Dufur School District 29

Proposed Budget

2025 – 2026



DUFUR SCHOOL DISTRICT
2025 – 2026
Budget Year

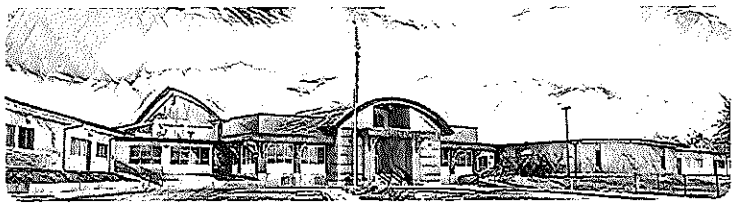
Board of Directors:	**Position**	**Office**	**Term Expires**
Anne Kelly	1	Director	6-30-2025
Tim Fain	2	Director	6-30-2026
Stan Ashbrook	3	Director	6-30-2025
Robert Wallace	4	Chairman	6-30-2025
Janna Hage	5	Vice Chair	6-30-2026

Budget Committee:		
Matthew Clausen	Member	6-30-2027
Bert Wyatt	Member	6-30-2027
Cindy Johnson	Member	6-30-2025
Jeff Lepinski	Member	6-30-2026
Kathy Bostick	Member	6-30-2026

Administrative Staff:

Kristin Whitley	Superintendent, Budget Officer
Tess Welk	Principal
Josie Turner	Chief Financial Officer

Wasco County School District #29
Dufur School
802 NE 5th Street
Dufur, OR 97021
541-467-2509 fax 541-467-2589



Dear Budget Committee / Community Members,

Welcome to the Dufur School District's Budget Committee and another budget development cycle. Your work is appreciated, and is a key in helping our district maintain a solid financial position. Budgeting is difficult in these unprecedented economic times.

The Governor's and Co-Chair's proposed budget once again isn't adequate, and will create significant cuts statewide in K-12 education. This budget proposes cuts in general fund spending. In an attempt to offset cuts, there are more grant dollars in our budget than ever before. If there is good news, it is that there are more grants available than ever before.

Dufur School District Average Daily Membership currently sits at 354 students.

During the 2024/25 school year, we received $ 11,637.00 per ADMW; current projections for the 2025/26 budget has us receiving $ 12,153.00 per ADMW. This includes the transportation grant.

Budget Challenges

1. Three elementary class sizes: (incoming 2nd, 4th & 6th) are large and require split classes to best serve the student's needs. As class sizes change, the district will respond accordingly.
2. Strong investment in health services: this is a building block area in that our students need to be healthy before they are able to attend school and learn. This program is thriving! This budget supports a full-time school nurse, as well as a full-time school counselor.
3. Inadequate state school fund support (SSF), the amount of resources available from the SSF does not keep up with inflation, creating shortfalls in all state budgets.

Current Grant Dollars Available

1. **Seismic Renovation Grant** - $ 2,500,000.00

   We recently received our second 2.5 million dollar grant from the Oregon Department of Education. This award will provide Seismic Upgrades for Dufur Elementary School.

2. **Student Investment Account program** - $ 402,214.00 dollars

   This will be year four of this program funded by the (CAT) tax that the 2019 legislature passed.

3. **High School Success (HSS) -** $ 96,655.00

   High School Success is up slightly this year after dipping in 24/25.

4. **Impact Aid Funding -** $ 60,000.00 dollars

   This program is in its third year in our district. It provides funding for students that live on non taxed federal lands in school districts. Like the Oregon State School Fund, Impact Aid is not easy to track. There are potential corrections during the year, creating challenges for tracking of the funds.

5. **Early Literacy -** $ 62,546.00 dollars

   This is the third year of the Early Literacy Grant to support early literacy learning. Following a slow start with this piece of money, it is now increasing on a yearly basis.

6. **PreSchool Promise -** $ 301,500.00 **-** The Pre-School Promise grant was awarded last summer after the budget was adopted and provided a major infusion of resources into our district. The district has applied for 12 additional slots for the 25/26 school year; the awards will be made during the summer of 2025. Each slot is worth approximately $ 16,000.00 dollars which would generate nearly $ 200,000.00 dollars in additional revenue. Additional slots are scheduled to be announced on June 2nd, if received the need for any reductions will be reduced.

Gaining more funding through grant programs will be a focus during the 25/26 school year. The district continues to have a grant team that meets weekly to identify and apply for available grants to offset state school funding shortfalls.

Current Available Funding

Revenue sources remain the same. Local property tax, which is obtained through our permanent rate of 4.4659 per thousand dollars of assessed value. State School Support Funds continue to provide the major portion of the district's operating revenue. Local Property Tax Revenue makes up 19% of the District's General Fund Budget.

The State School Fund is offset by $ 1,578,000.00 dollars in local revenue. This is made up primarily of the Common School Fund and local property taxes.

Budget Transfers - This budget provides budget transfers in 1. Technology Fund ($35,000.00), 2. Building Maintenance Fund ($ 20,000.00). The intent is to develop funds that will grow to provide resources in these specific areas in the future that would be available to deal with unexpected issues.

District Cash Reserves

The ending fund balance this year will be in the $ 500,000.00 range. Our auditing firm Accuity Accountants, recommends a 12 % reserve, and we are moving in that direction. This is an area that the staff and board will monitor and adjust in the coming years.

Current Proposed Budget Reductions

If needed, the following adjustments will be made. The outlined reductions would be a combination of attrition and actual reductions.

- Reduce 3.75 FTE classified positions - Positions to be determined

If the State School Fund is reduced further, additional cuts will be needed, and will be enacted prior to the beginning of the 25/26 school year. This is an ongoing process over the next few months to be fiscally responsible, while maximizing quality in academic programs. On the flip side, as grants are attained, cuts become less.

The May revenue forecast will be released later this week, which will have an impact on the state school fund (SSF) as well.

Future Assistance

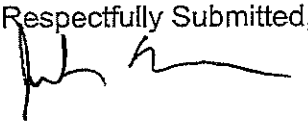
- Inclusion of the **Ranger Pride Education Foundation** as a means to augment educational funding in our district. The RPEF will generate money through memberships, donations, sponsorships, etc., while still providing scholarships for Dufur High School Graduates.
- The RPEF is now directing a portion of earnings into the **Barbara Paist/Ranger Tech Fund** to provide an endowed teaching position in the near future. Barbara Paist/Ranger Tech. has just under $ 500,000.00 in it.
- The RPEF is also directing a portion of earnings into the **Garner Endowment for the Arts Fund**. The intent is to provide a Music/Arts position funded through this fund. This fund is growing rapidly, currently it has just under $ 300,000.00 in it.

Future Challenges

- **ADM** – The number of students enrolled fluctuates throughout each school year and is continually monitored. Currently we are at approximately 354 ADM, which amounts to 469.28 ADMW.
- Continued pursuit of resources that provide the latest technology to bolster each student's ability to learn in Dufur, and prepare them for the next step following the completion of their secondary education.
- Pursuit of grant dollars to augment the available dollars from the State of Oregon.
- Balance of strong academics and extracurricular programs with the available resources.
- Managing district growth, people are interested in their students attending school in Dufur, maintaining manageable class sizes is the challenge.
- This budget provides a 3 % raise for each staff member. This is an area that will be very important in the future in maintaining a pay structure for all employees that will attract, and maintain a quality staff. This is the second year of a new 3 year collective bargaining agreement, Salary will automatically reopen in November 2025. With the uncertainty of funding we agreed that this would need to be evaluated yearly, to ensure best decisions are made.
- The Dufur School District general fund budget expense is made up of 84.9 % employee costs.

