



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

**APPROVED**  
**BUDGET**  
**DOCUMENT**  
**2026-27**

2026-27  
APPROVED 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

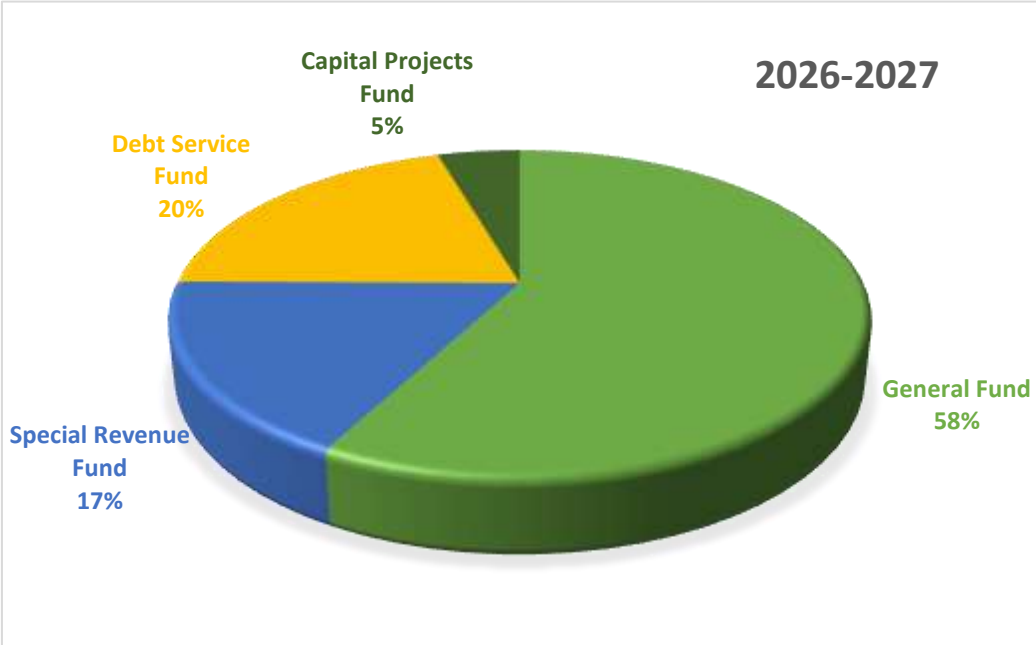
VACANT	Zone 1-1	term expires 6/30/27
Cynthia Rohm 703 Back Achers LN, Myrtle Creek, OR 97457	Zone 3-2	term expires 6/30/28
Don Brown 306 Gazley Rd, Myrtle Creek, OR 97457	Zone 2-2	term expires 6/30/26
VACANT	Zone 3-1	term expires 6/30/26
Jennifer Reid 2371 NE Stephens St, Suite 1002371 Roseburg, OR 97470	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	2026-27 APPROVED
General Fund	\$22,836,520	\$23,842,761	\$23,554,008	\$23,415,155	\$23,415,155
Special Revenue Fund	6,683,551	6,119,404	6,330,281	7,020,412	7,020,412
Debt Service Fund	6,821,479	7,214,864	7,181,206	8,211,965	8,211,965
Capital Projects Fund	1,962,881	1,568,274	2,135,524	1,852,399	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>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>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>	<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>
<b>SPECIAL REVENUE FUND</b>				
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	Approved 26-27
100.0000.1111.000.000.000	CURRENT YEAR PROPERTY TAXES	(3,836,915)	(4,021,989)	(4,132,734)	(4,294,285)	(4,294,285)
100.0000.1112.000.000.000	PRIOR YEAR TAXES	(125,254)	(132,790)	(130,000)	(164,695)	(164,695)
100.0000.1113.000.000.000	COUNTY LAND SALES IN LIEU OF TAXES	0	0	0	0	0
100.0000.1190.000.000.000	OTHER TAXES-PENALTIES & INTEREST	(9,434)	(8,937)	(10,500)	(9,204)	(9,204)
100.0000.1114.000.000.000	PAYMENTS IN LIEU OF PROPERTY TAX	0	0	0	(14,022)	(14,022)
100.0000.1510.000.000.000	INTEREST ON INVESTMENTS	(564)	(705)	(700)	(705)	(705)
100.0000.1700.000.000.000	STUDENT ACTIVITIES	(54,111)	(56,960)	(55,000)	(62,500)	(62,500)
100.0000.1910.000.000.000	RENTALS	(7,772)	(8,100)	(8,000)	(9,000)	(9,000)
100.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	(11,970)	(16,141)	(4,000)	(3,500)	(3,500)
100.0000.1980.000.000.000	FEES CHARGED TO GRANTS	(77,565)	(92,028)	(60,000)	(81,000)	(81,000)
100.0000.1990.000.000.000	MISCELLANEOUS REVENUE	(23,215)	(53,930)	(75,000)	(123,000)	(123,000)
100.0000.1995.000.000.000	ELECTRONIC DEVICE RECOVERY FEES	(150)	(30)	(150)	(350)	(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>	<b>(4,762,261)</b>
100.0000.2101.000.000.000	COUNTY SCHOOL FUNDS	(19,922.01)	(20,313.51)	(20,000)	(25,000)	(25,000)
100.0000.2199.000.000.000	OTHER INTERMEDIATE SOURCES	(4,358.93)	(3,638.29)	(4,555)	(3,640)	(3,640)
100.0000.2200.000.000.000	RESTRICTED REVENUE	(125,740.00)	(123,720.00)	(124,521)	(124,817)	(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>	<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)	(14,352,615)
100.0000.3103.000.000.000	COMMON SCHOOL FUNDS	(193,907.78)	(187,563.78)	(195,520)	(190,477)	(190,477)
100.0000.3199.000.000.000	OTHER UNRESTRICTED GRANTS-IN-AID	0	0	0	0	0
100.0000.3299.000.000.000	OTHER STATE REVENUES	(1,002.80)	(9,795.00)	(1,100)	0	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>	<b>(14,543,092)</b>
100.0000.4201.000.000.000	PRIOR YEAR FOSTER CHILDREN TRANSPOR	(37,721.88)	(4,557.33)	0	0	0
100.0000.4801.000.000.000	FEDERAL FOREST FEES	(164,200.11)	(22,027.42)	(25,000)	(163,000)	(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>	<b>(163,000)</b>
100.0000.5200.000.000.000	INTERFUND TRANSFERS	0	0	0	0	0
100.0000.5300.000.000.000	SALE/COMP FOR FIXED ASSETS	0	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)	(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>(3,793,345)</b>
	<b>TOTAL REVENUE</b>	<b><u>(22,836,519.52)</u></b>	<b><u>(23,842,760.02)</u></b>	<b><u>(23,554,008)</u></b>	<b><u>(23,415,155)</u></b>	<b><u>(23,415,155)</u></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	Approved 26-27
100.2310.0340.011.000.011	TRAVEL	1,609.41	0.00	3,000	4,000	4,000
100.2310.0354.011.000.011	ADVERTISING	1,508.19	1,776.35	3,000	3,000	3,000
100.2310.0355.011.000.011	PRINTING AND BINDING	0	0	0	2,000	2,000
100.2310.0381.011.000.011	AUDIT SERVICES	47,750.00	50,325.00	53,000	55,200	55,200
100.2310.0382.011.000.011	LEGAL SERVICES	2,602.75	2,185.50	4,000	4,000	4,000
100.2310.0388.011.000.011	ELECTION SERVICES	0.00	3,529.57	3,000	5,000	5,000
100.2310.0390.011.000.011	OTHER GENERAL PROF & TECHNICAL	51,515.00	45,873.00	56,000	78,000	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>	<b>151,200</b>
100.2310.0410.011.000.011	SUPPLIES	111.88	71.95	1,000	500	500
100.2310.0470.011.000.011	SOFTWARE	0	2,410	3,500	4,000	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>	<b>4,500</b>
100.2310.0640.011.000.011	DUES AND FEES	6,697.24	6,348.76	7,000	7,000	7,000
100.2310.0651.011.000.011	LIABILITY INSURANCE	56,178.00	74,317.00	139,022	140,368	140,368
100.2310.0653.011.000.011	PROPERTY INSURANCE	169,528.00	193,402.00	227,062	261,000	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>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>	<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>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>	<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>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>	<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	Approved 26-27
100.2211.0113.019.000.019	ADMINISTRATORS	133,293.34	46,626.42	0.50	58,825	0.50	67,202	67,202
100.2211.0113.019.230.019	ADMINISTRATORS	0	79,273.61	0.80	82,475	0.80	94,220	94,220
100.2211.0130.019.000.019	ADDITIONAL SALARY	1,260.00	2,968.56		450		450	450
100.2211.0130.019.230.019	ADDITIONAL SALARY	0	4,400.00		0		720	720
100.2211.0212.019.000.019	PERS PU	8,114.43	2,991.61		3,578		4,083	4,083
100.2211.0212.019.230.019	PERS PU	0	5,050.47		4,978		5,731	5,731
100.2211.0213.019.000.019	PERS UAL	26,910.67	9,918.99		11,855		13,530	13,530
100.2211.0213.019.230.019	PERS UAL	0	16,734.68		16,495		18,988	18,988
100.2211.0220.019.000.019	FICA & MEDICARE	9,722.63	3,543.66		4,562		5,206	5,206
100.2211.0220.019.230.019	FICA & MEDICARE	0	6,436.43		6,347		7,306	7,306
100.2211.0231.019.000.019	WORKERS' COMPENSATION	389.39	117.93		141		168	168
100.2211.0231.019.230.019	WORKERS' COMPENSATION	0	203.07		200		237	237
100.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	1,145.72	460.77		593		676	676
100.2211.0233.019.230.019	PAID FAMILY MEDICAL LEAVE	0	836.75		825		949	949
100.2211.0240.019.000.019	EMPLOYEES INSURANCE	24,125.88	7,821.48		10,178		10,688	10,688
100.2211.0240.019.230.019	EMPLOYEES INSURANCE	0	43.12		16,285		17,101	17,101
	<b>Total Salaries &amp; Benefits</b>	<b>204,962.06</b>	<b>187,427.55</b>	<b>1.30</b>	<b>217,788.10</b>	<b>1.30</b>	<b>247,257.28</b>	<b>247,257.28</b>
100.2211.0340.019.000.019	TRAVEL	515.92	1537.84		6,000		9,000	9,000
100.2211.0390.019.000.019	OTHER GENERAL PROF & TECHI	0	0		100,000		35,042	35,042
	<b>Total Purchased Services</b>	<b>516</b>	<b>1,537.84</b>		<b>106,000</b>		<b>44,042</b>	<b>44,042</b>
100.2211.0410.019.000.019	SUPPLIES	53.77	471.18		1,500		200	200
100.2211.0420.019.000.019	TEXTBOOKS	0.00	264.26		30,000		20,000	20,000
100.2211.0460.019.000.019	NON-CONSUMABLE SUPPLIES	45.90	1,178.82		150		150	150
100.2211.0470.019.000.019	COMPUTER SOFTWARE	0	0		3,000		0	0
100.2211.0480.019.000.019	COMPUTER HARDWARE	0	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>99.67</b>	<b>1,914.26</b>		<b>34,650</b>		<b>20,350</b>	<b>20,350</b>
100.2211.0640.019.000.019	DUES AND FEES	1,524.00	1,624.00		1,700		1,700	1,700
	<b>Total Dues &amp; Fees</b>	<b>1,524.00</b>	<b>1,624.00</b>		<b>1,700</b>	<b>0</b>	<b>1,700</b>	<b>1,700</b>
	<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>	<b>313,349</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	Approved 26-27
100.2220.0111.019.000.019	LICENSED SALARIES	72,742.00	76,275.00	1.00	79,977	1.00	92,103	92,103
100.2220.0130.019.000.019	ADDITIONAL SALARY	765.71	0		0		0	0
100.2220.0212.019.000.019	PERS PU	4,410.57	4,576.56		4,799		5,526	5,526
100.2220.0213.019.000.019	PERS UAL	14,701.46	15,254.92		15,995		18,421	18,421
100.2220.0220.019.000.019	FICA & MEDICARE	5,534.70	5,745.12		6,155		7,088	7,088
100.2220.0231.019.000.019	WORKERS' COMPENSATION	216.16	186.76		195		231	231
100.2220.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	719.34	746.40		800		921	921
100.2220.0240.019.000.019	EMPLOYEES INSURANCE	17,471.76	18,071.76		20,310		21,330	21,330
	<b>Total Salaries &amp; Benefits</b>	<b>116,561.70</b>	<b>120,856.52</b>	<b>1.00</b>	<b>128,231</b>	<b>1.00</b>	<b>145,620</b>	<b>145,620</b>
100.2220.0340.019.000.019	TRAVEL	653.30	524.54		600		650	650
100.2220.0470.019.000.019	COMPUTER SOFTWARE	0	0		0		6,200	6,200
	<b>Total Purchased Services</b>	<b>653.30</b>	<b>524.54</b>		<b>600.00</b>		<b>6,850</b>	<b>6,850</b>
	<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>	<b>152,470</b>
100.2240.0130.019.000.019	ADDITIONAL SALARY	0	0		12,300		0	0
100.2240.0212.019.000.019	PERS PU	0	0		741		0	0
100.2240.0213.019.000.019	PERS UAL	0	0		2,460		0	0
100.2240.0220.019.000.019	FICA & MEDICARE	0	0		946		0	0
100.2240.0231.019.000.019	WORKERS' COMPENSATION	0	0		30		0	0
100.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	0		123		0	0
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>1.00</b>	<b>16,601</b>	<b>1.00</b>	<b>0</b>	<b>0</b>
100.2240.0244.019.000.019	TUITION REIMBURSEMENT	28,438.66	39,823.84		45,000		25,000	25,000
	<b>Total Tuition Reimbursement</b>	<b>28,438.66</b>	<b>39,823.84</b>		<b>45,000</b>		<b>25,000</b>	<b>25,000</b>
100.2320.0112.019.000.019	CLASSIFIED SALARIES	0	0	1.00	39,643	1.00	46,915	46,915
100.2320.0113.019.000.019	ADMINISTRATORS	159,000.00	175,000.00	1.00	180,250	1.00	185,658	185,658
100.2320.0130.019.000.019	ADDITIONAL SALARY	14,849.74	4,500.00		5,100		5,700	5,700
100.2320.0212.019.000.019	PERS PU	160.29	10,881.75		13,514		14,313	14,313
100.2320.0213.019.000.019	PERS UAL	534.31	35,900.04		44,999		47,654	47,654
100.2320.0220.019.000.019	FICA & MEDICARE	13,371.13	13,448.58		17,315		18,337	18,337

**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	Approved 26-27
100.2320.0231.019.000.019	WORKERS' COMPENSATION	495.13	428.99		544		597	597
100.2320.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	1,560.27	1,747.51		2,157		2,314	2,314
100.2320.0240.019.000.019	EMPLOYEES INSURANCE	1,880.62	25,558.70		40,667		42,707	42,707
100.2320.0241.019.000.019	EMPLOYER CONTRIBUTION	3,600	7,200		7,800		8,400	8,400
	<b>Total Salaries &amp; Benefits</b>	195,451.49	274,665.57	2.00	351,989	2.00	372,595	372,595
100.2320.0340.019.000.019	TRAVEL	6,266.07	6,400.20		6,500		5,000	5,000
100.2320.0351.019.000.019	ADMIN TELEPHONE	1,475.58	1,607.82		1,710		1,710	1,710
100.2320.0390.019.000.019	OTHER GENERAL PROF & TECH	2,540.00	21,915.82		30,000		30,000	30,000
	<b>Total Purchased Services</b>	10,281.65	29,923.84		38,210		36,710	36,710
100.2320.0410.019.000.019	SUPPLIES	1,475.95	1,958.88		4,000		4,500	4,500
100.2320.0440.019.000.019	PERIODICALS	29.17	29.17		100		50	50
100.2320.0460.019.000.019	NON-CONSUMABLE SUPPLIES	334.99	1,209.66		500		500	500
100.2320.0470.019.000.019	COMPUTER SOFTWARE	0	178		200		200	200
	<b>Total Supplies &amp; Materials</b>	1,840.11	3,375.71		4,800		5,250	5,250
100.2320.0640.019.000.019	DUES AND FEES	1,029.00	1,154.00		1,250		1,200	1,200
	<b>Total Dues &amp; Fees</b>	1,029.00	1,154.00		1,250		1,200	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>	<b>415,755</b>
100.2520.0114.019.000.019	SUPERVISORY	92,721.00	96,467.00	1.00	100,363	1.00	107,490	107,490
100.2520.0117.019.000.019	CONFIDENTIAL SALARIES	99,841.00	122,418.00	2.00	128,611	2.00	135,130	135,130
100.2520.0130.019.000.019	ADDITIONAL SALARY	900.00	900.00		900		900	900
100.2520.0212.019.000.019	PERS PU	11,865.07	13,795.58		13,875		14,699	14,699
100.2520.0213.019.000.019	PERS UAL	38,696.45	43,956.96		45,975		48,704	48,704
100.2520.0220.019.000.019	FICA & MEDICARE	13,648.16	15,261.65		17,691		18,741	18,741
100.2520.0231.019.000.019	WORKERS' COMPENSATION	1,415.29	(3,055.79)		579		630	630
100.2520.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	1,620.74	1,968.47		2,299		2,435	2,435
100.2520.0240.019.000.019	EMPLOYEES INSURANCE	64,676.24	68,303.76		60,976		64,036	64,036
100.2529.0220.019.000.019	FICA & MEDICARE-ER PFML	4,743.35	3,910.34		5,000		5,000	5,000
	<b>Total Salaries &amp; Benefits</b>	330,127.30	363,925.97	3.00	376,269	3.00	397,765	397,765

**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	Approved 26-27
100.2520.0324.019.000.019	RENTALS	1,873.56	1,873.56		1,874		2,000	2,000
100.2520.0340.019.000.019	TRAVEL	3,703.68	3,336.38		5,000		5,000	5,000
100.2520.0351.019.000.019	TELEPHONE	30,915.82	31,338.73		31,903		31,322	31,322
100.2520.0353.019.000.019	POSTAGE	12,145.39	8,932.99		18,000		20,000	20,000
100.2520.0355.019.000.019	PRINTING AND BINDING	120.20	73.16		250		0	0
100.2520.0390.019.000.019	OTHER GENERAL PROF & TECH	1,773.00	1,884.00		0		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>	<b>58,322</b>
100.2520.0410.019.000.019	SUPPLIES	2,316.16	1,432.56		3,000		3,000	3,000
100.2520.0460.019.000.019	NON-CONSUMABLE SUPPLIES	136.09	129.99		1,000		1,000	1,000
100.2520.0470.019.000.019	COMPUTER SOFTWARE	12,895.00	7,308.70		4,000		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>	<b>8,000</b>
100.2520.0640.019.000.019	DUES AND FEES	7,517.92	6,799.25		8,372		9,000	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>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>	<b>473,087</b>
100.2640.0117.019.000.019	SUPERVISORY	79,492.00	81,082.00	1.00	82,704	1.00	89,466	89,466
100.2640.0130.019.000.019	ADDITIONAL SALARY	1,851.21	2,028.32		900		900	900
100.2640.0212.019.000.019	PERS PU	4,853.43	4,956.96		5,046		5,454	5,454
100.2640.0213.019.000.019	PERS UAL	16,089.67	16,424.64		16,721		18,073	18,073
100.2640.0220.019.000.019	FICA & MEDICARE	6,256.99	6,392.96		6,434		6,954	6,954
100.2640.0231.019.000.019	WORKERS' COMPENSATION	246.27	210.16		207		227	227
100.2640.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	746.48	831.05		836		904	904
100.2640.0240.019.000.019	EMPLOYEES INSURANCE	17,299.42	17,804.94		20,357		17,101	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>	<b>139,080</b>
100.2640.0340.019.000.019	TRAVEL	3,523.74	4,860.38		11,000		11,000	11,000
100.2640.0354.019.000.019	ADVERTISING	200.00	200.00		500		500	500
100.2640.0355.019.000.019	PRINTING AND BINDING	0.00	0.00		0		1,000	1,000
100.2640.0390.019.000.019	OTHER GENERAL PROF & TECH	2,401.00	2,104.25		12,000		2,400	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>	<b>14,900</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	Approved 26-27
100.2640.0410.019.000.019	SUPPLIES	3,995.88	4,125.95		7,000		7,000	7,000
100.2640.0460.019.000.019	NON-CONSUMABLE SUPPLIES	405.76	476.76		2,000		1,000	1,000
100.2640.0470.019.000.019	COMPUTER SOFTWARE	3,092.05	2,977.83		5,500		14,000	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>	<b>22,000</b>
100.2640.0640.019.000.019	DUES AND FEES	110.00	385.00		750		500	500
	<b>Total Dues &amp; Fees</b>	<b>110.00</b>	<b>385.00</b>		<b>750</b>		<b>500</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>	<b>176,480</b>
100.2641.0130.019.000.019	ADDITIONAL SALARY	0	4,943		0		0	0
100.2641.0212.019.000.019	PERS PU	0	298.03		0		0	0
100.2641.0213.019.000.019	PERS UAL	0	988.61		0		0	0
100.2641.0220.019.000.019	FICA & MEDICARE	0	376.12		0		0	0
100.2641.0231.019.000.019	WORKERS' COMPENSATION	0	12.70		0		0	0
100.2641.0233.019.000.019	PAID FAMILY MEDICAL LEAVE IN:	0	48.85		0		0	0
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>6667.37</b>		<b>0</b>		<b>0.00</b>	<b>0.00</b>
100.2660.0130.019.000.019	ADDITIONAL SALARY	0	10,000		10,000		0	0
100.2660.0212.019.000.019	PERS PU	874.03	600.03		600		0	0
100.2660.0213.019.000.019	PERS UAL	2,913.42	1,999.95		2,000		0	0
100.2660.0220.019.000.019	FICA & MEDICARE	1,076.40	640.66		770		0	0
100.2660.0231.019.000.019	WORKERS' COMPENSATION	45.97	25.89		26		0	0
100.2660.0233.019.000.019	PAID FAMILY MEDICAL LEAVE IN:	139.85	83.55		100		0	0
	<b>Total Salaries &amp; Benefits</b>	<b>5049.67</b>	<b>13350.08</b>		<b>13495</b>		<b>0</b>	<b>0</b>
100.2660.0322.019.000.019	REPAIRS & MAINTENANCE SERV	4,357.23	1,886.75		5,000		7,500	7,500
100.2660.0340.019.000.019	TRAVEL	0	7,609		10,000		5,000	5,000
100.2660.0359.019.000.019	OTHER COMMUNICATION SERVI	76,204.60	76,940.73		81,000		90,366	90,366
100.2660.0390.019.000.019	OTHER GENERAL PROF & TECH	91,610.88	89,128.73		111,400		161,000	161,000
	<b>Total Purchased Services</b>	<b>172,172.71</b>	<b>175,564.87</b>		<b>207,400</b>		<b>263,866</b>	<b>263,866</b>
100.2660.0410.019.000.019	SUPPLIES	499.50	1,803.27		6,000		6,000	6,000

**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	Approved 26-27
100.2660.0460.019.000.019	NON-CONSUMABLE SUPPLIES	333.00	3,350.83		3,000		3,000	3,000
100.2660.0470.019.000.019	COMPUTER SOFTWARE	92,531.35	152,463.36		182,155		205,251	205,251
100.2660.0480.019.000.019	COMPUTER HARDWARE	261,388.96	242,404.06		268,852		232,520	232,520
	<b>Total Supplies &amp; Materials</b>	<b>354,752.81</b>	<b>400,021.52</b>		<b>460,007</b>		<b>446,771</b>	<b>446,771</b>
100.2660.0550.019.000.019	TECHNOLOGY CAPITAL OUTLAY	23,398.02	5,285.00		30,000		51,118	51,118
	<b>Total Capital Outlay</b>	<b>23,398.02</b>	<b>5,285.00</b>		<b>30,000</b>		<b>51,118</b>	<b>51,118</b>
100.2660.0640.019.000.019	DUES AND FEES	1,287.98	0		175		200	200
	<b>Total Dues &amp; Fees</b>	<b>1,287.98</b>	<b>0</b>		<b>175</b>		<b>200</b>	<b>200</b>
	<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>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>	<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	Approved 26-27
100.2139.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	34,460.00	940.00		68,000		75,000	75,000
	<b>Total Purchased Services</b>	<b>34,460.00</b>	<b>940.00</b>		<b>68,000</b>		<b>75,000</b>	<b>75,000</b>
100.2139.0410.021.000.021	SUPPLIES	13,126.73	15,022.80		17,000		17,400	17,400
100.2139.0460.021.000.021	NON-CONSUMABLE SUPPLIES	0	1,371		2,000		2,000	2,000
	<b>Total Supplies &amp; Materials</b>	<b>13,126.73</b>	<b>16,393.80</b>		<b>19,000</b>		<b>19,400</b>	<b>19,400</b>
	<b>TOTAL HEALTH SERVICES</b>	<b>47,586.73</b>	<b>17,333.80</b>		<b>87,000</b>		<b>94,400</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	185,039
100.2541.0114.021.000.021	SUPERVISORY	79,492.00	81,082.00	1.00	82,704	1.00	97,568	97,568
100.2541.0130.021.000.021	ADDITIONAL SALARY	900.00	900.00		900		900	900
100.2541.0212.021.000.021	PERS PU	11,528.59	12,123.91		15,847		17,112	17,112
100.2541.0213.021.000.021	PERS UAL	38,221.54	40,176.10		52,509		56,701	56,701
100.2541.0220.021.000.021	FICA & MEDICARE	14,471.85	16,084.52		20,205		21,818	21,818
100.2541.0231.021.000.021	WORKERS' COMPENSATION	2,528.21	2,264.62		3,257		3,169	3,169
100.2541.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	1,726.28	2,091.05		2,625		2,835	2,835
100.2541.0240.021.000.021	EMPLOYEES INSURANCE	48,655.60	55,015.99		81,286		85,366	85,366
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>308,565.19</b>	<b>340,396.06</b>	<b>4.00</b>	<b>438,276</b>	<b>4.00</b>	<b>470,509</b>	<b>470,509</b>
100.2541.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	445.00	0.00		2,500		1,000	1,000
100.2541.0324.021.000.021	RENTALS	3,115.40	5,700.19		6,000		3,000	3,000
100.2541.0325.021.000.021	ELECTRICITY	2,335.42	2,586.15		3,345		3,445	3,445
100.2541.0326.021.000.021	HEATING FUEL	1,465.41	2,960.49		4,401		3,049	3,049
100.2541.0327.021.000.021	WATER AND SEWAGE	1,535.33	1,551.00		1,582		1,583	1,583
100.2541.0328.021.000.021	GARBAGE	1,207.20	1,327.80		1,500		1,400	1,400
100.2541.0340.021.000.021	TRAVEL	245.00	200.00		4,000		4,000	4,000
100.2541.0351.021.000.021	TELEPHONE	3,332.33	1,093.06		1,286		1,100	1,100
100.2541.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	3,250.00	245.00		500		4,000	4,000
	<b>Total Purchased Services</b>	<b>16,931.09</b>	<b>15,663.69</b>		<b>25,114</b>		<b>22,577</b>	<b>22,577</b>
100.2541.0410.021.000.021	SUPPLIES	7,304.95	5,750.61		10,000		10,000	10,000
100.2541.0460.021.000.021	NON-CONSUMABLE SUPPLIES	1,518.84	3,826.63		13,800		14,000	14,000
100.2541.0470.021.000.021	SOFTWARE	0.00	219.00		1,500		1,500	1,500
	<b>Total Supplies &amp; Materials</b>	<b>8,823.79</b>	<b>9,796.24</b>		<b>25,300</b>		<b>25,500</b>	<b>25,500</b>
100.2541.0520.021.000.021	BUILDINGS ACQUISITION	0	0		5,818		6,000	6,000
100.2541.0530.021.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	0	0		7,000		7,000	7,000

**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	Approved 26-27
100.2541.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	10,412	0		6,000		6,000	6,000
100.2541.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	8,870.00	0.00		10,000		10,000	10,000
	<b>Total Capital Improvements</b>	<b>19,282.00</b>	<b>0.00</b>		<b>28,818</b>		<b>29,000</b>	<b>29,000</b>
100.2541.0640.021.000.021	DUES AND FEES	148.50	332.90		350		300	300
	<b>Total Other Ojects</b>	<b>148.50</b>	<b>332.90</b>		<b>350</b>		<b>300</b>	<b>300</b>
	<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>	<b>547,886</b>
100.2542.0112.021.000.021	CLASSIFIED SALARIES	0	0	0.00	0	0.00	11,254	11,254
100.2542.0112.114.000.021	CLASSIFIED SALARIES	46,134.33	52,083.51	1.50	69,061	1.50	73,581	73,581
100.2542.0112.179.000.021	CLASSIFIED SALARIES	56,016.44	79,302.99	2.00	90,348	2.00	90,390	90,390
100.2542.0112.182.000.021	CLASSIFIED SALARIES	72,188.62	81,785.11	2.00	90,473	2.00	85,211	85,211
100.2542.0112.219.000.021	CLASSIFIED SALARIES	64,890.32	74,014.82	1.63	76,570	1.63	74,698	74,698
100.2542.0112.636.000.021	CLASSIFIED SALARIES	83,778.85	94,365.55	2.00	92,164	2.00	95,881	95,881
100.2542.0122.114.000.021	SUBSTITUTES - CLASSIFIED	2,720.74	3,558.08		2,000		2,000	2,000
100.2542.0122.179.000.021	SUBSTITUTES - CLASSIFIED	909.65	785.62		2,000		2,000	2,000
100.2542.0122.182.000.021	SUBSTITUTES - CLASSIFIED	2,540.46	730.80		2,000		2,000	2,000
100.2542.0122.219.000.021	SUBSTITUTES - CLASSIFIED	967.02	5,627.17		2,000		4,000	4,000
100.2542.0122.636.000.021	SUBSTITUTES - CLASSIFIED	1,237.45	876.96		2,000		2,000	2,000
100.2542.0130.114.000.021	ADDITIONAL SALARY	0	155.47		0		0	0
100.2541.0130.182.000.021	ADDITIONAL SALARY	0	6,000.00		0		0	0
	<b>Total Salaries</b>	<b>331,383.88</b>	<b>399,286.08</b>	<b>9.13</b>	<b>428,615</b>	<b>9.13</b>	<b>443,015</b>	<b>443,015</b>
100.2542.0212.021.000.021	PERS PU	0	0		0		679	679
100.2542.0212.114.000.021	PERS PU	2,509.02	3,255.52		4,169		4,441	4,441
100.2542.0212.179.000.021	PERS PU	3,283.52	4,845.06		5,453		5,456	5,456
100.2542.0212.182.000.021	PERS PU	4,336.89	4,141.13		5,461		5,143	5,143
100.2542.0212.219.000.021	PERS PU	3,914.10	4,827.58		4,622		4,509	4,509
100.2542.0212.636.000.021	PERS PU	5,054.69	5,740.13		5,563		5,787	5,787
100.2542.0213.021.000.021	PERS UAL	0	0		0		2,251	2,251
100.2542.0213.114.000.021	PERS UAL	8,320.00	10,791.73		13,812		14,716	14,716
100.2542.0213.179.000.021	PERS UAL	10,889.00	16,017.74		18,070		18,078	18,078
100.2542.0213.182.000.021	PERS UAL	14,378.63	13,726.69		18,095		17,042	17,042
100.2542.0213.219.000.021	PERS UAL	12,978.08	15,495.40		15,314		14,940	14,940
100.2542.0213.636.000.021	PERS UAL	16,755.72	19,019.28		18,433		19,176	19,176

**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	Approved 26-27
100.2542.0220.021.000.021	FICA & MEDICARE	0	0		0		866	866
100.2542.0220.114.000.021	FICA & MEDICARE	3,581.46	4,105.20		5,315		5,663	5,663
100.2542.0220.179.000.021	FICA & MEDICARE	3,965.35	5,954.69		6,953		6,956	6,956
100.2542.0220.182.000.021	FICA & MEDICARE	5,667.38	6,793.43		6,963		6,558	6,558
100.2542.0220.219.000.021	FICA & MEDICARE	4,893.32	5,944.54		5,893		5,749	5,749
100.2542.0220.636.000.021	FICA & MEDICARE	6,498.46	7,289.38		7,093		7,379	7,379
100.2542.0231.021.000.021	WORKERS' COMPENSATION	0	0		0		179	179
100.2542.0231.114.000.021	WORKERS' COMPENSATION	1,359.71	938.17		1,184		1,167	1,167
100.2542.0231.179.000.021	WORKERS' COMPENSATION	1,623.88	1,371.29		1,549		1,436	1,436
100.2542.0231.182.000.021	WORKERS' COMPENSATION	2,151.97	1,458.53		1,552		1,356	1,356
100.2542.0231.219.000.021	WORKERS' COMPENSATION	1,887.00	1,366.88		1,312		1,186	1,186
100.2542.0231.636.000.021	WORKERS' COMPENSATION	2,442.69	1,637.46		1,580		1,521	1,521
100.2542.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	0	0		0		113	113
100.2542.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	434	526		691		736	736
100.2542.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	492	774		903		904	904
100.2542.0233.182.000.021	PAID FAMILY MEDICAL LEAVE	673	883		905		852	852
100.2542.0233.219.000.021	PAID FAMILY MEDICAL LEAVE	584	773		766		747	747
100.2542.0233.636.000.021	PAID FAMILY MEDICAL LEAVE	788	950		922		959	959
100.2542.0240.114.000.021	EMPLOYEES INSURANCE	9,560.26	10,010.78		20,310		21,330	21,330
100.2542.0240.179.000.021	EMPLOYEES INSURANCE	24,701.66	22,306.25		40,620		42,660	42,660
100.2542.0240.182.000.021	EMPLOYEES INSURANCE	17,330.65	7,869.14		40,620		42,660	42,660
100.2542.0240.219.000.021	EMPLOYEES INSURANCE	17,252.38	17,757.90		20,310		21,330	21,330
100.2542.0240.636.000.021	EMPLOYEES INSURANCE	38,551.65	39,107.00		40,620		42,660	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>	<b>327,185</b>
100.2542.0322.019.000.021	REPAIRS & MAINTENANCE SERVICES	2,148.38	4,957.68		15,000		15,000	15,000
100.2542.0322.114.000.021	REPAIRS & MAINTENANCE SERVICES	1,127.70	5,919.84		15,000		15,000	15,000
100.2542.0322.179.000.021	REPAIRS & MAINTENANCE SERVICES	6,056.60	18,379.95		15,000		15,000	15,000
100.2542.0322.182.000.021	REPAIRS & MAINTENANCE SERVICES	17,940.28	21,521.59		25,000		25,000	25,000
100.2542.0322.219.000.021	REPAIRS & MAINTENANCE SERVICES	7,536.63	13,426.66		15,000		15,000	15,000
100.2542.0322.636.000.021	REPAIRS & MAINTENANCE SERVICES	27,861.19	27,504.44		31,320		45,000	45,000
100.2542.0325.019.000.021	ELECTRICITY	12,212.91	13,534.25		17,220		14,008	14,008
100.2542.0325.114.000.021	ELECTRICITY	14,976.58	17,117.81		20,000		17,631	0
100.2542.0325.179.000.021	ELECTRICITY	22,805.74	32,629.90		43,100		40,706	40,706
100.2542.0325.182.000.021	ELECTRICITY	35,392.96	40,875.44		52,105		42,102	0
100.2542.0325.219.000.021	ELECTRICITY	20,226.98	25,389.50		29,564		28,438	28,438

