



APPROVED BUDGET DOCUMENT 2025-26

2025-26 APPROVED BUDGET

Table of Contents

Introduction	
Budget Message	1
Budget Committee	4
Budget Summary	
All Funds Budget Detailed Summary Sheet	5
Personnel Allocation Summary FTE Report	6
General Fund	
General Fund Revenue Resources	9
Board of Directors	10
Administration	12
District Services	19
Student Services	29
Textbooks	37
Unemployment	39
Canyonville School	41
Myrtle Creek Elementary	47
Coffenberry Middle School	51
Tri City Elementary	59
South Umpqua High School	63
Other Funds	
Special Revenue Fund	73
Title IA - 100	76
Federal School Improvement Fund (Formally ESSA) - 135	80
Title II A - 200	81
IDEA - 300	83
Cal Perkins - 350	87
Title IV - 400	88
Title V - 500	91
COPS - 911	92
ESSER II - 231	93
ESSER III - 232	97
CTE - 360	103
Early Literacy - 330	104
TAPP - 525	106
SIA - 251	107
High School Success/Measure 98 - 252	116
Summer Program Grant - 253	119
Retention & Recruitment - 254	121
Tap Assessment – 960 / 970 / 980	122
PERS Reserve Fund – 282	123
Food Service - 299	124
Student Extra Curricular Funds	126
Debt Service - 300	127
Capital - 400	129
Appendix	
Programs and Acronyms	131

**South Umpqua School District
Budget Message
2025-2026**

The proposed budget document represents the South Umpqua School District's financial plan for the 2025-2026 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.

Oregon's next economic forecast isn't due until late May 2025 therefore this budget is built on the official estimate issued by the Oregon Department of Education on February 26, 2025. The 2025-26 biennial budget and State School Fund distributions are predicated on a \$11.36 billion State appropriation; this amount has not yet been amended by the legislature as of the date of this document. This funding level is not expected to change significantly. Further, it is anticipated that income tax collections will remain stable and property tax collections will increase slightly from last year. However, measures relating to tax reform, tariffs, immigration and the federal budget could dramatically change the economic outlook with significant revenue implications.

District staff are proposing a budget that allows the District to continue providing high quality services to students. The District has developed a five-year strategic plan, based on constituent feedback. 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

In service to these goals, you will see several strategic investments. First, by braiding funds from the Early Literacy Grant, the Student Investment Account, and Measure 98 we will have four instructional coaches that will be building based. These coaches will provide instructional coaching to all teachers, mentoring and targeted professional development for new teachers, leadership in our professional learning communities process, and will help to embed all new learning into teacher practice. We are able to do this in part because it is expected that the Student Investment Account (SIA), the Early Literacy Grant and High School Success (Measure 98) will be fully funded, although the districts allocations are reduced due to declining enrollment.

Additionally, the District proposes making several investments to maintain modern and safe facilities. To this end, this budget proposes a transfer of \$200,000 to capital projects. This will allow us to make several key investments into our aging infrastructure.

There is currently uncertainty with several Federal funding sources. This includes Title I, Title II & Title IV. We were advised that a conservative budget would predict a 5-10% reduction in Title I funds and possible elimination of Title II & V funds. We are fortunate to be in a position to shift funding for these critical programs to the General Fund due to some one-time funding sources that we will receive in the 2025-2026 fiscal year. These include Targeted School Improvement Funds in the amount of \$172,145.94 as well as a onetime payment of \$421,598.22 for previous underpayments of the Secure

Rural Schools Act. These funds will allow us to maintain staffing that is currently being paid out of Title I as well as continue the important professional development we need in order to move the district forward as described in Pillars 1 and 2 of the strategic plan. You will see what appears to be a sizable increase in professional development in the Administration budget that we will use in the coming year to continue these efforts. This is in replacement of what we would typically anticipate from Title II, given the uncertainty of this grant. Several staff members previously funded out of Title I you will now see as funded through the general fund. These shifts allow us to continue to work towards the goals of the strategic plan while making longer term plans as federal funding becomes clearer.

Federal Forest Payments received in previous years were not authorized under the Secure Rural Schools Act. Consequently, Douglas County will distribute only a significantly reduced portion of actual receipts from timber harvested on Forest Service land.

There are several additional factors considered in developing this year's budget. First, the district is in a state of declining enrollment since the COVID 19 pandemic. We have estimated the coming years budget based on 1425 students as compared to 1549 in 2019. This is a difference of 124 students. As our student population declines, it is incumbent on us to ensure that our staffing levels are appropriate to the number of students we have.

Secondly, controlling payroll costs and experiencing good performance from the District's PERS side accounts have allowed the District to avoid the PERS increases experienced by our neighboring districts. The District has a 0% PERS rate for the coming 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. Currently, \$600,000 is proposed to go to the PERS UAL Reserve in the 2025-2026 budget.

Based on current funding estimates, the 2025-2026 fiscal year finds the District in a sound financial position. Revenues projected in the 2025-2026 budget are constructed of local, intermediate, state, and federal sources. The District increased its general fund revenue projections for 2025-2026 by \$529,296. The majority of the increase is projected to come from the State School Fund, which includes the onetime repayment due to underpayments of the Secure Rural Schools Act. The latest estimates from the Oregon Department of Education have the District set to receive \$14,781,822.75 in State funding, an increase of \$463,962.75 over the previous fiscal year budget. The proposed 2025-2026 budget includes a beginning fund balance of \$3,503,807, providing the district a total revenue projection of \$23,554,008.

Previously approved SIA programs continues to have stable funding which allows us to staff and continue expanded opportunities for students, eliminate all "Pay to Play" athletic, music, and club fees, as well as provide behavioral and mental health staff. Due to low enrollment, the SU Online Academy was closed this year, and the secretarial staffing previously allocated to this program was also reduced.

The current proposed budget contains only minor staffing changes for 2025-2026. The most notable shift includes the addition of two instructional coaches, for a total of four coaches. Additionally, there was an expansion of the 4-hour secretarial position to support maintenance to an 8-hour position to support all of the District office. We will leverage attrition where appropriate within educational assistant positions to align staffing to current enrollment. We have eliminated two educational assistant position through attrition thus far, and will continue to examine every position that comes open.

The licensed bargaining agreement was negotiated in 2023 and is for three years. The licensed agreement provides for a 2% COLA and an insurance cap of \$1,990 per month for 2025-2026. 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 \$1,990 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 2025-2026 the District is conservatively budgeting health insurance liabilities at 85%. All employee bargaining agreements, staff contract increases, and benefit increases are reflected in the 2025-2026 proposed budget.

Due to sound financial decisions and planning the District's 2025-2026 budget looks to maintain a firm financial position. 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 2025-2026 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
2025-2026 Budget Committee

SCHOOL BOARD MEMBERS

David Stevens PO Box 468, Canyonville, OR 97417	Zone 2-2	term expires 6/30/25
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
Quinn Pickering PO Box 436, Canyonville, OR 97417	Zone 3-2	term expires 6/30/25
Jeff Johnson 383 Meadow Lane, Myrtle Creek, OR 97457	Zone 3-1	term expires 6/30/25
Randy Richardson PO Box 725, Canyonville, OR 97417	Zone 1-2	term expires 6/30/25
Vacant	Zone 3-3	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 Achters LN, Myrtle Creek, OR 97457	Zone 3-2	term expires 6/30/25
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
VACANT	Zone 1-2	term expires 6/30/25
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.

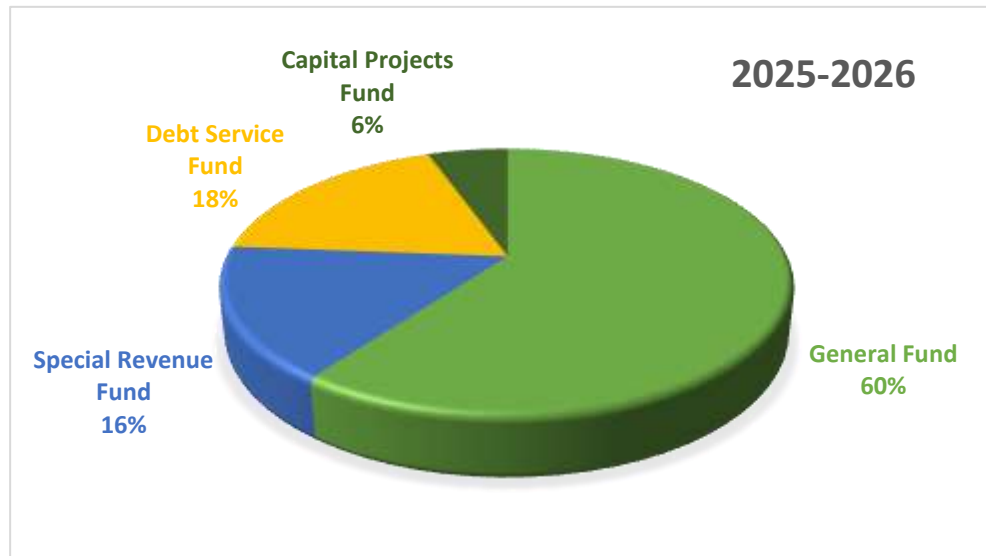
Zone 1 - Canyonville

Zone 2 - Myrtle Creek

Zone 3 - At Large

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

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED
General Fund	\$22,677,855	\$22,836,520	\$23,210,883	\$23,554,008	\$23,554,008
Special Revenue Fund	9,543,298	6,683,551	6,840,273	6,330,281	6,330,281
Debt Service Fund	5,935,073	6,821,479	7,026,504	7,181,206	7,181,206
Capital Projects Fund	2,241,498	1,962,881	2,413,097	2,135,524	2,135,524
TOTAL BUDGET REQUIREMENTS	40,397,724	38,304,430	39,490,756	39,201,019	39,201,019
TOTAL RESOURCES EXCEPT CURRENT TAXES	36,564,464	36,426,120	35,385,032	34,927,785	34,927,785
TAXES RECEIVED/REQUIRED TO BALANCE	3,833,260	3,971,604	4,105,724	4,273,234	4,273,234



**SOUTH UMPQUA SCHOOL DISTRICT
PERSONNEL ALLOCATION SUMMARY**

	2022-23	2023-24	2024-25	2025-26
GENERAL FUND				
Administration				
Alder Creek-At Will	0.50	0.50	0.00	0.00
District Librarian	1.00	1.00	1.00	1.00
TOSA	0.00	0.00	0.32	0.00
Superintendent	1.00	1.00	1.00	1.00
Admin Assistant	0.00	0.00	0.00	1.00
Human Resources	1.00	1.00	1.00	1.00
Student Achievement Director	0.60	0.60	0.60	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>1.50</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>8.40</u>	<u>7.90</u>	<u>7.72</u>	<u>8.30</u>
Maintenance				
Facility Manager	1.00	1.00	1.00	1.00
Secretary	0.00	0.00	0.50	0.00
Maintenance Personnel	2.00	2.00	2.00	3.00
Custodial Personnel	8.88	7.87	9.37	9.13
Groundskeepers	3.00	4.03	4.03	3.03
Laundry	<u>0.63</u>	<u>0.62</u>	<u>0.62</u>	<u>0.62</u>
	<u>15.51</u>	<u>15.52</u>	<u>17.52</u>	<u>16.77</u>
Special Education				
Teachers	9.58	9.58	9.72	8.86
Behavior Specialist	0.00	0.00	0.00	0.00
School Psychologist	1.00	0.00	0.00	0.00
Instructional Assistants	21.40	18.65	18.15	17.44
Data Coordinator	0.33	0.33	0.33	0.33
Student Services Director	<u>0.70</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>
	<u>33.01</u>	<u>29.46</u>	<u>29.10</u>	<u>27.53</u>
Canyonville School				
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	1.00	1.69
Inst Asst 1	0.00	0.00	0.00	1.00
Library Aide	0.00	0.00	0.00	0.00
Secretary	0.00	0.00	0.50	0.50
Office Manager	1.00	1.00	1.00	1.00
Principal	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>1.00</u>
	<u>13.58</u>	<u>13.58</u>	<u>14.08</u>	<u>16.02</u>
Myrtle Creek Elementary				
Teachers	13.34	13.34	13.34	13.34
Student Supervision	1.00	1.00	1.00	2.25
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>19.34</u>	<u>20.59</u>
Coffenberry Middle School				
Teachers	13.57	12.42	13.28	14.14
Student Supervision	2.25	2.25	1.69	1.69
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
Office Manager	1.00	1.00	1.00	1.00
Dean of Students	1.00	1.00	1.00	1.00

**SOUTH UMPQUA SCHOOL DISTRICT
PERSONNEL ALLOCATION SUMMARY**

	2022-23	2023-24	2024-25	2025-26
Principal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>20.82</u>	<u>19.67</u>	<u>19.97</u>	<u>20.83</u>
Tri-City Elementary				
Teachers	13.33	13.33	13.33	13.33
Inst Assist 2	0.63	0.63	0.63	2.00
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>20.90</u>	<u>22.27</u>
South Umpqua High School				
Teachers	17.50	16.75	16.65	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	0.94	0.93
Secretary	2.00	2.00	2.00	2.00
Activity Coordinator	0.00	0.00	0.00	0.00
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>25.44</u>	<u>24.69</u>	<u>24.59</u>	<u>24.43</u>
TOTAL PERSONNEL - GENERAL FUND	<u>157.00</u>	<u>151.06</u>	<u>153.22</u>	<u>156.74</u>
SPECIAL REVENUE FUND				
Title IA				
Teachers	2.50	3.50	3.18	2.50
Instructional Assistants	13.95	9.81	9.63	3.50
Administrator	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.30</u>
	<u>16.70</u>	<u>13.56</u>	<u>13.06</u>	<u>6.30</u>
Pre-K Promise				
Teachers	0.00	0.00	0.00	0.00
Instructional Assistants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Title IIA				
Teacher	0.25	0.00	0.00	0.00
Administrator	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.00</u>
	<u>0.45</u>	<u>0.20</u>	<u>0.20</u>	<u>0.00</u>
IDEA				
Teachers	1.00	1.00	1.00	1.00
Instructional Assistants	3.16	3.28	3.28	3.28
Secretary	0.67	0.67	0.67	0.67
Administrator	<u>0.30</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
	<u>5.13</u>	<u>5.05</u>	<u>5.05</u>	<u>5.05</u>
Title IV				
Instructional Coach	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Title V				
Instructional Coach	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<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>1.00</u>	<u>0.00</u>

**SOUTH UMPQUA SCHOOL DISTRICT
PERSONNEL ALLOCATION SUMMARY**

	2022-23	2023-24	2024-25	2025-26
Literacy Grant				
TOSA	0.00	0.00	1.00	0.00
Instructional Coach	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.90</u>
	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.90</u>
ESSA				
Instructional Coach	0.00	0.00	0.00	1.00
Inst Asst 2	<u>0.00</u>	<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>
ESSER I				
Teachers	0.00	0.00	0.00	0.00
Instructional Assistants	0.00	0.00	0.00	0.00
Custodial	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
ESSER II				
Teachers	1.00	0.00	0.00	0.00
Instructional Assistants	0.88	0.00	0.00	0.00
Custodial	<u>2.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>4.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
ESSER III				
Teachers	2.00	2.00	0.00	0.00
Instructional Assistants	0.00	0.00	0.00	0.00
Food Service	0.00	0.63	0.00	0.00
Custodial	<u>0.00</u>	<u>2.50</u>	<u>0.00</u>	<u>0.00</u>
	<u>2.00</u>	<u>5.13</u>	<u>0.00</u>	<u>0.00</u>
SIA				
Teachers	4.50	4.25	4.35	6.60
SEL Coordinator	1.00	1.00	1.00	1.00
School Psychologist	0.00	1.00	1.00	1.00
Secretary	0.00	0.00	0.50	0.00
Family Advocate	0.00	0.00	0.00	0.00
Instructional Assistant	0.81	2.69	1.81	0.81
Library Tech	2.81	2.81	2.81	2.81
Elementary Skills Trainers	0.00	0.00	0.00	0.00
Administrator	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
	<u>9.52</u>	<u>12.15</u>	<u>11.87</u>	<u>12.62</u>
Measure 98				
Dean of Athletics	0.00	0.00	0.00	0.00
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>3.00</u>
Food Service				
Food Service Personnel	<u>10.97</u>	<u>11.59</u>	<u>11.41</u>	<u>10.94</u>
	<u>10.97</u>	<u>11.59</u>	<u>11.41</u>	<u>10.94</u>
TOTAL SPECIAL REVENUE FUND	<u>53.15</u>	<u>51.68</u>	<u>46.59</u>	<u>40.56</u>
TOTAL PERSONAL	<u>210.15</u>	<u>202.74</u>	<u>199.81</u>	<u>197.30</u>

**SOUTH UMPQUA SCHOOL DISTRICT
GENERAL FUND REVENUE RESOURCES
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 24-25	Approved 24-25
100.0000.1111.000.000.000	CURRENT YEAR PROPERTY TAXES	(3,707,244.06)	(3,836,915)	(3,985,724)	(4,132,734)	(4,132,734)
100.0000.1112.000.000.000	PRIOR YEAR TAXES	(107,796.71)	(125,254)	(110,000)	(130,000)	(130,000)
100.0000.1113.000.000.000	COUNTY LAND SALES IN LIEU OF TAXES	(11,306.53)	0	0	0	0
100.0000.1190.000.000.000	OTHER TAXES-PENALTIES & INTEREST	(6,912.30)	(9,434)	(10,000)	(10,500)	(10,500)
100.0000.1510.000.000.000	INTEREST ON INVESTMENTS	(469.92)	(564)	(500)	(700)	(700)
100.0000.1700.000.000.000	STUDENT ACTIVITIES	(60,555.20)	(54,111)	(58,000)	(55,000)	(55,000)
100.0000.1910.000.000.000	RENTALS	(7,565.00)	(7,772)	(8,000)	(8,000)	(8,000)
100.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	(16,117.03)	(11,970)	(11,700)	(4,000)	(4,000)
100.0000.1980.000.000.000	FEES CHARGED TO GRANTS	(52,914.03)	(77,565)	(60,000)	(60,000)	(60,000)
100.0000.1990.000.000.000	MISCELLANEOUS REVENUE	(88,448.93)	(23,215)	(35,000)	(75,000)	(75,000)
100.0000.1995.000.000.000	ELECTRONIC DEVICE RECOVERY FEES	(1,443.00)	(150)	(100)	(150)	(150)
	TOTAL LOCAL REVENUE SOURCES	(4,060,772.71)	(4,146,950.94)	(4,279,024)	(4,476,084)	(4,476,084)
100.0000.2101.000.000.000	COUNTY SCHOOL FUNDS	(26,911.40)	(19,922.01)	(30,000)	(20,000)	(20,000)
100.0000.2199.000.000.000	OTHER INTERMEDIATE SOURCES	(3,529.37)	(4,358.93)	(2,456)	(4,555)	(4,555)
100.0000.2200.000.000.000	RESTRICTED REVENUE	(120,712.00)	(125,740.00)	(125,798)	(124,521)	(124,521)
	TOTAL INTERMEDIATE REVENUE SOURCES	(151,152.77)	(150,020.94)	(158,254)	(149,076)	(149,076)
100.0000.3101.000.000.000	SCHOOL SUPPORT FUND	(13,376,114.00)	(13,792,903.07)	(14,317,860)	(15,203,421)	(15,203,421)
100.0000.3103.000.000.000	COMMON SCHOOL FUNDS	(172,199.00)	(193,907.78)	(194,000)	(195,520)	(195,520)
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	(18,151.75)	(1,002.80)	0	(1,100)	(1,100)
	TOTAL STATE REVENUE SOURCES	(13,566,464.75)	(13,987,813.65)	(14,511,860)	(15,400,041)	(15,400,041)
100.0000.4201.000.000.000	PRIOR YEAR FOSTER CHILDREN TRANSPOR	0	(37,721.88)	0	0	0
100.0000.4801.000.000.000	FEDERAL FOREST FEES	(151,820.75)	(164,200.11)	(152,000)	(25,000)	(25,000)
	TOTAL OTHER REVENUE SOURCES	(151,820.75)	(201,921.99)	(152,000)	(25,000)	(25,000)
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	(4,747,644.00)	(4,349,812.00)	(4,109,745)	(3,503,807)	(3,503,807)
	TOTAL OTHER REVENUE SOURCES	(4,747,644.00)	(4,349,812.00)	(4,109,745)	(3,503,807)	(3,503,807)
	TOTAL REVENUE	(22,677,854.98)	(22,836,519.52)	(23,210,883)	(23,554,008)	(23,554,008)



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
100.2310.0340.011.000.011	TRAVEL	849.00	1,609.41	1,000	3,000	3,000
100.2310.0354.011.000.011	ADVERTISING	2,483.40	1,508.19	3,884	3,000	3,000
100.2310.0355.011.000.011	PRINTING AND BINDING	0	0	0	0	0
100.2310.0381.011.000.011	AUDIT SERVICES	45,725.00	47,750.00	50,000	53,000	53,000
100.2310.0382.011.000.011	LEGAL SERVICES	3,041.00	2,602.75	5,000	4,000	4,000
100.2310.0388.011.000.011	ELECTION SERVICES	2,786.61	0.00	3,000	3,000	3,000
100.2310.0390.011.000.011	OTHER GENERAL PROF & TECHNICAL	55,498.20	51,515.00	46,000	56,000	56,000
	Total Purchased Services	110,383.21	104,985.35	108,884	122,000	122,000
100.2310.0410.011.000.011	SUPPLIES	754.24	111.88	1,000	1,000	1,000
100.2310.0440.011.000.011	PERIODICALS	0	0	0	0	0
100.2310.0460.011.000.011	NON-CONSUMABLE SUPPLIES	0	0	0	0	0
100.2310.0470.011.000.011	SOFTWARE	0	0	4,500	3,500	3,500
	Total Supplies & Software	754.24	111.88	5,500	4,500	4,500
100.2310.0640.011.000.011	DUES AND FEES	6,165.62	6,697.24	7,000	7,000	7,000
100.2310.0651.011.000.011	LIABILITY INSURANCE	55,303.00	56,178.00	76,605	89,022	139,022
100.2310.0653.011.000.011	PROPERTY INSURANCE	138,622.00	169,528.00	194,957	232,062	227,062
100.2310.0655.011.000.011	JUDGMENTS & SETTLEMENTS	0	0	0	0	0
	Total Other Objects	200,090.62	232,403.24	278,562	328,084	373,084
	TOTAL BOARD OF EDUCATION SERVICES	311,228.07	337,500.47	392,946	454,584	499,584
100.5200.0710.011.000.011	TRANSFER TO OTHER ACCOUNTS	2,089,924	1,187,856.00	1,440,334	810,000	810,000
	TOTAL SRVS WITH TRANSFERS	2,401,152	1,525,356	1,833,279	1,264,584	1,309,584
100.7000.0820.011.000.011	UNRESERVED FUND BALANCE	4,747,643.78	4,747,643.78	1,374,580	1,781,696	1,736,696
	TOTAL BOARD OF DIRECTORS	<u>7,148,795.85</u>	<u>6,273,000.25</u>	<u>3,207,859</u>	<u>3,046,280</u>	<u>3,046,280</u>



ADMINISTRATION

This area includes the activities of the District Administration. Those administrative areas include the Offices of the Superintendent, Director of Teaching and Learning, 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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	24-25 FTE	Adopted 24-25	25-26 FTE	Proposed 25-26	Approved 25-26
100.2211.0111.019.000.019	LICENSED SALARIES	0	0	0.00	21,840	0.00	0	0
100.2211.0113.019.000.019	ADMINISTRATORS	141,807.43	133,293.34	1.40	153,331	0.50	58,825	58,825
100.2211.0113.019.230.019	ADMINISTRATORS	0	0		0	0.80	82,475	82,475
100.2211.0130.019.000.019	ADDITIONAL SALARY	2,162.44	1,260.00	0.50	1,260		450	450
100.2211.0211.019.000.019	PERS-TIER I & II	33.64	0		0		0	0
100.2211.0212.019.000.019	PERS PU	8,203.34	8,114.43		10,654		3,578	3,578
100.2211.0212.019.230.019	PERS PU	0	0		0		4,978	4,978
100.2211.0213.019.000.019	PERS UAL	28,609.84	26,910.67		35,286		11,855	11,855
100.2211.0213.019.230.019	PERS UAL	0	0		0		16,495	16,495
100.2211.0220.019.000.019	FICA & MEDICARE	10,735.40	9,722.63		13,578		4,562	4,562
100.2211.0220.019.230.019	FICA & MEDICARE	0	0		0		6,347	6,347
100.2211.0231.019.000.019	WORKERS' COMPENSATION	391.10	389.39		512		141	141
100.2211.0231.019.230.019	WORKERS' COMPENSATION	0	0		0		200	200
100.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	1,145.72		1,764		593	593
100.2211.0233.019.230.019	PAID FAMILY MEDICAL LEAVE	0	0		0		825	825
100.2211.0240.019.000.019	EMPLOYEES INSURANCE	20,305.16	24,125.88		34,555		10,178	10,178
100.2211.0240.019.230.019	EMPLOYEES INSURANCE	0	0		0		16,285	16,285
	Total Salaries & Benefits	212,248.35	204,962.06	1.90	272,780.82	1.30	217,788.10	217,788.10
100.2211.0340.019.000.019	TRAVEL	0	515.92		4,000		6,000	6,000
100.2211.0390.019.000.019	OTHER GENERAL PROF & TECHN	0	0.00		0		100,000	100,000
	Total Purchased Services	0	516		4,000		106,000	106,000
100.2211.0410.019.000.019	SUPPLIES	0	53.77		1,500		1,500	1,500
100.2211.0420.019.000.019	TEXTBOOKS	0	0.00		0		30,000	30,000
100.2211.0460.019.000.019	NON-CONSUMABLE SUPPLIES	0	45.90		150		150	150
100.2211.0470.019.000.019	COMPUTER SOFTWARE	0	0.00		0		3,000	3,000
100.2211.0480.019.000.019	COMPUTER HARDWARE	0	0.00		0		0	0
	Total Supplies & Materials	0	99.67		1,650		34,650	34,650
100.2211.0640.019.000.019	DUES AND FEES	1,488.00	1,524.00		1,600		1,700	1,700
	Total Dues & Fees	1,488.00	1,524.00		1,600		1,700	1,700
	TOTAL IMPROVEMENT OF INSTRUCTION	213,736.35	207,101.65	1.90	280,031	1.30	360,138	360,138

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	24-25 FTE	Adopted 24-25	25-26 FTE	Proposed 25-26	Approved 25-26
100.2220.0111.019.000.019	LICENSED SALARIES	65,555.00	72,742.00	1.00	76,275	1.00	79,977	79,977
100.2220.0130.019.000.019	ADDITIONAL SALARY	0	765.71		0		0	0
100.2220.0211.019.000.019	PERS-TIER I & II	32.88	0.00		0		0	0
100.2220.0212.019.000.019	PERS PU	3,933.36	4,410.57		4,577		4,799	4,799
100.2220.0213.019.000.019	PERS UAL	13,110.95	14,701.46		15,255		15,995	15,995
100.2220.0220.019.000.019	FICA & MEDICARE	4,893.85	5,534.70		5,870		6,155	6,155
100.2220.0231.019.000.019	WORKERS' COMPENSATION	1,001.02	216.16		224		195	195
100.2220.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	719.34		763		800	800
100.2220.0240.019.000.019	EMPLOYEES INSURANCE	16,871.76	17,471.76		20,052		20,310	20,310
	Total Salaries & Benefits	105,398.82	116,561.70	1.00	123,015	1.00	128,231	128,231
100.2220.0340.019.000.019	TRAVEL	770.25	653.30		600		600	600
	Total Purchased Services	770.25	653.30		600		600	600
	TOTAL MEDIA SERVICES	106,169.07	117,215.00	1.00	123,615	1.00	128,831	128,831
100.2240.0130.019.000.019	ADDITIONAL SALARY	0	0		0.00		12,300	12,300
100.2240.0212.019.000.019	PERS PU	0	0		0		741	741
100.2240.0213.019.000.019	PERS UAL	0	0		0		2,460	2,460
100.2240.0220.019.000.019	FICA & MEDICARE	0	0		0		946	946
100.2240.0231.019.000.019	WORKERS' COMPENSATION	0	0		0		30	30
100.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	0		0		123	123
	Total Salaries & Benefits	0	0	0.00	123,615	1.00	16,601	16,601
100.2240.0244.019.000.019	TUITION REIMBURSEMENT	0	28,438.66		45,000		45,000	45,000
	Total Tuition Reimbursement	0	28,438.66		45,000		45,000	45,000
100.2320.0112.019.000.019	CLASSIFIED SALARIES	0	0		0.00	1.00	39,643	39,643
100.2320.0113.019.000.019	ADMINISTRATORS	140,434.40	159,000.00	1.00	175,000	1.00	180,250	180,250
100.2320.0130.019.000.019	ADDITIONAL SALARY	3,000.00	14,849.74		4,500		5,100	5,100
100.2320.0212.019.000.019	PERS PU	8,295.12	160.29		10,835		13,514	13,514
100.2320.0213.019.000.019	PERS UAL	27,650.40	534.31		35,900		44,999	44,999

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	24-25 FTE	Adopted 24-25	25-26 FTE	Proposed 25-26	Approved 25-26
100.2320.0220.019.000.019	FICA & MEDICARE	10,412.27	13,371.13		13,814		17,315	17,315
100.2320.0231.019.000.019	WORKERS' COMPENSATION	381.40	495.13		511		544	544
100.2320.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	1,560.27		1,686		2,157	2,157
100.2320.0240.019.000.019	EMPLOYEES INSURANCE	16,894.85	1,880.62		20,099		40,667	40,667
100.2320.0241.019.000.019	EMPLOYER CONTRIBUTION	3,600	3,600		7,200		7,800	7,800
	Total Salaries & Benefits	210,668.44	195,451.49	1.00	269,544	2.00	351,989	351,989
100.2320.0340.019.000.019	TRAVEL	2,919.35	6,266.07		6,500		6,500	6,500
100.2320.0351.019.000.019	ADMIN TELEPHONE	0	1,475.58		0		1,710	1,710
100.2320.0390.019.000.019	OTHER GENERAL PROF & TECHN	0	2,540.00		30,000		30,000	30,000
	Total Purchased Services	2,919.35	10,281.65		36,500		38,210	38,210
100.2320.0410.019.000.019	SUPPLIES	2,990.46	1,475.95		4,000		4,000	4,000
100.2320.0440.019.000.019	PERIODICALS	46.20	29.17		100		100	100
100.2320.0460.019.000.019	NON-CONSUMABLE SUPPLIES	239.46	334.99		1,500		500	500
100.2320.0470.019.000.019	COMPUTER SOFTWARE	119.40	0		200		200	200
	Total Supplies & Materials	3,395.52	1,840.11		5,800		4,800	4,800
100.2320.0640.019.000.019	DUES AND FEES	1,082.00	1,029.00		1,205		1,250	1,250
	Total Dues & Fees	1,082.00	1,029.00		1,205		1,250	1,250
	TOTAL EXECUTIVE ADMINISTRATION	218,065.31	208,602.25	1.00	313,049	2.00	396,249	396,249
100.2520.0114.019.000.019	SUPERVISORY	139,971.64	92,721.00	1.00	96,467	1.00	100,363	100,363
100.2520.0117.019.000.019	CONFIDENTIAL SALARIES	95,301.32	99,841.00	2.00	121,949	2.00	128,611	128,611
100.2520.0130.019.000.019	ADDITIONAL SALARY	1,400.00	900.00		900		900	900
100.2520.0211.019.000.019	PERS-TIER I & II	25.23	29.57		0		0	0
100.2520.0212.019.000.019	PERS PU	14,204.57	11,865.07		13,244		13,875	13,875
100.2520.0213.019.000.019	PERS UAL	45,870.53	38,696.45		43,863		45,975	45,975
100.2520.0220.019.000.019	FICA & MEDICARE	17,189.63	13,648.16		16,878		17,691	17,691
100.2520.0231.019.000.019	WORKERS' COMPENSATION	(65.78)	1,415.29		664		579	579
100.2520.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	1,620.74		2,193		2,299	2,299
100.2520.0240.019.000.019	EMPLOYEES INSURANCE	66,276.49	64,676.24		60,202		60,976	60,976
100.2529.0220.019.000.019	FICA & MEDICARE-ER PFML	0	4,743.35		0.00		5,000	5,000

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	24-25 FTE	Adopted 24-25	25-26 FTE	Proposed 25-26	Approved 25-26
	Total Salaries & Benefits	380,173.63	330,156.87	3.00	356,361	3.00	376,269	376,269
100.2520.0324.019.000.019	RENTALS	1,873.56	1,873.56		1,874		1,874	1,874
100.2520.0340.019.000.019	TRAVEL	3,904.48	3,703.68		6,000		5,000	5,000
100.2520.0351.019.000.019	TELEPHONE	29,074.56	30,915.82		31,500		31,903	31,903
100.2520.0353.019.000.019	POSTAGE	11,902.06	12,145.39		13,389		18,000	18,000
100.2520.0355.019.000.019	PRINTING AND BINDING	0.00	120.20		250		250	250
100.2520.0390.019.000.019	OTHER GENERAL PROF & TECHN	1,284.00	1,773.00		1,000		0	0
	Total Purchased Services	48,038.66	50,531.65		54,013		57,027	57,027
100.2520.0410.019.000.019	SUPPLIES	1,957.38	2,316.16		3,000		3,000	3,000
100.2520.0460.019.000.019	NON-CONSUMABLE SUPPLIES	1,841.86	136.09		1,000		1,000	1,000
100.2520.0470.019.000.019	COMPUTER SOFTWARE	2,916.00	12,895.00		7,500		4,000	4,000
	Total Supplies & Materials	6,715.24	15,347.25		11,500		8,000	8,000
100.2520.0640.019.000.019	DUES AND FEES	6,887.22	7,517.92		7,000		8,372	8,372
	Total Dues & Fees	6,887.22	7,517.92		7,000		8,372	8,372
	TOTAL FISCAL SERVICES	441,814.75	403,553.69	3.00	428,874	3.00	449,668	449,668
100.2640.0117.019.000.019	CONFIDENTIAL SALARIES	77,177.00	79,492.00	1.00	81,082	1.00	82,704	82,704
100.2640.0130.019.000.019	ADDITIONAL SALARY	1,176.84	1,851.21		900		900	900
100.2640.0212.019.000.019	PERS PU	4,666.67	4,853.43		4,951		5,046	5,046
100.2640.0213.019.000.019	PERS UAL	15,570.74	16,089.67		16,396		16,721	16,721
100.2640.0220.019.000.019	FICA & MEDICARE	5,994.15	6,256.99		6,309		6,434	6,434
100.2640.0231.019.000.019	WORKERS' COMPENSATION	221.58	246.27		246		207	207
100.2640.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	746.48		820		836	836
100.2640.0240.019.000.019	EMPLOYEES INSURANCE	16,827.50	17,299.42		20,099		20,357	20,357
	Total Salaries & Benefits	121,634.48	126,835.47	1.00	130,803	1.00	133,206	133,206
100.2640.0340.019.000.019	TRAVEL	2,905.41	3,523.74		5,000		11,000	11,000
100.2640.0354.019.000.019	ADVERTISING	0	200.00		350		500	500
100.2640.0390.019.000.019	OTHER GENERAL PROF & TECHN	2,428.75	2,401.00		2,600		12,000	12,000
	Total Purchased Services	5,334.16	6,124.74		7,950		23,500	23,500

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	24-25 FTE	Adopted 24-25	25-26 FTE	Proposed 25-26	Approved 25-26
100.2640.0410.019.000.019	SUPPLIES	1,739.37	3,995.88		4,500		7,000	7,000
100.2640.0460.019.000.019	NON-CONSUMABLE SUPPLIES	0	405.76		2,000		2,000	2,000
100.2640.0470.019.000.019	COMPUTER SOFTWARE	2,900.87	3,092.05		5,500		5,500	5,500
	Total Supplies & Materials	4,640.24	7,493.69		12,000		14,500	14,500
100.2640.0640.019.000.019	DUES AND FEES	354.00	110.00		500		750	750
	Total Dues & Fees	354.00	110.00		500		750	750
	TOTAL STAFF RELATIONS	131,962.88	140,563.90	1.00	151,253	1.00	171,956	171,956
100.2660.0112.019.000.019	CLASSIFIED SALAIRES	0	14,567.17		10,000		0	0
100.2660.0130.019.000.019	ADDITIONAL SALARY	0	0		0		10,000	10,000
100.2660.0212.019.000.019	PERS PU	0	874.03		600		600	600
100.2660.0213.019.000.019	PERS UAL	0	2,913.42		2,000		2,000	2,000
100.2660.0220.019.000.019	FICA & MEDICARE	0	1,076.40		770		770	770
100.2660.0231.019.000.019	WORKERS' COMPENSATION	0	45.97		31		26	26
100.2660.0233.019.000.019	PAID FAMILY MEDICAL LEAVE IN:	0	139.85		100		100	100
100.2660.0240.019.000.019	EMPLOYEES INSURANCE	0	6,382.78		0		0	0
	Total Salaries & Benefits	0.00	25999.62		13500		13495	13495
100.2660.0322.019.000.019	REPAIRS & MAINTENANCE SERV	4,245.61	4,357.23		5,000		5,000	5,000
100.2660.0340.019.000.019	TRAVEL	0	0		10,000		10,000	10,000
100.2660.0359.019.000.019	OTHER COMMUNICATION SERVI	74,848.64	76,204.60		81,000		81,000	81,000
100.2660.0390.019.000.019	OTHER GENERAL PROF & TECHN	102,526.80	91,610.88		102,075		111,400	111,400
	Total Purchased Services	181,621.05	172,172.71		198,075		207,400	207,400
100.2660.0410.019.000.019	SUPPLIES	324.25	499.50		7,500		6,000	6,000
100.2660.0460.019.000.019	NON-CONSUMABLE SUPPLIES	1,146.50	333.00		3,000		3,000	3,000
100.2660.0470.019.000.019	COMPUTER SOFTWARE	119,868.84	92,531.35		168,662		182,155	182,155
100.2660.0480.019.000.019	COMPUTER HARDWARE	96,009.03	261,388.96		272,856		268,852	268,852
	Total Supplies & Materials	217,348.62	354,752.81		452,018		460,007	460,007
100.2660.0550.019.000.019	TECHNOLOGY CAPITAL OUTLAY	37,265.15	23,398.02		30,000		30,000	30,000