On behalf of the district employees that have worked on the preparation of this budget document, I present this budget to the Budget Committee for its review and consideration. The efforts of the Budget Committee are appreciated and essential to the continued success of our school district.

Respectfully Submitted,



Jack K. Henderson, Budget Officer

100 General Fund

		Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
1000 - Local Sources					
1111	CURRENT YEAR TAXES	$ 1,274,766	$ 1,281,393	$ 1,309,000	$ 1,333,000
1112	PRIOR YEAR TAXES	$ 61,874	$ 55,725	$ 60,000	$ 59,000
1113	COUNTY TAX SALES FOR BACK TAXES	$ 1,100	$ -	$ -	$ -
1114	PAYMENT IN LIEU OF PROPERTY TAX	$ 1,285	$ -	$ -	$ -
1140	OREGON (HERT) HEAVY EQUIPMENT TAX	$ 2,637	$ -	$ -	$ -
1311	PRE-KINDERGARTEN TUITION	$ 52,624	$ 51,490	$ 65,000	$ 18,000
1510	INTEREST ON INVESTMENTS	$ 16,721	$ 33,596	$ 20,000	$ 40,000
1710	ADMISSIONS	$ 9,497	$ 19,845	$ 15,000	$ 15,000
1820	GOOGLE CELILO GRANT	$ 30,000	$ -	$ -	$ -
1840	FOUNDATION CONTRACT SERVICES	$ 15,000	$ -	$ -	$ -
1910	BUILDING RENTAL	$ 13,760	$ 13,487	$ 20,000	$ 18,000
1920	DONATIONS AND FUNDRAISING	$ -	$ 3,388	$ -	$ -
1940	SERVICES TO OTHER DISTRICTS	$ 15,994	$ -	$ -	$ 60,000
1965	RECOVERY OF EXPENDITURES	$ 16,581	$ 31,454	$ 35,000	$ 30,000
1990	MISCELLANEOUS REIMB.	$ 6,239	$ 10,112	$ 3,000	$ 5,000
1991	SAIF REFUND	$ 762	$ 5,345	$ 1,000	$ -
1992	INSURANCE CLAIM REIMBURSEMENT	$ -	$ 114,239	$ -	$ -
1000	**Total Local Sources**	**$ 1,518,839**	**$ 1,620,073**	**$ 1,528,000**	**$ 1,578,000**
2000 - Intermediate Sources					
2101	COUNTY SCHOOL FUNDS	$ -	$ 25,015		
2102	ESD FLOW THROUGH	$ 73,567	$ 74,491	$ 63,202	$ 50,000
	OEA GRANT		$ -	$ 37,300	$ 35,000
2199	UNRESTRICTED INTERMEDIATE GRANTS	$ -	$ 6,000	$ -	$ -
2199	OREGON (HERT) HEAVY EQUIPMENT TAX	$ -	$ 3,947	$ 1,200	$ 2,500
2204	21st CENTURY AFTER SCHOOL GRANT	$ 97,155	$ 175,000	$ 57,563	$ 55,000
	MARIE LAMFROM GRANT		$ -	$ 50,000	$ 50,000
	GOOGLE GRANT		$ -	$ 50,000	$ 50,000
2210	ROUNDHOUSE GRANT	$ 25,000	$ 15,000	$ 50,000	$ 50,000
2000	**Total Intermediate Sources**	**$ 195,722**	**$ 299,453**	**$ 309,265**	**$ 292,500**