**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	Approved 26-27
100.2542.0325.636.000.021	ELECTRICITY	95,792.40	108,365.85		126,030		112,900	112,900
100.2542.0326.019.000.021	HEATING FUEL	2,728.54	2,641.08		4,112		3,000	3,000
100.2542.0326.114.000.021	HEATING FUEL	10,590.09	11,936.26		21,986		15,000	15,000
100.2542.0326.179.000.021	HEATING FUEL	12,080.39	16,583.31		31,599		28,000	28,000
100.2542.0326.182.000.021	HEATING FUEL	21,874.75	6,988.03		9,120		7,198	0
100.2542.0326.219.000.021	HEATING FUEL	7,169.47	7,615.85		14,631		7,844	0
100.2542.0326.636.000.021	HEATING FUEL	28,362.81	24,467.92		46,250		28,000	28,000
100.2542.0327.114.000.021	WATER AND SEWAGE	7,772.25	9,205.64		9,792		9,700	9,700
100.2542.0327.179.000.021	WATER AND SEWAGE	10,437.32	10,348.67		14,973		15,000	15,000
100.2542.0327.182.000.021	WATER AND SEWAGE	9,360.08	10,627.06		15,760		15,000	15,000
100.2542.0327.219.000.021	WATER AND SEWAGE	8,116.63	8,386.12		9,654		8,638	0
100.2542.0327.636.000.021	WATER AND SEWAGE	20,285.76	21,029.98		21,764		24,000	24,000
100.2542.0328.019.000.021	GARBAGE	2,061.00	2,261.40		2,500		2,300	2,300
100.2542.0328.114.000.021	GARBAGE	6,942.00	7,630.20		8,000		7,700	7,700
100.2542.0328.179.000.021	GARBAGE	15,190.80	16,698.00		17,000		16,700	16,700
100.2542.0328.182.000.021	GARBAGE	8,092.38	9,153.00		9,100		9,100	9,100
100.2542.0328.219.000.021	GARBAGE	9,990.00	10,983.00		11,000		11,000	11,000
100.2542.0328.636.000.021	GARBAGE	18,241.20	19,759.20		21,000		20,100	20,100
100.2542.0390.019.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	3,528.13	3,503.41		4,200		5,000	5,000
100.2542.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	757.70	300.00		550		5,525	5,525
100.2542.0390.114.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	5,473.21	5,632.91		7,450		8,000	8,000
100.2542.0390.179.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	7,513.33	11,135.85		9,800		10,000	10,000
100.2542.0390.182.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	11,517.48	11,836.44		16,000		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	8,100
100.2542.0390.636.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	7,550.50	15,617.34		10,700		13,300	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>	<b>596,577</b>
100.2542.0410.019.000.021	SUPPLIES	1,755.67	2,741.11		4,000		4,000	4,000
100.2542.0410.114.000.021	SUPPLIES	4,679.04	6,098.19		7,000		7,000	7,000
100.2542.0410.179.000.021	SUPPLIES	8,016.99	6,575.72		7,000		7,000	7,000
100.2542.0410.182.000.021	SUPPLIES	9,479.57	5,563.61		7,000		7,000	7,000
100.2542.0410.219.000.021	SUPPLIES	9,518.21	8,675.62		7,000		7,000	7,000
100.2542.0410.636.000.021	SUPPLIES	15,424.75	14,295.55		14,000		14,000	14,000
100.2542.0411.019.000.021	CUSTODIAL SUPPLIES	1,085.14	543.05		2,000		2,000	2,000
100.2542.0411.114.000.021	CUSTODIAL SUPPLIES	6,275.56	6,471.78		9,000		9,000	9,000
100.2542.0411.179.000.021	CUSTODIAL SUPPLIES	6,904.12	6,892.82		9,000		9,000	9,000

**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	Approved 26-27
100.2542.0411.182.000.021	CUSTODIAL SUPPLIES	13,785.37	6,518.01		9,000		9,000	9,000
100.2542.0411.219.000.021	CUSTODIAL SUPPLIES	9,759.93	10,000.00		10,000		10,000	10,000
100.2542.0411.636.000.021	CUSTODIAL SUPPLIES	11,053.72	10,186.51		12,000		12,000	12,000
100.2542.0460.019.000.021	NON-CONSUMABLE SUPPLIES	2,670.00	533.47		3,000		3,000	3,000
100.2542.0460.114.000.021	NON-CONSUMABLE SUPPLIES	0	467		6,000		6,000	6,000
100.2542.0460.179.000.021	NON-CONSUMABLE SUPPLIES	247	3,000		3,000		3,000	3,000
100.2542.0460.182.000.021	NON-CONSUMABLE SUPPLIES	6,289.33	766.57		6,000		6,000	6,000
100.2542.0460.219.000.021	NON-CONSUMABLE SUPPLIES	439	3,627		3,000		3,000	3,000
100.2542.0460.636.000.021	NON-CONSUMABLE SUPPLIES	6,945.57	4,180.71		8,000		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>	<b>126,000</b>
100.2542.0640.114.000.021	DUES AND FEES	93	0		0		0	0
100.2542.0640.636.000.021	DUES AND FEES	0	0		0		0	0
	<b>Total Other Objects</b>	<b>93</b>	<b>0</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>	<b>1,492,776.94</b>
100.2543.0112.021.000.021	CLASSIFIED SALARIES	70,744.38	78,265.28	2.03	85,160	2.03	88,617	88,617
100.2543.0112.114.000.021	CLASSIFIED SALARIES	19,742.74	28,098.48	0.00	0	0.00	0	0
100.2543.0112.179.000.021	CLASSIFIED SALARIES	13,717.64	15,659.47	0.40	16,236	0.40	16,896	16,896
100.2543.0112.182.000.021	CLASSIFIED SALARIES	20,576.52	23,489.07	0.60	24,354	0.60	25,344	25,344
100.2543.0122.021.000.021	SUBSTITUTES - CLASSIFIED	0	0		1,000		1,000	1,000
100.2543.0122.114.000.021	SUBSTITUTES - CLASSIFIED	42.15	0		1,000		1,000	1,000
100.2543.0122.636.000.021	SUBSTITUTES - CLASSIFIED	0	0		1,000		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>	<b>133,857</b>
100.2543.0212.021.000.021	PERS PU	3,630.09	3,935.21		5,140		5,349	5,349
100.2543.0212.114.000.021	PERS PU	1,190.34	0		0		0	0
100.2543.0212.179.000.021	PERS PU	827.32	944.80		980		1,020	1,020
100.2543.0212.182.000.021	PERS PU	1,240.83	1,417.10		1,470		1,530	1,530
100.2543.0213.021.000.021	PERS UAL	14,148.87	15,653.07		17,032		17,723	17,723
100.2543.0213.114.000.021	PERS UAL	3,948.56	0		0		0	0
100.2543.0213.179.000.021	PERS UAL	2,743.58	3,131.84		3,247		3,379	3,379
100.2543.0213.182.000.021	PERS UAL	4,115.26	4,697.83		4,871		5,069	5,069
100.2543.0220.021.000.021	FICA & MEDICARE	5,061.72	5,628.73		6,554		6,820	6,820
100.2543.0220.114.000.021	FICA & MEDICARE	1,434.81	2,162.41		0		0	0
100.2543.0220.179.000.021	FICA & MEDICARE	984.20	1,111.31		1,250		1,300	1,300

**SOUTH UMPQUA SCHOOL DISTRICT  
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Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
100.2543.0220.182.000.021	FICA & MEDICARE	1,476.37	1,667.04		1,874		1,950	1,950
100.2543.0231.021.000.021	WORKERS' COMPENSATION	1,964.00	1,342.53		1,460		1,407	1,407
100.2543.0231.114.000.021	WORKERS' COMPENSATION	412.37	479.98		0		0	0
100.2543.0231.179.000.021	WORKERS' COMPENSATION	286.02	269.89		279		269	269
100.2543.0231.182.000.021	WORKERS' COMPENSATION	428.64	404.74		419		404	404
100.2543.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	598.99	731.84		852		886	886
100.2543.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	161.35	280.98		0		0	0
100.2543.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	116.72	144.46		162		169	169
100.2543.0233.182.000.021	PAID FAMILY MEDICAL LEAVE	175.22	216.74		244		253	253
100.2543.0240.021.000.021	EMPLOYEES INSURANCE	17,421.76	18,021.76		20,310		21,330	21,330
100.2543.0240.114.000.021	EMPLOYEES INSURANCE	5,735.36	6,031.76		0		0	0
100.2543.0240.179.000.021	EMPLOYEES INSURANCE	9,047.51	9,426.68		8,124		8,532	8,532
100.2543.0240.182.000.021	EMPLOYEES INSURANCE	13,571.29	14,140.08		12,186		12,798	12,798
	<b>Total PR Taxes &amp; Benefits</b>	<b>90,721.18</b>	<b>91,840.78</b>		<b>86,454</b>		<b>90,188</b>	<b>90,188</b>
100.2543.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	0	4		5,000		10,000	10,000
100.2543.0322.114.000.021	REPAIRS & MAINTENANCE SERVICES	2,579.21	0		5,000		5,000	5,000
100.2543.0322.179.000.021	REPAIRS & MAINTENANCE SERVICES	3,418.99	2,597.23		5,000		5,000	5,000
100.2543.0322.182.000.021	REPAIRS & MAINTENANCE SERVICES	1,925.00	2,597.23		5,000		5,000	5,000
100.2543.0322.219.000.021	REPAIRS & MAINTENANCE SERVICES	0	44.53		5,000		5,000	5,000
100.2543.0322.636.000.021	REPAIRS & MAINTENANCE SERVICES	489.57	7,475.67		5,000		5,000	5,000
100.2543.0324.021.000.021	RENTALS	319.00	235.00		2,000		2,000	2,000
100.2543.0324.114.000.021	RENTALS	1,131	0		2,000		2,000	2,000
100.2543.0324.179.000.021	RENTALS	3,234.47	0		2,000		2,000	2,000
100.2543.0324.182.000.021	RENTALS	2,252.24	0		2,000		2,000	2,000
100.2543.0324.219.000.021	RENTALS	982	2,563		2,000		2,000	2,000
100.2543.0324.636.000.021	RENTALS	251.22	0		2,000		2,000	2,000
100.2543.0326.021.000.021	HEATING FUEL	2,429.17	1,247.41		3,110		0	0
100.2543.0327.021.000.021	WATER AND SEWAGE	130.70	130.70		131		131	131
100.2543.0340.021.000.021	TRAVEL	194	0		500		500	500
100.2543.0351.021.000.021	TELEPHONE	1,782.57	1,335.67		1,440		1,412	1,412
100.2543.0390.114.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200	200
100.2543.0390.179.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	110	0		200		200	200
100.2543.0390.182.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200	200
100.2543.0390.219.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200	200
100.2543.0390.636.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		200		200	200

**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	Approved 26-27
	<b>Total Purchased Services</b>	21,229.00	18,230.21		48,181		50,043	50,043
100.2543.0410.021.000.021	SUPPLIES	749.60	498.52		1,000		1,000	1,000
100.2543.0410.114.000.021	SUPPLIES	3,459.56	1,985.52		5,000		5,000	5,000
100.2543.0410.179.000.021	SUPPLIES	4,400.51	2,521.55		5,000		5,000	5,000
100.2543.0410.182.000.021	SUPPLIES	3,464.82	3,347.68		6,000		6,000	6,000
100.2543.0410.219.000.021	SUPPLIES	3,767.18	4,341.75		5,000		5,000	5,000
100.2543.0410.636.000.021	SUPPLIES	6,701.17	5,945.10		11,000		11,000	11,000
100.2543.0416.021.000.021	FUEL	6,038.89	3,974.83		4,200		4,200	4,200
100.2543.0460.021.000.021	NON-CONSUMABLE SUPPLIES	9.00	348.00		3,000		3,000	3,000
100.2543.0460.114.000.021	NON-CONSUMABLE SUPPLIES	470.16	4,561.39		500		500	500
100.2543.0460.179.000.021	NON-CONSUMABLE SUPPLIES	476.58	0		500		500	500
100.2543.0460.182.000.021	NON-CONSUMABLE SUPPLIES	207.72	0		500		500	500
100.2543.0460.219.000.021	NON-CONSUMABLE SUPPLIES	1,855.87	111.98		500		500	500
100.2543.0460.636.000.021	NON-CONSUMABLE SUPPLIES	350.86	17,985.31		500		500	500
100.2543.0470.021.000.021	COMPUTER SOFTWARE	219.00	0.00		0		0	0
	<b>Total Supplies &amp; Materials</b>	32,170.92	45,621.63		42,700		42,700	42,700
100.2543.0530.021.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	0	0		5,000		0	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	5,000
	<b>Total Capital Improvements</b>	0	0		25,000		5,000	5,000
	<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>	<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	162,000
100.2546.0410.021.000.021	SUPPLIES	3,016.76	1,523.53		10,000		5,000	5,000
100.2546.0470.021.000.021	COMPUTER SOFTWARE	12,000.00	2,298.71		0		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>	<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	24,509
100.2549.0130.099.000.021	ADDITIONAL SALARY	69.68	0		0		0	0
100.2549.0212.099.000.021	PERS PU	1,238.95	1,394.91		1,450		1,479	1,479
100.2549.0213.099.000.021	PERS UAL	4,105.90	4,621.96		4,805		4,902	4,902
100.2549.0220.099.000.021	FICA & MEDICARE	1,579.67	1,778.10		1,849		1,886	1,886

**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	Approved 26-27
100.2549.0231.099.000.021	WORKERS' COMPENSATION	427.36	397.88		413		390	390
100.2549.0233.099.000.021	PAID FAMILY MEDICAL LEAVE	199.68	231.09		240		245	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>	<b>33,411</b>
100.2549.0322.095.000.021	REPAIRS & MAINTENANCE SERVICES	3,755.58	5,083.03		7,000		7,000	7,000
100.2549.0322.099.000.021	REPAIRS & MAINTENANCE SERVICES	0	1,943.20		2,500		2,500	2,500
100.2549.0325.099.000.021	ELECTRICITY	793.11	915.40		1,078		1,000	1,000
100.2549.0326.099.000.021	HEATING FUEL	674.62	112.72		1,100		150	150
100.2549.0327.099.000.021	WATER AND SEWAGE	2,102.05	2,114.09		2,200		2,426	2,426
100.2549.0351.099.000.021	TELEPHONE	630.28	405.63		450		430	430
	<b>Total Purchased Services</b>	<b>7,955.64</b>	<b>10,574.07</b>		<b>14,328</b>		<b>13,506</b>	<b>13,506</b>
100.2549.0410.095.000.021	SUPPLIES	1,793.63	0		200		250	250
100.2549.0410.099.000.021	SUPPLIES	2,088.41	2,035.32		3,000		3,000	3,000
100.2549.0416.095.000.021	FLEET FUEL	7,808.38	7,425.24		12,000		8,400	8,400
100.2549.0460.095.000.021	NON-CONSUMABLE SUPPLIES	241.98	0		300		300	300
100.2549.0460.099.000.021	NON-CONSUMABLE SUPPLIES	0	0		100		100	100
	<b>Total Supplies &amp; Materials</b>	<b>11,932.40</b>	<b>9,460.56</b>		<b>15,600</b>		<b>12,050</b>	<b>12,050</b>
100.2549.0640.095.000.021	DUES AND FEES	0	0		0		0	0
	<b>Total Other Objects</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
	<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>	<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	1,060,000
	<b>Total Purchased Services</b>	<b>965,745.56</b>	<b>959,326.13</b>		<b>1,014,033</b>		<b>1,060,000</b>	<b>1,060,000</b>
100.2552.0416.021.000.021	FUEL	81,846.22	68,759.20		90,000		99,000	99,000
	<b>Total Supplies &amp; Materials</b>	<b>81,846.22</b>	<b>68,759.20</b>		<b>90,000</b>		<b>99,000</b>	<b>99,000</b>
100.2559.0332.021.000.021	NON-REIMBURSABLE STUDENT TRANSPORTATION	52,423.68	72,007.47		66,269		80,000	80,000
	<b>Total Purchased Services</b>	<b>52,423.68</b>	<b>72,007.47</b>		<b>66,269</b>		<b>80,000</b>	<b>80,000</b>
100.2559.0416.021.000.021	FUEL	22,299.99	22,504.19		28,000		30,800	30,800
	<b>Total Supplies &amp; Materials</b>	<b>22,299.99</b>	<b>22,504.19</b>		<b>28,000</b>		<b>30,800</b>	<b>30,800</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	Approved 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>	<b>1,269,800</b>
100.2574.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	0	0		200		200	200
100.2574.0324.021.000.021	RENTALS	53,212.25	49,150.87		56,000		51,000	51,000
100.2574.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	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>	<b>51,200</b>
100.2700.0220.021.000.021	FICA & MEDICARE	566.35	845.81		831		393	393
100.2700.0231.021.000.021	WORKERS' COMPENSATION	32.39	25.55		24		12	12
100.2700.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	67.43	108.00		108		51	51
100.2700.0241.021.000.021	EMPLOYEES INSURANCE	29,214.46	30,408.45		47,583		22,508	22,508
100.2700.0270.021.000.021	POST RETIREMENT BENEFITS	10,800.00	11,100.00		10,800		5,100	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>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>	<b><u>4,031,882</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	Approved 26-27
100.1210.0410.021.320.041	TAG SUPPLIES STUD SRV	0	0		2,000		2,500	2,500
	<b>Total TAG Supplies</b>	0	0	0.00	2,000	0.00	2,500	2,500
100.1220.0111.182.320.041	LICENSED SALARIES	37,154.24	54,030.48	0.86	56,654	0.86	65,241	65,241
100.1220.0111.219.320.041	LICENSED SALARIES	78,608.08	74,929.52	1.00	75,632	1.00	52,251	52,251
100.1220.0111.636.320.041	LICENSED SALARIES	43,681.60	47,828.00	1.00	50,148	1.00	64,279	64,279
100.1220.0112.182.320.041	CLASSIFIED SALARIES	27,862.39	47,579.12	1.63	46,955	1.63	50,112	50,112
100.1220.0112.219.320.041	CLASSIFIED SALARIES	57,549.27	85,753.25	3.13	94,718	2.44	72,513	72,513
100.1220.0112.636.320.041	CLASSIFIED SALARIES	15,429.85	17,281.69	0.88	29,547	0.88	30,139	30,139
100.1220.0122.182.320.041	SUBSTITUTES - CLASSIFIED	0	0		1,000		1,000	1,000
100.1220.0122.219.320.041	SUBSTITUTES - CLASSIFIED	4,423	2,056		2,500		3,000	3,000
100.1220.0122.636.320.041	SUBSTITUTES - CLASSIFIED	832.41	3,323.44		5,000		1,000	1,000
100.1220.0130.182.320.041	ADDITIONAL SALARIES	6,834.35	2,000.00		2,500		3,000	3,000
100.1220.0130.219.320.041	ADDITIONAL SALARIES	7,900.00	6,782.11		2,296		3,000	3,000
100.1220.0130.636.320.041	ADDITIONAL SALARIES	1,900.00	6,191.56		1,500		3,000	3,000
	<b>Total Salaries</b>	282,174.78	347,755.54	8.49	368,450	7.80	348,535	348,535
100.1220.0212.182.320.041	PERS PU	3,931.19	5,484.11		6,405		7,144	7,144
100.1220.0212.219.320.041	PERS PU	3,257.48	9,019.29		10,421		7,712	7,712
100.1220.0212.636.320.041	PERS PU	3,595.24	4,378.04		4,901		5,880	5,880
100.1220.0213.182.320.041	PERS UAL	13,025.44	17,686.35		21,222		23,671	23,671
100.1220.0213.219.320.041	PERS UAL	10,825.64	29,924.86		34,529		25,553	25,553
100.1220.0213.636.320.041	PERS UAL	12,202.30	14,507.26		16,239		19,484	19,484
100.1220.0220.182.320.041	FICA & MEDICARE	5,463.45	7,797.80		8,166		9,108	9,108
100.1220.0220.219.320.041	FICA & MEDICARE	10,954.93	12,899.71		13,287		9,833	9,833
100.1220.0220.636.320.041	FICA & MEDICARE	4,642.40	5,764.10		6,249		7,497	7,497
100.1220.0231.182.320.041	WORKERS' COMPENSATION	225.88	270.82		275		312	312
100.1220.0231.219.320.041	WORKERS' COMPENSATION	457.89	437.54		450		347	347
100.1220.0231.636.320.041	WORKERS' COMPENSATION	192.00	3,096.69		210		255	255
100.1220.0233.182.320.041	PAID FAMILY MEDICAL LEAVE	709.99	1,013.31		1,061		1,184	1,184
100.1220.0233.219.320.041	PAID FAMILY MEDICAL LEAVE	1,419.49	1,676.31		1,727		1,278	1,278
100.1220.0233.636.320.041	PAID FAMILY MEDICAL LEAVE	599.27	752.87		812		974	974
100.1220.0240.182.320.041	EMPLOYEES INSURANCE	38,026.17	47,805.47		58,086		61,003	61,003
100.1220.0240.219.320.041	EMPLOYEES INSURANCE	34,905.28	44,703.27		81,239		83,542	83,542
100.1220.0240.636.320.041	EMPLOYEES INSURANCE	24,249.96	19,919.20		40,620		42,660	42,660
	<b>Total PR Taxes &amp; Benefits</b>	168,684.00	227,137.00		305,897		307,436	307,436
100.1220.0310.182.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	12,429.38	1,142.97		2,580		2,580	0
100.1220.0310.219.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,825.15	2,554.82		3,000		3,000	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	Approved 26-27
100.1220.0310.636.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	2,285.89		3,000		3,000	0
100.1220.0340.182.320.041	TRAVEL	86.80	66.89		500		500	500
100.1220.0340.219.320.041	TRAVEL	178.16	225.89		500		500	500
100.1220.0340.636.320.041	TRAVEL	552.19	62.44		500		500	500
100.1220.0390.041.320.041	OTHER GENERAL PROFESSIONAL	0	0		9,000		0	0
	<b>Total Purchased Services</b>	<b>15,071.68</b>	<b>6,338.90</b>		<b>19,080</b>		<b>10,080</b>	<b>1,500</b>
100.1220.0410.182.320.041	SUPPLIES	2,279.67	1,898.87		2,500		2,500	2,500
100.1220.0410.219.320.041	SUPPLIES	2,096.86	2,255.90		2,500		2,500	2,500
100.1220.0410.636.320.041	SUPPLIES	984.53	1,254.43		2,500		2,500	2,500
100.1220.0460.182.320.041	NON-CONSUMABLE SUPPLIES	0	99.17		500		500	500
100.1220.0460.219.320.041	NON-CONSUMABLE SUPPLIES	322.89	403.95		500		500	500
100.1220.0460.636.320.041	NON-CONSUMABLE SUPPLIES	194.57	140.96		500		500	500
100.1220.0470.182.320.041	COMPUTER SOFTWARE	219.42	235.42		250		300	300
100.1220.0470.219.320.041	COMPUTER SOFTWARE	0	228		250		225	225
100.1220.0470.636.320.041	COMPUTER SOFTWARE	70.00	0.00		250		250	250
	<b>Total Supplies &amp; Materials</b>	<b>6,167.94</b>	<b>6,516.70</b>		<b>9,750</b>		<b>9,775</b>	<b>9,775</b>
	<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>	<b>667,246</b>
100.1250.0111.114.320.041	LICENSED SALARIES	44,836.04	46,525.00	1.00	48,785	1.00	62,527	62,527
100.1250.0111.179.320.041	LICENSED SALARIES	63,319.00	66,385.00	1.00	69,616	1.00	80,170	80,170
100.1250.0111.182.320.041	LICENSED SALARIES	113,064.23	102,757.93	1.00	71,614	1.00	82,469	82,469
100.1250.0111.219.320.041	LICENSED SALARIES	79,855.83	80,020.66	1.00	82,216	1.00	92,103	92,103
100.1250.0111.636.320.041	LICENSED SALARIES	60,750.89	49,791.50	1.00	52,925	1.00	61,272	61,272
100.1250.0112.041.320.041	CLASSIFIED SALARIES	16,305.38	953.37		0		0	0
100.1250.0112.114.320.041	CLASSIFIED SALARIES	72,075.85	92,531.13	3.31	101,426	2.44	77,033	77,033
100.1250.0112.179.320.041	CLASSIFIED SALARIES	38,442.54	50,388.88	1.50	50,166	1.50	51,590	51,590
100.1250.0112.182.320.041	CLASSIFIED SALARIES	41,019.19	62,424.55	2.31	66,250	2.31	68,841	68,841
100.1250.0112.219.320.041	CLASSIFIED SALARIES	18,231.96	42,022.45	1.50	44,304	1.50	46,042	46,042
100.1250.0112.636.320.041	CLASSIFIED SALARIES	85,695.87	99,953.21	3.19	104,873	3.19	105,968	105,968
100.1250.0122.114.320.041	SUBSTITUTES - CLASSIFIED	4,871.88	7,633.88		5,000		8,000	8,000
100.1250.0122.179.320.041	SUBSTITUTES - CLASSIFIED	5,015.79	8,607.85		3,000		8,000	8,000
100.1250.0122.182.320.041	SUBSTITUTES - CLASSIFIED	473.85	608.25		2,800		1,000	1,000
100.1250.0122.219.320.041	SUBSTITUTES - CLASSIFIED	13,446.81	872.70		2,800		1,000	1,000
100.1250.0122.636.320.041	SUBSTITUTES - CLASSIFIED	0	0		2,800		1,000	1,000
100.1250.0130.041.320.041	ADDITIONAL SALARY	10,698.50	10,863.00		6,256		0	0
100.1250.0130.114.320.041	ADDITIONAL SALARY	1,454.68	1,000.00		1,500		3,000	3,000

**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	Approved 26-27
100.1250.0130.179.320.041	ADDITIONAL SALARY	2,500.00	2,500.00		2,500		3,000	3,000
100.1250.0130.182.320.041	ADDITIONAL SALARY	2,290.00	1,635.00		1,500		3,000	3,000
100.1250.0130.219.320.041	ADDITIONAL SALARY	8,900.00	9,000.00		3,000		3,000	3,000
100.1250.0130.636.320.041	ADDITIONAL SALARY	2,400.00	1,250.00		2,338		3,000	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>	<b>762,016</b>
100.1250.0212.041.320.041	PERS PU	991.97	57.54		378		0	0
100.1250.0212.114.320.041	PERS PU	7,144.28	8,453.87		9,157		8,605	8,605
100.1250.0212.179.320.041	PERS PU	6,285.44	7,763.16		7,371		8,124	8,124
100.1250.0212.182.320.041	PERS PU	8,995.33	10,068.13		8,412		9,314	9,314
100.1250.0212.219.320.041	PERS PU	6,953.99	7,277.54		7,778		8,476	8,476
100.1250.0212.636.320.041	PERS PU	9,011.32	9,091.68		9,655		10,265	10,265
100.1250.0213.041.320.041	PERS UAL	3,291.08	190.69		0		0	0
100.1250.0213.114.320.041	PERS UAL	23,673.23	28,011.27		30,342		28,512	28,512
100.1250.0213.179.320.041	PERS UAL	20,852.37	25,335.65		24,456		26,952	26,952
100.1250.0213.182.320.041	PERS UAL	29,808.22	33,363.46		27,873		30,862	30,862
100.1250.0213.219.320.041	PERS UAL	23,169.32	23,862.08		25,904		28,229	28,229
100.1250.0213.636.320.041	PERS UAL	29,769.43	29,923.69		32,027		34,048	34,048
100.1250.0220.041.320.041	FICA & MEDICARE	1,803.77	908.03		481		0	0
100.1250.0220.114.320.041	FICA & MEDICARE	9,351.16	11,254.44		11,676		10,971	10,971
100.1250.0220.179.320.041	FICA & MEDICARE	8,138.12	9,559.78		9,411		10,371	10,371
100.1250.0220.182.320.041	FICA & MEDICARE	11,893.20	12,626.30		10,725		11,876	11,876
100.1250.0220.219.320.041	FICA & MEDICARE	9,268.49	10,151.89		9,968		10,863	10,863
100.1250.0220.636.320.041	FICA & MEDICARE	11,101.61	11,281.95		12,324		13,101	13,101
100.1250.0231.041.320.041	WORKERS' COMPENSATION	91.00	206.02		174		0	0
100.1250.0231.114.320.041	WORKERS' COMPENSATION	401.94	414.90		404		383	383
100.1250.0231.179.320.041	WORKERS' COMPENSATION	341.03	330.48		313		351	351
100.1250.0231.182.320.041	WORKERS' COMPENSATION	484.64	621.75		363		409	409
100.1250.0231.219.320.041	WORKERS' COMPENSATION	365.55	334.75		329		367	367
100.1250.0231.636.320.041	WORKERS' COMPENSATION	471.72	396.47		422		458	458
100.1250.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	234.39	118.03		63		0	0
100.1250.0233.114.320.041	PAID FAMILY MEDICAL LEAVE	1,214.87	1,476.80		1,517		1,426	1,426
100.1250.0233.179.320.041	PAID FAMILY MEDICAL LEAVE	1,057.49	1,293.30		1,223		1,347	1,347
100.1250.0233.182.320.041	PAID FAMILY MEDICAL LEAVE	1,545.43	1,644.41		1,394		1,543	1,543
100.1250.0233.219.320.041	PAID FAMILY MEDICAL LEAVE	1,200.39	1,325.95		1,295		1,412	1,412
100.1250.0233.636.320.041	PAID FAMILY MEDICAL LEAVE	1,438.69	1,472.37		1,601		1,703	1,703
100.1250.0240.041.320.041	EMPLOYEES INSURANCE	15,809.47	1,455.98		0		0	0
100.1250.0240.114.320.041	EMPLOYEES INSURANCE	2,355.60	2,357.62		20,310		21,330	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	Approved 26-27
100.1250.0240.179.320.041	EMPLOYEES INSURANCE	44,755.45	47,744.55		60,929		63,989	63,989
100.1250.0240.182.320.041	EMPLOYEES INSURANCE	63,404.03	68,833.39		60,929		63,989	63,989
100.1250.0240.219.320.041	EMPLOYEES INSURANCE	10,281.86	10,615.94		40,620		42,660	42,660
100.1250.0240.636.320.041	EMPLOYEES INSURANCE	74,089.51	61,181.30		101,549		106,649	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>	<b>558,582</b>
100.1250.0310.114.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,343.11	2,151.42		3,000		4,500	4,500
100.1250.0310.179.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	522.06	2,823.74		3,000		4,500	4,500
100.1250.0310.182.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,204.17	18,789.76		5,580		4,500	4,500
100.1250.0310.219.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,566.19	1,479.10		3,000		4,500	4,500
100.1250.0310.636.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,621.06	7,530.04		3,000		13,500	13,500
100.1250.0340.114.320.041	TRAVEL	0	0		100		100	100
100.1250.0340.179.320.041	TRAVEL	0	0		100		100	100
100.1250.0340.182.320.041	TRAVEL	0	29		100		100	100
100.1250.0340.219.320.041	TRAVEL	0	0		100		100	100
100.1250.0340.636.320.041	TRAVEL	0	31		100		100	100
100.1250.0390.182.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	135,000.00	68,625.00		67,500		0	0
100.1250.0390.219.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		0	0
100.1250.0390.636.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	68,625.00		67,500		68,000	68,000
	<b>Total Purchased Services</b>	<b>152,256.59</b>	<b>170,083.77</b>		<b>153,080</b>		<b>100,000</b>	<b>100,000</b>
100.1250.0410.114.320.041	SUPPLIES	42.49	64.59		600		600	600
100.1250.0410.179.320.041	SUPPLIES	181.08	282.84		600		600	600
100.1250.0410.182.320.041	SUPPLIES	343.47	344.17		600		600	600
100.1250.0410.219.320.041	SUPPLIES	13.99	337.42		600		600	600
100.1250.0410.636.320.041	SUPPLIES	368.74	588.90		600		600	600
100.1250.0420.114.320.041	TEXTBOOKS	0	718		1,500		1,500	1,500
100.1250.0420.179.320.041	TEXTBOOKS	0	428		1,500		1,500	1,500
100.1250.0420.182.320.041	TEXTBOOKS	0	1,066		1,500		1,500	1,500
100.1250.0420.219.320.041	TEXTBOOKS	0	762		1,500		1,500	1,500
100.1250.0420.636.320.041	TEXTBOOKS	0	212		1,500		1,500	1,500
100.1250.0460.114.320.041	NON-CONSUMABLE SUPPLIES	0	0		300		300	300
100.1250.0460.179.320.041	NON-CONSUMABLE SUPPLIES	0	0		300		300	300
100.1250.0460.182.320.041	NON-CONSUMABLE SUPPLIES	279.99	171.88		300		300	300
100.1250.0460.219.320.041	NON-CONSUMABLE SUPPLIES	0	330		300		2,300	2,300
100.1250.0460.636.320.041	NON-CONSUMABLE SUPPLIES	0	245		300		300	300
100.1250.0470.114.320.041	COMPUTER SOFTWARE	285.00	304.00		350		350	350
100.1250.0470.179.320.041	COMPUTER SOFTWARE	380.00	342.00		400		400	400

