1,119.93		946		677
201.2240.0231.019.000.200	WORKERS' COMPENSATION	42.90	36.41		30		23
201.2240.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	141.23	146.49		123		88
201.2240.0240.019.000.200	EMPLOYEES INSURANCE	0.00	0.00		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>5,042.39</b>	<b>5,194.58</b>		<b>4,300</b>		<b>3,078</b>
201.2240.0244.000.000.200	TUITION REIMBURSEMENT	14,733.54	0.00		10,500		0
201.2240.0310.019.000.200	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,507.34	2,151.40		7,000		7,000
201.2240.0340.019.000.200	TRAVEL	17,377.37	6,444.50		20,000		8,000
201.2240.0390.019.000.200	OTHER GENERAL PROF & TECHNICAL SERVICES	21,585.00	55,363.92		20,000		35,000
	<b>Total Purchased Services</b>	<b>45,469.71</b>	<b>63,959.82</b>		<b>47,000</b>		<b>50,000</b>
201.2240.0410.019.000.200	SUPPLIES	3,532.52	249.55		5,000		3,860
	<b>Total Supplies</b>	<b>3,533</b>	<b>250</b>		<b>5,000</b>		<b>3,860</b>
201.2240.0640.019.000.200	DUES AND FEES	0	0		500		45
	<b>Total Other Objects</b>	<b>0</b>	<b>0</b>		<b>500</b>		<b>45</b>
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>83,278.16</b>	<b>84,355.68</b>		<b>79,600</b>		<b>65,783</b>
201.2490.0340.019.000.200	TRAVEL	0	1,303.32		0		2,000
201.2490.0390.019.000.200	OTHER GENERAL PROF & TECHNICAL SERVICES	7,620	20,000		0		19,425
201.2490.0690.019.000.200	GRANT INDIRECT CHARGES	3,798.38	3,523.87		2,876		3,164
201.2460.0410.019.000.200	SUPPLIES	0	120.05		0		0
	<b>Total Other Charges</b>	<b>11,418.38</b>	<b>24,947.24</b>		<b>2,876</b>		<b>24,589</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>124,830.40</b>	<b>142,383.60</b>	<b>0.20</b>	<b>82,476</b>	<b>0.00</b>	<b>90,372</b>
	<b>TOTAL TITLE II</b>	<b><u>124,830.40</u></b>	<b><u>142,383.60</u></b>	<b><u>0.20</u></b>	<b><u>82,476</u></b>	<b><u>0.00</u></b>	<b><u>90,372</u></b>

**SOUTH UMPUQA SCHOOL DISTRICT  
IDEA - 300  
BUDGET 26-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1220.0112.182.320.300	CLASSIFIED SALARIES	18,584.46	23,745.91	0.81	24,542		0
201.1220.0112.219.320.300	CLASSIFIED SALARIES	18,889.38	22,430.12	0.81	24,135	0.81	25,032
201.1220.0112.636.320.300	CLASSIFIED SALARIES	35,327.05	31,836.41	1.66	57,961	1.66	26,898
201.1220.0122.636.320.300	SUBSTITUTES - CLASSIFIED	105.21	103.13		0		2,000
201.1220.0130.219.320.300	ADDITIONAL SALARY	1,550	0		0		0
201.1220.0130.636.320.300	ADDITIONAL SALARY	0	0		0		0
	<b>Total Salaries</b>	<b>74,456.10</b>	<b>78,115.57</b>	<b>3.28</b>	<b>106,639</b>	<b>2.47</b>	<b>53,930</b>
201.1220.0212.182.320.300	PERS PU	1,121.88	1,433.38		1,481		0
201.1220.0212.219.320.300	PERS PU	1,233.11	1,353.23		1,457		1,511
201.1220.0212.636.320.300	PERS PU	1,487.34	1,846.99		3,487		1,624
201.1220.0213.182.320.300	PERS UAL	3,716.91	4,749.18		4,908		0
201.1220.0213.219.320.300	PERS UAL	4,087.87	4,486.03		4,827		5,006
201.1220.0213.636.320.300	PERS UAL	5,046.44	6,120.31		11,592		5,380
201.1220.0220.182.320.300	FICA & MEDICARE	1,430.23	1,827.47		1,889		0
201.1220.0220.219.320.300	FICA & MEDICARE	1,448.07	1,594.56		1,857		1,926
201.1220.0220.636.320.300	FICA & MEDICARE	2,700.76	2,318.16		4,461		2,070
201.1220.0231.182.320.300	WORKERS' COMPENSATION	63.44	65.87		67		0
201.1220.0231.219.320.300	WORKERS' COMPENSATION	69.18	62.68		66		70
201.1220.0231.636.320.300	WORKERS' COMPENSATION	118.78	82.76		155		74
201.1220.0233.182.320.300	PAID FAMILY MEDICAL LEAVE	185.85	239.84		245		0
201.1220.0233.219.320.300	PAID FAMILY MEDICAL LEAVE	184.18	207.18		241		250
201.1220.0233.636.320.300	PAID FAMILY MEDICAL LEAVE	350.97	302.20		580		269
201.1220.0240.182.320.300	EMPLOYEES INSURANCE	11,111.07	11,548.88		20,310		0
201.1220.0240.219.320.300	EMPLOYEES INSURANCE	14,561.76	18,021.76		20,310		21,330
201.1220.0240.636.320.300	EMPLOYEES INSURANCE	28,870.65	19,336.05		40,620		21,330
	<b>Total PR Taxes &amp; Benefits</b>	<b>77,788.49</b>	<b>75,596.53</b>		<b>118,554</b>		<b>60,840</b>
201.1220.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,213.61	3,092.66		10,000		10,000
201.1220.0390.041.320.300	OTHER GENERAL PROF & TECHNICAL SERVICES	25.00	2,254.90		2,000		3,000
	<b>Total Purchased Services</b>	<b>2,238.61</b>	<b>5,347.56</b>		<b>12,000</b>		<b>13,000</b>

**SOUTH UMPUQA SCHOOL DISTRICT  
IDEA - 300  
BUDGET 26-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1220.0410.041.320.300	SUPPLIES	0	0		0		10,000
	<b>Total Supplies &amp; Materials</b>	0	0		0		10,000
	<b>TOTAL RESTRICT PROGS. FOR KIDS W/DISABILITIES</b>	<b>154,483.20</b>	<b>159,059.66</b>	<b>3.28</b>	<b>237,192</b>	<b>2.47</b>	<b>137,770</b>
201.1250.0111.636.320.300	LICENSED SALARIES	60,750.65	49,791.25	1.00	52,925	1.00	61,272
201.1250.0130.636.320.300	ADDITIONAL SALARY	2,000.00	1,250.00		1,750		3,000
	<b>Total Salaries</b>	62,750.65	51,041.25	1.00	54,675	1.00	64,272
201.1250.0212.636.320.300	PERS PU	3,831.45	3,080.90		3,300		3,879
201.1250.0213.636.320.300	PERS UAL	12,549.99	9,932.94		10,935		12,854
201.1250.0220.636.320.300	FICA & MEDICARE	4,783.20	3,903.56		4,207		4,946
201.1250.0231.636.320.300	WORKERS' COMPENSATION	186.67	129.48		138		166
201.1250.0233.636.320.300	PAID FAMILY MEDICAL LEAVE	621.53	509.75		547		642
201.1250.0240.636.320.300	EMPLOYEES INSURANCE	13,870.09	4,927.92		20,310		21,330
	<b>Total PR Taxes &amp; Benefits</b>	35,842.93	22,484.55		39,437		43,818
201.1250.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,471	3,362		2,000		2,000
201.1250.0310.114.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	391	403		2,000		2,000
201.1250.0310.182.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,305	1,076		2,000		2,000
201.1250.0310.219.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	522	672		2,000		2,000
201.1250.0310.636.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	8,052.29	1,075.71		2,000		2,000
201.1250.0340.636.320.300	TRAVEL	50.05	0.00		1,000		1,000
201.1250.0390.636.320.300	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		16,123		0
	<b>Total Purchased Services</b>	12,790.65	6,588.70		27,123		11,000
201.1250.0410.041.320.300	SUPPLIES	7,058.53	1,745.04		2,500		2,500
201.1250.0460.041.320.300	NON-CONSUMABLE SUPPLIES	816.00	1,879.72		2,500		2,500
201.1250.0480.041.320.300	COMPUTER HARDWARE	4,240.00	1,199.00		2,500		2,500
201.2113.0410.041.320.300	SUPPLIES	1,338.46	2,255.09		2,500		2,500

**SOUTH UMPUQA SCHOOL DISTRICT  
IDEA - 300  
BUDGET 26-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Supplies &amp; Materials</b>	13,452.99	7,078.85		10,000		10,000
	<b>TOTAL LESS RESTRICT. PROGS FOR KIDS WITH DISABILITIES</b>	<b>124,837.22</b>	<b>87,193.35</b>	<b>1.00</b>	<b>131,234</b>	<b>1.00</b>	<b>129,090</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>279,320.42</b>	<b>246,253.01</b>	<b>4.28</b>	<b>368,427</b>	<b>3.47</b>	<b>266,860</b>
201.2190.0113.041.320.300	ADMINISTRATORS	11,308.08	11,086.43	0.10	11,534	0.10	10,881
201.2190.0117.041.320.300	CONFIDENTIAL SALARIES	33,698.31	39,554.76	0.67	49,146	0.67	51,624
201.2190.0130.041.320.300	ADDITIONAL SALARY	4,683.20	6,285.98		0		90
	<b>Total Salaries</b>	<b>49,689.59</b>	<b>56,927.17</b>	<b>0.77</b>	<b>60,680</b>	<b>0.77</b>	<b>62,594</b>
201.2190.0212.041.320.300	PERS PU	2,993.66	3,436.20		3,663		3,778
201.2190.0213.041.320.300	PERS UAL	9,937.96	11,385.44		12,136		12,519
201.2190.0220.041.320.300	FICA & MEDICARE	3,813.79	4,378.63		4,670		4,817
201.2190.0231.041.320.300	WORKERS' COMPENSATION	152.07	144.52		153		162
201.2190.0233.041.320.300	PAID FAMILY MEDICAL LEAVE	455.66	571.26		607		626
201.2190.0240.041.320.300	EMPLOYEES INSURANCE	1,605.65	13.80		15,643		16,429
	<b>Total PR Taxes &amp; Benefits</b>	<b>18,958.79</b>	<b>19,929.85</b>		<b>36,871</b>		<b>38,331</b>
201.2190.0410.041.320.300	SUPPLIES	230	0		3,000		3,000
	<b>Total Supplies &amp; Materials</b>	<b>230</b>	<b>0</b>		<b>3,000</b>		<b>3,000</b>
	<b>TOTAL ADMINISTRATIVE SUPPORT</b>	<b>68,878.87</b>	<b>76,857.02</b>	<b>0.77</b>	<b>100,551</b>	<b>0.77</b>	<b>103,925</b>
201.2240.0130.041.320.300	ADDITIONAL SALARY	0	703		0		0
	<b>Total Salaries</b>	<b>0</b>	<b>703</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
201.2240.0212.041.320.300	PERS PU	0	42		0		0
201.2240.0213.041.320.300	PERS UAL	0	140		0		0
201.2240.0220.041.320.300	FICA & MEDICARE	0	53		0		0

**SOUTH UMPUQA SCHOOL DISTRICT  
IDEA - 300  
BUDGET 26-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.2240.0231.041.320.300	WORKERS' COMPENSATION	0	2		0		0
201.2240.0233.041.320.300	PAID FAMILY MEDICAL LEAVE	0	7		0		0
	<b>Total PR Taxes &amp; Benefits</b>	0	244		0	0	0
201.2240.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	776.95	0.00		0		8,215
201.2240.0340.041.320.300	TRAVEL	1,455	1,024		2,000		2,000
	<b>Total Purchased Services</b>	2,231.81	1,024.00		2,000		10,215
201.2490.0690.041.320.300	GRANT INDIRECT CHARGES	10,410.15	9,899.59		17,082		13,819
	<b>TOTAL SUPPORT SERVICES</b>	81,520.83	88,727.34	0.77	119,633.38	0.77	127,959.40
	<b>TOTAL IDEA</b>	<b><u>360,841.25</u></b>	<b><u>334,980.35</u></b>	<b><u>5.05</u></b>	<b><u>488,060</u></b>	<b><u>4.24</u></b>	<b><u>394,819</u></b>