3000 - State Sources					
3101 SCHOOL SUPPORT FUND	$ 3,764,595	$ 4,014,993	$ 4,057,365	$ 4,261,064
3103 COMMON SCHOOL FUND	$ 45,143	$ 47,639	$ 48,142	$ 50,080
3110 YOUTH ADVISORY COUNCIL	$ -	$ 26,000	$ -	$ -
3199 SMALL HIGH SCHOOL GRANT	$ 19,932		$ 16,000	$ 16,000
3202 FARM TO SCHOOL GRANT	$ -	$ -	$ -	$ -
3232 OUTDOOR SCHOOL	$ -	$ 9,314	$ -	$ -
3240 FOUR RIVERS EARLY LEARNING HUB	$ 200,000	$ -	$ -	$ -
PRESCHOOL PROMISE	$ -	$ -	$ 170,000	$ 301,500
3299 OTHER STATE GRANTS	$ 210,520	$ 133,444	$ -	$ -
3000 Total State Sources	**$ 4,240,190**	**$ 4,231,390**	**$ 4,291,507**	**$ 4,628,644**
4000 - Federal Sources				
4110 IMPACT AID - TITLE VII	$ -	$ 101,044	$ 100,000	$ 60,000
4202 MEDICAID FEE FOR SERVICE	$ 128,652	$ 84,738	$ 90,000	$ 75,000
4507 PREFORM REVIEW & IMPROVEMENT	$ -	$ 4,360	$ -	$ -
4518 STATE LIBRARY GRANT	$ -	$ -	$ 1,300	$ 1,300
4532 EARLY LITERACY GRANT	$ -	$ -	$ 43,392	$ 62,546
4712 CARL PERKINS GRANT	$ 6,062	$ -	$ -	$ -
4000 Total Federal Sources	**$ 134,714**	**$ 190,142**	**$ 234,692**	**$ 198,846**
5000 Other Sources				
5400 BEGINNING FUND BALANCE	$ 459,024	$ 280,639	$ 450,000	$ 450,000
5000 Total Other Sources	**$ 459,024**	**$ 280,639**	**$ 450,000**	**$ 450,000**
100 General Fund Revenue				
Total Revenue	**$ 6,548,489**	**$ 6,621,697**	**$ 6,813,464**	**$ 7,147,990**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1111	**Elementary Instruction (K-5)**						
111	CERTIFIED SALARIES	$458,361	$509,465	7.08	$477,137	6.50	$527,784
112	CLASSIFIED SALARIES	$123,155	$67,650	1.00	$0	1.00	$29,974
118	MEDICAL INSURANCE SPLIT	$3,530	$33,160		$28,594		$30,125
121	SUBSTITUTES - CERTIFIED	$19,677	$26,266		$35,000		$30,000
122	SUBSTITUTES - CLASSIFIED	$10,329	$5,905		$3,000		$7,000
100	Total Salaries	$615,051	$642,446		$543,732	7.50	$624,884
211	PERS	$29,779	$57,674		$22,910		$22,326
211	PERS RETIREE	$704	$198		$0		$10,899
212	PERS PICK-UP	$37,516	$36,044		$32,624		$37,493
216	OPSRP	$129,070	$127,371		$103,959		$98,228
220	FICA/MEDICARE	$45,931	$46,599		$41,595		$47,804
231	WORKERS' COMPENSATION	-$1,411	$1,991		$1,631		$2,343
232	UNEMPLOYMENT COMPENSATION	$6,794	$0		$40,000		$20,000
234	OLFML	$0	$2,151		$2,175		$2,500
240	MED/DENT/VISION	$65,436	$119,431		$100,699		$107,400
242	RETIRED CERTIF. INSURANCE	$2,253	$0		$0		$0
200	Total Employee Benefits	$316,072	$361,459		$345,594		$348,992
340	TRAVEL	$456	$1,084		$0		$0
390	CONTRACT SERVICES	$0	$0		$0		$0
393	ARTIST IN RESIDENCE	$0	$0		$0		$0
300	Total Purchased Services	$456	$1,084		$0		$0
410	CONSUMABLE SUPPLIES	$8,020	$8,117		$8,000		$8,000
420	TEXTBOOKS / CURRICULUM	$14,741	$29,191		$10,000		$10,000
460	NON-CONSUMABLE SUPPLIES	$321	$0		$0		$0
400	Supplies and Materials	$23,082	$37,308		$18,000		$18,000
1111	**Total Elementary Instruction (K-5)**	**$954,662**	**$1,042,297**		**$907,325**		**$991,876**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1121	**Mid-Level Instruction (6-8)**						
111	CERTIFIED SALARIES	$279,344	$289,065	4.00	$305,599	4.00	$318,546
112	CLASSIFIED SALARIES	$19,606	$28,789	1.00	$0	0.00	$0
118	MEDICAL INSURANCE SPLIT	$21,816	$32,187		$35,119		$18,075
121	SUBSTITUTES - LICENSED	$8,799	$5,571		$5,000		$6,000
122	SUBSTITUTES - CLASSIFED	$0	$7,091		$2,000		$0
100	Total Salaries	$329,565	$362,703		$347,718	4.00	$342,622
211	PERS	$51,663	$39,225		$34,104		$33,273
211	PERS RETIREE	$9,136	$32,612		$34,709		$22,895
212	PERS PICK-UP	$17,670	$13,912		$20,863		$20,557
216	OPSRP	$22,149	$21,940		$13,570		$23,452
220	FICA/MEDICARE	$25,037	$27,574		$26,600		$26,211
231	WORKERS' COMPENSATION	$1,189	$1,252		$1,043		$1,285
234	OLFML	$0	$1,229		$1,391		$1,370
240	MED/DENT/VISION	$46,736	$40,623		$23,310		$60,250
200	Total Employee Benefits	$173,580	$178,367		$155,591		$189,294
340	TRAVEL		$0		$0		$0
374	EXPANDED OPTIONS	$8,395	$0		$0		$0
390	CONTRACT SERVICES	$15,734	$8,849		$10,000		$10,000
393	ARTIST IN RESIDENCE	$3,000	$0		$0		$0
300	Total Purchased Services	$27,129	$8,849		$10,000		$10,000
410	CONSUMABLE SUPPLIES	$6,443	$5,901		$6,500		$6,500
420	TEXTBOOKS / CURRICULUM	$6,614	$791		$5,000		$5,000
400	Total Supplies and Services	$13,056	$6,692		$11,500		$11,500
1121	**Total Mid-Level Instruction (6-8)**	**$543,330**	**$556,611**		**$524,809**		**$553,415**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1122	**Mid-Level (6-8) Extra Curricular**						
111	CERTIFIED SALARIES	$15,730	$11,861		$11,438		$11,780
112	CLASSIFIED SALARIES	$17,711	$24,119		$28,844		$26,120
100	Total Salaries	$33,441	$35,980		$40,282		$37,900
211	PERS/RETIRED	$2,222	$2,130		$2,186		$0
212	PERS PICK-UP	$1,378	$1,070		$2,417		$2,274
216	OPSRP	$5,804	$4,394		$4,777		$5,849
220	FICA/MEDICARE	$2,524	$2,628		$3,082		$2,899
231	WORKERS' COMPENSATION	$229	$171		$121		$142
234	OLFML	$0	$131		$161		$152
200	Total Employee Benefits	$12,158	$10,524		$12,743		$11,316
322	REPAIRS & MAINTENANCE	$0	$0		$1,000		$1,000
396	OFFICIALS	$4,086	$6,462		$7,500		$10,000
300	Total Purchased Services	$4,086	$6,462		$8,500		$11,000
410	CONSUMABLE SUPPLIES	$320	$299		$500		$500
460	NON-CONSUMABLE SUPPLIES	$2,385	$289		$1,500		$4,000
400	Total Supplies and Services	$2,705	$588		$2,000		$4,500
640	DUES AND FEES	$0	$0		$500		$500
	Total Other Objects	$0	$0		$500		$500
1122	**Total Mid-Level (5-8) Extra Curricular**	**$52,389**	**$53,554**		**$64,025**		**$65,216**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1131	**High School Instruction**						
111	CERTIFIED SALARIES	$414,446	$474,009	7.25	$511,921	6.42	$510,567
118	MEDICAL INSURANCE SPLIT	$298	$0		$9,950	0.00	$0
121	SUBSTITUTES - LICENSED	$24,175	$11,339		$20,000		$15,000
100	Total Salaries	$438,919	$485,348		$541,871	6.42	$525,567
211	PERS	$35,345	$47,680		$34,104		$11,091
212	PERS PICK-UP	$26,097	$26,506		$32,512		$31,534
216	OPSRP	$71,442	$77,053		$84,460		$96,348
220	FICA/MEDICARE	$32,926	$35,971		$41,453		$40,206
231	WORKERS' COMPENSATION	$1,783	$1,680		$1,626		$1,971
234	OLFML	$0	$1,588		$2,167		$2,102
240	MED/DENT/VISION	$131,147	$145,766		$139,860		$154,645
200	Total Employee Benefits	$298,740	$336,244		$336,183		$337,896
340	TRAVEL	$47	$0		$0		$0
371	ON LINE EDUCATON	$13,569	$11,795		$0		$0
374	EXPANDED OPTIONS	$0	$15,532		$30,000		$15,000
390	CONTRACT SERVICES	$6,118	$0		$0		$0
300	Total Purchased Services	$19,734	$27,327		$30,000		$15,000
410	CONSUMABLE SUPPLIES - GENERAL	$6,443	$8,944		$7,000		$7,000
410	CONSUMABLE SUPPLIES - INDUST	$1,634	$6,989		$3,000		$3,000
410	CONSUMABLE SUPPLIES -	$2,986	$2,186		$6,500		$6,500
420	TEXTBOOKS / CURRICULUM	$25,122	$2,279		$2,000		$2,000
460	NON-CONSUMABLE SUPPLIES	$5,143	$3,709				$0
400	Total Supplies and Materials	$41,328	$24,107		$18,500		$18,500
640	DUES AND FEES	$2,460	$2,412		$250		$250
	Total Capital Outlay and Other Objects	$2,460	$2,412		$250		$250
1131	**Total High School Instruction**	**$801,181**	**$875,438**		**$926,804**		**$897,213**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1132	**High School Activities**						