**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	Approved 26-27
100.1250.0470.182.320.041	COMPUTER SOFTWARE	0.00	0.00		400		400	400
100.1250.0470.219.320.041	COMPUTER SOFTWARE	561.12	342.00		400		475	475
100.1250.0470.636.320.041	COMPUTER SOFTWARE	0	0		400		100	100
100.1250.0480.041.320.041	COMPUTER HARDWARE	0	0		400		0	0
	<b>Total Supplies &amp; Materials</b>	<b>2,455.88</b>	<b>6,538.32</b>		<b>14,350</b>		<b>15,725</b>	<b>15,725</b>
	<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>	<b>1,436,323</b>
100.1291.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL	0	0		3,000		1,000	1,000
100.1291.0410.041.320.041	SUPPLIES	42.50	750.00		1,000		1,000	1,000
	<b>TOTAL ESL</b>	<b>42.50</b>	<b>750.00</b>		<b>4,000</b>		<b>2,000</b>	<b>2,000</b>
100.1460.0130.041.320.041	ADDITIONAL SALARY	8,631.91	10,699.30		11,817		13,345	13,345
	<b>Total Salaries</b>	<b>8,631.91</b>	<b>10,699.30</b>		<b>11,817</b>		<b>13,345</b>	<b>13,345</b>
100.1460.0211.041.320.041	PERS-TIER I & II	0	0		0		0	0
100.1460.0212.041.320.041	PERS PU	518.69	642.97		713		803	803
100.1460.0213.041.320.041	PERS UAL	1,726.38	2,139.88		2,363		2,669	2,669
100.1460.0220.041.320.041	FICA & MEDICARE	661.39	819.79		909		0	0
100.1460.0231.041.320.041	WORKERS' COMPENSATION	26.07	27.05		30		1,024	1,024
100.1460.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	32.36	28.28		118		34	34
100.1460.0240.041.320.041	EMPLOYEES INSURANCE	0	0		0		62	62
	<b>Total PR Taxes &amp; Benefits</b>	<b>2,964.89</b>	<b>3,657.97</b>		<b>4,133</b>		<b>4,592</b>	<b>4,592</b>
100.1460.0410.041.320.041	SUPPLIES	0	0		0		0	0
	<b>Total Supplies</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
	<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>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>	<b>2,126,006</b>
100.2119.0340.019.320.041	TRAVEL	0	0		0		2,500	2,500
100.2119.0351.019.320.041	TELEPHONE	0	0		0		0	0
	<b>Total Purchased Services</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>2,500</b>	<b>2,500</b>
100.2119.0410.019.320.041	SUPPLIES	0	0		0		500	500
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>500</b>	<b>500</b>
	<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>	<b>3,000</b>

**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	Approved 26-27
100.2142.0111.041.320.041	LICENSED SALARIES	83,085.16	80,604.00	1.00	82,216	1.00	84,727	84,727
100.2142.0130.041.320.041	ADDITIONAL SALARY	31,397.72	6,819.75		4,327		2,206	2,206
100.2142.0212.041.320.041	PERS PU	5,168.94	5,245.35		5,193		5,247	5,247
100.2142.0213.041.320.041	PERS UAL	17,229.65	17,484.66		17,309		17,387	17,387
100.2142.0220.041.320.041	FICA & MEDICARE	8,810.40	6,728.01		6,660		6,690	6,690
100.2142.0231.041.320.041	WORKERS' COMPENSATION	334.29	211.93		210		219	219
100.2142.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	1,144.78	888.09		865		869	869
100.2142.0240.041.320.041	EMPLOYEES INSURANCE	2,948.64	3,010.08		20,310		21,330	21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>150,119.58</b>	<b>120,991.87</b>	<b>1.00</b>	<b>137,090</b>	<b>1.00</b>	<b>138,676</b>	<b>138,676</b>
100.2142.0340.041.320.041	TRAVEL	1,449.23	1,270.44		2,000		2,500	2,500
100.2142.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		0	0
	<b>Total Purchased Services</b>	<b>1,449</b>	<b>1,270</b>		<b>2,000</b>		<b>2,500</b>	<b>2,500</b>
100.2142.0410.041.320.041	SUPPLIES	777.96	933.73		1,100		1,100	1,100
100.2142.0460.041.320.041	NON-CONSUMABLE SUPPLIES	0	0		400		200	200
	<b>Total Supplies &amp; Materials</b>	<b>777.96</b>	<b>933.73</b>		<b>1,500</b>		<b>1,300</b>	<b>1,300</b>
	<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>	<b>142,476</b>
100.2143.0340.041.320.041	TRAVEL	0	100		3,500		3,000	3,000
	<b>Total Purchased Services</b>	<b>0</b>	<b>100</b>		<b>3,500</b>		<b>3,000</b>	<b>3,000</b>
100.2143.0410.041.320.041	SUPPLIES	731.64	290.28		1,000		1,000	1,000
100.2143.0460.041.320.041	NON-CONSUMABLE SUPPLIES	445.10	0		500		500	500
100.2143.0470.041.320.041	SOFTWARE	64.95	0		100		800	800
	<b>Total Supplies &amp; Materials</b>	<b>1,241.69</b>	<b>290.28</b>		<b>1,600</b>		<b>2,300</b>	<b>2,300</b>
	<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>	<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	97,926
100.2190.0117.041.320.041	CONFIDENTIAL SALARIES	16,597.69	19,482.24	0.33	24,206	0.33	25,426	25,426
100.2190.0130.041.320.041	ADDITIONAL SALARY	2,757.00	7,760.00		0		810	810
100.2190.0211.041.320.041	PERS-TIER I & II	0	0		0		0	0
100.2190.0212.041.320.041	PERS PU	7,273.89	7,666.91		7,727		7,494	7,494
100.2190.0213.041.320.041	PERS UAL	4,278.27	1,432.37		25,603		24,833	24,833
100.2190.0220.041.320.041	FICA & MEDICARE	9,248.09	9,770.52		9,852		9,555	9,555
100.2190.0231.041.320.041	WORKERS' COMPENSATION	354.24	309.32		311		314	314
100.2190.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	1,102	1,270		1,280		1,241	1,241

**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	Approved 26-27
100.2190.0240.041.320.041	EMPLOYEES INSURANCE	14,384.05	56.76		25,023		26,278	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	193,878
100.2190.0340.041.320.041	TRAVEL	2,343.05	3,248.23		4,105		3,000	3,000
100.2190.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	40,000.00	0		0		0	0
	<b>Total Purchased Services</b>	42,343.05	3,248.23		4,105		3,000	3,000
100.2190.0410.041.320.041	SUPPLIES	826.01	964.82		1,500		1,500	1,500
100.2190.0460.041.320.041	NON-CONSUMABLE SUPPLIES	205.93	793.94		1,000		500	500
100.2190.0470.041.320.041	COMPUTER SOFTWARE	0	30		0		0	0
	<b>Total Supplies &amp; Materials</b>	1,031.94	1,788.71		2,500		2,000	2,000
100.2190.0640.041.320.041	DUES AND FEES	879.00	1,364.00		1,500		1,500	1,500
	<b>Total Other Objects</b>	879.00	1,364.00		1,500		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>	<b>200,378</b>
100.2558.0331.041.320.041	REIMBURSABLE STUDENT TRANSPORTATION	300,695.11	271,166.11		321,973		338,072	0
100.2558.0334.041.320.041	PAYMENTS - PRIVATE TRANSPORTATION	0	0		500		30,000	30,000
100.2558.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	9,065.12	15,429.12		18,000		20,000	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>50,000</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>401,153.94</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>	<b><u>2,527,160</u></b>



**WAYPOINT**

Flexible learning. Local Support.

A different way to learn,  
right here at home

**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	Approved 26-27
100.1121.0112.075.000.075	CLASSIFIED SALARIES	0	0	0.00	0	0.34	16,373	16,373
100.1121.0113.075.000.075	ADMINISTRATORS	0	0	0.00	0	0.50	59,782	59,782
100.1121.0130.075.000.075	ADDITIONAL SALARY	0	0		0		450	450
100.1121.0212.075.000.075	PERS PU	0	0		0		4,602	4,602
100.1121.0213.075.000.075	PERS UAL	0	0		0		15,321	15,321
100.1121.0220.075.000.075	FICA & MEDICARE	0	0		0		5,896	5,896
100.1121.0231.075.000.075	WORKERS' COMPENSATION	0	0		0		196	196
100.1121.0233.075.000.075	PAID FAMILY MEDICAL LEAVE	0	0		0		766	766
100.1121.0240.075.000.075	EMPLOYEES INSURANCE	0	0		0		10,688	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>	<b>114,075</b>
100.1121.0410.075.000.075	SUPPLIES	0	0		0		0	0
100.1121.0420.075.000.075	TEXTBOOKS	0	0		0		0	0
100.1111.0460.075.000.075	NON-CONSUMABLE SUPPLIES	0	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>0</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	16,373
100.1131.0113.075.000.075	ADMINISTRATORS	0	0		0	0.50	59,782	59,782
100.1131.0130.075.000.075	ADDITIONAL SALARY	0	0		0		450	450
100.1131.0212.075.000.075	PERS PU	0	0		0		4,602	4,602
100.1131.0213.075.000.075	PERS UAL	0	0		0		15,321	15,321
100.1131.0220.075.000.075	FICA & MEDICARE	0	0		0		5,895	5,895
100.1131.0231.075.000.075	WORKERS' COMPENSATION	0	0		0		196	196
100.1131.0233.075.000.075	PAID FAMILY MEDICAL LEAVE	0	0		0		766	766
100.1131.0240.075.000.075	EMPLOYEES INSURANCE	0	0		0		10,688	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>	<b>114,074</b>
100.1131.0410.075.000.075	SUPPLIES	0	0		0		0	0
100.1131.0460.075.000.075	NON-CONSUMABLE SUPPLIES	0	0		0		0	0
100.1131.0480.075.000.075	COMPUTER HARDWARE	0	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>0</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	0
	<b>Total Capital Improvement</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
100.2410.0640.075.000.075	DUES AND FEES	0	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	Approved 26-27
	<b>Total Other Objects</b>	0	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>	<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	Approved 26-27
100.1111.0420.114.000.275	TEXTBOOKS	0	21,859.90	1,827	3,972	3,972
100.1111.0420.179.000.275	TEXTBOOKS	0	58,835.78	3,640	9,579	9,579
100.1111.0420.219.000.275	TEXTBOOKS	0	53,570.24	3,612	9,479	9,479
100.1121.0420.114.000.275	TEXTBOOKS	0	11,410.05	822	21,847	21,847
100.1121.0420.182.000.275	TEXTBOOKS	0	59,170.10	3,881	94,052	94,052
100.1131.0420.636.000.275	TEXTBOOKS	0	66,993.09	6,218	129,306	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>	<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	Approved 26-27
100.1111.0232.019.000.800	UNEMPLOYMENT	2,478.05	4,905.61	14,285	8,200	8,200
100.1121.0232.019.000.800	UNEMPLOYMENT	0	0	14,285	8,200	8,200
100.1122.0232.019.000.800	UNEMPLOYMENT	0	601	14,285	8,200	8,200
100.1131.0232.019.000.800	UNEMPLOYMENT	0	1,812	14,285	8,200	8,200
100.1132.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200	8,200
100.1140.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200	8,200
100.1220.0232.019.000.800	UNEMPLOYMENT	0	10,749.97	14,286	8,200	8,200
100.1250.0232.019.000.800	UNEMPLOYMENT	0	7,363.28	14,286	8,200	8,200
100.2112.0232.019.000.800	UNEMPLOYMENT	0	1,656.00	0	8,200	8,200
100.2119.0232.019.000.800	UNEMPLOYMENT	0	17,110.14	14,286	8,200	8,200
100.2211.0232.019.000.800	UNEMPLOYMENT	1,009.54	0	14,286	8,200	8,200
100.2320.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200	8,200
100.2410.0232.019.000.800	UNEMPLOYMENT	0	0	14,286	8,200	8,200
100.2542.0232.019.000.800	UNEMPLOYMENT	0	10,087.64	14,286	8,200	8,200
100.3100.0232.019.000.800	UNEMPLOYMENT	1,290.98	5,210.00	14,286	8,200	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>	<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	Approved 26-27
100.1111.0111.114.000.114	LICENSED SALARIES	380,963.66	388,055.70	7.33	420,248	7.33	466,151	466,151
100.1111.0112.114.000.114	CLASSIFIED SALARIES	0	0	0.69	18,530	0.00	0	0
100.1111.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0	0		0		600	600
100.1111.0130.114.000.114	ADDITIONAL SALARY	16,646.11	16,301.36		588		1,500	1,500
100.1111.0212.114.000.114	PERS PU	22,509.17	24,374.93		26,493		28,197	28,197
100.1111.0213.114.000.114	PERS UAL	74,014.79	80,860.61		87,873		93,530	93,530
100.1111.0220.114.000.114	FICA & MEDICARE	29,858.31	30,310.76		33,813		35,989	35,989
100.1111.0231.114.000.114	WORKERS' COMPENSATION	1,200.24	1,012.61		1,110		1,204	1,204
100.1111.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	3,873	3,960.51		4,394		4,676	4,676
100.1111.0240.114.000.114	EMPLOYEES INSURANCE	77,469.90	75,428.74		148,871		156,346	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>	<b>788,194</b>
100.1111.0310.114.000.114	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL	15,362.38	32,377.84		21,990		26,388	26,388
100.1111.0355.114.000.114	PRINTING AND BINDING	88.49	100.00		100		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>	<b>26,488</b>
100.1111.0410.114.000.114	SUPPLIES	5,168.86	7,218.97		7,430		6,970	6,970
100.1111.0420.114.000.114	TEXTBOOKS	600.00	678.75		700		700	700
100.1111.0460.114.000.114	NON-CONSUMABLE SUPPLIES	1,518.21	1,463.92		1,500		1,500	1,500
100.1111.0470.114.000.114	COMPUTER SOFTWARE	0	300.00		200		150	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>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>	<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	243,311
100.1121.0130.114.050.114	ADDITIONAL SALARY	2,261.04	1,563.33		486		0	0
100.1121.0212.114.050.114	PERS PU	9,446.42	11,331.14		13,050		14,687	14,687
100.1121.0213.114.050.114	PERS UAL	31,302.23	37,173.45		43,241		48,662	48,662
100.1121.0220.114.050.114	FICA & MEDICARE	17,915.36	15,619.24		16,639		18,725	18,725
100.1121.0231.114.050.114	WORKERS' COMPENSATION	707.87	522.21		538		620	620
100.1121.0233.114.050.114	PAIDL FAMILY MEDICAL LEAVE	2,328	2,029.80		2,162		2,433	2,433
100.1121.0240.114.050.114	EMPLOYEES INSURANCE	61,909.79	77,051.44		71,084		74,653	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>	<b>403,091</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	Approved 26-27
100.1121.0310.114.050.114	INSTRUCTIONAL, PROFESSIONAL & TECHN	6,503.10	7,261.07		10,500		11,550	11,550
100.1121.0322.114.132.114	REPAIRS & MAINTENANCE SERVICES	0	0		100		100	100
100.1121.0340.114.132.114	TRAVEL	0	0		1,000		1,000	1,000
100.1121.0355.114.050.114	PRINTING AND BINDING	95	199.88		200		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>	<b>12,850</b>
100.1121.0410.114.050.114	SUPPLIES	2,245.40	4,404.04		3,850		3,425	3,425
100.1121.0460.114.050.114	NON-CONSUMABLE SUPPLIES	1,039.88	999.48		1,000		1,000	1,000
100.1121.0470.114.050.114	COMPUTER SOFTWARE	293.65	0		100		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>	<b>4,525</b>
100.1121.0640.114.132.114	DUES AND FEES	0	0		100		100	100
	<b>Total Dues &amp; Fees</b>	<b>0</b>	<b>0</b>		<b>100</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>	<b>420,566</b>
100.1122.0130.114.230.114	ADDITIONAL SALARY	34,468.00	34,760.00		33,806		43,686	43,686
100.1122.0212.114.230.114	PERS PU	952.41	985.35		1,324		2,637	2,637
100.1122.0213.114.230.114	PERS UAL	3,155.80	3,264.99		4,388		8,737	8,737
100.1122.0220.114.230.114	FICA & MEDICARE	2,640.17	2,664.41		2,602		3,362	3,362
100.1122.0231.114.230.114	WORKERS' COMPENSATION	106.33	81.87		79		105	105
100.1122.0233.114.230.114	PAID FAMILY MEDICAL LEAVE	343	346.20		338		437	437
100.1222.0240.114.230.114	EMPLOYEES INSURANCE						1	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>	<b>58,966</b>
100.1122.0322.114.230.114	REPAIRS & MAINTENANCE SERVICES	0	0		1,000		1,000	1,000
100.1122.0324.114.230.114	RENTALS	338.00	695.00		700		700	700
100.1122.0340.114.230.114	TRAVEL	207	0		200		200	200
100.1122.0390.114.230.114	OTHER GENERAL PROF & TECHNICAL SER	2,327.00	2,898.10		4,000		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>	<b>5,900</b>
100.1122.0410.114.230.114	SUPPLIES	2,449.63	50.26		2,300		2,300	2,300

**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	Approved 26-27
100.1122.0413.114.230.114	UNIFORM SUPPLIES	0	718.21		800		800	800
100.1122.0460.114.230.114	NON-CONSUMABLE SUPPLIES	582.00	0		250		250	250
	<b>Total Supplies &amp; Materials</b>	3,031.63	768.47		3,350		3,350	3,350
100.1122.0640.114.230.114	DUES AND FEES	0	534		500		500	500
	<b>Total Dues &amp; Fees</b>	0	534		500		500	500
	<b>TOTAL EXTRA CURRICULAR ACTIVITIES</b>	<b>47,569.04</b>	<b>46,998.39</b>		<b>52,287</b>		<b>68,716</b>	<b>68,716</b>
100.1210.0130.114.000.114	ADDITIONAL SALARY	1,000	1,000		1,000		1,000	1,000
100.1210.0212.114.000.114	PERS PU	60	60.43		60		60	60
100.1210.0213.114.000.114	PERS UAL	200	200.07		200		200	200
100.1210.0220.114.000.114	FICA & MEDICARE	72	76.95		77		77	77
100.1210.0231.114.000.114	WORKERS' COMPENSATION	3	2.81		3		3	3
100.1210.0233.114.000.114	PAID FAMILY MEDICAL LEAVE INSURANCE	9	10.07		10		10	10
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	1,343.83	1,350.33		1,350		1,350	1,350
100.1210.0310.114.000.114	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES	0	403.38		600		0	0
	<b>Total Purchased Services</b>	0	403.38		600		0	0
100.1210.0410.114.000.114	TAG SUPPLIES	0	415.40		1,000		0	0
	<b>Total Supplies &amp; Materials</b>	0	415.40		1,000		0	0
	<b>Total Talented &amp; Gifted</b>	1,344	2,169.11		2,950		1,350	1,350
	<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>	<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	63,604
100.2119.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0.00	110.19		0		0	0
100.2119.0212.114.000.114	PERS PU	1,582.82	1,822.51		3,683		3,839	3,839
100.2119.0213.114.000.114	PERS UAL	5,247.29	6,038.81		12,202		12,721	12,721
100.2119.0220.114.000.114	FICA & MEDICARE	1,814.65	2,332.17		4,695		4,895	4,895
100.2119.0231.114.000.114	WORKERS' COMPENSATION	84.73	83.11		167		173	173
100.2119.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	236	303.04		610		636	636
100.2119.0240.114.000.114	EMPLOYEES INSURANCE	23,191.76	16,578.78		40,620		42,660	42,660

**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	Approved 26-27
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	58,393.48	57,462.70	2.00	122,986	2.00	128,527	128,527
	<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>	<b>128,527.05</b>
100.2220.0410.114.000.114	SUPPLIES	799.08	562.70		800		800	800
100.2220.0430.114.000.114	LIBRARY BOOKS	4,813.09	4,742.96		5,000		5,000	5,000
100.2220.0440.114.000.114	PERIODICALS	244.28	239.57		300		300	300
100.2220.0460.114.000.114	NON-CONSUMABLE SUPPLIES	687.90	737.45		700		500	500
100.2220.0470.114.000.114	SOFTWARE	0	0		0		350	350
	<b>Total Supplies &amp; Materials</b>	6,544.35	6,282.68		6,800		6,950	6,950
100.2220.0640.114.000.114	DUES AND FEES	100.00	100.00		100		105	105
	<b>Total Dues &amp; Fees</b>	100.00	100.00		100		105	105
	<b>TOTAL MEDIA SERVICES</b>	<b>6,644.35</b>	<b>6,382.68</b>		<b>6,900</b>		<b>7,055</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	67,373
100.2410.0113.114.000.114	ADMINISTRATORS	73968.72	98,333.62	1.00	106,754	1.00	124,395	124,395
100.2410.0122.114.000.114	SUBSTITUTES - CLASSIFIED	468.24	0.00		0		600	600
100.2410.0130.114.000.114	ADDITIONAL SALARY	1,218.75	862.50		900		900	900
100.2410.0212.114.000.114	PERS PU	7,229.37	9,913.92		10,420		11,629	11,629
100.2410.0213.114.000.114	PERS UAL	4,017.70	1,806.81		34,527		38,534	38,534
100.2410.0220.114.000.114	FICA & MEDICARE	9,871.86	12,551.23		13,286		14,828	14,828
100.2410.0231.114.000.114	WORKERS' COMPENSATION	397.17	416.86		435		496	496
100.2410.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	1,189.27	1,631.41		1,726		1,927	1,927
100.2410.0240.114.000.114	EMPLOYEES INSURANCE	30,257.17	34,921.82		40,667		42,707	42,707
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	182,105.94	222,822.30	2.50	273,697	2.50	303,388	303,388
100.2410.0340.114.000.114	TRAVEL	1,500.00	868.57		1,500		0	0
100.2410.0355.114.000.114	PRINTING AND BINDING	0	0		250		250	250
100.2410.0390.114.000.114	OTHER GENERAL PROF & TECHNICAL SER	8,280.00	8,640.00		9,360		10,608	10,608
	<b>Total Purchased Services</b>	9,780.00	9,508.57		11,110		10,858	10,858
100.2410.0410.114.000.114	SUPPLIES	1,669.39	1,878.91		2,000		3,500	3,500
100.2410.0460.114.000.114	NON-CONSUMABLE SUPPLIES	918.78	750.00		750		750	750

**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	Approved 26-27
100.2410.0470.114.000.114	COMPUTER SOFTWARE	0	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	2,588.17	2,628.91		2,750		4,250	4,250
100.2410.0542.114.000.114	EQUIPMENT REPLACEMENT	12792.00	10599.00		6,300		0	0
	<b>Total Capital Improvement</b>	12792	10599.00		6,300		0	0
100.2410.0640.114.000.114	DUES AND FEES	1,122.00	1,083.00		1,500		1,000	1,000
	<b>Total Dues &amp; Fees</b>	1,122.00	1,083.00		1,500		1,000	1,000
	<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>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>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>	<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	Approved 26-27
100.1111.0111.179.000.179	LICENSED SALARIES	612,823.13	638,398.18	13.34	678,827	12.34	733,928	733,928
100.1111.0112.179.000.179	CLASSIFIED SALARIES	0	0	1.25	34,583	0.00	0	0
100.1111.0122.179.000.179	SUBSTITUTES - CLASSIFIED	0	0		0		1,000	1,000
100.1111.0130.179.000.179	ADDITIONAL SALARY	19,335.30	16,533.28		2,732		6,000	6,000
100.1111.0212.179.000.179	PERS PU	36,615.00	36,714.56		43,226		44,662	44,662
100.1111.0213.179.000.179	PERS UAL	120,648.05	121,190.90		143,228		147,986	147,986
100.1111.0220.179.000.179	FICA & MEDICARE	47,679.02	49,613.12		55,114		56,944	56,944
100.1111.0231.179.000.179	WORKERS' COMPENSATION	3,933.18	2,824.34		1,829		1,916	1,916
100.1111.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	6,194.68	6,466.95		7,161		7,398	7,398
100.1111.0240.179.000.179	EMPLOYEES INSURANCE	125,889.25	137,702.83		270,932		263,209	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>	<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	44,022
100.1111.0355.179.000.179	PRINTING AND BINDING	0	178		200		150	150
	<b>Total Purchased Services</b>	<b>65,000.23</b>	<b>58,925.41</b>		<b>40,220</b>		<b>44,172</b>	<b>44,172</b>
100.1111.0410.179.000.179	SUPPLIES	14,135.01	15,459.11		14,890		14,910	14,910
100.1111.0420.179.000.179	TEXTBOOKS	600.00	748.75		600		600	600
100.1111.0460.179.000.179	NON-CONSUMABLE SUPPLIES	1,739.80	2,463.66		3,000		1,500	1,500
100.1111.0470.179.000.179	COMPUTER SOFTWARE	0	0		0		150	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>	<b>17,160</b>
100.1210.0130.179.000.179	ADDITIONAL SALARY	1,000.00	1,000.00		1,000		1,000	1,000
100.1210.0212.179.000.179	PERS PU	60.30	60.42		60		60	60
100.1210.0213.179.000.179	PERS UAL	199.97	200.07		200		200	200
100.1210.0220.179.000.179	FICA & MEDICARE	77.03	76.95		77		77	77
100.1210.0231.179.000.179	WORKERS' COMPENSATION	3.28	2.53		2		2	2
100.1210.0233.179.000.179	PAID FAMILY MEDICAL LEAVE INSURANCE	9.90	10.07		10		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>	<b>1,350</b>
100.1210.0310.179.000.179	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	134		600		0	0
	<b>Total Purchased Services</b>	<b>0</b>	<b>134</b>		<b>600</b>		<b>0</b>	<b>0</b>
100.1210.0410.179.000.179	TAG SUPPLIES	0	656		1,000		0	0
	<b>Total Talented &amp; Gifted</b>	<b>1,350</b>	<b>2,140</b>		<b>2,950</b>		<b>1,350</b>	<b>1,350</b>
	<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>	<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	100,573

**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	Approved 26-27
100.2119.0130.179.000.179	ADDITIONAL SALARY	400.00	158.67		0		0	0
100.2119.0212.179.000.179	PERS PU	4,643.97	5,232.96		5,925		6,071	6,071
100.2119.0213.179.000.179	PERS UAL	15,387.21	17,334.16		19,631		20,115	20,115
100.2119.0220.179.000.179	FICA & MEDICARE	5,977.35	6,898.60		7,554		7,740	7,740
100.2119.0231.179.000.179	WORKERS' COMPENSATION	259.78	246.33		265		278	278
100.2119.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	772.19	933.22		982		1,006	1,006
100.2119.0240.179.000.179	EMPLOYEES INSURANCE	18,774.04	30,016.96		40,628		63,989	63,989
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>123,486.33</b>	<b>150,870.35</b>	<b>3.00</b>	<b>173,140</b>	<b>3.00</b>	<b>199,771</b>	<b>199,771</b>
100.2119.0410.179.000.179	SUPPLIES	0	14.55		200		100	100
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>14.55</b>		<b>200</b>		<b>100</b>	<b>100</b>
	<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>	<b>199,870.52</b>
100.2220.0410.179.000.179	SUPPLIES	770.94	796.94		800		800	800
100.2220.0430.179.000.179	LIBRARY BOOKS	4,064.74	3,668.22		4,250		5,000	5,000
100.2220.0440.179.000.179	PERIODICALS	221.30	146.75		300		300	300
100.2220.0460.179.000.179	NON-CONSUMABLE SUPPLIES	589	694		700		500	500
100.2220.0470.179.000.179	COMPUTER SOFTWARE	0	155		250		350	350
	<b>Total Supplies &amp; Materials</b>	<b>5,645.95</b>	<b>5,461.44</b>		<b>6,300</b>		<b>6,950</b>	<b>6,950</b>
100.2220.0640.179.000.179	DUES AND FEES	75.00	75.00		100		100	100
	<b>Total Other Objects.</b>	<b>75.00</b>	<b>75.00</b>		<b>100</b>		<b>100</b>	<b>100</b>
	<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>	<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	91,068
100.2410.0113.179.000.179	ADMINISTRATORS	84,827.84	103,094.00	1.00	107,260	1.00	122,534	122,534
100.2410.0122.179.000.179	SUBSTITUTES - CLASSIFIED	0	0		0		300	300
100.2410.0130.179.000.179	ADDITIONAL SALARY	4,625.00	9,627.63		900		900	900
100.2410.0212.179.000.179	PERS PU	7,927.86	10,666.50		11,892		12,947	12,947
100.2410.0213.179.000.179	PERS UAL	4,530.20	3,746.46		39,404		42,900	42,900
100.2410.0220.179.000.179	FICA & MEDICARE	11,799.48	15,055.05		15,163		16,508	16,508
100.2410.0231.179.000.179	WORKERS' COMPENSATION	490.38	1,676.72		498		556	556
100.2410.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	1,417.11	1,957.10		1,970		2,145	2,145
100.2410.0240.179.000.179	EMPLOYEES INSURANCE	32,750.47	32,921.77		60,976		64,036	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>	<b>353,895</b>
100.2410.0340.179.000.179	TRAVEL	450	127		1,500		0	0
100.2410.0355.179.000.179	PRINTING AND BINDING	154.50	0.00		250		250	250

**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	Approved 26-27
100.2410.0390.179.000.179	OTHER GENERAL PROF & TECHNICAL SERVICES	4,680.00	4,680.00		5,400		6,940	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>	<b>7,190</b>
100.2410.0410.179.000.179	SUPPLIES	3,268.77	3,921.60		4,000		3,500	3,500
100.2410.0460.179.000.179	NON-CONSUMABLE SUPPLIES	579.04	748.18		750		750	750
100.2410.0470.179.000.179	COMPUTER SOFTWARE	0.00	0.00		500		200	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>	<b>4,450</b>
100.2410.0542.179.000.179	REPLACEMENT EQUIPMENT	0	10,599		4,352		0	0
	<b>Total Capital Improvement</b>	<b>0</b>	<b>10,599</b>		<b>4,352</b>		<b>0</b>	<b>0</b>
100.2410.0640.179.000.179	DUES AND FEES	879.00	929.00		1,000		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>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>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>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>	<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	Approved 26-27
100.1121.0111.182.100.182	LICENSED SALARIES	137,995.22	177,686.29	2.75	188,517	2.85	220,432	220,432
100.1121.0111.182.110.182	LICENSED SALARIES	123,838.22	140,681.81	3.00	200,368	2.00	163,889	163,889
100.1121.0111.182.120.182	LICENSED SALARIES	102,226.83	137,189.52	2.86	152,069	1.85	112,029	112,029
100.1121.0111.182.131.182	LICENSED SALARIES	0	0		0	1.00	62,527	62,527
100.1121.0111.182.180.182	LICENSED SALARIES	120,409.20	171,645.73	2.36	159,198	2.60	199,481	199,481
100.1121.0111.182.190.182	LICENSED SALARIES	8,160	6,696.01	0.14	7,021	0.14	8,999	8,999
100.1121.0111.182.200.182	LICENSED SALARIES	119,568.76	112,549.17	1.86	115,973	1.86	118,171	118,171
100.1121.0111.182.290.182	LICENSED SALARIES	120,897.68	83,437.61	1.17	75,003	0.84	62,919	62,919
100.1121.0122.182.000.182	CLASSIFIED SUBS	0	0		0	0	200	200
100.1121.0130.182.050.182	ADDITIONAL SALARY	0	1,187.36		0		0	0
100.1121.0130.182.100.182	ADDITIONAL SALARY	6,000.00	1,500.00		0		0	0
100.1121.0130.182.110.182	ADDITIONAL SALARY	5,100.00	3,000.00		0		0	0
100.1121.0130.182.120.182	ADDITIONAL SALARY	5,160	6,000.00		0		0	0
100.1121.0130.182.290.182	ADDITIONAL SALARY	9,999.60	4,702.96		1,370		3,000	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>	<b>951,648</b>
100.1121.0212.182.050.182	PERS PU	0	54.17		0		0	0
100.1121.0212.182.100.182	PERS PU	5,167.71	6,000.43		11,349		13,272	13,272
100.1121.0212.182.110.182	PERS PU	7,752.15	8,642.50		12,065		9,859	9,859
100.1121.0212.182.120.182	PERS PU	6,481.13	8,642.16		9,179		6,762	6,762
100.1121.0212.182.131.182	PERS PU	0	0		0		3,774	3,774
100.1121.0212.182.180.182	PERS PU	7,227.56	10,315.56		9,567		11,990	11,990
100.1121.0212.182.190.182	PERS PU	492.02	404.16		424		543	543
100.1121.0212.182.200.182	PERS PU	3,022.72	2,482.78		2,603		7,133	7,133
100.1121.0212.182.290.182	PERS PU	6,819.70	5,193.80		4,596		3,966	3,966
100.1121.0213.182.050.182	PERS UAL	0	179.55		0		0	0
100.1121.0213.182.100.182	PERS UAL	17,125.33	19,884.40		37,703		44,086	44,086
100.1121.0213.182.110.182	PERS UAL	25,787.77	28,736.29		40,074		32,778	32,778
100.1121.0213.182.120.182	PERS UAL	21,477.35	28,638.03		30,414		22,406	22,406
100.1121.0213.182.131.182	PERS UAL	0	0		0		12,505	12,505
100.1121.0213.182.180.182	PERS UAL	24,081.77	34,329.02		31,840		39,896	39,896
100.1121.0213.182.190.182	PERS UAL	1,632.00	1,339.20		1,404		1,800	1,800
100.1121.0213.182.200.182	PERS UAL	10,025.29	8,226.44		8,625		23,634	23,634
100.1121.0213.182.290.182	PERS UAL	22,646.89	17,258.86		15,275		13,184	13,184
100.1121.0220.182.050.182	FICA & MEDICARE	0	89.08		0		0	0
100.1121.0220.182.100.182	FICA & MEDICARE	10,839.69	13,277.66		14,508		16,964	16,964
100.1121.0220.182.110.182	FICA & MEDICARE	9,882.82	10,888.55		15,420		12,613	12,613
100.1121.0220.182.120.182	FICA & MEDICARE	8,077.40	10,851.39		11,703		8,622	8,622
100.1121.0220.182.131.182	FICA & MEDICARE	0	0		0		4,812	4,812