**SOUTH UMQUA SCHOOL DISTRICT  
CARL PERKINS - 350  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1131.0340.000.050.350	TRAVEL	902.21	0		1,000		2,000
	<b>Total Purchased Services</b>	902.21	0		1,000		2,000
201.1131.0410.636.050.350	SUPPLIES	9,885.70	6,092.85		4,000		10,000
201.1131.0460.636.550.350	NON-CONSUMABLE SUPPLIES	7,650.06	5,398.00		4,000		10,000
	<b>Total Supplies</b>	17,535.76	11,490.85		8,000		20,000
	<b>TOTAL INSTRUCTIONAL</b>	<b>18,437.97</b>	<b>11,490.85</b>		<b>9,000</b>		<b>22,000</b>
201.2240.0310.636.000.350	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,345.15	1,075.72		500		500
201.2240.0340.636.000.350	TRAVEL	2,851.06	10,005.90		500		500
	<b>Total Purchased Services</b>	5,196.21	11,081.62		1,000		1,000
	<b>TOTAL SUPPORT SERVICES</b>	<b>5,196.21</b>	<b>11,081.62</b>		<b>1,000</b>		<b>1,000</b>
	<b>TOTAL CARL PERKINS</b>	<b><u>23,634.18</u></b>	<b><u>22,572.47</u></b>		<b><u>10,000</u></b>		<b><u>23,000</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
TITLE IV - 400  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1111.0340.019.000.400	TRAVEL	0	0		0		0
201.1111.0390.019.000.400	OTHER GENERAL PROF & TECHNICAL SRVS.	0	0		0		0
	<b>Total Purchased Services</b>	0	0		0		0
201.1111.0410.019.000.400	SUPPLIES	6,284.81	1,777.42		3,000		7,760
201.1111.0460.019.000.400	NON-CONSUMABLE SUPPLIES	2,867.33	0		1,000		0
201.1111.0470.019.050.400	COMPUTER SOFTWARE	1,609	1,475		3,000		0
201.1111.0480.019.000.400	COMPUTER HARDWARE	1,058	0		0		0
	<b>Total Supplies &amp; Materials</b>	11,819.14	3,252.42		7,000		7,760
	<b>TOTAL ELEMENTARY INSTRUCTIONAL</b>	<b>11,819.14</b>	<b>3,252.42</b>		<b>7,000</b>		<b>7,760</b>
201.1121.0340.019.050.400	TRAVEL	76.48	0.00		0		0
201.1121.0390.019.050.400	OTHER GENERAL PROF & TECHNICAL SRVS.	0	0		0		0
	<b>Total Purchased Services</b>	76	0		0		0
201.1121.0410.019.050.400	SUPPLIES	699.00	0		1,000		18,737
201.1121.0460.019.050.400	NON-CONSUMABLE SUPPLIES	6,061.83	0		8,000		0
201.1121.0470.019.050.400	COMPUTER SOFTWARE	350	400		0		0
201.1121.0480.019.050.400	COMPUTER HARDWARE	4,627	0		5,000		0
	<b>Total Supplies &amp; Materials</b>	11,737.83	400		14,000		18,737
	<b>TOTAL MIDDLE SCHOOL INSTRUCTIONAL</b>	<b>11,814.31</b>	<b>400.00</b>		<b>14,000</b>		<b>18,737</b>
201.1131.0410.000.050.400	SUPPLIES	699	0		1,000		24,604
201.1131.0460.019.000.400	NON-CONSUMABLE SUPPLIES	12,128.00	400.00		0		0
201.1131.0470.000.050.400	COMPUTER SOFTWARE	350	0		0		0
	<b>Total Supplies &amp; Materials</b>	13,177	400		1,000		24,604
	<b>TOTAL HIGH SCHOOL INSTRUCTIONAL</b>	<b>13,177</b>	<b>400</b>		<b>1,000</b>		<b>24,604</b>

**TITLE IV - 400  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>TOTAL INSTRUCTIONAL</b>	<b>36,810.45</b>	<b>4,052.42</b>		<b>22,000</b>		<b>51,101</b>
201.1210.0340.019.050.400	TRAVEL	420.44	192.00		0		0
	<b>Total Purchased Services</b>	420.44	192.00		0		0
201.1210.0410.000.050.400	SUPPLIES	3,083.88	0		0		0
201.2120.0410.019.000.400	SUPPLIES	380	0		0		0
201.2120.0460.000.050.400	NON-CONSUMABLE SUPPLIES	0	0		0		0
	<b>Total Supplies</b>	3,463.88	0		0		0
201.2240.0130.019.000.400	ADDITIONAL SALARY	9,838	0		3,836		
	<b>Total Salaries</b>	9,838	0		3,836		0
201.2240.0212.019.000.400	PERS PU	496	0		0		0
201.2240.0213.019.000.400	PERS UAL	1,654	0		0		0
201.2240.0216.019.000.400	PERS - TIER III (OPSRP)	0	0		0		0
201.2240.0220.019.000.400	FICA & MEDICARE	745	0		0		0
201.2240.0231.019.000.400	WORKERS' COMPENSATION	32	0		0		0
201.2240.0233.019.000.400	PAID FAMILY MEDICAL LEAVE	97	0		0		0
201.2240.0240.019.000.400	EMPLOYEES INSURANCE	0	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	3,025	0		0		0
201.2240.0310.019.000.400	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,605.15	0		17,000		17,000
201.2240.0340.019.000.400	TRAVEL	13,880.79	1,294.86		10,000		10,000
201.2240.0390.019.000.400	OTHER GENERAL PROF & TECHNICAL SRVS.	17,614.89	0.00		0		0
	<b>Total Purchased Services</b>	33,100.83	1,294.86		27,000		27,000
201.2240.0410.019.000.400	SUPPLIES	528.74	5,993.25		3,000		1,645
201.2240.0460.019.000.400	NON-CONSUMABLE SUPPLIES	0	0		500		0

**TITLE IV - 400  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>Total Supplies &amp; Materials</b>	528.74	5,993.25		3,500		1,645
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>46,491.76</b>	<b>7,288.11</b>	<b>0.00</b>	<b>34,336.00</b>	<b>0.00</b>	<b>28,645.00</b>
201.2490.0690.019.000.400	GRANT INDIRECT CHARGES	3,732.20	729.02		3,893		3,255
201.2546.0390.021.000.400	SRO	0	0		45,000		10,000
201.2546.0410.021.000.400	SRO-SUPPLIES	2,250	0		5,000		0
201.2546.0460.021.000.400	SRO-NON-CONSUMABLE	20,523	0		1,000		0
	<b>Total</b>	5,982.20	729.02	0.00	54,893.00	0.00	13,255.00
	<b>TOTAL SUPPORT SERVICES</b>	<b>56,358.28</b>	<b>8,209.13</b>	<b>0.00</b>	<b>89,229.00</b>	<b>0.00</b>	<b>41,900.00</b>
	<b>TOTAL TITLE IV</b>	<b><u>93,168.73</u></b>	<b><u>12,261.55</u></b>	<b><u>0.00</u></b>	<b><u>111,229.00</u></b>	<b><u>0.00</u></b>	<b><u>93,001.00</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
TITLE V - 500  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.1111.0410.000.050.500	SUPPLIES	62.45	0		0		0
	<b>TOTAL ELEMENTARY SCHOOL INSTRUCTIONAL</b>	<b>62.45</b>	<b>0</b>		0		0
	<b>TOTAL INSTRUCTIONAL</b>	<b>62.45</b>	<b>0.00</b>		<b>0</b>		<b>0</b>
201.2240.0130.019.000.500	ADDITIONAL SALARY	0	8,645		0		0
201.2240.0212.019.000.500	PERS PU	0	494		0		0
201.2240.0213.019.000.500	PERS PUAL	0	1,642		0		0
201.2240.0220.019.000.500	FICE & MEDICARE	0	648		0		0
201.2240.0231.019.000.500	WORKERS' COMPENSATION	0	21		0		0
201.2240.0233.019.000.500	PAID FAMILY MEDICAL LEAVE INSURANCE	0	92		0		0
	<b>Total Salaries &amp; Benefits</b>	0	11,541	0	0	0	0
201.2240.0310.019.000.500	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,687.47	5,916.44		0		0
201.2240.0340.019.000.500	TRAVEL	148.72	409.08		0		0
	<b>Total Purchased Services</b>	1,836.19	6,325.52		0		0
201.2240.0410.019.000.500	SUPPLIES	948.09	480.08		0		0
	<b>Total Supplies &amp; Materials</b>	948.09	480.08		0		0
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>2,784.28</b>	<b>18,346.62</b>		<b>0</b>		<b>0</b>
201.2490.0690.019.000.500	GRANT INDIRECT CHARGES	305.41	936.69		164		0
201.2640.0410.019.000.500	SUPPLIES	645.19	0		0		0
201.2640.0460.019.000.500	NON-CONSUMABLE SUPPLIES	41.98	0		0		0
	<b>Total District Services</b>	687.17	0		164		0
201.2660.0470.019.000.500	COMPUTER SOFTWARE	2,700	2,925		4,512		0
201.2660.0480.000.000.500	COMPUTER HARDWARE	2,500	63,000		0		0
	<b>Total Technical Services</b>	5,200	65,925		4,512		0