**SOUTH UMPQUA SCHOOL DISTRICT
ADMINISTRATION - 019
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	24-25 FTE	Adopted 24-25	25-26 FTE	Proposed 25-26	Approved 25-26
	Total Capital Outlay	37,265.15	23,398.02		30,000		30,000	30,000
100.2660.0640.019.000.019	DUES AND FEES	0	1,287.98		150		175	175
	Total Dues & Fees	0	1,287.98		150		175	175
	TOTAL TECHNOLOGY SRVS	436,234.82	577,611.14	7.90	693,743	8.30	711,077	711,077
	TOTAL ADMINISTRATION	<u>1,547,983.18</u>	<u>1,687,829.64</u>	<u>15.80</u>	<u>2,035,566</u>	<u>16.60</u>	<u>2,279,520</u>	<u>2,279,520</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2139.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	39,700.00	34,460.00		62,200		68,000	68,000
	Total Purchased Services	39,700.00	34,460.00		62,200		68,000	68,000
100.2139.0410.021.000.021	SUPPLIES	15,327.63	13,126.73		19,000		17,000	17,000
100.2139.0460.021.000.021	NON-CONSUMABLE SUPPLIES	0	0		0		2,000	2,000
	Total Supplies & Materials	15,327.63	13,126.73		19,000		19,000	19,000
	TOTAL HEALTH SERVICES	55,027.63	47,586.73		81,200		87,000	87,000
100.2541.0112.021.000.021	CLASSIFIED SALARIES	108,325.30	111,041.12	2.50	135,391	3.00	178,942	178,942
100.2541.0114.021.000.021	SUPERVISORY	77,177.00	79,492.00	1.00	81,082	1.00	82,704	82,704
100.2541.0130.021.000.021	ADDITIONAL SALARY	600.00	900.00		900		900	900
100.2541.0212.021.000.021	PERS PU	11,166.17	11,528.59		13,126		15,847	15,847
100.2541.0213.021.000.021	PERS UAL	37,220.41	38,221.54		43,475		52,509	52,509
100.2541.0220.021.000.021	FICA & MEDICARE	13,887.93	14,471.85		16,729		20,205	20,205
100.2541.0231.021.000.021	WORKERS' COMPENSATION	2,197.96	2,528.21		2,738		3,257	3,257
100.2541.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	0	1,726.28		2,174		2,625	2,625
100.2541.0240.021.000.021	EMPLOYEES INSURANCE	48,971.05	48,655.60		60,202		81,286	81,286
	Total Salaries & PR Taxes & Benefits	299,545.82	308,565.19	3.50	355,817	4.00	438,276	438,276
100.2541.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	1,297.00	445.00		2,500		2,500	2,500
100.2541.0324.021.000.021	RENTALS	2,587.50	3,115.40		3,500		6,000	6,000
100.2541.0325.021.000.021	ELECTRICITY	2,232.37	2,335.42		2,910		3,345	3,345
100.2541.0326.021.000.021	HEATING FUEL	2,862.46	1,465.41		2,500		4,401	4,401
100.2541.0327.021.000.021	WATER AND SEWAGE	1,488.00	1,535.33		1,700		1,582	1,582
100.2541.0328.021.000.021	GARBAGE	1,199.55	1,207.20		1,328		1,500	1,500
100.2541.0340.021.000.021	TRAVEL	220.00	245.00		300		4,000	4,000
100.2541.0351.021.000.021	TELEPHONE	3,372.59	3,332.33		3,500		1,286	1,286
100.2541.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	2,228.51	3,250.00		10,000		500	500
	Total Purchased Services	17,487.98	16,931.09		28,238		25,114	25,114
100.2541.0410.021.000.021	SUPPLIES	14,086.12	7,304.95		10,000		10,000	10,000
100.2541.0460.021.000.021	NON-CONSUMABLE SUPPLIES	8,849.81	1,518.84		9,000		13,800	13,800
100.2541.0470.021.000.021	SOFTWARE	0.00	0.00		4,000		1,500	1,500
	Total Supplies & Materials	22,935.93	8,823.79		23,000		25,300	25,300
100.2541.0520.021.000.021	BUILDINGS ACQUISITION	5,680	0		0		5,818	5,818

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2541.0530.021.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	0.00	0.00		7,000		7,000	7,000
100.2541.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	10,412		5,000		6,000	6,000
100.2541.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	93,413.51	8,870.00		12,000		10,000	10,000
	Total Capital Improvements	99,093.51	19,282.00		24,000		28,818	28,818
100.2541.0640.021.000.021	DUES AND FEES	80	148.50		175		300	300
	Total Other Objects	80	148.50		175		300	300
	TOTAL OPERATION & MTNC OF PLANT SRVS	439,143.04	353,750.57	3.50	431,230	4.00	517,808	517,808
100.2542.0112.114.000.021	CLASSIFIED SALARIES	38,982.98	46,134.33	1.50	67,454	1.50	69,061	69,061
100.2542.0112.179.000.021	CLASSIFIED SALARIES	34,222.13	56,016.44	2.00	84,032	2.00	90,348	90,348
100.2542.0112.182.000.021	CLASSIFIED SALARIES	67,554.37	72,188.62	2.00	90,002	2.00	90,473	90,473
100.2542.0112.219.000.021	CLASSIFIED SALARIES	60,093.56	64,890.32	1.63	73,294	1.63	76,570	76,570
100.2542.0112.636.000.021	CLASSIFIED SALARIES	66,249.32	83,778.85	2.25	96,110	2.00	92,164	92,164
100.2542.0122.114.000.021	SUBSTITUTES - CLASSIFIED	0.00	2,720.74		1,000		2,000	2,000
100.2542.0122.179.000.021	SUBSTITUTES - CLASSIFIED	4,066	909.65		1,000		2,000	2,000
100.2542.0122.182.000.021	SUBSTITUTES - CLASSIFIED	3,255	2,540.46		2,000		2,000	2,000
100.2542.0122.219.000.021	SUBSTITUTES - CLASSIFIED	2,247.84	967.02		1,500		2,000	2,000
100.2542.0122.636.000.021	SUBSTITUTES - CLASSIFIED	0	1,237.45		2,000		2,000	2,000
	Total Salaries	276,671.30	331,383.88	9.38	418,392	9.13	428,615	428,615
100.2542.0212.114.000.021	PERS PU	2,339.00	2,509.02		4,073		4,169	4,169
100.2542.0212.179.000.021	PERS PU	2,053.33	3,283.52		5,074		5,453	5,453
100.2542.0212.182.000.021	PERS PU	4,053.25	4,336.89		5,435		5,461	5,461
100.2542.0212.219.000.021	PERS PU	2,914.47	3,914.10		4,426		4,622	4,622
100.2542.0212.636.000.021	PERS PU	3,919.53	5,054.69		5,804		5,563	5,563
100.2542.0213.114.000.021	PERS UAL	7,796.59	8,320.00		13,491		13,812	13,812
100.2542.0213.179.000.021	PERS UAL	7,657.72	10,889.00		16,806		18,070	18,070
100.2542.0213.182.000.021	PERS UAL	14,161.80	14,378.63		18,000		18,095	18,095
100.2542.0213.219.000.021	PERS UAL	10,164.44	12,978.08		14,659		15,314	15,314
100.2542.0213.636.000.021	PERS UAL	13,065.07	16,755.72		19,222		18,433	18,433
100.2542.0220.114.000.021	FICA & MEDICARE	2,815.26	3,581.46		5,191		5,315	5,315
100.2542.0220.179.000.021	FICA & MEDICARE	2,571.69	3,965.35		6,467		6,953	6,953
100.2542.0220.182.000.021	FICA & MEDICARE	5,376.33	5,667.38		6,926		6,963	6,963

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2542.0220.219.000.021	FICA & MEDICARE	4,644.56	4,893.32		5,641		5,893	5,893
100.2542.0220.636.000.021	FICA & MEDICARE	5,004.06	6,498.46		7,397		7,093	7,093
100.2542.0231.114.000.021	WORKERS' COMPENSATION	313.99	1,359.71		1,396		1,184	1,184
100.2542.0231.179.000.021	WORKERS' COMPENSATION	330.64	1,623.88		1,742		1,549	1,549
100.2542.0231.182.000.021	WORKERS' COMPENSATION	554.82	2,151.97		1,863		1,552	1,552
100.2542.0231.219.000.021	WORKERS' COMPENSATION	487.57	1,887.00		1,517		1,312	1,312
100.2542.0231.636.000.021	WORKERS' COMPENSATION	531.69	2,442.69		1,990		1,580	1,580
100.2542.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	0	434		675		691	691
100.2542.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	0	492		840		903	903
100.2542.0233.182.000.021	PAID FAMILY MEDICAL LEAVE	0	673		900		905	905
100.2542.0233.219.000.021	PAID FAMILY MEDICAL LEAVE	0	584		733		766	766
100.2542.0233.636.000.021	PAID FAMILY MEDICAL LEAVE	0	788		961		922	922
100.2542.0240.114.000.021	EMPLOYEES INSURANCE	9,255.24	9,560.26		20,052		20,310	20,310
100.2542.0240.179.000.021	EMPLOYEES INSURANCE	16,846.97	24,701.66		40,104		40,620	40,620
100.2542.0240.182.000.021	EMPLOYEES INSURANCE	19,217.73	17,330.65		40,104		40,620	40,620
100.2542.0240.219.000.021	EMPLOYEES INSURANCE	16,784.38	17,252.38		20,052		20,310	20,310
100.2542.0240.636.000.021	EMPLOYEES INSURANCE	27,896.94	38,551.65		45,725		40,620	40,620
Total PR Taxes & Benefits		180,757.07	226,858.48		317,264		315,047	315,047
100.2542.0322.019.000.021	REPAIRS & MAINTENANCE SERVICES	2,650.00	2,148.38		7,000		15,000	15,000
100.2542.0322.114.000.021	REPAIRS & MAINTENANCE SERVICES	6,273.12	1,127.70		7,000		15,000	15,000
100.2542.0322.179.000.021	REPAIRS & MAINTENANCE SERVICES	20,102.77	6,056.60		9,000		15,000	15,000
100.2542.0322.182.000.021	REPAIRS & MAINTENANCE SERVICES	19,644.40	17,940.28		19,000		25,000	25,000
100.2542.0322.219.000.021	REPAIRS & MAINTENANCE SERVICES	5,338.09	7,536.63		7,000		15,000	15,000
100.2542.0322.636.000.021	REPAIRS & MAINTENANCE SERVICES	50,912.01	27,861.19		31,320		31,320	31,320
100.2542.0324.021.000.021	RENTALS	0	397.00		0		0	0
100.2542.0324.182.000.021	RENTALS	2,065.97	0		0		0	0
100.2542.0324.219.000.021	RENTALS	504	0		0		0	0
100.2542.0324.636.000.021	RENTALS	381	0		0		0	0
100.2542.0325.019.000.021	ELECTRICITY	8,250.58	12,212.91		14,165		17,220	17,220
100.2542.0325.114.000.021	ELECTRICITY	13,903.69	14,976.58		17,882		20,000	20,000
100.2542.0325.179.000.021	ELECTRICITY	22,282.53	22,805.74		30,620		43,100	43,100
100.2542.0325.182.000.021	ELECTRICITY	28,545.72	35,392.96		41,200		52,105	52,105
100.2542.0325.219.000.021	ELECTRICITY	21,660.58	20,226.98		24,620		29,564	29,564
100.2542.0325.636.000.021	ELECTRICITY	86,791.05	95,792.40		112,815		126,030	126,030

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2542.0326.019.000.021	HEATING FUEL	2,797.11	2,728.54		4,000		4,112	4,112
100.2542.0326.114.000.021	HEATING FUEL	15,084.56	10,590.09		15,665		21,986	21,986
100.2542.0326.179.000.021	HEATING FUEL	17,674.55	12,080.39		18,660		31,599	31,599
100.2542.0326.182.000.021	HEATING FUEL	29,275.98	21,874.75		34,000		9,120	9,120
100.2542.0326.219.000.021	HEATING FUEL	10,899.46	7,169.47		11,445		14,631	14,631
100.2542.0326.636.000.021	HEATING FUEL	32,060.97	28,362.81		43,045		46,250	46,250
100.2542.0327.114.000.021	WATER AND SEWAGE	7,673.57	7,772.25		8,000		9,792	9,792
100.2542.0327.179.000.021	WATER AND SEWAGE	9,384.17	10,437.32		11,000		14,973	14,973
100.2542.0327.182.000.021	WATER AND SEWAGE	9,497.01	9,360.08		9,300		15,760	15,760
100.2542.0327.219.000.021	WATER AND SEWAGE	6,563.98	8,116.63		8,743		9,654	9,654
100.2542.0327.636.000.021	WATER AND SEWAGE	18,658.64	20,285.76		20,120		21,764	21,764
100.2542.0328.019.000.021	GARBAGE	2,048.35	2,061.00		2,267		2,500	2,500
100.2542.0328.114.000.021	GARBAGE	6,898.55	6,942.00		7,636		8,000	8,000
100.2542.0328.179.000.021	GARBAGE	15,140.65	15,190.80		16,710		17,000	17,000
100.2542.0328.182.000.021	GARBAGE	6,684.65	8,092.38		9,096		9,100	9,100
100.2542.0328.219.000.021	GARBAGE	9,927.30	9,990.00		10,989		11,000	11,000
100.2542.0328.636.000.021	GARBAGE	18,126.40	18,241.20		20,065		21,000	21,000
100.2542.0390.019.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	3,465.71	3,528.13		4,100		4,200	4,200
100.2542.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	109.00	757.70		500		550	550
100.2542.0390.114.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	5,107.42	5,473.21		10,075		7,450	7,450
100.2542.0390.179.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	6,276.74	7,513.33		11,580		9,800	9,800
100.2542.0390.182.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	9,021.71	11,517.48		35,000		16,000	16,000
100.2542.0390.219.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	8,568.42	6,060.86		10,842		8,100	8,100
100.2542.0390.636.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	7,586.26	7,550.50		12,047		10,700	10,700
Total Purchased Services		547,836.63	506,172.03		656,507		729,380	729,380
100.2542.0410.019.000.021	SUPPLIES	5,318.20	1,755.67		6,000		4,000	4,000
100.2542.0410.114.000.021	SUPPLIES	6,000.26	4,679.04		7,000		7,000	7,000
100.2542.0410.179.000.021	SUPPLIES	6,178.82	8,016.99		7,000		7,000	7,000
100.2542.0410.182.000.021	SUPPLIES	7,879.12	9,479.57		10,000		7,000	7,000
100.2542.0410.219.000.021	SUPPLIES	9,175.24	9,518.21		11,000		7,000	7,000
100.2542.0410.636.000.021	SUPPLIES	13,331.20	15,424.75		14,000		14,000	14,000
100.2542.0411.019.000.021	CUSTODIAL SUPPLIES	1,360.23	1,085.14		1,500		2,000	2,000
100.2542.0411.114.000.021	CUSTODIAL SUPPLIES	6,301.97	6,275.56		6,000		9,000	9,000
100.2542.0411.179.000.021	CUSTODIAL SUPPLIES	9,612.04	6,904.12		7,000		9,000	9,000

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2542.0411.182.000.021	CUSTODIAL SUPPLIES	15,417.88	13,785.37		9,000		9,000	9,000
100.2542.0411.219.000.021	CUSTODIAL SUPPLIES	10,828.33	9,759.93		10,000		10,000	10,000
100.2542.0411.636.000.021	CUSTODIAL SUPPLIES	13,794.52	11,053.72		12,000		12,000	12,000
100.2542.0460.019.000.021	NON-CONSUMABLE SUPPLIES	2,087.08	2,670.00		3,000		3,000	3,000
100.2542.0460.114.000.021	NON-CONSUMABLE SUPPLIES	14,856	0		3,000		6,000	6,000
100.2542.0460.179.000.021	NON-CONSUMABLE SUPPLIES	1,415	247		3,000		3,000	3,000
100.2542.0460.182.000.021	NON-CONSUMABLE SUPPLIES	7,585.98	6,289.33		6,000		6,000	6,000
100.2542.0460.219.000.021	NON-CONSUMABLE SUPPLIES	1,956	439		3,000		3,000	3,000
100.2542.0460.636.000.021	NON-CONSUMABLE SUPPLIES	1,926.86	6,945.57		6,000		8,000	8,000
	Total Supplies & Materials	135,025.11	114,329.03		124,500		126,000	126,000
100.2542.0530.636.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	13,299.34	0		0		0	0
100.2542.0542.019.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	8,801	0		0		0	0
100.2542.0542.636.000.021	REPLACEMENT EQUIPMENT PURCHASES	9,971	0		0		0	0
	Total Capital Improvements	32,071.34	0.00		0		0	0
100.2542.0640.114.000.021	DUES AND FEES	0	93		0		0	0
100.2542.0640.636.000.021	DUES AND FEES	45	0		0		0	0
	Total Other Objects	45	93		0		0	0
	TOTAL BUILDING & UPKEEP SRVS	1,172,406.25	1,178,836.69	9.38	1,516,663	9.13	1,599,043	1,599,043
100.2543.0112.021.000.021	CLASSIFIED SALARIES	62,266.43	70,744.38	2.03	81,773	2.03	85,160	85,160
100.2543.0112.114.000.021	CLASSIFIED SALARIES	27,237.28	19,742.74	1.00	35,922	0.00	0	0
100.2543.0112.179.000.021	CLASSIFIED SALARIES	12,471.54	13,717.64	0.40	15,550	0.40	16,236	16,236
100.2543.0112.182.000.021	CLASSIFIED SALARIES	18,707.34	20,576.52	0.60	23,325	0.60	24,354	24,354
100.2543.0112.219.000.021	CLASSIFIED SALARIES	0	0		0		0	0
100.2543.0112.636.000.021	CLASSIFIED SALARIES	0	0		0		0	0
100.2543.0122.021.000.021	SUBSTITUTES - CLASSIFIED	3,438.66	0		0		1,000	1,000
100.2543.0122.114.000.021	SUBSTITUTES - CLASSIFIED	0.00	42.15		0		1,000	1,000
100.2543.0122.636.000.021	SUBSTITUTES - CLASSIFIED	0	0		2,810		1,000	1,000
100.2543.0130.021.000.021	ADDITIONAL SALARY	59.04	0		0		0	0
	Total Salaries	124,180.29	124,823.43	4.03	159,379	3.03	128,751	128,751
100.2543.0212.021.000.021	PERS PU	3,025.24	3,630.09		4,159		5,140	5,140
100.2543.0212.114.000.021	PERS PU	1,634.24	1,190.34		2,168		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2543.0212.179.000.021	PERS PU	748.32	827.32		939		980	980
100.2543.0212.182.000.021	PERS PU	1,122.42	1,240.83		1,409		1,470	1,470
100.2543.0213.021.000.021	PERS UAL	12,198.71	14,148.87		16,355		17,032	17,032
100.2543.0213.114.000.021	PERS UAL	5,447.46	3,948.56		7,184		0	0
100.2543.0213.179.000.021	PERS UAL	2,494.30	2,743.58		3,110		3,247	3,247
100.2543.0213.182.000.021	PERS UAL	3,741.48	4,115.26		4,665		4,871	4,871
100.2543.0220.021.000.021	FICA & MEDICARE	4,739.16	5,061.72		6,293		6,554	6,554
100.2543.0220.114.000.021	FICA & MEDICARE	1,981.60	1,434.81		2,764		0	0
100.2543.0220.179.000.021	FICA & MEDICARE	954.12	984.20		1,197		1,250	1,250
100.2543.0220.182.000.021	FICA & MEDICARE	1,431.08	1,476.37		1,795		1,874	1,874
100.2543.0231.021.000.021	WORKERS' COMPENSATION	1,218.93	1,964.00		1,693		1,460	1,460
100.2543.0231.114.000.021	WORKERS' COMPENSATION	505.15	412.37		30		0	0
100.2543.0231.179.000.021	WORKERS' COMPENSATION	230.53	286.02		323		279	279
100.2543.0231.182.000.021	WORKERS' COMPENSATION	346.15	428.64		485		419	419
100.2543.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	0	598.99		818		852	852
100.2543.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	0	161.35		359		0	0
100.2543.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	0	116.72		155		162	162
100.2543.0233.182.000.021	PAID FAMILY MEDICAL LEAVE	0	175.22		233		244	244
100.2543.0240.021.000.021	EMPLOYEES INSURANCE	17,256.97	17,421.76		20,052		20,310	20,310
100.2543.0240.114.000.021	EMPLOYEES INSURANCE	9,915.72	5,735.36		20,052		0	0
100.2543.0240.179.000.021	EMPLOYEES INSURANCE	6,076.13	9,047.51		8,021		8,124	8,124
100.2543.0240.182.000.021	EMPLOYEES INSURANCE	9,114.07	13,571.29		12,031		12,186	12,186
Total PR Taxes & Benefits		84,181.78	90,721.18		116,290		86,454	86,454
100.2543.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	3,123.38	0		2,500		5,000	5,000
100.2543.0322.114.000.021	REPAIRS & MAINTENANCE SERVICES	0	2,579.21		1,500		5,000	5,000
100.2543.0322.179.000.021	REPAIRS & MAINTENANCE SERVICES	534.39	3,418.99		1,500		5,000	5,000
100.2543.0322.182.000.021	REPAIRS & MAINTENANCE SERVICES	85.00	1,925.00		1,500		5,000	5,000
100.2543.0322.219.000.021	REPAIRS & MAINTENANCE SERVICES	374.50	0.00		1,500		5,000	5,000
100.2543.0322.636.000.021	REPAIRS & MAINTENANCE SERVICES	1,061.88	489.57		1,500		5,000	5,000
100.2543.0324.021.000.021	RENTALS	2,989.00	319.00		2,000		2,000	2,000
100.2543.0324.114.000.021	RENTALS	263.12	1,131		2,000		2,000	2,000
100.2543.0324.179.000.021	RENTALS	61.75	3,234.47		2,000		2,000	2,000
100.2543.0324.182.000.021	RENTALS	61.75	2,252.24		2,000		2,000	2,000
100.2543.0324.219.000.021	RENTALS	61.75	982		2,000		2,000	2,000

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2543.0324.636.000.021	RENTALS	201.75	251.22		2,000		2,000	2,000
100.2543.0326.021.000.021	HEATING FUEL	2,798.22	2,429.17		2,500		3,110	3,110
100.2543.0327.021.000.021	WATER AND SEWAGE	130.70	130.70		131		131	131
100.2543.0340.021.000.021	TRAVEL	0	194		500		500	500
100.2543.0351.021.000.021	TELEPHONE	1,920.19	1,782.57		1,800		1,440	1,440
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	0	110		200		200	200
100.2543.0390.182.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	2,500	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
	Total Purchased Services	16,167.38	21,229.00		27,931		48,181	48,181
100.2543.0410.021.000.021	SUPPLIES	1,222.86	749.60		1,000		1,000	1,000
100.2543.0410.114.000.021	SUPPLIES	1,879.55	3,459.56		4,000		5,000	5,000
100.2543.0410.179.000.021	SUPPLIES	1,234.09	4,400.51		2,500		5,000	5,000
100.2543.0410.182.000.021	SUPPLIES	2,066.38	3,464.82		4,000		6,000	6,000
100.2543.0410.219.000.021	SUPPLIES	490.34	3,767.18		3,000		5,000	5,000
100.2543.0410.636.000.021	SUPPLIES	10,887.82	6,701.17		11,000		11,000	11,000
100.2543.0416.021.000.021	FUEL	5,685.47	6,038.89		6,000		4,200	4,200
100.2543.0460.021.000.021	NON-CONSUMABLE SUPPLIES	2,879.97	9.00		3,000		3,000	3,000
100.2543.0460.114.000.021	NON-CONSUMABLE SUPPLIES	189.99	470.16		500		500	500
100.2543.0460.179.000.021	NON-CONSUMABLE SUPPLIES	90.00	476.58		500		500	500
100.2543.0460.182.000.021	NON-CONSUMABLE SUPPLIES	0	207.72		500		500	500
100.2543.0460.219.000.021	NON-CONSUMABLE SUPPLIES	0	1,855.87		10,000		500	500
100.2543.0460.636.000.021	NON-CONSUMABLE SUPPLIES	342.20	350.86		500		500	500
100.2543.0470.021.000.021	COMPUTER SOFTWARE	0.00	219.00		0		0	0
	Total Supplies & Materials	26,968.67	32,170.92		46,500		42,700	42,700
100.2543.0530.021.000.021	IMPROVEMENTS OTHER THAN BUILDINGS	24,674	0		5,000		5,000	5,000
100.2543.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	0		5,000		5,000	5,000
100.2543.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	0.00	0		15,000		15,000	15,000
	Total Capital Improvements	24,674.00	0.00		25,000		25,000	25,000
	TOTAL GROUND CARE & UPKEEP SRVS	276,172.12	268,944.53	4.03	375,101	3.03	331,086	331,086

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2546.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	73,879.22	32,222.00		166,033		165,000	165,000
100.2546.0410.021.000.021	SUPPLIES	4,215.75	3,016.76		5,000		10,000	10,000
100.2546.0470.021.000.021	COMPUTER SOFTWARE	0.00	12,000.00		0		0	0
	TOTAL SECURITY SERVICES	78,094.97	47,238.76		171,033		175,000	175,000
100.2549.0112.099.000.021	CLASSIFIED SALARIES	19,916.30	20,459.80	0.63	21,945	0.63	24,024	24,024
100.2549.0130.099.000.021	ADDITIONAL SALARY	0	69.68		0		0	0
100.2549.0212.099.000.021	PERS PU	1,194.96	1,238.95		1,325		1,450	1,450
100.2549.0213.099.000.021	PERS UAL	3,983.26	4,105.90		4,389		4,805	4,805
100.2549.0220.099.000.021	FICA & MEDICARE	1,523.59	1,579.67		1,689		1,849	1,849
100.2549.0231.099.000.021	WORKERS' COMPENSATION	368.73	427.36		455		413	413
100.2549.0233.099.000.021	PAID FAMILY MEDICAL LEAVE	0	199.68		219		240	240
	Total Salaries & PR Taxes & Benefits	26,986.84	28,081.04	0.63	30,022	0.63	32,781	32,781
100.2549.0322.095.000.021	REPAIRS & MAINTENANCE SERVICES	7,830.75	3,755.58		7,000		7,000	7,000
100.2549.0322.099.000.021	REPAIRS & MAINTENANCE SERVICES	145.00	0.00		500		2,500	2,500
100.2549.0325.099.000.021	ELECTRICITY	3,910.71	793.11		953		1,078	1,078
100.2549.0326.099.000.021	HEATING FUEL	1,377.97	674.62		1,100		1,100	1,100
100.2549.0327.099.000.021	WATER AND SEWAGE	2,212.27	2,102.05		2,200		2,200	2,200
100.2549.0351.099.000.021	TELEPHONE	606.05	630.28		648		450	450
	Total Purchased Services	16,082.75	7,955.64		12,401		14,328	14,328
100.2549.0410.095.000.021	SUPPLIES	361.88	1,793.63		0		200	200
100.2549.0410.099.000.021	SUPPLIES	2,183.82	2,088.41		2,000		3,000	3,000
100.2549.0416.095.000.021	FLEET FUEL	9,934.41	7,808.38		12,000		12,000	12,000
100.2549.0460.095.000.021	NON-CONSUMABLE SUPPLIES	0	241.98		0		300	300
100.2549.0460.099.000.021	NON-CONSUMABLE SUPPLIES	89.99	0		100		100	100
	Total Supplies & Materials	12,570.10	11,932.40		14,100		15,600	15,600
100.2549.0640.095.000.021	DUES AND FEES	0	0		0		0	0
	Total Other Objects	0	0		0		0	0
	TOTAL OTHER OPERATION & MTNC SRVS	55,639.69	47,969.08	0.63	56,523	0.63	62,709	62,709
100.2552.0331.021.000.021	REIMBURSABLE STUDENT TRANSPORTATION	804,172.38	965,745.56		956,671		1,004,504	1,004,504

**SOUTH UMPQUA SCHOOL DISTRICT
DISTRICT SERVICES - 021
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Purchased Services	804,172.38	965,745.56		956,671		1,004,504	1,004,504
100.2552.0416.021.000.021	FUEL	96,369.84	81,846.22		90,000		90,000	90,000
	Total Supplies & Materials	96,369.84	81,846.22		90,000		90,000	90,000
100.2559.0332.021.000.021	NON-REIMBURSABLE STUDENT TRANSPORTATION	55,777.59	52,423.68		63,113		66,269	66,269
	Total Purchased Services	55,777.59	52,423.68		63,113		66,269	66,269
100.2559.0416.021.000.021	FUEL	23,450.82	22,299.99		28,000		28,000	28,000
	Total Supplies & Materials	23,450.82	22,299.99		28,000		28,000	28,000
	TOTAL STUDENT TRANSPORTATION	979,770.63	1,122,315.45		1,137,784		1,188,773	1,188,773
100.2574.0322.021.000.021	REPAIRS & MAINTENANCE SERVICES	0	0		0		200	200
100.2574.0324.021.000.021	RENTALS	52,256.14	53,212.25		46,000		56,000	56,000
100.2574.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		0	0
	TOTAL PRINTING	52,256.14	53,212.25		46,000		56,200	56,200
100.2700.0211.021.000.021	PERS-TIER I & II	1.80	0.00		0		0	0
100.2700.0212.021.000.021	PERS PU	0	0		0		0	0
100.2700.0213.021.000.021	PERS UAL	720.00	0.00		0		0	0
100.2700.0220.021.000.021	FICA & MEDICARE	12.24	566.35		854		831	831
100.2700.0231.021.000.021	WORKERS' COMPENSATION	9.12	32.39		35		24	24
100.2700.0233.021.000.021	PAID FAMILY MEDICAL LEAVE	0	67.43		111		108	108
100.2700.0241.021.000.021	EMPLOYEES INSURANCE	9,089.28	29,214.46		47,360		47,583	47,583
100.2700.0270.021.000.021	POST RETIREMENT BENEFITS	3,600.00	10,800.00		11,100		10,800	10,800
	TOTAL SUPP. RETIREMENT PRG.	13,432.44	40,680.63		59,460		59,347	59,347
	TOTAL DISTRICT SERVICES	<u>3,121,942.91</u>	<u>3,160,534.69</u>	<u>17.53</u>	<u>3,874,994</u>	<u>16.78</u>	<u>4,076,965</u>	<u>4,076,965</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1210.0410.021.320.041	TAG SUPPLIES STUD SRV	0.00	0.00		0		2,000	2,000
	Total TAG Supplies	0.00	0.00	0.00	0.00	0.00	2,000	2,000
100.1220.0111.182.320.041	LICENSED SALARIES	46,437.49	37,154.24	0.86	54,030	0.86	56,654	56,654
100.1220.0111.219.320.041	LICENSED SALARIES	8,246.29	78,608.08	1.00	54,722	1.00	75,632	75,632
100.1220.0111.636.320.041	LICENSED SALARIES	41,104.00	43,681.60	1.00	49,165	1.00	50,148	50,148
100.1220.0112.182.320.041	CLASSIFIED SALARIES	30,802.59	27,862.39	1.63	46,717	1.63	46,955	46,955
100.1220.0112.219.320.041	CLASSIFIED SALARIES	52,630.23	57,549.27	3.84	121,374	3.13	94,718	94,718
100.1220.0112.636.320.041	CLASSIFIED SALARIES	24,330.26	15,429.85	0.88	28,555	0.88	29,547	29,547
100.1220.0122.182.320.041	SUBSTITUTES - CLASSIFIED	912.27	0		1,000		1,000	1,000
100.1220.0122.219.320.041	SUBSTITUTES - CLASSIFIED	0	4,423		2,500		2,500	2,500
100.1220.0122.636.320.041	SUBSTITUTES - CLASSIFIED	186.04	832.41		5,000		5,000	5,000
100.1220.0130.182.320.041	ADDITIONAL SALARIES	2,840.70	6,834.35		2,000		2,500	2,500
100.1220.0130.219.320.041	ADDITIONAL SALARIES	7,508.34	7,900.00		2,000		2,296	2,296
100.1220.0130.636.320.041	ADDITIONAL SALARIES	10,600.00	1,900.00		1,500		1,500	1,500
	Total Salaries	225,598.21	282,174.78	9.21	368,563	8.49	368,450	368,450
100.1220.0211.182.320.041	PERS-TIER I & II	0.24	0		0		0	0
100.1220.0211.219.320.041	PERS-TIER I & II	11.94	0		0		0	0
100.1220.0211.636.320.041	PERS-TIER I & II	10.71	0		0		0	0
100.1220.0212.182.320.041	PERS PU	4,183.30	3,931.19		4,767		6,405	6,405
100.1220.0212.219.320.041	PERS PU	3,039.89	3,257.48		7,090		10,421	10,421
100.1220.0212.636.320.041	PERS PU	4,562.03	3,595.24		4,783		4,901	4,901
100.1220.0213.182.320.041	PERS UAL	13,944.13	13,025.44		15,792		21,222	21,222
100.1220.0213.219.320.041	PERS UAL	10,132.91	10,825.64		23,523		34,529	34,529
100.1220.0213.636.320.041	PERS UAL	15,206.87	12,202.30		15,844		16,239	16,239
100.1220.0220.182.320.041	FICA & MEDICARE	6,131.60	5,463.45		7,907		8,166	8,166
100.1220.0220.219.320.041	FICA & MEDICARE	5,135.43	10,954.93		13,706		13,287	13,287
100.1220.0220.636.320.041	FICA & MEDICARE	5,534.57	4,642.40		6,097		6,249	6,249
100.1220.0231.182.320.041	WORKERS' COMPENSATION	2,539.15	225.88		319		275	275
100.1220.0231.219.320.041	WORKERS' COMPENSATION	206.72	457.89		564		450	450
100.1220.0231.636.320.041	WORKERS' COMPENSATION	4,998.53	192.00		246		210	210
100.1220.0233.182.320.041	PAID FAMILY MEDICAL LEAVE	0	709.99		1,027		1,061	1,061
100.1220.0233.219.320.041	PAID FAMILY MEDICAL LEAVE	0	1,419.49		1,781		1,727	1,727
100.1220.0233.636.320.041	PAID FAMILY MEDICAL LEAVE	0	599.27		792		812	812
100.1220.0240.182.320.041	EMPLOYEES INSURANCE	23,260.04	38,026.17		57,348		58,086	58,086
100.1220.0240.219.320.041	EMPLOYEES INSURANCE	17,352.48	34,905.28		80,207		81,239	81,239
100.1220.0240.636.320.041	EMPLOYEES INSURANCE	15,477.54	24,249.96		40,104		40,620	40,620
	Total PR Taxes & Benefits	131,728.08	168,684.00		281,899		305,897	305,897

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1220.0310.182.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,029.27	12,429.38		2,580		2,580	2,580
100.1220.0310.219.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	28,698.72	1,825.15		3,000		3,000	3,000
100.1220.0310.636.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	504.54	0.00		3,000		3,000	3,000
100.1220.0340.182.320.041	TRAVEL	325.32	86.80		500		500	500
100.1220.0340.219.320.041	TRAVEL	45.74	178.16		500		500	500
100.1220.0340.636.320.041	TRAVEL	491.73	552.19		500		500	500
100.1220.0390.041.320.041	OTHER GENERAL PROFESSIONAL	0.00	0.00		0		9,000	9,000
	Total Purchased Services	31,095.32	15,071.68		10,080		19,080	19,080
100.1220.0410.182.320.041	SUPPLIES	1,552.50	2,279.67		2,500		2,500	2,500
100.1220.0410.219.320.041	SUPPLIES	1,593.52	2,096.86		2,500		2,500	2,500
100.1220.0410.636.320.041	SUPPLIES	784.48	984.53		2,500		2,500	2,500
100.1220.0460.182.320.041	NON-CONSUMABLE SUPPLIES	583.97	0.00		500		500	500
100.1220.0460.219.320.041	NON-CONSUMABLE SUPPLIES	619.23	322.89		500		500	500
100.1220.0460.636.320.041	NON-CONSUMABLE SUPPLIES	0	194.57		500		500	500
100.1220.0470.182.320.041	COMPUTER SOFTWARE	0	219.42		250		250	250
100.1220.0470.219.320.041	COMPUTER SOFTWARE	0	0		250		250	250
100.1220.0470.636.320.041	COMPUTER SOFTWARE	884.98	70.00		250		250	250
	Total Supplies & Materials	6,018.68	6,167.94		9,750		9,750	9,750
	TOTAL DLC	394,440.29	472,098.40	9.21	670,292	8.49	703,176	703,176
100.1250.0111.114.320.041	LICENSED SALARIES	19,910.44	44,836.04	1.00	47,015	1.00	48,785	48,785
100.1250.0111.179.320.041	LICENSED SALARIES	57,063.00	63,319.00	1.00	66,395	1.00	69,616	69,616
100.1250.0111.182.320.041	LICENSED SALARIES	98,861.19	113,064.23	1.86	118,554	1.00	71,614	71,614
100.1250.0111.219.320.041	LICENSED SALARIES	73,211.00	79,855.83	1.00	81,452	1.00	82,216	82,216
100.1250.0111.636.320.041	LICENSED SALARIES	48,298.82	60,750.89	1.00	62,930	1.00	52,925	52,925
100.1250.0112.041.320.041	CLASSIFIED SALARIES	0.00	16,305.38		0		0	0
100.1250.0112.114.320.041	CLASSIFIED SALARIES	68,325.32	72,075.85	3.31	98,958	3.31	101,426	101,426
100.1250.0112.179.320.041	CLASSIFIED SALARIES	25,791.36	38,442.54	1.50	49,073	1.50	50,166	50,166
100.1250.0112.182.320.041	CLASSIFIED SALARIES	57,196.61	41,019.19	2.31	64,166	2.31	66,250	66,250
100.1250.0112.219.320.041	CLASSIFIED SALARIES	18,106.61	18,231.96	1.50	43,831	1.50	44,304	44,304
100.1250.0112.636.320.041	CLASSIFIED SALARIES	77,661.05	85,695.87	3.19	108,074	3.19	104,873	104,873
100.1250.0122.114.320.041	SUBSTITUTES - CLASSIFIED	3,555.37	4,871.88	0.00	2,800		5,000	5,000
100.1250.0122.179.320.041	SUBSTITUTES - CLASSIFIED	9,345.66	5,015.79		2,800		3,000	3,000
100.1250.0122.182.320.041	SUBSTITUTES - CLASSIFIED	173.81	473.85		2,800		2,800	2,800
100.1250.0122.219.320.041	SUBSTITUTES - CLASSIFIED	11,190.72	13,446.81		2,800		2,800	2,800