**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	Approved 26-27
100.1121.0220.182.180.182	FICA & MEDICARE	9,200.05	12,387.67		12,251		15,352	15,352
100.1121.0220.182.190.182	FICA & MEDICARE	525.85	515.28		540		693	693
100.1121.0220.182.200.182	FICA & MEDICARE	8,575.07	8,661.76		8,925		9,094	9,094
100.1121.0220.182.290.182	FICA & MEDICARE	9,912.41	6,583.04		5,878		5,073	5,073
100.1121.0231.182.050.182	WORKERS' COMPENSATION	0	3.13		0		0	0
100.1121.0231.182.100.182	WORKERS' COMPENSATION	427.66	442.25		465		558	558
100.1121.0231.182.110.182	WORKERS' COMPENSATION	379.48	352.20		496		415	415
100.1121.0231.182.120.182	WORKERS' COMPENSATION	324.66	363.39		385		290	290
100.1121.0231.182.131.182	WORKERS' COMPENSATION	0	0		0		162	162
100.1121.0231.182.180.182	WORKERS' COMPENSATION	354.10	420.25		393		505	505
100.1121.0231.182.190.182	WORKERS' COMPENSATION	24.40	16.93		18		23	23
100.1121.0231.182.200.182	WORKERS' COMPENSATION	355.45	279.86		288		304	304
100.1121.0231.182.290.182	WORKERS' COMPENSATION	390.13	217.70		189		167	167
100.1121.0233.182.050.182	PAID FAMILY MEDICAL LEAVE	0	11.56		0		0	0
100.1121.0233.182.100.182	PAID FAMILY MEDICAL LEAVE	1,408.74	1,733.12		1,885		2,204	2,204
100.1121.0233.182.110.182	PAID FAMILY MEDICAL LEAVE	1,284.22	1,414.81		2,003		1,639	1,639
100.1121.0233.182.120.182	PAID FAMILY MEDICAL LEAVE	1,049.46	1,409.73		1,520		1,120	1,120
100.1121.0233.182.131.182	PAID FAMILY MEDICAL LEAVE	0.00	0.00		0		625	625
100.1121.0233.182.180.182	PAID FAMILY MEDICAL LEAVE	1,195.46	1,609.83		1,592		1,995	1,995
100.1121.0233.182.190.182	PAID FAMILY MEDICAL LEAVE	68.31	66.96		70		90	90
100.1121.0233.182.200.182	PAID FAMILY MEDICAL LEAVE	1,114.18	1,125.37		1,160		1,182	1,182
100.1121.0233.182.290.182	PAID FAMILY MEDICAL LEAVE	1,287.40	858.15		764		659	659
100.1121.0240.182.100.182	EMPLOYEES INSURANCE	20,815.22	49,184.85		55,852		60,789	60,789
100.1121.0240.182.110.182	EMPLOYEES INSURANCE	10,281.86	26,952.72		60,929		42,660	42,660
100.1121.0240.182.120.182	EMPLOYEES INSURANCE	25,558.85	35,859.99		58,086		39,460	39,460
100.1121.0240.182.131.182	EMPLOYEES INSURANCE	0	0		0		21,330	21,330
100.1121.0240.182.180.182	EMPLOYEES INSURANCE	21,450.65	47,396.78		47,931		55,457	55,457
100.1121.0240.182.190.182	EMPLOYEES INSURANCE	3,260.88	1,484.64		2,844		2,986	2,986
100.1121.0240.182.200.182	EMPLOYEES INSURANCE	30,300.98	19,723.72		37,776		39,673	39,673
100.1121.0240.182.290.182	EMPLOYEES INSURANCE	25,638.72	21,002.58		23,763		17,917	17,917
	<b>Total PR Taxes &amp; Benefits</b>	<b>363,723.49</b>	<b>455,512.30</b>		<b>582,751</b>		<b>613,020</b>	<b>613,020</b>
100.1121.0310.182.050.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	537.86		0		0	0
100.1121.0310.182.100.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	7,705.85	4,033.94		7,425		10,405	10,405
100.1121.0310.182.110.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	7,439.79	3,765.01		6,600		7,600	7,600
100.1121.0310.182.120.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	12,986.49	11,227.83		8,151		7,105	7,105
100.1121.0310.182.131.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		0		4,300	4,300

**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	Approved 26-27
100.1121.0310.182.132.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		0		2,000	2,000
100.1121.0310.182.180.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	39,051.80	9,009.15		7,788		9,580	9,580
100.1121.0310.182.190.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,363	0.00		462		1,462	1,462
100.1121.0310.182.200.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,225.28	4,571.79		6,138		7,138	7,138
100.1121.0310.182.290.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	27,801.69	4,168.35		7,260		3,772	3,772
	<b>Total Instructional, Professional, Technical Srvs.</b>	<b>100,574.11</b>	<b>37,313.93</b>		<b>43,824</b>		<b>53,362</b>	<b>53,362</b>
100.1121.0322.182.132.182	REPAIRS & MAINTENANCE SERVICES	0	0		600		1,000	1,000
100.1121.0340.182.132.182	TRAVEL	0	0		1,000		1,000	1,000
	<b>Total Purchased Services</b>	<b>100,574.11</b>	<b>37,313.93</b>		<b>45,424</b>		<b>55,362</b>	<b>55,362</b>
100.1121.0410.182.100.182	SUPPLIES-LANGUAGE ARTS	630.93	740.30		1,500		1,500	1,500
100.1121.0410.182.110.182	SUPPLIES-SOCIAL STUDIES	562.24	392.27		1,500		1,500	1,500
100.1121.0410.182.120.182	SUPPLIES-SCIENCE	785.65	669.22		1,500		1,500	1,500
100.1121.0410.182.131.182	SUPPLIES-ART	1,333.88	1,394		1,500		1,500	1,500
100.1121.0410.182.132.182	SUPPLIES-BAND	728.41	983.37		1,500		1,500	1,500
100.1121.0410.182.180.182	SUPPLIES-MATH	1,044.81	1,723.67		1,500		1,500	1,500
100.1121.0410.182.190.182	SUPPLIES-HEALTH	212.82	0		1,500		1,500	1,500
100.1121.0410.182.200.182	SUPPLIES-PE	637.77	759.15		1,500		1,500	1,500
100.1121.0410.182.260.182	SUPPLIES-TECHNOLOGY	0	0		0		0	0
100.1121.0410.182.290.182	SUPPLIES-OTHER PROGRAMS	1,189.84	1,539.32		3,694		2,050	2,050
	<b>Total Supplies</b>	<b>7,126.35</b>	<b>8,201.60</b>		<b>15,694</b>		<b>14,050</b>	<b>14,050</b>
100.1121.0460.182.100.182	NON-CONSUMABLES-LANGUAGE ARTS	24.69	130.95		300		500	500
100.1121.0460.182.110.182	NON-CONSUMABLES-SOCIAL STUDIES	0.00	229.60		300		500	500
100.1121.0460.182.120.182	NON-CONSUMABLES-SCIENCE	431.52	336.75		525		500	500
100.1121.0460.182.131.182	NON-CONSUMABLES-ART	18.39	225		300		500	500
100.1121.0460.182.132.182	NON-CONSUMABLES-BAND	18.39	0		525		500	500
100.1121.0460.182.180.182	NON-CONSUMABLES-MATH	181.12	108.82		300		500	500
100.1121.0460.182.190.182	NON-CONSUMABLES-HEALTH	24.69	0		300		500	500
100.1121.0460.182.200.182	NON-CONSUMABLES-PE	234.98	103.95		525		500	500
100.1121.0460.182.290.182	NON-CONSUMABLES-OTHER PROGRAMS	1,561.55	866.72		1,500		1,000	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>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>	<b>19,050</b>
100.1121.0640.182.132.182	DUES AND FEES	105.00	0		300		300	300
	<b>Total Other Objects</b>	<b>105.00</b>	<b>0</b>		<b>300</b>		<b>300</b>	<b>300</b>

**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	Approved 26-27
	<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>	<b>1,639,380</b>
100.1122.0130.182.230.182	ADDITIONAL SALARY	54,281.00	55,121.71		56,086		73,563	73,563
100.1122.0130.182.250.182	ADDITIONAL SALARY	4,335.90	6,203.50		5,340		8,595	8,595
100.1122.0212.182.230.182	PERS PU	1,271.11	1,744.93		2,016		4,437	4,437
100.1122.0212.182.250.182	PERS PU	254.20	362.70		321		517	517
100.1122.0213.182.230.182	PERS UAL	4,216.61	5,786.65		6,686		14,713	14,713
100.1122.0213.182.250.182	PERS UAL	846.16	1,205.77		1,068		1,719	1,719
100.1122.0220.182.230.182	FICA & MEDICARE	4,143.23	4,224.98		4,316		5,661	5,661
100.1122.0220.182.250.182	FICA & MEDICARE	326.18	468.11		411		661	661
100.1122.0231.182.230.182	WORKERS' COMPENSATION	163.10	139.08		137		191	191
100.1122.0231.182.250.182	WORKERS' COMPENSATION	12.85	14.90		12		21	21
100.1122.0233.182.230.182	PAID FAMILY MEDICAL LEAVE	538.55	549.00		561		736	736
100.1122.0233.182.250.182	PAID FAMILY MEDICAL LEAVE	42.40	60.72		53		86	86
100.1122.0240.182.230.182	EMPLOYEES INSURANCE	0	0		0		2	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>	<b>110,903</b>
100.1122.0322.182.230.182	REPAIRS & MAINTENANCE SERVICES	3,155.00	0		5,000		8,000	8,000
100.1122.0324.182.230.182	RENTALS	633.00	845.00		800		1,000	1,000
100.1122.0340.182.230.182	TRAVEL	366.73	0		500		500	500
100.1122.0390.182.230.182	OTHER GENERAL PROF & TECHNICAL SERVICES	7,131.50	5,351.31		9,000		9,000	9,000
	<b>Total Purchased Services</b>	<b>11,286.23</b>	<b>6,196.31</b>		<b>15,300</b>		<b>18,500</b>	<b>18,500</b>
100.1122.0410.182.230.182	SUPPLIES-ATHLETICS	2,057.29	806.52		1,000		1,500	1,500
100.1122.0413.182.230.182	UNIFORM	0	911.80		1,200		1,500	1,500
100.1122.0460.182.230.182	NON-CONSUMABLES-ATHLETICS	321.00	1,115.60		600		1,500	1,500
	<b>Total Supplies &amp; Materials</b>	<b>2,378.29</b>	<b>2,833.92</b>		<b>2,800</b>		<b>4,500</b>	<b>4,500</b>
100.1122.0640.182.230.182	DUES AND FEES	632.32	724.50		700		700	700
	<b>Total Other Objects</b>	<b>632.32</b>	<b>724.50</b>		<b>700</b>		<b>700</b>	<b>700</b>
	<b>TOTAL EXTRACURRICULAR</b>	<b>84,728.13</b>	<b>85,636.78</b>		<b>95,808</b>		<b>134,603</b>	<b>134,603</b>
100.1210.0130.182.000.182	ADDITIONAL SALARY	1,000	1,000.00		1,000		1,000	1,000
100.1210.0212.182.000.182	PERS PU	60.35	60.34		60		60	60
100.1210.0213.182.000.182	PERS UAL	200.00	200.00		200		200	200
100.1210.0220.182.000.182	FICA & MEDICARE	74.12	73.12		77		77	77
100.1210.0231.182.000.182	WORKERS' COMPENSATION	2.72	2.25		2		2	2

**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	Approved 26-27
100.1210.0233.182.000.182	PAID FAMILY MEDICAL LEAVE INSURANCE	9.63	9.50		10		10	10
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>1,346.82</b>	<b>1,345.21</b>		<b>1,350</b>		<b>1,350</b>	<b>1,350</b>
100.1210.0410.182.000.182	TAG SUPPLIES	0	135.95		1,000		0	0
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>135.95</b>		<b>1,000</b>		<b>0</b>	<b>0</b>
	<b>Total Talented &amp; Gifted</b>	<b>0</b>	<b>1,481.16</b>		<b>2,350</b>		<b>1,350</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>	<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	30,745
100.2119.0122.182.000.182	SUBSTITUTES - CLASSIFIED	370.31	262.50		0		300	300
100.2119.0212.182.000.182	PERS PU	1,570.96	2,870.68		3,188		1,856	1,856
100.2119.0213.182.000.182	PERS UAL	5,189.68	9,510.58		10,563		6,149	6,149
100.2119.0220.182.000.182	FICA & MEDICARE	2,228.34	3,580.29		4,065		2,366	2,366
100.2119.0231.182.000.182	WORKERS' COMPENSATION	99.83	131.13		144		84	84
100.2119.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	289.52	491.44		528		307	307
100.2119.0240.182.000.182	EMPLOYEES INSURANCE	16,309	24,802.37		40,620		21,330	21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>55,624.36</b>	<b>89,201.94</b>	<b>1.69</b>	<b>111,922.17</b>	<b>0.88</b>	<b>63,137</b>	<b>63,137</b>
	<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>	<b>63,137</b>
100.2120.0111.182.000.182	LICENSED SALARIES	0	80,604.00	1.00	82,216	1.00	92,103	92,103
100.2120.0130.182.000.182	ADDITIONAL SALARY	0	4,242.32		4,327		4,797	4,797
100.2120.0212.182.000.182	PERS PU	322.34	5,118.72		5,224		5,849	5,849
100.2120.0213.182.000.182	PERS UAL	0	16,969.26		17,309		19,380	19,380
100.2120.0220.182.000.182	FICA & MEDICARE	0	5,979.09		6,660		7,457	7,457
100.2120.0231.182.000.182	WORKERS' COMPENSATION	0	206.12		210		243	243
100.2120.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	776.89		865		969	969
100.2120.0240.182.000.182	EMPLOYEES INSURANCE	0	23,591.78		20,310		21,330	21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>322.34</b>	<b>137,488.18</b>	<b>1.00</b>	<b>137,121</b>	<b>1.00</b>	<b>152,128</b>	<b>152,128</b>
100.2120.0310.182.000.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	3,227.12		0		0	0
100.2120.0410.182.000.182	SUPPLIES	183.48	134.87		300		200	200
	<b>Total Supplies &amp; Materials</b>	<b>183.48</b>	<b>3,361.99</b>		<b>300</b>		<b>200</b>	<b>200</b>
	<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>	<b>152,328</b>
100.2220.0410.182.000.182	SUPPLIES	1,907.16	1,211.40		2,500		1,500	1,500
100.2220.0430.182.000.182	LIBRARY BOOKS	4,933.49	5,713.55		5,700		5,700	5,700
100.2220.0440.182.000.182	PERIODICALS	230.36	1.86		250		300	300
100.2220.0460.182.000.182	NON-CONSUMABLE SUPPLIES	314.33	934.23		500		500	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	Approved 26-27
100.2220.0470.182.000.182	COMPUTER SOFTWARE	0	0		0		350	350
	<b>Total Supplies &amp; Materials</b>	7,385.34	7,861.04		8,950		8,350	8,350
100.2220.0640.182.000.182	DUES AND FEES	75.00	75.00		100		100	100
	<b>Total Other Objects</b>	75.00	75.00		100		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>	<b>8,450</b>
100.2410.0111.182.000.182	LICENSED SALARIES	52274.00	36240.53	0.00	0	0.00	0	0
100.2410.0112.182.000.182	CLASSIFIED SALARIES	86911.29	96498.55	2.00	99,622	2.00	103,386	103,386
100.2410.0113.182.000.182	ADMINISTRATORS	94794.00	98623.00	2.00	189,844	2.00	223,730	223,730
100.2410.0122.182.000.182	SUBSTITUTES - CLASSIFIED	0	3248.18		0		700	700
100.2410.0130.182.000.182	ADDITIONAL SALARY	300.00	500.00		0		1,800	1,800
100.2410.0212.182.000.182	PERS PU	13516.33	14375.32		17,415		19,871	19,871
100.2410.0213.182.000.182	PERS UAL	6863.49	3437.53		57,893		65,783	65,783
100.2410.0220.182.000.182	FICA & MEDICARE	17382.39	17097.92		22,277		25,313	25,313
100.2410.0231.182.000.182	WORKERS' COMPENSATION	714.78	606.60		723		843	843
100.2410.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	2142.30	2222.31		2,895		3,289	3,289
100.2410.0240.182.000.182	EMPLOYEES INSURANCE	59492.76	46884.10		81,333		85,413	85,413
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	334,391.34	319,734.04	4.00	472,002	4.00	530,129	530,129
100.2410.0310.182.000.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	7530.04		0		0	0
100.2410.0313.182.000.182	STUDENT SERVICES	2336.86	2222.88		2500		2500	2500
100.2410.0322.182.000.182	REPAIRS & MAINTENANCE SERVICES	0	293.00		510		510	510
100.2410.0324.182.000.182	RENTALS	0	0		0		0	0
100.2410.0340.182.000.182	TRAVEL	3303.47	2435.76		3000		0	0
100.2410.0355.182.000.182	PRINTING AND BINDING	402.34	0		500		250	250
100.2410.0390.182.000.182	OTHER GENERAL PROF & TECHNICAL SERVICES	5400.00	5400.00		9400		10940	10940
	<b>Total Purchased Services</b>	11,442.67	17,881.68		15,910		14,200	14,200
100.2410.0410.182.000.182	SUPPLIES	3684.88	3587.05		4300		4000	4000
100.2410.0460.182.000.182	NON-CONSUMABLE SUPPLIES	1913.96	2708.25		2000		2000	2000
100.2410.0470.182.000.182	COMPUTER SOFTWARE	5943.00	1081.00		4000		3100	3100
100.2410.0480.182.000.182	COMPUTER HARDWARE	0	0		225		0	0
	<b>Total Supplies &amp; Materials</b>	11,541.84	7,376.30		10,525		9,100	9,100
100.2410.0542.182.000.182	REPLACEMENT OF EQUIPMENT	11,300.40	11689.87		8947		0	0
	<b>Total Capital Improvement</b>	11,300.40	11,689.87		8,947		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	Approved 26-27
100.2410.0640.182.000.182	DUES & FEES	879	929.00		1000		2000	2000
	<b>Total Other Objects</b>	879.00	929.00		1,000		2,000	2,000
	<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>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>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>	<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	Approved 26-27
100.1111.0111.219.000.219	LICENSED SALARIES	764,477.08	731,230.43	13.33	769,896	12.33	791,130	791,130
100.1111.0112.219.000.219	CLASSIFIED SALARIES	11,025.01	18,022.20	0.63	56,115	0.63	19,440	19,440
100.1111.0122.219.000.219	SUBSTITUTES-CLASSIFIED	400.14	0		0		2,000	2,000
100.1111.0130.219.000.219	ADDITIONAL SALARY	17,299.00	15,341.97		2,045		2,000	2,000
100.1111.0212.219.000.219	PERS PU	43,864.43	39,678.25		49,958		49,021	49,021
100.1111.0213.219.000.219	PERS UAL	145,467.09	130,416.13		165,611		162,514	162,514
100.1111.0220.219.000.219	FICA & MEDICARE	58,922.50	56,874.99		63,726		62,534	62,534
100.1111.0231.219.000.219	WORKERS' COMPENSATION	2,383.89	5,436.03		2,096		2,097	2,097
100.1111.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	7,656.47	7,424.27		8,280		8,126	8,126
100.1111.0240.219.000.219	EMPLOYEES INSURANCE	186,315.30	181,016.09		270,729		262,996	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>	<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	50,589
100.1111.0390.219.000.219	OTHER PROFESSIONAL & TECHNICAL SERVICES	0	0		500		0	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>	<b>50,589</b>
100.1111.0410.219.000.219	SUPPLIES	11,476.44	11,034.28		14,350		14,770	14,770
100.1111.0420.219.000.219	TEXTBOOKS	880.01	798.75		600		600	600
100.1111.0460.219.000.219	NON-CONSUMABLE SUPPLIES	554.09	3,089.71		3,000		1,500	1,500
100.1111.0470.219.000.219	COMPUTER SOFTWARE	373	0		500		255	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>	<b>17,125</b>
100.1210.0130.219.000.219	ADDITIONAL SALARY	1,000.00	1,000.00		1,000		1,000	1,000
100.1210.0212.219.000.219	PERS PU	60.30	60.30		60		60	60
100.1210.0213.219.000.219	PERS UAL	199.97	199.97		200		200	200
100.1210.0220.219.000.219	FICA & MEDICARE	77.03	75.42		77		77	77
100.1210.0231.219.000.219	WORKERS' COMPENSATION	3.11	2.66		2		2	2
100.1210.0233.219.000.219	PAID FAMILY MEDICAL LEAVE INSURANCE	9.90	9.81		10		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>	<b>1,350</b>
100.1210.0310.219.000.219	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	269		600		0	0
	<b>Total Purchased Services</b>	<b>0</b>	<b>269</b>		<b>600</b>		<b>0</b>	<b>0</b>
100.1210.0410.219.000.219	TAG SUPPLIES	0	688		1,000		0	0
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>688</b>		<b>1,000</b>		<b>0</b>	<b>0</b>
	<b>Total Talented &amp; Gifted</b>	<b>1,350.31</b>	<b>2,304.78</b>		<b>2,950</b>		<b>1,350</b>	<b>1,350</b>
	<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>	<b>1,430,923</b>

**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	Approved 26-27
100.2119.0112.219.000.219	CLASSIFIED SALARIES	84130.06	94787.36	3.00	104,257	3.00	102,295	102,295
100.2119.0122.219.000.219	SUBSTITUTES - CLASSIFIED	1773.55	5643.06		0		3,000	3,000
100.2119.0130.219.000.219	ADDITIONAL SALARY	11268.15	11951.65		0		0	0
100.2119.0212.219.000.219	PERS PU	5757.43	6442.5		6,293		6,175	6,175
100.2119.0213.219.000.219	PERS UAL	19079.66	21347.81		20,851		20,459	20,459
100.2119.0220.219.000.219	FICA & MEDICARE	7301.14	8470.45		8,024		7,873	7,873
100.2119.0231.219.000.219	WORKERS' COMPENSATION	313.18	296.96		278		282	282
100.2119.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	940.81	1112.73		1,043		1,023	1,023
100.2119.0240.219.000.219	EMPLOYEES INSURANCE	10,226.38	10,600.02		60,929		63,989	63,989
	<b>Total Salaries and PR Taxes &amp; Benefits</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>	<b>205,095</b>
	<b>TOTAL OTHER ATTD &amp; SOCIAL 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>	<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	28,903
100.2220.0122.219.000.219	SUBSTITUTES - CLASSIFIED	565.11	0		0		0	0
100.2220.0130.219.000.219	ADDITIONAL SALARY	5,900	6,000		0		0	0
100.2220.0212.219.000.219	PERS PU	1,631.28	1,982.55		1,690		1,745	1,745
100.2220.0213.219.000.219	PERS UAL	5,405.05	6,568.24		5,600		5,781	5,781
100.2220.0220.219.000.219	FICA & MEDICARE	2,123.11	2,527.21		2,155		2,224	2,224
100.2220.0231.219.000.219	WORKERS' COMPENSATION	91.17	88.68		77		81	81
100.2220.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	271.91	333.32		280		289	289
100.2220.0240.219.000.219	EMPLOYEES INSURANCE	11.76	11.76		20,310		21,330	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>	<b>60,352</b>
100.2220.0410.219.000.219	SUPPLIES	1,111.68	811.52		800		800	800
100.2220.0430.219.000.219	LIBRARY BOOKS	4,781.10	4,626.97		5,000		5,000	5,000
100.2220.0440.219.000.219	PERIODICALS	207.78	233.74		275		300	300
100.2220.0460.219.000.219	NON-CONSUMABLE SUPPLIES	137	474		500		500	500
100.2220.0470.219.000.219	SOFTWARE	0	0		0		350	350
	<b>Total Media Supplies &amp; Materials</b>	<b>6,237.53</b>	<b>6,146.14</b>		<b>6,575</b>		<b>6,950</b>	<b>6,950</b>
100.2220.0640.219.000.219	DUES AND FEES	75.00	75.00		100		100	100
	<b>Total Other Objects</b>	<b>75.00</b>	<b>75.00</b>		<b>100</b>		<b>100</b>	<b>100</b>
	<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>	<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	96,076

**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	Approved 26-27
100.2410.0113.219.000.219	ADMINISTRATORS	97,149.00	93,375.00	1.00	97,149	1.00	113,203	113,203
100.2410.0130.219.000.219	ADDITIONAL SALARY	7,025.00	6,900.00		900		900	900
100.2410.0212.219.000.219	PERS PU	10,887.78	11,464.73		11,556		12,686	12,686
100.2410.0213.219.000.219	PERS UAL	5,265.70	2,502.58		38,291		42,036	42,036
100.2410.0220.219.000.219	FICA & MEDICARE	13,730.54	14,528.28		14,734		16,175	16,175
100.2410.0231.219.000.219	WORKERS' COMPENSATION	550.62	486.89		486		545	545
100.2410.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	1,664.43	1,888.93		1,915		2,102	2,102
100.2410.0240.219.000.219	EMPLOYEES INSURANCE	23,250.56	23,625.56		40,667		42,707	42,707
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>235,815.60</b>	<b>241,348.38</b>	<b>3.00</b>	<b>299,104</b>	<b>3.00</b>	<b>326,431</b>	<b>326,431</b>
100.2410.0340.219.000.219	TRAVEL	2,425.27	3,987.36		3,000		0	0
100.2410.0355.219.000.219	PRINTING AND BINDING	393.67	338.48		400		250	250
100.2410.0390.219.000.219	OTHER GENERAL PROF & TECHNICAL SERVICES	5,910.80	5,400.00		9,850		7,000	7,000
	<b>Total Purchased Services</b>	<b>8,729.74</b>	<b>9,725.84</b>		<b>13,250</b>		<b>7,250</b>	<b>7,250</b>
100.2410.0410.219.000.219	SUPPLIES	2,920.83	1,635.34		3,800		3,500	3,500
100.2410.0460.219.000.219	NON-CONSUMABLE SUPPLIES	0	751.06		1,000		750	750
100.2410.0470.219.000.219	COMPUTER SOFTWARE	0	0		0		0	0
100.2410.0480.219.000.219	COMPUTER HARDWARE	0	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>2,920.83</b>	<b>2,386.40</b>		<b>4,800</b>		<b>4,250</b>	<b>4,250</b>
100.2410.0542.219.000.219	REPLACEMENT EQUIPMENT.	12,792	10,599		6,300		0	0
	<b>Total Capital Improvement</b>	<b>12,792</b>	<b>10,599</b>		<b>6,300</b>		<b>0</b>	<b>0</b>
100.2410.0640.219.000.219	DUES AND FEES	879.00	929.00		1,000		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>1,000</b>
	<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>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>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>	<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	Approved 26-27
100.1131.0111.636.100.636	LICENSED SALARIES	174,290.88	200,658.21	3.25	208,988	3.25	231,098	231,098
100.1131.0111.636.110.636	LICENSED SALARIES	129,793.00	133,837.00	2.00	138,032	2.00	156,382	156,382
100.1131.0111.636.120.636	LICENSED SALARIES	138,758.14	119,584.33	2.00	131,448	2.00	149,895	149,895
100.1131.0111.636.131.636	LICENSED SALARIES	51,954.60	53,144.16	1.00	58,988	1.00	56,084	56,084
100.1131.0111.636.132.636	LICENSED SALARIES	30,797.00	32,292.50	0.50	33,862	0.50	38,993	38,993
100.1131.0111.636.134.636	LICENSED SALARIES	21,081.59	36,684.26	0.50	37,816	0.50	42,363	42,363
100.1131.0111.636.180.636	LICENSED SALARIES	158,292.30	119,677.21	2.00	138,032	2.00	155,281	155,281
100.1131.0111.636.190.636	LICENSED SALARIES	72,312.36	72,783.16	1.00	75,632	1.00	84,727	84,727
100.1131.0111.636.200.636	LICENSED SALARIES	80,769.56	74,149.00	1.00	75,632	1.00	94,711	94,711
100.1131.0111.636.210.636	LICENSED SALARIES	61,635.00	64,629.00	1.00	67,768	1.00	78,039	78,039
100.1131.0111.636.290.636	LICENSED SALARIES	48,514.25	18,870.85	0.25	18,908	0.25	21,182	21,182
100.1131.0111.636.520.636	LICENSED SALARIES	0	49,518.82	1.00	51,378	1.00	59,165	59,165
100.1131.0111.636.560.636	LICENSED SALARIES	47,439.96	49,610.00	1.00	52,997	1.00	61,028	61,028
100.1131.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	0		0		500	500
100.1131.0130.636.100.636	ADDITIONAL SALARY	9,705.12	0		0		0	0
100.1131.0130.636.131.636	ADDITIONAL SALARY	6,000.00	0		0		0	0
100.1131.0130.636.180.636	ADDITIONAL SALARY	6,000.00	1,000.00		0		0	0
100.1131.0130.636.190.636	ADDITIONAL SALARY	0	0		0		662	662
100.1131.0130.636.200.636	ADDITIONAL SALARY	8,896.38	9,121.86		9,122		0	0
100.1131.0130.636.290.636	ADDITIONAL SALARY	8,865.90	5,178.99		1,934		2,000	2,000
100.1131.0130.636.560.636	ADDITIONAL SALARY	5,073.80	3,458.07		5,579		6,357	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>	<b>1,238,467</b>
100.1131.0212.636.100.636	PERS PU	11,086.43	12,091.01		12,594		13,926	13,926
100.1131.0212.636.110.636	PERS PU	7,805.40	8,049.35		8,302		9,406	9,406
100.1131.0212.636.120.636	PERS PU	8,358.86	7,074.60		7,907		9,017	9,017
100.1131.0212.636.131.636	PERS PU	3,495.51	3,204.75		3,560		3,385	3,385
100.1131.0212.636.132.636	PERS PU	1,858.83	1,949.27		2,044		2,353	2,353
100.1131.0212.636.134.636	PERS PU	1,272.28	2,213.53		2,283		2,557	2,557
100.1131.0212.636.180.636	PERS PU	8,321.14	7,283.42		8,332		9,373	9,373
100.1131.0212.636.190.636	PERS PU	4,338.80	4,366.94		4,538		5,123	5,123
100.1131.0212.636.200.636	PERS PU	5,382.86	4,996.30		5,085		5,683	5,683
100.1131.0212.636.210.636	PERS PU	3,720.24	3,900.97		4,091		4,710	4,710
100.1131.0212.636.290.636	PERS PU	3,446.80	1,434.37		1,251		1,392	1,392

**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	Approved 26-27
100.1131.0212.636.520.636	PERS PU	0	1,480.92		3,101		3,571	3,571
100.1131.0212.636.560.636	PERS PU	3,169.82	3,203.20		3,536		4,067	4,067
100.1131.0213.636.100.636	PERS UAL	36,799.11	40,131.70		41,798		46,220	46,220
100.1131.0213.636.110.636	PERS UAL	25,958.60	26,767.45		27,606		31,277	31,277
100.1131.0213.636.120.636	PERS UAL	27,751.73	23,542.52		26,290		29,979	29,979
100.1131.0213.636.131.636	PERS UAL	11,591.01	10,628.78		11,798		11,217	11,217
100.1131.0213.636.132.636	PERS UAL	6,159.36	6,458.46		6,772		7,799	7,799
100.1131.0213.636.134.636	PERS UAL	4,216.32	7,336.78		7,563		8,473	8,473
100.1131.0213.636.180.636	PERS UAL	27,619.06	24,135.51		27,606		31,056	31,056
100.1131.0213.636.190.636	PERS UAL	14,462.43	14,556.67		15,126		17,078	17,078
100.1131.0213.636.200.636	PERS UAL	17,933.27	16,654.09		16,951		18,942	18,942
100.1131.0213.636.210.636	PERS UAL	12,327.09	12,925.73		13,554		15,608	15,608
100.1131.0213.636.290.636	PERS UAL	11,445.57	4,775.57		4,169		4,636	4,636
100.1131.0213.636.520.636	PERS UAL	0	4,491.96		10,276		11,833	11,833
100.1131.0213.636.560.636	PERS UAL	10,502.83	10,613.56		11,715		13,477	13,477
100.1131.0220.636.100.636	FICA & MEDICARE	13,686.80	14,734.12		16,084		17,785	17,785
100.1131.0220.636.110.636	FICA & MEDICARE	9,629.42	9,933.54		10,623		12,035	12,035
100.1131.0220.636.120.636	FICA & MEDICARE	9,716.83	7,929.49		10,116		11,536	11,536
100.1131.0220.636.131.636	FICA & MEDICARE	3,897.90	3,359.97		4,540		4,316	4,316
100.1131.0220.636.132.636	FICA & MEDICARE	2,370.24	2,485.41		2,606		3,001	3,001
100.1131.0220.636.134.636	FICA & MEDICARE	1,539.45	2,661.70		2,910		3,260	3,260
100.1131.0220.636.180.636	FICA & MEDICARE	12,441.32	9,256.01		10,623		11,950	11,950
100.1131.0220.636.190.636	FICA & MEDICARE	4,831.49	4,793.42		5,820		6,572	6,572
100.1131.0220.636.200.636	FICA & MEDICARE	6,754.32	6,188.67		6,522		7,289	7,289
100.1131.0220.636.210.636	FICA & MEDICARE	4,743.38	4,973.77		5,215		6,006	6,006
100.1131.0220.636.290.636	FICA & MEDICARE	4,136.03	1,685.75		1,604		1,784	1,784
100.1131.0220.636.520.636	FICA & MEDICARE	0	3,634.20		3,954		4,553	4,553
100.1131.0220.636.560.636	FICA & MEDICARE	4,041.41	4,084.01		4,508		5,186	5,186
100.1131.0231.636.000.636	WORKERS' COMPENSATION	1,024.91	0		0		0	0
100.1131.0231.636.100.636	WORKERS' COMPENSATION	547.03	494.91		518		589	589
100.1131.0231.636.110.636	WORKERS' COMPENSATION	385.31	330.26		340		396	396
100.1131.0231.636.120.636	WORKERS' COMPENSATION	416.00	292.87		326		382	382
100.1131.0231.636.131.636	WORKERS' COMPENSATION	172.90	131.54		148		146	146
100.1131.0231.636.132.636	WORKERS' COMPENSATION	91.44	79.60		83		98	98