**SOUTH UMPQUA SCHOOL DISTRICT  
TITLE V - 500  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>TOTAL SUPPORT SERVICES</b>	<b>6,193</b>	<b>66,862</b>		<b>4,676</b>		<b>0</b>
	<b>TOTAL TITLE V</b>	<b><u>9,039</u></b>	<b><u>85,208</u></b>		<b><u>4,676</u></b>		<b><u>0</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
COPS School Violence Prevention Project - 911  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
201.2546.0390.021.000.911	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		5,000		5,000
201.2546.0410.021.000.911	SUPPLIES	0	0		100		1,000
201.2546.0470.021.000.911	SOFTWARE	0	0		4,400		0
201.2546.0480.021.000.911	HARDWARE	0	0		22,000		9,000
201.2546.0541.021.000.911	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	77,585.58		9,500		9,000
	<b>TOTAL SECURITY SERVICES</b>	<b>0</b>	<b>77,585.58</b>	<b>0</b>	<b>41,000.00</b>	<b>0</b>	<b>24,000</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
RENEW AMERICA'S SCHOOLS  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
201.2542.0390.021.000.940	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0	45,455	20,000
	<b>TOTAL PURCHASED SERVICES</b>	<b>0</b>	<b>0</b>	<b>45,455</b>	<b>20,000</b>
201.2542.0410.021.000.940	SUPPLIES	0	0	0	100
201.2542.0460.021.000.940	NON-CONSUMABLES SUPPLIES	0	0	0	0
	<b>TOTAL SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
201.4150.0520.021.000.940	BUILDINGS ACQUISITION	0	0	0	299,400
201.4150.0530.021.000.940	IMPROVE. OTHER THAN BUILDINGS	0	0	0	0
201.4150.0541.021.000.940	INITIAL & ADDITIONAL EQUIPMENT PURCHASES	0	0	0	0
201.4150.0542.021.000.940	REPLACEMENT EQUIPMENT PURCHASES	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,400</b>
201.4150.0640.021.000.940	DUES AND FEES	0	0	0	500
	<b>TOTAL OTHER OBJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>
	<b>TOTAL CAPITAL PROJECT FUND</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>45,455.00</u></b>	<b><u>320,000.00</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
ESSER II - 231  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	Proposed 26-27
231.1111.0470.019.000.019	COMPUTER SOFTWARE	5,997	0		0	0
	<b>Total Supplies &amp; Materials</b>	5,997	0		0	0
	<b>TOTAL ELEMENTARY INSTRUCTIONAL</b>	<b>5,997.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
231.2541.0322.021.000.021	REPAIRS & MAINTENANCE	2,548.04	0		0	0
	<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>2,548.04</b>	<b>0</b>		<b>0</b>	<b>0</b>
231.2541.0460.021.000.021	NON-CONSUMABLES SUPPLIES	629.10	0		0	0
	<b>TOTAL GENERAL MTNC SUPPLIES</b>	<b>629.10</b>	<b>0</b>		<b>0</b>	<b>0</b>
	<b>TOTAL GENERAL MAINTENANCE</b>	<b>3,177.14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
231.2660.0390.019.030.019	OTHER GENERAL PROF & TECHNICAL SERVICES	595.00	0		0	0
	<b>Total Purchased Services</b>	595.00	0		0	0
	<b>TOTAL SUPPORT SERVICES</b>	595.00	0	0	0	0
231.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVS	1,107.38	0		0	0
231.4150.0520.021.000.021	BUILDINGS ACQUISTION	9,609.76	0		0	0
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>10,717.14</b>	<b>0</b>		<b>0</b>	<b>0</b>
	<b>TOTAL ESSER II</b>	<b><u>20,486.28</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
ESSER III - 232  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
LEARNING RECOVERY							
232.1111.0130.019.000.019	ADDITIONAL SALARIES	6,291.59	0		0		0
	<b>Total Salaries</b>	6,291.59	0		0		0
232.1111.0212.019.000.019	PERS PU	377.50	0		0		0
232.1111.0213.019.000.019	PERS UAL	1,258.31	0		0		0
232.1111.0220.019.000.019	FICA & MEDICARE	481.42	0		0		0
232.1111.0231.019.000.019	WORKERS' COMPENSATION	30.54	0		0		0
232.1111.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	4.92	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	2,152.69	0		0		0
232.1111.0420.019.000.019	TEXTBOOKS	141,360.17	0		0		0
232.1111.0470.019.000.019	COMPUTER SOFTWARE	3,700.00	0		0		0
	<b>Total Supplies &amp; Materials</b>	145,060.17	0		0		0
	<b>TOTAL ELEMENTARY RECOVERY</b>	<b>153,504.45</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.1121.0130.019.050.019	ADDITIONAL SALARIES	2,349.76	0		0		0
	<b>Total Salaries</b>	2,349.76	0		0		0
232.1121.0212.019.050.019	PERS PU	140.98	0		0		0
232.1121.0213.019.050.019	PERS UAL	469.96	0		0		0
232.1121.0220.019.050.019	FICA & MEDICARE	178.95	0		0		0
232.1121.0231.019.050.019	WORKERS' COMPENSATION	6.96	0		0		0
232.1121.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	4.88	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	801.73	0		0		0
232.1121.0410.019.050.019	SUPPLIES	83.63	0		0		0
232.1121.0420.019.000.019	JR HIGH TEXTBOOKS	93,393.34	0		0		0
	<b>Total Supplies &amp; Materials</b>	93,476.97	0		0		0
	<b>TOTAL MIDDLE SCHOOL RECOVERY</b>	<b>96,628.46</b>	<b>0</b>		<b>0</b>		<b>0</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
ESSER III - 232  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
232.1131.0420.019.000.019	TEXTBOOKS	58,671.30	0		0		0
232.1131.0470.636.050.636	COMPUTER SOFTWARE	36,450.00	0		0		0
	<b>Total Supplies &amp; Materials</b>	95,121.30	0		0	0	0
	<b>TOTAL HIGH SCHOOL RECOVERY</b>	<b>95,121.30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>345,254.21</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.2120.0111.182.000.182	LICENSED SALARIES	79,024.00	0		0		0
232.2120.0111.636.000.636	LICENSED SALARIES	63,319.00	0		0		0
232.2120.0130.182.000.182	ADDITION SALARIES	4,159.18	0		0		0
232.2120.0130.636.000.636	ADDITION SALARIES	3,332.59	0		0		0
	<b>Total Salaries</b>	149,834.77	0		0		0
232.2120.0212.182.000.182	PERS PU	4,696.08	0		0		0
232.2120.0212.636.000.636	PERS PU	3,763.22	0		0		0
232.2120.0213.182.000.182	PERS UAL	16,636.57	0		0		0
232.2120.0213.636.000.636	PERS UAL	13,330.37	0		0		0
232.2120.0220.182.000.182	FICA & MEDICARE	5,873.33	0		0		0
232.2120.0220.636.000.636	FICA & MEDICARE	4,787.59	0		0		0
232.2120.0231.182.000.182	WORKERS' COMPENSATION	242.73	0		0		0
232.2120.0231.636.000.636	WORKERS' COMPENSATION	197.34	0		0		0
232.2120.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	763.25	0		0		0
232.2120.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	622.12	0		0		0
232.2120.0240.182.000.182	EMPLOYEES INSURANCE	23,292	0		0		0
232.2120.0240.636.000.636	EMPLOYEES INSURANCE	23,291.76	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	97,496.14	0		0		0
232.2211.0111.019.000.019	LICENSED SALARIES	65,093.00	0		0		0
232.2211.0130.019.000.019	ADDITION SALARIES	214.10	0		0		0
	<b>Total Salaries</b>	65,307.10	0		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
ESSER III - 232  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
232.2211.0212.019.000.019	PERS PU	3,941.25	0		0		0
232.2211.0213.019.000.019	PERS UAL	13,061.37	0		0		0
232.2211.0220.019.000.019	FICA & MEDICARE	4,893.03	0		0		0
232.2211.0231.019.000.019	WORKERS' COMPENSATION	194.23	0		0		0
232.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	635.84	0		0		0
232.2211.0240.019.000.019	EMPLOYEES INSURANCE	9,580.34	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>32,306.06</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.2211.0340.019.000.019	TRAVEL	1,565.88	144.72		0		0
232.2211.0390.019.000.019	OTHER GEN. PROF & TECHNICAL SRVS	33,450.00	63,042.00		0		0
	<b>Total Purchased Services</b>	<b>35,015.88</b>	<b>63,186.72</b>		<b>0</b>		<b>0</b>
	<b>TOTAL IMPROVE OF INST. SRVS.</b>	<b>379,959.95</b>	<b>63,186.72</b>		<b>0</b>		<b>0</b>
232.2240.0111.019.000.019	LICENSED SALARIES	39,089	0		0		0
	<b>Total Salaries</b>	<b>39,089.10</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.2240.0212.019.000.019	PERS PU	2,345.38	0		0		0
232.2240.0213.019.000.019	PERS UAL	7,817.84	0		0		0
232.2240.0220.019.000.019	FICA & MEDICARE	2,900.92	0		0		0
232.2240.0231.019.000.019	WORKERS' COMPENSATION	114.65	0		0		0
232.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	376.98	0		0		0
232.2240.0240.019.000.019	EMPLOYEES INSURANCE	5,504	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>19,060.01</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.2240.0340.019.000.019	TRAVEL	536.00	31.75		0		0
232.2240.0410.019.000.019	SUPPLIES	89.15	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>625.15</b>	<b>31.75</b>		<b>0</b>		<b>0</b>
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>58,774.26</b>	<b>31.75</b>		<b>0</b>		<b>0</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
ESSER III - 232  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
232.2320.0130.019.000.019	ADDITIONAL SALARIES	11,668.83	0		0		0
	<b>Total Salaries</b>	11,668.83	0		0		0
232.2320.0212.019.000.019	PERS PU	686.36	0		0		0
232.2320.0213.019.000.019	PERS UAL	2,274.88	0		0		0
232.2320.0220.019.000.019	FICA & MEDICARE	869.81	0		0		0
232.2320.0231.019.000.019	WORKERS' COMPENSATION	41.77	0		0		0
232.2320.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	113.09	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	3,985.91	0		0		0
232.2320.0410.019.000.019	SUPPLIES	265.00	0		0		0
	<b>Total Supplies &amp; Materials</b>	265.00	0		0		0
232.2320.0640.019.000.019	DUES AND FEES	1,334.50	197.00		0		0
	<b>TOTAL STAFF WELLNESS</b>	<b>17,254.24</b>	<b>197.00</b>		<b>0</b>		<b>0</b>
232.2520.0130.019.000.019	ADDITIONAL SALARY	1,540	0		0		0
	<b>Total Salaries</b>	1,540	0		0		0
232.2520.0220.019.000.019	FICA & MEDICARE	118.52	0		0		0
232.2520.0231.019.000.019	WORKERS' COMPENSATION	4.62	0		0		0
232.2520.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INSURANCE	15.40	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	138.54	0		0		0
	<b>TOTAL FISCAL MENTOR</b>	<b>1,678.54</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.2542.0112.114.000.021	CLASSIFIED SALARIES	7,875.49	0		0		0
232.2542.0112.179.000.021	CLASSIFIED SALARIES	14,833.52	0		0		0
	<b>Total Salaries</b>	22,709.01	0		0		0
232.2542.0212.114.000.021	PERS PU	406.16	0		0		0
232.2542.0212.179.000.021	PERS PU	722.29	0		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
ESSER III - 232  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
232.2542.0213.114.000.021	PERS UAL	1575.1	0		0		0
232.2542.0213.179.000.021	PERS UAL	2393.82	0		0		0
232.2542.0220.114.000.021	FICA & MEDICARE	605.4	0		0		0
232.2542.0220.179.000.021	FICA & MEDICARE	1095.86	0		0		0
232.2542.0231.114.000.021	WORKERS' COMPENSATION	163.85	0		0		0
232.2542.0231.179.000.021	WORKERS' COMPENSATION	309.04	0		0		0
232.2542.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	63.84	0		0		0
232.2542.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	115.05	0		0		0
232.2542.0240.179.000.021	EMPLOYEES INSURANCE	7229.9	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>14,680.31</b>	<b>0</b>		<b>0</b>		<b>0</b>
	<b>TOTAL BUILDING UPKEEP</b>	<b>37,389.32</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.2660.0470.019.000.019	COMPUTER SOFTWARE	24,329.19	0		0		0
232.2660.0480.019.000.019	COMPUTER HARDWARE	54,080.00	0		0		0
	<b>Total Purchased Services</b>	<b>78,409.19</b>	<b>0</b>		<b>0</b>		<b>0</b>
	<b>TOTAL TECHNOLOGY</b>	<b>78,409.19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
232.3300.0410.019.800.000	SUPPLIES	69.25	0		0		0
232.3100.0460.021.000.900	NON-CONSUMABLES	2,340.80	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>2,410.05</b>	<b>0</b>		<b>0</b>		<b>0</b>
	<b>TOTAL COMMUNITY SERVICES</b>	<b>2,410.05</b>	<b>0</b>		<b>0</b>		<b>0</b>
232.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SRVS.	556.00	0		0		0
232.4150.0520.021.000.021	BUILDING ACQUISITION	210,838.10	0		0		0
232.4150.0530.021.000.021	IMPROVE OTHER THAN BUILDINGS	6,155.50	0		0		0
232.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	5,498.19	0		0		0
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>223,047.79</b>	<b>0</b>		<b>0</b>		<b>0</b>
	<b>TOTAL ESSER III</b>	<b><u>1,144,177.55</u></b>	<b><u>63,415.47</u></b>		<b><u>0</u></b>		<b><u>0</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
EARLY LITERACY - 330  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	FTE	Proposed 26-27
250.2240.0111.019.000.330	LICENSED SALARIES	0	68,368	10,460	0.14	10,546
250.2240.0111.114.000.330	LICENSED SALARIES	0	0	10,460	0.14	10,546
250.2240.0111.179.000.330	LICENSED SALARIES	0	0	21,470	0.27	22,253
250.2240.0111.219.000.330	LICENSED SALARIES	0	0	16,745	0.27	22,890
250.2240.0130.019.000.330	ADDITIONAL SALARY	0	0	275		275
250.2240.0130.114.000.330	ADDITIONAL SALARY	0	0	275		275
250.2240.0130.179.000.330	ADDITIONAL SALARY	0	0	565		580
250.2240.0130.219.000.330	ADDITIONAL SALARY	0	0	441		596
	<b>Total Salaries</b>	0	68,368	60,691	0.81	67,960
250.2240.0212.019.000.330	PERS PU	0	4,102	644		649
250.2240.0212.114.000.330	PERS PU	0	0	644		649
250.2240.0212.179.000.330	PERS PU	0	0	1,330		1378
250.2240.0212.219.000.330	PERS PU	0	0	1,037		1418
250.2240.0213.019.000.330	PERS UAL	0	13,674	2,147		2164
250.2240.0213.114.000.330	PERS UAL	0	0	2,147		2164
250.2240.0213.179.000.330	PERS UAL	0	0	4,407		4566
250.2240.0213.219.000.330	PERS UAL	0	0	3,437		4697
250.2240.0220.019.000.330	FICA & MEDICARE	0	5,078	826		833
250.2240.0220.114.000.330	FICA & MEDICARE	0	0	826		833
250.2240.0220.179.000.330	FICA & MEDICARE	0	0	1,696		1757
250.2240.0220.219.000.330	FICA & MEDICARE	0	0	1,323		1807
250.2240.0231.019.000.330	WORKERS' COMPENSATION	0	169	26		27
250.2240.0231.114.000.330	WORKERS' COMPENSATION	0	0	26		27
250.2240.0231.179.000.330	WORKERS' COMPENSATION	0	0	54		58
250.2240.0231.219.000.330	WORKERS' COMPENSATION	0	0	43		59
250.2240.0233.019.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	660	107		108
250.2240.0233.114.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107		108
250.2240.0233.179.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	220		228
250.2240.0233.219.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	172		235
250.2240.0240.019.000.330	EMPLOYEES INSURANCE	0	9,692	3,046		2879
250.2240.0240.114.000.330	EMPLOYEES INSURANCE	0	0	3,046		2879