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1250.0122.636.320.041	SUBSTITUTES - CLASSIFIED	0	0		2,800		2,800	2,800
100.1250.0130.041.320.041	ADDITIONAL SALARY	3,570	10,698.50		12,580		6,256	6,256
100.1250.0130.114.320.041	ADDITIONAL SALARY	826.71	1,454.68		1,000		1,500	1,500
100.1250.0130.179.320.041	ADDITIONAL SALARY	2,000.00	2,500.00		2,500		2,500	2,500
100.1250.0130.182.320.041	ADDITIONAL SALARY	4,000.00	2,290.00		3,220		1,500	1,500
100.1250.0130.219.320.041	ADDITIONAL SALARY	5,900.00	8,900.00		3,000		3,000	3,000
100.1250.0130.636.320.041	ADDITIONAL SALARY	6,020.88	2,400.00		2,000		2,338	2,338
	Total Salaries	591,008.55	685,648.29	17.67	778,749	16.81	725,668	725,668
100.1250.0211.179.320.041	PERS-TIER I & II	10.67	0		0		0	0
100.1250.0211.182.320.041	PERS-TIER I & II	39.99	0		0		0	0
100.1250.0211.219.320.041	PERS-TIER I & II	48.69	0		0		0	0
100.1250.0211.636.320.041	PERS-TIER I & II	41.32	0		0		0	0
100.1250.0212.041.320.041	PERS PU	0	991.97		0		378	378
100.1250.0212.114.320.041	PERS PU	4,871.38	7,144.28		8,874		9,157	9,157
100.1250.0212.179.320.041	PERS PU	5,602.54	6,285.44		7,112		7,371	7,371
100.1250.0212.182.320.041	PERS PU	8,951.54	8,995.33		11,212		8,412	8,412
100.1250.0212.219.320.041	PERS PU	1,350.40	6,953.99		7,704		7,778	7,778
100.1250.0212.636.320.041	PERS PU	7,918.68	9,011.32		10,407		9,655	9,655
100.1250.0213.041.320.041	PERS UAL	0	3,291.08		0		0	0
100.1250.0213.114.320.041	PERS UAL	16,237.98	23,673.23		29,395		30,342	30,342
100.1250.0213.179.320.041	PERS UAL	18,674.86	20,852.37		23,594		24,456	24,456
100.1250.0213.182.320.041	PERS UAL	29,838.29	29,808.22		37,188		27,873	27,873
100.1250.0213.219.320.041	PERS UAL	19,443.48	23,169.32		25,657		25,904	25,904
100.1250.0213.636.320.041	PERS UAL	26,396.12	29,769.43		34,601		32,027	32,027
100.1250.0220.041.320.041	FICA & MEDICARE	273	1,803.77		968		481	481
100.1250.0220.114.320.041	FICA & MEDICARE	7,004.31	9,351.16		11,311		11,676	11,676
100.1250.0220.179.320.041	FICA & MEDICARE	6,953.47	8,138.12		9,079		9,411	9,411
100.1250.0220.182.320.041	FICA & MEDICARE	12,129.07	11,893.20		14,310		10,725	10,725
100.1250.0220.219.320.041	FICA & MEDICARE	7,942.29	9,268.49		9,873		9,968	9,968
100.1250.0220.636.320.041	FICA & MEDICARE	9,689.25	11,101.61		13,315		12,324	12,324
100.1250.0231.041.320.041	WORKERS' COMPENSATION	11.31	91.00		42		174	174
100.1250.0231.114.320.041	WORKERS' COMPENSATION	289.62	401.94		469		404	404
100.1250.0231.179.320.041	WORKERS' COMPENSATION	276.06	341.03		362		313	313
100.1250.0231.182.320.041	WORKERS' COMPENSATION	466.08	484.64		573		363	363
100.1250.0231.219.320.041	WORKERS' COMPENSATION	311.34	365.55		388		329	329
100.1250.0231.636.320.041	WORKERS' COMPENSATION	394.64	471.72		538		422	422
100.1250.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	0	234.39		126		63	63

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1250.0233.114.320.041	PAID FAMILY MEDICAL LEAVE	0	1,214.87		1,470		1,517	1,517
100.1250.0233.179.320.041	PAID FAMILY MEDICAL LEAVE	0	1,057.49		1,180		1,223	1,223
100.1250.0233.182.320.041	PAID FAMILY MEDICAL LEAVE	0	1,545.43		1,860		1,394	1,394
100.1250.0233.219.320.041	PAID FAMILY MEDICAL LEAVE	0	1,200.39		1,283		1,295	1,295
100.1250.0233.636.320.041	PAID FAMILY MEDICAL LEAVE	0	1,438.69		1,730		1,601	1,601
100.1250.0240.041.320.041	EMPLOYEES INSURANCE	0	15,809.47		0		0	0
100.1250.0240.114.320.041	EMPLOYEES INSURANCE	4,439.95	2,355.60		20,052		20,310	20,310
100.1250.0240.179.320.041	EMPLOYEES INSURANCE	33,718.97	44,755.45		60,155		60,929	60,929
100.1250.0240.182.320.041	EMPLOYEES INSURANCE	56,307.58	63,404.03		77,400		60,929	60,929
100.1250.0240.219.320.041	EMPLOYEES INSURANCE	16,882.06	10,281.86		40,104		40,620	40,620
100.1250.0240.636.320.041	EMPLOYEES INSURANCE	61,315.65	74,089.51		100,258		101,549	101,549
Total PR Taxes & Benefits		357,830.68	441,045.39		562,586		531,371	531,371
100.1250.0310.114.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	24,662.53	2,343.11		3,000		3,000	3,000
100.1250.0310.179.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,135.22	522.06		3,000		3,000	3,000
100.1250.0310.182.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,894.04	6,204.17		5,580		5,580	5,580
100.1250.0310.219.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	5,267.89	1,566.19		3,000		3,000	3,000
100.1250.0310.636.320.041	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	5,676.14	6,621.06		3,500		3,000	3,000
100.1250.0340.041.320.041	TRAVEL	336.74	0		0		0	0
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	0		100		100	100
100.1250.0340.219.320.041	TRAVEL	0	0		100		100	100
100.1250.0340.636.320.041	TRAVEL	0	0		100		100	100
100.1250.0390.182.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	137,250.00	135,000.00		75,000		67,500	67,500
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	0		75,000		67,500	67,500
Total Purchased Services		179,222.56	152,256.59		168,580		153,080	153,080
100.1250.0410.114.320.041	SUPPLIES	215.53	42.49		600		600	600
100.1250.0410.179.320.041	SUPPLIES	295.00	181.08		600		600	600
100.1250.0410.182.320.041	SUPPLIES	697.61	343.47		600		600	600
100.1250.0410.219.320.041	SUPPLIES	792.82	13.99		600		600	600
100.1250.0410.636.320.041	SUPPLIES	400.28	368.74		600		600	600
100.1250.0420.114.320.041	TEXTBOOKS	0	0		1,500		1,500	1,500
100.1250.0420.179.320.041	TEXTBOOKS	0	0		1,500		1,500	1,500
100.1250.0420.182.320.041	TEXTBOOKS	0	0		1,500		1,500	1,500
100.1250.0420.219.320.041	TEXTBOOKS	0	0		1,500		1,500	1,500

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1250.0420.636.320.041	TEXTBOOKS				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	(209.99)	279.99		300		300	300
100.1250.0460.219.320.041	NON-CONSUMABLE SUPPLIES	89.35	0		300		300	300
100.1250.0460.636.320.041	NON-CONSUMABLE SUPPLIES	0	0		300		300	300
100.1250.0470.114.320.041	COMPUTER SOFTWARE	285.00	285.00		300		350	350
100.1250.0470.179.320.041	COMPUTER SOFTWARE	380.00	380.00		400		400	400
100.1250.0470.182.320.041	COMPUTER SOFTWARE	0.00	0.00		400		400	400
100.1250.0470.219.320.041	COMPUTER SOFTWARE	342.00	561.12		600		400	400
100.1250.0470.636.320.041	COMPUTER SOFTWARE	174.00	0		400		400	400
100.1250.0480.041.320.041	COMPUTER HARDWARE	0	0		400		400	400
	Total Supplies & Materials	3,461.60	2,455.88		14,500		14,350	14,350
	TOTAL SPED	1,131,523.39	1,281,406.15	17.67	1,524,415	16.81	1,424,469	1,424,469
100.1291.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL	0	0		3,000		3,000	3,000
100.1291.0410.041.320.041	SUPPLIES	143.48	42.50		1,000		1,000	1,000
	TOTAL ESL	143.48	42.50		4,000		4,000	4,000
100.1460.0130.041.320.041	ADDITIONAL SALARY	8,054.74	8,631.91		10,970		11,817	11,817
	Total Salaries	8,054.74	8,631.91		10,970		11,817	11,817
100.1460.0211.041.320.041	PERS-TIER I & II	0.69	0		0		0	0
100.1460.0212.041.320.041	PERS PU	483.29	518.69		662		713	713
100.1460.0213.041.320.041	PERS UAL	1,610.95	1,726.38		2,194		2,363	2,363
100.1460.0220.041.320.041	FICA & MEDICARE	616.19	661.39		844		909	909
100.1460.0231.041.320.041	WORKERS' COMPENSATION	22.34	26.07		33		30	30
100.1460.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	0	32.36		110		118	118
100.1460.0240.041.320.041	EMPLOYEES INSURANCE	(474.76)	0		2,172		0	0
	Total PR Taxes & Benefits	2,258.70	2,964.89		6,015		4,133	4,133
100.1460.0410.041.320.041	SUPPLIES	23.87	0		500		0	0
	Total Supplies	23.87	0		500		0	0
	TOTAL EXTENDED SCHOOL YEAR	10,337.31	11,596.80		17,486		15,950	15,950
	TOTAL INSTRUCTIONAL	1,536,444.47	1,765,143.85	26.88	2,216,193	25.30	2,149,595	2,149,595

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2142.0111.041.320.041	LICENSED SALARIES	61,993.00	83,085.16	1.00	85,695	1.00	82,216	82,216
100.2142.0130.041.320.041	ADDITIONAL SALARY	28,951.68	31,397.72		0		4,327	4,327
100.2142.0212.041.320.041	PERS PU	3,915.29	5,168.94		5,142		5,193	5,193
100.2142.0213.041.320.041	PERS UAL	13,051.21	17,229.65		17,139		17,309	17,309
100.2142.0220.041.320.041	FICA & MEDICARE	6,623.20	8,810.40		6,595		6,660	6,660
100.2142.0231.041.320.041	WORKERS' COMPENSATION	252.21	334.29		250		210	210
100.2142.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	0	1,144.78		857		865	865
100.2142.0240.041.320.041	EMPLOYEES INSURANCE	19,949.77	2,948.64		20,052		20,310	20,310
	Total Salaries & PR Taxes & Benefits	134,736.36	150,119.58	1.00	135,729	1.00	137,090	137,090
100.2142.0340.041.320.041	TRAVEL	69.00	1,449.23		2,000		2,000	2,000
100.2142.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		1,000		0	0
	Total Purchased Services	69.00	1,449		3,000		2,000	2,000
100.2142.0410.041.320.041	SUPPLIES	975.80	777.96		1,100		1,100	1,100
100.2142.0460.041.320.041	NON-CONSUMABLE SUPPLIES	0	0		400		400	400
	Total Supplies & Materials	975.80	777.96		1,500		1,500	1,500
	TOTAL PSYCHOLOGICAL TESTING SVRS	135,781.16	152,346.77	1.00	140,229	1.00	140,590	140,590
100.2143.0340.041.320.041	TRAVEL	313.76	0		500		3,500	3,500
	Total Purchased Services	313.76	0		500		3,500	3,500
100.2143.0410.041.320.041	SUPPLIES	616.28	731.64		1,000		1,000	1,000
100.2143.0460.041.320.041	NON-CONSUMABLE SUPPLIES	598.32	445.10		500		500	500
100.2143.0470.041.320.041	SOFTWARE	0.00	64.95		75		100	100
	Total Supplies & Materials	1,214.60	1,241.69		1,575		1,600	1,600
	TOTAL PSYCHOLOGICAL COUNSELING	1,528.36	1,241.69	0.00	2,075.00	0.00	5,100.00	5,100.00
100.2190.0113.041.320.041	ADMINISTRATORS	98,808.32	101,772.92	0.90	99,778	0.90	103,809	103,809
100.2190.0117.041.320.041	CONFIDENTIAL SALARIES	15,798.48	16,597.69	0.33	19,408	0.33	24,206	24,206
100.2190.0130.041.320.041	ADDITIONAL SALARY	2,173.50	2,757.00		810		0	0
100.2190.0211.041.320.041	PERS-TIER I & II	49.66	0		0		0	0
100.2190.0212.041.320.041	PERS PU	7,006.87	7,273.89		7,246		7,727	7,727
100.2190.0213.041.320.041	PERS UAL	2,414.96	4,278.27		23,999		25,603	25,603
100.2190.0220.041.320.041	FICA & MEDICARE	8,933.58	9,248.09		9,235		9,852	9,852
100.2190.0231.041.320.041	WORKERS' COMPENSATION	319.26	354.24		351		311	311
100.2190.0233.041.320.041	PAID FAMILY MEDICAL LEAVE	0	1,102		1,200		1,280	1,280
100.2190.0240.041.320.041	EMPLOYEES INSURANCE	14,651.40	14,384.05		24,706		25,023	25,023

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT SERVICES - 041
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Salaries & PR Taxes & Benefits	150,156.03	157,767.73	1.23	186,732	1.23	197,811	197,811
100.2190.0340.041.320.041	TRAVEL	2,502.11	2,343.05		5,000		4,105	4,105
100.2190.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	41,776.02	40,000.00		0		0	0
	Total Purchased Services	44,278.13	42,343.05		5,000		4,105	4,105
100.2190.0410.041.320.041	SUPPLIES	2,132.93	826.01		1,500		1,500	1,500
100.2190.0460.041.320.041	NON-CONSUMABLE SUPPLIES	1,036.84	205.93		6,500		1,000	1,000
100.2190.0470.041.320.041	COMPUTER SOFTWARE	0	0		500		0	0
	Total Supplies & Materials	3,169.77	1,031.94		8,500		2,500	2,500
100.2190.0640.041.320.041	DUES AND FEES	1,043.00	879.00		1,045		1,500	1,500
	Total Other Objects	1,043.00	879.00		1,045		1,500	1,500
	TOTAL ADMINISTRATION	198,646.93	202,021.72	1.23	201,277	1.23	205,916	205,916
100.2558.0331.041.320.041	REIMBURSABLE STUDENT TRANSPORTATION	234,506.28	300,695.11		306,641		321,973	321,973
100.2558.0334.041.320.041	PAYMENTS - PRIVATE TRANSPORTATION	10,761.00	0.00		5,000		500	500
100.2558.0390.041.320.041	OTHER GENERAL PROF & TECHNICAL SERVICES	11,089.16	9,065.12		11,600		18,000	18,000
	TOTAL TRANSPORTATION SERVICES	256,356.44	309,760.23		323,241		340,473	340,473
	TOTAL SUPPORT SERVICES	592,312.89	665,370.41	2.23	666,821.48	2.23	692,078.50	692,078.50
	TOTAL SPECIAL EDUCATION	<u>2,128,757.36</u>	<u>2,430,514.26</u>	<u>29.11</u>	<u>2,883,014</u>	<u>27.53</u>	<u>2,841,674</u>	<u>2,841,674</u>



TEXTBOOK RESERVE

These funds have been set aside for required textbook adoption.

**SOUTH UMPQUA SCHOOL DISTRICT
TEXTBOOK ADOPTION - 275
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
100.1111.0420.114.000.275	TEXTBOOKS	33,871.86	0.00	49,586	1,827	1,827
100.1111.0420.179.000.275	TEXTBOOKS	87,500.78	0.00	138,842	3,640	3,640
100.1111.0420.219.000.275	TEXTBOOKS	81,732.02	0.00	128,924	3,612	3,612
100.1121.0420.114.000.275	TEXTBOOKS	14,430.54	0.00	29,752	822	822
100.1121.0420.182.000.275	TEXTBOOKS	61,656.96	0.00	148,759	3,881	3,881
100.1131.0420.636.000.275	TEXTBOOKS	76,087.51	0.00	100,000	6,218	6,218
	TOTAL TEXTBOOKS	<u>355,279.67</u>	<u>0.00</u>	<u>595,863</u>	<u>20,000</u>	<u>20,000</u>



UNEMPLOYMENT FUNDS

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

UNEMPLOYMENT BUDGET 2025-26

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
100.1111.0232.019.000.800	UNEMPLOYMENT	0	2,478.05	7,693	14,285	14,285
100.1121.0232.019.000.800	UNEMPLOYMENT	0	0	7,693	14,285	14,285
100.1122.0232.019.000.800	UNEMPLOYMENT	0	0	7,693	14,285	14,285
100.1131.0232.019.000.800	UNEMPLOYMENT	0	0	7,693	14,285	14,285
100.1132.0232.019.000.800	UNEMPLOYMENT	0	0	7,692	14,286	14,286
100.1140.0232.019.000.800	UNEMPLOYMENT	0	0.00	7,692	14,286	14,286
100.1220.0232.019.000.800	UNEMPLOYMENT	37.75	0.00	7,692	14,286	14,286
100.1250.0232.019.000.800	UNEMPLOYMENT	304.14	0.00	7,692	14,286	14,286
100.2119.0232.019.000.800	UNEMPLOYMENT	0	0.00	7,692	14,286	14,286
100.2211.0232.019.000.800	UNEMPLOYMENT	0	1,009.54	7,692	14,286	14,286
100.2320.0232.019.000.800	UNEMPLOYMENT	0	0	7,692	14,286	14,286
100.2410.0232.019.000.800	UNEMPLOYMENT	0	0.00	7,692	14,286	14,286
100.2542.0232.019.000.800	UNEMPLOYMENT	0	0.00	0	14,286	14,286
100.3100.0232.019.000.800	UNEMPLOYMENT	0	1,290.98	7,692	14,286	14,286
	TOTAL UNEMPLOYMENT	<u>341.89</u>	<u>4,778.57</u>	<u>100,000</u>	<u>200,000</u>	<u>200,000</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1111.0111.114.000.114	LICENSED SALARIES	377,489.20	380,963.66	7.33	395,096	7.33	420,248	420,248
100.1111.0112.114.000.114	CLASSIFIED SALARIES	0.00	0.00	0.00	0	0.69	18,530	18,530
100.1111.0130.114.000.114	ADDITIONAL SALARY	7,036.58	16,646.11		0		588	588
100.1111.0211.114.000.114	PERS-TIER I & II	64.57	0.00		0		0	0
100.1111.0212.114.000.114	PERS PU	20,591.81	22,509.17		24,026		26,493	26,493
100.1111.0213.114.000.114	PERS UAL	68,639.58	74,014.79		79,019		87,873	87,873
100.1111.0220.114.000.114	FICA & MEDICARE	28,751.19	29,858.31		30,407		33,813	33,813
100.1111.0231.114.000.114	WORKERS' COMPENSATION	1,087.30	1,200.24		1,194		1,110	1,110
100.1111.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	0	3,873		3,950		4,394	4,394
100.1111.0240.114.000.114	EMPLOYEES INSURANCE	76,285.32	77,469.90		146,979		148,871	148,871
	Total Salaries & PR Taxes & Benfits	579,945.55	606,534.70	7.33	680,672	8.02	741,918	741,918
100.1111.0310.114.000.114	INSTRUCTIONAL, PROFESSIONAL & TECH	15,262.35	15,362.38		21,990		21,990	21,990
100.1111.0355.114.000.114	PRINTING AND BINDING	-	88.49		100		100	100
	Total Purchased Services	15,262.35	15,450.87		22,090		22,090	22,090
100.1111.0410.114.000.114	SUPPLIES	4,235.67	5,168.86		7,800		7,430	7,430
100.1111.0420.114.000.114	TEXTBOOKS	560.00	600.00		600		700	700
100.1111.0460.114.000.114	NON-CONSUMABLE SUPPLIES	312.22	1,518.21		1,500		1,500	1,500
100.1111.0470.114.000.114	COMPUTER SOFTWARE	-	-		300		200	200
	Total Supplies & Materials	5,107.89	7,287.07		10,200		9,830	9,830
	TOTAL ELEMENTARY INSTRUCTIONAL	600,315.79	629,272.64	7.33	712,962	8.02	773,838	773,838
100.1121.0111.114.050.114	LICENSED SALARIES	199,075.38	237,535.83	3.50	246,805	3.50	215,721	215,721
100.1121.0130.114.050.114	ADDITIONAL SALARY	6,646.30	2,261.04		0		486	486
100.1121.0212.114.050.114	PERS PU	12,343.22	9,446.42		9,983		13,050	13,050
100.1121.0213.114.050.114	PERS UAL	41,144.41	31,302.23		33,071		43,241	43,241
100.1121.0220.114.050.114	FICA & MEDICARE	15,475.04	17,915.36		18,994		16,639	16,639
100.1121.0231.114.050.114	WORKERS' COMPENSATION	571.75	707.87		727		538	538
100.1121.0233.114.050.114	PAIDL FAMILY MEDICAL LEAVE	0	2,328		2,468		2,162	2,162
100.1121.0240.114.050.114	EMPLOYEES INSURANCE	52,631.18	61,909.79		70,181		71,084	71,084
	Total Salaries & PR Taxes & Benefits	327,887.28	363,406.34	3.50	382,228	3.50	362,922	362,922

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1121.0310.114.050.114	INSTRUCTIONAL, PROFESSIONAL & TECHN	12,168.37	6,503.10		10,500		10,500	10,500
100.1121.0322.114.132.114	REPAIRS & MAINTENANCE SERVICES	101.50	0		100		100	100
100.1121.0340.114.132.114	TRAVEL	0.00	0		700		1,000	1,000
100.1121.0355.114.050.114	PRINTING AND BINDING	0	95		200		200	200
	Total Purchased Services	12,269.87	6,598.14		11,500		11,800	11,800
100.1121.0410.114.050.114	SUPPLIES	1,638.74	2,245.40		6,172		3,850	3,850
100.1121.0460.114.050.114	NON-CONSUMABLE SUPPLIES	1,004.78	1,039.88		1,000		1,000	1,000
100.1121.0470.114.050.114	COMPUTER SOFTWARE	1,235.00	293.65		0		100	100
	Total Supplies & Materials	3,878.52	3,578.93		7,172		4,950	4,950
100.1121.0640.114.132.114	DUES AND FEES	0	0		100		100	100
	Total Dues & Fees	0	0		100		100	100
	TOTAL MIDDLE SCHOOL INSTRUCTIONAL	344,035.67	373,583.41	3.50	401,000	3.50	379,772	379,772
100.1122.0130.114.230.114	ADDITIONAL SALARY	29,337.00	34,468.00		33,292		33,806	33,806
100.1122.0212.114.230.114	PERS PU	1,229.17	952.41		863		1,324	1,324
100.1122.0213.114.230.114	PERS UAL	4,097.26	3,155.80		2,858		4,388	4,388
100.1122.0220.114.230.114	FICA & MEDICARE	2,229.04	2,640.17		2,562		2,602	2,602
100.1122.0231.114.230.114	WORKERS' COMPENSATION	79.79	106.33		118		79	79
100.1122.0233.114.230.114	PAID FAMILY MEDICAL LEAVE	0	343		333		338	338
	Total Salaries & PR Taxes & Benefits	36,972.26	41,665.81		40,024		42,537	42,537
100.1122.0322.114.230.114	REPAIRS & MAINTENANCE SERVICES	0	0		0		1,000	1,000
100.1122.0324.114.230.114	RENTALS	125.00	338.00		700		700	700
100.1122.0340.114.230.114	TRAVEL	51	207		200		200	200
100.1122.0390.114.230.114	OTHER GENERAL PROF & TECHNICAL SER	3,568.00	2,327.00		4,000		4,000	4,000
	Total Purchased Services	3,744.27	2,871.60		4,900		5,900	5,900
100.1122.0410.114.230.114	SUPPLIES	629.25	2,449.63		2,500		2,300	2,300
100.1122.0413.114.230.114	UNIFORM SUPPLIES	0	0		600		800	800

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1122.0460.114.230.114	NON-CONSUMABLE SUPPLIES	35.66	582.00		250		250	250
	Total Supplies & Materials	664.91	3,031.63		3,350		3,350	3,350
100.1122.0640.114.230.114	DUES AND FEES	0	0		300		500	500
	Total Dues & Fees	0	0		300		500	500
	TOTAL EXTRA CURRICULAR ACTIVITIES	41,381.44	47,569.04		48,574		52,287	52,287
100.1210.0130.114.000.114	ADDITIONAL SALARY	0	1,000		1,000		1,000	1,000
100.1210.0212.114.000.114	PERS PU	0	60		60		60	60
100.1210.0213.114.000.114	PERS UAL	0	200		200		200	200
100.1210.0220.114.000.114	FICA & MEDICARE	0	72		77		77	77
100.1210.0231.114.000.114	WORKERS' COMPENSATION	0	3		3		3	3
100.1210.0233.114.000.114	PAID FAMILY MEDICAL LEAVE INSURANCE	0	9		10		10	10
	Total Salaries & PR Taxes & Benefits	0	1,343.83		1,350		1,350	1,350
100.1210.0310.114.000.114	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES	0	0		600		600	600
	Total Purchased Services	0	0		600		600	600
100.1210.0410.114.000.114	TAG SUPPLIES	0	0		500		1,000	1,000
	Total Supplies & Materials	0	0		500		1,000	1,000
	Total Talented & Gifted	0	1,344		2,450		2,950	2,950
	TOTAL INSTRUCTIONAL	985,732.90	1,051,768.92	10.83	1,164,986	11.52	1,208,847	1,208,847
100.2119.0112.114.000.114	CLASSIFIED SALARIES	25,596.96	26,236.44	1.00	33,869	2.00	61,009	61,009
100.2119.0212.114.000.114	PERS PU	1,535.82	1,582.82		2,045		3,683	3,683
100.2119.0213.114.000.114	PERS UAL	5,119.37	5,247.29		6,774		12,202	12,202
100.2119.0220.114.000.114	FICA & MEDICARE	1,738.54	1,814.65		2,607		4,695	4,695
100.2119.0231.114.000.114	WORKERS' COMPENSATION	78.34	84.73		108		167	167
100.2119.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	0	236		339		610	610
100.2119.0240.114.000.114	EMPLOYEES INSURANCE	22,868.36	23,191.76		20,052		40,620	40,620
	Total Salaries & PR Taxes & Benefits	56,937.39	58,393.48	1.00	65,793	2.00	122,986	122,986

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2119.0410.114.000.114	SUPPLIES	0	0		100		0	0
	Total Supplies	0	0		100		0	0
	TOTAL OTHER ATTEND & SOCIAL WORK	56,937.39	58,393.48	1.00	65,892.83	2.00	122,985.51	122,985.51
100.2220.0410.114.000.114	SUPPLIES	638.59	799.08		800		800	800
100.2220.0430.114.000.114	LIBRARY BOOKS	4,560.05	4,813.09		5,000		5,000	5,000
100.2220.0440.114.000.114	PERIODICALS	227.93	244.28		300		300	300
100.2220.0460.114.000.114	NON-CONSUMABLE SUPPLIES	467.84	687.90		700		700	700
	Total Supplies & Materials	5,894.41	6,544.35		6,800		6,800	6,800
100.2220.0640.114.000.114	DUES AND FEES	85.00	100.00		100		100	100
	Total Dues & Fees	85.00	100.00		100		100	100
	TOTAL MEDIA SERVICES	5,979.41	6,644.35		6,900		6,900	6,900
100.2410.0112.114.000.114	CLASSIFIED SALARIES	37,166.40	53,487.69	1.50	62,162	1.50	64,982	64,982
100.2410.0113.114.000.114	ADMINISTRATORS	70404.72	73968.72	0.75	76,957	1.00	106,754	106,754
100.2410.0122.114.000.114	SUBSTITUTES - CLASSIFIED	266.44	468.24		0		0	0
100.2410.0130.114.000.114	ADDITIONAL SALARY	600.00	1,218.75		675		900	900
100.2410.0212.114.000.114	PERS PU	6,499.25	7,229.37		8,442		10,420	10,420
100.2410.0213.114.000.114	PERS UAL	2,626.61	4,017.70		27,959		34,527	34,527
100.2410.0220.114.000.114	FICA & MEDICARE	8,266.27	9,871.86		10,758		13,286	13,286
100.2410.0231.114.000.114	WORKERS' COMPENSATION	310.91	397.17		427		435	435
100.2410.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	0	1,189.27		1,398		1,726	1,726
100.2410.0240.114.000.114	EMPLOYEES INSURANCE	29,311.20	30,257.17		35,126		40,667	40,667
	Total Salaries & PR Taxes & Benefits	155,451.80	182,105.94	2.25	223,903	2.50	273,697	273,697
100.2410.0340.114.000.114	TRAVEL	279.30	1,500.00		1,500		1,500	1,500
100.2410.0355.114.000.114	PRINTING AND BINDING	-	-		300		250	250
100.2410.0390.114.000.114	OTHER GENERAL PROF & TECHNICAL SER	9,129.80	8,280.00		9,360		9,360	9,360
	Total Purchased Services	9,409.10	9,780.00		11,160		11,110	11,110
100.2410.0410.114.000.114	SUPPLIES	1,591.54	1,669.39		2,000		2,000	2,000
100.2410.0460.114.000.114	NON-CONSUMABLE SUPPLIES	568.14	918.78		750		750	750
100.2410.0470.114.000.114	COMPUTER SOFTWARE	84.00	-		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
CANYONVILLE SCHOOL - 114
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Supplies & Materials	2,243.68	2,588.17		2,750		2,750	2,750
100.2410.0542.114.000.114	EQUIPMENT REPLACEMENT	11992.50	12792.00		10,599		6,300	6,300
	Total Capital Improvement	11992.50	12792		10,599		6,300	6,300
100.2410.0640.114.000.114	DUES AND FEES	1,078.00	1,122.00		1,000		1,500	1,500
	Total Dues & Fees	1,078.00	1,122.00		1,000		1,500	1,500
	TOTAL PRINCIPAL'S OFFICE	180,175.08	208,388.11	2.25	249,412	2.50	295,357	295,357
	TOTAL SUPPORT SERVICES	243,091.88	273,425.94	3.25	322,205	4.50	425,242	425,242
	TOTAL CANYONVILLE SCHOOL	<u>1,228,824.78</u>	<u>1,325,194.86</u>	<u>14.08</u>	<u>1,487,191</u>	<u>16.02</u>	<u>1,634,090</u>	<u>1,634,090</u>



MYRTLE CREEK ELEMENTARY

Myrtle Creek Elementary provides services to students in grades K - 5. Staff strive to build strong, productive students with strong critical thinking and academic skills by providing a rigorous, dynamic, comprehensive curriculum delivered in partnership with the community. We have a strong, dedicated staff who welcome your feedback to be successful together.

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1111.0111.179.000.179	LICENSED SALARIES	617,884.48	612,823.13	13.34	666,549	13.34	678,827	678,827
100.1111.0112.179.000.179	CLASSIFIED SALARIES	0.00	0.00		0	1.25	34,583	34,583
100.1111.0130.179.000.179	ADDITIONAL SALARY	8,833.02	19,335.30		0		2,732	2,732
100.1111.0211.179.000.179	PERS-TIER I & II	33.60	0.00		0		0	0
100.1111.0212.179.000.179	PERS PU	35,510.73	36,615.00		40,454		43,226	43,226
100.1111.0213.179.000.179	PERS UAL	118,510.33	120,648.05		133,310		143,228	143,228
100.1111.0220.179.000.179	FICA & MEDICARE	47,274.89	47,679.02		51,298		55,114	55,114
100.1111.0231.179.000.179	WORKERS' COMPENSATION	1,794.19	3,933.18		2,029		1,829	1,829
100.1111.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	0	6,194.68		6,665		7,161	7,161
100.1111.0240.179.000.179	EMPLOYEES INSURANCE	170,451.09	125,889.25		267,490		270,932	270,932
	Total Salaries & PR Taxes & Benefits	1,000,292.33	973,117.61		1,167,795		1,237,632	1,237,632
100.1111.0310.179.000.179	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	30,480.12	65,000.23		40,020		40,020	40,020
100.1111.0355.179.000.179	PRINTING AND BINDING	121.56	0		202		200	200
	Total Purchased Services	30,480.12	65,000.23		40,020		40,220	40,220
100.1111.0410.179.000.179	SUPPLIES	9,030.54	14,135.01		15,510		14,890	14,890
100.1111.0420.179.000.179	TEXTBOOKS	560.00	600.00		600		600	600
100.1111.0460.179.000.179	NON-CONSUMABLE SUPPLIES	5,740.02	1,739.80		3,000		3,000	3,000
100.1111.0470.179.000.179	COMPUTER SOFTWARE	122.40	0.00		120		0	0
	Total Supplies & Materials	46,054.64	16,474.81		19,230		18,490	18,490
100.1210.0130.179.000.179	ADDITIONAL SALARY	0	1,000.00		1,000		1,000	1,000
100.1210.0212.179.000.179	PERS PU	0	60.30		60		60	60
100.1210.0213.179.000.179	PERS UAL	0	199.97		200		200	200
100.1210.0220.179.000.179	FICA & MEDICARE	0	77.03		77		77	77
100.1210.0231.179.000.179	WORKERS' COMPENSATION	0	3.28		3		2	2
100.1210.0233.179.000.179	PAID FAMILY MEDICAL LEAVE INSURANCE	0	9.90		10		10	10
	Total Salaries & PR Taxes & Benefits	0	1,350.48		1,350		1,350	1,350
100.1210.0310.179.000.179	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		600		600	600
	Total Purchased Services	0	0		600		600	600
100.1210.0410.179.000.179	TAG SUPPLIES	0	0		500		1,000	1,000
	Total Talented & Gifted	0	1,350		2,450		2,950	2,950
	TOTAL ELEMENTARY INSTRUCTIONAL	1,076,827.09	1,055,943.13	13.34	1,229,695	14.59	1,299,292	1,299,292

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2119.0112.179.000.179	CLASSIFIED SALARIES	67,570.01	77,271.79	3.00	93,950	3.00	98,155	98,155
100.2119.0122.179.000.179	SUBSTITUTES - CLASSIFIED	246.22	0.00		500		0	0
100.2119.0130.179.000.179	ADDITIONAL SALARY	4,800.00	400.00		0		0	0
100.2119.0212.179.000.179	PERS PU	3,087.90	4,643.97		5,672		5,925	5,925
100.2119.0213.179.000.179	PERS UAL	9,239.08	15,387.21		18,790		19,631	19,631
100.2119.0220.179.000.179	FICA & MEDICARE	5,552.07	5,977.35		7,230		7,554	7,554
100.2119.0231.179.000.179	WORKERS' COMPENSATION	226.51	259.78		304		265	265
100.2119.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	0	772.19		940		982	982
100.2119.0240.179.000.179	EMPLOYEES INSURANCE	18,356.61	18,774.04		60,155		40,628	40,628
	Total Salaries & PR Taxes & Benefits	109,078.40	123,486.33	3.00	187,541	3.00	173,140	173,140
100.2119.0410.179.000.179	SUPPLIES	127.17	0.00		200		200	200
	Total Supplies & Materials	127.17	0.00		200		200	200
	TOTAL OTHER ATTD & SOCIAL WORK	109,205.57	123,486.33	3.00	187,741.05	3.00	173,340.30	173,340.30
100.2220.0410.179.000.179	SUPPLIES	673.94	770.94		800		800	800
100.2220.0430.179.000.179	LIBRARY BOOKS	4,206.92	4,064.74		4,250		4,250	4,250
100.2220.0440.179.000.179	PERIODICALS	227.93	221.30		300		300	300
100.2220.0460.179.000.179	NON-CONSUMABLE SUPPLIES	634.54	589		700		700	700
100.2220.0470.179.000.179	COMPUTER SOFTWARE	0	0		250		250	250
	Total Supplies & Materials	5,743.33	5,645.95		6,300		6,300	6,300
100.2220.0640.179.000.179	DUES AND FEES	60.00	75.00		100		100	100
	Total Other Objects.	60.00	75.00		100		100	100
	TOTAL MEDIA SERVICES	5,803.33	5,720.95		6,400.00	0.00	6,400.00	6,400.00
100.2410.0112.179.000.179	CLASSIFIED SALARIES	77,344.96	71,698.56	2.00	79,838	2.00	88,860	88,860
100.2410.0113.179.000.179	ADMINISTRATORS	92,469.00	84,827.84	1.00	103,094	1.00	107,260	107,260
100.2410.0122.179.000.179	SUBSTITUTES - CLASSIFIED	259	0		300		0	0
100.2410.0130.179.000.179	ADDITIONAL SALARY	3,800.00	4,625.00		900		900	900
100.2410.0211.179.000.179	PERS-TIER I & II	19.74	0.00		0		0	0
100.2410.0212.179.000.179	PERS PU	10,416.89	7,927.86		11,100		11,892	11,892
100.2410.0213.179.000.179	PERS UAL	2,359.33	4,530.20		36,766		39,404	39,404
100.2410.0220.179.000.179	FICA & MEDICARE	12,973.53	11,799.48		14,148		15,163	15,163

**SOUTH UMPQUA SCHOOL DISTRICT
MYRTLE CREEK ELEMENTARY - 179
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2410.0231.179.000.179	WORKERS' COMPENSATION	499.01	490.38		559		498	498
100.2410.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	0	1,417.11		1,838		1,970	1,970
100.2410.0240.179.000.179	EMPLOYEES INSURANCE	33,094.86	32,750.47		60,202		60,976	60,976
	Total Salaries & PR Taxes & Benefits	233,236.68	220,066.90	3.00	308,746	3.00	326,924	326,924
100.2410.0340.179.000.179	TRAVEL	0	450		1,500		1,500	1,500
100.2410.0355.179.000.179	PRINTING AND BINDING	0	154.50		250		250	250
100.2410.0390.179.000.179	OTHER GENERAL PROF & TECHNICAL SERVICES	5,589.80	4,680.00		5,400		5,400	5,400
	Total Purchased Services	5,589.80	5,284.07		7,150		7,150	7,150
100.2410.0410.179.000.179	SUPPLIES	2,258.06	3,268.77		4,000		4,000	4,000
100.2410.0460.179.000.179	NON-CONSUMABLE SUPPLIES	534.32	579.04		750		750	750
100.2410.0470.179.000.179	COMPUTER SOFTWARE	264.00	0.00		500		500	500
100.2410.0480.179.000.179	COMPUTER HARDWARE	0	0		0		0	0
	Total Supplies & Materials	3,056.38	3,847.81		5,250		5,250	5,250
100.2410.0542.179.000.179	REPLACEMENT EQUIPMENT	11,992.50	0		10,599		4,352	4,352
	Total Capital Improvement	11,992.50	0		10,599		4,352	4,352
100.2410.0640.179.000.179	DUES AND FEES	843.00	879.00		900		1,000	1,000
	Total Other Objects	843.00	879.00		900		1,000	1,000
	TOTAL PRINCIPAL'S OFFICE	254,718.36	230,077.78	3.00	332,645	3.00	344,676	344,676
	TOTAL SUPPORT SERVICES	369,727.26	359,285.06	6.00	526,786	6.00	524,417	524,417
	TOTAL MYRTLE CREEK ELEMENTARY	<u>1,446,554.35</u>	<u>1,415,228.19</u>	<u>19.34</u>	<u>1,756,481</u>	<u>20.59</u>	<u>1,823,708</u>	<u>1,823,708</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1121.0111.182.100.182	LICENSED SALARIES	126,851.77	137,995.22	2.25	148,913	2.75	188,517	188,517
100.1121.0111.182.110.182	LICENSED SALARIES	114,315.00	123,838.22	2.00	134,340	3.00	200,368	200,368
100.1121.0111.182.120.182	LICENSED SALARIES	101,837.85	102,226.83	2.47	120,686	2.86	152,069	152,069
100.1121.0111.182.131.182	LICENSED SALARIES	69.43	0.00		0		0	0
100.1121.0111.182.180.182	LICENSED SALARIES	137,437.38	120,409.20	2.36	163,126	2.36	159,198	159,198
100.1121.0111.182.190.182	LICENSED SALARIES	7,046.97	8,160	0.14	9,048	0.14	7,021	7,021
100.1121.0111.182.200.182	LICENSED SALARIES	111,882.72	119,568.76	1.86	129,730	1.86	115,973	115,973
100.1121.0111.182.290.182	LICENSED SALARIES	128,052.49	120,897.68	2.20	138,562	1.17	75,003	75,003
100.1121.0130.182.100.182	ADDITIONAL SALARY	4,800.00	6,000.00		0		0	0
100.1121.0130.182.110.182	ADDITIONAL SALARY	4,080.00	5,100.00		0		0	0
100.1121.0130.182.120.182	ADDITIONAL SALARY	0	5,160		0		0	0
100.1121.0130.182.180.182	ADDITIONAL SALARY	2,180.00	0.00		0		0	0
100.1121.0130.182.290.182	ADDITIONAL SALARY	9,051.28	9,999.60		280		1,370	1,370
	Total Salaries	747,604.89	759,355.52	13.28	844,685	14.14	899,519	899,519
100.1121.0211.182.100.182	PERS-TIER I & II	26.59	0.00		0		0	0
100.1121.0211.182.110.182	PERS-TIER I & II	38.86	0.00		0		0	0
100.1121.0211.182.180.182	PERS-TIER I & II	52.56	0.00		0		0	0
100.1121.0211.182.200.182	PERS-TIER I & II	33.09	0.00		0		0	0
100.1121.0211.182.290.182	PERS-TIER I & II	31.66	0.00		0		0	0
100.1121.0212.182.100.182	PERS PU	4,694.03	5,167.71		8,990		11,349	11,349
100.1121.0212.182.110.182	PERS PU	7,103.76	7,752.15		8,081		12,065	12,065
100.1121.0212.182.120.182	PERS PU	5,038.62	6,481.13		7,286		9,179	9,179
100.1121.0212.182.131.182	PERS PU	4.17	0.00		0		0	0
100.1121.0212.182.180.182	PERS PU	8,376.96	7,227.56		9,804		9,567	9,567
100.1121.0212.182.190.182	PERS PU	422.75	492.02		546		424	424
100.1121.0212.182.200.182	PERS PU	4,458.56	3,022.72		3,355		2,603	2,603
100.1121.0212.182.290.182	PERS PU	6,882.20	6,819.70		8,365		4,596	4,596
100.1121.0213.182.100.182	PERS UAL	26,330.29	17,125.33		29,783		37,703	37,703
100.1121.0213.182.110.182	PERS UAL	23,678.95	25,787.77		26,868		40,074	40,074
100.1121.0213.182.120.182	PERS UAL	16,795.26	21,477.35		24,137		30,414	30,414
100.1121.0213.182.131.182	PERS UAL	13.89	0.00		0		0	0
100.1121.0213.182.180.182	PERS UAL	27,923.55	24,081.77		32,625		31,840	31,840
100.1121.0213.182.190.182	PERS UAL	1,409.43	1,632.00		1,810		1,404	1,404
100.1121.0213.182.200.182	PERS UAL	14,862.02	10,025.29		11,116		8,625	8,625
100.1121.0213.182.290.182	PERS UAL	26,251.15	22,646.89		27,769		15,275	15,275
100.1121.0220.182.100.182	FICA & MEDICARE	9,840.23	10,839.69		11,460		14,508	14,508
100.1121.0220.182.110.182	FICA & MEDICARE	9,018.98	9,882.82		10,339		15,420	15,420
100.1121.0220.182.120.182	FICA & MEDICARE	7,750.31	8,077.40		9,288		11,703	11,703