**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	Approved 26-27
100.1131.0231.636.134.636	WORKERS' COMPENSATION	61.78	87.99		92		106	106
100.1131.0231.636.180.636	WORKERS' COMPENSATION	486.11	296.56		341		394	394
100.1131.0231.636.190.636	WORKERS' COMPENSATION	211.56	177.00		185		215	215
100.1131.0231.636.200.636	WORKERS' COMPENSATION	258.72	199.83		204		237	237
100.1131.0231.636.210.636	WORKERS' COMPENSATION	184.48	160.68		168		198	198
100.1131.0231.636.290.636	WORKERS' COMPENSATION	169.72	59.13		51		58	58
100.1131.0231.636.520.636	WORKERS' COMPENSATION	0	126.46		131		153	153
100.1131.0231.636.560.636	WORKERS' COMPENSATION	157.09	132.38		146		172	172
100.1131.0233.636.100.636	PAID FAMILY MEDICAL LEAVE	1,778.18	1,917.29		2,090		2,311	2,311
100.1131.0233.636.110.636	PAID FAMILY MEDICAL LEAVE	1,251.17	1,300.93		1,380		1,564	1,564
100.1131.0233.636.120.636	PAID FAMILY MEDICAL LEAVE	1,262.42	1,030.34		1,314		1,499	1,499
100.1131.0233.636.131.636	PAID FAMILY MEDICAL LEAVE	506.49	447.89		590		561	561
100.1131.0233.636.132.636	PAID FAMILY MEDICAL LEAVE	308.14	322.84		339		390	390
100.1131.0233.636.134.636	PAID FAMILY MEDICAL LEAVE	200.04	346.87		378		424	424
100.1131.0233.636.180.636	PAID FAMILY MEDICAL LEAVE	1,616.68	1,202.51		1,380		1,553	1,553
100.1131.0233.636.190.636	PAID FAMILY MEDICAL LEAVE	627.75	622.86		756		854	854
100.1131.0233.636.200.636	PAID FAMILY MEDICAL LEAVE	877.80	804.13		848		947	947
100.1131.0233.636.210.636	PAID FAMILY MEDICAL LEAVE	616.35	646.31		678		780	780
100.1131.0233.636.290.636	PAID FAMILY MEDICAL LEAVE	537.49	219.64		208		232	232
100.1131.0233.636.520.636	PAID FAMILY MEDICAL LEAVE	0	472.13		514		592	592
100.1131.0233.636.560.636	PAID FAMILY MEDICAL LEAVE	525.10	530.72		586		674	674
100.1131.0240.636.100.636	EMPLOYEES INSURANCE	24,985.91	57,901.46		66,007		69,322	69,322
100.1131.0240.636.110.636	EMPLOYEES INSURANCE	27,630.02	28,565.04		40,620		42,660	42,660
100.1131.0240.636.120.636	EMPLOYEES INSURANCE	58,229.66	41,286.80		40,620		42,660	42,660
100.1131.0240.636.131.636	EMPLOYEES INSURANCE	11.76	23,591.80		20,310		21,330	21,330
100.1131.0240.636.132.636	EMPLOYEES INSURANCE	8,666.28	8,945.16		10,155		10,665	10,665
100.1131.0240.636.134.636	EMPLOYEES INSURANCE	6,698.73	11,795.88		10,155		10,665	10,665
100.1131.0240.636.180.636	EMPLOYEES INSURANCE	11,700.10	10,220.37		40,620		42,660	42,660
100.1131.0240.636.190.636	EMPLOYEES INSURANCE	23,291.76	23,591.76		20,310		21,330	21,330
100.1131.0240.636.200.636	EMPLOYEES INSURANCE	18,925.59	18,071.78		20,310		21,329	21,329
100.1131.0240.636.210.636	EMPLOYEES INSURANCE	10,270.10	10,604.18		20,310		21,330	21,330
100.1131.0240.636.290.636	EMPLOYEES INSURANCE	15,525.02	5,898.12		5,077		5,332	5,332
100.1131.0240.636.520.636	EMPLOYEES INSURANCE	0	18,071.76		20,310		21,330	21,330
100.1131.0240.636.560.636	EMPLOYEES INSURANCE	7,264.80	7,500.50		20,310		21,330	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	Approved 26-27
	<b>Total PR Taxes &amp; Benefits</b>	574,286.33	618,465.75		721,876		784,898	784,898
100.1131.0310.636.100.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	10,756.95	17,600.44		10,725		11,885	11,885
100.1131.0310.636.110.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	11,388.19	13,177.57		6,600		7,760	7,760
100.1131.0310.636.120.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	11,012.52	10,757.20		6,600		7,760	7,760
100.1131.0310.636.131.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	2,573.71	10,084.85		3,300		4,460	4,460
100.1131.0310.636.132.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	3,148.93	4,975.14		1,650		2,810	2,810
100.1131.0310.636.134.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	2,191.94	4,235.68		1,650		2,810	2,810
100.1131.0310.636.180.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	8,152.74	25,369.57		6,600		7,760	7,760
100.1131.0310.636.190.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	4,020.99	4,975.20		3,300		4,460	4,460
100.1131.0310.636.200.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	5,862.90	7,126.62		3,300		4,460	4,460
100.1131.0310.636.210.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,566.18	3,496.09		3,300		4,460	4,460
100.1131.0310.636.290.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	4,876.74	1,748.03		6,825		7,976	7,976
100.1131.0310.636.520.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0		3,300		4,450	4,450
100.1131.0310.636.560.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	5,197.67	6,319.84		3,300		4,450	4,450
	<b>Total Inst., Prof &amp; Tech Svcs</b>	70,749.46	109,866.23		60,450		75,501	75,501
100.1131.0322.636.132.636	REPAIRS & MAINTENANCE SERVICES	620.00	503.50		1,000		1,000	1,000
100.1131.0340.636.120.636	TRAVEL	0	99.45		0		0	0
100.1131.0340.636.560.636	TRAVEL	0	824.01		0		0	0
100.1131.0371.636.050.636	TUITION PAYMENTS TO OTHER OREGON DISTRICT	15,734.30	23,677.50		20,000		15,000	15,000
	<b>Total Purchased Services</b>	87,103.76	134,970.69		81,450		91,501	91,501
100.1131.0410.636.050.636	SUPPLIES	33.44	0.00		100		100	100
100.1131.0410.636.100.636	SUPPLIES ENGLISH	360.57	534.32		1,200		1,590	1,590
100.1131.0410.636.110.636	SUPPLIES SOCIAL STUDIES	377.17	783.99		1,200		1,590	1,590
100.1131.0410.636.120.636	SUPPLIES SCIENCE	1,958.09	647.37		4,000		1,590	1,590
100.1131.0410.636.131.636	SUPPLIES ART	2,917.31	2,917.10		3,000		1,590	1,590
100.1131.0410.636.132.636	SUPPLIES BAND	171.38	1,489.43		1,550		1,590	1,590
100.1131.0410.636.134.636	SUPPLIES DRAMA	62.85	0		1,200		1,590	1,590
100.1131.0410.636.180.636	SUPPLIES MATH	496.19	91.80		1,200		1,590	1,590
100.1131.0410.636.190.636	SUPPLIES HEALTH	1,016.04	877.97		1,200		1,590	1,590
100.1131.0410.636.200.636	SUPPLIES PE	20.95	0		1,200		1,590	1,590
100.1131.0410.636.210.636	SUPPLIES 2ND LANGUAGE	84.84	0		620		1,590	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	Approved 26-27
100.1131.0410.636.290.636	SUPPLIES OTHER PROGRAMS	1,413.96	2,371.14		4,000		1,590	1,590
100.1131.0410.636.320.636	SUPPLIES	194.27	0		0		0	0
100.1131.0410.636.560.636	SUPPLIES AG	534.45	1,033.02		1,200		1,590	1,590
	<b>Total Supplies</b>	<b>9,641.51</b>	<b>10,746.14</b>		<b>21,670</b>		<b>19,180</b>	<b>19,180</b>
100.1131.0420.636.050.636	TEXTBOOKS	3,434.02	4,435.05		3,000		2,000	2,000
100.1131.0420.636.100.636	TEXTBOOKS	83.97	268.04		1,500		1,500	1,500
100.1131.0420.636.110.636	TEXTBOOKS	0	27.99		0		0	0
100.1131.0420.636.180.636	TEXTBOOKS	0	19		600		600	600
	<b>Total Textbooks</b>	<b>3,517.99</b>	<b>4,749.99</b>		<b>5,100</b>		<b>4,100</b>	<b>4,100</b>
100.1131.0460.636.100.636	NON-CONSUMABLE SUPPLIES	0	56.47		500		500	500
100.1131.0460.636.110.636	NON-CONSUMABLE SUPPLIES	40.50	0.00		500		500	500
100.1131.0460.636.120.636	NON-CONSUMABLE SUPPLIES	1,594.10	35.68		1,000		1,200	1,200
100.1131.0460.636.131.636	NON-CONSUMABLE SUPPLIES	980	925		1,000		1,000	1,000
100.1131.0460.636.132.636	NON-CONSUMABLE SUPPLIES	1,327	1,160		1,200		1,200	1,200
100.1131.0460.636.134.636	NON-CONSUMABLE SUPPLIES	0	0		500		500	500
100.1131.0460.636.180.636	NON-CONSUMABLE SUPPLIES	209.82	0.00		500		500	500
100.1131.0460.636.190.636	NON-CONSUMABLE SUPPLIES	1,021.51	931.55		1,000		1,200	1,200
100.1131.0460.636.200.636	NON-CONSUMABLE SUPPLIES	0	0		750		500	500
100.1131.0460.636.210.636	NON-CONSUMABLE SUPPLIES	0	0		400		500	500
100.1131.0460.636.290.636	NON-CONSUMABLE SUPPLIES	249.81	0		250		500	500
100.1131.0460.636.560.636	NON-CONSUMABLE SUPPLIES	0	0		750		500	500
	<b>Total Non-Consumables</b>	<b>5,422.99</b>	<b>3,108.90</b>		<b>8,350</b>		<b>8,600</b>	<b>8,600</b>
	<b>Total Supplies &amp; Materials</b>	<b>18,582.49</b>	<b>18,605.03</b>		<b>35,120</b>		<b>31,880</b>	<b>31,880</b>
100.1131.0640.636.132.636	DUES AND FEES	1,725.00	2,185.00		2,000		2,200	2,200
100.1131.0640.636.190.636	DUES AND FEES	0	0		250		0	0
100.1131.0640.636.560.636	DUES AND FEES	0	0		0		0	0
	<b>Total Other Objects</b>	<b>1,725.00</b>	<b>2,185.00</b>		<b>2,250</b>		<b>2,200</b>	<b>2,200</b>
	<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>	<b>2,148,946</b>
100.1132.0130.636.230.636	ADDITIONAL SALARY	140,770.76	141,019.55		132,155		153,869	153,869

**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	Approved 26-27
100.1132.0130.636.250.636	ADDITIONAL SALARY	32,866.00	33,336.70		33,373		44,345	44,345
100.1132.0212.636.230.636	PERS PU	5,799.78	4,893.58		5,671		8,929	8,929
100.1132.0212.636.250.636	PERS PU	1,980.79	2,009.44		2,012		2,674	2,674
100.1132.0213.636.230.636	PERS UAL	19,250.05	16,242.14		18,801		29,606	29,606
100.1132.0213.636.250.636	PERS UAL	6,573.18	6,667.46		6,675		8,869	8,869
100.1132.0220.636.230.636	FICA & MEDICARE	10,729.30	10,727.84		10,171		11,842	11,842
100.1132.0220.636.250.636	FICA & MEDICARE	2,437.48	2,489.14		2,568		3,412	3,412
100.1132.0231.636.230.636	WORKERS' COMPENSATION	421.81	376.86		323		383	383
100.1132.0231.636.250.636	WORKERS' COMPENSATION	95.91	79.84		80		111	111
100.1132.0233.636.230.636	PAID FAMLY MEDICAL LEAVE	1,394.24	1,401.27		1,321		1,539	1,539
100.1132.0233.636.250.636	PAID FAMLY MEDICAL LEAVE	316.63	325.05		334		444	444
100.1132.0240.636.230.636	EMPLOYEES INSURANCE	0	0		0		2	2
100.1132.0240.636.250.636	EMPLOYEES INSURANCE	0	0		0		1,524	1,524
	<b>Total Salaries and PR Taxes &amp; Benefits</b>	<b>222,635.93</b>	<b>219,568.87</b>	<b>16.50</b>	<b>213,483</b>	<b>16.50</b>	<b>267,547</b>	<b>267,547</b>
100.1132.0322.636.230.636	REPAIRS & MAINTENANCE SERVICES	1,084.88	1,155.80		5,000		5,000	5,000
100.1132.0324.636.230.636	RENTALS	1,428.00	1,350.00		1,600		4,000	4,000
100.1132.0340.636.230.636	TRAVEL	8,367.65	6,248.24		10,500		11,500	11,500
100.1132.0355.636.230.636	PRINTING AND BINDING	103.89	0		300		300	300
100.1132.0390.636.230.636	OTHER GENERAL PROF & TECHNICAL SERVICES	25,471.48	19,081.93		30,000		35,000	35,000
	<b>Total Purchased Services</b>	<b>36,455.90</b>	<b>27,835.97</b>		<b>47,400</b>		<b>55,800</b>	<b>55,800</b>
100.1132.0410.636.230.636	SUPPLIES	6,600.80	3,818.29		6,500		6,500	6,500
100.1132.0412.636.230.636	SPORTS SUPPLIES	13,640.99	15,143.32		14,000		15,000	15,000
100.1132.0413.636.230.636	UNIFORM SUPPLIES	12,793.86	9,045.36		12,000		10,000	10,000
100.1132.0460.636.230.636	NON-CONSUMABLE SUPPLIES	10,396.08	2,443.29		4,000		10,000	10,000
100.1132.0470.636.230.636	COMPUTER SOFTWARE	95.64	0		2,000		2,200	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>	<b>43,700</b>
100.1132.0640.636.230.636	DUES AND FEES	8,527.38	23,976.51		14,000		20,000	20,000
	Total Other Objects	8,527.38	23,976.51		14,000		20,000	20,000
	<b>TOTAL EXTRACURRICULAR</b>	<b>311,146.58</b>	<b>301,831.61</b>		<b>313,383</b>		<b>387,047</b>	<b>387,047</b>
100.1210.0130.636.000.636	ADDITIONAL SALARY	1,000.00	1,000.00		1,000		1,000	1,000

**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	Approved 26-27
100.1210.0212.636.000.636	PERS PU	60.35	60.36		60		60	60
100.1210.0213.636.000.636	PERS UAL	200.00	200.01		200		200	200
100.1210.0220.636.000.636	FICA & MEDICARE	75.01	76.94		77		77	77
100.1210.0231.636.000.636	WORKERS' COMPENSATION	2.72	2.27		2		2	2
100.1210.0233.636.000.636	PAID FAMILY MEDICAL LEAVE INSURANCE	9.75	9.99		10		10	10
100.1210.0410.636.000.636	TAG SUPPLIES	0	128.00		0		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>	<b>1,350</b>
100.1460.0130.636.050.636	ADDITIONAL SALARY	0	0		42,855		2,019	2,019
100.1460.0212.636.050.636	PERS PU	0	0		2,584		121	121
100.1460.0213.636.050.636	PERS UAL	0	0		8,571		404	404
100.1460.0220.636.050.636	FICA & MEDICARE	0	0		3,298		154	154
100.1460.0231.636.050.636	WORKERS' COMPENSATION	0	0		106		5	5
100.1460.0233.636.050.636	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		429		0	0
	<b>Total</b>	<b>0</b>	<b>0</b>		<b>57,843</b>		<b>2,704</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>	<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	43,187
100.2112.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	317.05		0		0	0
100.2112.0212.636.000.636	PERS PU	2,041.34	1,963.85		2,539		2,607	2,607
100.2112.0213.636.000.636	PERS UAL	6,772.91	6,517.00		8,412		8,637	8,637
100.2112.0220.636.000.636	FICA & MEDICARE	2,019.50	1,893.71		3,237		3,324	3,324
100.2112.0231.636.000.636	WORKERS' COMPENSATION	110.70	87.37		113		118	118
100.2112.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	262.39	246.06		421		432	432
100.2112.0240.636.000.636	EMPLOYEES INSURANCE	23,277.45	23,566.76		20,310		21,330	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>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>	<b>79,634</b>
100.2119.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	255.64		0		0	0
100.2119.0220.636.000.636	FICA & MEDICARE	0	19.68		0		0	0
100.2119.0231.636.000.636	WORKERS' COMPENSATION	0	0.73		0		0	0
100.2119.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	2.55		0		0	0
100.2120.0111.636.000.636	LICENSED SALARIES	0	23,864.56	1.00	46,161	1.00	84,776	84,776

**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	Approved 26-27
100.2120.0130.636.000.636	ADDITIONAL SALARY	0	4,652.94		2,430		4,415	4,415
100.2120.0212.636.000.636	PERS PU	258.28	210.93		2,933		5,384	5,384
100.2120.0213.636.000.636	PERS UAL	0	698.89		9,718		17,838	17,838
100.2120.0220.636.000.636	FICA & MEDICARE	0	2,115.03		3,740		6,864	6,864
100.2120.0231.636.000.636	WORKERS' COMPENSATION	0	72.41		125		225	225
100.2120.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	274.85		486		892	892
100.2120.0240.636.000.636	EMPLOYEES INSURANCE	0	12,047.84		20,310		21,330	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>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>	<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	27,414
100.2220.0122.636.000.636	SUBSTITUTES - CLASSIFIED	631.80	661.14		0		700	700
100.2220.0212.636.000.636	PERS PU	1,439.32	1,793.07		1,879		1,655	1,655
100.2220.0213.636.000.636	PERS UAL	4,797.74	5,976.89		6,264		5,483	5,483
100.2220.0220.636.000.636	FICA & MEDICARE	1,563.58	2,102.57		2,410		2,110	2,110
100.2220.0231.636.000.636	WORKERS' COMPENSATION	82.05	83.19		85		78	78
100.2220.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	203.14	273.22		313		274	274
100.2220.0240.636.000.636	EMPLOYEES INSURANCE	17,421.76	10,582.02		20,310		21,330	21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>50,128.11</b>	<b>51,356.62</b>	<b>0.94</b>	<b>62,583</b>	<b>0.94</b>	<b>59,043</b>	<b>59,043</b>
100.2220.0410.636.000.636	SUPPLIES	784.95	998.40		1,000		1,000	1,000
100.2220.0430.636.000.636	LIBRARY BOOKS	6,265.97	6,588.99		6,600		6,600	6,600
100.2220.0440.636.000.636	PERIODICALS	253.41	274.27		304		500	500
100.2220.0460.636.000.636	NON-CONSUMABLE SUPPLIES	43.84	434.84		500		500	500
100.2220.0470.636.000.636	COMPUTER SOFTWARE	2,008.88	2,081.73		2,200		220	220
	<b>Total Supplies &amp; Materials</b>	<b>9,357.05</b>	<b>10,378.23</b>		<b>10,604</b>		<b>8,820</b>	<b>8,820</b>
100.2220.0640.636.000.636	DUES AND FEES	154.00	199.00		175		350	350
	<b>Total Other Objects</b>	<b>154.00</b>	<b>199.00</b>		<b>175</b>		<b>350</b>	<b>350</b>
	<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>	<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	90,306
100.2410.0112.636.230.636	CLASSIFIED SALARIES	0	34,227.54	1.00	35,920	1.00	36,861	36,861
100.2410.0122.636.000.636	SUBSTITUTES - CLASSIFIED	0	0	0.00	0	0.00	2,000	2,000

**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	Approved 26-27
100.2410.0113.636.000.636	ADMINISTRATORS	216,176.00	220,500.00	2.00	224,910	2.00	243,210	243,210
100.2410.0130.636.000.636	ADDITIONAL SALARY	5,550.00	1,800.00		1,800		1,800	1,800
100.2410.0130.636.230.636	ADDITIONAL SALARY	0	6,000.00		0		0	0
100.2410.0212.636.000.636	PERS PU	18,076.50	18,638.88		18,959		20,240	20,240
100.2410.0212.636.230.636	PERS PU	0	2,427.51		2,168		2,225	2,225
100.2410.0213.636.000.636	PERS UAL	9,158.10	6,672.00		62,819		67,063	67,063
100.2410.0213.636.230.636	PERS UAL	0	8,045.52		7,184		7,372	7,372
100.2410.0220.636.000.636	FICA & MEDICARE	23,707.65	22,868.74		24,172		25,806	25,806
100.2410.0220.636.230.636	FICA & MEDICARE	0	2,970.45		2,764		2,837	2,837
100.2410.0231.636.000.636	WORKERS' COMPENSATION	960.90	769.04		778		855	855
100.2410.0231.636.230.636	WORKERS' COMPENSATION	0	107.46		99		103	103
100.2410.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	2,873.33	2,972.97		3,141		3,353	3,353
100.2410.0233.636.230.636	PAID FAMILY MEDICAL LEAVE	0	385.78		359		369	369
100.2410.0240.636.000.636	EMPLOYEES INSURANCE	79,709.61	76,935.42		81,333		85,413	85,413
100.2410.0240.636.230.636	EMPLOYEES INSURANCE	0	10.78		20,309		21,330	21,330
	<b>Total Salaries &amp; PR Taxes &amp; Benefits</b>	<b>453,550.89</b>	<b>488,785.27</b>	<b>5.00</b>	<b>574,100</b>	<b>5.00</b>	<b>611,143</b>	<b>611,143</b>
100.2410.0322.636.000.636	REPAIRS & MAINTENANCE SERVICES	0	0		300		0	0
100.2410.0324.636.000.636	RENTALS	744.80	424.80		500		500	500
100.2410.0340.636.000.636	TRAVEL	5,907.66	4,380.73		6,600		0	0
100.2410.0355.636.000.636	PRINTING AND BINDING	0	0		101		250	250
100.2410.0390.636.000.636	OTHER GENERAL PROF & TECHNICAL SERVICES	7,560.00	8,640.00		10,080		14,610	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>	<b>15,360</b>
100.2410.0410.636.000.636	SUPPLIES	13,944.48	13,867.78		15,000		14,000	14,000
100.2410.0460.636.000.636	NON-CONSUMABLE SUPPLIES	4,593.95	5,928.49		5,000		3,000	3,000
100.2410.0470.636.000.636	COMPUTER SOFTWARE	0	0		0		700	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>	<b>17,700</b>
100.2410.0542.636.000.636	REPLACEMENT OF EQUIPMENT	9,228	5,287		4,000		0	0
	<b>Total Capital Improvement</b>	<b>9,228</b>	<b>5,287</b>		<b>4,000</b>		<b>0</b>	<b>0</b>
100.2410.0640.636.000.636	DUES AND FEES	1,918.00	2,242.00		4,000		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>4,000</b>

**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	Approved 26-27
	<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>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>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>	<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	Approved 26-27
200.0000.1790.000.600.000	ELEMENTARY EXTRACURRICULAR	(25,089.20)	(34,010.42)	(24,255)	(15,700)	(15,700)
200.0000.1790.000.700.000	MIDDLE SCHOOL EXTRACURRICULAR	(72,249.28)	(144,769.34)	(66,522)	(52,000)	(52,000)
200.0000.1790.636.800.000	HIGH SCHOOL EXTRACURRICULAR	(197,300.38)	(157,105.99)	(101,000)	(153,000)	(153,000)
200.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	0	0	0	0	0
299.0000.1612.000.000.900	REIMBURSABLE STUDENT MEALS	0	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)	(2,734)
299.0000.1620.070.000.900	DAILY SALES-NON-REIMBURSABLE PROGRAMS-RIDDLE	(193,412.00)	(164,413.62)	0	0	0
299.0000.1630.000.000.900	SPECIAL FUNCTIONS	(642.02)	0	0	0	0
299.0000.1990.000.000.900	MISCELLANEOUS REVENUE	0	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>	<b>(223,434)</b>
250.0000.3299.000.000.330	EARLY LITERACY	(86,831)	(149,235)	(101,371)	(110,560)	(110,560)
250.0000.3299.000.000.340	CLSD	0	0	(300,000)	(230,475)	(230,475)
250.0000.3299.000.000.345	HIGH DOSAGE TUTORING SUPPLEMENT	0	0	(44,652)	(66,474)	(66,474)
250.0000.3299.000.000.360	CTE GRANT REVENUE	(7,842.00)	(21,280.49)	(14,000)	(15,000)	(15,000)
250.0000.3299.000.000.525	TAPP GRANT	(74,057.01)	(20,881.76)	0	0	0
250.0000.3299.000.000.960	ASBESTOS HAZARD ASSESSMENT - TAP	0	0	(25,000)	0	0
250.0000.3299.000.000.970	FACILITY ASSESSMENT -TAP	0	(35,125.92)	0	0	0
250.0000.3299.000.000.980	SEISMIC ASSESSMENT -TAP	0	(25,000.00)	0	0	0
250.0000.3299.000.000.990	LONG-RANGE FACILITY PLANNING-TAP	0	0	0	(40,840)	(40,840)
251.0000.3299.000.000.000	SIA	(1,298,262.78)	(1,723,072.64)	(1,493,036)	(1,578,886)	(1,578,886)
252.0000.3299.000.000.098	MEASURE 98 GRANT	(400,081.78)	(414,911.67)	(404,740)	(445,140)	(445,140)
253.0000.3299.000.000.000	SUMMER SCHOOL PROGRAM	(249,915.75)	(55,608.85)	(210,000)	(210,000)	(210,000)
299.0000.3299.000.000.900	FOOD SERVICE	(82,299.10)	(77,738.34)	(15,400)	(15,000)	(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>	<b>(2,712,375)</b>
201.0000.4500.000.000.100	TITLE I	(726,891.57)	(784,918.98)	(888,505)	(921,587)	(921,587)
201.0000.4500.000.000.135	FED SCH IMPROVEMENT	0	0	(172,146)	(66,795)	(66,795)
201.0000.4500.000.000.200	TITLE IIA	(124,830.40)	(142,383.60)	(82,476)	(90,372)	(90,372)
201.0000.4500.000.320.300	IDEA	(360,841.25)	(334,980.35)	(488,060)	(394,819)	(394,819)
201.0000.4500.000.000.350	CAL-PERKINS	(26,507.99)	(19,698.32)	(10,000)	(23,000)	(23,000)
201.0000.4500.000.000.400	TITLE IV	(113,691.59)	(12,261.55)	(111,229)	(93,001)	(93,001)
201.0000.4500.000.000.500	TITLE V	(9,039.31)	(85,208.31)	(4,676)	0	0
201.0000.4500.000.000.911	COPS	0	(77,585.58)	(41,000)	(24,000)	(24,000)
201.0000.4500.000.000.940	RENEW AMERICA'S SCHOOLS	0	0	(45,455)	(320,000)	(320,000)
231.0000.4500.000.000.000	ESSER II	(20,486.28)	0	0	0	0

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

Account	Description	Actuals 23-24	Actuals 24-25	Adopted 25-26	Proposed 26-27	Approved 26-27
232.0000.4500.000.000.000	ESSER III	(1,144,177.55)	(63,415.47)	0	0	0
299.0000.4500.000.000.900	FOOD SERVICE	(856,613.35)	(884,201.32)	(793,142)	(859,479)	(859,479)
299.0000.4507.000.000.900	NUTRITION GRANT	0	0	0	0	0
299.0000.4900.000.000.900	COMMODITIES DONTATED BY USDA	(50,696.80)	(75,051.31)	(50,700)	(75,051)	(75,051)
299.0000.4900.070.000.900	COMMODITIES DONATED BY USDA - RIDDLE	(9,791.61)	(17,290.84)	0	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>	<b>(2,868,104)</b>
200.0000.5400.????.600.000	ELEMENTARY - BEG FUND BAL	(48,410.27)	(48,277.86)	(49,295)	(50,500)	(50,500)
200.0000.5400.????.700.000	MIDDLE SCHOOL - BEG FUND BAL	(75,804.75)	(81,888.50)	(58,500)	(65,000)	(65,000)
200.0000.5400.636.800.000	HIGH SCHOOL - BEG FUND BAL	(146,902.07)	(184,929.18)	(170,568)	(193,000)	(193,000)
282.0000.5200.000.000.000	INTERFUND TRANSFERS - PERS RESERVE	0	0	(600,000)	0	0
282.0000.9770.000.000.000	UNRESERVED FUND BALANCE	0	0	0	(600,000)	(600,000)
299.0000.5200.000.000.900	INTERFUND TRANSFERS - BASIC SCHOOL LUNCH MATCH	(7,683.82)	(7,951.40)	(10,000)	(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)	(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>(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><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>	<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	Approved 26-27
201.1272.0111.114.000.100	LICENSED SALARIES	36,347.50	40,302.00	0.50	41,108	0.50	46,052	46,052
201.1272.0111.179.000.100	LICENSED SALARIES	72,695.00	74,149.00	1.00	75,632	1.00	84,727	84,727
201.1272.0111.219.000.100	LICENSED SALARIES	66,913.00	70,164.00	1.00	73,571	1.00	84,727	84,727
201.1272.0112.114.000.100	CLASSIFIED SALARIES	29,179.24	35,303.42	1.44	22,477	0.75	23,328	23,328
201.1272.0112.179.000.100	CLASSIFIED SALARIES	75,510.94	88,259.57	4.00	40,931	2.75	87,036	87,036
201.1272.0112.219.000.100	CLASSIFIED SALARIES	62,789.68	76,865.94	4.19	39,822	2.06	60,609	60,609
201.1272.0122.114.000.100	SUBSTITUTES - CLASSIFIED	5,152.68	3,724.37		10,000		0	0
201.1272.0122.179.000.100	SUBSTITUTES - CLASSIFIED	7,202.52	5,222.90		10,000		0	0
201.1272.0122.219.000.100	SUBSTITUTES - CLASSIFIED	17,753.58	15,629.07		10,000		0	0
201.1272.0130.114.000.100	ADDITIONAL SALARY	607.61	330.38		0		0	0
201.1272.0130.219.000.100	ADDITIONAL SALARY	6,000.00	6,000.00		0		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>	<b>386,478</b>
201.1272.0212.114.000.100	PERS PU	3,440.99	4,019.94		3,838		4,188	4,188
201.1272.0212.179.000.100	PERS PU	7,793.29	9,790.82		7,009		10,329	10,329
201.1272.0212.219.000.100	PERS PU	7,909.30	8,482.28		6,818		8,742	8,742
201.1272.0213.114.000.100	PERS UAL	11,402.17	12,513.32		12,717		13,876	13,876
201.1272.0213.179.000.100	PERS UAL	25,909.04	31,969.02		23,313		34,353	34,353
201.1272.0213.219.000.100	PERS UAL	26,307.97	27,836.82		22,679		29,067	29,067
201.1272.0220.114.000.100	FICA & MEDICARE	5,403.77	6,020.12		4,894		5,339	5,339
201.1272.0220.179.000.100	FICA & MEDICARE	11,829.17	12,835.58		8,970		13,219	13,219
201.1272.0220.219.000.100	FICA & MEDICARE	11,703.19	12,929.53		8,727		11,185	11,185
201.1272.0231.114.000.100	WORKERS' COMPENSATION	234.07	212.26		162		181	181
201.1272.0231.179.000.100	WORKERS' COMPENSATION	499.39	442.21		298		456	456
201.1272.0231.219.000.100	WORKERS' COMPENSATION	494.70	444.04		291		384	384
201.1272.0233.114.000.100	PAID FAMILY MEDICAL LEAVE	702.19	784.99		636		694	694
201.1272.0233.179.000.100	PAID FAMILY MEDICAL LEAVE	1,537.00	1,676.80		1,166		1,718	1,718
201.1272.0233.219.000.100	PAID FAMILY MEDICAL LEAVE	1,520.70	1,698.97		1,134		1,453	1,453
201.1272.0240.114.000.100	EMPLOYEES INSURANCE	20,921.92	29,825.02		30,465		31,995	31,995
201.1272.0240.179.000.100	EMPLOYEES INSURANCE	33,951.41	33,799.59		40,620		63,989	63,989
201.1272.0240.219.000.100	EMPLOYEES INSURANCE	6,817.77	4,052.80		20,310		21,330	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>	<b>252,497</b>
201.1272.0310.114.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,689.49	2,554.82		4,000		1,500	1,500
201.1272.0310.179.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,564.13	3,092.69		4,000		3,000	3,000
201.1272.0310.219.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,402.16	2,689.24		4,000		3,000	3,000
201.1272.0340.219.000.100	TRAVEL	0	0		2,000		2,000	2,000