250.2240.0240.179.000.330	EMPLOYEES INSURANCE	0	0	6,093	5759
250.2240.0240.219.000.330	EMPLOYEES INSURANCE	0	0	6,093	5759
	<b>Total PR Taxes &amp; Benefits</b>	0	33,374	39,500	41,045
250.1111.0310.019.000.330	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES	261	0	0	0
250.1111.0310.019.000.330	OTHER GENERAL PROF. & TECH	0	4,175	0	0
250.1111.0340.021.000.330	TRAVEL	0	1,184	0	0
	<b>Total Purchased Services</b>	261	5,359	0	0
250.1111.0410.019.000.330	SUPPLIES	5,779	10,603	0	
250.1111.0460.019.000.330	NON-CONSUMABLES	37,873	28,599	0	
250.1111.0470.019.000.330	COMPUTER SOFTWARE	0	0	0	
	<b>Total Supplies &amp; Materials</b>	43,651	39,202	0	0
250.1111.0640.019.000.330	DUES AND FEES	0	0	0	
	<b>Total Other Objects</b>	0	0	0	0
	<b>TOTAL INSTRUCTIONAL</b>	<b>43,912</b>	<b>146,303</b>	<b>100,191</b>	<b>109,004</b>
250.2490.0390.019.000.330	OTHER GENERAL PROF. & TECH	40,960	0	0	0
	<b>Total Purchased Services</b>	40,960	0	0	0
	<b>TOTAL SUPPORT SERVICES</b>	40,960	0	0	0
250.2490.0690.019.000.330	GRANT INDIRECT CHARGES	1,959	2,932	1,180	1,556
	<b>TOTAL EARLY LIT</b>	<b><u>86,831</u></b>	<b><u>149,235</u></b>	<b><u>101,371</u></b>	<b><u>0.81</u></b>
					<b><u>110,560</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
CLSD - 340  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	FTE	Proposed 26-27
250.1111.0410.021.000.340	SUPPLIES	0	0	35,000		35,000
250.1111.0410.114.000.340	SUPPLIES	0	0	11,000		3,500
250.1111.0410.179.000.340	SUPPLIES	0	0	11,000		3,500
250.1111.0410.219.000.340	SUPPLIES	0	0	11,000		3,500
250.1121.0410.114.000.340	SUPPLIES	0	0	0		500
250.1121.0410.182.000.340	SUPPLIES	0	0	0		500
250.1121.0470.114.000.340	COMPUTER SOFTWARE	0	0	31,000		500
250.1121.0470.182.000.340	COMPUTER SOFTWARE	0	0	45,000		9,300
250.1131.0470.636.000.340	COMPUTER SOFTWARE	0	0	0		9,300
	<b>Total Supplies &amp; Materials</b>	0	0	144,000	0	65,600
250.2240.0111.019.000.340	LICENSED SALARIES	0	0	13,656	0.12	8,984
250.2240.0111.114.000.340	LICENSED SALARIES	0	0	13,657	0.12	8,984
250.2240.0111.179.000.340	LICENSED SALARIES	0	0	13,940	0.23	18,956
250.2240.0111.182.000.340	LICENSED SALARIES	0	0	5,757	0.45	29,835
250.2240.0111.219.000.340	LICENSED SALARIES	0	0	14,960	0.23	19,498
250.2240.0111.636.000.340	LICENSED SALARIES	0	0	5,757		0
250.2240.0130.019.000.340	ADDITIONAL SALARY	0	0	184		234
250.2240.0130.114.000.340	ADDITIONAL SALARY	0	0	184		234
250.2240.0130.179.000.340	ADDITIONAL SALARY	0	0	188		494
250.2240.0130.182.000.340	ADDITIONAL SALARY	0	0	152		777
250.2240.0130.219.000.340	ADDITIONAL SALARY	0	0	152		508
250.2240.0130.636.000.340	ADDITIONAL SALARY	0	0	0		0
	<b>Total Salaries</b>	0	0	68,586	1.14	88,504
250.2240.0212.019.000.340	PERS PU	0	0	830		553
250.2240.0212.114.000.340	PERS PU	0	0	830		553
250.2240.0212.179.000.340	PERS PU	0	0	853		1,174
250.2240.0212.182.000.340	PERS PU	0	0	357		1,848
250.2240.0212.219.000.340	PERS PU	0	0	903		1,207
250.2240.0212.636.000.340	PERS PU	0	0	357		0
250.2240.0213.019.000.340	PERS UAL	0	0	2,768		1,844

250.2240.0213.114.000.340	PERS UAL	0	0	2,768	1,844
250.2240.0213.179.000.340	PERS UAL	0	0	2,826	3,890
250.2240.0213.182.000.340	PERS UAL	0	0	1,182	6,123
250.2240.0213.219.000.340	PERS UAL	0	0	2,992	4,001
250.2240.0213.636.000.340	PERS UAL	0	0	1,182	0
250.2240.0220.019.000.340	FICA & MEDICARE	0	0	1,010	709
250.2240.0220.114.000.340	FICA & MEDICARE	0	0	1,011	709
250.2240.0220.179.000.340	FICA & MEDICARE	0	0	1,061	1,497
250.2240.0220.182.000.340	FICA & MEDICARE	0	0	455	2,356
250.2240.0220.219.000.340	FICA & MEDICARE	0	0	1,122	1,540
250.2240.0220.636.000.340	FICA & MEDICARE	0	0	455	0
250.2240.0231.019.000.340	WORKERS' COMPENSATION	0	0	36	23
250.2240.0231.114.000.340	WORKERS' COMPENSATION	0	0	36	24
250.2240.0231.179.000.340	WORKERS' COMPENSATION	0	0	36	49
250.2240.0231.182.000.340	WORKERS' COMPENSATION	0	0	15	79
250.2240.0231.219.000.340	WORKERS' COMPENSATION	0	0	38	50
250.2240.0231.636.000.340	WORKERS' COMPENSATION	0	0	15	0
250.2240.0233.019.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	131	92
250.2240.0233.114.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	131	92
250.2240.0233.179.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	138	195
250.2240.0233.182.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	59	306
250.2240.0233.219.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	146	200
250.2240.0233.636.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	59	0
250.2240.0240.019.000.340	EMPLOYEES INSURANCE	0	0	3,267	2,453
250.2240.0240.114.000.340	EMPLOYEES INSURANCE	0	0	3,267	2,453
250.2240.0240.179.000.340	EMPLOYEES INSURANCE	0	0	1,984	4,906
250.2240.0240.182.000.340	EMPLOYEES INSURANCE	0	0	1,097	9,599
250.2240.0240.219.000.340	EMPLOYEES INSURANCE	0	0	4,679	4,906
250.2240.0240.636.000.340	EMPLOYEES INSURANCE	0	0	1,097	0
	<b>Total PR Taxes &amp; Benefits</b>	0	0	39,191	0
					55,273
250.2240.0340.021.000.340	TRAVEL	0	0	2,574	3,000
250.2240.0340.182.000.340	TRAVEL	0	0	2,574	3,000
250.2240.0340.636.000.340	TRAVEL	0	0	2,574	3,000
250.2240.0390.019.000.340	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0	30,000	4,031
	<b>Total Purchased Services</b>	0	0	37,722	0
					13,031

250.2490.0690.019.000.340	GRANT INDIRECT CHARGES	0	0	10,501		8,067
	<b>TOTAL CLSD</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>300,000</u></b>	<b><u>1.14</u></b>	<b><u>230,475</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
CTE GRANTS - 360  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
250.1131.0410.636.050.360	SUPPLIES	0.00	5,548.08	10,500	11,250
250.1131.0460.636.050.360	NON-CONSUMABLE SUPPLIES	0.00	15,732.41	3,500	3,750
	<b>Total Supplies &amp; Materials</b>	<b>0.00</b>	<b>21,280.49</b>	<b>14,000</b>	<b>15,000</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>0.00</b>	<b>21,280.49</b>	<b>14,000</b>	<b>15,000</b>
250.2240.0340.636.000.360	TRAVEL	0	0	0	0
	<b>Total Professional Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CTE</b>	<b><u>0.00</u></b>	<b><u>21,280.49</u></b>	<b><u>14,000</u></b>	<b><u>15,000</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
High-Dosage Tutoring Supplement - 345  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	FTE	Proposed 26-27
250.1111.0112.219.000.345	CLASSIFIED SALARIES	0	0	10,740.84	0.69	18,904
250.1111.0233.219.000.345	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107.38		1,141
250.1111.0220.219.000.345	FICA & MEDICARE	0	0	826.59		3,781
250.1111.0212.219.000.345	PERS PU	0	0	648.33		1,455
250.1111.0213.219.000.345	PERS UAL	0	0	2,148.17		53
250.1111.0231.219.000.345	WORKERS' COMPENSATION	0	0	31.07		189
	<b>Total Salaries &amp; Benefits</b>	0	0	14,502.38	0.69	25,523
250.1111.0112.179.000.345	CLASSIFIED SALARIES	0	0	10,740.84	0.69	18,904
250.1111.0233.179.000.345	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107.38		1,141
250.1111.0220.179.000.345	FICA & MEDICARE	0	0	826.59		3,781
250.1111.0212.179.000.345	PERS PU	0	0	648.33		1,455
250.1111.0213.179.000.345	PERS UAL	0	0	2,148.17		54
250.1111.0231.179.000.345	WORKERS' COMPENSATION	0	0	31.07		189
	<b>Total Salaries &amp; Benefits</b>	0	0	14,502.38	0.69	25,524
250.1111.0112.114.000.345	CLASSIFIED SALARIES	0	0	10,740.84		0
250.1111.0233.114.000.345	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107.38		0
250.1111.0220.114.000.345	FICA & MEDICARE	0	0	826.59		0
250.1111.0212.114.000.345	PERS PU	0	0	648.33		0
250.1111.0213.114.000.345	PERS UAL	0	0	2,148.17		0
250.1111.0231.114.000.345	WORKERS' COMPENSATION	0	0	31.07		0
	<b>Total Salaries &amp; Benefits</b>	0	0	14,502.38	0	0
	<b>Total Salaries &amp; Benefits</b>	0	0	43,507.14	1.38	51,047
250.1111.0410.019.000.345	SUPPLIES	0	0	1,144.44		13,100
	<b>Total Supplies &amp; Materials</b>	0	0	1,144.44		13,100
250.2490.0690.019.000.345	GRANT INDIRECT CHARGES	0	0	0.00		2,327
	<b>TOTAL High-Dosage Tutoring Supplement</b>	<u>0</u>	<u>0</u>	<u>44,651.58</u>		<u>66,474</u>

**SOUTH UMPQUA SCHOOL DISTRICT  
TAPP - 525  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
250.2119.0112.019.000.525	CLASSIFIED SALARIES	38,177.65	8,441.58	1.00	0	0.00	0
250.2119.0130.019.000.525	ADDITIONAL SALARY	0	0				
	<b>Total Salaries</b>	<b>38,177.65</b>	<b>8,441.58</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
250.2119.0212.019.000.525	PERS PU	2,290.67	506.49		0		0
250.2119.0213.019.000.525	PERS UAL	7,635.52	1,688.32		0		0
250.2119.0220.019.000.525	FICA & MEDICARE	2,833.52	627.14		0		0
250.2119.0231.019.000.525	WORKERS' COMPENSATION	126.53	22.86		0		0
250.2119.0233.019.000.525	PAID FAMILY MEDICAL LEAVE	339.22	81.71		0		0
250.2119.0240.019.000.525	EMPLOYEES INSURANCE	11,331.70	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>24,557.16</b>	<b>2,926.52</b>		<b>0</b>		<b>0</b>
250.2119.0340.019.000.525	TRAVEL	1,784.12	62.31		0		0
250.2119.0351.019.000.525	TELEPHONE	0	0		0		0
250.2119.0390.019.000.525	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		0		0
	<b>Total Purchased Services</b>	<b>1,784.12</b>	<b>62.31</b>		<b>0</b>		<b>0</b>
250.2119.0410.019.000.525	SUPPLIES	7,305.90	8,721.35		0		0
250.2119.0460.019.000.525	NON-CONSUMABLE SUPPLIES	0	0		0		0
250.2660.0480.019.000.525	COMPUTER HARDWARE	0	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>7,305.90</b>	<b>8,721.35</b>		<b>0</b>		<b>0</b>
	<b>TOTAL OTHER ATTND &amp; SOCIAL WORK</b>	<b>71,824.83</b>	<b>20,151.76</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
250.2490.0690.019.000.525	<b>GRANT INDIRECT CHARGES</b>	2,232.18	730.00		0		0
	<b>TOTAL SUPPORT SERVICES</b>	<b>74,057.01</b>	<b>20,881.76</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	<b>TOTAL TAPP</b>	<b><u>74,057.01</u></b>	<b><u>20,881.76</u></b>	<b><u>1.00</u></b>	<b><u>0</u></b>	<b><u>0.00</u></b>	<b><u>0</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
 Technical Assistance Program - 960-990  
 BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
<b>Asbestos Hazard Assessment</b>							
250.2542.0340.021.000.960	TRAVEL	0	0		5,000		0
250.2542.0390.021.000.960	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		20,000		0
	<b>TOTAL ASBESTOS</b>	<b>0</b>	<b>0</b>		<b>25,000</b>		<b>0</b>
<b>Facility Assessment</b>							
250.2542.0390.021.000.970	OTHER GENERAL PROF & TECHNICAL SERVICES	0	35,126		0		0
	<b>TOTAL FACILITY</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>Seismic Assessment</b>							
250.2542.0390.021.000.980	OTHER GENERAL PROF & TECHNICAL SERVICES	0	25,000		0		0
	<b>TOTAL ASSESSMENT</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>Long-range Facility Planning</b>							
250.2542.0390.021.000.990	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		40,840
	<b>TOTAL ASSESSMENT</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>40,840</b>
	<b>TOTAL TECHNICAL ASSISTANCE PROGRAMS</b>	<b>0</b>	<b>60,126</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>40,840</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.1111.0112.019.000.019	CLASSIFIED SALARIES	549.05	0		0		0
251.1111.0130.019.000.000	ADDITIONAL SALARY	15,930.98	10,145.07		0		0
	<b>Total Salaries</b>	16,480.03	10,145.07	0.00	0	0.00	0
251.1111.0212.019.000.019	PERS PU	988.81	580.71		0		0
251.1111.0213.019.000.019	PERS UAL	3,295.98	1,924.75		0		0
251.1111.0220.019.000.019	FICA & MEDICARE	1,254.52	759.84		0		0
251.1111.0231.019.000.019	WORKERS' COMPENSATION	50.17	24.95		0		0
251.1111.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	101.98	119.17		0		0
251.1111.0240.019.000.019	EMPLOYEES INSURANCE	0	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	5,691.46	3,409.42		0		0
251.1111.0410.019.000.000	SUPPLIES	397.00	321.55		1,500		0
251.1111.0410.114.000.000	SUPPLIES	1,902.16	0		833		0
251.1111.0410.179.000.000	SUPPLIES	1,902.18	0		833		0
251.1111.0410.219.000.000	SUPPLIES	2,839.43	0		833		0
251.1111.0460.019.000.000	NON-CONSUMABLE SUPPLIES	0	0		1,000		0
	<b>Total Supplies &amp; Materials</b>	7,040.77	321.55		4,999		0
251.1111.0640.019.000.000	DUES & FEES	1,000.00	1,500.00		1,500		1,500
	<b>Total Other Objects</b>	1,000.00	1,500.00		1,500		1,500
	<b>TOTAL ELEMENTARY INSTRUCTIONAL</b>	<b>30,212.26</b>	<b>15,376.04</b>	<b>0.00</b>	<b>6,499</b>	<b>0.00</b>	<b>1,500</b>
251.1121.0111.114.050.114	LICENSED SALARIES	27,523.24	37,464.76	0.50	37,816	0.50	25,856
251.1121.0111.182.132.182	LICENSED SALARIES	27,523.48	37,464.76	0.50	37,816	0.50	25,856
251.1121.0130.019.000.000	ADDITIONAL SALARY	5,482.80	0		0		0
251.1121.0130.114.050.114	ADDITIONAL SALARY	249.95	0		0		0
251.1121.0130.182.132.182	ADDITIONAL SALARY	3,069.05	0		0		0
251.1122.0130.182.250.182	ADDITIONAL SALARY	0	1,000		0		0
	<b>Total Salaries</b>	63,848.52	75,929.52	1.00	75,632	1.00	51,712
251.1121.0212.019.000.000	PERS PU	328.98	0		0		0
251.1121.0212.114.050.114	PERS PU	1,676.28	0		2,282		1,561
251.1121.0212.182.132.182	PERS PU	1,846.43	60.36		2,283		1,561