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1121.0220.182.131.182	FICA & MEDICARE	5.22	0.00		0		0	0
100.1121.0220.182.180.182	FICA & MEDICARE	10,621.62	9,200.05		12,554		12,251	12,251
100.1121.0220.182.190.182	FICA & MEDICARE	446.28	525.85		696		540	540
100.1121.0220.182.200.182	FICA & MEDICARE	7,960.05	8,575.07		9,984		8,925	8,925
100.1121.0220.182.290.182	FICA & MEDICARE	10,361.67	9,912.41		10,685		5,878	5,878
100.1121.0231.182.100.182	WORKERS' COMPENSATION	366.56	427.66		440		465	465
100.1121.0231.182.110.182	WORKERS' COMPENSATION	324.93	379.48		396		496	496
100.1121.0231.182.120.182	WORKERS' COMPENSATION	292.55	324.66		368		385	385
100.1121.0231.182.131.182	WORKERS' COMPENSATION	0.20	0.00		0		0	0
100.1121.0231.182.180.182	WORKERS' COMPENSATION	387.96	354.10		481		393	393
100.1121.0231.182.190.182	WORKERS' COMPENSATION	19.73	24.40		27		18	18
100.1121.0231.182.200.182	WORKERS' COMPENSATION	311.33	355.45		384		288	288
100.1121.0231.182.290.182	WORKERS' COMPENSATION	384.41	390.13		413		189	189
100.1121.0233.182.100.182	PAID FAMILY MEDICAL LEAVE	0	1,408.74		1,489		1,885	1,885
100.1121.0233.182.110.182	PAID FAMILY MEDICAL LEAVE	0	1,284.22		1,343		2,003	2,003
100.1121.0233.182.120.182	PAID FAMILY MEDICAL LEAVE	0	1,049.46		1,207		1,520	1,520
100.1121.0233.182.180.182	PAID FAMILY MEDICAL LEAVE	0	1,195.46		1,631		1,592	1,592
100.1121.0233.182.190.182	PAID FAMILY MEDICAL LEAVE	0	68.31		90		70	70
100.1121.0233.182.200.182	PAID FAMILY MEDICAL LEAVE	0	1,114.18		1,297		1,160	1,160
100.1121.0233.182.290.182	PAID FAMILY MEDICAL LEAVE	0	1,287.40		1,389		764	764
100.1121.0240.182.100.182	EMPLOYEES INSURANCE	20,121.00	20,815.22		45,116		55,852	55,852
100.1121.0240.182.110.182	EMPLOYEES INSURANCE	16,632.00	10,281.86		40,104		60,929	60,929
100.1121.0240.182.120.182	EMPLOYEES INSURANCE	20,310.12	25,558.85		49,528		58,086	58,086
100.1121.0240.182.180.182	EMPLOYEES INSURANCE	17,821.52	21,450.65		47,322		47,931	47,931
100.1121.0240.182.190.182	EMPLOYEES INSURANCE	2,964.08	3,260.88		2,807		2,844	2,844
100.1121.0240.182.200.182	EMPLOYEES INSURANCE	28,036.64	30,300.98		37,296		37,776	37,776
100.1121.0240.182.290.182	EMPLOYEES INSURANCE	21,204.80	25,638.72		44,114		23,763	23,763
	Total PR Taxes & Benefits	359,610.54	363,723.49		542,784		582,751	582,751
100.1121.0310.182.050.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	686.17	0.00		0		0	0
100.1121.0310.182.100.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,540.84	7,705.85		7,425		7,425	7,425
100.1121.0310.182.110.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	6,140.27	7,439.79		6,600		6,600	6,600
100.1121.0310.182.120.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	8,172.13	12,986.49		8,151		8,151	8,151
100.1121.0310.182.131.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0.00		0		0	0
100.1121.0310.182.132.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0.00		0		0	0
100.1121.0310.182.180.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,682.10	39,051.80		7,788		7,788	7,788
100.1121.0310.182.190.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	338.05	1,363		462		462	462

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1121.0310.182.200.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,581.22	4,225.28		6,138		6,138	6,138
100.1121.0310.182.290.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	7,447.20	27,801.69		7,260		7,260	7,260
	Total Instructional, Professional, Technical Srvs.	36,587.98	100,574.11		43,824		43,824	43,824
100.1121.0322.182.132.182	REPAIRS & MAINTENANCE SERVICES	0	0.00		600		600	600
100.1121.0340.182.110.182	TRAVEL	180.00	0.00		0		0	0
100.1121.0340.182.132.182	TRAVEL	0.00	0.00		700		1,000	1,000
	Total Purchased Services	36,587.98	100,574.11		45,124		45,424	45,424
100.1121.0410.182.100.182	SUPPLIES-LANGUAGE ARTS	211.84	630.93		1,770		1,500	1,500
100.1121.0410.182.110.182	SUPPLIES-SOCIAL STUDIES	509.57	562.24		1,770		1,500	1,500
100.1121.0410.182.120.182	SUPPLIES-SCIENCE	1,515.15	785.65		1,770		1,500	1,500
100.1121.0410.182.131.182	SUPPLIES-ART	0	1,333.88		1,770		1,500	1,500
100.1121.0410.182.132.182	SUPPLIES-BAND	877.26	728.41		1,770		1,500	1,500
100.1121.0410.182.180.182	SUPPLIES-MATH	539.59	1,044.81		1,770		1,500	1,500
100.1121.0410.182.190.182	SUPPLIES-HEALTH	146.32	212.82		1,770		1,500	1,500
100.1121.0410.182.200.182	SUPPLIES-PE	481.36	637.77		1,770		1,500	1,500
100.1121.0410.182.260.182	SUPPLIES-TECHNOLOGY	27.99	0.00		1,770		0	0
100.1121.0410.182.290.182	SUPPLIES-OTHER PROGRAMS	1,259.90	1,189.84		1,770		3,694	3,694
	Total Supplies	5,568.98	7,126.35		17,700		15,694	15,694
100.1121.0460.182.100.182	NON-CONSUMABLES-LANGUAGE ARTS	396.11	24.69		300		300	300
100.1121.0460.182.110.182	NON-CONSUMABLES-SOCIAL STUDIES	228.48	0.00		300		300	300
100.1121.0460.182.120.182	NON-CONSUMABLES-SCIENCE	293.40	431.52		1,500		525	525
100.1121.0460.182.131.182	NON-CONSUMABLES-ART	0	18.39		300		300	300
100.1121.0460.182.132.182	NON-CONSUMABLES-BAND	139.55	18.39		525		525	525
100.1121.0460.182.180.182	NON-CONSUMABLES-MATH	1,855.07	181.12		300		300	300
100.1121.0460.182.190.182	NON-CONSUMABLES-HEALTH	24.29	24.69		300		300	300
100.1121.0460.182.200.182	NON-CONSUMABLES-PE	528.07	234.98		525		525	525
100.1121.0460.182.290.182	NON-CONSUMABLES-OTHER PROGRAMS	0.00	1,561.55		1,500		1,500	1,500
	Total Non-Consumables	3,464.97	2,495.33		5,550		4,575	4,575
	Total Supplies & Materials	9,033.95	9,621.68		23,250		20,269	20,269
100.1121.0640.182.132.182	DUES AND FEES	0	105.00		300		300	300
	Total Other Objects	0	105.00		300		300	300
	TOTAL INSTRUCTIONAL	1,152,837.36	1,233,379.80	13.28	1,456,143	14.14	1,548,262	1,548,262

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1122.0130.182.230.182	ADDITIONAL SALARY	49,559.00	54,281.00		57,761		56,086	56,086
100.1122.0130.182.250.182	ADDITIONAL SALARY	5,701.00	4,335.90		5,828		5,340	5,340
100.1122.0211.182.230.182	PERS-TIER I & II	4.22	0.00		0		0	0
100.1122.0211.182.250.182	PERS-TIER I & II	2.53	0.00		0		0	0
100.1122.0212.182.230.182	PERS PU	1,159.59	1,271.11		1,554		2,016	2,016
100.1122.0212.182.250.182	PERS PU	339.98	254.20		351		321	321
100.1122.0213.182.230.182	PERS UAL	3,865.23	4,216.61		5,541		6,686	6,686
100.1122.0213.182.250.182	PERS UAL	1,140.20	846.16		1,166		1,068	1,068
100.1122.0220.182.230.182	FICA & MEDICARE	3,760.79	4,143.23		4,445		4,316	4,316
100.1122.0220.182.250.182	FICA & MEDICARE	428.17	326.18		449		411	411
100.1122.0231.182.230.182	WORKERS' COMPENSATION	135.28	163.10		186		137	137
100.1122.0231.182.250.182	WORKERS' COMPENSATION	16.21	12.85		17		12	12
100.1122.0233.182.230.182	PAID FAMILY MEDICAL LEAVE	0	538.55		578		561	561
100.1122.0233.182.250.182	PAID FAMILY MEDICAL LEAVE	0	42.40		58		53	53
	Total Salaries & PR Taxes & Benefits	66,112.20	70,431.29		77,933		77,008	77,008
100.1122.0322.182.230.182	REPAIRS & MAINTENANCE SERVICES	0.00	3,155.00		5,000		5,000	5,000
100.1122.0324.182.230.182	RENTALS	553.00	633.00		800		800	800
100.1122.0340.182.230.182	TRAVEL	371.68	366.73		500		500	500
100.1122.0390.182.230.182	OTHER GENERAL PROF & TECHNICAL SERVICES	5,964.53	7,131.50		9,000		9,000	9,000
	Total Purchased Services	6,889.21	11,286.23		15,300		15,300	15,300
100.1122.0410.182.230.182	SUPPLIES-ATHLETICS	5,103.65	2,057.29		1,000		1,000	1,000
100.1122.0413.182.230.182	UNIFORM	0.00	0.00		1,200		1,200	1,200
100.1122.0460.182.230.182	NON-CONSUMABLES-ATHLETICS	144.99	321.00		1,000		600	600
	Total Supplies & Materials	5,248.64	2,378.29		3,200		2,800	2,800
100.1122.0640.182.230.182	DUES AND FEES	0	632.32		700		700	700
	Total Other Objects	0	632.32		700		700	700
	TOTAL EXTRACURRICULAR	78,250.05	84,728.13		97,133		95,808	95,808
100.1210.0130.182.000.182	ADDITIONAL SALARY	0	1,000		1,000		1,000	1,000
100.1210.0212.182.000.182	PERS PU	0	60.35		60		60	60
100.1210.0213.182.000.182	PERS UAL	0	200.00		200		200	200
100.1210.0220.182.000.182	FICA & MEDICARE	0	74.12		77		77	77
100.1210.0231.182.000.182	WORKERS' COMPENSATION	0	2.72		3		2	2
100.1210.0233.182.000.182	PAID FAMILY MEDICAL LEAVE INSURANCE	0	9.63		10		10	10

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Salaries & PR Taxes & Benefits	0	1,346.82	0	1,351		1,350	1,350
100.1210.0410.182.000.182	TAG SUPPLIES	0	0		500		1,000	1,000
	Total Supplies & Materials	0	0		500		1,000	1,000
	Total Talented & Gifted	0	0		1,851		2,350	2,350
	TOTAL INSTRUCTION	1,231,087.41	1,319,454.75	13.28	1,553,276	14.14	1,646,420	1,646,420
100.2119.0112.182.000.182	CLASSIFIED SALARIES	60,449.10	29,566.41	1.69	52,062	1.69	52,815	52,815
100.2119.0122.182.000.182	SUBSTITUTES - CLASSIFIED	0	370.31		0		0	0
100.2119.0212.182.000.182	PERS PU	2,843.33	1,570.96		3,143		3,188	3,188
100.2119.0213.182.000.182	PERS UAL	9,477.77	5,189.68		10,412		10,563	10,563
100.2119.0220.182.000.182	FICA & MEDICARE	4,549.93	2,228.34		4,007		4,065	4,065
100.2119.0231.182.000.182	WORKERS' COMPENSATION	190.78	99.83		169		144	144
100.2119.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	289.52		521		528	528
100.2119.0240.182.000.182	EMPLOYEES INSURANCE	21,830.06	16,309		40,104		40,620	40,620
	Total Salaries & PR Taxes & Benefits	99,340.97	55,624.36	1.69	110,416.59	1.69	111,922.17	111,922.17
	TOTAL OTHER ATTEND & SOCIAL WORK	99,340.97	55,624.36	1.69	110,416.59	1.69	111,922.17	111,922.17
100.2120.0111.182.000.182	LICENSED SALARIES	73,211.00	0.00	1.00	80,604	1.00	82,216	82,216
100.2120.0130.182.000.182	ADDITIONAL SALARY	3,853.20	0.00		4,242		4,327	4,327
100.2120.0212.182.000.182	PERS PU	4,623.88	322.34		5,123		5,224	5,224
100.2120.0213.182.000.182	PERS UAL	15,412.81	0.00		16,969		17,309	17,309
100.2120.0220.182.000.182	FICA & MEDICARE	5,336.33	0.00		6,530		6,660	6,660
100.2120.0231.182.000.182	WORKERS' COMPENSATION	210.62	0.00		246		210	210
100.2120.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	0		848		865	865
100.2120.0240.182.000.182	EMPLOYEES INSURANCE	22,092.00	0.00		20,052		20,310	20,310
	Total Salaries & PR Taxes & Benefits	124,739.84	322.34	1.00	134,615	1.00	137,121	137,121
100.2120.0410.182.000.182	SUPPLIES	238.95	183.48		300		300	300
	Total Supplies & Materials	238.95	183.48		300		300	300
	TOTAL GUIDANCE	124,978.79	505.82	1.00	134,915	1.00	137,421	137,421
100.2220.0410.182.000.182	SUPPLIES	2,078.41	1,907.16		2,500		2,500	2,500
100.2220.0430.182.000.182	LIBRARY BOOKS	6,029.13	4,933.49		5,700		5,700	5,700
100.2220.0440.182.000.182	PERIODICALS	143.81	230.36		250		250	250
100.2220.0460.182.000.182	NON-CONSUMABLE SUPPLIES	0	314.33		500		500	500
	Total Supplies & Materials	8,251.35	7,385.34		8,950		8,950	8,950

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2220.0640.182.000.182	DUES AND FEES	60.00	75.00		100		100	100
	Total Other Objects	60.00	75.00		100		100	100
	TOTAL MEDIA SERVICE	8,311.35	7,460.34		9,050		9,050	9,050
100.2410.0111.182.000.182	LICENSED SALARIES	0	52274.00	1.00	57,831	0.00	0	0
100.2410.0112.182.000.182	CLASSIFIED SALARIES	80294.04	86911.29	2.00	97,096	2.00	99,622	99,622
100.2410.0113.182.000.182	ADMINISTRATORS	101612.00	94794.00	1.00	98,623	2.00	189,844	189,844
100.2410.0130.182.000.182	ADDITIONAL SALARY	600.00	300.00		900		0	0
100.2410.0211.182.000.182	PERS-TIER I & II	73.75	0.00		0		0	0
100.2410.0212.182.000.182	PERS PU	10950.36	13516.33		15,305		17,415	17,415
100.2410.0213.182.000.182	PERS UAL	4137.73	6863.49		50,890		57,893	57,893
100.2410.0220.182.000.182	FICA & MEDICARE	13588.74	17382.39		19,582		22,277	22,277
100.2410.0231.182.000.182	WORKERS' COMPENSATION	518.39	714.78		765		723	723
100.2410.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	2142.30		2,545		2,895	2,895
100.2410.0240.182.000.182	EMPLOYEES INSURANCE	36007.68	59492.76		80,254		81,333	81,333
	Total Salaries & PR Taxes & Benefits	247,782.69	334,391.34	4.00	423,791	4.00	472,002	472,002
100.2410.0310.182.000.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1513.62	0		0			
100.2410.0313.182.000.182	STUDENT SERVICES	2096.38	2336.86		2500		2500	2500
100.2410.0322.182.000.182	REPAIRS & MAINTENANCE SERVICES	603.04	0		510		510	510
100.2410.0324.182.000.182	RENTALS	102.91	0		0		0	0
100.2410.0340.182.000.182	TRAVEL	150.01	3303.47		3000		3000	3000
100.2410.0355.182.000.182	PRINTING AND BINDING	377.48	402.34		500		500	500
100.2410.0390.182.000.182	OTHER GENERAL PROF & TECHNICAL SERVICES	5793.8	5400.00		6840		9400	9400
	Total Purchased Services	10,637.24	11,442.67		13,350		15,910	15,910
100.2410.0410.182.000.182	SUPPLIES	4744.46	3684.88		4300		4300	4300
100.2410.0460.182.000.182	NON-CONSUMABLE SUPPLIES	945	1913.96		3000		2000	2000
100.2410.0470.182.000.182	COMPUTER SOFTWARE	2176	5943.00		6725		4000	4000
100.2410.0480.182.000.182	COMPUTER HARDWARE	1026.48	0		1000		225	225
	Total Supplies & Materials	8,891.94	11,541.84		15,025		10,525	10,525
100.2410.0542.182.000.182	REPLACEMENT OF EQUIPMENT	14580	11,300.40		10531		8947	8947
	Total Capital Improvement	14,580	11,300.40		10,531		8,947	8,947
100.2410.0640.182.000.182	DUES & FEES	843	879		1000		1000	1000
	Total Other Objects	843.00	879.00		1,000		1,000	1,000

**SOUTH UMPQUA SCHOOL DISTRICT
COFFENBERRY MIDDLE SCHOOL - 182
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL PRINCIPAL'S OFFICE	282,734.87	369,555.25	4.00	463,697	4.00	508,384	508,384
	TOTAL SUPPORT SERVICES	515,365.98	433,145.77	6.69	718,079	6.69	766,777	766,777
	TOTAL COFFENBERRY MIDDLE SCHOOL	<u>1,746,453.39</u>	<u>1,752,600.52</u>	<u>19.97</u>	<u>2,273,205</u>	<u>20.83</u>	<u>2,413,197</u>	<u>2,413,197</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1111.0111.219.000.219	LICENSED SALARIES	678,605.10	764,477.08	13.33	775,785	13.33	769,896	769,896
100.1111.0112.219.000.219	CLASSIFIED SALARIES	476.32	11,025.01	0.63	18,130	2.00	56,115	56,115
100.1111.0122.219.000.219	SUBSTITUTES-CLASSIFIED	548.18	400.14		600		0	0
100.1111.0130.219.000.219	ADDITIONAL SALARY	8,957.34	17,299.00		0		2,045	2,045
100.1111.0211.219.000.219	PERS-TIER I & II	67.36	0.00		0		0	0
100.1111.0212.219.000.219	PERS PU	39,816.06	43,864.43		47,914		49,958	49,958
100.1111.0213.219.000.219	PERS UAL	132,671.70	145,467.09		158,783		165,611	165,611
100.1111.0216.219.000.219	PERS - TIER III (OPSRP)	0	0		0		0	0
100.1111.0220.219.000.219	FICA & MEDICARE	50,834.20	58,922.50		61,098		63,726	63,726
100.1111.0231.219.000.219	WORKERS' COMPENSATION	2,535.36	2,383.89		2,386		2,096	2,096
100.1111.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	0	7,656.47		7,940		8,280	8,280
100.1111.0240.219.000.219	EMPLOYEES INSURANCE	172,505.43	186,315.30		267,290		270,729	270,729
	Total Salaries and PR Taxes & Benefits	1,087,017.05	1,237,810.91	13.96	1,339,927	15.33	1,388,456	1,388,456
100.1111.0310.219.000.219	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	42,025.07	37,184.60		42,000		41,880	41,880
100.1111.0390.219.000.219	OTHER PROFESSIONAL & TECHNICAL SERVICES	0.00	0.00		500		500	500
	Total Purchased Services	42,025.07	37,184.60	0	42,500	0.00	42,380	42,380
100.1111.0410.219.000.219	SUPPLIES	9,637.49	11,476.44		13,570		14,350	14,350
100.1111.0420.219.000.219	TEXTBOOKS	560.00	880.01		1,000		600	600
100.1111.0460.219.000.219	NON-CONSUMABLE SUPPLIES	2,401.31	554.09		3,000		3,000	3,000
100.1111.0470.219.000.219	COMPUTER SOFTWARE	950	373		1,000		500	500
	Total Supplies & Materials	13,549.00	13,283.54		18,570		18,450	18,450
100.1210.0130.219.000.219	ADDITIONAL SALARY	0	1,000.00		1,000		1,000	1,000
100.1210.0212.219.000.219	PERS PU	0	60.30		60		60	60
100.1210.0213.219.000.219	PERS UAL	0	199.97		200		200	200
100.1210.0216.219.000.219	PERS - TIER III (OPSRP)	0	0.00		0		0	0
100.1210.0220.219.000.219	FICA & MEDICARE	0	77.03		77		77	77
100.1210.0231.219.000.219	WORKERS' COMPENSATION	0	3.11		3		2	2
100.1210.0233.219.000.219	PAID FAMILY MEDICAL LEAVE INSURANCE	0	9.90		10		10	10
	Total Salaries and PR Taxes & Benefits	0	1,350.31	0	1,350	0.00	1,350	1,350
100.1210.0310.219.000.219	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		600		600	600
	Total Purchased Services	0	0		600		600	600
100.1210.0410.219.000.219	TAG SUPPLIES	0	0		500		1,000	1,000
	Total Supplies & Materials	0	0		500		1,000	1,000

**SOUTH UMPQUA SCHOOL DISTRICT
TRI-CITY ELEMENTARY - 219
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Talented & Gifted	0	1,350.31		2,450		2,950	2,950
	TOTAL ELEMENTARY INSTRUCTIONAL	1,142,591	1,289,629	14	1,403,448	15.33	1,452,236	1,452,236
100.2119.0112.219.000.219	CLASSIFIED SALARIES	78752.87	84130.06	3.00	102,239	3.00	104,257	104,257
100.2119.0122.219.000.219	SUBSTITUTES - CLASSIFIED	887.27	1773.55		600		0	0
100.2119.0130.219.000.219	ADDITIONAL SALARY	9600	11268.15		0		0	0
100.2119.0212.219.000.219	PERS PU	5301.17	5757.43		6,173		6,293	6,293
100.2119.0213.219.000.219	PERS UAL	17670.57	19079.66		20,448		20,851	20,851
100.2119.0220.219.000.219	FICA & MEDICARE	6668.62	7301.14		7,868		8,024	8,024
100.2119.0231.219.000.219	WORKERS' COMPENSATION	270.97	313.18		327		278	278
100..2119.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	0	940.81		1,022		1,043	1,043
100.2119.0240.219.000.219	EMPLOYEES INSURANCE	9,603.28	10,226.38		60,155		60,929	60,929
	Total Salaries and PR Taxes & Benefits	128,754.75	140,790.36	3	198,832	3.00	201,675	201,675
	TOTAL OTHER ATTD & SOCAL WORK SRVS	128,754.75	140,790.36	3	198,832	3.00	201,675	201,675
100.2220.0112.219.000.219	CLASSIFIED SALARIES	20,489.72	21,125.28	0.94	26,975	0.94	28,001	28,001
100.2220.0122.219.000.219	SUBSTITUTES - CLASSIFIED	0	565.11		0		0	0
100.2220.0130.219.000.219	ADDITIONAL SALARY	3,600	5,900		0		0	0
100.2220.0211.219.000.219	PERS-TIER I & II	2.52	0		0		0	0
100.2220.0212.219.000.219	PERS PU	1,445.37	1,631.28		1,629		1,690	1,690
100.2220.0213.219.000.219	PERS UAL	4,817.95	5,405.05		5,395		5,600	5,600
100.2220.0220.219.000.219	FICA & MEDICARE	1,824.57	2,123.11		2,076		2,155	2,155
100.2220.0231.219.000.219	WORKERS' COMPENSATION	75.84	91.17		89		77	77
100.2220.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	0	271.91		270		280	280
100.2220.0240.219.000.219	EMPLOYEES INSURANCE	3,507.73	11.76		20,052		20,310	20,310
	Total Salaries and PR Taxes & Benefits	35,763.70	37,124.67	0.94	56,486	0.94	58,114	58,114
100.2220.0410.219.000.219	SUPPLIES	867.22	1,111.68		800		800	800
100.2220.0430.219.000.219	LIBRARY BOOKS	5,398.43	4,781.10		5,000		5,000	5,000
100.2220.0440.219.000.219	PERIODICALS	29.17	207.78		275		275	275
100.2220.0460.219.000.219	NON-CONSUMABLE SUPPLIES	487.03	137		500		500	500
	Total Media Supplies & Materials	6,781.85	6,237.53		6,575		6,575	6,575
100.2220.0640.219.000.219	DUES AND FEES	60.00	75.00		100		100	100
	Total Other Objects	60.00	75.00		100		100	100

**SOUTH UMPQUA SCHOOL DISTRICT
TRI-CITY ELEMENTARY - 219
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL MEDIA	42,605.55	43,437.20	1	63,161	0.94	64,789	64,789
100.2410.0112.219.000.219	CLASSIFIED SALARIES	71,340.93	76,291.97	2.00	88,499	2.00	93,406	93,406
100.2410.0113.219.000.219	ADMINISTRATORS	90,656.00	97,149.00	1.00	93,375	1.00	97,149	97,149
100.2410.0130.219.000.219	ADDITIONAL SALARY	5,700.00	7,025.00		900		900	900
100.2410.0212.219.000.219	PERS PU	10,061.83	10,887.78		11,035		11,556	11,556
100.2410.0213.219.000.219	PERS UAL	3,079.60	5,265.70		36,555		38,291	38,291
100.2410.0220.219.000.219	FICA & MEDICARE	12,675.35	13,730.54		14,066		14,734	14,734
100.2410.0231.219.000.219	WORKERS' COMPENSATION	481.84	550.62		558		486	486
100.2410.0233.219.000.219	PAID FAMILY MEDICAL LEAVE	0	1,664.43		1,828		1,915	1,915
100.2410.0240.219.000.219	EMPLOYEES INSURANCE	22,101.82	23,250.56		40,151		40,667	40,667
	Total Salaries and PR Taxes & Benefits	216,097.37	235,815.60	3.00	286,967	3.00	299,104	299,104
100.2410.0340.219.000.219	TRAVEL	940.11	2,425.27		5,000		3,000	3,000
100.2410.0355.219.000.219	PRINTING AND BINDING	280.50	393.67		400		400	400
100.2410.0390.219.000.219	OTHER GENERAL PROF & TECHNICAL SERVICES	5,793.80	5,910.80		6,120		9,850	9,850
	Total Purchased Services	7,014.41	8,729.74		11,520		13,250	13,250
100.2410.0410.219.000.219	SUPPLIES	1,137.72	2,920.83		3,800		3,800	3,800
100.2410.0460.219.000.219	NON-CONSUMABLE SUPPLIES	168.98	0.00		1,200		1,000	1,000
100.2410.0470.219.000.219	COMPUTER SOFTWARE	352.00	0.00		500		0	0
100.2410.0480.219.000.219	COMPUTER HARDWARE	0	0		0		0	0
	Total Supplies & Materials	1,658.70	2,920.83		5,500		4,800	4,800
100.2410.0542.219.000.219	REPLACEMENT EQUIPMENT.	11,992.50	12,792		10,599		6,300	6,300
	Total Capital Improvement	11,992.50	12,792		10,599		6,300	6,300
100.2410.0640.219.000.219	DUES AND FEES	928.00	879.00		1,000		1,000	1,000
	Total Other Objects	928.00	879.00		1,000		1,000	1,000
	TOTAL PRINCIPAL'S OFFICE	237,690.98	261,137.17	3	315,586	3.00	324,454	324,454
	TOTAL SUPPORT SERVICES	409,051.28	445,364.73	7	577,578	6.94	590,918	590,918
	TOTAL TRI CITY ELEMENTARY	<u>1,551,642.40</u>	<u>1,734,994.09</u>	<u>20.89</u>	<u>1,981,025</u>	<u>22.27</u>	<u>2,043,153</u>	<u>2,043,153</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1131.0111.636.100.636	LICENSED SALARIES	149,284.11	174,290.88	3.04	181,196	3.25	208,988	208,988
100.1131.0111.636.110.636	LICENSED SALARIES	118,724.20	129,793.00	2.00	133,837	2.00	138,032	138,032
100.1131.0111.636.120.636	LICENSED SALARIES	138,597.38	138,758.14	2.50	146,561	2.00	131,448	131,448
100.1131.0111.636.131.636	LICENSED SALARIES	46,193.44	51,954.60	1.00	56,253	1.00	58,988	58,988
100.1131.0111.636.132.636	LICENSED SALARIES	27,755.00	30,797.00	0.50	32,293	0.50	33,862	33,862
100.1131.0111.636.134.636	LICENSED SALARIES	19,427.88	21,081.59	0.29	21,503	0.50	37,816	37,816
100.1131.0111.636.180.636	LICENSED SALARIES	134,974.86	158,292.30	2.50	140,878	2.00	138,032	138,032
100.1131.0111.636.190.636	LICENSED SALARIES	67,169.76	72,312.36	1.00	74,149	1.00	75,632	75,632
100.1131.0111.636.200.636	LICENSED SALARIES	67,347.00	80,769.56	1.15	82,616	1.00	75,632	75,632
100.1131.0111.636.210.636	LICENSED SALARIES	55,547.00	61,635.00	1.00	64,629	1.00	67,768	67,768
100.1131.0111.636.290.636	LICENSED SALARIES	59,473.81	48,514.25	0.67	49,680	0.25	18,908	18,908
100.1131.0111.636.520.636	LICENSED SALARIES	0.00	0.00		0	1.00	51,378	51,378
100.1131.0111.636.560.636	LICENSED SALARIES	42,069.15	47,439.96	1.00	50,541	1.00	52,997	52,997
100.1131.0130.636.100.636	ADDITIONAL SALARY	3,600.00	9,705.12		0		0	0
100.1131.0130.636.131.636	ADDITIONAL SALARY	4,800.00	6,000.00		0		0	0
100.1131.0130.636.180.636	ADDITIONAL SALARY	4,800.00	6,000.00		0		0	0
100.1131.0130.636.200.636	ADDITIONAL SALARY	8,271.66	8,896.38		9,268		9,122	9,122
100.1131.0130.636.290.636	ADDITIONAL SALARY	6,215.72	8,865.90		0		1,934	1,934
100.1131.0130.636.560.636	ADDITIONAL SALARY	1,600.48	5,073.80		5,320		5,579	5,579
Total Salaries		955,851.45	1,060,179.84	16.65	1,048,723	16.50	1,106,115	1,106,115
100.1131.0211.636.100.636	PERS-TIER I & II	23.63	0		0		0	0
100.1131.0211.636.110.636	PERS-TIER I & II	36.69	0		0		0	0
100.1131.0211.636.120.636	PERS-TIER I & II	25.22	0		0		0	0
100.1131.0211.636.180.636	PERS-TIER I & II	8.40	0		0		0	0
100.1131.0211.636.190.636	PERS-TIER I & II	33.51	0		0		0	0
100.1131.0211.636.200.636	PERS-TIER I & II	37.70	0		0		0	0
100.1131.0211.636.290.636	PERS-TIER I & II	10.72	0		0		0	0
100.1131.0212.636.100.636	PERS PU	9,173.19	11,086.43		10,919		12,594	12,594
100.1131.0212.636.110.636	PERS PU	7,123.61	7,805.40		8,050		8,302	8,302
100.1131.0212.636.120.636	PERS PU	8,315.98	8,358.86		8,834		7,907	7,907
100.1131.0212.636.131.636	PERS PU	3,059.60	3,495.51		3,396		3,560	3,560
100.1131.0212.636.132.636	PERS PU	1,665.36	1,858.83		1,950		2,044	2,044
100.1131.0212.636.134.636	PERS PU	1,165.74	1,272.28		1,298		2,283	2,283
100.1131.0212.636.180.636	PERS PU	8,386.49	8,321.14		5,529		8,332	8,332
100.1131.0212.636.190.636	PERS PU	4,030.23	4,338.80		4,449		4,538	4,538

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1131.0212.636.200.636	PERS PU	4,537.08	5,382.86		5,516		5,085	5,085
100.1131.0212.636.210.636	PERS PU	3,332.88	3,720.24		3,902		4,091	4,091
100.1131.0212.636.290.636	PERS PU	3,941.26	3,446.80		2,993		1,251	1,251
100.1131.0212.636.520.636	PERS PU	0.00	0.00		0		3,101	3,101
100.1131.0212.636.560.636	PERS PU	2,620.19	3,169.82		3,373		3,536	3,536
100.1131.0213.636.100.636	PERS UAL	30,577.09	36,799.11		36,239		41,798	41,798
100.1131.0213.636.110.636	PERS UAL	23,744.70	25,958.60		26,767		27,606	27,606
100.1131.0213.636.120.636	PERS UAL	27,719.43	27,751.73		29,312		26,290	26,290
100.1131.0213.636.131.636	PERS UAL	10,198.70	11,591.01		11,251		11,798	11,798
100.1131.0213.636.132.636	PERS UAL	5,550.96	6,159.36		6,458		6,772	6,772
100.1131.0213.636.134.636	PERS UAL	3,885.67	4,216.32		4,301		7,563	7,563
100.1131.0213.636.180.636	PERS UAL	27,954.96	27,619.06		18,360		27,606	27,606
100.1131.0213.636.190.636	PERS UAL	13,434.04	14,462.43		14,830		15,126	15,126
100.1131.0213.636.200.636	PERS UAL	15,123.77	17,933.27		18,377		16,951	16,951
100.1131.0213.636.210.636	PERS UAL	11,109.35	12,327.09		12,926		13,554	13,554
100.1131.0213.636.290.636	PERS UAL	13,137.83	11,445.57		9,936		4,169	4,169
100.1131.0213.636.520.636	PERS UAL	0.00	0.00		0		10,276	10,276
100.1131.0213.636.560.636	PERS UAL	8,733.94	10,502.83		11,172		11,715	11,715
100.1131.0220.636.100.636	FICA & MEDICARE	11,179.88	13,686.80		13,945		16,084	16,084
100.1131.0220.636.110.636	FICA & MEDICARE	8,841.93	9,629.42		10,300		10,623	10,623
100.1131.0220.636.120.636	FICA & MEDICARE	9,504.74	9,716.83		11,279		10,116	10,116
100.1131.0220.636.131.636	FICA & MEDICARE	3,389.08	3,897.90		4,329		4,540	4,540
100.1131.0220.636.132.636	FICA & MEDICARE	2,123.28	2,370.24		2,485		2,606	2,606
100.1131.0220.636.134.636	FICA & MEDICARE	1,456.33	1,539.45		1,655		2,910	2,910
100.1131.0220.636.180.636	FICA & MEDICARE	10,524.81	12,441.32		10,842		10,623	10,623
100.1131.0220.636.190.636	FICA & MEDICARE	4,396.81	4,831.49		5,706		5,820	5,820
100.1131.0220.636.200.636	FICA & MEDICARE	5,637.76	6,754.32		7,071		6,522	6,522
100.1131.0220.636.210.636	FICA & MEDICARE	4,249.38	4,743.38		4,974		5,215	5,215
100.1131.0220.636.290.636	FICA & MEDICARE	4,809.00	4,136.03		3,823		1,604	1,604
100.1131.0220.636.520.636	FICA & MEDICARE	0.00	0.00		0		3,954	3,954
100.1131.0220.636.560.636	FICA & MEDICARE	3,340.83	4,041.41		4,299		4,508	4,508
100.1131.0231.636.000.636	WORKERS' COMPENSATION	0	1,024.91		0		0	0
100.1131.0231.636.100.636	WORKERS' COMPENSATION	429.51	547.03		541		518	518
100.1131.0231.636.110.636	WORKERS' COMPENSATION	331.42	385.31		397		340	340
100.1131.0231.636.120.636	WORKERS' COMPENSATION	390.66	416.00		439		326	326
100.1131.0231.636.131.636	WORKERS' COMPENSATION	142.55	172.90		169		148	148