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

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
201.1272.0390.179.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		1,500		1,500	1,500
201.1272.0390.114.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		1,500		1,500	1,500
201.1272.0390.219.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		1,500		1,500	1,500
	<b>Total Purchased Services</b>	4,655.78	8,336.75		18,500		14,000	14,000
201.1272.0410.019.000.100	SUPPLIES	0.00	21,990.45		0		0	0
201.1272.0410.114.000.100	SUPPLIES	1,386.55	3,752.92		15,000		2,445	2,445
201.1272.0410.179.000.100	SUPPLIES	2,982.27	9,119.81		15,000		2,445	2,445
201.1272.0410.219.000.100	SUPPLIES	288.29	4,097.48		15,000		2,445	2,445
201.1272.0460.019.000.100	NON-CONSUMABLE SUPPLIES	0.00	27,298.27		0		0	0
201.1272.0460.114.000.100	NON-CONSUMABLE SUPPLIES	691	1,912		6,000		1,000	1,000
201.1272.0460.179.000.100	NON-CONSUMABLE SUPPLIES	0.00	2,687.38		6,000		1,000	1,000
201.1272.0460.219.000.100	NON-CONSUMABLE SUPPLIES	1,885	998		6,000		1,000	1,000
201.1272.0470.114.000.100	COMPUTER SOFTWARE	639	654		6,000		18,150	18,150
201.1272.0470.179.000.100	COMPUTER SOFTWARE	4,570.00	2,314.00		6,000		18,150	18,150
201.1272.0470.219.000.100	COMPUTER SOFTWARE	3,372.50	2,086.00		6,000		18,150	18,150
201.1272.0480.114.000.100	COMPUTER HARDWARE	6,357	0		12,000		0	0
201.1272.0480.179.000.100	COMPUTER HARDWARE	1,979.00	0.00		12,000		0	0
201.1272.0480.219.000.100	COMPUTER HARDWARE	7,993	995		12,000		0	0
	<b>Total Supplies &amp; Materials</b>	32,143.67	77,905.70		117,000		64,786	64,786
	<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>	<b>717,760</b>
201.2211.0113.019.000.100	ADMINISTRATORS	0.00	17,546.09	0.00	35,295	0.30	40,321	40,321
201.2211.0130.019.000.100	ADDITIONAL SALARY	0.00	3,991.20	0.00	270		270	270
	<b>Total Salaries</b>	0	21,537	0	35,565	0.30	40,591	40,591
201.2211.0212.019.000.100	PERS PU	0	1,300		2,147		2,450	2,450
201.2211.0213.019.000.100	PERS UAL	0	4,307		7,113		8,118	8,118
201.2211.0220.019.000.100	FICA & MEDICARE	0	1,554		2,737		3,124	3,124
201.2211.0231.019.000.100	WORKERS' COMPENSATION	0	53		86		100	100
201.2211.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	0	202		356		406	406
201.2211.0240.019.000.100	EMPLOYEES INSURANCE	0	3,020		6,107		6,413	6,413
	<b>Total PR Taxes &amp; Benefits</b>	0	10,435	0.00	18,545	0.00	20,611	20,611
201.2240.0111.019.000.100	LICENSED SALARIES	27,927.90	0	0.00	0		0	0
201.2240.0130.219.000.100	ADDITIONAL SALARY	242.55	0		0		0	0

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

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
	<b>Total Salaries</b>	28,170.45	0	0.00	0.00	0.00	0.00	0.00
201.2240.0212.019.000.100	PERS PU	1,690.25	0		0		0	0
201.2240.0213.019.000.100	PERS UAL	5,634.11	0		0		0	0
201.2240.0220.019.000.100	FICA & MEDICARE	2,094.72	0		0		0	0
201.2240.0231.019.000.100	WORKERS' COMPENSATION	84.27	0		0		0	0
201.2240.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	272.21	0		0		0	0
201.2240.0240.019.000.100	EMPLOYEES INSURANCE	3,931.62	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	13,707.18	0	0.00	0.00	0.00	0.00	0.00
201.2240.0340.019.000.100	TRAVEL	15,800.85	6,305.53		56,933		8,369	8,369
201.2240.0390.019.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	3,600.00	0		50,000		35,000	35,000
201.2240.0410.019.000.100	SUPPLIES	0.00	2,022.66		0		0	0
	<b>Total Purchased Services</b>	19,400.85	8,328.19	0.00	106,933	0.00	43,369	43,369
	<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>	<b>104,570.95</b>
201.2490.0113.019.000.100	ADMINISTRATORS	24,656.28	4,275.38	0.25	0		0	0
201.2490.0130.000.000.100	ADDITIONAL SALARY	356.25	37.50		0		0	0
	<b>Total Salaries</b>	25,012.53	4,312.88		0		0	0
201.2490.0212.019.000.100	PERS PU	1,508.86	259.53		0		0	0
201.2490.0213.019.000.100	PERS UAL	5,002.53	862.58		0		0	0
201.2490.0220.019.000.100	FICA & MEDICARE	1,904.39	327.20		0		0	0
201.2490.0231.019.000.100	WORKERS' COMPENSATION	72.51	10.17		0		0	0
201.2490.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	227.00	42.66		0		0	0
201.2490.0240.019.000.100	EMPLOYEES INSURANCE	4,335.01	736.09		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	13,050.30	2,238.23		0		0	0
201.2490.0690.019.000.100	GRANT INDIRECT CHARGES	21,131.27	22,810.85		31,098		32,256	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>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>	<b>136,827</b>
201.3300.0390.019.000.100	OTHER GENERAL PROF & TECHNICAL SERVICES	0	676.95		10,279		55,000	55,000
201.3300.0410.114.000.100	SUPPLIES	1,718.59	5,174.99		9,000		2,000	2,000
201.3300.0410.179.000.100	SUPPLIES	2,904.55	358.05		9,000		2,000	2,000

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

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
201.3300.0410.219.000.100	SUPPLIES	6,466.61	3,889.48		9,000		2,000	2,000
201.3300.0470.019.000.100	SOFTWARE	0	3,630		6,000		6,000	6,000
	<b>Total Supplies &amp; Materials</b>	11,089.75	13,729.47		43,279		67,000	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>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>	<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	Approved 26-27
201.1111.0112.179.000.135	CLASSIFIED SALARIES	0	0		20,932	0.00	0	0
201.1111.0212.179.000.135	PERS PU	0	0		1,263		0	0
201.1111.0213.179.000.135	PERS UAL	0	0		4,186		0	0
201.1111.0216.179.000.135	PERS - TIER III (OPSRP)	0	0		0		0	0
201.1111.0220.179.000.135	FICA & MEDICARE	0	0		1,611		0	0
201.1111.0231.179.000.135	WORKERS' COMPENSATION	0	0		58		0	0
201.1111.0233.179.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		209		0	0
201.1111.0240.179.000.135	EMPLOYEES INSURANCE	0	0		20,310		0	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>	<b>0</b>
201.2240.0111.182.000.135	LICENSED SALARIES	0	0		28,787	0.30	19,890	19,890
201.2240.0111.636.000.135	LICENSED SALARIES	0	0		28,787		0	0
201.2240.0130.182.000.135	ADDITIONAL SALARY	0	0		758		518	518
201.2240.0130.636.000.135	ADDITIONAL SALARY	0	0		758		0	0
201.2240.0212.182.000.135	PERS PU	0	0		1,783		1,232	1,232
201.2240.0212.636.000.135	PERS PU	0	0		1,783		0	0
201.2240.0213.182.000.135	PERS UAL	0	0		5,909		4,082	4,082
201.2240.0213.636.000.135	PERS UAL	0	0		5,909		0	0
201.2240.0220.182.000.135	FICA & MEDICARE	0	0		2,274		1,571	1,571
201.2240.0220.636.000.135	FICA & MEDICARE	0	0		2,274		0	0
201.2240.0231.182.000.135	WORKERS' COMPENSATION	0	0		74		52	52
201.2240.0231.636.000.135	WORKERS' COMPENSATION	0	0		74		0	0
201.2240.0233.182.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		296		204	204
201.2240.0233.636.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		295		0	0
201.2240.0240.182.000.135	EMPLOYEES INSURANCE	0	0		10,155		6,399	6,399
201.2240.0240.636.000.135	EMPLOYEES INSURANCE	0	0		10,155		0	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>	<b>33,947</b>
201.2240.0390.019.000.135	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		23,506		32,848	32,848
	<b>TOTAL PROF DEVELOPMENT</b>	<b>0</b>	<b>0</b>		<b>23,506</b>		<b>32,848</b>	<b>32,848</b>
	<b>TOTAL FED SCH IMPROVEMENT</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>172,146</b>	<b>0.30</b>	<b>66,795</b>	<b>66,795</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	Approved 25-26
201.2210.0111.019.000.200	LICENSED SALARY	812.50	0		0		0	0
	<b>Total Salaries</b>	812.50	0		0		0	0
201.2210.0212.019.000.200	PERS PU	49.04	0		0		0	0
201.2210.0213.019.000.200	PERS UAL	162.50	0		0		0	0
201.2210.0220.019.000.200	FICA & MEDICARE	59.90	0		0		0	0
201.2210.0231.019.000.200	WORKERS' COMPENSATION	2.48	0		0		0	0
201.2210.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	7.78	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	281.70	0		0		0	0
	<b>TOTAL STUDENT SUPPORT</b>	<b>1,094.20</b>	<b>0</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	0
201.2211.0130.000.000.200	ADDITIONAL SALARY	180.00	180.00		0		0	0
	<b>Total Salaries</b>	18,793.48	21,570.78	0.20	0	0	0	0
201.2211.0212.019.000.200	PERS PU	1,133.11	1,301.46		0		0	0
201.2211.0213.019.000.200	PERS UAL	3,758.64	4,314.16		0		0	0
201.2211.0220.019.000.200	FICA & MEDICARE	1,315.91	1,534.34		0		0	0
201.2211.0231.019.000.200	WORKERS' COMPENSATION	54.15	51.76		0		0	0
201.2211.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	153	199		0		0	0
201.2211.0240.019.000.200	EMPLOYEES INSURANCE	3,658.99	3,613.76		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	10,074.20	11,014.93		0		0	0
201.2211.0340.019.000.200	TRAVEL	171.98	494.97		0		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>	<b>0</b>
201.2240.0130.019.000.200	ADDITIONAL SALARY	14,500.00	14,951.73		12,300		8,800	8,800
	<b>Total Salaries</b>	14,500.00	14,951.73		12,300		8,800	8,800
201.2240.0212.019.000.200	PERS PU	872.10	901.41		741		530	530
201.2240.0213.019.000.200	PERS UAL	2,898.38	2,990.34		2,460		1,760	1,760
201.2240.0220.019.000.200	FICA & MEDICARE	1,087.78	1,119.93		946		677	677
201.2240.0231.019.000.200	WORKERS' COMPENSATION	42.90	36.41		30		23	23
201.2240.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	141.23	146.49		123		88	88

**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	Approved 25-26
201.2240.0240.019.000.200	EMPLOYEES INSURANCE	0.00	0.00		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	5,042.39	5,194.58		4,300		3,078	3,078
201.2240.0244.000.000.200	TUITION REIMBURSEMENT	14,733.54	0.00		10,500		0	0
201.2240.0310.019.000.200	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,507.34	2,151.40		7,000		7,000	7,000
201.2240.0340.019.000.200	TRAVEL	17,377.37	6,444.50		20,000		8,000	8,000
201.2240.0390.019.000.200	OTHER GENERAL PROF & TECHNICAL SERVICES	21,585.00	55,363.92		20,000		35,000	35,000
	<b>Total Purchased Services</b>	45,469.71	63,959.82		47,000		50,000	50,000
201.2240.0410.019.000.200	SUPPLIES	3,532.52	249.55		5,000		3,860	3,860
	<b>Total Supplies</b>	3,533	250		5,000		3,860	3,860
201.2240.0640.019.000.200	DUES AND FEES	0	0		500		45	45
	<b>Total Other Objects</b>	0	0		500		45	45
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>83,278.16</b>	<b>84,355.68</b>		<b>79,600</b>		<b>65,783</b>	<b>65,783</b>
201.2490.0340.019.000.200	TRAVEL	0	1,303.32		0		2,000	2,000
201.2490.0390.019.000.200	OTHER GENERAL PROF & TECHNICAL SERVICES	7,620	20,000		0		19,425	19,425
201.2490.0690.019.000.200	GRANT INDIRECT CHARGES	3,798.38	3,523.87		2,876		3,164	3,164
201.2460.0410.019.000.200	SUPPLIES	0	120.05		0		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>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>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>	<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	Approved 26-27
201.1220.0112.182.320.300	CLASSIFIED SALARIES	18,584.46	23,745.91	0.81	24,542		0	0
201.1220.0112.219.320.300	CLASSIFIED SALARIES	18,889.38	22,430.12	0.81	24,135	0.81	25,032	25,032
201.1220.0112.636.320.300	CLASSIFIED SALARIES	35,327.05	31,836.41	1.66	57,961	1.66	26,898	26,898
201.1220.0122.636.320.300	SUBSTITUTES - CLASSIFIED	105.21	103.13		0		2,000	2,000
201.1220.0130.219.320.300	ADDITIONAL SALARY	1,550	0		0		0	0
201.1220.0130.636.320.300	ADDITIONAL SALARY	0	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>	<b>53,930</b>
201.1220.0212.182.320.300	PERS PU	1,121.88	1,433.38		1,481		0	0
201.1220.0212.219.320.300	PERS PU	1,233.11	1,353.23		1,457		1,511	1,511
201.1220.0212.636.320.300	PERS PU	1,487.34	1,846.99		3,487		1,624	1,624
201.1220.0213.182.320.300	PERS UAL	3,716.91	4,749.18		4,908		0	0
201.1220.0213.219.320.300	PERS UAL	4,087.87	4,486.03		4,827		5,006	5,006
201.1220.0213.636.320.300	PERS UAL	5,046.44	6,120.31		11,592		5,380	5,380
201.1220.0220.182.320.300	FICA & MEDICARE	1,430.23	1,827.47		1,889		0	0
201.1220.0220.219.320.300	FICA & MEDICARE	1,448.07	1,594.56		1,857		1,926	1,926
201.1220.0220.636.320.300	FICA & MEDICARE	2,700.76	2,318.16		4,461		2,070	2,070
201.1220.0231.182.320.300	WORKERS' COMPENSATION	63.44	65.87		67		0	0
201.1220.0231.219.320.300	WORKERS' COMPENSATION	69.18	62.68		66		70	70
201.1220.0231.636.320.300	WORKERS' COMPENSATION	118.78	82.76		155		74	74
201.1220.0233.182.320.300	PAID FAMILY MEDICAL LEAVE	185.85	239.84		245		0	0
201.1220.0233.219.320.300	PAID FAMILY MEDICAL LEAVE	184.18	207.18		241		250	250
201.1220.0233.636.320.300	PAID FAMILY MEDICAL LEAVE	350.97	302.20		580		269	269
201.1220.0240.182.320.300	EMPLOYEES INSURANCE	11,111.07	11,548.88		20,310		0	0
201.1220.0240.219.320.300	EMPLOYEES INSURANCE	14,561.76	18,021.76		20,310		21,330	21,330
201.1220.0240.636.320.300	EMPLOYEES INSURANCE	28,870.65	19,336.05		40,620		21,330	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>	<b>60,840</b>
201.1220.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,213.61	3,092.66		10,000		10,000	10,000
201.1220.0390.041.320.300	OTHER GENERAL PROF & TECHNICAL SERVICES	25.00	2,254.90		2,000		3,000	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>	<b>13,000</b>
201.1220.0410.041.320.300	SUPPLIES	0	0		0		10,000	10,000
	<b>Total Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>10,000</b>	<b>10,000</b>
	<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>	<b>137,770</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	Approved 26-27
201.1250.0111.636.320.300	LICENSED SALARIES	60,750.65	49,791.25	1.00	52,925	1.00	61,272	61,272
201.1250.0130.636.320.300	ADDITIONAL SALARY	2,000.00	1,250.00		1,750		3,000	3,000
	<b>Total Salaries</b>	<b>62,750.65</b>	<b>51,041.25</b>	<b>1.00</b>	<b>54,675</b>	<b>1.00</b>	<b>64,272</b>	<b>64,272</b>
201.1250.0212.636.320.300	PERS PU	3,831.45	3,080.90		3,300		3,879	3,879
201.1250.0213.636.320.300	PERS UAL	12,549.99	9,932.94		10,935		12,854	12,854
201.1250.0220.636.320.300	FICA & MEDICARE	4,783.20	3,903.56		4,207		4,946	4,946
201.1250.0231.636.320.300	WORKERS' COMPENSATION	186.67	129.48		138		166	166
201.1250.0233.636.320.300	PAID FAMILY MEDICAL LEAVE	621.53	509.75		547		642	642
201.1250.0240.636.320.300	EMPLOYEES INSURANCE	13,870.09	4,927.92		20,310		21,330	21,330
	<b>Total PR Taxes &amp; Benefits</b>	<b>35,842.93</b>	<b>22,484.55</b>		<b>39,437</b>		<b>43,818</b>	<b>43,818</b>
201.1250.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,471	3,362		2,000		2,000	2,000
201.1250.0310.114.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	391	403		2,000		2,000	2,000
201.1250.0310.182.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,305	1,076		2,000		2,000	2,000
201.1250.0310.219.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	522	672		2,000		2,000	2,000
201.1250.0310.636.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	8,052.29	1,075.71		2,000		2,000	2,000
201.1250.0340.636.320.300	TRAVEL	50.05	0.00		1,000		1,000	1,000
201.1250.0390.636.320.300	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		16,123		0	0
	<b>Total Purchased Services</b>	<b>12,790.65</b>	<b>6,588.70</b>		<b>27,123</b>		<b>11,000</b>	<b>11,000</b>
201.1250.0410.041.320.300	SUPPLIES	7,058.53	1,745.04		2,500		2,500	2,500
201.1250.0460.041.320.300	NON-CONSUMABLE SUPPLIES	816.00	1,879.72		2,500		2,500	2,500
201.1250.0480.041.320.300	COMPUTER HARDWARE	4,240.00	1,199.00		2,500		2,500	2,500
201.2113.0410.041.320.300	SUPPLIES	1,338.46	2,255.09		2,500		2,500	2,500
	<b>Total Supplies &amp; Materials</b>	<b>13,452.99</b>	<b>7,078.85</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
	<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>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>	<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	10,881
201.2190.0117.041.320.300	CONFIDENTIAL SALARIES	33,698.31	39,554.76	0.67	49,146	0.67	51,624	51,624
201.2190.0130.041.320.300	ADDITIONAL SALARY	4,683.20	6,285.98		0		90	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>	<b>62,594</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	Approved 26-27
201.2190.0212.041.320.300	PERS PU	2,993.66	3,436.20		3,663		3,778	3,778
201.2190.0213.041.320.300	PERS UAL	9,937.96	11,385.44		12,136		12,519	12,519
201.2190.0220.041.320.300	FICA & MEDICARE	3,813.79	4,378.63		4,670		4,817	4,817
201.2190.0231.041.320.300	WORKERS' COMPENSATION	152.07	144.52		153		162	162
201.2190.0233.041.320.300	PAID FAMILY MEDICAL LEAVE	455.66	571.26		607		626	626
201.2190.0240.041.320.300	EMPLOYEES INSURANCE	1,605.65	13.80		15,643		16,429	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>	<b>38,331</b>
201.2190.0410.041.320.300	SUPPLIES	230	0		3,000		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>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>	<b>103,925</b>
201.2240.0130.041.320.300	ADDITIONAL SALARY	0	703		0		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>	<b>0</b>
201.2240.0212.041.320.300	PERS PU	0	42		0		0	0
201.2240.0213.041.320.300	PERS UAL	0	140		0		0	0
201.2240.0220.041.320.300	FICA & MEDICARE	0	53		0		0	0
201.2240.0231.041.320.300	WORKERS' COMPENSATION	0	2		0		0	0
201.2240.0233.041.320.300	PAID FAMILY MEDICAL LEAVE	0	7		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>0</b>	<b>244</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
201.2240.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	776.95	0.00		0		8,215	8,215
201.2240.0340.041.320.300	TRAVEL	1,455	1,024		2,000		2,000	2,000
	<b>Total Purchased Services</b>	<b>2,231.81</b>	<b>1,024.00</b>		<b>2,000</b>		<b>10,215</b>	<b>10,215</b>
201.2490.0690.041.320.300	GRANT INDIRECT CHARGES	10,410.15	9,899.59		17,082		13,819	13,819
	<b>TOTAL SUPPORT SERVICES</b>	<b>81,520.83</b>	<b>88,727.34</b>	<b>0.77</b>	<b>119,633.38</b>	<b>0.77</b>	<b>127,959.40</b>	<b>127,959.40</b>
	<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>	<b><u>394,819</u></b>

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

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
201.1131.0340.000.050.350	TRAVEL	902.21	0		1,000		2,000	2,000
	<b>Total Purchased Services</b>	902.21	0		1,000		2,000	2,000
201.1131.0410.636.050.350	SUPPLIES	9,885.70	6,092.85		4,000		10,000	10,000
201.1131.0460.636.550.350	NON-CONSUMABLE SUPPLIES	7,650.06	5,398.00		4,000		10,000	10,000
	<b>Total Supplies</b>	17,535.76	11,490.85		8,000		20,000	20,000
	<b>TOTAL INSTRUCTIONAL</b>	<b>18,437.97</b>	<b>11,490.85</b>		<b>9,000</b>		<b>22,000</b>	<b>22,000</b>
201.2240.0310.636.000.350	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,345.15	1,075.72		500		500	500
201.2240.0340.636.000.350	TRAVEL	2,851.06	10,005.90		500		500	500
	<b>Total Purchased Services</b>	5,196.21	11,081.62		1,000		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>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>	<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	Approved 26-27
201.1111.0340.019.000.400	TRAVEL	0	0		0		0	0
201.1111.0390.019.000.400	OTHER GENERAL PROF & TECHNICAL SRVS.	0	0		0		0	0
	<b>Total Purchased Services</b>	0	0		0		0	0
201.1111.0410.019.000.400	SUPPLIES	6,284.81	1,777.42		3,000		7,760	7,760
201.1111.0460.019.000.400	NON-CONSUMABLE SUPPLIES	2,867.33	0		1,000		0	0
201.1111.0470.019.050.400	COMPUTER SOFTWARE	1,609	1,475		3,000		0	0
201.1111.0480.019.000.400	COMPUTER HARDWARE	1,058	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	11,819.14	3,252.42		7,000		7,760	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>	<b>7,760</b>
201.1121.0340.019.050.400	TRAVEL	76.48	0.00		0		0	0
201.1121.0390.019.050.400	OTHER GENERAL PROF & TECHNICAL SRVS.	0	0		0		0	0
	<b>Total Purchased Services</b>	76	0		0		0	0
201.1121.0410.019.050.400	SUPPLIES	699.00	0		1,000		18,737	18,737
201.1121.0460.019.050.400	NON-CONSUMABLE SUPPLIES	6,061.83	0		8,000		0	0
201.1121.0470.019.050.400	COMPUTER SOFTWARE	350	400		0		0	0
201.1121.0480.019.050.400	COMPUTER HARDWARE	4,627	0		5,000		0	0
	<b>Total Supplies &amp; Materials</b>	11,737.83	400		14,000		18,737	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>	<b>18,737</b>
201.1131.0410.000.050.400	SUPPLIES	699	0		1,000		24,604	24,604
201.1131.0460.019.000.400	NON-CONSUMABLE SUPPLIES	12,128.00	400.00		0		0	0
201.1131.0470.000.050.400	COMPUTER SOFTWARE	350	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	13,177	400		1,000		24,604	24,604
	<b>TOTAL HIGH SCHOOL INSTRUCTIONAL</b>	<b>13,177</b>	<b>400</b>		<b>1,000</b>		<b>24,604</b>	<b>24,604</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>36,810.45</b>	<b>4,052.42</b>		<b>22,000</b>		<b>51,101</b>	<b>51,101</b>

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

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
201.1210.0340.019.050.400	TRAVEL	420.44	192.00		0		0	0
	<b>Total Purchased Services</b>	420.44	192.00		0		0	0
201.1210.0410.000.050.400	SUPPLIES	3,083.88	0		0		0	0
201.2120.0410.019.000.400	SUPPLIES	380	0		0		0	0
201.2120.0460.000.050.400	NON-CONSUMABLE SUPPLIES	0	0		0		0	0
	<b>Total Supplies</b>	3,463.88	0		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	0
201.2240.0212.019.000.400	PERS PU	496	0		0		0	0
201.2240.0213.019.000.400	PERS UAL	1,654	0		0		0	0
201.2240.0216.019.000.400	PERS - TIER III (OPSRP)	0	0		0		0	0
201.2240.0220.019.000.400	FICA & MEDICARE	745	0		0		0	0
201.2240.0231.019.000.400	WORKERS' COMPENSATION	32	0		0		0	0
201.2240.0233.019.000.400	PAID FAMILY MEDICAL LEAVE	97	0		0		0	0
201.2240.0240.019.000.400	EMPLOYEES INSURANCE	0	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	3,025	0		0		0	0
201.2240.0310.019.000.400	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,605.15	0		17,000		17,000	17,000
201.2240.0340.019.000.400	TRAVEL	13,880.79	1,294.86		10,000		10,000	10,000
201.2240.0390.019.000.400	OTHER GENERAL PROF & TECHNICAL SRVS.	17,614.89	0.00		0		0	0
	<b>Total Purchased Services</b>	33,100.83	1,294.86		27,000		27,000	27,000
201.2240.0410.019.000.400	SUPPLIES	528.74	5,993.25		3,000		1,645	1,645
201.2240.0460.019.000.400	NON-CONSUMABLE SUPPLIES	0	0		500		0	0
	<b>Total Supplies &amp; Materials</b>	528.74	5,993.25		3,500		1,645	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>	<b>28,645.00</b>
201.2490.0690.019.000.400	GRANT INDIRECT CHARGES	3,732.20	729.02		3,893		3,255	3,255
201.2546.0390.021.000.400	SRO	0	0		45,000		10,000	10,000