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.1121.0213.019.000.000	PERS UAL	1,096.55	0		0		0
251.1121.0213.114.050.114	PERS UAL	5,554.51	0		7,563		5,171
251.1121.0213.182.132.182	PERS UAL	6,118.61	200.00		7,563		5,171
251.1121.0220.019.000.000	FICA & MEDICARE	417.51	0		0		0
251.1121.0220.114.050.114	FICA & MEDICARE	2,113.72	2,883.16		2,910		1,990
251.1121.0220.182.132.182	FICA & MEDICARE	2,328.44	2,960.29		2,910		1,990
251.1121.0231.019.000.000	WORKERS' COMPENSATION	16.57	0		0		0
251.1121.0231.114.050.114	WORKERS' COMPENSATION	83.21	91.68		93		67
251.1121.0231.182.132.182	WORKERS' COMPENSATION	91.79	94.46		93		67
251.1121.0233.019.000.000	PAID FAMILY MEDICAL LEAVE	11.42	0		0		0
251.1121.0233.114.050.114	PAID FAMILY MEDICAL LEAVE	274.59	374.70		378		258
251.1121.0233.182.132.182	PAID FAMILY MEDICAL LEAVE	302.58	384.65		378		259
251.1121.0240.114.050.114	EMPLOYEES INSURANCE	8,735.66	5,301.74		10,155		9,903
251.1121.0240.182.132.182	EMPLOYEES INSURANCE	8,736.12	5,302.44		10,155		9,903
	<b>Total PR Taxes &amp; Benefits</b>	<b>39,732.97</b>	<b>17,653.48</b>		<b>46,764</b>		<b>37,901</b>
251.1121.0310.019.350.114	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	1,237.32	67.23		830		830
251.1121.0310.019.350.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	1,237.34	605.08		1,000		1,000
251.1121.0340.019.132.019	TRAVEL	955.93	1,106.00		1,000		1,000
251.1121.0340.182.000.182	TRAVEL	0	1,055.84		0		0
	<b>Total Purchased Services</b>	<b>3,430.59</b>	<b>2,834.15</b>		<b>2,830</b>		<b>2,830</b>
251.1121.0410.019.050.000	SUPPLIES	6,642.00	580.00		0		0
251.1121.0410.182.050.182	SUPPLIES	100.00	2,874.76		1,500		1,500
251.1121.0410.114.050.114	SUPPLIES	0	0		1,000		1,000
251.1121.0460.019.050.000	NON-CONSUMABLE SUPPLIES	17,597.54	0		0		0
	<b>Total Supplies &amp; Materials</b>	<b>24,339.54</b>	<b>3,454.76</b>		<b>2,500</b>		<b>2,500</b>
251.1121.0640.019.000.000	DUES AND FEES	6,142.00	6,187.00		6,142		
251.1122.0640.019.350.114	DUES AND FEES	4,088.00	4,088.00		8,625		2,588
251.1122.0640.019.350.182	DUES AND FEES	8,625.00	14,625.00		4,088		9,767
	<b>Total Other Objects</b>	<b>18,855.00</b>	<b>24,900.00</b>		<b>18,855</b>		<b>12,355</b>
251.1122.0130.182.230.182	ADDITIONAL SALARY	0	0		0		0
251.1122.0212.182.230.182	PERS PU	0	0		0		0
251.1122.0213.182.230.182	PERS UAL	0	0		0		0
251.1122.0220.182.230.182	FICA & MEDICARE	0	0		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.1122.0231.182.230.182	WORKERS' COMPENSATION	0	0		0		0
251.1122.0233.182.230.182	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		0
251.1122.0240.182.230.182	EMPLOYEES INSURANCE	0	0		0		0
	<b>Total PR Salaries, Taxes &amp; Benefits</b>	0	0	0	0	0	0
	<b>TOTAL MIDDLE SCHOOL INSTRUCTION</b>	<b>150,206.62</b>	<b>124,771.91</b>	<b>1.00</b>	<b>146,581</b>	<b>1.00</b>	<b>107,298</b>
251.1131.0111.636.110.636	LICENSED SALARIES	45,756	56,445	1.00	59,187	1.00	68,158
251.1131.0111.636.132.636	LICENSED SALARIES	30,797.00	32,292.50	0.50	33,861	0.50	38,993
251.1131.0111.636.290.636	LICENSED SALARIES	128,703.99	134,433.56	2.00	141,509	2.00	160,588
251.1131.0112.636.050.636	CLASSIFIED SALARIES	4,422.36	22,754.57	0.81	30,438	0.81	31,048
251.1131.0130.636.050.636	ADDITIONAL SALARY	1,400.00	0		0		0
	<b>Total Salaries</b>	211,079.79	245,925.63	4.31	264,996	4.31	298,787
251.1131.0212.636.050.636	PERS PU	351.30	1,372.42		1,826		1,863
251.1131.0212.636.110.636	PERS PU	2,761.72	3,407.31		3,573		4,114
251.1131.0212.636.132.636	PERS PU	1,858.98	1,949.06		2,044		2,354
251.1131.0212.636.290.636	PERS PU	7,766.54	8,113.70		8,541		9,693
251.1131.0213.636.050.636	PERS UAL	1,164.47	4,550.93		6,088		6,210
251.1131.0213.636.110.636	PERS UAL	9,151.27	11,288.94		11,837		13,632
251.1131.0213.636.132.636	PERS UAL	6,159.35	6,458.60		6,772		7,799
251.1131.0213.636.290.636	PERS UAL	25,740.71	26,886.68		28,302		32,118
251.1131.0220.636.050.636	FICA & MEDICARE	428.78	1,472.75		2,343		2,389
251.1131.0220.636.110.636	FICA & MEDICARE	3,521	4,344		4,555		5,245
251.1131.0220.636.132.636	FICA & MEDICARE	2,370.02	2,484.99		2,606		3,001
251.1131.0220.636.290.636	FICA & MEDICARE	9,474.44	9,995.72		10,890		12,359
251.1131.0231.636.050.636	WORKERS' COMPENSATION	18.54	62.63		81		84
251.1131.0231.636.110.636	WORKERS' COMPENSATION	135	138		146		172
251.1131.0231.636.132.636	WORKERS' COMPENSATION	91.40	79.16		83		99
251.1131.0231.636.290.636	WORKERS' COMPENSATION	381.78	331.11		348		406
251.1131.0233.636.050.636	PAID FAMILY MEDICAL LEAVE	51.75	198.14		304		310
251.1131.0233.636.110.636	PAID FAMILY MEDICAL LEAVE	457.58	571.93		592		682
251.1131.0233.636.132.636	PAID FAMILY MEDICAL LEAVE	307.92	322.97		339		390
251.1131.0233.636.290.636	PAID FAMILY MEDICAL LEAVE	1,231.13	1,323.36		1,415		1,606

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.1131.0240.636.050.636	EMPLOYEES INSURANCE	3.55	16,565.78		20,310		21,330
251.1131.0240.636.110.636	EMPLOYEES INSURANCE	8,238	9,956		20,310		21,329
251.1131.0240.636.132.636	EMPLOYEES INSURANCE	8,666.04	8,944.92		10,155		10,665
251.1131.0240.636.290.636	EMPLOYEES INSURANCE	37,652.82	33,934.08		40,620		42,660
	<b>Total PR Taxes &amp; Benefits</b>	127,984.32	154,753.07		184,079		200,508
251.1131.0310.636.050.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	3,344.68	0		0		0
251.1131.0310.636.290.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	5,793.50	8,605.76		0		2,000
251.1131.0322.636.132.636	REPAIRS	0	0		1,500		1,500
	<b>Total Purchased Services</b>	9,138.18	8,605.76		1,500		3,500
251.1131.0410.636.050.636	SUPPLIES	1,949.90	1,906.50		0		0
251.1131.0420.636.050.636	TEXTBOOKS	0	18,773.42		0		0
251.1131.0460.636.050.636	NON-CONSUMABLES SUPPLIES	22,311.75	68,160.95		0		0
251.1131.0470.636.050.636	COMPUTER SOFTWARE	12,430.00	13,420.00		15,000		15,000
	<b>Total Supplies &amp; Materials</b>	36,691.65	102,260.87		15,000		15,000
251.1131.0340.636.000.636	TRAVEL	337.00	0		0		0
251.1131.0390.636.230.636	OTHER GENERAL PROF & TECHNICAL SERVICES	0	2,500.00		0		0
251.1131.0640.019.000.000	DUES AND FEES	1,560.00	1,500.00		1,500		0
251.1132.0640.019.350.636	DUES AND FEES	33,595.00	38,145.00		38,145		28,645
	<b>Total Other Objects</b>	35,492.00	42,145.00		39,645		28,645
	<b>TOTAL HIGH SCHOOL INSTRUCTION</b>	<b>420,385.94</b>	<b>553,690.33</b>	<b>4.31</b>	<b>505,219.62</b>	<b>4.31</b>	<b>546,439.45</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>600,804.82</b>	<b>693,838.28</b>	<b>5.31</b>	<b>658,299.73</b>	<b>5.31</b>	<b>655,237.79</b>
251.2119.0111.041.000.041	LICENSED	61,270	63,650	1.00	67,723	1.00	77,985
251.2119.0112.114.000.114	CLASSIFIED SALARIES	22,137	21,844		0		0
251.2119.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0	863		0		0
251.2119.0130.114.000.114	ADDITIONAL SALARY	0	4,500		0		2,031
	<b>Total Salaries</b>	83,406.36	90,856.92	1.00	67,723	1.00	80,016
251.2119.0212.041.000.041	PERS PU	3,697	3,841		4,195		4,830
251.2119.0212.114.000.114	PERS PU	1,336	558		0		0
251.2119.0213.041.000.041	PERS UAL	12,254	12,730		13,901		16,003