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1131.0231.636.132.636	WORKERS' COMPENSATION	77.67	91.44		96		83	83
100.1131.0231.636.134.636	WORKERS' COMPENSATION	53.83	61.78		63		92	92
100.1131.0231.636.180.636	WORKERS' COMPENSATION	389.87	486.11		425		341	341
100.1131.0231.636.190.636	WORKERS' COMPENSATION	185.53	211.56		217		185	185
100.1131.0231.636.200.636	WORKERS' COMPENSATION	203.70	258.72		267		204	204
100.1131.0231.636.210.636	WORKERS' COMPENSATION	156.48	184.48		192		168	168
100.1131.0231.636.290.636	WORKERS' COMPENSATION	183.04	169.72		144		51	51
100.1131.0231.636.520.636	WORKERS' COMPENSATION	0.00	0.00		0		131	131
100.1131.0231.636.560.636	WORKERS' COMPENSATION	122.89	157.09		167		146	146
100.1131.0233.636.100.636	PAID FAMILY MEDICAL LEAVE	0	1,778.18		1,812		2,090	2,090
100.1131.0233.636.110.636	PAID FAMILY MEDICAL LEAVE	0	1,251.17		1,338		1,380	1,380
100.1131.0233.636.120.636	PAID FAMILY MEDICAL LEAVE	0	1,262.42		1,466		1,314	1,314
100.1131.0233.636.131.636	PAID FAMILY MEDICAL LEAVE	0	506.49		563		590	590
100.1131.0233.636.132.636	PAID FAMILY MEDICAL LEAVE	0	308.14		323		339	339
100.1131.0233.636.134.636	PAID FAMILY MEDICAL LEAVE	0	200.04		215		378	378
100.1131.0233.636.180.636	PAID FAMILY MEDICAL LEAVE	0	1,616.68		1,409		1,380	1,380
100.1131.0233.636.190.636	PAID FAMILY MEDICAL LEAVE	0	627.75		741		756	756
100.1131.0233.636.200.636	PAID FAMILY MEDICAL LEAVE	0	877.80		919		848	848
100.1131.0233.636.210.636	PAID FAMILY MEDICAL LEAVE	0	616.35		646		678	678
100.1131.0233.636.290.636	PAID FAMILY MEDICAL LEAVE	0	537.49		497		208	208
100.1131.0233.636.520.636	PAID FAMILY MEDICAL LEAVE	0	0.00		0		514	514
100.1131.0233.636.560.636	PAID FAMILY MEDICAL LEAVE	0	525.10		559		586	586
100.1131.0240.636.100.636	EMPLOYEES INSURANCE	42,668.55	24,985.91		60,957		66,007	66,007
100.1131.0240.636.110.636	EMPLOYEES INSURANCE	26,816.40	27,630.02		40,104		40,620	40,620
100.1131.0240.636.120.636	EMPLOYEES INSURANCE	60,752.88	58,229.66		50,129		40,620	40,620
100.1131.0240.636.131.636	EMPLOYEES INSURANCE	11.76	11.76		20,052		20,310	20,310
100.1131.0240.636.132.636	EMPLOYEES INSURANCE	8,412.86	8,666.28		10,026		10,155	10,155
100.1131.0240.636.134.636	EMPLOYEES INSURANCE	4,882.80	6,698.73		5,815		10,155	10,155
100.1131.0240.636.180.636	EMPLOYEES INSURANCE	29,987.50	11,700.10		50,130		40,620	40,620
100.1131.0240.636.190.636	EMPLOYEES INSURANCE	22,091.76	23,291.76		20,052		20,310	20,310
100.1131.0240.636.200.636	EMPLOYEES INSURANCE	16,871.78	18,925.59		23,060		20,310	20,310
100.1131.0240.636.210.636	EMPLOYEES INSURANCE	9,944.64	10,270.10		20,052		20,310	20,310
100.1131.0240.636.290.636	EMPLOYEES INSURANCE	13,480.44	15,525.02		13,435		5,077	5,077
100.1131.0240.636.520.636	EMPLOYEES INSURANCE	0.00	0.00		0		20,310	20,310
100.1131.0240.636.560.636	EMPLOYEES INSURANCE	6,431.76	7,264.80		20,052		20,310	20,310
Total PR Taxes & Benefits		563,172.03	574,286.33		688,314		721,876	721,876

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1131.0310.636.100.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	9,405.09	10,756.95		10,032		10,725	10,725
100.1131.0310.636.110.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	8,577.22	11,388.19		6,600		6,600	6,600
100.1131.0310.636.120.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	10,721.48	11,012.52		8,250		6,600	6,600
100.1131.0310.636.131.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,667.04	2,573.71		3,300		3,300	3,300
100.1131.0310.636.132.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,513.66	3,148.93		1,650		1,650	1,650
100.1131.0310.636.134.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,953.04	2,191.94		957		1,650	1,650
100.1131.0310.636.180.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	8,324.94	8,152.74		8,250		6,600	6,600
100.1131.0310.636.190.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,648.84	4,020.99		3,300		3,300	3,300
100.1131.0310.636.200.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	3,784.09	5,862.90		3,795		3,300	3,300
100.1131.0310.636.210.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,513.62	1,566.18		3,300		3,300	3,300
100.1131.0310.636.290.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	5,922.49	4,876.74		2,211		6,825	6,825
100.1131.0310.636.520.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0.00	0.00		0		3,300	3,300
100.1131.0310.636.560.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,540.88	5,197.67		3,300		3,300	3,300
	Total Inst., Prof & Tech Srvs	63,572.39	70,749.46		54,945		60,450	60,450
100.1131.0322.636.132.636	REPAIRS & MAINTENANCE SERVICES	1,201.50	620.00		1,000		1,000	1,000
100.1131.0371.636.050.636	TUITION PAYMENTS TO OTHER OREGON DISTRICTS	6,206.75	15,734.30		15,000		20,000	20,000
	Total Purchased Services	70,980.64	87,103.76		70,945		81,450	81,450
100.1131.0410.636.050.636	SUPPLIES	35	33.44		100		100	100
100.1131.0410.636.100.636	SUPPLIES ENGLISH	565.88	360.57		1,200		1,200	1,200
100.1131.0410.636.110.636	SUPPLIES SOCIAL STUDIES	274.13	377.17		1,200		1,200	1,200
100.1131.0410.636.120.636	SUPPLIES SCIENCE	1,867.83	1,958.09		4,000		4,000	4,000
100.1131.0410.636.131.636	SUPPLIES ART	3,585.04	2,917.31		3,000		3,000	3,000
100.1131.0410.636.132.636	SUPPLIES BAND	908.13	171.38		1,550		1,550	1,550
100.1131.0410.636.133.636	SUPPLIES CHOIR	33.96	0		0		0	0
100.1131.0410.636.134.636	SUPPLIES DRAMA	252.64	62.85		850		1,200	1,200
100.1131.0410.636.180.636	SUPPLIES MATH	32.01	496.19		1,200		1,200	1,200
100.1131.0410.636.190.636	SUPPLIES HEALTH	1,017.15	1,016.04		1,200		1,200	1,200
100.1131.0410.636.200.636	SUPPLIES PE	1,025	20.95		1,200		1,200	1,200
100.1131.0410.636.210.636	SUPPLIES 2ND LANGUAGE	128.16	84.84		550		620	620
100.1131.0410.636.290.636	SUPPLIES OTHER PROGRAMS	1,018.27	1,413.96		3,850		4,000	4,000
100.1331.0410.636.320.636	SUPPLIES	0.00	194.27		0		0	0
100.1131.0410.636.560.636	SUPPLIES AG	693.36	534.45		1,200		1,200	1,200
	Total Supplies	11,436.61	9,641.51		21,100		21,670	21,670

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1131.0420.636.050.636	TEXTBOOKS	514.80	3,434.02		3,000		3,000	3,000
100.1131.0420.636.100.636	TEXTBOOKS	108.05	83.97		1,500		1,500	1,500
100.1131.0420.636.180.636	TEXTBOOKS	0	0		600		600	600
	Total Textbooks	622.85	3,517.99		5,100		5,100	5,100
100.1131.0460.636.100.636	NON-CONSUMABLE SUPPLIES	17.99	0.00		500		500	500
100.1131.0460.636.110.636	NON-CONSUMABLE SUPPLIES	597.04	40.50		750		500	500
100.1131.0460.636.120.636	NON-CONSUMABLE SUPPLIES	992.46	1,594.10		2,800		1,000	1,000
100.1131.0460.636.131.636	NON-CONSUMABLE SUPPLIES	33.98	980		1,000		1,000	1,000
100.1131.0460.636.132.636	NON-CONSUMABLE SUPPLIES	466.48	1,327		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	332.98	209.82		500		500	500
100.1131.0460.636.190.636	NON-CONSUMABLE SUPPLIES	703.88	1,021.51		1,000		1,000	1,000
100.1131.0460.636.200.636	NON-CONSUMABLE SUPPLIES	0	0.00		750		750	750
100.1131.0460.636.210.636	NON-CONSUMABLE SUPPLIES	0	0.00		400		400	400
100.1131.0460.636.290.636	NON-CONSUMABLE SUPPLIES	0	249.81		250		250	250
100.1131.0460.636.560.636	NON-CONSUMABLE SUPPLIES	364.97	0.00		750		750	750
	Total Non-Consumables	3,509.78	5,422.99		10,400		8,350	8,350
	Total Supplies & Materials	15,569.24	18,582.49		36,600		35,120	35,120
100.1131.0640.636.132.636	DUES AND FEES	1,795.00	1,725.00		2,000		2,000	2,000
100.1131.0640.636.190.636	DUES AND FEES	0	0		250		250	250
100.1131.0640.636.560.636	DUES AND FEES	0	0		0		0	0
	Total Other Objects	1,795.00	1,725.00		2,250		2,250	2,250
	TOTAL HIGH SCHOOL INSTRUCTIONAL	1,607,368.36	1,741,877.42	16.65	1,846,831	16.50	1,946,812	1,946,812
100.1132.0130.636.230.636	ADDITIONAL SALARY	130,399.26	140,770.76		123,050		132,155	132,155
100.1132.0130.636.250.636	ADDITIONAL SALARY	26,397.00	32,866.00		32,860		33,373	33,373
100.1132.0211.636.230.636	PERS-TIER I & II	9.31	0.00		0		0	0
100.1132.0211.636.250.636	PERS-TIER I & II	3.00	0.00		0		0	0
100.1132.0212.636.230.636	PERS PU	4,182.84	5,799.78		4,911		5,671	5,671
100.1132.0212.636.250.636	PERS PU	1,583.86	1,980.79		1,982		2,012	2,012
100.1132.0213.636.230.636	PERS UAL	14,003.40	19,250.05		16,288		18,801	18,801
100.1132.0213.636.250.636	PERS UAL	5,279.23	6,573.18		6,572		6,675	6,675

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1132.0220.636.230.636	FICA & MEDICARE	9,844.76	10,729.30		9,470		10,171	10,171
100.1132.0220.636.250.636	FICA & MEDICARE	1,963.77	2,437.48		2,529		2,568	2,568
100.1132.0231.636.230.636	WORKERS' COMPENSATION	360.08	421.81		385		323	323
100.1132.0231.636.250.636	WORKERS' COMPENSATION	73.65	95.91		96		80	80
100.1132.0233.636.230.636	PAID FAMLY MEDICAL LEAVE	0	1,394.24		1,231		1,321	1,321
100.1132.0233.636.250.636	PAID FAMLY MEDICAL LEAVE	0	316.63		328		334	334
100.1132.0240.636.250.636	EMPLOYEE INSURANCE	(76.22)	0		0		0	0
	Total Salaries and PR Taxes & Benefits	194,023.94	222,635.93	16.65	199,701	16.50	213,483	213,483
100.1132.0322.636.230.636	REPAIRS & MAINTENANCE SERVICES	488.97	1,084.88		2,500		5,000	5,000
100.1132.0324.636.230.636	RENTALS	203.50	1,428.00		1,500		1,600	1,600
100.1132.0340.636.230.636	TRAVEL	5,407.73	8,367.65		6,500		10,500	10,500
100.1132.0355.636.230.636	PRINTING AND BINDING	106.36	103.89		300		300	300
100.1132.0390.636.230.636	OTHER GENERAL PROF & TECHNICAL SERVICES	24,826.66	25,471.48		23,500		30,000	30,000
	Total Purchased Services	31,033.22	36,455.90		34,300		47,400	47,400
100.1132.0410.636.230.636	SUPPLIES	8,647.87	6,600.80		7,500		6,500	6,500
100.1132.0412.636.230.636	SPORTS SUPPLIES	15,653.64	13,640.99		16,000		14,000	14,000
100.1132.0413.636.230.636	UNIFORM SUPPLIES	13,383.82	12,793.86		13,000		12,000	12,000
100.1132.0460.636.230.636	NON-CONSUMABLE SUPPLIES	2,437.38	10,396.08		7,000		4,000	4,000
100.1132.0470.636.230.636	COMPUTER SOFTWARE	0.00	95.64		0		2,000	2,000
	Total Supplies & Materials	40,122.71	43,527.37		43,500		38,500	38,500
100.1132.0640.636.230.636	DUES AND FEES	21,621.18	8,527.38		23,000		14,000	14,000
	Total Other Objects	21,621.18	8,527.38		23,000		14,000	14,000
	TOTAL EXTRACURRICULAR	286,801.05	311,146.58		300,501		313,383	313,383
100.1210.0130.636.000.636	ADDITIONAL SALARY	0	1,000.00		1,000		1,000	1,000
100.1210.0212.636.000.636	PERS PU	0	60.35		60		60	60
100.1210.0213.636.000.636	PERS UAL	0	200.00		200		200	200
100.1210.0216.636.000.636	PERS - TIER III (OPSRP)	0	0.00		0		0	0
100.1210.0220.636.000.636	FICA & MEDICARE	0	75.01		77		77	77
100.1210.0231.636.000.636	WORKERS' COMPENSATION	0	2.72		3		2	2
100.1210.0233.636.000.636	PAID FAMILY MEDICAL LEAVE INSURANCE	0	9.75		10		10	10
	Total Talented & Gifted	0	1,347.83		1,350		1,350	1,350

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.1460.0130.636.050.636	ADDITIONAL SALARY	0	0.00		0		42,855	42,855
100.1460.0211.636.050.636	PERS-TIER I & II	0	0.00		0		0	0
100.1460.0212.636.050.636	PERS PU	0	0.00		0		2,584	2,584
100.1460.0213.636.050.636	PERS UAL	0	0.00		0		8,571	8,571
100.1460.0216.636.050.636	PERS - TIER III (OPSRP)	0	0.00		0		0	0
100.1460.0220.636.050.636	FICA & MEDICARE	0	0.00		0		3,298	3,298
100.1460.0231.636.050.636	WORKERS' COMPENSATION	0	0.00		0		106	106
100.1460.0233.636.050.636	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0.00		0		429	429
	Total						57,843	57,843
TOTAL INSTRUCTIONAL		1,894,169.41	2,054,371.83	16.65	2,148,682	16.50	2,319,387	2,319,387
100.2112.0112.636.000.636	CLASSIFIED SALARIES	31,040.30	33,864.57	1.00	40,086	1.00	42,059	42,059
100.2112.0130.636.000.636	ADDITIONAL SALARY	150	0		0		0	0
100.2112.0212.636.000.636	PERS PU	1,871.42	2,041.34		2,421		2,539	2,539
100.2112.0213.636.000.636	PERS UAL	6,238.04	6,772.91		8,017		8,412	8,412
100.2112.0220.636.000.636	FICA & MEDICARE	1,599.17	2,019.50		3,085		3,237	3,237
100.2112.0231.636.000.636	WORKERS' COMPENSATION	97.06	110.70		128		113	113
100.2112.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	262.39		401		421	421
100.2112.0240.636.000.636	EMPLOYEES INSURANCE	22,375.29	23,277.45		20,052		20,310	20,310
	Total Salaries & PR Taxes & Benefits	63,371.28	68,348.86	1.00	74,190	1.00	77,089	77,089
	TOTAL ATTENDANCE SERVICES	63,371.28	68,348.86	1.00	74,190	1.00	77,089	77,089
100.2120.0111.636.000.636	LICENSED SALARIES	57,063.00	0	1.00	66,395	1.00	46,161	46,161
100.2120.0130.636.000.636	ADDITIONAL SALARY	3,003.30	0		3,494		2,430	2,430
100.2120.0211.636.000.636	PERS-TIER I & II	0	0		0		0	0
100.2120.0212.636.000.636	PERS PU	3,604.02	258.28		4,220		2,933	2,933
100.2120.0213.636.000.636	PERS UAL	12,013.34	0		13,978		9,718	9,718
100.2120.0216.636.000.636	PERS - TIER III (OPSRP)	0	0		0		0	0
100.2120.0220.636.000.636	FICA & MEDICARE	4,019.99	0		5,379		3,740	3,740
100.2120.0231.636.000.636	WORKERS' COMPENSATION	167.45	0		206		125	125
100.2120.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	0		699		486	486
100.2120.0240.636.000.636	EMPLOYEES INSURANCE	21,196.76	0		20,052		20,310	20,310
	Total Salaries & PR Taxes & Benefits	101,067.86	258.28		114,423		85,902	85,902
	TOTAL GUIDANCE SERVICES	101,067.86	258.28	1.00	114,423	1.00	85,902	85,902

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2220.0112.636.000.636	CLASSIFIED SALARIES	23,486.59	23,988.72	0.94	30,709	0.94	31,322	31,322
100.2220.0122.636.000.636	SUBSTITUTES - CLASSIFIED	300.84	631.80		0		0	0
100.2220.0211.636.000.636	PERS-TIER I & II	11.75	0		0		0	0
100.2220.0212.636.000.636	PERS PU	1,409.19	1,439.32		1,843		1,879	1,879
100.2220.0213.636.000.636	PERS UAL	4,697.32	4,797.74		6,142		6,264	6,264
100.2220.0220.636.000.636	FICA & MEDICARE	1,582.41	1,563.58		2,363		2,410	2,410
100.2220.0231.636.000.636	WORKERS' COMPENSATION	73.69	82.05		99		85	85
100.2220.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	203.14		307		313	313
100.2220.0240.636.000.636	EMPLOYEES INSURANCE	16,846.97	17,421.76		20,052		20,310	20,310
	Total Salaries & PR Taxes & Benefits	48,408.76	50,128.11	0.94	61,514	0.94	62,583	62,583
100.2220.0410.636.000.636	SUPPLIES	669.66	784.95		1,000		1,000	1,000
100.2220.0430.636.000.636	LIBRARY BOOKS	6,516.41	6,265.97		6,600		6,600	6,600
100.2220.0440.636.000.636	PERIODICALS	289.22	253.41		304		304	304
100.2220.0460.636.000.636	NON-CONSUMABLE SUPPLIES	449.88	43.84		500		500	500
100.2220.0470.636.000.636	COMPUTER SOFTWARE	1,894.54	2,008.88		2,200		2,200	2,200
	Total Supplies & Materials	9,819.71	9,357.05		10,604		10,604	10,604
100.2220.0640.636.000.636	DUES AND FEES	137.00	154.00		175		175	175
	Total Other Objects	137.00	154.00		175		175	175
	TOTAL MEDIA SERVICES	58,365.47	59,639.16	0.94	72,293	0.94	73,362	73,362
100.2410.0112.636.000.636	CLASSIFIED SALARIES	104,010.54	97,338.80	3.00	117,670	2.00	87,383	87,383
100.2410.0112.636.230.636	CLASSIFIED SALARIES	0.00	0.00		0	1.00	35,920	35,920
100.2410.0113.636.000.636	ADMINISTRATORS	203,840.00	216,176.00	2.00	220,500	2.00	224,910	224,910
100.2410.0130.636.000.636	ADDITIONAL SALARY	5,350.00	5,550.00		1,800		1,800	1,800
100.2410.0212.636.000.636	PERS PU	18,274.65	18,076.50		20,529		18,959	18,959
100.2410.0212.636.230.636	PERS PU	0.00	0.00		0		2,168	2,168
100.2410.0213.636.000.636	PERS UAL	5,707.66	9,158.10		67,994		62,819	62,819
100.2410.0213.636.230.636	PERS UAL	0.00	0.00		0		7,184	7,184
100.2410.0220.636.000.636	FICA & MEDICARE	23,232.81	23,707.65		26,164		24,172	24,172
100.2410.0220.636.230.636	FICA & MEDICARE	0.00	0.00		0		2,764	2,764
100.2410.0231.636.000.636	WORKERS' COMPENSATION	887.45	960.90		1,023		778	778
100.2410.0231.636.230.636	WORKERS' COMPENSATION	0.00	0.00		0		99	99
100.2410.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	2,873.33		3,400		3,141	3,141
100.2410.0233.636.230.636	PAID FAMILY MEDICAL LEAVE	0	0.00		0		359	359

**SOUTH UMPQUA SCHOOL DISTRICT
SOUTH UMPQUA HIGH SCHOOL - 636
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
100.2410.0240.636.000.636	EMPLOYEES INSURANCE	78,920.14	79,709.61		100,353		81,333	81,333
100.2410.0240.636.230.636	EMPLOYEES INSURANCE	0.00	0.00		0		20,309	20,309
	Total Salaries & PR Taxes & Benefits	440,223.25	453,550.89	5.00	559,433	5.00	574,100	574,100
100.2410.0322.636.000.636	REPAIRS & MAINTENANCE SERVICES	80.92	0.00		500		300	300
100.2410.0324.636.000.636	RENTALS	424.80	744.80		500		500	500
100.2410.0340.636.000.636	TRAVEL	6,038.74	5,907.66		5,000		6,600	6,600
100.2410.0355.636.000.636	PRINTING AND BINDING	0.00	0.00		100		101	101
100.2410.0390.636.000.636	OTHER GENERAL PROF & TECHNICAL SERVICES	8,780.80	7,560.00		9,720		10,080	10,080
	Total Purchased Services	15,325.26	14,212.46		15,820		17,581	17,581
100.2410.0410.636.000.636	SUPPLIES	19,106.21	13,944.48		15,000		15,000	15,000
100.2410.0460.636.000.636	NON-CONSUMABLE SUPPLIES	2,213.92	4,593.95		5,000		5,000	5,000
100.2410.0470.636.000.636	COMPUTER SOFTWARE	0.00	0.00		1,400		0	0
	Total Supplies & Materials	21,320.13	18,538.43		21,400		20,000	20,000
100.2410.0542.636.000.636	REPLACEMENT OF EQUIPMENT	6,859	9,228		5,442		4,000	4,000
	Total Capital Improvement	6,859	9,228		5,442		4,000	4,000
100.2410.0640.636.000.636	DUES AND FEES	4,023.08	1,918.00		4,000		4,000	4,000
	Total Other Objects	4,023.08	1,918.00		4,000		4,000	4,000
	TOTAL PRINCIPAL'S OFFICE	487,751.07	497,448.23	5.00	606,095	5.00	619,681	619,681
	TOTAL SUPPORT SERVICES	710,555.68	625,694.53	7.94	867,001	7.94	856,033	856,033
	TOTAL SOUTH UMPQUA HIGH SCHOOL	<u>2,604,725.09</u>	<u>2,680,066.36</u>	<u>24.59</u>	<u>3,015,683</u>	<u>24.44</u>	<u>3,175,421</u>	<u>3,175,421</u>



SPECIAL REVENUE FUNDS

Specific revenue sources that are legally restricted to expenditures for specified purposes including: Food Service, Student Body Funds, Federal & State Grants, and PERS UAL Reserve.

**SOUTH UMPQUA SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
200.0000.1790.000.600.000	ELEMENTARY EXTRACURRICULAR	(25,318.27)	0.00	(13,364)	(24,255)	(24,255)
200.0000.1790.000.700.000	MIDDLE SCHOOL EXTRACURRICULAR	(104,233.52)	0.00	(43,717)	(66,522)	(66,522)
200.0000.1790.636.800.000	HIGH SCHOOL EXTRACURRICULAR	(129,724.10)	(3,357.72)	(158,641)	(101,000)	(101,000)
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	0.00	0.00	0	0	0
299.0000.1620.000.000.900	DAILY SALES - NON-REIMBURSABLE PROGRAMS	(15,258.24)	(3,981.70)	(3,000)	(4,660)	(4,660)
299.0000.1620.070.000.900	DAILY SALES-NON-REIMBURSABLE PROGRAMS-RIDDLE	(114,774.71)	(193,412.00)	(148,805)	0	0
299.0000.1630.000.000.900	SPECIAL FUNCTIONS	(1,775.07)	(642.02)	(700)	0	0
299.0000.1990.000.000.900	MISCELLANEOUS REVENUE	0	0	(3,256)	0	0
	TOTAL REVENUES FROM LOCAL SOURCES	(259,275.89)	(3,357.72)	(215,722)	(196,437)	(196,437)
250.0000.3299.000.000.360	CTE GRANT REVENUE	(3,910.24)	(7,842.00)	(18,423)	(14,000)	(14,000)
250.0000.3299.000.000.525	TAPP GRANT	(68,605.98)	(74,057.01)	(117,318)	0	0
250.0000.3299.000.000.960	ASBESTOS HAZARD ASSESSMENT - TAP	0.00	0.00	0	(25,000)	(25,000)
250.0000.3299.000.000.970	FACILITY ASSESSMENT -TAP	0.00	0.00	(40,000)	0	0
250.0000.3299.000.000.980	SEISMIC ASSESSMENT -TAP	0.00	0.00	(25,000)	0	0
250.0000.3299.000.000.330	EARLY LITERACY	0	(86,831)	(157,064)	(101,371)	(101,371)
251.0000.3299.000.000.000	SIA	(1,308,569.16)	(1,298,262.78)	(1,808,918)	(1,493,036)	(1,493,036)
252.0000.3299.000.000.098	MEASURE 98 GRANT	(335,344.34)	(400,081.78)	(429,444)	(404,740)	(404,740)
253.0000.3299.000.000.000	SUMMER SCHOOL PROGRAM	(55,681.35)	(249,915.75)	(400,000)	(210,000)	(210,000)
254.0000.3299.000.000.000	RETENTION/RECRUITMENT GRANT	(165,971)	0	0	0	0
299.0000.3299.000.000.900	FOOD SERVICE	(2,577.35)	(82,299.10)	(17,669)	(15,400)	(15,400)
	TOTAL INTERMEDIATE REVENUES	(1,938,082.46)	(2,116,990.31)	(2,996,167)	(2,263,547)	(2,263,547)
201.0000.4500.000.000.100	TITLE I	(621,934.61)	(726,891.57)	(1,021,624)	(888,505)	(888,505)
201.0000.4500.000.000.135	FED SCH IMPROVEMENT	(16,971.30)	0.00	0	(172,146)	(172,146)
201.0000.4500.000.000.200	TITLE IIA	(53,907.41)	(124,830.40)	(147,465)	(82,476)	(82,476)
201.0000.4500.000.000.350	PERKINS	(31,379.49)	(26,507.99)	(27,000)	(10,000)	(10,000)
201.0000.4500.000.000.400	TITLE IV	(66,164.97)	(113,691.59)	(59,386)	(111,229)	(111,229)
201.0000.4500.000.000.500	TITLE V	(5,799.55)	(9,039.31)	(74,697)	(4,676)	(4,676)
201.0000.4500.000.320.300	IDEA	(271,702.57)	(360,841.25)	(509,950)	(488,060)	(488,060)
201.0000.4500.000.000.911	COPS	0.00	0.00	(117,500)	(41,000)	(41,000)
231.0000.4500.000.000.000	ESSER II	(1,226,731.82)	(20,486.28)	0	0	0
232.0000.4500.000.000.000	ESSER III	(3,354,725.22)	(1,144,177.55)	(200,000)	0	0
299.0000.4500.000.000.900	FOOD SERVICE	(898,366.58)	(856,613.35)	(953,596)	(793,142)	(793,142)
299.0000.4507.000.000.900	NUTRITION GRANT	(7,407.66)	0.00	(7,000)	0	0

**SOUTH UMPQUA SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
299.0000.4900.000.000.900	COMMODITIES DONTATED BY USDA	(67,779.23)	(50,696.80)	(78,624)	(50,700)	(50,700)
299.0000.4900.070.000.900	COMMODITIES DONATED BY USDA - RIDDLE	(18,667.72)	(9,791.61)	(21,655)	0	0
	TOTAL FEDERAL REVENUE SOURCES	(6,641,538.13)	(3,443,567.70)	(3,218,497)	(2,641,935)	(2,641,935)
200.0000.5400.???600.000	ELEMENTARY - BEG FUND BAL	(52,031.00)	(48,410.27)	(49,258)	(49,295)	(49,295)
200.0000.5400.???700.000	MIDDLE SCHOOL - BEG FUND BAL	(71,794.99)	(75,804.75)	(75,432)	(58,500)	(58,500)
200.0000.5400.636.800.000	HIGH SCHOOL - BEG FUND BAL	(151,557.87)	(146,902.07)	(165,311)	(170,568)	(170,568)
282.0000.5200.000.000.000	INTERFUND TRANSFERS - PERS RESERVE	0.00	0.00	0	(600,000)	(600,000)
299.0000.3102.000.000.900	INTERFUND TRANSFERS - FOOD	(6,927.85)	(7,683.82)	(10,000)	(10,000)	(10,000)
299.0000.9770.000.000.000	FOOD SERVICE -BEG FUND BAL	(287,704.06)	(267,043.89)	(118,957)	(340,000)	(340,000)
	TOTAL OTHER REVENUE SOURCES	(275,383.86)	(271,117.09)	(290,001)	(1,228,363)	(1,228,363)
	TOTAL SPECIAL FUND REVENUE	<u>(9,114,280.34)</u>	<u>(5,835,032.82)</u>	<u>(6,720,386)</u>	<u>(6,330,281)</u>	<u>(6,330,281)</u>
	TOTAL GRANTS AND PROECTS FUND	<u>(9,114,280.34)</u>	<u>(5,835,032.82)</u>	<u>(6,720,386)</u>	<u>(6,330,281)</u>	<u>(6,330,281)</u>

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IA - 100
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1272.0111.114.000.100	LICENSED SALARIES	33,673.62	36,347.50	0.50	40,302	0.50	41,108	41,108
201.1272.0111.179.000.100	LICENSED SALARIES	0	72,695.00	1.00	74,149	1.00	75,632	75,632
201.1272.0111.219.000.100	LICENSED SALARIES	60,145.32	66,913.00	1.00	70,164	1.00	73,571	73,571
201.1272.0112.114.000.100	CLASSIFIED SALARIES	17,843.68	29,179.24	1.44	41,699	0.75	22,477	22,477
201.1272.0112.179.000.100	CLASSIFIED SALARIES	64,620.38	75,510.94	4.00	110,562	1.38	40,931	40,931
201.1272.0112.219.000.100	CLASSIFIED SALARIES	49,826.58	62,789.68	4.19	118,319	1.38	39,822	39,822
201.1272.0122.114.000.100	SUBSTITUTES - CLASSIFIED	20,216.97	5,152.68		0		10,000	10,000
201.1272.0122.179.000.100	SUBSTITUTES - CLASSIFIED	9,803.57	7,202.52		0		10,000	10,000
201.1272.0122.219.000.100	SUBSTITUTES - CLASSIFIED	15,247.49	17,753.58		0		10,000	10,000
201.1272.0130.114.000.100	ADDITIONAL SALARY	0	607.61		0		0	0
201.1272.0130.179.000.100	ADDITIONAL SALARY	150.00	0.00		0		0	0
201.1272.0130.219.000.100	ADDITIONAL SALARY	9,600.00	6,000.00		0		0	0
Total Salaries		281,127.61	380,151.75	12.13	455,194	6.01	323,542	323,542
201.1272.0211.219.000.100	PERS-TIER I & II	32.54	0.00		0		0	0
201.1272.0212.114.000.100	PERS PU	2,997.54	3,440.99		3,747		3,838	3,838
201.1272.0212.179.000.100	PERS PU	3,247.51	7,793.29		10,121		7,009	7,009
201.1272.0212.219.000.100	PERS PU	6,649.34	7,909.30		10,211		6,818	6,818
201.1272.0213.114.000.100	PERS UAL	9,991.43	11,402.17		12,412		12,717	12,717
201.1272.0213.179.000.100	PERS UAL	10,915.86	25,909.04		33,621		23,313	23,313
201.1272.0213.219.000.100	PERS UAL	22,135.03	26,307.97		33,914		22,679	22,679
201.1272.0220.114.000.100	FICA & MEDICARE	5,417.64	5,403.77		6,311		4,894	4,894
201.1272.0220.179.000.100	FICA & MEDICARE	5,688.56	11,829.17		14,215		8,970	8,970
201.1272.0220.219.000.100	FICA & MEDICARE	10,136.30	11,703.19		14,505		8,727	8,727
201.1272.0231.114.000.100	WORKERS' COMPENSATION	218.54	234.07		254		162	162
201.1272.0231.179.000.100	WORKERS' COMPENSATION	242.42	499.39		583		298	298
201.1272.0231.219.000.100	WORKERS' COMPENSATION	404.56	494.70		593		291	291
201.1272.0233.114.000.100	PAID FAMILY MEDICAL LEAVE	0	702.19		820		636	636
201.1272.0233.179.000.100	PAID FAMILY MEDICAL LEAVE	0	1,537.00		1,847		1,166	1,166
201.1272.0233.219.000.100	PAID FAMILY MEDICAL LEAVE	0	1,520.70		1,885		1,134	1,134
201.1272.0240.114.000.100	EMPLOYEES INSURANCE	8,839.29	20,921.92		30,078		30,465	30,465
201.1272.0240.179.000.100	EMPLOYEES INSURANCE	13,308.38	33,951.41		60,155		40,620	40,620
201.1272.0240.219.000.100	EMPLOYEES INSURANCE	9,380.82	6,817.77		40,104		20,310	20,310
Total PR Taxes & Benefits		109,605.76	178,378.04		275,375		194,044	194,044

**TITLE IA - 100
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1272.0310.114.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	126.14	1,689.49		2,167		4,000	4,000
201.1272.0310.179.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	21,353.37	1,564.13		3,668		4,000	4,000
201.1272.0310.219.000.100	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	4,667.02	1,402.16		3,668		4,000	4,000
201.1272.0340.219.000.100	TRAVEL	1,660.83	0		2,077		2,000	2,000
201.1272.0390.179.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	22,173.48	0		1,500		1,500	1,500
201.1272.0390.114.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0.00	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
	Total Purchased Services	49,980.84	4,655.78		16,080		18,500	18,500
201.1272.0410.114.000.100	SUPPLIES	6,480.23	1,386.55		10,000		15,000	15,000
201.1272.0410.179.000.100	SUPPLIES	26,067.11	2,982.27		10,000		15,000	15,000
201.1272.0410.219.000.100	SUPPLIES	68,245.62	288.29		10,000		15,000	15,000
201.1272.0460.114.000.100	NON-CONSUMABLE SUPPLIES	0	691		5,000		6,000	6,000
201.1272.0460.179.000.100	NON-CONSUMABLE SUPPLIES	12,036.07	0.00		5,000		6,000	6,000
201.1272.0460.219.000.100	NON-CONSUMABLE SUPPLIES	0	1,885		5,000		6,000	6,000
201.1272.0470.114.000.100	COMPUTER SOFTWARE	380.00	639		2,000		6,000	6,000
201.1272.0470.179.000.100	COMPUTER SOFTWARE	4,007.00	4,570.00		4,000		6,000	6,000
201.1272.0470.219.000.100	COMPUTER SOFTWARE	1,083.00	3,372.50		2,500		6,000	6,000
201.1272.0480.114.000.100	COMPUTER HARDWARE	0	6,357		12,000		12,000	12,000
201.1272.0480.179.000.100	COMPUTER HARDWARE	608.94	1,979.00		12,000		12,000	12,000
201.1272.0480.219.000.100	COMPUTER HARDWARE	0	7,993		12,000		12,000	12,000
	Total Supplies & Materials	118,907.97	32,143.67		89,500		117,000	117,000
	TOTAL INSTRUCTIONAL	559,622.18	595,329.24	12.13	836,149	6.01	653,086	653,086
201.2211.0113.019.000.100	ADMINISTRATORS	0.00	0.00	0.00	0	0.30	35,295	35,295
201.2211.0130.019.000.100	ADDITIONAL SALARY	0.00	0.00	0.00	0		270	270
201.2211.0111.019.000.100	LICENSED SALARIES	0	0	0.68	46,411		0	0
	Total Salaries	0	0	0.68	46,411	0.30	35,565	35,565
201.2211.0212.019.000.100	PERS PU	0	0		2,802		2,147	2,147
201.2211.0213.019.000.100	PERS UAL	0	0		9,282		7,113	7,113
201.2211.0220.019.000.100	FICA & MEDICARE	0	0		3,572		2,737	2,737
201.2211.0231.019.000.100	WORKERS' COMPENSATION	0	0		137		86	86
201.2211.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	0	0		464		356	356
201.2211.0240.019.000.100	EMPLOYEES INSURANCE	0	0		13,635		6,107	6,107

**TITLE IA - 100
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total PR Taxes & Benefits	0	0	0.00	29,893	0.00	18,545	18,545
201.2240.0111.019.000.100	LICENSED SALARIES	0	27,927.90	0.00	0	0.00	0	0
201.2240.0130.219.000.100	ADDITIONAL SALARY	0	242.55		0		0	0
	Total Salaries	0	28,170.45	0.00	0	0.00	0	0
201.2240.0212.019.000.100	PERS PU	0	1,690.25		0		0	0
201.2240.0213.019.000.100	PERS UAL	0	5,634.11		0		0	0
201.2240.0220.019.000.100	FICA & MEDICARE	0	2,094.72		0		0	0
201.2240.0231.019.000.100	WORKERS' COMPENSATION	0	84.27		0		0	0
201.2240.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	0	272.21		0		0	0
201.2240.0240.019.000.100	EMPLOYEES INSURANCE	0	3,931.62		0		0	0
	Total PR Taxes & Benefits	0	13,707.18		0		0	0
201.2240.0340.019.000.100	TRAVEL	592.42	15,800.85		20,000		56,933	56,933
201.2240.0340.179.000.100	TRAVEL	5,977.54	0		0		0	0
201.2240.0390.019.000.100	OTHER GENERAL PROF & TECHNICAL SVCS	0	3,600.00		0		50,000	50,000
	Total Purchased Sesrvices	6,569.96	19,400.85		20,000		106,933	106,933
	TOTAL PROFESSIONAL DEVELOPMENT	6,569.96	61,278.48	0.68	96,303.44		161,042.72	161,042.72
201.2490.0113.019.000.100	ADMINISTRATORS	23,468.28	24,656.28	0.25	25,652		0	0
201.2490.0130.000.000.100	ADDITIONAL SALARY	150.00	356.25		225		0	0
	Total Salaries	23,618.28	25,012.53		25,877		0	0
201.2490.0212.019.000.100	PERS PU	1,417.08	1,508.86		1,563		0	0
201.2490.0213.019.000.100	PERS UAL	4,723.68	5,002.53		5,175		0	0
201.2490.0220.019.000.100	FICA & MEDICARE	1,797.73	1,904.39		1,992		0	0
201.2490.0231.019.000.100	WORKERS' COMPENSATION	64.54	72.51		75		0	0
201.2490.0233.019.000.100	PAID FAMILY MEDICAL LEAVE	0	227.00		259		0	0
201.2490.0240.019.000.100	EMPLOYEES INSURANCE	4,200.18	4,335.01		5,025		0	0
	Total PR Taxes & Benefits	12,203.21	13,050.30		14,088		0	0
201.2490.0690.019.000.100	GRANT INDIRECT CHARGES	17,955.57	21,131.27		35,721		31,098	31,098
	TOTAL ADMINISTRATIVE	53,777.06	59,194.10		75,686.48		31,098.00	31,098.00