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

Account	Description	Actuals 23-24	Actuals 24-25	FTE	Adopted 25-26	FTE	Proposed 26-27	Approved 26-27
201.2546.0410.021.000.400	SRO-SUPPLIES	2,250	0		5,000		0	0
201.2546.0460.021.000.400	SRO-NON-CONSUMABLE	20,523	0		1,000		0	0
	<b>Total</b>	5,982.20	729.02	0.00	54,893.00	0.00	13,255.00	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>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>	<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	Approved 26-27
201.1111.0410.000.050.500	SUPPLIES	62.45	0		0		0	0
	<b>TOTAL ELEMENTARY SCHOOL INSTRUCTIONAL</b>	<b>62.45</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>62.45</b>	<b>0.00</b>		<b>0</b>		<b>0</b>	<b>0</b>
201.2240.0130.019.000.500	ADDITIONAL SALARY	0	8,645		0		0	0
201.2240.0212.019.000.500	PERS PU	0	494		0		0	0
201.2240.0213.019.000.500	PERS PUAL	0	1,642		0		0	0
201.2240.0220.019.000.500	FICE & MEDICARE	0	648		0		0	0
201.2240.0231.019.000.500	WORKERS' COMPENSATION	0	21		0		0	0
201.2240.0233.019.000.500	PAID FAMILY MEDICAL LEAVE INSURANCE	0	92		0		0	0
	<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>11,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
201.2240.0310.019.000.500	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,687.47	5,916.44		0		0	0
201.2240.0340.019.000.500	TRAVEL	148.72	409.08		0		0	0
	<b>Total Purchased Services</b>	<b>1,836.19</b>	<b>6,325.52</b>		<b>0</b>		<b>0</b>	<b>0</b>
201.2240.0410.019.000.500	SUPPLIES	948.09	480.08		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>948.09</b>	<b>480.08</b>		<b>0</b>		<b>0</b>	<b>0</b>
	<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>2,784.28</b>	<b>18,346.62</b>		<b>0</b>		<b>0</b>	<b>0</b>
201.2490.0690.019.000.500	GRANT INDIRECT CHARGES	305.41	936.69		164		0	0
201.2640.0410.019.000.500	SUPPLIES	645.19	0		0		0	0
201.2640.0460.019.000.500	NON-CONSUMABLE SUPPLIES	41.98	0		0		0	0
	<b>Total District Services</b>	<b>687.17</b>	<b>0</b>		<b>164</b>		<b>0</b>	<b>0</b>
201.2660.0470.019.000.500	COMPUTER SOFTWARE	2,700	2,925		4,512		0	0
201.2660.0480.000.000.500	COMPUTER HARDWARE	2,500	63,000		0		0	0
	<b>Total Technical Services</b>	<b>5,200</b>	<b>65,925</b>		<b>4,512</b>		<b>0</b>	<b>0</b>
	<b>TOTAL SUPPORT SERVICES</b>	<b>6,193</b>	<b>66,862</b>		<b>4,676</b>		<b>0</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>	<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	Approved 26-27
201.2546.0390.021.000.911	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		5,000		5,000	5,000
201.2546.0410.021.000.911	SUPPLIES	0	0		100		1,000	1,000
201.2546.0470.021.000.911	SOFTWARE	0	0		4,400		0	0
201.2546.0480.021.000.911	HARDWARE	0	0		22,000		9,000	9,000
201.2546.0541.021.000.911	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	77,585.58		9,500		9,000	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>	<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	Approved 26-27
201.2542.0390.021.000.940	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0	45,455	20,000	20,000
	<b>TOTAL PURCHASED SERVICES</b>	<b>0</b>	<b>0</b>	<b>45,455</b>	<b>20,000</b>	<b>20,000</b>
201.2542.0410.021.000.940	SUPPLIES	0	0	0	100	100
201.2542.0460.021.000.940	NON-CONSUMABLES SUPPLIES	0	0	0	0	0
	<b>TOTAL SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>
201.4150.0520.021.000.940	BUILDINGS ACQUISITION	0	0	0	299,400	299,400
201.4150.0530.021.000.940	IMPROVE. OTHER THAN BUILDINGS	0	0	0	0	0
201.4150.0541.021.000.940	INITIAL & ADDITIONAL EQUIPMENT PURCHASES	0	0	0	0	0
201.4150.0542.021.000.940	REPLACEMENT EQUIPMENT PURCHASES	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,400</b>	<b>299,400</b>
201.4150.0640.021.000.940	DUES AND FEES	0	0	0	500	500
	<b>TOTAL OTHER OBJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</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>	<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	Approved 26-27
231.1111.0470.019.000.019	COMPUTER SOFTWARE	5,997	0		0	0	0
	<b>Total Supplies &amp; Materials</b>	5,997	0		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>	<b>0</b>
231.2541.0322.021.000.021	REPAIRS & MAINTENANCE	2,548.04	0		0	0	0
	<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>2,548.04</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
231.2541.0460.021.000.021	NON-CONSUMABLES SUPPLIES	629.10	0		0	0	0
	<b>TOTAL GENERAL MTNC SUPPLIES</b>	<b>629.10</b>	<b>0</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>	<b>0</b>
231.2660.0390.019.030.019	OTHER GENERAL PROF & TECHNICAL SERVICES	595.00	0		0	0	0
	<b>Total Purchased Services</b>	595.00	0		0	0	0
	<b>TOTAL SUPPORT SERVICES</b>	595.00	0	0	0	0	0
231.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVS	1,107.38	0		0	0	0
231.4150.0520.021.000.021	BUILDINGS ACQUISTION	9,609.76	0		0	0	0
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>10,717.14</b>	<b>0</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>	<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	Approved 26-27
<b>LEARNING RECOVERY</b>								
232.1111.0130.019.000.019	ADDITIONAL SALARIES	6,291.59	0		0		0	0
	<b>Total Salaries</b>	6,291.59	0		0		0	0
232.1111.0212.019.000.019	PERS PU	377.50	0		0		0	0
232.1111.0213.019.000.019	PERS UAL	1,258.31	0		0		0	0
232.1111.0220.019.000.019	FICA & MEDICARE	481.42	0		0		0	0
232.1111.0231.019.000.019	WORKERS' COMPENSATION	30.54	0		0		0	0
232.1111.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	4.92	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	2,152.69	0		0		0	0
232.1111.0420.019.000.019	TEXTBOOKS	141,360.17	0		0		0	0
232.1111.0470.019.000.019	COMPUTER SOFTWARE	3,700.00	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	145,060.17	0		0		0	0
	<b>TOTAL ELEMENTARY RECOVERY</b>	<b>153,504.45</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.1121.0130.019.050.019	ADDITIONAL SALARIES	2,349.76	0		0		0	0
	<b>Total Salaries</b>	2,349.76	0		0		0	0
232.1121.0212.019.050.019	PERS PU	140.98	0		0		0	0
232.1121.0213.019.050.019	PERS UAL	469.96	0		0		0	0
232.1121.0220.019.050.019	FICA & MEDICARE	178.95	0		0		0	0
232.1121.0231.019.050.019	WORKERS' COMPENSATION	6.96	0		0		0	0
232.1121.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	4.88	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	801.73	0		0		0	0
232.1121.0410.019.050.019	SUPPLIES	83.63	0		0		0	0
232.1121.0420.019.000.019	JR HIGH TEXTBOOKS	93,393.34	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	93,476.97	0		0		0	0
	<b>TOTAL MIDDLE SCHOOL RECOVERY</b>	<b>96,628.46</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.1131.0420.019.000.019	TEXTBOOKS	58,671.30	0		0		0	0
232.1131.0470.636.050.636	COMPUTER SOFTWARE	36,450.00	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	95,121.30	0		0	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	Approved 26-27
	<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>0</b>
	<b>TOTAL INSTRUCTIONAL</b>	<b>345,254.21</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2120.0111.182.000.182	LICENSED SALARIES	79,024.00	0		0		0	0
232.2120.0111.636.000.636	LICENSED SALARIES	63,319.00	0		0		0	0
232.2120.0130.182.000.182	ADDITION SALARIES	4,159.18	0		0		0	0
232.2120.0130.636.000.636	ADDITION SALARIES	3,332.59	0		0		0	0
	<b>Total Salaries</b>	<b>149,834.77</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2120.0212.182.000.182	PERS PU	4,696.08	0		0		0	0
232.2120.0212.636.000.636	PERS PU	3,763.22	0		0		0	0
232.2120.0213.182.000.182	PERS UAL	16,636.57	0		0		0	0
232.2120.0213.636.000.636	PERS UAL	13,330.37	0		0		0	0
232.2120.0220.182.000.182	FICA & MEDICARE	5,873.33	0		0		0	0
232.2120.0220.636.000.636	FICA & MEDICARE	4,787.59	0		0		0	0
232.2120.0231.182.000.182	WORKERS' COMPENSATION	242.73	0		0		0	0
232.2120.0231.636.000.636	WORKERS' COMPENSATION	197.34	0		0		0	0
232.2120.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	763.25	0		0		0	0
232.2120.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	622.12	0		0		0	0
232.2120.0240.182.000.182	EMPLOYEES INSURANCE	23,292	0		0		0	0
232.2120.0240.636.000.636	EMPLOYEES INSURANCE	23,291.76	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>97,496.14</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2211.0111.019.000.019	LICENSED SALARIES	65,093.00	0		0		0	0
232.2211.0130.019.000.019	ADDITION SALARIES	214.10	0		0		0	0
	<b>Total Salaries</b>	<b>65,307.10</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2211.0212.019.000.019	PERS PU	3,941.25	0		0		0	0
232.2211.0213.019.000.019	PERS UAL	13,061.37	0		0		0	0
232.2211.0220.019.000.019	FICA & MEDICARE	4,893.03	0		0		0	0
232.2211.0231.019.000.019	WORKERS' COMPENSATION	194.23	0		0		0	0
232.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	635.84	0		0		0	0
232.2211.0240.019.000.019	EMPLOYEES INSURANCE	9,580.34	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>32,306.06</b>	<b>0</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	Approved 26-27
232.2211.0340.019.000.019	TRAVEL	1,565.88	144.72		0		0	0
232.2211.0390.019.000.019	OTHER GEN. PROF & TECHNICAL SRVS	33,450.00	63,042.00		0		0	0
	<b>Total Purchased Services</b>	<b>35,015.88</b>	<b>63,186.72</b>		<b>0</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>	<b>0</b>
232.2240.0111.019.000.019	LICENSED SALARIES	39,089	0		0		0	0
	<b>Total Salaries</b>	<b>39,089.10</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2240.0212.019.000.019	PERS PU	2,345.38	0		0		0	0
232.2240.0213.019.000.019	PERS UAL	7,817.84	0		0		0	0
232.2240.0220.019.000.019	FICA & MEDICARE	2,900.92	0		0		0	0
232.2240.0231.019.000.019	WORKERS' COMPENSATION	114.65	0		0		0	0
232.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	376.98	0		0		0	0
232.2240.0240.019.000.019	EMPLOYEES INSURANCE	5,504	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>19,060.01</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2240.0340.019.000.019	TRAVEL	536.00	31.75		0		0	0
232.2240.0410.019.000.019	SUPPLIES	89.15	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>625.15</b>	<b>31.75</b>		<b>0</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>	<b>0</b>
232.2320.0130.019.000.019	ADDITIONAL SALARIES	11,668.83	0		0		0	0
	<b>Total Salaries</b>	<b>11,668.83</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2320.0212.019.000.019	PERS PU	686.36	0		0		0	0
232.2320.0213.019.000.019	PERS UAL	2,274.88	0		0		0	0
232.2320.0220.019.000.019	FICA & MEDICARE	869.81	0		0		0	0
232.2320.0231.019.000.019	WORKERS' COMPENSATION	41.77	0		0		0	0
232.2320.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	113.09	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>3,985.91</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2320.0410.019.000.019	SUPPLIES	265.00	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>265.00</b>	<b>0</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	Approved 26-27
232.2320.0640.019.000.019	DUES AND FEES	1,334.50	197.00		0		0	0
	<b>TOTAL STAFF WELLNESS</b>	<b>17,254.24</b>	<b>197.00</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2520.0130.019.000.019	ADDITIONAL SALARY	1,540	0		0		0	0
	<b>Total Salaries</b>	<b>1,540</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2520.0220.019.000.019	FICA & MEDICARE	118.52	0		0		0	0
232.2520.0231.019.000.019	WORKERS' COMPENSATION	4.62	0		0		0	0
232.2520.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INSURANCE	15.40	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>138.54</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
	<b>TOTAL FISCAL MENTOR</b>	<b>1,678.54</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2542.0112.114.000.021	CLASSIFIED SALARIES	7,875.49	0		0		0	0
232.2542.0112.179.000.021	CLASSIFIED SALARIES	14,833.52	0		0		0	0
	<b>Total Salaries</b>	<b>22,709.01</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2542.0212.114.000.021	PERS PU	406.16	0		0		0	0
232.2542.0212.179.000.021	PERS PU	722.29	0		0		0	0
232.2542.0213.114.000.021	PERS UAL	1575.1	0		0		0	0
232.2542.0213.179.000.021	PERS UAL	2393.82	0		0		0	0
232.2542.0220.114.000.021	FICA & MEDICARE	605.4	0		0		0	0
232.2542.0220.179.000.021	FICA & MEDICARE	1095.86	0		0		0	0
232.2542.0231.114.000.021	WORKERS' COMPENSATION	163.85	0		0		0	0
232.2542.0231.179.000.021	WORKERS' COMPENSATION	309.04	0		0		0	0
232.2542.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	63.84	0		0		0	0
232.2542.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	115.05	0		0		0	0
232.2542.0240.179.000.021	EMPLOYEES INSURANCE	7229.9	0		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>0</b>
	<b>TOTAL BUILDING UPKEEP</b>	<b>37,389.32</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
232.2660.0470.019.000.019	COMPUTER SOFTWARE	24,329.19	0		0		0	0
232.2660.0480.019.000.019	COMPUTER HARDWARE	54,080.00	0		0		0	0
	<b>Total Purchased Services</b>	<b>78,409.19</b>	<b>0</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>	<b>0.00</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	Approved 26-27
232.3300.0410.019.800.000	SUPPLIES	69.25	0		0		0	0
232.3100.0460.021.000.900	NON-CONSUMABLES	2,340.80	0		0		0	0
	<b>Total Supplies &amp; Materials</b>	<b>2,410.05</b>	<b>0</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>	<b>0</b>
232.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SRVS.	556.00	0		0		0	0
232.4150.0520.021.000.021	BUILDING ACQUISITION	210,838.10	0		0		0	0
232.4150.0530.021.000.021	IMPROVE OTHER THAN BUILDINGS	6,155.50	0		0		0	0
232.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	5,498.19	0		0		0	0
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>223,047.79</b>	<b>0</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>	<b><u>0.00</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	Approved 26-27
250.2240.0111.019.000.330	LICENSED SALARIES	0	68,368	10,460	0.14	10,546	10,546
250.2240.0111.114.000.330	LICENSED SALARIES	0	0	10,460	0.14	10,546	10,546
250.2240.0111.179.000.330	LICENSED SALARIES	0	0	21,470	0.27	22,253	22,253
250.2240.0111.219.000.330	LICENSED SALARIES	0	0	16,745	0.27	22,890	22,890
250.2240.0130.019.000.330	ADDITIONAL SALARY	0	0	275		275	275
250.2240.0130.114.000.330	ADDITIONAL SALARY	0	0	275		275	275
250.2240.0130.179.000.330	ADDITIONAL SALARY	0	0	565		580	580
250.2240.0130.219.000.330	ADDITIONAL SALARY	0	0	441		596	596
	<b>Total Salaries</b>	0	68,368	60,691	0.81	67,960	67,960
250.2240.0212.019.000.330	PERS PU	0	4,102	644		649	649
250.2240.0212.114.000.330	PERS PU	0	0	644		649	649
250.2240.0212.179.000.330	PERS PU	0	0	1,330		1378	1378
250.2240.0212.219.000.330	PERS PU	0	0	1,037		1418	1418
250.2240.0213.019.000.330	PERS UAL	0	13,674	2,147		2164	2164
250.2240.0213.114.000.330	PERS UAL	0	0	2,147		2164	2164
250.2240.0213.179.000.330	PERS UAL	0	0	4,407		4566	4566
250.2240.0213.219.000.330	PERS UAL	0	0	3,437		4697	4697
250.2240.0220.019.000.330	FICA & MEDICARE	0	5,078	826		833	833
250.2240.0220.114.000.330	FICA & MEDICARE	0	0	826		833	833
250.2240.0220.179.000.330	FICA & MEDICARE	0	0	1,696		1757	1757
250.2240.0220.219.000.330	FICA & MEDICARE	0	0	1,323		1807	1807
250.2240.0231.019.000.330	WORKERS' COMPENSATION	0	169	26		27	27
250.2240.0231.114.000.330	WORKERS' COMPENSATION	0	0	26		27	27
250.2240.0231.179.000.330	WORKERS' COMPENSATION	0	0	54		58	58
250.2240.0231.219.000.330	WORKERS' COMPENSATION	0	0	43		59	59
250.2240.0233.019.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	660	107		108	108
250.2240.0233.114.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107		108	108
250.2240.0233.179.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	220		228	228
250.2240.0233.219.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	172		235	235
250.2240.0240.019.000.330	EMPLOYEES INSURANCE	0	9,692	3,046		2879	2879
250.2240.0240.114.000.330	EMPLOYEES INSURANCE	0	0	3,046		2879	2879
250.2240.0240.179.000.330	EMPLOYEES INSURANCE	0	0	6,093		5759	5759
250.2240.0240.219.000.330	EMPLOYEES INSURANCE	0	0	6,093		5759	5759
	<b>Total PR Taxes &amp; Benefits</b>	0	33,374	39,500		41,045	41,045

250.1111.0310.019.000.330	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES	261	0	0	0	0
250.1111.0310.019.000.330	OTHER GENERAL PROF. & TECH	0	4,175	0	0	0
250.1111.0340.021.000.330	TRAVEL	0	1,184	0	0	0
	<b>Total Purchased Services</b>	261	5,359	0	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	0
250.1111.0640.019.000.330	DUES AND FEES	0	0	0		
	<b>Total Other Objects</b>	0	0	0	0	0
	<b>TOTAL INSTRUCTIONAL</b>	<b>43,912</b>	<b>146,303</b>	<b>100,191</b>	<b>109,004</b>	<b>109,004</b>
250.2490.0390.019.000.330	OTHER GENERAL PROF. & TECH	40,960	0	0	0	0
	<b>Total Purchased Services</b>	40,960	0	0	0	0
	<b>TOTAL SUPPORT SERVICES</b>	40,960	0	0	0	0
250.2490.0690.019.000.330	GRANT INDIRECT CHARGES	1,959	2,932	1,180	1,556	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	Approved 26-27
250.1111.0410.021.000.340	SUPPLIES	0	0	35,000		35,000	35,000
250.1111.0410.114.000.340	SUPPLIES	0	0	11,000		3,500	3,500
250.1111.0410.179.000.340	SUPPLIES	0	0	11,000		3,500	3,500
250.1111.0410.219.000.340	SUPPLIES	0	0	11,000		3,500	3,500
250.1121.0410.114.000.340	SUPPLIES	0	0	0		500	500
250.1121.0410.182.000.340	SUPPLIES	0	0	0		500	500
250.1121.0470.114.000.340	COMPUTER SOFTWARE	0	0	31,000		500	500
250.1121.0470.182.000.340	COMPUTER SOFTWARE	0	0	45,000		9,300	9,300
250.1131.0470.636.000.340	COMPUTER SOFTWARE	0	0	0		9,300	9,300
	<b>Total Supplies &amp; Materials</b>	0	0	144,000	0	65600	65600
250.2240.0111.019.000.340	LICENSED SALARIES	0	0	13,656	0.12	8,984	8,984
250.2240.0111.114.000.340	LICENSED SALARIES	0	0	13,657	0.12	8,984	8,984
250.2240.0111.179.000.340	LICENSED SALARIES	0	0	13,940	0.23	18,956	18,956
250.2240.0111.182.000.340	LICENSED SALARIES	0	0	5,757	0.45	29,835	29,835
250.2240.0111.219.000.340	LICENSED SALARIES	0	0	14,960	0.23	19,498	19,498
250.2240.0111.636.000.340	LICENSED SALARIES	0	0	5,757		0	0
250.2240.0130.019.000.340	ADDITIONAL SALARY	0	0	184		234	234
250.2240.0130.114.000.340	ADDITIONAL SALARY	0	0	184		234	234
250.2240.0130.179.000.340	ADDITIONAL SALARY	0	0	188		494	494
250.2240.0130.182.000.340	ADDITIONAL SALARY	0	0	152		777	777
250.2240.0130.219.000.340	ADDITIONAL SALARY	0	0	152		508	508
250.2240.0130.636.000.340	ADDITIONAL SALARY	0	0	0		0	0
	<b>Total Salaries</b>	0	0	68,586	1.14	88504	88504
250.2240.0212.019.000.340	PERS PU	0	0	830		553	553
250.2240.0212.114.000.340	PERS PU	0	0	830		553	553
250.2240.0212.179.000.340	PERS PU	0	0	853		1,174	1,174
250.2240.0212.182.000.340	PERS PU	0	0	357		1,848	1,848
250.2240.0212.219.000.340	PERS PU	0	0	903		1,207	1,207
250.2240.0212.636.000.340	PERS PU	0	0	357		0	0
250.2240.0213.019.000.340	PERS UAL	0	0	2,768		1,844	1,844
250.2240.0213.114.000.340	PERS UAL	0	0	2,768		1,844	1,844
250.2240.0213.179.000.340	PERS UAL	0	0	2,826		3,890	3,890

250.2240.0213.182.000.340	PERS UAL	0	0	1,182	6,123	6,123
250.2240.0213.219.000.340	PERS UAL	0	0	2,992	4,001	4,001
250.2240.0213.636.000.340	PERS UAL	0	0	1,182	0	0
250.2240.0220.019.000.340	FICA & MEDICARE	0	0	1,010	709	709
250.2240.0220.114.000.340	FICA & MEDICARE	0	0	1,011	709	709
250.2240.0220.179.000.340	FICA & MEDICARE	0	0	1,061	1,497	1,497
250.2240.0220.182.000.340	FICA & MEDICARE	0	0	455	2,356	2,356
250.2240.0220.219.000.340	FICA & MEDICARE	0	0	1,122	1,540	1,540
250.2240.0220.636.000.340	FICA & MEDICARE	0	0	455	0	0
250.2240.0231.019.000.340	WORKERS' COMPENSATION	0	0	36	23	23
250.2240.0231.114.000.340	WORKERS' COMPENSATION	0	0	36	24	24
250.2240.0231.179.000.340	WORKERS' COMPENSATION	0	0	36	49	49
250.2240.0231.182.000.340	WORKERS' COMPENSATION	0	0	15	79	79
250.2240.0231.219.000.340	WORKERS' COMPENSATION	0	0	38	50	50
250.2240.0231.636.000.340	WORKERS' COMPENSATION	0	0	15	0	0
250.2240.0233.019.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	131	92	92
250.2240.0233.114.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	131	92	92
250.2240.0233.179.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	138	195	195
250.2240.0233.182.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	59	306	306
250.2240.0233.219.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	146	200	200
250.2240.0233.636.000.340	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	59	0	0
250.2240.0240.019.000.340	EMPLOYEES INSURANCE	0	0	3,267	2,453	2,453
250.2240.0240.114.000.340	EMPLOYEES INSURANCE	0	0	3,267	2,453	2,453
250.2240.0240.179.000.340	EMPLOYEES INSURANCE	0	0	1,984	4,906	4,906
250.2240.0240.182.000.340	EMPLOYEES INSURANCE	0	0	1,097	9,599	9,599
250.2240.0240.219.000.340	EMPLOYEES INSURANCE	0	0	4,679	4,906	4,906
250.2240.0240.636.000.340	EMPLOYEES INSURANCE	0	0	1,097	0	0
	<b>Total PR Taxes &amp; Benefits</b>	0	0	39,191	0	55273
250.2240.0340.021.000.340	TRAVEL	0	0	2,574	3,000	3,000
250.2240.0340.182.000.340	TRAVEL	0	0	2,574	3,000	3,000
250.2240.0340.636.000.340	TRAVEL	0	0	2,574	3,000	3,000
250.2240.0390.019.000.340	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0	30,000	4,031	4,031
	<b>Total Purchased Services</b>	0	0	37,722	0	13031
250.2490.0690.019.000.340	GRANT INDIRECT CHARGES	0	0	10,501	8,067	8,067
	<b>TOTAL CLSD</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>1.14</b>	<b>230475</b>
						<b>230475</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	Approved 26-27
250.1131.0410.636.050.360	SUPPLIES	0.00	5,548.08	10,500	11,250	11,250
250.1131.0460.636.050.360	NON-CONSUMABLE SUPPLIES	0.00	15,732.41	3,500	3,750	3,750
	<b>Total Supplies &amp; Materials</b>	0.00	21,280.49	14,000	15,000	15,000
	<b>TOTAL INSTRUCTIONAL</b>	<b>0.00</b>	<b>21,280.49</b>	<b>14,000</b>	<b>15,000</b>	<b>15,000</b>
250.2240.0340.636.000.360	TRAVEL	0	0	0	0	0
	<b>Total Professional Development</b>	0	0	0	0	0
	<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>	<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	Approved 26-27
250.1111.0112.219.000.345	CLASSIFIED SALARIES	0	0	10,740.84	0.69	18,904	18,904
250.1111.0233.219.000.345	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107.38		1,141	1,141
250.1111.0220.219.000.345	FICA & MEDICARE	0	0	826.59		3,781	3,781
250.1111.0212.219.000.345	PERS PU	0	0	648.33		1,455	1,455
250.1111.0213.219.000.345	PERS UAL	0	0	2,148.17		53	53
250.1111.0231.219.000.345	WORKERS' COMPENSATION	0	0	31.07		189	189
	<b>Total Salaries &amp; Benefits</b>	0	0	14,502.38	0.69	25,523	25,523
250.1111.0112.179.000.345	CLASSIFIED SALARIES	0	0	10,740.84	0.69	18,904	18,904
250.1111.0233.179.000.345	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107.38		1,141	1,141
250.1111.0220.179.000.345	FICA & MEDICARE	0	0	826.59		3,781	3,781
250.1111.0212.179.000.345	PERS PU	0	0	648.33		1,455	1,455
250.1111.0213.179.000.345	PERS UAL	0	0	2,148.17		54	54
250.1111.0231.179.000.345	WORKERS' COMPENSATION	0	0	31.07		189	189
	<b>Total Salaries &amp; Benefits</b>	0	0	14,502.38	0.69	25,524	25,524
250.1111.0112.114.000.345	CLASSIFIED SALARIES	0	0	10,740.84		0	0
250.1111.0233.114.000.345	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	107.38		0	0
250.1111.0220.114.000.345	FICA & MEDICARE	0	0	826.59		0	0
250.1111.0212.114.000.345	PERS PU	0	0	648.33		0	0
250.1111.0213.114.000.345	PERS UAL	0	0	2,148.17		0	0
250.1111.0231.114.000.345	WORKERS' COMPENSATION	0	0	31.07		0	0
	<b>Total Salaries &amp; Benefits</b>	0	0	14,502.38	0	0	0
	<b>Total Salaries &amp; Benefits</b>	0	0	43,507.14	1.38	51,047	51,047
250.1111.0410.019.000.345	SUPPLIES	0	0	1,144.44		13,100	13,100
	<b>Total Supplies &amp; Materials</b>	0	0	1,144.44		13,100	13,100
250.2490.0690.019.000.345	GRANT INDIRECT CHARGES	0	0	0.00		2,327	2,327
	<b>TOTAL High-Dosage Tutoring Supplement</b>	<b>0</b>	<b>0</b>	<b>44,651.58</b>		<b>66,474</b>	<b>66,474</b>

**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	Approved 26-27
250.2119.0112.019.000.525	CLASSIFIED SALARIES	38,177.65	8,441.58	1.00	0	0.00	0	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>	<b>0</b>
250.2119.0212.019.000.525	PERS PU	2,290.67	506.49		0		0	0
250.2119.0213.019.000.525	PERS UAL	7,635.52	1,688.32		0		0	0
250.2119.0220.019.000.525	FICA & MEDICARE	2,833.52	627.14		0		0	0
250.2119.0231.019.000.525	WORKERS' COMPENSATION	126.53	22.86		0		0	0
250.2119.0233.019.000.525	PAID FAMILY MEDICAL LEAVE	339.22	81.71		0		0	0
250.2119.0240.019.000.525	EMPLOYEES INSURANCE	11,331.70	0		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>	<b>0</b>
250.2119.0340.019.000.525	TRAVEL	1,784.12	62.31		0		0	0
250.2119.0351.019.000.525	TELEPHONE	0	0		0		0	0
250.2119.0390.019.000.525	OTHER GENERAL PROF & TECHNICAL SVCS	0	0		0		0	0
	<b>Total Purchased Services</b>	<b>1,784.12</b>	<b>62.31</b>		<b>0</b>		<b>0</b>	<b>0</b>
250.2119.0410.019.000.525	SUPPLIES	7,305.90	8,721.35		0		0	0
250.2119.0460.019.000.525	NON-CONSUMABLE SUPPLIES	0	0		0		0	0
250.2660.0480.019.000.525	COMPUTER HARDWARE	0	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>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>	<b>0</b>
250.2490.0690.019.000.525	<b>GRANT INDIRECT CHARGES</b>	2,232.18	730.00		0		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>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>	<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	Approved 26-27
<b>Asbestos Hazard Assessment</b>								
250.2542.0340.021.000.960	TRAVEL	0	0		5,000		0	0
250.2542.0390.021.000.960	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		20,000		0	0
	<b>TOTAL ASBESTOS</b>	<b>0</b>	<b>0</b>		<b>25,000</b>		<b>0</b>	<b>0</b>
<b>Facility Assessment</b>								
250.2542.0390.021.000.970	OTHER GENERAL PROF & TECHNICAL SERVICES	0	35,126		0		0	0
	<b>TOTAL FACILITY</b>	<b>0</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>0</b>
<b>Long-range Facility Planning</b>								
250.2542.0390.021.000.990	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		40,840	40,840
	<b>TOTAL ASSESSMENT</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>40,840</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>	<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	Approved 26-27
251.1111.0112.019.000.019	CLASSIFIED SALARIES	549.05	0		0		0	0
251.1111.0130.019.000.000	ADDITIONAL SALARY	15,930.98	10,145.07		0		0	0
	<b>Total Salaries</b>	16,480.03	10,145.07	0.00	0	0.00	0	0
251.1111.0212.019.000.019	PERS PU	988.81	580.71		0		0	0
251.1111.0213.019.000.019	PERS UAL	3,295.98	1,924.75		0		0	0
251.1111.0220.019.000.019	FICA & MEDICARE	1,254.52	759.84		0		0	0
251.1111.0231.019.000.019	WORKERS' COMPENSATION	50.17	24.95		0		0	0
251.1111.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	101.98	119.17		0		0	0
251.1111.0240.019.000.019	EMPLOYEES INSURANCE	0	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	5,691.46	3,409.42		0		0	0
251.1111.0410.019.000.000	SUPPLIES	397.00	321.55		1,500		0	0
251.1111.0410.114.000.000	SUPPLIES	1,902.16	0		833		0	0
251.1111.0410.179.000.000	SUPPLIES	1,902.18	0		833		0	0
251.1111.0410.219.000.000	SUPPLIES	2,839.43	0		833		0	0
251.1111.0460.019.000.000	NON-CONSUMABLE SUPPLIES	0	0		1,000		0	0
	<b>Total Supplies &amp; Materials</b>	7,040.77	321.55		4,999		0	0
251.1111.0640.019.000.000	DUES & FEES	1,000.00	1,500.00		1,500		1,500	1,500
	<b>Total Other Objects</b>	1,000.00	1,500.00		1,500		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>	<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	25,856
251.1121.0111.182.132.182	LICENSED SALARIES	27,523.48	37,464.76	0.50	37,816	0.50	25,856	25,856
251.1121.0130.019.000.000	ADDITIONAL SALARY	5,482.80	0		0		0	0
251.1121.0130.114.050.114	ADDITIONAL SALARY	249.95	0		0		0	0
251.1121.0130.182.132.182	ADDITIONAL SALARY	3,069.05	0		0		0	0
251.1122.0130.182.250.182	ADDITIONAL SALARY	0	1,000		0		0	0
	<b>Total Salaries</b>	63,848.52	75,929.52	1.00	75,632	1.00	51,712	51,712
251.1121.0212.019.000.000	PERS PU	328.98	0		0		0	0
251.1121.0212.114.050.114	PERS PU	1,676.28	0		2,282		1,561	1,561
251.1121.0212.182.132.182	PERS PU	1,846.43	60.36		2,283		1,561	1,561
251.1121.0213.019.000.000	PERS UAL	1,096.55	0		0		0	0
251.1121.0213.114.050.114	PERS UAL	5,554.51	0		7,563		5,171	5,171
251.1121.0213.182.132.182	PERS UAL	6,118.61	200.00		7,563		5,171	5,171

**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	Approved 26-27
251.1121.0220.019.000.000	FICA & MEDICARE	417.51	0		0		0	0
251.1121.0220.114.050.114	FICA & MEDICARE	2,113.72	2,883.16		2,910		1,990	1,990
251.1121.0220.182.132.182	FICA & MEDICARE	2,328.44	2,960.29		2,910		1,990	1,990
251.1121.0231.019.000.000	WORKERS' COMPENSATION	16.57	0		0		0	0
251.1121.0231.114.050.114	WORKERS' COMPENSATION	83.21	91.68		93		67	67
251.1121.0231.182.132.182	WORKERS' COMPENSATION	91.79	94.46		93		67	67
251.1121.0233.019.000.000	PAID FAMILY MEDICAL LEAVE	11.42	0		0		0	0
251.1121.0233.114.050.114	PAID FAMILY MEDICAL LEAVE	274.59	374.70		378		258	258
251.1121.0233.182.132.182	PAID FAMILY MEDICAL LEAVE	302.58	384.65		378		259	259
251.1121.0240.114.050.114	EMPLOYEES INSURANCE	8,735.66	5,301.74		10,155		9,903	9,903
251.1121.0240.182.132.182	EMPLOYEES INSURANCE	8,736.12	5,302.44		10,155		9,903	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>	<b>37,901</b>
251.1121.0310.019.350.114	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	1,237.32	67.23		830		830	830
251.1121.0310.019.350.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	1,237.34	605.08		1,000		1,000	1,000
251.1121.0340.019.132.019	TRAVEL	955.93	1,106.00		1,000		1,000	1,000
251.1121.0340.182.000.182	TRAVEL	0	1,055.84		0		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>	<b>2,830</b>
251.1121.0410.019.050.000	SUPPLIES	6,642.00	580.00		0		0	0
251.1121.0410.182.050.182	SUPPLIES	100.00	2,874.76		1,500		1,500	1,500
251.1121.0410.114.050.114	SUPPLIES	0	0		1,000		1,000	1,000
251.1121.0460.019.050.000	NON-CONSUMABLE SUPPLIES	17,597.54	0		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>	<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	2,588
251.1122.0640.019.350.182	DUES AND FEES	8,625.00	14,625.00		4,088		9,767	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>	<b>12,355</b>
251.1122.0130.182.230.182	ADDITIONAL SALARY	0	0		0		0	0
251.1122.0212.182.230.182	PERS PU	0	0		0		0	0
251.1122.0213.182.230.182	PERS UAL	0	0		0		0	0
251.1122.0220.182.230.182	FICA & MEDICARE	0	0		0		0	0
251.1122.0231.182.230.182	WORKERS' COMPENSATION	0	0		0		0	0
251.1122.0233.182.230.182	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		0	0
251.1122.0240.182.230.182	EMPLOYEES INSURANCE	0	0		0		0	0
	<b>Total PR Salaries, Taxes &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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>	<b>107,298</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	Approved 26-27
251.1131.0111.636.110.636	LICENSED SALARIES	45,756	56,445	1.00	59,187	1.00	68,158	68,158
251.1131.0111.636.132.636	LICENSED SALARIES	30,797.00	32,292.50	0.50	33,861	0.50	38,993	38,993
251.1131.0111.636.290.636	LICENSED SALARIES	128,703.99	134,433.56	2.00	141,509	2.00	160,588	160,588
251.1131.0112.636.050.636	CLASSIFIED SALARIES	4,422.36	22,754.57	0.81	30,438	0.81	31,048	31,048
251.1131.0130.636.050.636	ADDITIONAL SALARY	1,400.00	0		0		0	0
	<b>Total Salaries</b>	<b>211,079.79</b>	<b>245,925.63</b>	<b>4.31</b>	<b>264,996</b>	<b>4.31</b>	<b>298,787</b>	<b>298,787</b>
251.1131.0212.636.050.636	PERS PU	351.30	1,372.42		1,826		1,863	1,863
251.1131.0212.636.110.636	PERS PU	2,761.72	3,407.31		3,573		4,114	4,114
251.1131.0212.636.132.636	PERS PU	1,858.98	1,949.06		2,044		2,354	2,354
251.1131.0212.636.290.636	PERS PU	7,766.54	8,113.70		8,541		9,693	9,693
251.1131.0213.636.050.636	PERS UAL	1,164.47	4,550.93		6,088		6,210	6,210
251.1131.0213.636.110.636	PERS UAL	9,151.27	11,288.94		11,837		13,632	13,632
251.1131.0213.636.132.636	PERS UAL	6,159.35	6,458.60		6,772		7,799	7,799
251.1131.0213.636.290.636	PERS UAL	25,740.71	26,886.68		28,302		32,118	32,118
251.1131.0220.636.050.636	FICA & MEDICARE	428.78	1,472.75		2,343		2,389	2,389
251.1131.0220.636.110.636	FICA & MEDICARE	3,521	4,344		4,555		5,245	5,245
251.1131.0220.636.132.636	FICA & MEDICARE	2,370.02	2,484.99		2,606		3,001	3,001
251.1131.0220.636.290.636	FICA & MEDICARE	9,474.44	9,995.72		10,890		12,359	12,359
251.1131.0231.636.050.636	WORKERS' COMPENSATION	18.54	62.63		81		84	84
251.1131.0231.636.110.636	WORKERS' COMPENSATION	135	138		146		172	172
251.1131.0231.636.132.636	WORKERS' COMPENSATION	91.40	79.16		83		99	99
251.1131.0231.636.290.636	WORKERS' COMPENSATION	381.78	331.11		348		406	406
251.1131.0233.636.050.636	PAID FAMILY MEDICAL LEAVE	51.75	198.14		304		310	310
251.1131.0233.636.110.636	PAID FAMILY MEDICAL LEAVE	457.58	571.93		592		682	682
251.1131.0233.636.132.636	PAID FAMILY MEDICAL LEAVE	307.92	322.97		339		390	390
251.1131.0233.636.290.636	PAID FAMILY MEDICAL LEAVE	1,231.13	1,323.36		1,415		1,606	1,606
251.1131.0240.636.050.636	EMPLOYEES INSURANCE	3.55	16,565.78		20,310		21,330	21,330
251.1131.0240.636.110.636	EMPLOYEES INSURANCE	8,238	9,956		20,310		21,329	21,329
251.1131.0240.636.132.636	EMPLOYEES INSURANCE	8,666.04	8,944.92		10,155		10,665	10,665
251.1131.0240.636.290.636	EMPLOYEES INSURANCE	37,652.82	33,934.08		40,620		42,660	42,660
	<b>Total PR Taxes &amp; Benefits</b>	<b>127,984.32</b>	<b>154,753.07</b>		<b>184,079</b>		<b>200,508</b>	<b>200,508</b>
251.1131.0310.636.050.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	3,344.68	0		0		0	0
251.1131.0310.636.290.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	5,793.50	8,605.76		0		2,000	2,000
251.1131.0322.636.132.636	REPAIRS	0	0		1,500		1,500	1,500
	<b>Total Purchased Services</b>	<b>9,138.18</b>	<b>8,605.76</b>		<b>1,500</b>		<b>3,500</b>	<b>3,500</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	Approved 26-27
251.1131.0410.636.050.636	SUPPLIES	1,949.90	1,906.50		0		0	0
251.1131.0420.636.050.636	TEXTBOOKS	0	18,773.42		0		0	0
251.1131.0460.636.050.636	NON-CONSUMABLES SUPPLIES	22,311.75	68,160.95		0		0	0
251.1131.0470.636.050.636	COMPUTER SOFTWARE	12,430.00	13,420.00		15,000		15,000	15,000
	<b>Total Supplies &amp; Materials</b>	<b>36,691.65</b>	<b>102,260.87</b>		<b>15,000</b>		<b>15,000</b>	<b>15,000</b>
251.1131.0340.636.000.636	TRAVEL	337.00	0		0		0	0
251.1131.0390.636.230.636	OTHER GENERAL PROF & TECHNICAL SERVICES	0	2,500.00		0		0	0
251.1131.0640.019.000.000	DUES AND FEES	1,560.00	1,500.00		1,500		0	0
251.1132.0640.019.350.636	DUES AND FEES	33,595.00	38,145.00		38,145		28,645	28,645
	<b>Total Other Objects</b>	<b>35,492.00</b>	<b>42,145.00</b>		<b>39,645</b>		<b>28,645</b>	<b>28,645</b>
	<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>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>	<b>655,237.79</b>
251.2119.0111.041.000.041	LICENSED	61,270	63,650	1.00	67,723	1.00	77,985	77,985
251.2119.0112.114.000.114	CLASSIFIED SALARIES	22,137	21,844		0		0	0
251.2119.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0	863		0		0	0
251.2119.0130.114.000.114	ADDITIONAL SALARY	0	4,500		0		2,031	2,031
	<b>Total Salaries</b>	<b>83,406.36</b>	<b>90,856.92</b>	<b>1.00</b>	<b>67,723</b>	<b>1.00</b>	<b>80,016</b>	<b>80,016</b>
251.2119.0212.041.000.041	PERS PU	3,697	3,841		4,195		4,830	4,830
251.2119.0212.114.000.114	PERS PU	1,336	558		0		0	0
251.2119.0213.041.000.041	PERS UAL	12,254	12,730		13,901		16,003	16,003
251.2119.0213.114.000.114	PERS UAL	4,427	1,150		0		0	0
251.2119.0220.041.000.041	FICA & MEDICARE	4,537	4,683		5,349		6,158	6,158
251.2119.0220.114.000.114	FICA & MEDICARE	1,704	2,094		0		0	0
251.2119.0231.041.000.041	WORKERS' COMPENSATION	183	158		172		203	203
251.2119.0231.114.000.114	WORKERS' COMPENSATION	76	74		0		0	0
251.2119.0233.041.000.041	PAID FAMILY MEDICAL LEAVE	589.65	608.45		695		800	800
251.2119.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	221.35	272.06		0		0	0
251.2119.0240.041.000.041	EMPLOYEES INSURANCE	23,292	23,592		20,310		21,330	21,330
251.2119.0240.114.000.114	EMPLOYEES INSURANCE	16,960	2,894		0		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>	<b>49,324</b>
251.2119.0340.019.350.000	TRAVEL	1,445.90	1,718.59		2,500		2,500	2,500
251.2119.0351.019.350.000	TELEPHONE	630.30	414.93		660		660	660
251.2119.0410.019.350.000	SUPPLIES	0	1,382.73		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	Approved 26-27
251.2139.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	60,178.42		0		0	0
251.2139.0460.021.000.021	NON-CONSUMABLES SUPPLIES	0	24,675.00		0		0	0
	<b>Total Supplies &amp; Materials</b>	2,076.20	88,369.67		3,160		3,160	3,160
	<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>	<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	73,842
251.2143.0130.041.000.041	ADDITIONAL SALARIES	3,219.68	9,218.74		3,375		3,846	3,846
	<b>Total Salaries</b>	61,543.68	70,374.74	1.00	67,500	1.00	77,688	77,688
251.2143.0212.041.000.041	PERS PU	3,714.82	4,248.16		4,074		4,689	4,689
251.2143.0213.041.000.041	PERS UAL	12,308.65	14,074.86		13,500		15,538	15,538
251.2143.0220.041.000.041	FICA & MEDICARE	4,718.34	5,414.87		5,195		5,979	5,979
251.2143.0231.041.000.041	WORKERS' COMPENSATION	183.88	173.68		167		198	198
251.2143.0233.041.000.041	PAID FAMILY MEDICAL LEAVE	613.02	710.05		675		777	777
251.2143.0240.041.000.041	EMPLOYEES INSURANCE	9,111.86	11.76		20,310		21,330	21,330
	<b>Total PR Taxes &amp; Benefits</b>	30,650.57	24,633.38	0.00	43,921	0.00	48,510	48,510
251.2143.0340.019.350.000	TRAVEL	951.59	3,640.15		2,500		2,500	2,500
251.2143.0410.019.350.000	SUPPLIES	0	36.00		0		0	0
251.2143.0470.019.350.000	COMPUTER SOFTWARE	0	16,741.90		0		0	0
	<b>Total Purchased Services</b>	951.59	20,418.05		2,500		2,500	2,500
	<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>	<b>128,698</b>
251.2211.0111.019.000.019	LICENSED SALARIES	0	67,891.80		0		0	0
251.2211.0113.019.000.019	ADMINISTRATOR	38,827.96	21,390.76	0.20	23,530	0.20	26,880	26,880
251.2211.0113.019.230.019	ADMINISTRATOR	0	20,918	0.20	20,619	0.20	23,555	23,555
251.2211.0130.019.000.019	ADDITIONAL SALARY	360.00	824.64	0	180	0.00	360	360
	<b>Total Salaries</b>	39,187.96	111,025.59	0.40	44,329	0.40	50,796	50,796
251.2211.0212.019.000.019	PERS PU	2,363.24	5,438.44		1,431		1,633	1,633
251.2211.0212.019.230.019	PERS PU	0	1,263		1,245		1,433	1,433
251.2211.0213.019.000.019	PERS UAL	7,837.61	18,021.52		4,742		5,412	5,412
251.2211.0213.019.230.019	PERS UAL	0	4,184		4,124		4,747	4,747
251.2211.0220.019.000.019	FICA & MEDICARE	2,817.81	6,674.59		1,825		2,083	2,083
251.2211.0220.019.230.019	FICA & MEDICARE	0	1,609		1,587		1,827	1,827
251.2211.0231.019.000.019	WORKERS' COMPENSATION	113.29	220.95		57		67	67
251.2211.0231.019.230.019	WORKERS' COMPENSATION	0	51		50		59	59
251.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	332.48	886.30		237		271	271