111	CERTIFICATED SALARIES	$70,606	$46,617		$32,234		$31,446
112	CLASSIFIED SALARIES	$52,873	$60,048		$67,634		$59,416
100	Total Salaries	$123,478	$106,665		$99,868		$90,862
211	PERS	$10,253	$7,156		$1,457		$2,879
212	PERS PICK-UP	$4,240	$3,812		$5,992		$5,452
216	OPSRP	$15,903	$14,052		$8,716		$7,864
220	FICA/MEDICARE	$9,116	$8,031		$7,640		$6,951
231	WORKERS' COMPENSATION	$511	$520		$300		$341
234	OLFML	$0	$393		$399		$363
240	MED/DENT/VISION	$0	$2,170		$0		$0
200	Total Employee Benefits	$40,023	$36,134		$24,504		$23,850
322	REPAIRS & MAINTENANCE	$0	$88		$1,000		$3,500
340	TRAVEL	$20,459	$7,267		$10,000		$12,000
390	CONTRACT SERVICES	$0	$650		$0		$0
396	OFFICIALS	$17,240	$26,165		$30,000		$25,000
300	Total Purchased Services	$37,699	$34,170		$41,000		$40,500
410	CONSUMABLE SUPPLIES	$2,597	$5,531		$1,000		$2,000
411	ATHLETIC TRAINING SUPPLIES	$220	$0		$1,000		$0
412	ACADEMIC & SPORTS AWARDS	$2,907	$3,406		$2,500		$2,500
440	PERIODICALS / SUBSCRIPTION	$0	$0		$0		$0
460	NON-CONSUMABLE SUPPLIES	$11,075	$1,324		$8,000		$8,000
400	Total Supplies and Materials	$16,799	$10,261		$12,500		$12,500
640	DUES AND FEES	$5,538	$16,928		$15,000		$15,000
	Total Capital Outlay and Other Objects	$5,538	$16,928		$15,000		$15,000
1132	**Total High School Activities**	**$223,537**	**$204,158**		**$192,872**		**$182,712**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1140	**Pre-Kindergarten Programs**						
112	CLASSIFIED SALARIES	$53,961	$41,324	1.50	$80,752	4.00	$152,363
118	MEDICAL INSURANCE SPLIT	$6,567	$5,852		$5,182		$5,500
100	Total Salaries	$60,529	$47,176		$85,933	4.00	$157,863
212	PERS PICK-UP	$3,632	$2,831		$5,156		$9,472
216	OPSRP	$14,109	$11,619		$19,889		$34,800
220	FICA/MEDICARE	$4,526	$3,520		$6,574		$12,077
231	WORKERS' COMPENSATION	$229	$170		$258		$592
234	OLFML	$0	$179		$344		$631
240	MED/DENT/VISION	$7,646	$2,398		$20,642		$22,000
200	Total Employee Benefits	$30,141	$20,717		$52,863		$79,571
340	TRAVEL	$0	$46		$300		$300
300	Total Purchased Services	$0	$46		$300		$300
410	CONSUMABLE SUPPLIES	$1,528	$1,571		$1,500		$2,500
400	Total Supplies and Materials	$1,528	$1,571		$1,500		$2,500
1140	**Total Pre-Kindergarten Programs**	**$92,198**	**$69,510**		**$140,596**		**$240,234**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1229	**After School Programs**						
111	CERTIFIED SALARIES	$20,000	$20,000		$20,000		$10,000
112	CLASSIFIED SALARIES	$26,500	$24,010	0.75	$24,000	0.75	$26,000
100	Total Salaries	$46,500	$44,010		$44,000	0.75	$36,000
211	PERS	$0	$0		$0		$0
212	PERS PICK-UP	$2,640	$1,553		$2,640		$2,160
216	OPSRP	$10,257	$6,375		$10,837		$8,222
220	FICA/MEDICARE	$3,366	$3,318		$3,366		$2,754
231	WORKER'S COMPENSATION	$202	$325		$132		$135
234	OLFML	$0	$156		$176		$144
240	MED/DENT/VISION	$0	$4,835		$0		$0
200	Total Employee Benefits	$16,465	$16,562		$17,151		$13,415
310	INSTRUCTIONAL & TECHNICAL	$0	$0		$0		$0
340	TRAVEL	$29,690	$200		$0		$0
390	CONTRACT SERVICES	$0	$1,805		$0		$0
300	Total Purchased Services	$29,690	$2,005		$0		$0
410	CONSUMABLE SUPPLIES	$4,893	$5,019		$1,500		$1,500
420	TEXTBOOKS / CURRICULUM	$0	$10,978		$1,000		$1,000
460	NON-CONSUMABLE SUPPLIES	$0	$309		$0		$0
400	Total Supplies and Materials	$4,893	$16,306		$2,500		$2,500
1229	**Total After School Programs**	**$97,548**	**$78,883**		**$63,651**		**$51,915**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1260	**Special Education Instruction**						
111	CERTIFICATED SALARIES	$87,973	$97,698	1.50	$124,579	3.00	$215,022
112	CLASSIFIED SALARIES	$86,485	$70,683	4.00	$113,760	2.00	$55,667
118	MEDICAL INSURANCE SPLIT	$2,500	$4,710		$5,182		$5,500
121	SUBSTITUTES - LICENSED	$0	$2,063		$0		$2,500
122	SUBSTITUTES - CLASSIFIED	$6,819	$2,992		$3,000		$3,000
100	Total Salaries	$183,777	$178,146		$246,521	5.00	$281,689
211	PERS RETIREE	$9,037	$11,060		$13,735		$0
211	PERS	$22,726	$25,313		$35,894		$27,651
212	PERS PICK-UP	$8,007	$8,221		$14,791		$16,901
216	OPSRP	$5,459	$11,050		$14,205		$37,554
220	FICA/MEDICARE	$15,680	$15,893		$18,859		$21,549
231	WORKERS' COMPENSATION	$869	$0		$740		$1,056
234	OLFML	$0	$275		$986		$1,127
240	MED/DENT/VISION	$82,987	$48,870		$64,594		$83,300
200	Total Employee Benefits	$144,766	$120,682		$163,804		$189,138
340	TRAVEL	$383	$1,156		$500		$500
390	CONTRACT SERVICES	$0	$0		$0		$25,000
392	PSYCH-OCCUPATIONAL-PHYSICAL	$3,918	$40,972		$20,000		$5,000
300	Total Purchased Services	$4,301	$42,128		$20,500		$30,500
410	CONSUMABLE SUPPLIES	$1,613	$858		$1,500		$1,500
414	TESTING SUPPLIES	$0	$0		$1,000		$1,000
420	TEXTBOOKS / CURRICULUM	$465.80	$358.00		$500		$1,500
400	Total Supplies and Materials	$2,079	$1,216		$3,000		$4,000
640	DUES AND FEES	$600	$2,947				
	Total Other Objects	$600	$2,947		$0		$0
1260	**Total Special Education Instruction**	**$335,523**	**$345,119**		**$433,825**		**$505,327**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
1280	**Career Technical Education**						
111	CERTIFICATED SALARIES	$59,864	$0	0.00	$0	0.00	$0
112	CLASSIFIED SALARIES	$0	$0		$0	0.00	$0
100	Total Salaries	$59,864	$0		$0	0.00	$0
212	PERS PICK-UP	$2,793	$0		$0		$0
216	OPSRP	$13,849	$0		$0		$0
220	FICA/MEDICARE	$4,370	$0		$0		$0
231	WORKERS' COMPENSATION	$648	$0		$0		$0
234	OLFML	$0	$0		$0		$0
240	MED/DENT/VISION	$16,756	$0		$0		$0
200	Total Employee Benefits	$38,416	$0		$0		$0
340	TRAVEL	$0	$0		$0		$0
390	CONTRACT SERVICES	$6,192	$0		$0		$0
300	Total Purchased Services	$6,192	$0		$0		$0
410	CONSUMABLE SUPPLIES	$6,077	$0		$0		$0
420	TEXTBOOKS/CURRICULUM	$8,803					
460	NON-CONSUMABLE SUPPLIES	$4,361	$0		$0		$0
400	Total Supplies and Materials	$19,241	$0		$0		$0
640	DUES AND FEES	$1,287					
	Total Other Objects	$1,287	$0		$0		$0
1280	**Career Technical Education**	**$125,000**	**$0**		**$0**		**$0**
1000	**Total Instructional Services**	**$3,225,369**	**$3,225,570**		**$3,253,906**		**$3,487,909**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2120	**Counseling and Guidance**						
111	CERTIFIED SALARIES	$97,301	$126,389	1.00	$106,485	0.82	**$92,402**
	Total Salaries	$97,301	$126,389	1.00	$106,485	0.82	$92,402
212	PERS PICK-UP	$5,625	$7,583		$6,389		$5,544
216	OPSRP	$21,852	$31,130		$26,227		$21,105
220	FICA/MEDICARE	$7,148	$7,815		$8,146		$7,069
231	WORKERS' COMPENSATION	$352	$823		$319		$347
234	OLFML	$0	$421		$426		$370
240	MED/DENT/VISION	$22,123	$31,815		$23,310		$19,860
200	Total Employee Benefits	$57,099	$79,587		$64,818		$54,294
340	TRAVEL	$0	$0		$0		$0
390	CONTRACT SERVICES	$8,300	$3,320		$10,000		$10,000
300	Total Purchased Services	$8,300	$3,320		$10,000		$10,000
410	CONSUMABLE SUPPLIES	$1,508	$0		$0		$0
460	NON CONSUMABLE / STUDENT	$0	$0		$0		$0
400	Total Supplies and Materials	$1,508	$0		$0		$0
2120	**Counseling and Guidance**	**$164,209**	**$209,296**		**$181,302**		**$156,695**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2130	**Health / Medicaid Services**						