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.2119.0213.114.000.114	PERS UAL	4,427	1,150		0		0
251.2119.0220.041.000.041	FICA & MEDICARE	4,537	4,683		5,349		6,158
251.2119.0220.114.000.114	FICA & MEDICARE	1,704	2,094		0		0
251.2119.0231.041.000.041	WORKERS' COMPENSATION	183	158		172		203
251.2119.0231.114.000.114	WORKERS' COMPENSATION	76	74		0		0
251.2119.0233.041.000.041	PAID FAMILY MEDICAL LEAVE	589.65	608.45		695		800
251.2119.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	221.35	272.06		0		0
251.2119.0240.041.000.041	EMPLOYEES INSURANCE	23,292	23,592		20,310		21,330
251.2119.0240.114.000.114	EMPLOYEES INSURANCE	16,960	2,894		0		0
	<b>Total PR Taxes &amp; Benefits</b>	<b>69,277.89</b>	<b>52,653.65</b>		<b>44,622</b>		<b>49,324</b>
251.2119.0340.019.350.000	TRAVEL	1,445.90	1,718.59		2,500		2,500
251.2119.0351.019.350.000	TELEPHONE	630.30	414.93		660		660
251.2119.0410.019.350.000	SUPPLIES	0	1,382.73		0		0
251.2139.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	60,178.42		0		0
251.2139.0460.021.000.021	NON-CONSUMABLES SUPPLIES	0	24,675.00		0		0
	<b>Total Supplies &amp; Materials</b>	<b>2,076.20</b>	<b>88,369.67</b>		<b>3,160</b>		<b>3,160</b>
	<b>TOTAL OTHER ATTND. &amp; SOC.WORK</b>	<b>154,760.45</b>	<b>231,880.24</b>	<b>1.00</b>	<b>115,504.83</b>	<b>1.00</b>	<b>132,499.53</b>
251.2143.0111.041.000.041	LICENSED SALARIES	58,324.00	61,156.00	1.00	64,125	1.00	73,842
251.2143.0130.041.000.041	ADDITIONAL SALARIES	3,219.68	9,218.74		3,375		3,846
	<b>Total Salaries</b>	<b>61,543.68</b>	<b>70,374.74</b>	<b>1.00</b>	<b>67,500</b>	<b>1.00</b>	<b>77,688</b>
251.2143.0212.041.000.041	PERS PU	3,714.82	4,248.16		4,074		4,689
251.2143.0213.041.000.041	PERS UAL	12,308.65	14,074.86		13,500		15,538
251.2143.0220.041.000.041	FICA & MEDICARE	4,718.34	5,414.87		5,195		5,979
251.2143.0231.041.000.041	WORKERS' COMPENSATION	183.88	173.68		167		198
251.2143.0233.041.000.041	PAID FAMILY MEDICAL LEAVE	613.02	710.05		675		777
251.2143.0240.041.000.041	EMPLOYEES INSURANCE	9,111.86	11.76		20,310		21,330
	<b>Total PR Taxes &amp; Benefits</b>	<b>30,650.57</b>	<b>24,633.38</b>	<b>0.00</b>	<b>43,921</b>	<b>0.00</b>	<b>48,510</b>
251.2143.0340.019.350.000	TRAVEL	951.59	3,640.15		2,500		2,500
251.2143.0410.019.350.000	SUPPLIES	0	36.00		0		0
251.2143.0470.019.350.000	COMPUTER SOFTWARE	0	16,741.90		0		0
	<b>Total Purchased Services</b>	<b>951.59</b>	<b>20,418.05</b>		<b>2,500</b>		<b>2,500</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>TOTAL GUIDANCE SERVICES</b>	<b>93,145.84</b>	<b>115,426.17</b>	<b>1.00</b>	<b>113,921</b>	<b>1.00</b>	<b>128,698</b>
251.2211.0111.019.000.019	LICENSED SALARIES	0	67,891.80		0		0
251.2211.0113.019.000.019	ADMINISTRATOR	38,827.96	21,390.76	0.20	23,530	0.20	26,880
251.2211.0113.019.230.019	ADMINISTRATOR	0	20,918	0.20	20,619	0.20	23,555
251.2211.0130.019.000.019	ADDITIONAL SALARY	360.00	824.64	0	180	0.00	360
	<b>Total Salaries</b>	<b>39,187.96</b>	<b>111,025.59</b>	<b>0.40</b>	<b>44,329</b>	<b>0.40</b>	<b>50,796</b>
251.2211.0212.019.000.019	PERS PU	2,363.24	5,438.44		1,431		1,633
251.2211.0212.019.230.019	PERS PU	0	1,263		1,245		1,433
251.2211.0213.019.000.019	PERS UAL	7,837.61	18,021.52		4,742		5,412
251.2211.0213.019.230.019	PERS UAL	0	4,184		4,124		4,747
251.2211.0220.019.000.019	FICA & MEDICARE	2,817.81	6,674.59		1,825		2,083
251.2211.0220.019.230.019	FICA & MEDICARE	0	1,609		1,587		1,827
251.2211.0231.019.000.019	WORKERS' COMPENSATION	113.29	220.95		57		67
251.2211.0231.019.230.019	WORKERS' COMPENSATION	0	51		50		59
251.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	332.48	886.30		237		271
251.2211.0233.019.230.019	PAID FAMILY MEDICAL LEAVE	0	209.21		206		237
251.2211.0240.019.000.019	EMPLOYEES INSURANCE	7,152.73	13,458.56		4,071		4,275
251.2211.0240.019.230.019	EMPLOYEES INSURANCE	0	10.78		4,071		4,275
	<b>Total PR Taxes &amp; Benefits</b>	<b>20,617.16</b>	<b>52,026.60</b>		<b>23,646</b>		<b>26,319</b>
251.2211.0340.019.000.019	TRAVEL	171.97	1,190.55		3,000		10,000
	<b>TOTAL IMPROVE. OF INSTRUCTION</b>	<b>59,977.10</b>	<b>164,242.74</b>	<b>0.40</b>	<b>70,974.64</b>	<b>0.40</b>	<b>87,115.00</b>
251.2220.0112.114.000.114	CLASSIFIED SALARIES	22,326.66	28,283.32	0.94	29,526	0.94	30,547
251.2220.0112.179.000.179	CLASSIFIED SALARIES	27,114.38	34,036.20	0.94	36,266	0.94	36,798
251.2220.0112.182.000.182	CLASSIFIED SALARIES	19,930.33	27,095.14	0.94	28,001	0.94	28,903
251.2220.0122.114.000.114	SUBSTITUTES - CLASSIFIED	421.20	1,705.73		0		0
251.2220.0122.182.000.182	SUBSTITUTES - CLASSIFIED	810.81	132.23		0		0
	<b>Total Salaries</b>	<b>70,603.38</b>	<b>91,252.62</b>	<b>2.81</b>	<b>93,794</b>	<b>2.81</b>	<b>96,248</b>
251.2220.0212.114.000.114	PERS PU	1,347.53	1,707.06		1,782		1,844

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.2220.0212.179.000.179	PERS PU	1,627	2,042		2,176		2,208
251.2220.0212.182.000.182	PERS PU	1,202.99	1,635.45		1,690		1,745
251.2220.0213.114.000.114	PERS UAL	4,465.33	5,656.67		5,905		6,109
251.2220.0213.179.000.179	PERS UAL	5,422.88	6,807.24		7,253		7,360
251.2220.0213.182.000.182	PERS UAL	3,986.06	5,419.02		5,600		5,781
251.2220.0220.114.000.114	FICA & MEDICARE	1,723.67	2,280.70		2,272		2,351
251.2220.0220.179.000.179	FICA & MEDICARE	2,068.39	2,601.02		2,791		2,832
251.2220.0220.182.000.182	FICA & MEDICARE	1,596.22	2,095.37		2,155		2,224
251.2220.0231.114.000.114	WORKERS' COMPENSATION	77.59	82.98		81		85
251.2220.0231.179.000.179	WORKERS' COMPENSATION	89.11	91.38		96		100
251.2220.0231.182.000.182	WORKERS' COMPENSATION	71.04	76.08		77		81
251.2220.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	223.98	296.35		295		305
251.2220.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	268.73	337.97		363		368
251.2220.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	207.40	272.30		280		289
251.2220.0240.114.000.114	EMPLOYEES INSURANCE	17,252.38	17,757.90		20,310		21,330
251.2220.0240.179.000.179	EMPLOYEES INSURANCE	10,064.51	10,576.31		20,310		21,330
251.2220.0240.182.000.182	EMPLOYEES INSURANCE	10,242.84	10,576.31		20,310		21,330
	<b>Total PR Taxes &amp; Benefits</b>	61,937.51	70,312.27		93,747		97,671
	<b>TOTAL MEDIA SERVICES</b>	<b>132,540.89</b>	<b>161,564.89</b>	<b>2.81</b>	<b>187,540</b>	<b>2.81</b>	<b>193,919</b>
251.2240.0111.019.000.019	LICENSED SALARIES	0	0	0.35	24,407	0.25	19,530
251.2240.0111.114.000.114	LICENSED SALARIES	0	0	0.35	24,407	0.25	19,530
251.2240.0111.179.000.179	LICENSED SALARIES	0	0	0.70	50,097	0.50	41,209
251.2240.0111.182.000.182	LICENSED SALARIES	0	0	0.00	0	0.50	0
251.2240.0111.219.000.219	LICENSED SALARIES	0	0	0.70	39,071	0.50	42,388
251.2240.0111.636.000.636	LICENSED SALARIES	0	0	0.00	0	0.00	0
251.2240.0130.019.000.019	ADDITIONAL SALARY	0	0		642		509
251.2240.0130.114.000.114	ADDITIONAL SALARY	0	0		642		509
251.2240.0130.179.000.179	ADDITIONAL SALARY	0	0		1,318		1,073
251.2240.0130.219.000.219	ADDITIONAL SALARY	0	0		1,028		1,104
	<b>Total Salaries</b>	0	0	2.10	141,613.89	2.00	125,851
251.2240.0212.019.000.019	PERS PU	0	0		1,503		1,202

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
251.2240.0212.114.000.114	PERS PU	0	0		1,503		1,202
251.2240.0212.179.000.179	PERS PU	0	0		3,103		2,552
251.2240.0212.219.000.219	PERS PU	0	0		2,421		2,625
251.2240.0213.019.000.019	PERS UAL	0	0		5,010		4,008
251.2240.0213.114.000.114	PERS UAL	0	0		5,010		4,008
251.2240.0213.179.000.179	PERS UAL	0	0		10,283		8,456
251.2240.0213.219.000.219	PERS UAL	0	0		8,020		8,699
251.2240.0220.019.000.019	FICA & MEDICARE	0	0		1,928		1,542
251.2240.0220.114.000.114	FICA & MEDICARE	0	0		1,928		1,542
251.2240.0220.179.000.179	FICA & MEDICARE	0	0		3,957		3,254
251.2240.0220.219.000.219	FICA & MEDICARE	0	0		3,086		3,347
251.2240.0231.019.000.019	WORKERS' COMPENSATION	0	0		62		51
251.2240.0231.114.000.114	WORKERS' COMPENSATION	0	0		62		51
251.2240.0231.179.000.179	WORKERS' COMPENSATION	0	0		126		107
251.2240.0231.219.000.219	WORKERS' COMPENSATION	0	0		101		110
251.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		251		200
251.2240.0233.114.000.114	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		251		200
251.2240.0233.179.000.179	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		514		423
251.2240.0233.219.000.219	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		401		435
251.2240.0240.019.000.019	EMPLOYEES INSURANCE	0	0		7,108		5,332
251.2240.0240.114.000.114	EMPLOYEES INSURANCE	0	0		7,109		5,332
251.2240.0240.179.000.179	EMPLOYEES INSURANCE	0	0		14,217		10,665
251.2240.0240.219.000.219	EMPLOYEES INSURANCE	0	0		14,217		10,665
	<b>Total PR Taxes &amp; Benefits</b>	<b>0</b>	<b>0</b>		<b>92,169</b>		<b>76,010</b>
251.2240.0310.019.350.000	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	7,798.97		0		0
251.2240.0340.019.350.000	TRAVEL	0	15,129		3,838		4,000
251.2240.0390.019.350.000	OTHER GENERAL PROF & TECHNICAL SERVICES	0	28,601		0		3,644
	<b>Total Purchased Services</b>	<b>0</b>	<b>51,530</b>		<b>3,838</b>		<b>7,644</b>
251.2240.0410.019.350.000	SUPPLIES	0	0		2,000		2,000
251.2240.0460.019.350.000	NON-CONSUMABLE SUPPLIES	0	1,016		2,000		2,000
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>1,016</b>		<b>4,000</b>		<b>4,000</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT INVESTMENT ACCOUNT (SIA) - 251  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
	<b>TOTAL PROFESSIONAL DEV.</b>	<b>0</b>	<b>52,545</b>	<b>2.10</b>	<b>241,621</b>	<b>2.00</b>	<b>213,506</b>
251.2490.0690.019.350.000	GRANT INDIRECT CHARGES	28,997.18	43,918.00		46,284		55,261
251.2546.0390.021.000.021	SRO	178,393.73	175,515.51		15,000		60,000
251.2546.0410.021.000.021	SRO SUPPLIES	0	0		3,500		3,500
251.2552.0331.021.000.021	REIMBURSABLE STUDENT TRANSPORTATION	29,565.13	18,194.49		25,500		25,500
	<b>Total Operational Services</b>	<b>236,956.04</b>	<b>237,628.00</b>		<b>90,284</b>		<b>144,261</b>
251.2660.0460.019.000.019	NON-CONSUMABLE SUPPLIES	18,198.50	0		3,108		10,000
251.2660.0470.019.000.019	COMPUTER SOFTWARE	0	63,856		7,500		8,650
	<b>Total IT</b>	<b>18,199</b>	<b>63,856</b>		<b>10,608</b>		<b>18,650</b>
251.3100.0410.636.000.900	<b>SECOND MEALS FOR AT RISK YOUTH</b>	<b>1,879</b>	<b>2,091</b>		<b>2,500</b>		<b>5,000</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>697,457.96</b>	<b>1,029,234.36</b>	<b>7.31</b>	<b>832,953.59</b>	<b>7.21</b>	<b>923,647.87</b>
	<b>TOTAL STUDENT INVESTMENT</b>	<b><u>1,298,262.78</u></b>	<b><u>1,723,072.64</u></b>	<b><u>12.63</u></b>	<b><u>1,491,253</u></b>	<b><u>12.53</u></b>	<b><u>1,578,886</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
HIGH SCHOOL SUCCESS - MEASURE 98 - 252  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
<b>MIDDLE SCHOOL INSTRUCTION</b>							
252.1121.0340.114.050.098	TRAVEL	38.69	0		0		0
252.1121.0340.182.050.098	TRAVEL	11,812.18	0		0		0
252.1121.0410.114.050.098	SUPPLIES	0	0		6,500		1,000
252.1121.0410.182.050.098	SUPPLIES	45.99	0		7,500		1,500
252.1121.0640.114.050.098	DUES AND FEES	0	422.25		0		0
252.1121.0640.182.050.098	DUES AND FEES	0	1,176.25		0		0
	<b>Total Supplies &amp; Materials</b>	11,896.86	1,598.50		14,000		2,500
	<b>TOTAL MIDDLE SCHOOL INSTRUCTION</b>	<b>11,896.86</b>	<b>1,598.50</b>	<b>0.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>2,500</b>
252.1131.0111.636.050.098	LICENSED SALARIES	191,817.59	157,755.01	3.00	167,572	3.00	194,605
252.1131.0130.636.050.098	ADDITIONAL SALARY	3,000.00	3,000.00		3,000		0
	<b>Total Salaries</b>	194,817.59	160,755.01	3.00	170,572	3.00	194,605
252.1131.0212.636.050.098	PERS PU	10,305.19	9,702.19		10,296		11,746
252.1131.0213.636.050.098	PERS UAL	34,238.41	32,150.92		34,114		38,921
252.1131.0220.636.050.098	FICA & MEDICARE	14,312.61	12,134.26		13,127		14,976
252.1131.0231.636.050.098	WORKERS' COMPENSATION	578.42	401.03		426		499
252.1131.0233.636.050.098	PAID FAMILY MEDICAL LEAVE	1,859.70	1,582.90		1,706		1,946
252.1131.0240.636.050.098	EMPLOYEES INSURANCE	44,828.22	51,619.48		60,929		63,989
	<b>Total PR Taxes &amp; Benefits</b>	106,122.55	107,590.78		120,598		132,078
252.1131.0310.636.050.098	INSTRUCTIONAL, PROFESSIONAL & TE	11,234.84	15,866.82		9,000		20,000
252.1131.0340.636.050.098	TRAVEL	1,811.18	20,160.88		6,500		3,500
	<b>Total Purchased Services</b>	13,046.02	36,027.70		15,500		23,500
252.1131.0410.636.050.098	SUPPLIES	52,163.16	64,880.62		30,000		21,000
252.1131.0420.636.050.098	TEXTBOOKS	670.85	2,003.90		2,000		0