**TITLE IA - 100
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL SUPPORT SERVICES	60,347.02	120,472.58	0.25	171,990	0.00	192,141	192,141
201.3300.0390.019.000.100	OTHER GENERAL PROF & TECHNICAL SERVICES	0.00	0.00		0		10,279	10,279
201.3300.0410.114.000.100	SUPPLIES	1,489.59	1,718.59		2,697		9,000	9,000
201.3300.0410.179.000.100	SUPPLIES	475.82	2,904.55		2,697		9,000	9,000
201.3300.0410.182.050.100	SUPPLIES	0	0		2,697		0	0
201.3300.0410.219.000.100	SUPPLIES	0	6,466.61		2,697		9,000	9,000
201.3300.0410.636.050.100	SUPPLIES	0	0		2,697		0	0
201.3300.0470.019.000.100	SOFTWARE	0	0		0		6,000	6,000
	Total Supplies & Materials	1,965.41	11,089.75		13,485.00		43,279	43,279
	TOTAL COMMUNITY SERVICES	1,965.41	11,089.75	0.00	13,485	0.00	43,279	43,279
	TOTAL TITLE IA GRANT	<u>621,934.61</u>	<u>726,891.57</u>	<u>13.06</u>	<u>1,021,624</u>	<u>6.31</u>	<u>888,505</u>	<u>888,505</u>

SOUTH UMPQUA SCHOOL DISTRICT
Federal School Improvement CSI/TSI - 135 (Formally ESSA Partnership)
BUDGET 2025-26

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1111.0112.179.000.135	CLASSIFIED SALARIES	0.00	0.00		0	0.75	20,932	20,932
201.1111.0212.179.000.135	PERS PU	0.00	0.00		0		1,263	1,263
201.1111.0213.179.000.135	PERS UAL	0.00	0.00		0		4,186	4,186
201.1111.0216.179.000.135	PERS - TIER III (OPSRP)	0.00	0.00		0		0	0
201.1111.0220.179.000.135	FICA & MEDICARE	0.00	0.00		0		1,611	1,611
201.1111.0231.179.000.135	WORKERS' COMPENSATION	0.00	0.00		0		58	58
201.1111.0233.179.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0.00	0.00		0		209	209
201.1111.0240.179.000.135	EMPLOYEES INSURANCE	0.00	0.00		0		20,310	20,310
	TOTAL INSTRUCTIONAL ASSIST	0.00	0.00	0.00	0.00	0.75	48,570	48,570
201.2240.0111.182.000.135	LICENSED SALARIES	0.00	0.00		0	0.50	28,787	28,787
201.2240.0111.636.000.135	LICENSED SALARIES	0.00	0.00		0	0.50	28,787	28,787
201.2240.0130.182.000.135	ADDITIONAL SALARY	0.00	0.00		0		758	758
201.2240.0130.636.000.135	ADDITIONAL SALARY	0.00	0.00		0		758	758
201.2240.0212.182.000.135	PERS PU	0.00	0.00		0		1,783	1,783
201.2240.0212.636.000.135	PERS PU	0.00	0.00		0		1,783	1,783
201.2240.0213.182.000.135	PERS UAL	0.00	0.00		0		5,909	5,909
201.2240.0213.636.000.135	PERS UAL	0.00	0.00		0		5,909	5,909
201.2240.0220.182.000.135	FICA & MEDICARE	0.00	0.00		0		2,274	2,274
201.2240.0220.636.000.135	FICA & MEDICARE	0.00	0.00		0		2,274	2,274
201.2240.0231.182.000.135	WORKERS' COMPENSATION	0.00	0.00		0		74	74
201.2240.0231.636.000.135	WORKERS' COMPENSATION	0.00	0.00		0		74	74
201.2240.0233.182.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0.00	0.00		0		296	296
201.2240.0233.636.000.135	PAID FAMILY MEDICAL LEAVE INSURANCE	0.00	0.00		0		295	295
201.2240.0240.182.000.135	EMPLOYEES INSURANCE	0.00	0.00		0		10,155	10,155
201.2240.0240.636.000.135	EMPLOYEES INSURANCE	0.00	0.00		0		10,155	10,155
	TOTAL INSTRUCTIONAL COACHS	0.00	0.00	0.00	0.00	1.00	100,070	100,070
201.2240.0390.019.000.135	OTHER GENERAL PROF & TECHNICAL SERVICES	0.00	0.00		0		23,506	23,506
	TOTAL PROF DEVELOPMENT	0.00	0.00		0.00		23,506	23,506
	TOTAL FED SCH IMPROVEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.75</u>	<u>172,146</u>	<u>172,146</u>

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IIA - 200
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.2210.0111.019.000.200	LICENSED SALARY	0	812.50		0		0	0
	Total Salaries	0	812.50		0		0	0
201.2210.0212.019.000.200	PERS PU	0	49.04		0		0	0
201.2210.0213.019.000.200	PERS UAL	0	162.50		0		0	0
201.2210.0220.019.000.200	FICA & MEDICARE	0	59.90		0		0	0
201.2210.0231.019.000.200	WORKERS' COMPENSATION	0	2.48		0		0	0
201.2210.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	0	7.78		0		0	0
	Total PR Taxes & Benefits	0	281.70		0		0	0
	TOTAL STUDENT SUPPORT	0	1,094.20		0		0	0
201.2211.0113.019.000.200	ADMINISTRATORS	21,957.37	18,613.48	0.20	23,068.66	0	0	0
201.2211.0130.000.000.200	ADDITIONAL SALARY	120.00	180.00		180.00		0	0
	Total Salaries	22,077.37	18,793.48	0.20	23,249	0	0	0
201.2211.0211.019.000.200	PERS-TIER I & II	11.06	0.00		0		0	0
201.2211.0212.019.000.200	PERS PU	1,324.67	1,133.11		1,404		0	0
201.2211.0213.019.000.200	PERS UAL	4,415.51	3,758.64		4,650		0	0
201.2211.0220.019.000.200	FICA & MEDICARE	1,688.90	1,315.91		1,789		0	0
201.2211.0231.019.000.200	WORKERS' COMPENSATION	59.45	54.15		67		0	0
201.2211.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	0	153		233		0	0
201.2211.0240.019.000.200	EMPLOYEES INSURANCE	1,891.83	3,658.99		4,020		0	0
	Total PR Taxes & Benefits	9,391.42	10,074.20		12,162		0	0
201.2211.0340.019.000.200	TRAVEL	0.00	171.98		500		0	0
	TOTAL IMPROVE. INSTRUCTIONAL	31,468.79	29,039.66	0.20	35,911	0.00	0	0
201.2240.0130.019.000.200	ADDITIONAL SALARY	0.00	14,500.00		21,800		12,300	12,300
	Total Salaries	0.00	14,500.00		21,800		12,300	12,300
201.2240.0212.019.000.200	PERS PU	0	872.10		1,310		741	741
201.2240.0213.019.000.200	PERS UAL	0	2,898.38		4,360		2,460	2,460

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IIA - 200
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.2240.0220.019.000.200	FICA & MEDICARE	0	1,087.78		1,677		946	946
201.2240.0231.019.000.200	WORKERS' COMPENSATION	0	42.90		66		30	30
201.2240.0233.019.000.200	PAID FAMILY MEDICAL LEAVE	0	141.23		218		123	123
201.2240.0240.019.000.200	EMPLOYEES INSURANCE	0	0.00		0		0	0
	Total PR Taxes & Benefits	0	5,042.39		7,631		4,300	4,300
201.2240.0244.000.000.200	TUITION REIMBURSEMENT	0	14,733.54		10,500		10,500	10,500
201.2240.0310.019.000.200	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,513.62	6,507.34		7,000		7,000	7,000
201.2240.0340.019.000.200	TRAVEL	14,662.50	17,377.37		25,000		20,000	20,000
201.2240.0390.019.000.200	OTHER GENERAL PROF & TECHNICAL SERVICES	4,700.00	21,585.00		25,000		20,000	20,000
	Total Purchased Services	20,876.12	45,469.71		57,000		47,000	47,000
201.2240.0410.019.000.200	SUPPLIES	0	3,532.52		5,000		5,000	5,000
	Total Supplies	0	3,533		5,000		5,000	5,000
201.2240.0640.019.000.200	DUES AND FEES	0	0		500		500	500
	Total Other Objects	0	0		500		500	500
	TOTAL PROFESSIONAL DEVELOPMENT	20,876.12	83,278.16		102,431		79,600	79,600
201.2490.0390.019.000.200	OTHER GENERAL PROF & TECHNICAL SERVICES	0	7,620		3,962		0	0
201.2490.0690.019.000.200	GRANT INDIRECT CHARGES	1,562.50	3,798.38		5,161		2,876	2,876
	Total Other Charges	1,562.50	11,418.38		9,123		2,876	2,876
	TOTAL SUPPORT SERVICES	53,907.41	124,830.40	0.20	147,465	0.00	82,476	82,476
	TOTAL TITLE II	<u>53,907.41</u>	<u>124,830.40</u>	<u>0.20</u>	<u>147,465.01</u>	<u>0.00</u>	<u>82,476</u>	<u>82,476</u>

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1220.0112.182.320.300	CLASSIFIED SALARIES	11,307.70	18,584.46	0.81	23,785	0.81	24,542	24,542
201.1220.0112.219.320.300	CLASSIFIED SALARIES	10,045.86	18,889.38	0.81	23,353	0.81	24,135	24,135
201.1220.0112.636.320.300	CLASSIFIED SALARIES	35,532.12	35,327.05	1.66	49,359	1.66	57,961	57,961
201.1220.0122.636.320.300	SUBSTITUTES - CLASSIFIED	0	105.21		0		0	0
201.1220.0130.219.320.300	ADDITIONAL SALARY	2,400.00	1,550		0		0	0
201.1220.0130.636.320.300	ADDITIONAL SALARY	2,800.00	0.00		0		0	0
	Total Salaries	62,085.68	74,456.10	3.28	96,497	3.28	106,639	106,639
201.1220.0212.182.320.300	PERS PU	587.36	1,121.88		1,436		1,481	1,481
201.1220.0212.219.320.300	PERS PU	394.63	1,233.11		1,410		1,457	1,457
201.1220.0212.636.320.300	PERS PU	2,299.96	1,487.34		2,980		3,487	3,487
201.1220.0213.182.320.300	PERS UAL	1,957.86	3,716.91		4,757		4,908	4,908
201.1220.0213.219.320.300	PERS UAL	1,315.46	4,087.87		4,671		4,827	4,827
201.1220.0213.636.320.300	PERS UAL	7,666.43	5,046.44		9,872		11,592	11,592
201.1220.0220.182.320.300	FICA & MEDICARE	865.02	1,430.23		1,830		1,889	1,889
201.1220.0220.219.320.300	FICA & MEDICARE	946.63	1,448.07		1,797		1,857	1,857
201.1220.0220.636.320.300	FICA & MEDICARE	2,870.93	2,700.76		3,799		4,461	4,461
201.1220.0231.182.320.300	WORKERS' COMPENSATION	36.91	63.44		78		67	67
201.1220.0231.219.320.300	WORKERS' COMPENSATION	38.47	69.18		77		66	66
201.1220.0231.636.320.300	WORKERS' COMPENSATION	117.43	118.78		161		155	155
201.1220.0233.182.320.300	PAID FAMILY MEDICAL LEAVE	0	185.85		238		245	245
201.1220.0233.219.320.300	PAID FAMILY MEDICAL LEAVE	0	184.18		234		241	241
201.1220.0233.636.320.300	PAID FAMILY MEDICAL LEAVE	0	350.97		494		580	580
201.1220.0240.182.320.300	EMPLOYEES INSURANCE	6,561.84	11,111.07		20,052		20,310	20,310
201.1220.0240.219.320.300	EMPLOYEES INSURANCE	3,291.92	14,561.76		20,052		20,310	20,310
201.1220.0240.636.320.300	EMPLOYEES INSURANCE	7,048.94	28,870.65		40,104		40,620	40,620
	Total PR Taxes & Benefits	35,999.79	77,788.49		114,039		118,554	118,554
201.1220.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	2,213.61		10,000		10,000	10,000
201.1220.0390.041.320.300	OTHER GENERAL PROF & TECHNICAL SERVICES	0	25.00		100		2,000	2,000
	Total Purchased Services	0	2,238.61		10,100		12,000	12,000
201.1220.0410.041.320.300	SUPPLIES	93.74	0		0		0	0
	Total Supplies & Materials	93.74	0		0		0	0

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL RESTRICT PROGS. FOR KIDS W/DISABILITIES	98,179.21	154,483.20	3.28	220,636	3.28	237,192	237,192
201.1250.0111.636.320.300	LICENSED SALARIES	48,298.82	60,750.65	1.00	62,930	1.00	52,925	52,925
201.1250.0130.636.320.300	ADDITIONAL SALARY	2,020.75	2,000.00		2,000		1,750	1,750
	Total Salaries	50,319.57	62,750.65	1.00	64,930	1.00	54,675	54,675
201.1250.0211.636.320.300	PERS-TIER I & II	19.31	0		0		0	0
201.1250.0212.636.320.300	PERS PU	3,019.28	3,831.45		3,904		3,300	3,300
201.1250.0213.636.320.300	PERS UAL	10,063.86	12,549.99		12,986		10,935	10,935
201.1250.0220.636.320.300	FICA & MEDICARE	3,795.21	4,783.20		4,997		4,207	4,207
201.1250.0231.636.320.300	WORKERS' COMPENSATION	142.58	186.67		193		138	138
201.1250.0233.636.320.300	PAID FAMILY MEDICAL LEAVE	0	621.53		649		547	547
201.1250.0240.636.320.300	EMPLOYEES INSURANCE	11,108.78	13,870.09		20,051		20,310	20,310
	Total PR Taxes & Benefits	28,149.02	35,842.93		42,780		39,437	39,437
201.1250.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	2,471		2,000		2,000	2,000
201.1250.0310.114.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	391		750		2,000	2,000
201.1250.0310.182.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	1,305		750		2,000	2,000
201.1250.0310.219.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	522		750		2,000	2,000
201.1250.0310.636.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	2,459.59	8,052.29		5,000		2,000	2,000
201.1250.0340.636.320.300	TRAVEL	0.00	50.05		0		1,000	1,000
201.1250.0390.636.320.300	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		25,000		16,123	16,123
	Total Purchased Services	2,459.59	12,790.65		34,250		27,123	27,123
201.1250.0410.041.320.300	SUPPLIES	1,162.35	7,058.53		2,500		2,500	2,500
201.1250.0460.041.320.300	NON-CONSUMABLE SUPPLIES	0	816.00		2,500		2,500	2,500
201.1250.0480.041.320.300	COMPUTER HARDWARE	0	4,240.00		5,000		2,500	2,500
201.2113.0410.041.320.300	SUPPLIES	5,989.50	1,338.46		3,000		2,500	2,500
	Total Supplies & Materials	7,151.85	13,452.99		13,000		10,000	10,000
	TOTAL LESS RESTRICT. PROGS FOR KIDS WITH DISABILITIES	88,080.03	124,837.22	1.00	154,960	1.00	131,234	131,234
	TOTAL INSTRUCTIONAL	186,259.24	279,320.42	4.28	375,595	4.28	368,427	368,427

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.2190.0113.041.320.300	ADMINISTRATORS	10,978.68	11,308.08	0.30	11,086	0.10	11,534	11,534
201.2190.0117.041.320.300	CONFIDENTIAL SALARIES	32,075.52	33,698.31	0.67	39,403	0.67	49,146	49,146
201.2190.0130.041.320.300	ADDITIONAL SALARY	3,376.50	4,683.20		90		0	0
	Total Salaries	46,430.70	49,689.59	0.97	50,580	0.77	60,680	60,680
201.2190.0211.041.320.300	PERS-TIER I & II	5.52	0.00		0		0	0
201.2190.0212.041.320.300	PERS PU	2,785.83	2,993.66		3,054		3,663	3,663
201.2190.0213.041.320.300	PERS UAL	9,286.14	9,937.96		10,116		12,136	12,136
201.2190.0220.041.320.300	FICA & MEDICARE	3,552.01	3,813.79		3,893		4,670	4,670
201.2190.0231.041.320.300	WORKERS' COMPENSATION	133.72	152.07		155		153	153
201.2190.0233.041.320.300	PAID FAMILY MEDICAL LEAVE	0	455.66		506		607	607
201.2190.0240.041.320.300	EMPLOYEES INSURANCE	1,635.70	1,605.65		15,445		15,643	15,643
	Total PR Taxes & Benefits	17,398.92	18,958.79		33,168		36,871	36,871
201.2190.0410.041.320.300	SUPPLIES	0	230		2,758		3,000	3,000
	Total Supplies & Materials	0	230		2,758		3,000	3,000
	TOTAL ADMINISTRATIVE SUPPORT	63,829.62	68,878.87	0.97	86,506	0.77	100,551	100,551
201.2240.0130.041.320.300	ADDITIONAL SALARY	6,539.54	0		0		0	0
	Total Salaries	6,539.54	0	0.00	0	0.00	0	0
201.2240.0211.041.320.300	PERS-TIER I & II	0.65	0		0		0	0
201.2240.0212.041.320.300	PERS PU	337.11	0		0		0	0
201.2240.0213.041.320.300	PERS UAL	1,123.63	0		0		0	0
201.2240.0220.041.320.300	FICA & MEDICARE	485.75	0		0		0	0
201.2240.0231.041.320.300	WORKERS' COMPENSATION	19.60	0		0		0	0
	Total PR Taxes & Benefits	1,966.74	0		0		0	0
201.2240.0310.041.320.300	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	5,423.80	776.95		15,000		0	0
201.2240.0340.041.320.300	TRAVEL	414.22	1,455		15,000		2,000	2,000
	Total Purchased Services	5,838.02	2,231.81		30,000		2,000	2,000
201.2490.0690.041.320.300	GRANT INDIRECT CHARGES	7,269.41	10,410.15		17,848		17,082	17,082

**SOUTH UMPUQA SCHOOL DISTRICT
IDEA - 300
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL SUPPORT SERVICES	85,443.33	81,520.83	0.97	134,354.12	0.77	119,633.38	119,633.38
TOTAL IDEA		<u>271,702.57</u>	<u>360,841.25</u>	<u>5.25</u>	<u>509,950</u>	<u>5.05</u>	<u>488,060</u>	<u>488,060</u>

**SOUTH UMQPUA SCHOOL DISTRICT
CARL PERKINS - 350
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1131.0340.000.050.350	TRAVEL	1,739.40	902.21		6,000		1,000	1,000
	Total Purchased Services	1,739.40	902.21		6000		1,000	1,000
201.1131.0410.636.050.350	SUPPLIES	833.95	9,885.70		3,600		4,000	4,000
201.1131.0460.636.550.350	NON-CONSUMABLE SUPPLIES	20,599.66	7,650.06		9,000		4,000	4,000
	Total Supplies	21,433.61	17,535.76		12600		8,000	8,000
	TOTAL INSTRUCTIONAL	23,173.01	18,437.97		18600		9,000	9,000
201.2240.0310.636.000.350	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	1,135.22	2,345.15		2,400		500	500
201.2240.0340.636.000.350	TRAVEL	7,071.26	2,851.06		6,001		500	500
	Total Purchased Services	8,206.48	5,196.21		8401		1,000	1,000
	TOTAL SUPPORT SERVICES	8,206.48	5,196.21		8401		1,000	1,000
	TOTAL CARL PERKINS	<u>31,379.49</u>	<u>23,634.18</u>		<u>27,001</u>		<u>10,000</u>	<u>10,000</u>

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE IV - 400
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1111.0340.019.000.400	TRAVEL	0	0		0		0	0
201.1111.0390.019.000.400	OTHER GENERAL PROF & TECHNICAL SRVS.	460.00	0		0		0	0
	Total Purchased Services	460.00	0		0		0	0
201.1111.0410.019.000.400	SUPPLIES	2,602.44	6,284.81		3,000		3,000	3,000
201.1111.0460.019.000.400	NON-CONSUMABLE SUPPLIES	0.00	2,867.33		1,000		1,000	1,000
201.1111.0470.019.050.400	COMPUTER SOFTWARE	740.66	1,609		2,000		3,000	3,000
201.1111.0480.019.000.400	COMPUTER HARDWARE	528.94	1,058		0		0	0
	Total Supplies & Materials	3,872.04	11,819.14		6,000		7,000	7,000
	TOTAL ELEMENTARY INSTRUCTIONAL	4,332.04	11,819.14		6,000		7,000	7,000
201.1121.0340.019.050.400	TRAVEL	0	76.48		0		0	0
201.1121.0390.019.050.400	OTHER GENERAL PROF & TECHNICAL SRVS.	0	0		0		0	0
	Total Purchased Services	0	76		0		0	0
201.1121.0410.019.050.400	SUPPLIES	3,398.27	699.00		1,000		1,000	1,000
201.1121.0460.019.050.400	NON-CONSUMABLE SUPPLIES	0.00	6,061.83		8,000		8,000	8,000
201.1121.0470.019.050.400	COMPUTER SOFTWARE	0	350		400		0	0
201.1121.0480.019.050.400	COMPUTER HARDWARE	0	4,627		5,000		5,000	5,000
	Total Supplies & Materials	3,398.27	11,737.83		14,400		14,000	14,000
	TOTAL MIDDLE SCHOOL INSTRUCTIONAL	3,398.27	11,814.31		14,400		14,000	14,000
201.1131.0340.019.050.400	TRAVEL	0	0		0		0	0
201.1131.0390.019.050.400	OTHER GENERAL PROF & TECHNICAL SRVS.	0	0		0		0	0
	Total Purchased Services	0	0		0		0	0
201.1131.0410.000.050.400	SUPPLIES	0	699		1,000		1,000	1,000
201.1131.0460.019.000.400	NON-CONSUMABLE SUPPLIES	0.00	12,128.00		0		0	0
201.1131.0470.000.050.400	COMPUTER SOFTWARE	145.83	350		400		0	0
	Total Supplies & Materials	145.83	13,177		1,400		1,000	1,000
	TOTAL HIGH SCHOOL INSTRUCTIONAL	145.83	13,177		1,400		1,000	1,000

**TITLE IV - 400
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL INSTRUCTIONAL	7,876.14	36,810.45		21,800		22,000	22,000
201.1210.0340.019.050.400	TRAVEL	0	420.44		0		0	0
	Total Purchased Services	0	420.44		0		0	0
201.1210.0410.000.050.400	SUPPLIES	116.55	3,083.88		0		0	0
201.2120.0410.019.000.400	SUPPLIES	12,182.50	380		0		0	0
201.2120.0460.000.050.400	NON-CONSUMABLE SUPPLIES	7,067.00	0		0		0	0
	Total Supplies	19,366.05	3,463.88		0		0	0
201.2240.0111.019.000.400	LICENSED SALARIES	0	0		0		0	0
201.2240.0130.019.000.400	ADDITIONAL SALARY	2,261.64	9,838		10,000		3,836	3,836
	Total Salaries	2,261.64	9,838		10,000		3,836	3,836
201.2240.0211.019.000.400	PERS-TIER I & II	0.07	0		0		0	0
201.2240.0212.019.000.400	PERS PU	107.50	496		600		0	0
201.2240.0213.019.000.400	PERS UAL	358.30	1,654		2,000		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	170.31	745		765		0	0
201.2240.0231.019.000.400	WORKERS' COMPENSATION	6.97	32		110		0	0
201.2240.0233.019.000.400	PAID FAMILY MEDICAL LEAVE	0	97		100		0	0
201.2240.0240.019.000.400	EMPLOYEES INSURANCE	0	0		0		0	0
	Total PR Taxes & Benefits	643.15	3,025		3,575		0	0
201.2240.0310.019.000.400	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	3,531.79	1,605.15		11,432		17,000	17,000
201.2240.0340.019.000.400	TRAVEL	210.00	13,880.79		7,000		10,000	10,000
201.2240.0390.019.000.400	OTHER GENERAL PROF & TECHNICAL SRVS.	18,860.61	17,614.89		0		0	0
	Total Purchased Services	22,602.40	33,100.83		18,432		27,000	27,000
201.2240.0410.019.000.400	SUPPLIES	2,438.03	528.74		3,000		3,000	3,000
201.2240.0460.019.000.400	NON-CONSUMABLE SUPPLIES	509.95	0		500		500	500
	Total Supplies & Materials	2,947.98	528.74		3,500		3,500	3,500
201.2240.0640.019.000.400	DUES AND FEES	0	0		0		0	0
	Total Other Objects	0	0		0		0	0

**TITLE IV - 400
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL PROFESSIONAL DEVELOPMENT	28,455.17	46,491.76	0.00	35,507	0.00	34,336	34,336
201.2490.0690.019.000.400	GRANT INDIRECT CHARGES	1,850.41	3,732.20		2,079		3,893	3,893
201.2546.0390.021.000.400	SRO	8,617.20	0				45,000	45,000
201.2546.0410.021.000.400	SRO-SUPPLIES	0.00	2,250		0		5,000	5,000
201.2546.0460.021.000.400	SRO-NON-CONSUMABLE	0.00	20,523				1,000	1,000
	Total	10,467.61	5,982.20	0.00	2,079.00	0.00	54,893.00	54,893.00
	TOTAL SUPPORT SERVICES	58,288.83	56,358.28	0.00	37,586.00	0.00	89,229.00	89,229.00
	TOTAL TITLE IV	<u>66,164.97</u>	<u>93,168.73</u>	<u>0.00</u>	<u>59,386.00</u>	<u>0.00</u>	<u>111,229.00</u>	<u>111,229.00</u>

**SOUTH UMPQUA SCHOOL DISTRICT
TITLE V - 500
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.1111.0410.000.050.500	SUPPLIES	0	62.45		0		0	0
201.1111.0420.019.000.500	TEXTBOOKS	0	0		10,105		0	0
201.1111.0460.019.000.500	NON-CONSUMABLE SUPPLIES	0	0		12,978		0	0
	TOTAL ELEMENTARY SCHOOL INSTRUCTIONAL	0	62.45		23,083		0	0
	TOTAL INSTRUCTIONAL	0	62.45		23,083		0	0
		0						
201.2119.0480.019.000.500	COMPUTER HARDWARE	0	0		2,000		0	0
	Total Supplies & Materials	0	0		2,000		0	0
201.2240.0310.019.000.500	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	1,687.47		10,000		0	0
201.2240.0340.019.000.500	TRAVEL	0	148.72		7,000		0	0
201.2240.0390.019.000.500	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		5,000		0	0
	Total Purchased Services	0	1,836.19		22,000		0	0
201.2240.0410.019.000.500	SUPPLIES	0	948.09		10,000		0	0
	Total Supplies & Materials	0	948.09		10,000		0	0
	TOTAL PROFESSIONAL DEVELOPMENT	0	2,784.28		32,000		0	0
201.2490.0690.019.000.500	GRANT INDIRECT CHARGES	0	305.41		2,614		164	164
201.2640.0410.019.000.500	SUPPLIES	0	645.19		0		0	0
201.2640.0460.019.000.500	NON-CONSUMABLE SUPPLIES	0	41.98		0		0	0
	Total District Services	0	687.17		2,614		164	164
201.2660.0460.019.000.500	NON-CONSUMABLE SUPPLIES	0	0		5,000		0	0
201.2660.0470.019.000.500	COMPUTER SOFTWARE	4,500	2,700		5,000		4,512	4,512
201.2660.0480.000.000.500	COMPUTER HARDWARE	1,300	2,500		5,000		0	0
	Total Technical Services	5,800	5,200		15,000		4,512	4,512
	TOTAL SUPPORT SERVICES	5,800	6,193		51,614		4,676	4,676
	TOTAL TITLE V	<u>5,800</u>	<u>9,039</u>		<u>74,697</u>		<u>4,676</u>	<u>4,676</u>

**SOUTH UMPQUA SCHOOL DISTRICT
COPS School Violence Prevention Project - 911
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
201.2546.0390.021.000.911	OTHER GENERAL PROF & TECHNICAL SERVICES	0.00	0.00		5,000		5,000	5,000
201.2546.0410.021.000.911	SUPPLIES	0.00	0.00		100		100	100
201.2546.0470.021.000.911	SOFTWARE	0.00	0.00		4,400		4,400	4,400
201.2546.0480.021.000.911	HARDWARE	0.00	0.00		22,000		22,000	22,000
201.2546.0541.021.000.911	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0.00	0.00		86,000		9,500	9,500
	TOTAL SECURITY SERVICES	0.00	0.00	0.00	117,500.00	0.00	41,000.00	41,000.00