111	CERTIFIED SALARIES	$66,592	$77,214	1.50	$78,000	1.00	$82,133
112	CLASSIFIED SALARIES	$7,034	$15,807		$14,927	0.30	$15,543
100	Total Salaries	$73,625	$93,021		$92,927	1.30	$97,676
212	PERS PICK-UP	$4,418	$5,581		$5,576		$5,861
216	OPSRP	$22,831	$22,911		$22,888		$22,309
220	FICA/MEDICARE	$5,500	$6,974		$7,109		$7,472
231	WORKERS' COMPENSATION	$266	$312		$279		$366
234	OLFML	$0	$303		$372		$391
240	MED/DENT/VISION	$12,286	$29,662		$30,303		$31,330
200	Total Employee Benefits	$45,300	$65,743		$66,526		$67,729
340	TRAVEL	$187	$0		$0		$0
389	MEDICAID MATCH	$35,000	$30,000		$25,632		$21,360
390	CONTRACT SERVICES	$3,083	$5,920		$7,000		$12,000
300	Total Purchased Services	$38,271	$35,920		$32,632		$33,360
410	CONSUMABLE SUPPLIES	$1,409	$941		$0		$0
400	Total Supplies and Materials	$1,409	$941		$0		$0
640	DUES & FEES	$0	$865		$0		$0
600	Total Other Objects	$0	$865		$0		$0
2130	**Total Health / Medicaid Services**	**$158,605**	**$196,490**		**$192,084**		**$198,765**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2132	**School Based Health Services**						
111	CERTIFIED SALARIES	$10,000	$10,000		$0	0.00	$0
100	Total Salaries	$10,000	$10,000		$0	0.00	$0
212	PERS PICK-UP	$600	$600		$0		$0
216	OPSRP	$2,331	$2,463		$0		$0
220	FICA/MEDICARE	$759	$765		$0		$0
231	WORKERS' COMPENSATION	$36	$33		$0		$0
200	Total Employee Benefits	$3,726	$3,861		$0		$0
340	TRAVEL	$1,601	$0		$0		$0
389	MEDICAID MATCH	$326	$0		$0		$0
300	Total Purchased Services	$1,927	$0		$0		$0
410	CONSUMABLE SUPPLIES	$2,084	$0		$0		$0
400	Total Supplies and Materials	$2,084	$0		$0		$0
640	DUES & FEES	$72,263	$0		$0		$0
600	Total Other Objects	$72,263	$0		$0		$0
2132	**Total School Based Health Services**	**$90,000**	**$13,861**		**$0**		**$0**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2150	**Speech & Language Pathology**						
111	CERTIFIED SALARIES	$37,500	$71,086	0.52	$65,702	0.53	$55,339
100	Total Salaries	$37,500	$71,086		$65,702	0.53	$55,339
212	PERS	$14,308	$17,834		$18,048		$14,399
212	PERS PICK-UP	$2,250	$4,265		$3,942		$3,320
220	FICA/MEDICARE	$2,869	$5,436		$5,026		$4,233
231	WORKERS' COMPENSATION	$133	$242		$197		$208
234	OLFML	$0	$187		$263		$221
240	MED/DENT/VISION	$9,218	$21,741		$15,326		$12,675
200	Total Employee Benefits	$28,777	$49,705		$42,803		$35,056
340	TRAVEL	$550	$123		$0		$0
390	CONTRACT SERVICES	$0	$0		$0		$0
300	Total Purchased Services	$550	$123		$0		$0
410	CONSUMABLE SUPPLIES	$1,563	$21		$0		$0
460	NON-CONSUMABLE SUPPLIES	$2,307	$0				
400	Total Supplies and Materials	$3,870	$21		$0		$0
640	DUES AND FEES	$0	$279		$0		$0
600	Total Other Objects	$0	$279		$0		$0
2150	**Total Speech & Language Pathology**	**$70,696**	**$121,214**		**$108,505**		**$90,396**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2220	**Library/Media Center**						
112	CLASSIFIED SALARIES	$5,226	$0	0.30	$7,896	0.15	$4,880
118	MEDICAL INSURANCE SPLIT	$832	$2,535		$1,295		$825
100	Total Salaries	$6,058	$2,535		$9,191	0.15	$5,705
212	PERS PICK-UP	$363	$152		$551		$342
216	OPSRP	$1,412	$624		$1,945		$1,115
220	FICA/MEDICARE	$462	$600		$703		$436
231	WORKERS' COMPENSATION	$26	$0		$28		$21
234	OLFML	$0	$10		$37		$23
240	MED/DENT/VISION	$46	$0		$2,580		$0
200	Total Employee Benefits	$2,310	$1,386		$5,844		$1,937
410	CONSUMABLE SUPPLIES	$468	$227		$1,000		$1,000
430	LIBRARY/REFERENCE BOOKS	-$40	$0		$0		$0
400	Total Supplies and Materials	$428	$227		$1,000		$1,000
2220	**Total Library/Media Center**	**$8,796**	**$4,148**		**$16,035**		**$8,642**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2240	**Curriculum & Staff Development**						
319	STAFF TUITION REIMBURSEMENT	$17,202	$21,840		$20,000		$20,000
340	TRAVEL	$2,532	$275		$0		$0
389	NON-INSTRUCTION SUPPORT	$0	$0		$0		$0
390	CONTRACT SERVICES	$11,400	$20,975		$15,000		$15,000
300	Total Purchased Services	$31,134	$43,090		$35,000		$35,000
410	CONSUMABLE SUPPLIES	$2,800	$494		$3,000		$3,000
420	TEXTBOOKS / CURRICULUM	$0	$2,322		$0		$0
400	Total Supplies and Other Objects	$2,800	$2,816		$3,000		$3,000
640	DUES AND FEES	$3,498	$6,339		$1,000		$1,000
600	Total Other Objects	$3,498	$6,339		$1,000		$1,000
2240	**Total Training & Curriculum Dev.**	**$37,432**	**$52,245**		**$39,000**		**$39,000**
2310	**Board of Education**						
340	TRAVEL	$666	$0		$300		$300
354	ADVERTISING	$2,623	$625		$3,000		$3,000
381	AUDIT SERVICES	$41,640	$25,625		$26,000		$26,000
382	LEGAL SERVICES	$2,091	$1,820		$1,500		$1,500
388	ELECTION SERVICES	$0	$490		$1,000		$1,000
390	CONTRACT SERVICES	$0	$0		$0		$0
300	Total Purchased Services	$47,020	$28,560		$31,800		$31,800
410	CONSUMABLE SUPPLIES	$5,413	$1,717		$3,000		$3,000
400	Total Supplies and Materials	$5,413	$1,717		$3,000		$3,000
640	DUES AND FEES	$3,368	$1,560		$3,000		$3,000
651	LIABILITY INSURANCE	$79,932	$92,453		$104,000		$112,858
600	Total Other Objects	$83,300	$94,013		$107,000		$115,858
2310	**Total Board of Education**	**$135,733**	**$124,290**		**$141,800**		**$150,658**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2320	**District Administration**						
113	MANAGERIAL - CERTIFICATED	$100,539	$55,869	0.53	$108,392	0.60	$100,050
114	MANAGERIAL - CLASSIFIED	$38,687	$48,600	0.51	$47,453	0.45	$44,846
100	Total Salaries	$139,226	$104,469		$155,846	1.05	$144,896
211	PERS - RETIREE	$36,784	$18,644		$22,194		$0
212	PERS PICK-UP	$0	$2,196		$2,496		$8,694
214	OPSRP	$0	$9,015		$10,246		$31,856
220	FICA/MEDICARE	$9,375	$7,337		$9,363		$11,085
231	WORKERS' COMPENSATION	$494	$459		$367		$543
234	OLFML	$0	$334		$490		$580
240	MED/DENT/VISION	$18,875	$60,783		$13,986		$25,460
200	Total Employee Benefits	$65,529	$98,768		$59,142		$78,217
340	TRAVEL	$77	$179		$300		$300
390	CONTRACT SERVICES	$14,150	$9,625		$8,000		$8,000
410	CONSUMABLE SUPPLIES	$1,409	$1,493		$1,500		$1,500
400	Total Purchased Services and Supplies	$15,636	$11,297		$9,800		$9,800
640	DUES AND FEES	$6,761	$3,943		$2,000		$2,000
600	Total Other Objects	$6,761	$3,943		$2,000		$2,000
2320	**Total District Administration**	**$227,152**	**$218,477**		**$226,787**		**$234,914**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2410	**School Administration**						
113	MANAGERIAL - CERTIFICATED	$152,480	$129,523	1.28	$143,267	2.18	$208,459
114	MANAGERIAL - CLASSIFIED	$60,384	$65,951	1.59	$97,313	2.00	$99,473
100	Total Salaries	$212,864	$195,474		$240,580	4.18	$307,932
211	PERS	$15,953	$18,117		$18,841		$18,793
211	PERS Retiree	$9,435	$8,481		$6,658		$0
212	PERS PICK-UP	$10,534	$9,876		$13,938		$18,476
216	OPSRP	$22,972	$24,287		$34,352		$53,836
220	FICA/MEDICARE	$15,546	$14,396		$17,771		$23,557
231	WORKERS' COMPENSATION	$770	$702		$697		$1,155
234	OLFML	$0	$626		$929		$1,232
240	MED/DENT/VISION	$54,905	$65,868		$61,137		$87,638
200	Total Employee Benefits	$130,116	$142,353		$154,324		$204,686
340	TRAVEL	$4,341	$553		$3,500		$3,500