**SOUTH UMPQUA SCHOOL DISTRICT  
HIGH SCHOOL SUCCESS - MEASURE 98 - 252  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
252.1131.0460.636.050.098	NON-CONSUMABLE SUPPLIES	4,048.26	12,954.92		3,000		2,000
252.1131.0470.636.050.098	COMPUTER SOFTWARE	937	0		1,000		0
252.1131.0480.636.050.098	COMPUTER HARDWARE	0	0		15,000		0
	<b>Total Supplies &amp; Materials</b>	<b>57,819.27</b>	<b>79,839.44</b>		<b>51,000</b>		<b>23,000</b>
252.1131.0640.636.050.098	DUES AND FEES	7,519.50	16,427.25		0		5,000
252.1131.0651.636.000.098	LIABILITY INSURANCE	0	116.00		0		0
252.1131.0653.636.000.098	PROPERTY INSURANCE PREMIUMS	0	9.00		0		0
	<b>Total Other Objects</b>	<b>7,519.50</b>	<b>16,552.25</b>		<b>0</b>		<b>5,000</b>
	<b>TOTAL HIGH SCHOOL INSTRUCTION</b>	<b>379,324.93</b>	<b>400,765.18</b>		<b>357,670</b>		<b>378,183</b>
	<b>TOTAL INSTRUCTION</b>	<b>391,221.79</b>	<b>402,363.68</b>		<b>371,670</b>		<b>380,683</b>
<b>SUPPORT SERVICES</b>							
252.2240.0111.636.050.098	LICENSED SALARIES	0	0		0	0.25	16,575
252.2240.0130.636.050.098	ADDITIONAL SALARY	0	0		0		432
	<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.25</b>	<b>17,007</b>
252.1131.0212.636.050.098	PERS PU	0	0		0		1,027
252.1131.0213.636.050.098	PERS UAL	0	0		0		3,401
252.1131.0220.636.050.098	FICA & MEDICARE	0	0		0		1,309
252.1131.0231.636.050.098	WORKERS' COMPENSATION	0	0		0		44
252.1131.0233.636.050.098	PAID FAMILY MEDICAL LEAVE	0	0		0		170
252.1131.0240.636.050.098	EMPLOYEES INSURANCE	0	0		0		5,332
	<b>Total PR Taxes &amp; Benefits</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>11,284</b>
252.2240.0340.019.000.098	TRAVEL	3,860	0		10,000		10,000

**SOUTH UMPQUA SCHOOL DISTRICT  
HIGH SCHOOL SUCCESS - MEASURE 98 - 252  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
252.2240.0390.019.000.098	OTHER GENERAL PROF & TECHNICAL	0	6,000		18,070		10,586
	<b>Total Purchased Services</b>	3,860	6,000		28,070		20,586
252.2490.0690.019.000.098	GRANT INDIRECT CHARGES	4,999.99	6,547.99		5,000		15,580
	<b>Total Other Objects</b>	4,999.99	6,547.99		5,000		15,580
	<b>TOTAL HIGH SCHOOL SUCCESS</b>	<b><u>400,081.78</u></b>	<b><u>414,911.67</u></b>	<b><u>3.00</u></b>	<b><u>404,740</u></b>	<b><u>3.25</u></b>	<b><u>445,140</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
SUMMER PROGRAM GRANT - 253  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	FTE	Proposed 26-27
<b>K-5 Summer School</b>						
253.1111.0111.019.000.000	LICENSED SALARIES	0	0	0		0
253.1121.0111.019.000.000	LICENSED SALARIES	0	0	0		0
253.1111.0112.019.000.000	CLASSIFIED SALARIES	0	0	0		0
253.1121.0112.019.050.000	CLASSIFIED SALARIES	0	0	0		0
253.1111.0130.019.000.000	ADDITIONAL SALARIES	47,268.11	19,640.76	75,351.33		55,682
253.1121.0130.019.050.000	ADDITIONAL SALARIES	24,981.81	10,047.09	0		0
253.2211.0130.019.000.000	ADMINISTRATOR SALARIES	15,000.00	0	15,000.00		13,000
	<b>Total Salaries</b>	87,249.92	29,687.85	90,351.33		68,682
253.1111.0212.019.000.000	PERS PU	2,783.26	1,145.46	4,545.38		3,359
253.1121.0212.019.050.000	PERS PU	1,344.50	542.31	0		0
253.2211.0212.019.000.000	PERS PU	905.38	0	905.40		785
253.1111.0213.019.000.000	PERS UAL	9,228.34	3,818.21	15,070.27		11,136
253.1121.0213.019.050.000	PERS UAL	4,455.64	1,807.71	0		0
253.2211.0213.019.000.000	PERS UAL	3,000.00	0	3,000.00		2,600
253.1111.0220.019.000.000	FICA & MEDICARE	3,633.29	1,502.53	5,798.98		4,285
253.1121.0220.019.050.000	FICA & MEDICARE	1,875.54	768.59	0		0
253.2211.0220.019.000.000	FICA & MEDICARE	1,150.85	0	1,154.39		1,000
253.1111.0231.019.000.000	WORKERS' COMPENSATION	143.77	49.52	190.77		143
253.1121.0231.019.050.000	WORKERS' COMPENSATION	76.61	25.10	0		0
253.2211.0231.019.000.000	WORKERS' COMPENSATION	41.37	0	35.10		31
232.1111.0233.019.000.000	PAID FAMILY MEDICAL LEAVE INSURANCE	472.09	0	753.51		557
232.1121.0233.019.050.000	PAID FAMILY MEDICAL LEAVE INSURANCE	243.70	0	0		0
253.2211.0233.019.000.000	PAID FAMILY MEDICAL LEAVE INSURANCE	149.54	0	150.00		130
	<b>Total PR Taxes &amp; Benefits</b>	29,503.88	9,659.43	31,603.80		24,027
253.1111.0410.019.000.000	SUPPLIES	42,723.76	241.55	50,000.00		50,000
253.1111.0460.019.000.000	NON CONSUMABLE	18,534.00	0	15,000.00		15,000

**SOUTH UMPQUA SCHOOL DISTRICT  
SUMMER PROGRAM GRANT - 253  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	FTE	Proposed 26-27
253.1121.0410.019.050.000	SUPPLIES	9,732.75	168.50	0		0
253.1121.0460.019.050.000	NON CONSUMABLE	9,534.00	0.00	0		0
253.1121.0480.019.050.000	COMPUTER HARDWARE	0	0	0		0
	<b>Total Supplies</b>	<b>80,524.51</b>	<b>410.05</b>	<b>65,000.00</b>		<b>65,000</b>
	<b>TOTAL STEAM CAMP</b>	<b>197,278.31</b>	<b>39,757.33</b>	<b>186,955.13</b>		<b>157,709</b>
	<b>TOTAL K-8 ENRICHMENT</b>	<b>197,278.31</b>	<b>39,757.33</b>	<b>186,955.13</b>		<b>157,709</b>
<b>HIGH SCHOOL SUMMER SCHOOL</b>						
253.1131.0111.019.050.000	LICENSED SALARIES	0	0	0		0
253.1131.0130.019.050.000	ADDITIONAL SALARY	0	0	0		0
253.1460.0130.636.050.636	ADDITIONAL SALARY	24,168.60	6,576.48	0		0
	<b>Total Salaries</b>	<b>24,168.60</b>	<b>6,576.48</b>	<b>0</b>		<b>0</b>
253.1131.0212.019.050.000	PERS PU	0	0	0		0
253.1460.0212.636.050.636	PERS PU	1,457.36	394.60	0		0
253.1131.0213.019.050.000	PERS UAL	0	0	0		0
253.1460.0213.636.050.636	PERS UAL	4,833.72	1,315.28	0		0
253.1131.0220.019.050.000	FICA & MEDICARE	0	0	0		0
253.1460.0220.636.050.636	FICA & MEDICARE	1,859.99	503.11	0		0
253.1131.0231.019.050.000	WORKERS' COMPENSATION	0	0	0		0
253.1460.0231.636.050.636	WORKERS' COMPENSATION	70.78	16.23	0		0
253.1460.0233.636.050.636	PAID FAMILY MEDICAL LEAVE INSURANCE	241.68	0	0	0.00	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>8,463.53</b>	<b>2,229.22</b>	<b>0</b>		<b>0</b>
253.1131.0410.636.050.636	SUPPLIES	0	0	0		0
253.1131.0460.636.050.636	NON CONSUMABLES	0	0	0		0
	<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	<b>TOTAL HIGH SCH SUMMER SCHOOL</b>	<b>32,632.13</b>	<b>8,805.70</b>	<b>0.00</b>		<b>0</b>

**SOUTH UMPQUA SCHOOL DISTRICT  
SUMMER PROGRAM GRANT - 253  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	FTE	Proposed 26-27
<b>TRANSPORTATION</b>						
253.2552.0331.021.000.021	TRANSPORTATION	20,005.31	7,045.82	23,044.87		30,000
253.2559.0332.021.000.000	FIELD TRIP TRANSPORTATION	0	0	0		22,291
	<b>Total Purchased Services</b>	20,005.31	7,045.82	23,044.87		52,291
	<b>TOTAL SUMMER PROGRAM</b>	<b><u>249,915.75</u></b>	<b><u>55,608.85</u></b>	<b><u>210,000.00</u></b>	<b><u>0</u></b>	<b><u>210,000</u></b>

**SOUTH UMQPUA SCHOOL DISTRICT  
PERS RESERVE FUND  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
282.2520.0640.019.000.000	DUES AND FEES	0	0	2,000	5,000
	<b>TOTAL OTHER OBJECTS</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>5,000</b>
	UNAPROPRIATED ENDING BALANCE				
282.7000.0820.000.000.000	RESERVED FOR NEXT YEAR	0	0	<b>598,000</b>	<b>595,000</b>
	<b>TOTAL PERS FUND</b>	<u>0</u>	<u>0</u>	<u><b>600,000</b></u>	<u><b>600,000</b></u>

**SOUTH UMPQUA SCHOOL DISTRICT  
FOOD SERVICE - 299  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
299.3100.0112.021.000.900	CLASSIFIED SALARIES	264,789.50	279,768.81	10.69	314,540	10.69	319,501
299.3100.0112.070.000.900	CLASSIFIED SALARIES	11,768.37	0	0.72	0		0
299.3100.0114.021.000.900	SUPERVISORY	0	0		0	0.20	22,366
299.3100.0122.021.000.900	SUBSTITUTES - CLASSIFIED	15,754.96	26,787.95		0		22,000
299.3100.0122.070.000.900	SUBSTITUTES - CLASSIFIED	2,936	0		0		0
299.3100.0130.021.000.900	ADDITIONAL SALARY	150.00	0		0		0
299.3100.0130.070.000.900	ADDITIONAL SALARY	1,137.36	0		0		0
	<b>Total Salaries</b>	296,536.64	306,556.76	11.41	314,540.34	10.89	363,867.16
299.3100.0212.021.000.900	PERS PU	15,203.91	16,695.61		18,961		20,610
299.3100.0213.021.000.900	PERS UAL	49,277.16	55,299.65		59,535		68,373
299.3100.0220.021.000.900	FICA & MEDICARE	21,217.82	23,253.31		24,207		26,310
299.3100.0231.021.000.900	WORKERS' COMPENSATION	4,874.56	5,110.73		5,306		5,532
299.3100.0233.021.000.900	PAID FAMILY MEDICAL LEAVE	2,672.78	3,026.74		3,145		3,419
299.3100.0240.021.000.900	EMPLOYEES INSURANCE	57,596.76	57,912.16		101,549		132,254
299.3100.0212.070.000.900	PERS PU	326.62	0		0		0
299.3100.0213.070.000.900	PERS UAL	1,083.59	0		0		0
299.3100.0220.070.000.900	FICA & MEDICARE	1,192.90	0		0		0
299.3100.0231.070.000.900	WORKERS' COMPENSATION	191.11	0		0		0
299.3100.0233.070.000.900	PAID FAMILY MEDICAL LEAVE	143.70	0		0		0
	<b>Total PR Taxes &amp; Benefits</b>	153,780.91	161,298.20		212,703		256,497
299.3100.0322.021.000.900	REPAIRS & MAINTENANCE SERVICES	15,840.73	19,965.21		12,000		20,000
299.3100.0325.021.000.900	ELECTRICITY	8,345.41	9,232.74		11,679		9,744
299.3100.0326.021.000.900	HEATING FUEL	4,077.84	3,302.63		4,363		3,402
299.3100.0327.021.000.900	WATER AND SEWAGE	2,168.36	1,346.90		2,369		1,400
299.3100.0340.021.000.900	TRAVEL	0	14		200		1,000
299.3100.0390.021.000.900	OTHER GENERAL PROF & TECHNICAL SERVICES	548,381.86	550,303.24		500,000		450,000
	<b>Total Purchased Services</b>	578,814.20	584,164.72		530,611		485,546
299.3100.0410.021.000.900	SUPPLIES	25,831.23	13,699.85		15,000		15,000
299.3100.0410.070.000.900	SUPPLIES - RIDDLE	109.90	0.00		0		0