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	Proposed 25-26	Approved 25-26
231.1111.0130.019.000.019	ADDITIONAL SALARIES	3,354.46	0		0	0	0
	Total Salaries	3,354.46	0	0.00	0	0	0
231.1111.0212.019.000.019	PERS PU	201.27	0		0	0	0
231.1111.0213.019.000.019	PERS UAL	670.89	0		0	0	0
231.1111.0220.019.000.019	FICA & MEDICARE	254.61	0		0	0	0
231.1111.0231.019.000.019	WORKERS' COMPENSATION	8.76	0		0	0	0
	Total PR Taxes & Benefits	1,135.53	0		0	0	0
231.1111.0470.019.000.019	COMPUTER SOFTWARE	107,000	5,997		0	0	0
	Total Supplies & Materials	107,000	5,997		0	0	0
	TOTAL ELEMENTARY INSTRUCTIONAL	111,489.99	5,997.00	0.00	0.00	0.00	0.00
231.1122.0460.182.230.182	NON-CONSUMABLES SUPPLIES	60	0		0	0	0
	Total Supplies & Materials	60	0		0	0	0
	TOTAL MIDDLE SCHOOL INSTRUCTIONAL	60	0		0	0	0
231.1131.0460.019.000.019	NON-CONSUMABLES	6,692.00	0		0	0	0
231.1131.0460.636.050.636	NON-CONSUMABLES	105.40	0		0	0	0
	Total Supplies & Materials	6,797.40	0		0	0	0
	TOTAL HIGH SCHOOL INSTRUCTIONAL	6,797.40	0		0.00	0.00	0.00
231.1132.0460.636.230.636	NON-CONSUMABLES	2,889.64	0		0	0	0
	TOTAL ATHLETICS	2,889.64	0		0.00	0.00	0.00
231.1210.0130.114.000.114	ADDITIONAL SALARIES	1,000	0		0	0	0
231.1210.0130.179.000.179	ADDITIONAL SALARIES	1,000	0		0	0	0
231.1210.0130.182.000.182	ADDITIONAL SALARIES	1,000	0		0	0	0
231.1210.0130.219.000.219	ADDITIONAL SALARIES	1,000	0		0	0	0
231.1210.0130.636.000.636	ADDITIONAL SALARIES	1,000	0		0	0	0
	Total Salaries	5,000	0		0	0	0
231.1210.0212.114.000.114	PERS PU	59.94	0		0	0	0
231.1210.0212.179.000.179	PERS PU	60.00	0		0	0	0
231.1210.0212.182.000.182	PERS PU	60.00	0		0	0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	Proposed 25-26	Approved 25-26
231.1210.0212.219.000.219	PERS PU	60.07	0		0	0	0
231.1210.0212.636.000.636	PERS PU	60.00	0		0	0	0
231.1210.0213.114.000.114	PERS UAL	199.96	0		0	0	0
231.1210.0213.179.000.179	PERS UAL	200.00	0		0	0	0
231.1210.0213.182.000.182	PERS UAL	200.00	0		0	0	0
231.1210.0213.219.000.219	PERS UAL	199.96	0		0	0	0
231.1210.0213.636.000.636	PERS UAL	200.00	0		0	0	0
231.1210.0220.114.000.114	FICA & MEDICARE	73.70	0		0	0	0
231.1210.0220.179.000.179	FICA & MEDICARE	75.98	0		0	0	0
231.1210.0220.182.000.182	FICA & MEDICARE	73.22	0		0	0	0
231.1210.0220.219.000.219	FICA & MEDICARE	76.52	0		0	0	0
231.1210.0220.636.000.636	FICA & MEDICARE	72.26	0		0	0	0
231.1210.0231.114.000.114	WORKERS' COMPENSATION	2.95	0		0	0	0
231.1210.0231.179.000.179	WORKERS' COMPENSATION	2.57	0		0	0	0
231.1210.0231.182.000.182	WORKERS' COMPENSATION	2.55	0		0	0	0
231.1210.0231.219.000.219	WORKERS' COMPENSATION	2.60	0		0	0	0
231.1210.0231.636.000.636	WORKERS' COMPENSATION	2.56	0		0	0	0
	Total PR Taxes & Benefits	1,684.84	0		0	0	0
	TOTAL EXTENDED SCHOOL YEAR	6,684.84	0		0	0	0
	TOTAL INSTRUCTION	127,921.87	0.00		0	0	0
231.2139.0410.021.000.021	CONSUMABLE SUPPLIES	18.80					
231.2320.0640.019.000.019	DUES AND FEES	3,418.27	0		0	0	0
	Total Supplies & Materials	3,437.07	0		0	0	0
231.2520.0130.019.000.019	ADDITIONAL SALARIES	940.00	0		0	0	0
	Total Salaries	940.00	0		0	0	0
231.2520.0220.019.000.019	FICA AND MEDICARE	71.91	0		0	0	0
231.2520.0231.019.000.019	WORKERS COMPENSATION	2.62	0		0	0	0
	Total PR Taxes & Benefits	74.53	0		0	0	0
231.2520.0390.019.000.019	OTHER GENERAL PROF & TECHNICAL SERVS	210.00	0		0	0	0
	Total Purchased Services	210.00	0		0	0	0
231.2541.0322.021.000.021	REPAIRS & MAINTENANCE	0	2,548.04		0	0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	Proposed 25-26	Approved 25-26
	TOTAL REPAIRS & MAINTENANCE	4,642.80	2,548.04		0	0	0
231.2541.0460.021.000.021	NON-CONSUMABLES SUPPLIES	8,439.96	629.10		0	0	0
	TOTAL GENERAL MTNC SUPPLIES	8,439.96	629.10		0.00	0.00	0.00
	TOTAL GENERAL MAINTENANCE	13,082.76	3,177.14		0.00	0.00	0.00
231.2542.0112.114.000.021	CLASSIFIED SALARIES	11,342.30	0	0.50	0	0	0
231.2542.0112.179.000.021	CLASSIFIED SALARIES	31,884.60	0	1.00	0	0	0
231.2542.0112.636.000.021	CLASSIFIED SALARIES	36,731.20	0	1.00	0	0	0
	Total Salaries	79,958.10	0	2.50	0	0	0
231.2542.0212.114.000.021	PERS PU	345.49	0		0	0	0
231.2542.0212.179.000.021	PERS PU	913.72	0		0	0	0
231.2542.0212.636.000.021	PERS PU	2,203.88	0		0	0	0
231.2542.0213.114.000.021	PERS UAL	1,151.61	0		0	0	0
231.2542.0213.179.000.021	PERS UAL	3,045.68	0		0	0	0
231.2542.0213.636.000.021	PERS UAL	7,346.24	0		0	0	0
231.2542.0220.114.000.021	FICA & MEDICARE	861.27	0		0	0	0
231.2542.0220.179.000.021	FICA & MEDICARE	2,381.63	0		0	0	0
231.2542.0220.636.000.021	FICA & MEDICARE	2,792.37	0		0	0	0
231.2542.0231.114.000.021	WORKERS' COMPENSATION	210.16	0		0	0	0
231.2542.0231.179.000.021	WORKERS' COMPENSATION	589.18	0		0	0	0
231.2542.0231.636.000.021	WORKERS' COMPENSATION	678.92	0		0	0	0
231.2542.0240.114.000.021	EMPLOYEES INSURANCE	-141.60	0		0	0	0
231.2542.0240.179.000.021	EMPLOYEES INSURANCE	11,721.92	0		0	0	0
231.2542.0240.636.000.021	EMPLOYEES INSURANCE	16,830.63	0		0	0	0
	Total PR Taxes & Benefits	50,931.10	0		0	0	0
231.2543.0410.219.000.021	SUPPLIES	3,294.87	0		0	0	0
	Total Purchased Services	3,294.87	0		0	0	0
	TOTAL SCHOOL MAINTENANCE	134,184.07	0.00	2.50	0	0	0
	TOTAL MAINTENANCE	147,266.83	3,177.14	2.50	0	0	0
231.2552.0331.021.000.021	REIMBURSABLE STUDENT TRANSPORTATION	886.00	0		0	0	0
	Total Purchased Services	886.00	0		0	0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER II - 231
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	Proposed 25-26	Approved 25-26
231.2660.0322.019.000.019	REPAIRS & MAINTENACE	4,498.50	0.00		0	0	0
231.2660.0390.019.030.019	OTHER GENERAL PROF & TECHNICAL SERVICES	7,126.29	595.00		0	0	0
	Total Purchased Services	11,624.79	595.00		0	0	0
231.2660.0410.019.000.019	SUPPLIES	2,718.28	0.00		0	0	0
231.2660.0470.019.000.019	COMPUTER SOFTWARE	24,230.48	0.00		0	0	0
	Total Supplies	26,948.76	0.00		0	0	0
	TOTAL TECHNOLOGY	39,459.55	595.00		0.00	0.00	0.00
	TOTAL SUPPORT SERVICES	186,745.18	3,772.14	2.50	0.00	0.00	0.00
231.3300.0410.019.800.000	SUPPLIES	4,577.38	0.00		0	0	0
	Total Supplies & Materials	4,577.38	0.00		0	0	0
	TOTAL COMMUNITY SERVICES	4,577.38	0.00		0.00	0.00	0.00
231.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SERVS	4,109.24	1,107.38		0	0	0
231.4150.0520.021.000.021	BUILDINGS ACQUISTION	875,502.03	9,609.76		0	0	0
231.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT	10,290.00	0.00		0	0	0
231.4150.0542.021.000.021	REPLACEMENT EQUIPMEMT	17,586.12	0.00		0	0	0
	TOTAL CAPITAL IMPROVEMENTS	907,487.39	10,717.14		0	0	0
	TOTAL ESSER II	<u>1,226,731.82</u>	<u>20,486.28</u>	<u>2.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
LEARNING RECOVERY								
232.1111.0111.019.000.019	LICENSED SALARIES	1,026.01	0		0		0	0
232.1111.0112.019.000.019	CLASSIFIED SALARIES	632.79	0		0		0	0
232.1111.0130.019.000.019	ADDITIONAL SALARIES	16,280.78	6,291.59		0		0	0
	Total Salaries	17,939.58	6,291.59		0		0	0
232.1111.0211.019.000.019	PERS-TIER I & II	1.07	0		0		0	0
232.1111.0212.019.000.019	PERS PU	1,044.66	377.50		0		0	0
232.1111.0213.019.000.019	PERS UAL	3,482.34	1,258.31		0		0	0
232.1111.0220.019.000.019	FICA & MEDICARE	1,363.03	481.42		0		0	0
232.1111.0231.019.000.019	WORKERS' COMPENSATION	50.90	30.54		0		0	0
232.1111.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	4.92		0		0	0
	Total PR Taxes & Benefits	5,942.32	2,152.69		0		0	0
232.1111.0410.019.000.019	SUPPLIES	590.79	0		0		0	0
232.1111.0420.019.000.019	TEXTBOOKS	0	141,360.17		86,727		0	0
232.1111.0470.019.000.019	COMPUTER SOFTWARE	0	3,700.00		0		0	0
	Total Supplies & Materials	590.79	145,060.17		86,727		0	0
	TOTAL ELEMENTARY RECOVERY	24,472.69	153,504.45		86,726.89		0	0
232.1121.0111.019.050.019	LICENSED SALARIES	0	0		0		0	0
232.1121.0112.019.050.019	CLASSIFIED SALARIES	487.37	0		0		0	0
232.1121.0130.019.050.019	ADDITIONAL SALARIES	8,734.74	2,349.76		0		0	0
	Total Salaries	9,222.11	2,349.76		0		0	0
232.1121.0211.019.050.019	PERS-TIER I & II	0.42	0		0		0	0
232.1121.0212.019.050.019	PERS PU	540.26	140.98		0		0	0
232.1121.0213.019.050.019	PERS UAL	1,800.83	469.96		0		0	0
232.1121.0216.019.050.636	PERS - TIER III (OPSRP)	0	0		0		0	0
232.1121.0220.019.050.019	FICA & MEDICARE	690.64	178.95		0		0	0
232.1121.0231.019.050.019	WORKERS' COMPENSATION	26.14	6.96		0		0	0
232.1121.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	4.88		0		0	0
232.1121.0240.019.050.019	EMPLOYEES INSURANCE	0	0		0		0	0
	Total PR Taxes & Benefits	3,058.29	801.73		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
232.1121.0410.019.050.019	SUPPLIES	40.55	83.63		0		0	0
232.1121.0420.019.000.019	JR HIGH TEXTBOOKS	0	93,393.34		49896		0	0
	Total Supplies & Materials	40.55	93,476.97		49896		0	0
	TOTAL MIDDLE SCHOOL RECOVERY	12,320.95	96,628.46		49,896.00		0.00	0.00
232.1131.0111.636.050.636	LICENSED SALARIES	2,946.28	0		0		0	0
232.1131.0130.636.050.636	ADDITIONAL SALARIES	6,625.47	0		0		0	0
	Total Salaries	9,571.75	0		0		0	0
232.1131.0211.636.050.636	PERS-TIER I & II	0.64	0		0		0	0
232.1131.0212.636.050.636	PERS PU	538.93	0		0		0	0
232.1131.0213.636.050.636	PERS UAL	1,796.46	0		0		0	0
232.1131.0220.636.050.636	FICA & MEDICARE	732.23	0		0		0	0
232.1131.0231.636.050.636	WORKERS' COMPENSATION	26.27	0		0		0	0
	Total PR Taxes & Benefits	3,094.53	0		0		0	0
232.1131.0410.636.050.636	SUPPLIES	197.54	0		0		0	0
232.1131.0420.019.000.019	TEXTBOOKS	0	58,671.30		63,377		0	0
232.1131.0460.019.050.019	NON-CONSUMABLES	0	0.00		0		0	0
232.1131.0470.636.050.636	COMPUTER SOFTWARE	0	36,450.00		0		0	0
	Total Supplies & Materials	197.54	95,121.30		63,377		0	0
	TOTAL HIGH SCHOOL RECOVERY	12,863.82	95,121.30		63,377		0	0
	TOTAL INSTRUCTIONAL	49,657.46	345,254.21		200,000		0	0
232.2120.0111.182.000.182	LICENSED SALARIES	0.00	79,024.00		0		0	0
232.2120.0111.636.000.636	LICENSED SALARIES	0.00	63,319.00		0		0	0
232.2120.0130.182.000.182	ADDITION SALARIES	0.00	4,159.18		0		0	0
232.2120.0130.636.000.636	ADDITION SALARIES	0.00	3,332.59		0		0	0
	Total Salaries	0.00	149,834.77		0		0	0
232.2120.0212.182.000.182	PERS PU	0	4,696.08		0		0	0
232.2120.0212.636.000.636	PERS PU	0	3,763.22		0		0	0
232.2120.0213.182.000.182	PERS UAL	0	16,636.57		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
232.2120.0213.636.000.636	PERS UAL	0	13,330.37		0		0	0
232.2120.0220.182.000.182	FICA & MEDICARE	0	5,873.33		0		0	0
232.2120.0220.636.000.636	FICA & MEDICARE	0	4,787.59		0		0	0
232.2120.0231.182.000.182	WORKERS' COMPENSATION	0	242.73		0		0	0
232.2120.0231.636.000.636	WORKERS' COMPENSATION	0	197.34		0		0	0
232.2120.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	763.25		0		0	0
232.2120.0233.636.000.636	PAID FAMILY MEDICAL LEAVE	0	622.12		0		0	0
232.2120.0240.182.000.182	EMPLOYEES INSURANCE	0	23,292		0		0	0
232.2120.0240.636.000.636	EMPLOYEES INSURANCE	0	23,291.76		0		0	0
	Total PR Taxes & Benefits	0	97,496.14		0		0	0
232.2211.0111.019.000.019	LICENSED SALARIES	58,661.00	65,093.00		0		0	0
232.2211.0130.019.000.019	ADDITION SALARIES	0	214.10		0		0	0
	Total Salaries	58,661.00	65,307.10		0		0	0
232.2211.0212.019.000.019	PERS PU	3,519.61	3,941.25		0		0	0
232.2211.0213.019.000.019	PERS UAL	11,732.15	13,061.37		0		0	0
232.2211.0220.019.000.019	FICA & MEDICARE	4,463.52	4,893.03		0		0	0
232.2211.0231.019.000.019	WORKERS' COMPENSATION	164.17	194.23		0		0	0
232.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	635.84		0		0	0
232.2211.0240.019.000.019	EMPLOYEES INSURANCE	9,829.46	9,580.34		0		0	0
	Total PR Taxes & Benefits	29,708.91	32,306.06		0		0	0
232.2211.0340.019.000.019	TRAVEL	1,632.20	1,565.88		0		0	0
232.2211.0390.019.000.019	OTHER GEN. PROF & TECHNICAL SRVS	0	33,450.00		0		0	0
	Total Purchased Services	1,632.20	35,015.88		0		0	0
	TOTAL IMPROVE OF INST. SRVS.	90,002.11	379,959.95		0		0	0
232.2240.0111.019.000.019	LICENSED SALARIES	0	39,089		0		0	0
	Total Salaries	0	39,089.10		0		0	0
232.2240.0212.019.000.019	PERS PU	0	2,345.38		0		0	0
232.2240.0213.019.000.019	PERS UAL	0	7,817.84		0		0	0
232.2240.0220.019.000.019	FICA & MEDICARE	0	2,900.92		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
232.2240.0231.019.000.019	WORKERS' COMPENSATION	0	114.65		0		0	0
232.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	376.98		0		0	0
232.2240.0240.019.000.019	EMPLOYEES INSURANCE	0	5,504		0		0	0
	Total PR Taxes & Benefits	0	19,060.01		0		0	0
232.2240.0340.019.000.019	TRAVEL	0	536.00		0		0	0
232.2240.0410.019.000.019	SUPPLIES	0	89.15		0		0	0
	Total Supplies & Materials	0	625.15		0		0	0
	TOTAL PROFESSIONAL DEVELOPMENT	0	58,774.26		0		0	0
232.2320.0130.019.000.019	ADDITIONAL SALARIES	0	11,668.83		0		0	0
	Total Salaries	0	11,668.83		0		0	0
232.2320.0212.019.000.019	PERS PU	0	686.36		0		0	0
232.2320.0213.019.000.019	PERS UAL	0	2,274.88		0		0	0
232.2320.0220.019.000.019	FICA & MEDICARE	0	869.81		0		0	0
232.2320.0231.019.000.019	WORKERS' COMPENSATION	0	41.77		0		0	0
232.2320.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	113.09		0		0	0
	Total PR Taxes & Benefits	0	3,985.91		0		0	0
232.2320.0410.019.000.019	SUPPLIES	0	265.00		0		0	0
	Total Supplies & Materials	0	265.00		0		0	0
232.2320.0640.019.000.019	DUES AND FEES	0	1,334.50		0		0	0
	TOTAL STAFF WELLNESS	0	17,254.24		0		0	0
232.2520.0130.019.000.019	ADDITIONAL SALARY	0	1,540		0		0	0
	Total Salaries	0	1,540		0		0	0
232.2520.0220.019.000.019	FICA & MEDICARE	0	118.52		0		0	0
232.2520.0231.019.000.019	WORKERS' COMPENSATION	0	4.62		0		0	0
232.2520.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INSURANCE	0	15.40		0		0	0
	Total PR Taxes & Benefits	0	138.54		0		0	0
	TOTAL FISCAL MENTOR	0	1,678.54		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
232.2542.0112.114.000.021	CLASSIFIED SALARIES	0	7,875.49		0		0	0
232.2542.0112.179.000.021	CLASSIFIED SALARIES	0	14,833.52		0		0	0
	Total Salaries	0	22,709.01		0		0	0
232.2542.0212.114.000.021	PERS PU	0	406.16		0		0	0
232.2542.0212.179.000.021	PERS PU	0	722.29		0		0	0
232.2542.0213.114.000.021	PERS UAL	0	1575.1		0		0	0
232.2542.0213.179.000.021	PERS UAL	0	2393.82		0		0	0
232.2542.0220.114.000.021	FICA & MEDICARE	0	605.4		0		0	0
232.2542.0220.179.000.021	FICA & MEDICARE	0	1095.86		0		0	0
232.2542.0231.114.000.021	WORKERS' COMPENSATION	0	163.85		0		0	0
232.2542.0231.179.000.021	WORKERS' COMPENSATION	0	309.04		0		0	0
232.2542.0233.114.000.021	PAID FAMILY MEDICAL LEAVE	0	63.84		0		0	0
232.2542.0233.179.000.021	PAID FAMILY MEDICAL LEAVE	0	115.05		0		0	0
232.2542.0240.179.000.021	EMPLOYEES INSURANCE	0	7229.9		0		0	0
	Total PR Taxes & Benefits	0	14,680.31		0		0	0
	TOTAL BUILDING UPKEEP	0	37,389.32		0		0	0
232.2660.0111.019.000.019	LICENSED SALARIES	62,096.00	0		0		0	0
232.2660.0130.019.000.019	ADDITIONAL SALARY	0	0		0		0	0
	Total Salaries	62,096.00	0		0		0	0
232.2660.0211.019.000.019	PERS-TIER I & II	30.98	0		0		0	0
232.2660.0212.019.000.019	PERS PU	3,725.76	0		0		0	0
232.2660.0213.019.000.019	PERS UAL	12,419.28	0		0		0	0
232.2660.0220.019.000.019	FICA & MEDICARE	4,406.41	0		0		0	0
232.2660.0231.019.000.019	WORKERS' COMPENSATION	171.10	0		0		0	0
232.2660.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	0		0		0	0
232.2660.0240.019.000.019	EMPLOYEES INSURANCE	16,617.02	0		0		0	0
	Total PR Taxes & Benefits	37,370.55	0		0		0	0
232.2660.0340.019.000.019	TRAVEL	299.58	0		0		0	0
232.2660.0410.019.000.019	SUPPLIES	718.09	0		0		0	0
232.2660.0470.019.000.019	COMPUTER SOFTWARE	0	24,329.19		0		0	0
232.2660.0480.019.000.019	COMPUTER HARDWARE	0	54,080.00		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
ESSER III - 232
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Purchased Services	1,017.67	78,409.19		0		0	0
	TOTAL TECHNOLOGY	100,484.22	78,409.19		0		0	0
232.3300.0410.019.800.000	SUPPLIES	0	69.25		0		0	0
232.3100.0460.021.000.900	NON-CONSUMABLES	0	2,340.80		0		0	
	Total Supplies & Materials	0	2,410.05		0		0	0
	TOTAL COMMUNITY SERVICES	0	2,410.05		0		0	0
232.4150.0390.021.000.021	OTHER GENERAL PROF & TECHNICAL SRVS.	57,650.90	556.00		0		0	0
232.4150.0520.021.000.021	BUILDING ACQUISITION	3,033,839.53	210,838.10		0		0	0
232.4150.0530.021.000.021	IMPROVE OTHER THAN BUILDINGS	23,091.00	6,155.50		0		0	0
232.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	5,498.19		0		0	0
	TOTAL CAPITAL IMPROVEMENTS	3,114,581.43	223,047.79		0		0	0
	TOTAL ESSER III	<u>3,354,725.22</u>	<u>1,144,177.55</u>		<u>200,000</u>		<u>0.00</u>	<u>0.00</u>

**SOUTH UMPQUA SCHOOL DISTRICT
CTE GRANTS - 360
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
250.1131.0410.636.050.360	SUPPLIES	2,228.99	0.00	13,817	10,500	10,500
250.1131.0460.636.050.360	NON-CONSUMABLE SUPPLIES	1,681.25	0.00	4,606	3,500	3,500
	Total Supplies & Materials	3,910.24	0.00	18,423	14,000	14,000
	TOTAL INSTRUCTIONAL	3,910.24	0.00	18,423	14,000	14,000
250.2240.0340.636.000.360	TRAVEL	0	0	0	0	0
	Total Professional Development	0	0	0	0	0
	TOTAL CTE	<u>3,910.24</u>	<u>0.00</u>	<u>18,423</u>	<u>14,000</u>	<u>14,000</u>

**SOUTH UMPQUA SCHOOL DISTRICT
EARLY LITERACY - 330
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
250.2240.0111.019.000.330	LICENSED SALARIES	0	0	68,368	0.15	10,460	10,460
250.2240.0111.114.000.330	LICENSED SALARIES	0	0	0	0.15	10,460	10,460
250.2240.0111.179.000.330	LICENSED SALARIES	0	0	0	0.30	21,470	21,470
250.2240.0111.219.000.330	LICENSED SALARIES	0	0	0	0.30	16,745	16,745
250.2240.0130.019.000.330	ADDITIONAL SALARY	0	0	0		275	275
250.2240.0130.114.000.330	ADDITIONAL SALARY	0	0	0		275	275
250.2240.0130.179.000.330	ADDITIONAL SALARY	0	0	0		565	565
250.2240.0130.219.000.330	ADDITIONAL SALARY	0	0	0		441	441
	Total Salaries	0	0	68,368	0.90	60,691	60,691
250.2240.0212.019.000.330	PERS PU	0	0	4,102		644	644
250.2240.0212.114.000.330	PERS PU	0	0	0		644	644
250.2240.0212.179.000.330	PERS PU	0	0	0		1,330	1,330
250.2240.0212.219.000.330	PERS PU	0	0	0		1,037	1,037
250.2240.0213.019.000.330	PERS UAL	0	0	13,674		2,147	2,147
250.2240.0213.114.000.330	PERS UAL	0	0	0		2,147	2,147
250.2240.0213.179.000.330	PERS UAL	0	0	0		4,407	4,407
250.2240.0213.219.000.330	PERS UAL	0	0	0		3,437	3,437
250.2240.0220.019.000.330	FICA & MEDICARE	0	0	5,262		826	826
250.2240.0220.114.000.330	FICA & MEDICARE	0	0	0		826	826
250.2240.0220.179.000.330	FICA & MEDICARE	0	0	0		1,696	1,696
250.2240.0220.219.000.330	FICA & MEDICARE	0	0	0		1,323	1,323
250.2240.0231.019.000.330	WORKERS' COMPENSATION	0	0	202		26	26
250.2240.0231.114.000.330	WORKERS' COMPENSATION	0	0	0		26	26
250.2240.0231.179.000.330	WORKERS' COMPENSATION	0	0	0		54	54
250.2240.0231.219.000.330	WORKERS' COMPENSATION	0	0	0		43	43
250.2240.0233.019.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	684		107	107
250.2240.0233.114.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	0		107	107
250.2240.0233.179.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	0		220	220
250.2240.0233.219.000.330	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0	0		172	172
250.2240.0240.019.000.330	EMPLOYEES INSURANCE	0	0	20,052		3,046	3,046
250.2240.0240.114.000.330	EMPLOYEES INSURANCE	0	0	0		3,046	3,046
250.2240.0240.179.000.330	EMPLOYEES INSURANCE	0	0	0		6,093	6,093
250.2240.0240.219.000.330	EMPLOYEES INSURANCE	0	0	0		6,093	6,093

	Total PR Taxes & Benefits	0	0	43,974	39,500	39,500
250.1111.0310.019.000.330	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SERVICES	0	261	500	0	0
250.1111.0310.019.000.330	OTHER GENERAL PROF. & TECH	0	0	0	0	0
	Total Purchased Services	0	261	500	0	0
250.1111.0410.019.000.330	SUPPLIES	0	5,779	1,000	0	0
250.1111.0460.019.000.330	NON-CONSUMABLES	0	37,873	0	0	0
250.1111.0470.019.000.330	COMPUTER SOFTWARE	0	0	900	0	0
	Total Supplies & Materials	0	43,651	1,900	0	0
250.1111.0640.019.000.330	DUES AND FEES	0	0	7,764	0	0
	Total Other Objects	0	0	7,764	0	0
	TOTAL INSTRUCTIONAL	0	43,912	122,507	100,191	100,191
250.2490.0390.019.000.330	OTHER GENERAL PROF. & TECH	0	40,960	30,300	0	0
	Total Purchased Services	0	40,960	30,300	0	0
	TOTAL SUPPORT SERVICES	0	40,960	30,300	0	0
250.2490.0690.019.000.330	GRANT INDIRECT CHARGES	0	1,959	4,257	1,180	1,180
	TOTAL EARLY LIT	<u>0</u>	<u>86,831</u>	<u>157,064</u>	<u>0.90</u>	<u>101,371</u>

**SOUTH UMPQUA SCHOOL DISTRICT
TAPP - 525
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
250.2119.0112.019.000.525	CLASSIFIED SALARIES	26,354.99	38,177.65	1.00	43,493	0.00	0	0
250.2119.0130.019.000.525	ADDITIONAL SALARY	(400.00)	0.00		0			
	Total Salaries	25,954.99	38,177.65	1.00	43,493	0.00	0	0
250.2119.0211.019.000.525	PERS-TIER I & II	12	0		0		0	0
250.2119.0212.019.000.525	PERS PU	1,563.89	2,290.67		2,610		0	0
250.2119.0213.019.000.525	PERS UAL	5,212.98	7,635.52		8,699		0	0
250.2119.0220.019.000.525	FICA & MEDICARE	1,895.31	2,833.52		3,347		0	0
250.2119.0231.019.000.525	WORKERS' COMPENSATION	80.29	126.53		141		0	0
250.2119.0233.019.000.525`	PAID FAMILY MEDICAL LEAVE	0	339.22		435		0	0
250.2119.0240.019.000.525	EMPLOYEES INSURANCE	7,678.71	11,331.70		20,052		0	0
	Total PR Taxes & Benefits	16,443.29	24,557.16		35,283		0	0
250.2119.0340.019.000.525	TRAVEL	897.90	1,784.12		3,500		0	0
250.2119.0351.019.000.525	TELEPHONE	442.28	0.00		0		0	0
250.2119.0390.019.000.525	OTHER GENERAL PROF & TECHNICAL SVCS	300.00	0.00		5,000		0	0
	Total Purchased Services	1,640.18	1,784.12		8,500		0	0
250.2119.0410.019.000.525	SUPPLIES	18,276.59	7,305.90		20,000		0	0
250.2119.0460.019.000.525	NON-CONSUMABLE SUPPLIES	83.80	0		5,200		0	0
250.2660.0480.019.000.525	COMPUTER HARDWARE	2,990.00	0		736		0	0
	Total Supplies & Materials	21,350.39	7,305.90		25,936		0	0
	TOTAL OTHER ATTND & SOCIAL WORK	65,388.85	71,824.83	1.00	113,212	0.00	0	0
250.2490.0690.019.000.525	GRANT INDIRECT CHARGES	3,217.13	2,232.18		4,106		0	0
	TOTAL SUPPORT SERVICES	68,605.98	74,057.01	1.00	117,318	0.00	0	0
	TOTAL TAPP	<u>68,605.98</u>	<u>74,057.01</u>	<u>1.00</u>	<u>117,318</u>	<u>0.00</u>	<u>0</u>	<u>0</u>

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.1111.0112.019.000.019	CLASSIFIED SALARIES	19,474.72	549.05	0.50	16,956		0	0
251.1111.0130.019.000.000	ADDITIONAL SALARY	35,579.06	15,930.98	0.00	0		0	0
	Total Salaries	55,053.78	16,480.03	0.50	16,956	0.00	0	0
251.1111.0211.019.000.000	PERS-TIER I & II	2.18	0.00		0		0	0
251.1111.0212.019.000.019	PERS PU	3,237.21	988.81		1,023		0	0
251.1111.0213.019.000.019	PERS UAL	10,790.49	3,295.98		3,391		0	0
251.1111.0220.019.000.019	FICA & MEDICARE	3,809.54	1,254.52		1,305		0	0
251.1111.0231.019.000.019	WORKERS' COMPENSATION	164.49	50.17		56		0	0
251.1111.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	101.98		170		0	0
251.1111.0240.019.000.019	EMPLOYEES INSURANCE	15,465.78	0.00		0		0	0
	Total PR Taxes & Benefits	33,469.69	5,691.46		5,945		0	0
251.1111.0390.019.000.000	OTHER GENERAL PROF. & TECH	180.00	0		0		0	0
251.1111.0410.019.000.000	SUPPLIES	8,434.23	397.00		6,000		1,500	1,500
251.1111.0410.114.000.000	SUPPLIES	0	1,902.16		2,000		833	833
251.1111.0410.179.000.000	SUPPLIES	0	1,902.18		2,000		833	833
251.1111.0410.219.000.000	SUPPLIES	0	2,839.43		2,000		833	833
251.1111.0420.019.000.000	TEXTBOOKS	2,976.87	0		4,000		0	0
251.1111.0460.019.000.000	NON-CONSUMABLE SUPPLIES	0	0		6,000		1,000	1,000
	Total Supplies & Materials	11,591.10	7,040.77		22,000		4,999	4,999
251.1111.0640.019.000.000	DUES & FEES	1,000.00	1,000.00		1,000		1,500	1,500
	Total Other Objects	1,000.00	1,000.00		1,000		1,500	1,500
	TOTAL ELEMENTARY INSTRUCTIONAL	101,114.57	30,212.26	0.50	45,901	0.00	6,499	6,499
251.1121.0111.114.050.114	LICENSED SALARIES	24,935.50	27,523.24	0.50	29,013	0.50	37,816	37,816
251.1121.0111.182.132.182	LICENSED SALARIES	24,935.50	27,523.48	0.50	29,013	0.50	37,816	37,816
251.1121.0130.019.000.000	ADDITIONAL SALARY	15,401.31	5,482.80		0		0	0
251.1121.0130.114.050.114	ADDITIONAL SALARY	1,000.00	249.95		250		0	0
251.1121.0130.182.132.182	ADDITIONAL SALARY	2,582.00	3,069.05		0		0	0
251.1122.0130.182.250.182	ADDITIONAL SALARY	3,225.00	0.00		3,125		0	0
	Total Salaries	72,079.31	63,848.52	1.00	61,401	1.00	75,632	75,632
251.1121.0212.019.000.000	PERS PU	924.92	328.98		0		0	0
251.1121.0212.114.050.114	PERS PU	1,496.16	1,676.28		1,767		2,282	2,282
251.1122.0212.114.250.114	PERS PU	60.00	0		0		0	0
251.1121.0212.182.132.182	PERS PU	1,650.97	1,846.43		1,940		2,283	2,283

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.1122.0212.182.250.182	PERS PU	193.50	0		0		0	0
251.1121.0213.019.000.000	PERS UAL	3,080.28	1,096.55		0		0	0
251.1121.0213.114.050.114	PERS UAL	4,987.16	5,554.51		5,852		7,563	7,563
251.1122.0213.114.250.114	PERS UAL	200.00	0		0		0	0
251.1121.0213.182.132.182	PERS UAL	5,503.40	6,118.61		6,428		7,563	7,563
251.1122.0213.182.250.182	PERS UAL	644.97	0.00		0		0	0
251.1121.0220.019.000.000	FICA & MEDICARE	1,139.53	417.51		0		0	0
251.1121.0220.114.050.114	FICA & MEDICARE	1,825.73	2,113.72		2,252		2,910	2,910
251.1122.0220.114.250.114	FICA & MEDICARE	75.69	0		0		0	0
251.1121.0220.182.132.182	FICA & MEDICARE	2,014.89	2,328.44		2,473		2,910	2,910
251.1122.0220.182.250.182	FICA & MEDICARE	244.50	0.00		0		0	0
251.1121.0231.019.000.000	WORKERS' COMPENSATION	44.21	16.57		0		0	0
251.1121.0231.114.050.114	WORKERS' COMPENSATION	70.19	83.21		88		93	93
251.1122.0231.114.250.114	WORKERS' COMPENSATION	2.71	0		0		0	0
251.1121.0231.182.132.182	WORKERS' COMPENSATION	78.27	91.79		96		93	93
251.1122.0231.182.250.182	WORKERS' COMPENSATION	9.37	0.00		0		0	0
251.1121.0233.019.000.000	PAID FAMILY MEDICAL LEAVE	0.00	11.42		0		0	0
251.1121.0233.114.050.114	PAID FAMILY MEDICAL LEAVE	0	274.59		293		378	378
251.1121.0233.182.132.182	PAID FAMILY MEDICAL LEAVE	0	302.58		322		378	378
251.1121.0240.114.050.114	EMPLOYEES INSURANCE	8,435.88	8,735.66		10,026		10,155	10,155
251.1121.0240.182.132.182	EMPLOYEES INSURANCE	7,762.35	8,736.12		10,026		10,155	10,155
	Total PR Taxes & Benefits	40,444.68	39,732.97		41,562		46,764	46,764
251.1121.0310.019.350.114	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	946.03	1,237.32		2,000		830	830
251.1121.0310.019.350.182	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	567.60	1,237.34		2,000		1,000	1,000
251.1121.0340.019.132.019	TRAVEL	0	955.93		2,000		1,000	1,000
	Total Purchased Services	1,513.63	3,430.59		6,000		2,830	2,830
251.1121.0410.019.050.000	SUPPLIES	15,245.48	6,642.00		1,000		0	0
251.1121.0410.182.050.182	SUPPLIES	174.35	100.00		1,000		1,500	1,500
251.1121.0410.114.050.114	SUPPLIES	0.00	0.00		0		1,000	1,000
251.1121.0420.114.050.114	TEXTBOOKS	543.29	0		0		0	0
251.1121.0460.019.050.000	NON-CONSUMABLE SUPPLIES	0	17,597.54		14,000			
	Total Supplies & Materials	15,963.12	24,339.54		16,000		2,500	2,500
251.1121.0640.019.000.000	DUES AND FEES	4,500.00	6,142.00		6,142		6,142	6,142
251.1122.0640.019.350.114	DUES AND FEES	3,775.00	4,088.00		8,625		8,625	8,625
251.1122.0640.019.350.182	DUES AND FEES	8,625.00	8,625.00		4,088		4,088	4,088
	Total Other Objects	16,900.00	18,855.00		18,855		18,855	18,855
	TOTAL MIDDLE SCHOOL INSTRUCTION	146,900.74	150,206.62	1.00	143,818	1.00	146,581	146,581

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.1131.0111.636.110.636	LICENSED SALARIES	36,384.87	45,756	0.85	47,978	1.00	59,187	59,187
251.1131.0111.636.132.636	LICENSED SALARIES	27,755.00	30,797.00	0.50	32,293	0.50	33,861	33,861
251.1131.0111.636.290.636	LICENSED SALARIES	115,990.00	128,703.99	2.00	134,954	2.00	141,509	141,509
251.1131.0112.636.050.636	CLASSIFIED SALARIES	18,504.50	4,422.36	0.81	24,423	0.81	30,438	30,438
251.1131.0130.636.050.636	ADDITIONAL SALARY	4,950.00	1,400.00		0		0	0
251.1131.0130.019.000.000	ADDITIONAL SALARY	10,406.28	0.00		0		0	0
	Total Salaries	213,990.65	211,079.79	4.16	239,648	4.31	264,996	264,996
251.1131.0212.019.000.000	PERS PU	2,706.24	0		0		0	0
251.1131.0212.636.050.636	PERS PU	1,407.28	351.30		1,474		1,826	1,826
251.1131.0212.636.110.636	PERS PU	2,183.05	2,761.72		2,896		3,573	3,573
251.1131.0212.636.132.636	PERS PU	1,665.17	1,858.98		1,950		2,044	2,044
251.1131.0212.636.290.636	PERS PU	6,959.31	7,766.54		8,148		8,541	8,541
251.1131.0213.636.050.636	PERS UAL	4,690.90	1,164.47		4,885		6,088	6,088
251.1131.0213.636.110.636	PERS UAL	7,277.02	9,151.27		9,596		11,837	11,837
251.1131.0213.636.132.636	PERS UAL	5,550.95	6,159.35		6,459		6,772	6,772
251.1131.0213.636.290.636	PERS UAL	23,198.14	25,740.71		26,991		28,302	28,302
251.1131.0213.019.000.000	PERS UAL	796.10	0		0		0	0
251.1131.0220.636.050.636	FICA & MEDICARE	1,670.21	428.78		1,880		2,343	2,343
251.1131.0220.636.110.636	FICA & MEDICARE	2,783.45	3,521		3,692		4,555	4,555
251.1131.0220.636.132.636	FICA & MEDICARE	2,123.10	2,370.02		2,485		2,606	2,606
251.1131.0220.636.290.636	FICA & MEDICARE	8,190.31	9,474.44		10,386		10,890	10,890
251.1131.0220.019.000.000	FICA & MEDICARE	28.94	0		0		0	0
251.1131.0231.636.050.636	WORKERS' COMPENSATION	72.30	18.54		80		81	81
251.1131.0231.636.110.636	WORKERS' COMPENSATION	102.68	135		141		146	146
251.1131.0231.636.132.636	WORKERS' COMPENSATION	77.12	91.40		95		83	83
251.1131.0231.636.290.636	WORKERS' COMPENSATION	323.65	381.78		399		348	348
251.1131.0233.636.050.636	PAID FAMILY MEDICAL LEAVE	0	51.75		244		304	304
251.1131.0233.636.110.636	PAID FAMILY MEDICAL LEAVE	0	457.58		480		592	592
251.1131.0233.636.132.636	PAID FAMILY MEDICAL LEAVE	0	307.92		323		339	339
251.1131.0233.636.290.636	PAID FAMILY MEDICAL LEAVE	0	1,231.13		1,350		1,415	1,415
251.1131.0240.636.050.636	EMPLOYEES INSURANCE	11.97	3.55		20,052		20,310	20,310
251.1131.0240.636.110.636	EMPLOYEES INSURANCE	7,080.02	8,238		17,044		20,310	20,310
251.1131.0240.636.132.636	EMPLOYEES INSURANCE	8,412.36	8,666.04		10,026		10,155	10,155
251.1131.0240.636.290.636	EMPLOYEES INSURANCE	38,963.52	37,652.82		40,104		40,620	40,620
	Total PR Taxes & Benefits	126,273.79	127,984.32		171,177		184,079	184,079
251.1131.0310.636.050.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	693.71	3,344.68		3,000		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.1131.0310.636.290.636	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SVCS	4,477.80	5,793.50		8,500		0	0
251.1131.0322.636.132.636	REPAIRS	0.00	0.00		0		1,500	1,500
	Total Purchased Services	5,171.51	9,138.18		11,500		1,500	1,500
251.1131.0410.636.050.636	SUPPLIES	102.97	1,949.90		7,000		0	0
251.1131.0420.636.050.636	TEXTBOOKS	5,980.28	0		0		0	0
251.1131.0460.636.050.636	NON-CONSUMABLES SUPPLIES	0	22,311.75		14,000		0	0
251.1131.0470.636.050.636	COMPUTER SOFTWARE	12,788.00	12,430.00		13,000		15,000	15,000
	Total Supplies & Materials	18,871.25	36,691.65		34,000		15,000	15,000
251.1131.0340.636.000.636	TRAVEL	0.00	337.00		0		0	0
251.1131.0640.019.000.000	DUES AND FEES	1,500.00	1,560.00		1,500		1,500	1,500
251.1132.0640.019.350.636	DUES AND FEES	34,550.00	33,595.00		33,595		38,145	38,145
	Total Other Objects	36,050.00	35,492.00		35,095		39,645	39,645
	TOTAL HIGH SCHOOL INSTRUCTION	400,357.20	420,385.94	4.16	491,420.01	4.31	505,219.62	505,219.62
251.1460.0130.019.350.000	ADDITIONAL SALARY	0	0		38,175		0	0
	Total Salaries	0	0		38,175		0	0
251.1460.0212.019.350.000	PERS PU	0	0		2,303		0	0
251.1460.0213.019.350.000	PERS UAL	0	0		7,635		0	0
251.1460.0220.019.350.000	FICA & MEDICARE	0	0		2,937		0	0
251.1460.0231.019.350.000	WORKERS' COMPENSATION	0	0		115		0	0
251.1460.0233.019.350.000	PAID FAMILY MEDICAL LEAVE	0	0		372		0	0
	Total PR Taxes & Benefits	0	0		13,362		0	0
251.1460.0330.019.350.000	STUDENT TRANSPORTATION	0	0		65,185		0	0
	Total Purchased Services	0	0		65,185		0	0
251.1460.0410.019.350.000	SUPPLIES	13,023.85	0		15,000		0	0
	Total Supplies & Materials	13,023.85	0		15,000		0	0
	TOTAL EXTEND SCHOOL	13,023.85	0.00		131,722		0	0
	TOTAL INSTRUCTIONAL	661,396.36	600,804.82	5.66	812,861	5.31	658,300	658,300
251.2119.0111.041.000.041	LICENSED	55,363.92	61,270	1.00	64,585	1.00	67,723	67,723
251.2119.0112.114.000.114	CLASSIFIED SALARIES	17,072.27	22,137	1.00	28,742		0	0
251.2119.0130.041.000.041	ADDITIONAL SALARY	0.00	0		0		1,782	1,782

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	Total Salaries	72,436.19	83,406.36	2.00	93,327	1.00	69,505	69,505
251.2119.0212.041.000.041	PERS PU	3,321.93	3,697		3,899		4,195	4,195
251.2119.0212.114.000.114	PERS PU	384.66	1,336		1,735		0	0
251.2119.0213.041.000.041	PERS UAL	11,072.71	12,254		12,917		13,901	13,901
251.2119.0213.114.000.114	PERS UAL	1,282.17	4,427		5,748		0	0
251.2119.0220.041.000.041	FICA & MEDICARE	4,000.09	4,537		4,970		5,349	5,349
251.2119.0220.114.000.114	FICA & MEDICARE	1,306.03	1,704		2,212		0	0
251.2119.0231.041.000.041	WORKERS' COMPENSATION	155.40	183		192		172	172
251.2119.0231.114.000.114	WORKERS' COMPENSATION	54.39	76		94		0	0
251.2119.0233.041.000.041	PAID FAMILY MEDICAL LEAVE	0	589.65		646		695	695
251.2119.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	0	221.35		287		0	0
251.2119.0240.041.000.041	EMPLOYEES INSURANCE	22,092.00	23,292		20,052		20,310	20,310
251.2119.0240.114.000.114	EMPLOYEES INSURANCE	12,621.78	16,960		20,052		0	0
	Total PR Taxes & Benefits	56,291.16	69,277.89		72,805		44,622	44,622
251.2119.0410.019.350.000	SUPPLIES	0	0		1,000		0	0
251.2119.0340.019.350.000	TRAVEL	969.65	1,445.90		2,500		2,500	2,500
251.2119.0351.019.350.000	TELEPHONE	564.96	630.30		660		660	660
251.2119.0420.019.350.000	TEXTBOOKS	1,050.24	0		1,000		0	0
251.2119.0480.019.350.000	COMPUTER HARDWARE	0	0		34,500		0	0
	Total Supplies & Materials	2,584.85	2,076.20		39,660		3,160	3,160
	TOTAL OTHER ATTND. & SOC.WORK	131,312.20	154,760.45	2.00	205,792.04	1.00	117,287.01	117,287.01
251.2143.0111.041.000.041	LICENSED SALARIES	53,113.26	58,324.00	1.00	61,156	1.00	64,125	64,125
251.2143.0130.041.000.041	ADDITIONAL SALARIES	2,766.30	3,219.68		3,219		3,375	3,375
	Total Salaries	55,879.56	61,543.68	1.00	64,375	1.00	67,500	67,500
251.2143.0212.041.000.041	PERS PU	3,352.78	3,714.82		3,797		4,074	4,074
251.2143.0213.041.000.041	PERS UAL	11,175.91	12,308.65		12,875		13,500	13,500
251.2143.0220.041.000.041	FICA & MEDICARE	4,259.22	4,718.34		4,954		5,195	5,195
251.2143.0231.041.000.041	WORKERS' COMPENSATION	156.98	183.88		191		167	167
251.2143.0233.041.000.041	PAID FAMILY MEDICAL LEAVE	0	613.02		644		675	675
251.2143.0240.041.000.041	EMPLOYEES INSURANCE	9,841.20	9,111.86		20,052		20,310	20,310
	Total PR Taxes & Benefits	28,786.09	30,650.57	0.00	42,513	0.00	43,921	43,921
251.2143.0340.019.350.000	TRAVEL	1,910.83	951.59		2,500		2,500	2,500
	Total Purchased Services	1,910.83	951.59		2,500		2,500	2,500

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
	TOTAL GUIDANCE SERVICES	86,576.48	93,145.84	1.00	109,387	1.00	113,921	113,921
251.2190.0460.019.350.000	NON-CONSUMABLE SUPPLIES	975.00	0		0		0	0
251.2190.0470.019.350.000	COMPUTER SOFTWARE	7,500.00	0		15,000		0	0
251.2190.0480.019.350.000	COMPUTER HARDWARE	0	0		50,000		0	0
	Total Supplies & Materials	8,475.00	0		65,000		0	0
	TOTAL ADMINISTRATIVE SUPPORT	8,475.00	0.00	0.00	65,000.00	0.00	0.00	0.00
251.2211.0113.019.000.019	ADMINISTRATOR	40,941.20	38,827.96	0.40	44,100	0.20	23,530	23,530
251.2211.0113.019.230.019	ADMINISTRATOR	0	0		0	0.20	20,619	20,619
251.2211.0130.019.000.019	ADDITIONAL SALARY	120.00	360.00	0.00	360	0.00	180	180
	Total Salaries	41,061.20	39,187.96	0.40	44,460	0.40	44,329	44,329
251.2211.0211.019.000.019	PERS-TIER I & II	11.03	0.00		0		0	0
251.2211.0212.019.000.019	PERS PU	2,367.02	2,363.24		2,685		1,431	1,431
251.2211.0212.019.230.019	PERS PU	0	0		0		1,245	1,245
251.2211.0213.019.000.019	PERS UAL	8,206.33	7,837.61		8,892		4,742	4,742
251.2211.0213.019.230.019	PERS UAL	0	0		0		4,124	4,124
251.2211.0220.019.000.019	FICA & MEDICARE	3,071.65	2,817.81		3,422		1,825	1,825
251.2211.0220.019.230.019	FICA & MEDICARE	0	0		0		1,587	1,587
251.2211.0231.019.000.019	WORKERS' COMPENSATION	111.58	113.29		128		57	57
251.2211.0231.019.230.019	WORKERS' COMPENSATION	0	0		0		50	50
251.2211.0233.019.000.019	PAID FAMILY MEDICAL LEAVE	0	332.48		445		237	237
251.2211.0233.019.230.019	PAID FAMILY MEDICAL LEAVE	0	0.00		0		206	206
251.2211.0240.019.000.019	EMPLOYEES INSURANCE	5,547.87	7,152.73		8,040		4,071	4,071
251.2211.0240.019.230.019	EMPLOYEES INSURANCE	0.00	0.00		0		4,071	4,071
	Total PR Taxes & Benefits	19,315.48	20,617.16		23,611		23,646	23,646
251.2211.0340.019.000.019	TRAVEL	0	171.97		3,000		3,000	3,000
	TOTAL IMPROVE. OF INSTRUCTION	60,376.68	59,977.10	0.40	71,070.87	0.40	70,974.64	70,974.64
251.2220.0112.114.000.114	CLASSIFIED SALARIES	20,888.43	22,326.66	0.94	28,443	0.94	29,526	29,526
251.2220.0112.179.000.179	CLASSIFIED SALARIES	19,121.23	27,114.38	0.94	33,858	0.94	36,266	36,266
251.2220.0112.182.000.182	CLASSIFIED SALARIES	19,682.41	19,930.33	0.94	26,975	0.94	28,001	28,001
251.2220.0130.179.000.179	ADDITIONAL SALARY	400.00	0.00		0		0	0
251.2220.0122.114.000.114	SUBSTITUTES - CLASSIFIED	0.00	421.20		0		0	0
251.2220.0122.179.000.179	SUBSTITUTES - CLASSIFIED	90.25	0.00		0		0	0