351	TELEPHONE	$11,741	$15,005		$14,760		$14,760
353	POSTAGE	$3,431	$2,643		$5,000		$5,000
355	PRINTING & BINDING	$40,539	$52,158		$50,000		$50,000
300	Total Purchased Services	$60,052	$70,359		$73,260		$73,260
410	CONSUMABLE SUPPLIES	$6,749	$3,342		$7,000		$7,000
460	NON-CONSUMABLE SUPPLIES	$339	$0		$0		$0
400	Total Supplies and Materials	$7,088	$3,342		$7,000		$7,000
640	DUES AND FEES	$1,771	$3,401		$3,500		$3,500
600	Total Other Objects	$1,771	$3,401		$3,500		$3,500
2410	**Total School Administration**	**$411,891**	**$414,929**		**$478,663**		**$596,378**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2520	**Fiscal Services**						
112	CLASSIFIED SALARIES	$0	$0		$0	0.70	$37,221
114	MANAGERIAL - CLASSIFIED	$38,687	$50,073	0.49	$72,331	0.45	$44,846
118	MEDICAL INSURANCE SPLIT	$0	$0		$0		$0
100	Total Salaries	$38,687	$50,073		$72,331	1.15	$82,067
211	PERS RETIREE	$10,221	$0		$0		$0
212	PERS PICK-UP	$0	$3,000		$3,989		$4,924
216	OPSRP	$0	$12,315		$16,373		$17,506
220	FICA/MEDICARE	$2,726	$3,825		$5,086		$6,278
231	WORKERS' COMPENSATION	$142	$165		$199		$308
234	OLFML	$0	$166		$266		$328
240	MED/DENT/VISION	$20,470	$7,509		$11,655		$17,473
200	Total Employee Benefits	$33,559	$26,980		$37,568		$46,816
340	TRAVEL	$2,004	$3,643		$3,000		$3,000
390	CONTRACT SERVICES	$98	$0		$0		$0
300	Total Purchased Services	$2,101	$3,643		$3,000		$3,000
410	CONSUMABLE SUPPLIES	$2,889	$982		$2,500		$2,500
400	Total Services and Supplies	$2,889	$982		$2,500		$2,500
640	DUES AND FEES	$16,765	$12,002		$10,000		$10,000
600	Other Objects	$16,765	$12,002		$10,000		$10,000
2520	**Total Fiscal Services**	**$94,002**	**$93,680**		**$125,399**		**$144,384**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2540	**Plant Operation and Maintenance**						
112	CLASSIFIED SALARIES	$212,900	$186,588	3.70	$164,534	4.00	$171,502
100	Total Salaries	$212,900	$186,588		$164,534	4.00	$171,502
211	PERS	$0	$0		$0		$0
211	PERS-RETIREE	$3,736	$4,469		$0		$0
212	PERS PICK-UP	$9,764	$9,808		$9,872		$10,290
216	OPSRP	$37,932	$40,260		$40,525		$39,171
220	FICA/MEDICARE	$16,210	$14,251		$12,587		$13,120
231	WORKERS' COMPENSATION	$3,099	$4,719		$494		$3,842
234	OLFML	$0	$627		$658		$686
240	MED/DENT/VISION	$48,599	$57,002		$54,273		$57,100
200	Total Employee Benefits	$119,340	$131,136		$118,408		$124,209
322	BUILDING REPAIR & MAINTENANCE	$27,093	$28,053		$30,000		$30,000
322	BUILDING REPAIR & MAINT. - PTRSBG	$857	$6,591		$1,000		$1,000
323	GROUNDS MAINTENANCE	$13,942	$26,326		$30,000		$30,000
325	ELECTRICITY	$59,273	$49,702		$60,000		$60,000
325	ELECTRICITY - PTRSBG	$8,749	$11,504		$10,000		$10,000
326	FUEL / PROPANE	$18,308	$24,074		$25,000		$25,000
327	WATER AND SEWER	$13,852	$11,032		$12,000		$12,000
327	WATER AND SEWER - PTRSBG	$1,245	$1,800		$6,000		$6,000
328	GARBAGE	$36,278	$44,191		$40,320		$40,320
340	TRAVEL	$380	$332		$1,000		$1,000
351	TELEPHONE - PTRSBG ALARM	$1,070	$1,131		$1,200		$1,200
390	CONTRACT SERVICES	$3,266	$1,638		$2,000		$2,000
300	Total Purchased Services	$184,312	$206,374		$218,520		$218,520
410	CONSUMABLE SUPPLIES	$16,552	$22,293		$25,000		$25,000
410	CONSUMABLE SUPPLIES - PTRSBG		$0		$0		$0
460	NON-CONSUMABLE SUPPLIES	$7,043	$4,766		$5,000		$5,000
400	Total Consumable supplies	$23,594	$27,059		$30,000		$30,000
540	EQUIPMENT	$984	$0		$0		$0
640	DUES AND FEES		$2,515		$4,000		$4,000
640	DUES AND FEES - PTRSBG	$1,245	$0		$0		$0
	Total Capital Outlay and Other Objects	$1,245	$2,515		$4,000		$4,000
2540	**Total Plant Operation & Maintenance**	**$541,391**	**$553,672**		**$535,462**		**$548,231**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2550	**Pupil Transportation**						
112	CLASSIFIED SALARIES	$196,215	$197,899	5.08	$203,904	4.60	$182,111
113	MANAGERIAL - CERTIFICATED	$24,324	$24,996	0.15	$54,711	0.32	$45,446
118	MEDICAL INSURANCE SPLIT	$18,021	$22,482		$15,545		$12,205
122	SUBSTITUTES - CLASSIFIED	$0	$0		$0		$10,000
100	Total Salaries	$238,560	$245,377	5.23	$274,160	4.92	$249,761
211	PERS	$6,256	$4,486		$4,144		$4,074
211	PERS-RETIREE	$12,687	$12,280		$12,653		$8,810
212	PERS PICK-UP	$10,019	$6,962		$13,132		$14,986
216	OPSRP	$46,252	$24,430		$36,292		$40,664
220	FICA/MEDICARE	$16,838	$17,361		$19,010		$19,107
231	WORKERS' COMPENSATION	$6,243	$6,842		$745		$10,615
232	UNEMPLOYMENT COMPENSATION	$10,042	$0		$0		$10,000
234	OLFML	$0	$793		$994		$999
240	MED/DENT/VISION	$49,919	$75,975		$61,395		$65,122
200	Total Employee Benefits	$158,256	$149,129		$148,365		$174,377
322	REPAIRS & MAINTENANCE	$10,262	$34,918		$20,000		$30,000
326	FUEL	$52,489	$56,460		$60,000		$60,000
328	GARBAGE	$1,405	$1,470		$1,500		$1,500
331	HOME TO SCHOOL TRANSPORATION	$7,020	$5,771		$3,000		$0
334	VAN RENTAL	$0	$173		$0		$250
340	TRAVEL	$2,289	$864		$3,500		$3,500
351	TELEPHONE	$5,129	$4,702		$5,000		$5,000
356	DRIVER PHYSICALS/TRAINING	$5,591	$705		$3,500		$3,500
374	DIESEL TECH TUITION	$13,904	$0		$0		$0
390	CONTRACT SERVICES	$36,895	$700		$0		$10,000
300	Total Purchased Services	$134,984	$105,763		$96,500		$113,750
410	CONSUMABLE SUPPLIES	$8,370	$5,727		$20,000		$20,000
460	NON-CONSUMABLESUPPLIES	$1,324	$0		$0		$0
400	Total Supplies and Materials	$9,694	$5,727		$20,000		$20,000
640	DUES AND FEES	$7,285	$6,609		$2,500		$5,000
651	INSURANCE	$12,400	$15,001		$16,207		$18,077
600	Total Capitol Outlay & Other Objects	$19,685	$21,610		$18,707		$23,077
2550	**Total Pupil Transportation**	**$561,178**	**$527,606**		**$557,732**		**$580,965**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
2660	**Technology/Network**						
111	CERTIFICATED SALARIES	$85,486	$88,768	1.00	$92,894	1.00	$95,110
100	Total Salaries	$85,486	$88,768		$92,894	1.00	$95,110
211	PERS	$22,586	$24,385		$25,518		$24,748
212	PERS PICK-UP	$5,129	$5,326		$5,574		$5,707
220	FICA/MEDICARE	$6,540	$6,787		$7,106		$7,276
231	WORKERS' COMPENSATION	$305	$306		$279		$357
234	OLFML	$0	$298		$372		$380
240	MED/DENT/VISION	$22,173	$24,279		$23,310		$24,100
200	Total Employee Benefits	$56,733	$61,381		$62,158		$62,567
316	DATA PROCESSING	$29,981	$28,330		$30,000		$30,000
351	TELEPHONE/TV	$949	$0		$1,000		$1,000
357	INTERNET / WEBSITE	$288	$576		$1,000		$1,000
390	CONTRACT SERVICES	$2,643	$4,550		$0		$0
300	Total Purchased Services	$33,862	$33,456		$32,000		$32,000
410	CONSUMABLE SUPPLIES	$3,394	$1,990		$3,000		$3,000
460	NON CONSUMABLE SUPPLIES	$852	$817		$5,000		$5,000
400	Total Supplies and Materials	$4,246	$2,807		$8,000		$8,000
550	TECHNOLOGY	$0	$250		$0		$0
640	DUES AND FEES	$209	$0		$300		$300
600	Total Supplies and Materials	$209	$250		$300		$300
2660	**Total Technology/Network**	**$180,536**	**$186,662**		**$195,353**		**$197,977**
2690	**Google Celilo Wy-Fi Grant**						
390	CONTRACT SERVICES	$14,359	$17,017		$15,000		$0
2690	**Total Google Celilo Wi-Fi Grant**	**$14,359**	**$17,017**		**$15,000**		**$0**
Total	**Support Services**	**$2,695,980**	**$2,733,587**		**$2,813,122**		**$2,947,003**