**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	Approved 26-27
251.2211.0233.019.230.019	PAID FAMILY MEDICAL LEAVE	0	209.21		206		237	237
251.2211.0240.019.000.019	EMPLOYEES INSURANCE	7,152.73	13,458.56		4,071		4,275	4,275
251.2211.0240.019.230.019	EMPLOYEES INSURANCE	0	10.78		4,071		4,275	4,275
	<b>Total PR Taxes &amp; Benefits</b>	20,617.16	52,026.60		23,646		26,319	26,319
251.2211.0340.019.000.019	TRAVEL	171.97	1,190.55		3,000		10,000	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>	<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	30,547
251.2220.0112.179.000.179	CLASSIFIED SALARIES	27,114.38	34,036.20	0.94	36,266	0.94	36,798	36,798
251.2220.0112.182.000.182	CLASSIFIED SALARIES	19,930.33	27,095.14	0.94	28,001	0.94	28,903	28,903
251.2220.0122.114.000.114	SUBSTITUTES - CLASSIFIED	421.20	1,705.73		0		0	0
251.2220.0122.182.000.182	SUBSTITUTES - CLASSIFIED	810.81	132.23		0		0	0
	<b>Total Salaries</b>	70,603.38	91,252.62	2.81	93,794	2.81	96,248	96,248
251.2220.0212.114.000.114	PERS PU	1,347.53	1,707.06		1,782		1,844	1,844
251.2220.0212.179.000.179	PERS PU	1,627	2,042		2,176		2,208	2,208
251.2220.0212.182.000.182	PERS PU	1,202.99	1,635.45		1,690		1,745	1,745
251.2220.0213.114.000.114	PERS UAL	4,465.33	5,656.67		5,905		6,109	6,109
251.2220.0213.179.000.179	PERS UAL	5,422.88	6,807.24		7,253		7,360	7,360
251.2220.0213.182.000.182	PERS UAL	3,986.06	5,419.02		5,600		5,781	5,781
251.2220.0220.114.000.114	FICA & MEDICARE	1,723.67	2,280.70		2,272		2,351	2,351
251.2220.0220.179.000.179	FICA & MEDICARE	2,068.39	2,601.02		2,791		2,832	2,832
251.2220.0220.182.000.182	FICA & MEDICARE	1,596.22	2,095.37		2,155		2,224	2,224
251.2220.0231.114.000.114	WORKERS' COMPENSATION	77.59	82.98		81		85	85
251.2220.0231.179.000.179	WORKERS' COMPENSATION	89.11	91.38		96		100	100
251.2220.0231.182.000.182	WORKERS' COMPENSATION	71.04	76.08		77		81	81
251.2220.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	223.98	296.35		295		305	305
251.2220.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	268.73	337.97		363		368	368
251.2220.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	207.40	272.30		280		289	289
251.2220.0240.114.000.114	EMPLOYEES INSURANCE	17,252.38	17,757.90		20,310		21,330	21,330
251.2220.0240.179.000.179	EMPLOYEES INSURANCE	10,064.51	10,576.31		20,310		21,330	21,330
251.2220.0240.182.000.182	EMPLOYEES INSURANCE	10,242.84	10,576.31		20,310		21,330	21,330
	<b>Total PR Taxes &amp; Benefits</b>	61,937.51	70,312.27		93,747		97,671	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>	<b>193,919</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	Approved 26-27
251.2240.0111.019.000.019	LICENSED SALARIES	0	0	0.35	24,407	0.25	19,530	19,530
251.2240.0111.114.000.114	LICENSED SALARIES	0	0	0.35	24,407	0.25	19,530	19,530
251.2240.0111.179.000.179	LICENSED SALARIES	0	0	0.70	50,097	0.50	41,209	41,209
251.2240.0111.182.000.182	LICENSED SALARIES	0	0	0.00	0	0.50	0	0
251.2240.0111.219.000.219	LICENSED SALARIES	0	0	0.70	39,071	0.50	42,388	42,388
251.2240.0111.636.000.636	LICENSED SALARIES	0	0	0.00	0	0.00	0	0
251.2240.0130.019.000.019	ADDITIONAL SALARY	0	0		642		509	509
251.2240.0130.114.000.114	ADDITIONAL SALARY	0	0		642		509	509
251.2240.0130.179.000.179	ADDITIONAL SALARY	0	0		1,318		1,073	1,073
251.2240.0130.219.000.219	ADDITIONAL SALARY	0	0		1,028		1,104	1,104
	<b>Total Salaries</b>	0	0	2.10	141,613.89	2.00	125,851	125,851
251.2240.0212.019.000.019	PERS PU	0	0		1,503		1,202	1,202
251.2240.0212.114.000.114	PERS PU	0	0		1,503		1,202	1,202
251.2240.0212.179.000.179	PERS PU	0	0		3,103		2,552	2,552
251.2240.0212.219.000.219	PERS PU	0	0		2,421		2,625	2,625
251.2240.0213.019.000.019	PERS UAL	0	0		5,010		4,008	4,008
251.2240.0213.114.000.114	PERS UAL	0	0		5,010		4,008	4,008
251.2240.0213.179.000.179	PERS UAL	0	0		10,283		8,456	8,456
251.2240.0213.219.000.219	PERS UAL	0	0		8,020		8,699	8,699
251.2240.0220.019.000.019	FICA & MEDICARE	0	0		1,928		1,542	1,542
251.2240.0220.114.000.114	FICA & MEDICARE	0	0		1,928		1,542	1,542
251.2240.0220.179.000.179	FICA & MEDICARE	0	0		3,957		3,254	3,254
251.2240.0220.219.000.219	FICA & MEDICARE	0	0		3,086		3,347	3,347
251.2240.0231.019.000.019	WORKERS' COMPENSATION	0	0		62		51	51
251.2240.0231.114.000.114	WORKERS' COMPENSATION	0	0		62		51	51
251.2240.0231.179.000.179	WORKERS' COMPENSATION	0	0		126		107	107
251.2240.0231.219.000.219	WORKERS' COMPENSATION	0	0		101		110	110
251.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		251		200	200
251.2240.0233.114.000.114	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		251		200	200
251.2240.0233.179.000.179	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		514		423	423
251.2240.0233.219.000.219	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		401		435	435
251.2240.0240.019.000.019	EMPLOYEES INSURANCE	0	0		7,108		5,332	5,332
251.2240.0240.114.000.114	EMPLOYEES INSURANCE	0	0		7,109		5,332	5,332
251.2240.0240.179.000.179	EMPLOYEES INSURANCE	0	0		14,217		10,665	10,665
251.2240.0240.219.000.219	EMPLOYEES INSURANCE	0	0		14,217		10,665	10,665
	<b>Total PR Taxes &amp; Benefits</b>	0	0		92,169		76,010	76,010

**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	Approved 26-27
251.2240.0310.019.350.000	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	7,798.97		0		0	0
251.2240.0340.019.350.000	TRAVEL	0	15,129		3,838		4,000	4,000
251.2240.0390.019.350.000	OTHER GENERAL PROF & TECHNICAL SERVICES	0	28,601		0		3,644	3,644
	<b>Total Purchased Services</b>	0	51,530		3,838		7,644	7,644
251.2240.0410.019.350.000	SUPPLIES	0	0		2,000		2,000	2,000
251.2240.0460.019.350.000	NON-CONSUMABLE SUPPLIES	0	1,016		2,000		2,000	2,000
	<b>Total Supplies &amp; Materials</b>	0	1,016		4,000		4,000	4,000
	<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>	<b>213,506</b>
251.2490.0690.019.350.000	GRANT INDIRECT CHARGES	28,997.18	43,918.00		46,284		55,261	0
251.2546.0390.021.000.021	SRO	178,393.73	175,515.51		15,000		60,000	60,000
251.2546.0410.021.000.021	SRO SUPPLIES	0	0		3,500		3,500	3,500
251.2552.0331.021.000.021	REIMBURSABLE STUDENT TRANSPORTATION	29,565.13	18,194.49		25,500		25,500	25,500
	<b>Total Operational Services</b>	236,956.04	237,628.00		90,284		144,261	89,000
251.2660.0460.019.000.019	NON-CONSUMABLE SUPPLIES	18,198.50	0		3,108		10,000	10,000
251.2660.0470.019.000.019	COMPUTER SOFTWARE	0	63,856		7,500		8,650	8,650
	<b>Total IT</b>	18,199	63,856		10,608		18,650	18,650
251.3100.0410.636.000.900	<b>SECOND MEALS FOR AT RISK YOUTH</b>	1,879	2,091		2,500		5,000	5,000
	<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>868,386.86</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>	<b><u>1,523,625</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	Approved 26-27
<b>MIDDLE SCHOOL INSTRUCTION</b>								
252.1121.0340.114.050.098	TRAVEL	38.69	0		0		0	0
252.1121.0340.182.050.098	TRAVEL	11,812.18	0		0		0	0
252.1121.0410.114.050.098	SUPPLIES	0	0		6,500		1,000	1,000
252.1121.0410.182.050.098	SUPPLIES	45.99	0		7,500		1,500	1,500
252.1121.0640.114.050.098	DUES AND FEES	0	422.25		0		0	0
252.1121.0640.182.050.098	DUES AND FEES	0	1,176.25		0		0	0
	<b>Total Supplies &amp; Materials</b>	11,896.86	1,598.50		14,000		2,500	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>	<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	194,605
252.1131.0130.636.050.098	ADDITIONAL SALARY	3,000.00	3,000.00		3,000		0	0
	<b>Total Salaries</b>	194,817.59	160,755.01	3.00	170,572	3.00	194,605	194,605
252.1131.0212.636.050.098	PERS PU	10,305.19	9,702.19		10,296		11,746	11,746
252.1131.0213.636.050.098	PERS UAL	34,238.41	32,150.92		34,114		38,921	38,921
252.1131.0220.636.050.098	FICA & MEDICARE	14,312.61	12,134.26		13,127		14,976	14,976
252.1131.0231.636.050.098	WORKERS' COMPENSATION	578.42	401.03		426		499	499
252.1131.0233.636.050.098	PAID FAMILY MEDICAL LEAVE	1,859.70	1,582.90		1,706		1,946	1,946
252.1131.0240.636.050.098	EMPLOYEES INSURANCE	44,828.22	51,619.48		60,929		63,989	63,989
	<b>Total PR Taxes &amp; Benefits</b>	106,122.55	107,590.78		120,598		132,078	132,078
252.1131.0310.636.050.098	INSTRUCTIONAL, PROFESSIONAL & TE	11,234.84	15,866.82		9,000		20,000	20,000
252.1131.0340.636.050.098	TRAVEL	1,811.18	20,160.88		6,500		3,500	3,500
	<b>Total Purchased Services</b>	13,046.02	36,027.70		15,500		23,500	23,500
252.1131.0410.636.050.098	SUPPLIES	52,163.16	64,880.62		30,000		21,000	21,000
252.1131.0420.636.050.098	TEXTBOOKS	670.85	2,003.90		2,000		0	0
252.1131.0460.636.050.098	NON-CONSUMABLE SUPPLIES	4,048.26	12,954.92		3,000		2,000	2,000
252.1131.0470.636.050.098	COMPUTER SOFTWARE	937	0		1,000		0	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	Approved 26-27
252.1131.0480.636.050.098	COMPUTER HARDWARE	0	0		15,000		0	0
	<b>Total Supplies &amp; Materials</b>	57,819.27	79,839.44		51,000		23,000	23,000
252.1131.0640.636.050.098	DUES AND FEES	7,519.50	16,427.25		0		5,000	5,000
252.1131.0651.636.000.098	LIABILITY INSURANCE	0	116.00		0		0	0
252.1131.0653.636.000.098	PROPERTY INSURANCE PREMIUMS	0	9.00		0		0	0
	<b>Total Other Objects</b>	7,519.50	16,552.25		0		5,000	5,000
	<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>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>380,683</b>
<b>SUPPORT SERVICES</b>								
252.2240.0111.636.050.098	LICENSED SALARIES	0	0		0	0.25	16,575	16,575
252.2240.0130.636.050.098	ADDITIONAL SALARY	0	0		0		432	432
	<b>Total Salaries</b>	0	0	0	0	0.25	17,007	17,007
252.1131.0212.636.050.098	PERS PU	0	0		0		1,027	1,027
252.1131.0213.636.050.098	PERS UAL	0	0		0		3,401	3,401
252.1131.0220.636.050.098	FICA & MEDICARE	0	0		0		1,309	1,309
252.1131.0231.636.050.098	WORKERS' COMPENSATION	0	0		0		44	44
252.1131.0233.636.050.098	PAID FAMILY MEDICAL LEAVE	0	0		0		170	170
252.1131.0240.636.050.098	EMPLOYEES INSURANCE	0	0		0		5,332	5,332
	<b>Total PR Taxes &amp; Benefits</b>	0	0		0		11,284	11,284
252.2240.0340.019.000.098	TRAVEL	3,860	0		10,000		10,000	10,000
252.2240.0390.019.000.098	OTHER GENERAL PROF & TECHNICAL	0	6,000		18,070		10,586	10,586
	<b>Total Purchased Services</b>	3,860	6,000		28,070		20,586	20,586
252.2490.0690.019.000.098	GRANT INDIRECT CHARGES	4,999.99	6,547.99		5,000		15,580	15,580

**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	Approved 26-27
	<b>Total Other Objects</b>	4,999.99	6,547.99		5,000		15,580	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>	<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	Approved 26-27
<b>K-5 Summer School</b>							
253.1111.0111.019.000.000	LICENSED SALARIES	0	0	0		0	0
253.1121.0111.019.000.000	LICENSED SALARIES	0	0	0		0	0
253.1111.0112.019.000.000	CLASSIFIED SALARIES	0	0	0		0	0
253.1121.0112.019.050.000	CLASSIFIED SALARIES	0	0	0		0	0
253.1111.0130.019.000.000	ADDITIONAL SALARIES	47,268.11	19,640.76	75,351.33		55,682	55,682
253.1121.0130.019.050.000	ADDITIONAL SALARIES	24,981.81	10,047.09	0		0	0
253.2211.0130.019.000.000	ADMINISTRATOR SALARIES	15,000.00	0	15,000.00		13,000	13,000
	<b>Total Salaries</b>	<b>87,249.92</b>	<b>29,687.85</b>	<b>90,351.33</b>		<b>68,682</b>	<b>68,682</b>
253.1111.0212.019.000.000	PERS PU	2,783.26	1,145.46	4,545.38		3,359	3,359
253.1121.0212.019.050.000	PERS PU	1,344.50	542.31	0		0	0
253.2211.0212.019.000.000	PERS PU	905.38	0	905.40		785	785
253.1111.0213.019.000.000	PERS UAL	9,228.34	3,818.21	15,070.27		11,136	11,136
253.1121.0213.019.050.000	PERS UAL	4,455.64	1,807.71	0		0	0
253.2211.0213.019.000.000	PERS UAL	3,000.00	0	3,000.00		2,600	2,600
253.1111.0220.019.000.000	FICA & MEDICARE	3,633.29	1,502.53	5,798.98		4,285	4,285
253.1121.0220.019.050.000	FICA & MEDICARE	1,875.54	768.59	0		0	0
253.2211.0220.019.000.000	FICA & MEDICARE	1,150.85	0	1,154.39		1,000	1,000
253.1111.0231.019.000.000	WORKERS' COMPENSATION	143.77	49.52	190.77		143	143
253.1121.0231.019.050.000	WORKERS' COMPENSATION	76.61	25.10	0		0	0
253.2211.0231.019.000.000	WORKERS' COMPENSATION	41.37	0	35.10		31	31
232.1111.0233.019.000.000	PAID FAMILY MEDICAL LEAVE INSURANCE	472.09	0	753.51		557	557
232.1121.0233.019.050.000	PAID FAMILY MEDICAL LEAVE INSURANCE	243.70	0	0		0	0
253.2211.0233.019.000.000	PAID FAMILY MEDICAL LEAVE INSURANCE	149.54	0	150.00		130	130
	<b>Total PR Taxes &amp; Benefits</b>	<b>29,503.88</b>	<b>9,659.43</b>	<b>31,603.80</b>		<b>24,027</b>	<b>24,027</b>
253.1111.0410.019.000.000	SUPPLIES	42,723.76	241.55	50,000.00		50,000	50,000
253.1111.0460.019.000.000	NON CONSUMABLE	18,534.00	0	15,000.00		15,000	15,000
253.1121.0410.019.050.000	SUPPLIES	9,732.75	168.50	0		0	0
253.1121.0460.019.050.000	NON CONSUMABLE	9,534.00	0.00	0		0	0
253.1121.0480.019.050.000	COMPUTER HARDWARE	0	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>65,000</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	Approved 26-27
	<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>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>157,709</b>
<b>HIGH SCHOOL SUMMER SCHOOL</b>							
253.1131.0111.019.050.000	LICENSED SALARIES	0	0	0		0	0
253.1131.0130.019.050.000	ADDITIONAL SALARY	0	0	0		0	0
253.1460.0130.636.050.636	ADDITIONAL SALARY	24,168.60	6,576.48	0		0	0
	<b>Total Salaries</b>	<b>24,168.60</b>	<b>6,576.48</b>	<b>0</b>		<b>0</b>	<b>0</b>
253.1131.0212.019.050.000	PERS PU	0	0	0		0	0
253.1460.0212.636.050.636	PERS PU	1,457.36	394.60	0		0	0
253.1131.0213.019.050.000	PERS UAL	0	0	0		0	0
253.1460.0213.636.050.636	PERS UAL	4,833.72	1,315.28	0		0	0
253.1131.0220.019.050.000	FICA & MEDICARE	0	0	0		0	0
253.1460.0220.636.050.636	FICA & MEDICARE	1,859.99	503.11	0		0	0
253.1131.0231.019.050.000	WORKERS' COMPENSATION	0	0	0		0	0
253.1460.0231.636.050.636	WORKERS' COMPENSATION	70.78	16.23	0		0	0
253.1460.0233.636.050.636	PAID FAMILY MEDICAL LEAVE INSURANCE	241.68	0	0	0.00	0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>8,463.53</b>	<b>2,229.22</b>	<b>0</b>		<b>0</b>	<b>0</b>
253.1131.0410.636.050.636	SUPPLIES	0	0	0		0	0
253.1131.0460.636.050.636	NON CONSUMABLES	0	0	0		0	0
	<b>Total Supplies</b>	<b>0</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>	<b>0</b>
<b>TRANSPORTATION</b>							
253.2552.0331.021.000.021	TRANSPORTATION	20,005.31	7,045.82	23,044.87		30,000	30,000
253.2559.0332.021.000.000	FIELD TRIP TRANSPORTATION	0	0	0		22,291	22,291
	<b>Total Purchased Services</b>	<b>20,005.31</b>	<b>7,045.82</b>	<b>23,044.87</b>		<b>52,291</b>	<b>52,291</b>
	<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>	<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	Approved 26-27
282.2520.0640.019.000.000	DUES AND FEES	0	0	2,000	5,000	5,000
	<b>TOTAL OTHER OBJECTS</b>	0	0	<b>2,000</b>	<b>5,000</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>595,000</b>
	<b>TOTAL PERS FUND</b>	<u>0</u>	<u>0</u>	<b><u>600,000</u></b>	<b><u>600,000</u></b>	<b><u>600,000</u></b>

**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	Approved 26-27
299.3100.0112.021.000.900	CLASSIFIED SALARIES	264,789.50	279,768.81	10.69	314,540	10.69	319,501	319,501
299.3100.0112.070.000.900	CLASSIFIED SALARIES	11,768.37	0	0.72	0		0	0
299.3100.0114.021.000.900	SUPERVISORY	0	0		0	0.20	22,366	22,366
299.3100.0122.021.000.900	SUBSTITUTES - CLASSIFIED	15,754.96	26,787.95		0		22,000	22,000
299.3100.0122.070.000.900	SUBSTITUTES - CLASSIFIED	2,936	0		0		0	0
299.3100.0130.021.000.900	ADDITIONAL SALARY	150.00	0		0		0	0
299.3100.0130.070.000.900	ADDITIONAL SALARY	1,137.36	0		0		0	0
	<b>Total Salaries</b>	<b>296,536.64</b>	<b>306,556.76</b>	<b>11.41</b>	<b>314,540.34</b>	<b>10.89</b>	<b>363,867.16</b>	<b>363,867.16</b>
299.3100.0212.021.000.900	PERS PU	15,203.91	16,695.61		18,961		20,610	20,610
299.3100.0213.021.000.900	PERS UAL	49,277.16	55,299.65		59,535		68,373	68,373
299.3100.0220.021.000.900	FICA & MEDICARE	21,217.82	23,253.31		24,207		26,310	26,310
299.3100.0231.021.000.900	WORKERS' COMPENSATION	4,874.56	5,110.73		5,306		5,532	5,532
299.3100.0233.021.000.900	PAID FAMILY MEDICAL LEAVE	2,672.78	3,026.74		3,145		3,419	3,419
299.3100.0240.021.000.900	EMPLOYEES INSURANCE	57,596.76	57,912.16		101,549		132,254	132,254
299.3100.0212.070.000.900	PERS PU	326.62	0		0		0	0
299.3100.0213.070.000.900	PERS UAL	1,083.59	0		0		0	0
299.3100.0220.070.000.900	FICA & MEDICARE	1,192.90	0		0		0	0
299.3100.0231.070.000.900	WORKERS' COMPENSATION	191.11	0		0		0	0
299.3100.0233.070.000.900	PAID FAMILY MEDICAL LEAVE	143.70	0		0		0	0
	<b>Total PR Taxes &amp; Benefits</b>	<b>153,780.91</b>	<b>161,298.20</b>		<b>212,703</b>		<b>256,497</b>	<b>256,497</b>
299.3100.0322.021.000.900	REPAIRS & MAINTENANCE SERVICES	15,840.73	19,965.21		12,000		20,000	20,000
299.3100.0325.021.000.900	ELECTRICITY	8,345.41	9,232.74		11,679		9,744	9,744
299.3100.0326.021.000.900	HEATING FUEL	4,077.84	3,302.63		4,363		3,402	3,402
299.3100.0327.021.000.900	WATER AND SEWAGE	2,168.36	1,346.90		2,369		1,400	1,400
299.3100.0340.021.000.900	TRAVEL	0	14		200		1,000	1,000
299.3100.0390.021.000.900	OTHER GENERAL PROF & TECHNICAL SERVICES	548,381.86	550,303.24		500,000		450,000	450,000
	<b>Total Purchased Services</b>	<b>578,814.20</b>	<b>584,164.72</b>		<b>530,611</b>		<b>485,546</b>	<b>485,546</b>
299.3100.0410.021.000.900	SUPPLIES	25,831.23	13,699.85		15,000		15,000	15,000
299.3100.0410.070.000.900	SUPPLIES - RIDDLE	109.90	0.00		0		0	0
299.3100.0412.021.000.900	OPERATIONAL SUPPLIES	2,405.85	1,555.39		3,240		3,000	3,000
299.3100.0450.021.000.900	FOOD	39.81	6,332.76		15,000		15,000	15,000
299.3130.0450.021.000.900	FOOD-FDP FEES	4,199.01	293.26		6,000		6,000	6,000

**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	Approved 26-27
299.3100.0450.070.000.900	FOOD-RIDDLE	0	0		0		0	0
299.3100.0460.021.000.900	NON-CONSUMABLE SUPPLIES	7,445.45	13,916.07		10,000		10,000	10,000
299.3100.0470.021.000.900	COMPUTER SOFTWARE	2,347	2,465		2,700		3,000	3,000
	<b>Total Supplies &amp; Materials</b>	<b>42,378.25</b>	<b>38,262.33</b>		<b>51,940</b>		<b>52,000</b>	<b>52,000</b>
299.3100.0530.021.000.900	IMPROVEMENTS OTHER THAN BLDGS.	8,280.00	48,808.70		5,000		5,354	5,354
299.3100.0541.021.000.900	INITIAL & ADDITIONAL EQUIPMENT	73,822.62	0.00		16,121		15,000	15,000
299.3100.0542.021.000.900	REPLACEMENT EQUIPMENT PURCHASES	81,783.44	0.00		80,000		80,000	80,000
	<b>Total Capital Improvement</b>	<b>163,886.06</b>	<b>48,808.70</b>		<b>101,121</b>		<b>100,354</b>	<b>100,354</b>
299.3100.0640.021.000.900	DUES AND FEES	1,705.00	1,860.00		2,000		2,000	2,000
	<b>Total Other Objects</b>	<b>1,705.00</b>	<b>1,860.00</b>		<b>2,000</b>		<b>2,000</b>	<b>2,000</b>
299.3100.0820.000.000.000	<b>UNAPPROPRIATED FUND BAL</b>	<b>0</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>	<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	Approved 26-27
200.1113.0410.114.6???.000	SUPPLIES	5,303.41	9,370.42	7,000	4,500	4,500
200.1113.0410.179.6???.000	SUPPLIES	8,764.82	7,538.88	10,000	4,500	4,500
200.1113.0410.219.6???.000	SUPPLIES	17,059.60	14,761.49	20,000	8,000	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>	<b>17,000</b>
200.1122.0410.114.7???.000	SUPPLIES	8,500.85	20,873.91	9,000	9,000	9,000
200.1122.0410.182.7???.000	SUPPLIES	57,664.68	128,737.62	60,000	69,000	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>	<b>78,000</b>
200.1132.0410.636.8???.000	SUPPLIES	159,273.27	168,115.45	165,000	135,000	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>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>	<b>230,000</b>
200.7000.0820.000.000.000	EXTRA CURRICULAR RESER'	252,408.00	301,583.52	199,140	299,200	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>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>	<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	Approved 26-27
	<b>RESOURCES</b>					
300.0000.1510.000.000.000	INTEREST ON INVESTMENTS	(624,768.65)	(703,255.86)	(450,000)	(650,000)	(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)	(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>	<b>(2,549,932)</b>
300.0000.4900.000.000.000	MISC FEDERAL REVENUE	(2,715.84)	(10,511.81)	(3,000)	(1,440)	(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>	<b>(1,440)</b>
300.0000.5200.000.000.000	INTERFUND TRANSFERS	(585,220.35)	(566,196.05)	0	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)	(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>(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>	<b><u>(8,211,965)</u></b>
	<b>REQUIREMENTS</b>					
300.5110.0610.000.000.000	REDEMPTION OF PRINCIPAL	1,620,000.00	1,770,000.00	1,935,000	1,785,000	1,785,000
300.5110.0621.000.000.000	INTEREST	420,779.44	344,266.43	259,500	161,120	161,120
300.5110.0640.019.000.000	DUES AND FEES	3,200.00	6,200.00	5,575	10,575	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>	<b>1,956,695</b>
	<b>UNAPROPRIATED ENDING BALANCE</b>					
300.7000.0820.000.000.000	RESERVED FOR NEXT YEAR	4,777,500.00	5,660,593	4,981,132	6,255,270	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>	<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	Approved 26-27
	<b>RESOURCES</b>					
400.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	0	0	0	0	0
400.0000.1990.000.000.000	MISCELLANEOUS REVENUE	0	(54,168)	(55,126)	(58,488)	(58,488)
	<b>TOTAL MISCELLANEOUS RESOURCES</b>	<b>0</b>	<b>(54,168)</b>	<b>(55,126)</b>	<b>(58,488)</b>	<b>(58,488)</b>
400.0000.3299.000.000.000	OTHER STATE GRANTS	0	0	0	0	0
	<b>TOTAL STATE RESOURCES</b>	<b>0</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	0
400.0000.5150.000.000.000	LOAN RECEIPTS	0	0	0	0	0
400.0000.5200.000.000.000	INTERFUND TRANSFERS	0	(850,000)	(200,000)	0	0
400.0000.5400.000.000.000	RESOURCES - BEGINNING FUND BALANCE	0	0	(1,880,398)	(1,793,911)	(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>(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>(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	20,000
400.4150.0324.021.000.021	RENTALS	0	479	0	0	0
400.4150.0382.019.000.000	LEGAL SERVICES	0	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	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>	<b>500,621</b>
400.4150.0410.021.000.021	SUPPLIES	1,944	189,675	129,835	30,000	30,000
400.4150.0460.021.000.021	NON-CONSUMABLES SUPPLIES	3,248.90	0	84,000	72,000	72,000
	<b>TOTAL SUPPLIES</b>	<b>5,193.39</b>	<b>189,675.08</b>	<b>213,835</b>	<b>102,000</b>	<b>102,000</b>
400.4150.0520.021.000.021	BUILDINGS ACQUISITION	0	0	0	100,000	100,000
400.4150.0530.021.000.021	IMPROVE. OTHER THAN BUILDINGS	60,395.00	60,955.62	558,000	802,000	802,000
400.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASES	340,533.19	244,240.02	605,602	245,000	245,000
400.4150.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	26,386.00	0	30,000	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>	<b>1,177,000</b>
400.4150.0640.021.000.021	DUES AND FEES	0	0	10,000	10,000	10,000
	<b>TOTAL OTHER OBJECTS</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
400.7000.0820.019.000.000	<b>RESERVED FOR NEXT YEAR</b>	<b>0</b>	<b>0</b>	<b>36,251</b>	<b>62,778</b>	<b>62,778</b>
	<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>	<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