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.2220.0122.182.000.182	SUBTITUTES - CLASSIFIED	0.00	810.81		0		0	0
	Total Salaries	60,182.32	70,603.38	2.82	89,276	2.81	93,794	93,794
251.2220.0211.179.000.179	PERS-TIER I & II	0.20	0.00		0		0	0
251.2220.0212.114.000.114	PERS PU	1,253.31	1,347.53		1,717		1,782	1,782
251.2220.0212.179.000.179	PERS PU	554	1,627		2,031		2,176	2,176
251.2220.0212.182.000.182	PERS PU	1,180.95	1,202.99		1,629		1,690	1,690
251.2220.0213.114.000.114	PERS UAL	4,177.69	4,465.33		5,689		5,905	5,905
251.2220.0213.179.000.179	PERS UAL	1,925.07	5,422.88		6,772		7,253	7,253
251.2220.0213.182.000.182	PERS UAL	3,936.48	3,986.06		5,395		5,600	5,600
251.2220.0220.114.000.114	FICA & MEDICARE	1,572.25	1,723.67		2,189		2,272	2,272
251.2220.0220.179.000.179	FICA & MEDICARE	1,500.27	2,068.39		2,606		2,791	2,791
251.2220.0220.182.000.182	FICA & MEDICARE	1,505.68	1,596.22		2,076		2,155	2,155
251.2220.0231.114.000.114	WORKERS' COMPENSATION	67.01	77.59		93		81	81
251.2220.0231.179.000.179	WORKERS' COMPENSATION	64.49	89.11		108		96	96
251.2220.0231.182.000.182	WORKERS' COMPENSATION	64.82	71.04		89		77	77
251.2220.0233.114.000.114	PAID FAMILY MEDICAL LEAVE	0	223.98		284		295	295
251.2220.0233.179.000.179	PAID FAMILY MEDICAL LEAVE	0	268.73		339		363	363
251.2220.0233.182.000.182	PAID FAMILY MEDICAL LEAVE	0	207.40		270		280	280
251.2220.0240.114.000.114	EMPLOYEES INSURANCE	17,223.19	17,252.38		20,052		20,310	20,310
251.2220.0240.179.000.179	EMPLOYEES INSURANCE	11,945.28	10,064.51		20,052		20,310	20,310
251.2220.0240.182.000.182	EMPLOYEES INSURANCE	9,915.72	10,242.84		20,052		20,310	20,310
	Total PR Taxes & Benefits	56,885.93	61,937.51		91,441		93,747	93,747
	TOTAL MEDIA SERVICES	117,068.25	132,540.89	2.82	180,717	2.81	187,540	187,540
251.2240.0111.019.000.019	LICENSED SALARIES	0	0		0	0.35	24,407	24,407
251.2240.0111.114.000.114	LICENSED SALARIES	0	0		0	0.35	24,407	24,407
251.2240.0111.179.000.179	LICENSED SALARIES	0	0		0	0.70	50,097	50,097
251.2240.0111.182.000.182	LICENSED SALARIES	0	0		0	0.00	0	0
251.2240.0111.219.000.219	LICENSED SALARIES	0	0		0	0.70	39,071	39,071
251.2240.0111.636.000.636	LICENSED SALARIES	0	0		0	0.00	0	0
251.2240.0130.019.350.000	ADDITIONAL SALARY	777.42	0		0		0	0
251.2240.0130.019.000.019	ADDITIONAL SALARY	0	0		0		642	642
251.2240.0130.114.000.114	ADDITIONAL SALARY	0	0		0		642	642
251.2240.0130.179.000.179	ADDITIONAL SALARY	0	0		0		1,318	1,318
251.2240.0130.182.000.182	ADDITIONAL SALARY	0	0		0		0	0
251.2240.0130.219.000.219	ADDITIONAL SALARY	0	0		0		1,028	1,028

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.2240.0130.636.000.636	ADDITIONAL SALARY	0	0		0		0	0
	Total Salaries	777.42	0.00	0.00	0.00	2.10	141,613.89	141,613.89
251.2240.0211.019.350.000	PERS-TIER I & II	0.07	0		0		0	0
251.2240.0212.019.350.000	PERS PU	46.64	0		0		0	0
251.2240.0212.019.000.019	PERS PU	0	0		0		1,503	1,503
251.2240.0212.114.000.114	PERS PU	0	0		0		1,503	1,503
251.2240.0212.179.000.179	PERS PU	0	0		0		3,103	3,103
251.2240.0212.182.000.182	PERS PU	0	0		0		0	0
251.2240.0212.219.000.219	PERS PU	0	0		0		2,421	2,421
251.2240.0212.636.000.636	PERS PU	0	0		0		0	0
251.2240.0213.019.350.000	PERS UAL	155.48	0		0		0	0
251.2240.0213.019.000.019	PERS UAL	0	0		0		5,010	5,010
251.2240.0213.114.000.114	PERS UAL	0	0		0		5,010	5,010
251.2240.0213.179.000.179	PERS UAL	0	0		0		10,283	10,283
251.2240.0213.182.000.182	PERS UAL	0	0		0		0	0
251.2240.0213.219.000.219	PERS UAL	0	0		0		8,020	8,020
251.2240.0213.636.000.636	PERS UAL	0	0		0		0	0
251.2240.0220.019.000.019	FICA & MEDICARE	57.57	0		0		0	0
251.2240.0220.019.000.019	FICA & MEDICARE	0	0		0		1,928	1,928
251.2240.0220.114.000.114	FICA & MEDICARE	0	0		0		1,928	1,928
251.2240.0220.179.000.179	FICA & MEDICARE	0	0		0		3,957	3,957
251.2240.0220.182.000.182	FICA & MEDICARE	0	0		0		0	0
251.2240.0220.219.000.219	FICA & MEDICARE	0	0		0		3,086	3,086
251.2240.0220.636.000.636	FICA & MEDICARE	0	0		0		0	0
251.2240.0231.019.350.000	WORKERS' COMPENSATION	2.14	0		0		0	0
251.2240.0231.019.000.019	WORKERS' COMPENSATION	0	0		0		62	62
251.2240.0231.114.000.114	WORKERS' COMPENSATION	0	0		0		62	62
251.2240.0231.179.000.179	WORKERS' COMPENSATION	0	0		0		126	126
251.2240.0231.182.000.182	WORKERS' COMPENSATION	0	0		0		0	0
251.2240.0231.219.000.219	WORKERS' COMPENSATION	0	0		0		101	101
251.2240.0231.636.000.636	WORKERS' COMPENSATION	0	0		0		0	0
251.2240.0233.019.000.019	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		251	251
251.2240.0233.114.000.114	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		251	251
251.2240.0233.179.000.179	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		514	514
251.2240.0233.182.000.182	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		0	0
251.2240.0233.219.000.219	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		401	401

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT INVESTMENT ACCOUNT (SIA) - 251
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
251.2240.0233.636.000.636	PAID FAMILY MEDICAL LEAVE INSURANCE	0	0		0		0	0
251.2240.0240.019.000.019	EMPLOYEES INSURANCE	0	0		0		7,108	7,108
251.2240.0240.114.000.114	EMPLOYEES INSURANCE	0	0		0		7,109	7,109
251.2240.0240.179.000.179	EMPLOYEES INSURANCE	0	0		0		14,217	14,217
251.2240.0240.182.000.182	EMPLOYEES INSURANCE	0	0		0		0	0
251.2240.0240.219.000.219	EMPLOYEES INSURANCE	0	0		0		14,217	14,217
251.2240.0240.636.000.636	EMPLOYEES INSURANCE	0	0		0		0	0
	Total PR Taxes & Benefits	261.90	0		0		92,169	92,169
251.2240.0310.019.350.000	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SRVS	0	0		0		0	0
251.2240.0340.019.350.000	TRAVEL	1,178.08	0		0		3,838	3,838
251.2240.0390.019.350.000	OTHER GENERAL PROF & TECHNICAL SERVICES	2,030.00	0		0		0	0
	Total Purchased Services	3,208.08	0		0		3,838	3,838
251.2240.0410.019.350.000	SUPPLIES	0	0		0		2,000	2,000
251.2240.0460.019.350.000	NON-CONSUMABLE SUPPLIES	0	0		0		2,000	2,000
	Total Supplies & Materials	0	0		0		4,000	4,000
	TOTAL PROFESSIONAL DEV.	4,247.40	0	0.00	0	2.10	241,621	241,621
251.2490.0690.019.350.000	GRANT INDIRECT CHARGES	10,000.00	28,997.18		30,000		46,284	46,284
251.2546.0390.021.000.021	SRO	86,172.08	178,393.73		189,090		15,000	15,000
251.2546.0410.021.000.021	SRO SUPPLIES	0	0		0		3,500	3,500
251.2552.0331.021.000.021	REIMBURSABLE STUDENT TRANSPORTATION	29,678.93	29,565.13		50,000		25,500	25,500
	Total Operational Services	125,851.01	236,956.04		269,090		90,284	90,284
251.2660.0460.019.000.019	NON-CONSUMABLE SUPPLIES	28,517.40	18,198.50		30,000		3,108	3,108
251.2660.0480.019.000.019	COMPUTER HARDWARE	84,748.38	0		65,000		7,500	7,500
	Total IT	113,266	18,199		95,000		10,608	10,608
251.3100.0410.636.000.900	SECOND MEALS FOR AT RISK YOUTH	0	1,879		0		2,500	2,500
	TOTAL SUPPORT SERVICES	647,172.80	697,457.96	6.22	996,057.34	7.31	834,735.77	834,735.77
	TOTAL STUDENT INVESTMENT	<u>1,308,569.16</u>	<u>1,298,262.78</u>	<u>11.88</u>	<u>1,808,918</u>	<u>12.63</u>	<u>1,493,036</u>	<u>1,493,036</u>

**SOUTH UMPQUA SCHOOL DISTRICT
HIGH SCHOOL SUCCESS - MEASURE 98 - 252
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
MIDDLE SCHOOL INSTRUCTION								
252.1121.0130.182.050.098	ADDITIONAL SALARY	0	0		0		0	0
	Total Salaries	0	0		0		0	0
252.1121.0211.182.050.098	PERS-TIER I & II	0	0		0		0	0
252.1121.0212.182.050.098	PERS PU	0	0		0		0	0
252.1121.0213.182.050.098	PERS UAL	0	0		0		0	0
252.1121.0216.182.050.098	PERS - TIER III (OPSRP)	0	0		0		0	0
252.1121.0220.182.050.098	FICA & MEDICARE	0	0		0		0	0
252.1121.0231.182.050.098	WORKERS' COMPENSATION	0	0		0		0	0
252.1121.0233.182.050.182	PAID FAMILY MEDICAL LEAVE	0	0		0		0	0
	Total PR Taxes & Benefits	0	0		0		0	0
252.1121.0340.114.050.098	TRAVEL	0	38.69		0		0	0
252.1121.0340.182.050.098	TRAVEL	0	11,812.18		0		0	0
	Total Purchased Services	0	11,850.87		0		0	0
252.1121.0410.114.050.098	SUPPLIES	34.83	0		0		6,500	6,500
252.1121.0410.182.050.098	SUPPLIES	79.62	45.99		0		7,500	7,500
	Total Supplies & Materials	114.45	45.99		0		14,000	14,000
252.1121.0640.114.050.098	DUES AND FEES	0	0		0		0	0
252.1121.0640.182.050.098	DUES AND FEES	0	0		0		0	0
	Total Other Objects	0	0		0		0	0
	TOTAL MIDDLE SCHOOL INSTRUCTION	114.45	11,896.86		0		14,000	14,000
252.1131.0111.636.050.098	LICENSED SALARIES	176,824.46	191,817.59	3.00	163,493	3.00	167,572	167,572
252.1131.0122.636.050.098	SUBSTITUTES - CLASSIFIED	0	0		0		0	0
252.1131.0130.636.050.098	ADDITIONAL SALARY	7,403.23	3,000.00		10,860		3,000	3,000
	Total Salaries	184,227.69	194,817.59	3.00	174,353	3.00	170,572	170,572

**SOUTH UMPQUA SCHOOL DISTRICT
HIGH SCHOOL SUCCESS - MEASURE 98 - 252
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
252.1131.0211.636.050.098	PERS-TIER I & II	33.83	0.00		0		0	0
252.1131.0212.636.050.098	PERS PU	11,053.56	10,305.19		9,847		10,296	10,296
252.1131.0213.636.050.098	PERS UAL	36,845.63	34,238.41		32,699		34,114	34,114
252.1131.0220.636.050.098	FICA & MEDICARE	13,465.80	14,312.61		12,582		13,127	13,127
252.1131.0231.636.050.098	WORKERS' COMPENSATION	513.67	578.42		493		426	426
252.1131.0233.636.050.098	PAID FAMILY MEDICAL LEAVE	0	1,859.70		1,635		1,706	1,706
252.1131.0240.636.050.098	EMPLOYEES INSURANCE	33,329.25	44,828.22		59,319		60,929	60,929
252.1131.0240.636.000.098	EMPLOYEES INSURANCE	(883.81)	0.00		0		0	0
	Total PR Taxes & Benefits	94,357.93	106,122.55		116,576		120,598	120,598
252.1131.0310.636.050.098	INSTRUCTIONAL, PROFESSIONAL & TE	3,279.51	11,234.84		9,000		9,000	9,000
252.1131.0340.636.050.098	TRAVEL	2,043.56	1,811.18		5,000		6,500	6,500
	Total Purchased Services	5,323.07	13,046.02		14,000		15,500	15,500
252.1131.0410.636.050.098	SUPPLIES	20,560.02	52,163.16		28,000		30,000	30,000
252.1131.0420.636.050.098	TEXTBOOKS	0.00	670.85		2,000		2,000	2,000
252.1131.0460.636.050.098	NON-CONSUMABLE SUPPLIES	5,868.22	4,048.26		30,837		3,000	3,000
252.1131.0470.636.050.098	COMPUTER SOFTWARE	0	937		1,000		1,000	1,000
252.1131.0480.636.050.098	COMPUTER HARDWARE	11,814.26	0		15,000		15,000	15,000
	Total Supplies & Materials	38,242.50	57,819.27		76,837		51,000	51,000
252.1131.0640.636.050.098	DUES AND FEES	2,144.09	7,519.50		0		0	0
	Total Other Objects	2,144.09	7,519.50		0		0	0
	TOTAL HIGH SCHOOL INSTRUCTION	324,295.28	379,324.93		381,766		357,670	357,670
	TOTAL INSTRUCTION	324,409.73	391,221.79		381,766		371,670	371,670
SUPPORT SERVICES								
252.2240.0340.019.000.098	TRAVEL	376	3,860		10,000		10,000	10,000

**SOUTH UMPQUA SCHOOL DISTRICT
HIGH SCHOOL SUCCESS - MEASURE 98 - 252
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
252.2240.0390.019.000.098	OTHER GENERAL PROF & TECHNICAL	0	0		23,000		18,070	18,070
	Total Purchased Services	376	3,860		33,000		28,070	28,070
252.2490.0690.019.000.098	GRANT INDIRECT CHARGES	10,558.56	4,999.99		14,678		5,000	5,000
	Total Other Objects	10,558.56	4,999.99		14,678		5,000	5,000
	TOTAL HIGH SCHOOL SUCCESS	<u>335,344.34</u>	<u>400,081.78</u>	<u>3.00</u>	<u>429,444</u>	<u>3.00</u>	<u>404,740</u>	<u>404,740</u>

**SOUTH UMPQUA SCHOOL DISTRICT
SUMMER PROGRAM GRANT - 253
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
K-5 Summer School							
253.1111.0111.019.000.000	LICENSED SALARIES	3,078.01	0	0		0.00	0.00
253.1121.0111.019.000.000	LICENSED SALARIES	2,361.65	0	0		0.00	0.00
253.1111.0112.019.000.000	CLASSIFIED SALARIES	1,898.31	0	0		0.00	0.00
253.1121.0112.019.050.000	CLASSIFIED SALARIES	1,462.14	0	0		0.00	0.00
253.1111.0130.019.000.000	ADDITIONAL SALARIES	10,572.83	47,268.11	48,262		75,351.33	75,351.33
253.1121.0130.019.050.000	ADDITIONAL SALARIES	4,040.68	24,981.81	41,481		0.00	0.00
253.2211.0130.019.000.000	ADMINISTATOR SALARIES	0	15,000.00	15,000		15,000.00	15,000.00
	Total Salaries	23,413.62	87,249.92	104,744		90,351.33	90,351.33
253.1111.0211.019.000.000	PERS-TIER I & II	0.97	0	0		0.00	0.00
253.1121.0211.019.050.000	PERS-TIER I & II	0.20	0	0		0.00	0.00
253.1111.0212.019.000.000	PERS PU	877.75	2,783.26	2,912		4,545.38	4,545.38
253.1121.0212.019.050.000	PERS PU	432.65	1,344.50	2,320		0.00	0.00
253.2211.0212.019.000.000	PERS PU	0.00	905.38	905		905.40	905.40
253.1111.0213.019.000.000	PERS UAL	2,925.76	9,228.34	9,652		15,070.27	15,070.27
253.1121.0213.019.050.000	PERS UAL	1,442.23	4,455.64	7,691		0.00	0.00
253.2211.0213.019.000.000	PERS UAL	0	3,000.00	3,000		3,000.00	3,000.00
253.1111.0220.019.000.000	FICA & MEDICARE	1,194.59	3,633.29	3,714		5,798.98	5,798.98
253.1121.0220.019.050.000	FICA & MEDICARE	606.76	1,875.54	3,192			
253.2211.0220.019.000.000	FICA & MEDICARE	0.00	1,150.85	1,151		1,154.39	1,154.39
253.1111.0231.019.000.000	WORKERS' COMPENSATION	42.69	143.77	146		190.77	190.77
253.1121.0231.019.050.000	WORKERS' COMPENSATION	21.55	76.61	125		0.00	0.00
253.2211.0231.019.000.000	WORKERS' COMPENSATION	0.00	41.37	41		35.10	35.10
232.1111.0233.019.000.000	PAID FAMILY MEDICAL LEAVE INSURANCE	0.00	472.09	483		753.51	753.51
232.1121.0233.019.050.000	PAID FAMILY MEDICAL LEAVE INSURANCE	0.00	243.70	415		0.00	0.00
253.2211.0233.019.000.000	PAID FAMILY MEDICAL LEAVE INSURANCE	0.00	149.54	150		150.00	150.00
	Total PR Taxes & Benefits	7,545.15	29,503.88	35,899		31,603.80	31,603.80
253.1111.0410.019.000.000	SUPPLIES	24.50	42,723.76	50,000		50,000.00	50,000.00
253.1111.0460.019.000.000	NON CONSUMABLE	0	18,534.00	5,000		15,000.00	15,000.00
253.1121.0410.019.050.000	SUPPLIES	26.29	9,732.75	50,000		0.00	0.00
253.1121.0460.019.050.000	NON CONSUMABLE	0	9,534.00	5,000		0.00	0.00

**SOUTH UMPQUA SCHOOL DISTRICT
SUMMER PROGRAM GRANT - 253
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
253.1121.0480.019.050.000	COMPUTER HARDWARE	0	0	10,963		0.00	0.00
	Total Supplies	50.79	80,524.51	120,963		65,000.00	65,000.00
	TOTAL STEAM CAMP	31,009.56	197,278.31	261,605		186,955.13	186,955.13
	TOTAL K-8 ENRICHMENT	31,009.56	197,278.31	261,605		186,955.13	186,955.13
HIGH SCHOOL SUMMER SCHOOL							
253.1131.0111.019.050.000	LICENSED SALARIES	8,838.85	0.00	0		0.00	0.00
253.1131.0130.019.050.000	ADDITIONAL SALARY	6,496.88	0.00	0		0.00	0.00
253.1460.0130.636.050.636	ADDITIONAL SALARY	0.00	24,168.60	35,844		0.00	0.00
	Total Salaries	15,335.73	24,168.60	35,844		0.00	0.00
253.1131.0212.019.050.000	PERS PU	814.05	0.00	0		0.00	0.00
253.1460.0212.636.050.636	PERS PU	0.00	1,457.36	2,160		0.00	0.00
253.1131.0213.019.050.000	PERS UAL	2,713.52	0.00	0		0.00	0.00
253.1460.0213.636.050.636	PERS UAL	0.00	4,833.72	7,169		0.00	0.00
253.1131.0220.019.050.000	FICA & MEDICARE	1,173.18	0.00	0		0.00	0.00
253.1460.0220.636.050.636	FICA & MEDICARE	0.00	1,859.99	2,759		0.00	0.00
253.1131.0231.019.050.000	WORKERS' COMPENSATION	41.51	0.00	0		0.00	0.00
253.1460.0231.636.050.636	WORKERS' COMPENSATION	0.00	70.78	105		0.00	0.00
253.1460.0233.636.050.636	PAID FAMILY MEDICAL LEAVE INSURANCE	0	241.68	358	0.00	0.00	0.00
	Total PR Taxes & Benefits	4,742.26	8,463.53	12,551		0.00	0.00
253.1131.0410.636.050.636	SUPPLIES	1,934.66	0.00	25,000		0.00	0.00
253.1131.0460.636.050.636	NON CONSUMABLES	0	0.00	5,000		0.00	0.00
	Total Supplies	1,934.66	0.00	30,000		0.00	0.00
	TOTAL HIGH SCH SUMMER SCHOOL	22,012.65	32,632.13	78,395		0.00	0.00
TRANSPORTATION							
253.2552.0331.021.000.021	TRANSPORTATION	2,658.00	20,005.31	50,000		23,044.87	23,044.87
253.2559.0332.021.000.000	FIELD TRIP TRANSPORTATION	0	0.00	10,000		0.00	0.00
	Total Purchased Services	2,658.00	20,005.31	60,000		23,044.87	23,044.87
	TOTAL SUMMER PROGRAM	<u>55,680.21</u>	<u>249,915.75</u>	<u>400,000</u>	<u>0</u>	<u>210,000.00</u>	<u>210,000.00</u>

**SOUTH UMPQUA SCHOOL DISTRICT
RETENTION & RECRUITMENT- 254
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
254.2240.0130.019.000.000	ADDITIONAL SALARY	21,500.00	0		0	0.00	0	0
	Total Salaries	21,500.00	0		0	0.00	0	0
254.2240.0211.019.000.000	PERS-TIER I & II	2.58	0		0		0	0
254.2240.0212.019.000.000	PERS PU	1,289.61	0		0		0	0
254.2240.0213.019.000.000	PERS UAL	4,299.49	0		0		0	0
254.2240.0220.019.000.000	FICA & MEDICARE	1,583.19	0		0		0	0
254.2240.0231.019.000.000	WORKERS' COMPENSATION	61.57	0		0		0	0
	Total PR Taxes & Benefits	7,236.44	0		0		0	0
254.2240.0244.019.000.000	TUITION REIMBURSEMENT	24,480.02	0		0		0	0
	Total Tuition Reimbursement	24,480.02	0		0		0	0
	TOTAL PROFESSIONAL DEVELOPMENT	53,216.46	0		0		0	0
254.2320.0410.019.000.000	SUPPLIES	48,363.43	0		0		0	0
254.2410.0410.019.000.000	SUPPLIES-CLASSROOM	23,643.15	0		0		0	0
254.2542.0410.019.000.000	SUPPLIES-STAFF ROOMS	15,107.03	0		0		0	0
	Total Supplies & Materials	87,113.61	0		0		0	0
	TOTAL SUPPORT SERVICES	140,330.07	0		0		0	0
	TOTAL RETENTION & RECRUITMENT	<u>140,330.07</u>	<u>0</u>		<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>

SOUTH UMPQUA SCHOOL DISTRICT
Technical Assistance Program - 960 & 970 & 980
BUDGET 2024-25

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
Asbestos Hazard Assessment								
250.2542.0340.021.000.960	TRAVEL	0	0		0		5,000	5,000
250.2542.0390.021.000.960	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		0		20,000	20,000
	TOTAL ASBESTOS	0	0		0		25,000	25,000
Facility Assessment								
250.2542.0390.021.000.970	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		40,000		0	0
	TOTAL FACILITY	0	0		40,000		0	0
Seismic Assessment								
250.2542.0390.021.000.980	OTHER GENERAL PROF & TECHNICAL SERVICES	0	0		25,000		0	0
	TOTAL ASSESSMENT	0			25,000		0	0
	TOTAL TECHNICAL ASSISTANCE PROGRAMS	0	0	0.00	105,000	0.00	25,000	25,000

**SOUTH UMQPUA SCHOOL DISTRICT
PERS RESERVE FUND
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
282.2520.0640.019.000.000	DUES AND FEES	0	0	0	2,000	2,000
	TOTAL OTHER OBJECTS	0	0	0	2,000	2,000
	UNAPROPRIATED ENDING BALANCE					
282.7000.0820.000.000.000	RESERVED FOR NEXT YEAR	0	0	600,000	598,000	598,000
	TOTAL PERS FUND	<u>0</u>	<u>0</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>

**SOUTH UMPQUA SCHOOL DISTRICT
FOOD SERVICE - 299
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
299.3100.0112.021.000.900	CLASSIFIED SALARIES	247,755.20	264,789.50	10.69	296,155	10.94	314,540	314,540
299.3100.0112.070.000.900	CLASSIFIED SALARIES	16,066.56	11,768.37	0.72	20,300		0	0
299.3100.0122.021.000.900	SUBSTITUTES - CLASSIFIED	4,872.84	15,754.96		0		0	0
299.3100.0122.070.000.900	SUBSTITUTES - CLASSIFIED	76.94	2,936		0		0	0
299.3100.0130.021.000.900	ADDITIONAL SALARY	53.20	150.00		0		0	0
299.3100.0130.070.000.900	ADDITIONAL SALARY	0.00	1,137.36		0		0	0
	Total Salaries	268,824.74	296,536.64	11.41	316,454.88	10.94	314,540.34	314,540.34
299.3100.0211.021.000.900	PERS-TIER I & II	52.98	0.00		0		0	0
299.3100.0212.021.000.900	PERS PU	13,046.16	15,203.91		17,233		18,961	18,961
299.3100.0213.021.000.900	PERS UAL	43,184.01	49,277.16		57,175		59,535	59,535
299.3100.0216.021.000.900	PERS - TIER III (OPSRP)	0	0		0		0	0
299.3100.0220.021.000.900	FICA & MEDICARE	18,980.11	21,217.82		22,792		24,207	24,207
299.3100.0231.021.000.900	WORKERS' COMPENSATION	3,974.79	4,874.56		5,106		5,306	5,306
299.3100.0233.021.000.900	PAID FAMILY MEDICAL LEAVE	0	2,672.78		2,962		3,145	3,145
299.3100.0240.021.000.900	EMPLOYEES INSURANCE	68,052.40	57,596.76		94,637		101,549	101,549
299.3100.0212.070.000.900	PERS PU	964.00	326.62		1,225		0	0
299.3100.0213.070.000.900	PERS UAL	3,213.30	1,083.59		4,060		0	0
299.3100.0216.070.000.900	PERS - TIER III (OPSRP)	0	0		0		0	0
299.3100.0220.070.000.900	FICA & MEDICARE	1,234.98	1,192.90		1,562		0	0
299.3100.0231.070.000.900	WORKERS' COMPENSATION	269.38	191.11		375		0	0
299.3100.0233.070.000.900	PAID FAMILY MEDICAL LEAVE	0	143.70		203		0	0
	Total PR Taxes & Benefits	152,972.11	153,780.91		207,329		212,703	212,703
299.3100.0322.021.000.900	REPAIRS & MAINTENANCE SERVICES	13,532.53	15,840.73		12,000		12,000	12,000
299.3100.0325.021.000.900	ELECTRICITY	4,050.14	8,345.41		9,982		11,679	11,679
299.3100.0326.021.000.900	HEATING FUEL	1,721.13	4,077.84		5,000		5,350	5,350
299.3100.0327.021.000.900	WATER AND SEWAGE	672.21	2,168.36		2,300		2,369	2,369
299.3100.0340.021.000.900	TRAVEL	0	0		200		200	200
299.3100.0390.021.000.900	OTHER GENERAL PROF & TECHNICAL SERVICES	497,469.76	548,381.86		625,084		500,000	500,000
	Total Purchased Services	517,445.77	578,814.20		654,566		531,598	531,598
299.3100.0410.021.000.900	SUPPLIES	7,807.19	25,831.23		20,000		15,000	15,000
299.3100.0410.070.000.900	SUPPLIES - RIDDLE	0	109.90		500		0	0
299.3100.0412.021.000.900	OPERATIONAL SUPPLIES	1,008.05	2,405.85		3,000		3,240	3,240

**SOUTH UMPQUA SCHOOL DISTRICT
FOOD SERVICE - 299
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	FTE	Adopted 24-25	FTE	Proposed 25-26	Approved 25-26
299.3100.0450.021.000.900	FOOD	2,978.23	39.81		5,000		15,000	15,000
299.3130.0450.021.000.900	FOOD-FDP FEES	0.00	4,199.01		9,000		6,000	6,000
299.3100.0450.070.000.900	FOOD-RIDDLE	0	0		0		0	0
299.3100.0460.021.000.900	NON-CONSUMABLE SUPPLIES	4,949.87	7,445.45		5,000		10,000	10,000
299.3100.0470.021.000.900	COMPUTER SOFTWARE	2,236	2,347		2,500		2,700	2,700
	Total Supplies & Materials	18,979.64	42,378.25		45,000		51,940	51,940
299.3100.0530.021.000.900	IMPROVEMENTS OTHER THAN BLDGS.	8,201.52	8,280.00		5,000		5,000	5,000
299.3100.0541.021.000.900	INITIAL & ADDITIONAL EQUIPMENT	147,652.00	73,822.62		9,912		16,121	16,121
299.3100.0542.021.000.900	REPLACEMENT EQUIPMENT PURCHASES	36,924.00	81,783.44		120,000		80,000	80,000
	Total Capital Improvement	192,777.52	163,886.06		134,912		101,121	101,121
299.3100.0640.021.000.900	DUES AND FEES	3,194.80	1,705.00		5,000		2,000	2,000
	Total Other Objects	3,194.80	1,705.00		5,000		2,000	2,000
299.3100.0820.000.000.000	UNAPPROPRIATED FUND BAL	0	0		0		0	0
	TOTAL FOOD SERVICE	<u>1,154,194.58</u>	<u>1,237,101.06</u>	<u>11.41</u>	<u>1,363,262</u>	<u>10.94</u>	<u>1,213,902</u>	<u>1,213,902</u>

**SOUTH UMPQUA SCHOOL DISTRICT
STUDENT EXTRACURRICULAR FUNDS
BUDGET 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
200.1113.0410.114.6???.000	SUPPLIES	4,554.00	5,303.41	5,000	7,000	7,000
200.1113.0410.179.6???.000	SUPPLIES	9,550.52	8,764.82	10,000	10,000	10,000
200.1113.0410.219.6???.000	SUPPLIES	14,834.63	17,059.60	13,000	20,000	20,000
	Total Elementary Supplies	28,939.15	31,127.83	28,000	37,000	37,000
200.1122.0410.114.7???.000	SUPPLIES	7,772.28	8,500.85	7,000	9,000	9,000
200.1122.0410.182.7???.000	SUPPLIES	92,451.48	57,664.68	40,000	60,000	60,000
	Total Middle School Supplies	100,223.76	66,165.53	47,000	69,000	69,000
200.1132.0410.636.8???.000	SUPPLIES	134,379.90	159,273.27	140,722	165,000	165,000
	Total High School Supplies	134,379.90	159,273.27	140,722	165,000	165,000
	TOTAL INSTRUCTIONAL	263,542.81	256,566.63	215,722	271,000	271,000
200.7000.0820.000.000.000	EXTRA CURRICULAR	271,117.09	252,408.00	290,001	199,140	199,140
	TOTAL UNAPPROPRIATED ENDING BALANCE	271,117.09	252,408.00	290,001	199,140	199,140
	TOTAL UNDESIGNATED	<u>534,659.90</u>	<u>508,974.63</u>	<u>505,723</u>	<u>470,140</u>	<u>470,140</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
	RESOURCES					
300.0000.1510.000.000.000	INTEREST ON INVESTMENTS	(306,090.47)	(624,768.65)	(493,820)	(450,000)	(450,000)
300.0000.1970.000.000.000	SERVICES PROVIDED OTHER	(1,567,021.37)	(1,649,533.31)	(1,733,732)	(1,818,966)	(1,818,966)
	TOTAL LOCAL REVENUES	(1,873,111.84)	(2,274,301.96)	(2,227,552)	(2,268,966)	(2,268,966)
300.0000.4900.000.000.000	MISC FEDERAL REVENUE	(22,054.42)	(2,715.84)	(20,508)	(3,000)	(3,000)
	TOTAL FEDERAL SOURCES	(22,054.42)	(2,715.84)	(20,508)	(3,000)	(3,000)
300.0000.5200.000.000.000	INTERFUND TRANSFERS	(589,924.19)	(585,220.35)	(580,334)	0	0
300.0000.9770.000.000.000	UNRESERVED FUND BALANCE	(3,449,983.72)	(3,959,241.00)	(4,198,110)	(4,909,240)	(4,909,240)
	TOTAL OTHER REVENUE SOURC	(4,039,907.91)	(4,544,461.35)	(4,778,444)	(4,909,240)	(4,909,240)
	TOTAL REVENUES	<u>(5,935,074.17)</u>	<u>(6,821,479.15)</u>	<u>(7,026,504)</u>	<u>(7,181,206)</u>	<u>(7,181,206)</u>
	REQUIREMENTS:					
300.5110.0610.000.000.000	REDEMPTION OF PRINCIPAL	1,073,237.60	1,620,000.00	1,770,000	1,935,000	1,935,000
300.5110.0621.000.000.000	INTEREST	899,395.50	420,779.44	344,064	259,500	259,500
300.5110.0640.019.000.000	DUES AND FEES	3,200.00	3,200.00	3,200	5,575	5,575
	TOTAL OTHER OBJECTS	1,975,833.10	2,043,979.44	2,117,264	2,200,075	2,200,075
	UNAPROPRIATED ENDING BALANCE					
300.7000.0820.000.000.000	RESERVED FOR NEXT YEAR	3,959,241.00	4,777,500.00	4,909,240	4,981,132	4,981,132
	TOTAL DEBT SERVICE FUND	<u>5,935,074.10</u>	<u>6,821,479.44</u>	<u>7,026,504</u>	<u>7,181,206</u>	<u>7,181,206</u>



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 2025-26**

Account	Description	Actuals 22-23	Actuals 23-24	Adopted 24-25	Proposed 25-26	Approved 25-26
	RESOURCES					
400.0000.1960.000.000.000	RECOVERY OF PRIOR YEAR EXPENDITURE	0	0	0	0	0
400.0000.1990.000.000.000	MISCELLANEOUS REVENUE	(38,972)	0	(46,651)	(55,126)	(55,126)
	TOTAL MISCELLANEOUS RESOURCES	(38,972)	0	(46,651)	(55,126)	(55,126)
400.0000.3299.000.000.000	OTHER STATE GRANTS	0	0	0		
	TOTAL STATE RESOURCES	0	0	0	0	0
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	(1,500,000)	0	(850,000)	(200,000)	(200,000)
400.0000.5400.000.000.000	RESOURCES - BEGINNING FUND BALANCE	0	0	(1,516,446)	(1,880,398)	(1,880,398)
	TOTAL OTHER RESOURCES	(1,500,000)	0	(2,366,446)	(2,080,398)	(2,080,398)
	TOTAL RESOURCES	<u>(1,538,972)</u>	<u>0</u>	<u>(2,413,097)</u>	<u>(2,135,524)</u>	<u>(2,135,524)</u>
	REQUIREMENTS:					
400.4150.0322.021.000.021	REPAIRS & MAINTENANCE	0.00	9,042.00	0	12,000	12,000
400.4150.0324.021.000.021	RENTALS	0	0	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	92,830.77	7,224.85	55,000	669,836	669,836
	TOTAL PURCHASED SERVICES	92,830.77	16,266.85	55,000	681,836	681,836
400.4150.0410.021.000.021	SUPPLIES	0	1,944	302,400	129,835	129,835
400.4150.0460.021.000.021	NON-CONSUMABLES SUPPLIES	3,108.80	3,248.90	37,032	84,000	84,000
	TOTAL SUPPLIES	3,108.80	5,193.39	339,432	213,835	213,835
400.4150.0520.021.000.021	BUILDINGS ACQUISITION	276,619.87	0.00	428,000	0	0
400.4150.0530.021.000.021	IMPROVE. OTHER THAN BUILDINGS	532,243.23	60,395.00	265,613	558,000	558,000
400.4150.0541.021.000.021	INITIAL & ADDITIONAL EQUIPMENT PURCHASES	71,041.34	340,533.19	670,052	605,602	605,602
400.4150.0542.021.000.021	REPLACEMENT EQUIPMENT PURCHASES	0.00	26,386.00	45,000	30,000	30,000
	TOTAL CAPITAL OUTLAY	879,904.44	427,314.19	1,408,665	1,193,602	1,193,602
400.4150.0640.021.000.021	DUES AND FEES	0.00	0.00	10,000	10,000	10,000
	TOTAL OTHER OBJECTS	0.00	0.00	10,000	10,000	10,000
400.7000.0820.019.000.000	RESERVED FOR NEXT YEAR	0	0	600,000	36,251	36,251
	TOTAL CAPITAL PROJECT FUND	<u>975,844.01</u>	<u>448,774.43</u>	<u>2,413,097</u>	<u>2,135,524</u>	<u>2,135,524</u>

Oregon Education Programs and Acronyms Overview

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