**SOUTH UMPQUA SCHOOL DISTRICT  
FOOD SERVICE - 299  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27
299.3100.0412.021.000.900	OPERATIONAL SUPPLIES	2,405.85	1,555.39		3,240		3,000
299.3100.0450.021.000.900	FOOD	39.81	6,332.76		15,000		15,000
299.3130.0450.021.000.900	FOOD-FDP FEES	4,199.01	293.26		6,000		6,000
299.3100.0450.070.000.900	FOOD-RIDDLE	0	0		0		0
299.3100.0460.021.000.900	NON-CONSUMABLE SUPPLIES	7,445.45	13,916.07		10,000		10,000
299.3100.0470.021.000.900	COMPUTER SOFTWARE	2,347	2,465		2,700		3,000
	<b>Total Supplies &amp; Materials</b>	42,378.25	38,262.33		51,940		52,000
299.3100.0530.021.000.900	IMPROVEMENTS OTHER THAN BLDGS.	8,280.00	48,808.70		5,000		5,354
299.3100.0541.021.000.900	INITIAL & ADDITIONAL EQUIPMENT	73,822.62	0.00		16,121		15,000
299.3100.0542.021.000.900	REPLACEMENT EQUIPMENT PURCHASES	81,783.44	0.00		80,000		80,000
	<b>Total Capital Improvement</b>	163,886.06	48,808.70		101,121		100,354
299.3100.0640.021.000.900	DUES AND FEES	1,705.00	1,860.00		2,000		2,000
	<b>Total Other Objects</b>	1,705.00	1,860.00		2,000		2,000
299.3100.0820.000.000.000	<b>UNAPPROPRIATED FUND BAL</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
	<b>TOTAL FOOD SERVICE</b>	<b><u>1,237,101.06</u></b>	<b><u>1,140,950.71</u></b>	<b><u>11.41</u></b>	<b><u>1,212,915</u></b>	<b><u>10.89</u></b>	<b><u>1,260,264</u></b>

**SOUTH UMPQUA SCHOOL DISTRICT  
STUDENT EXTRACURRICULAR FUNDS  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
200.1113.0410.114.6???.000	SUPPLIES	5,303.41	9,370.42	7,000	4,500
200.1113.0410.179.6???.000	SUPPLIES	8,764.82	7,538.88	10,000	4,500
200.1113.0410.219.6???.000	SUPPLIES	17,059.60	14,761.49	20,000	8,000
	<b>Total Elementary Supplies</b>	<b>31,127.83</b>	<b>31,670.79</b>	<b>37,000</b>	<b>17,000</b>
200.1122.0410.114.7???.000	SUPPLIES	8,500.85	20,873.91	9,000	9,000
200.1122.0410.182.7???.000	SUPPLIES	57,664.68	128,737.62	60,000	69,000
	<b>Total Middle School Supplies</b>	<b>66,165.53</b>	<b>149,611.53</b>	<b>69,000</b>	<b>78,000</b>
200.1132.0410.636.8???.000	SUPPLIES	159,273.27	168,115.45	165,000	135,000
	<b>Total High School Supplies</b>	<b>159,273.27</b>	<b>168,115.45</b>	<b>165,000</b>	<b>135,000</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>256,566.63</b>	<b>349,397.77</b>	<b>271,000</b>	<b>230,000</b>
200.7000.0820.000.000.000	EXTRA CURRICULAR RESER'	252,408.00	301,583.52	199,140	299,200
	<b>TOTAL UNAPPROPRIATED ENDING BALANCE</b>	<b>252,408.00</b>	<b>301,583.52</b>	<b>199,140</b>	<b>299,200</b>
	<b>TOTAL UNDESIGNATED</b>	<b><u>508,974.63</u></b>	<b><u>650,981.29</u></b>	<b><u>470,140</u></b>	<b><u>529,200</u></b>



# **DEBT SERVICE FUND**

This fund is established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

**SOUTH UMQPUA SCHOOL DISTRICT  
DEBT SERVICE FUND  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
	RESOURCES				
300.0000.1510.000.000.000	INTEREST ON INVESTMENTS	(624,768.65)	(703,255.86)	(450,000)	(650,000)
300.0000.1970.000.000.000	SERVICES PROVIDED OTHER	(1,649,533.31)	(1,723,595.61)	(1,818,966)	(1,899,932)
	<b>TOTAL LOCAL REVENUES</b>	<b>(2,274,301.96)</b>	<b>(2,426,851.47)</b>	<b>(2,268,966)</b>	<b>(2,549,932)</b>
300.0000.4900.000.000.000	MISC FEDERAL REVENUE	(2,715.84)	(10,511.81)	(3,000)	(1,440)
	<b>TOTAL FEDERAL SOURCES</b>	<b>(2,715.84)</b>	<b>(10,511.81)</b>	<b>(3,000)</b>	<b>(1,440)</b>
300.0000.5200.000.000.000	INTERFUND TRANSFERS	(585,220.35)	(566,196.05)	0	0
300.0000.9770.000.000.000	UNRESERVED FUND BALANCE	(3,959,241.00)	(4,777,499.78)	(4,909,240)	(5,660,593)
	<b>TOTAL OTHER REVENUE SOURC</b>	<b>(4,544,461.35)</b>	<b>(5,343,695.83)</b>	<b>(4,909,240)</b>	<b>(5,660,593)</b>
	<b>TOTAL REVENUES</b>	<b><u>(6,821,479.15)</u></b>	<b><u>(7,781,059.11)</u></b>	<b><u>(7,181,206)</u></b>	<b><u>(8,211,965)</u></b>
	REQUIREMENTS				
300.5110.0610.000.000.000	REDEMPTION OF PRINCIPAL	1,620,000.00	1,770,000.00	1,935,000	1,785,000
300.5110.0621.000.000.000	INTEREST	420,779.44	344,266.43	259,500	161,120
300.5110.0640.019.000.000	DUES AND FEES	3,200.00	6,200.00	5,575	10,575
	<b>TOTAL OTHER OBJECTS</b>	<b>2,043,979.44</b>	<b>2,120,466.43</b>	<b>2,200,075</b>	<b>1,956,695</b>
	UNAPROPRIATED ENDING BALANCE				
300.7000.0820.000.000.000	RESERVED FOR NEXT YEAR	4,777,500.00	5,660,593	4,981,132	6,255,270
	<b>TOTAL DEBT SERVICE FUND</b>	<b><u>6,821,479.44</u></b>	<b><u>7,781,059.11</u></b>	<b><u>7,181,206</u></b>	<b><u>8,211,965</u></b>



# **CAPITAL PROJECT FUNDS**

These funds are used to account for financial resources segregated for the construction or acquisition of major capital facilities.

**SOUTH UMPQUA SCHOOL DISTRICT  
CAPITAL PROJECT FUND  
BUDGET 2026-27**

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27
	<b>RESOURCES</b>				
400.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	0	0	0	0
400.0000.1990.000.000.000	MISCELLANEOUS REVENUE	0	(54,168)	(55,126)	(58,488)
	<b>TOTAL MISCELLANEOUS RESOURCES</b>	<b>0</b>	<b>(54,168)</b>	<b>(55,126)</b>	<b>(58,488)</b>
400.0000.3299.000.000.000	OTHER STATE GRANTS	0	0	0	0
	<b>TOTAL STATE RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
400.0000.5110.000.000.000	BOND PROCEEDS	0	0	0	0
400.0000.5150.000.000.000	LOAN RECEIPTS	0	0	0	0
400.0000.5200.000.000.000	INTERFUND TRANSFERS	0	(850,000)	(200,000)	0
400.0000.5400.000.000.000	RESOURCES - BEGINNING FUND BALANCE	0	0	(1,880,398)	(1,793,911)
	<b>TOTAL OTHER RESOURCES</b>	<b>0</b>	<b>(850,000)</b>	<b>(2,080,398)</b>	<b>(1,793,911)</b>
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>(904,168)</b>	<b>(2,135,524)</b>	<b>(1,852,399)</b>
	<b>REQUIREMENTS:</b>				
400.4150.0322.021.000.021	REPAIRS & MAINTENANCE	9,042.00	7,263.08	12,000	20,000
400.4150.0324.021.000.021	RENTALS	0	479	0	0
400.4150.0382.019.000.000	LEGAL SERVICES	0	0	0	0
400.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	7,224.85	42,850.00	669,836	480,621
	<b>TOTAL PURCHASED SERVICES</b>	<b>16,266.85</b>	<b>50,592.27</b>	<b>681,836</b>	<b>500,621</b>
400.4150.0410.021.000.021	SUPPLIES	1,944	189,675	129,835	30,000
400.4150.0460.021.000.021	NON-CONSUMABLES SUPPLIES	3,248.90	0	84,000	72,000
	<b>TOTAL SUPPLIES</b>	<b>5,193.39</b>	<b>189,675.08</b>	<b>213,835</b>	<b>102,000</b>
400.4150.0520.021.000.021	BUILDINGS ACQUISITION	0	0	0	100,000
400.4150.0530.021.000.021	IMPROVE. OTHER THAN BUILDINGS	60,395.00	60,955.62	558,000	802,000
400.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASES	340,533.19	244,240.02	605,602	245,000
400.4150.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	26,386.00	0	30,000	30,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>427,314.19</b>	<b>305,195.64</b>	<b>1,193,602</b>	<b>1,177,000</b>
400.4150.0640.021.000.021	DUES AND FEES	0	0	10,000	10,000
	<b>TOTAL OTHER OBJECTS</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
400.7000.0820.019.000.000	RESERVED FOR NEXT YEAR	0	0	36,251	62,778
	<b>TOTAL CAPITAL PROJECT FUND</b>	<b><u>448,774.43</u></b>	<b><u>545,462.99</u></b>	<b><u>2,135,524</u></b>	<b><u>1,852,399</u></b>

# Oregon Education Programs and Acronyms Overview

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## Federal and State Education Programs:

- Title I-A – Provides financial assistance to schools with high numbers of low-income children to help all students meet academic standards (ESSA).
- Title II-A – Supports teacher and principal quality through training, recruitment, and professional development.
- Title IV-A – Student Support & Academic Enrichment: Promotes well-rounded education, safe school environments, and effective technology use.
- Title V-B – Rural Education Achievement Program (REAP): Assists rural districts in improving student outcomes.
- Title VI – Funds proposals in areas such as technology use, instructional materials, critical thinking skills, dropout prevention, literacy, and school improvement.
- IDEA – Individuals with Disabilities Education Act: Provides federal funding for special education services.
- PERKINS V – Federal career and technical education (CTE) funding aligned with industry and workforce needs.
- SIA (Student Investment Account) – Oregon state funding from the Corporate Activity Tax to support mental health and academic achievement.
- M98 (Measure 98) – High School Success: Focuses on graduation, dropout prevention, and career/college readiness.
- EARLY LITERACY – Funds research-aligned strategies like high-dosage tutoring and educator coaching for birth–grade 3.
- COPS – Supports evidence-based school safety initiatives through federal funding.
- TAPP – Tribal Attendance Promising Practices: Supports Native student attendance through culturally aligned strategies.
- TAP – Technical Assistance Program: Helps districts assess facilities needs and engage their communities.

## Support Programs and Associations:

- SSF – State School Fund: Primary source of K-12 public school funding in Oregon.
- PERS – Public Employees Retirement System: Retirement benefits for Oregon’s public sector employees.
- COLA – Cost of Living Adjustment: Adjusts retirement benefits to reflect inflation.

## Unions and Local Organizations:

- OSEA – Oregon School Employees Association (classified union)
- SUEA – South Umpqua Education Association (licensed union)

## District and School Acronyms:

- SUSD – South Umpqua School District
- DSC – District Service Center
- SUHS – South Umpqua High School
- CMS – Coffenberry Middle School
- CVS – Canyonville School
- TCE – Tri City Elementary School
- MCE – Myrtle Creek Elementary School

## Legislation & Agencies:

- ODE – Oregon Department of Education
- HB/SB – House Bill / Senate Bill