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
3660	**FOOD PANTRY**						
112	CLASSIFIED SALARIES	$6,683	$5,356		$5,570	0.10	$5,517
100	Total Salaries	$6,683	$5,356		$5,570	0.10	$5,517
211	PERS RETIREE	$1,766	$1,471		$1,530		$1,436
212	PERS PICK-UP	$0	$0		$334		$331
212	OPSRP-EMPLR	$0	$0		$0		$0
220	FICA/MEDICARE	$511	$410		$426		$422
231	WORKERS' COMPENSATION	$24	$18		$17		$21
234	OLFML	$0	$21		$22		$22
200	Total Employee Benefits	$2,301	$1,920		$2,329		$2,231
340	TRAVEL	$573	$1,139		$1,500		$1,500
410	CONSUMABLE SUPPLIES	$0	$0		$0		$0
300	Total Purchased Services	$573	$1,139		$1,500		$1,500
3660	**Total Food Pantry**	**$9,557**	**$8,415**		**$9,399**		**$9,248**
Total	**Community Services**	**$9,557**	**$8,415**		**$9,399**		**$9,248**
	TOTAL ALL EXPENDITURES	**$5,930,907**	**$5,967,572**		**$6,076,428**		**$6,444,161**
5200	**Transfers of Funds**						
701	BUS REPLACEMENT FUND	$125,000	$90,000		$105,000		$105,000
702	RANGER PRIDE EDUCATION	$0	$0		$0		$0
703	BUILDING MAINTENANCE FUND	$0	$0		$5,000		$15,000
707	TECHNOLOGY FUND	$0	$0		$10,000		$25,000
5200	**Total Transfers of Funds**	$125,000	$90,000		$120,000		$145,000
	TOTAL TRANSFERS & FIXED ASSETS	**$125,000**	**$90,000**		**$120,000**		**$145,000**
TOTA	**EXPENDITURES, TRANSFERS &**	**$6,055,907**	**$6,057,572**		**$6,196,428**		**$6,589,161**

DUFUR SCHOOL DISTRICT GENERAL FUND EXPENDITURES

		Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
6110	**Operating Contingency**						
810	PLANNED RESERVE				$122,036		$97,829
800	Total Planned Reserve				$122,036		$97,829
6110	**Total Operating Contingency**				**$122,036**		**$97,829**
7000	**Unappropriated Ending Fund Balance**						
820	RESERVED FOR NEXT YEAR				$495,000		$461,000
800	Total Reserved for Next Year				$495,000		$461,000
7000	**Total Unappropriated Ending Balance**				**$495,000**		**$461,000**
	TOTAL GENERAL FUND BUDGET	**$6,055,907**	**$6,057,572**		**$6,813,464**		**$7,147,990**

DUFUR SCHOOL DISTRICT TITLE I EXPENDITURES

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
220 Title I Program						
4000 Federal Sources	4500	TITLE I	$69,685	$77,182	$76,578	$76,578
	4501	TITLE II-A	$10,294	$11,118	$11,252	$11,118
	4503	TITLE IV	$10,763	$10,000	$10,000	$10,000
	4509	Rural School Initiative	$29,434	$32,768	$32,768	$35,120
		Totals	$120,176	$131,068	$130,598	$132,816
5000 Other Sources	5400	BEGINNING FUND BALANCE	$6,418	$0	$0	$0
			$6,418	$0	$0	$0
220 Title I Prrogram		**Totals**	**$126,594**	**$131,068**	**$130,598**	**$132,816**

The Title 1 Grants Fund administers Title's I, II, and IV funds received through the Oregon Department of Education. These funds support the Title 1 Program, providing enrichment in direct reading and math services.

DUFUR SCHOOL DISTRICT TITLE I EXPENDITURES

		Actual	Actual	23/24	Adopted	25/26	Proposed
220	**Title 1 Fund**	22/23	23/24	FTE	24/25	FTE	25/26
1272	**Title 1**						
111	CERTIFICATED SALARIES	$74,817	$61,435	$1	$76,411	$1	$79,750
112	CLASSIFIED SALARIES	$713	$15,713		$770		$762
118	MEDICAL INSURANCE SPLIT	$0	$0		$0		$0
100	Total Salaries	$75,530	$77,148	$1	$77,181	$1	$80,512
211	PERS	$1,808	$196		$212		$198
212	PERS PICK-UP	$4,400	$4,629		$4,631		$4,831
214	OPSRP	$15,501	$18,826		$18,820		$18,215
220	FICA/MEDICARE	$5,623	$4,858		$5,904		$6,159
231	WORKERS' COMPENSATION	$269	$511		$232		$302
234	OPFML	$0	$258		$309		$322
240	MED/DENT/VISION	$20,324	$24,198		$23,310		$22,277
200	Total Employee Benefits	$47,924	$53,476		$53,417		$52,304
340	TRAVEL	$392	$382		$0		$0
300	Total Purchased Services	$392	$382		$0		$0
410	CONSUMABLE SUPPLIES	$50	$62		$0		$0
420	TEXTBOOKS/CURRICULUM	$2,369	$0		$0		$0
460	NON-CONSUMABLE SUPPLIE	$329	$0				
400	Total Services and Supplies	$2,748	$62		$0		$0
220	**Total Title 1 Fund**	**$126,594**	**$131,068**		**$130,598**		**$132,816**

DUFUR SCHOOL DISTRICT IDEA REVENUE

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
225 IDEA Part B Grant Fund						
3000 State Sources	3299	FACILITIES GRANT	$0	$987	$0	$0
		Total State Sources	$0	$987	$0	$0
4000 Federal Sources	4508	IDEA PART B - Sec. 611	$77,335	$77,868	$55,100	$80,263
		IDEA Part B - Sec. 619	$0	$1,051	$1,425	$1,224
		IDEA CEIS	$0	$0	$0	$0
		Totals	$77,335	$78,919	$56,525	$81,487
5000 Other Sources	5400	BEGINNING FUND BALANCE	$0	$0	$0	$0
			$0	$0	$0	$0
225 IDEA Grant Fund		**Totals**	**$77,335**	**$79,906**	**$56,525**	**$81,487**

DUFUR SCHOOL DISTRICT IDEA EXPENDITURES

		Actual 22/23	Actual 23/24	FTE 24/25	Adopted 24/25	FTE 25/26	Proposed 25/26
225	**IDEA Part B Grant Fund**						
2150	**Speech & Language Pathology**						
111	CERTIFIED SALARIES	$0	$40,000	.5	$34,227	0.47	$49,885
100	Total Salaries	$0	$40,000		$34,227		$49,885
212	PERS	$0	$10,988		$9,402		$12,980
212	PERS PICK-UP	$0	$2,400		$2,054		$2,993
220	FICA/MEDICARE	$0	$3,059		$2,618		$3,816
231	WORKERS' COMPENSATION	$0	$137		$103		$187
234	OLFML	$0	$133		$137		$200
240	MED/DENT/VISION	$0	$2,783		$7,984		$11,425
200	Total Employee Benefits	$0	$19,500		$22,298		$31,602
390	CONTRACT SERVICES	$77,335	$0		$0		$0
300	Total Purchased Services	$77,335	$0		$0		$0
225	**IDEA Grant Fund**	**$77,335**	**$59,500**		**$56,525**		**$81,487**

251 STUDENT INVESTMENT ACCOUNT		Actual 22/23	Actual 23/24	FTE 24/25	Adopted 24/25	FTE 25/26	Proposed 25/26
Revenue							
3290	STUDENT INVESTMENT ACCOUNT	$312,756	$388,362		$404,214		$402,012
3000	Total State Revenue	$312,756	$388,362		$404,214		$402,012
5400	BEGINNING FUND BALANCE	$0	$0		$0		$0
5000	Total Other Sources	$0	$0		$0		$0
	Total Revenue	**$312,756**	**$388,362**		**$404,214**		**$402,012**
Expenditures							
1111	**Elementary Instruction**						
111	CERTIFIED SALARIES	$105,484	$165,729	3.00	$226,125	2.18	$173,993
112	CLASSIFIED SALARIES	$72,655	$52,331	0.00	$0	2.00	$60,338
118	MEDICAL INS. SPLIT	$2,528	$7,625		$11,706		$5,500
121	SUBSTITUTES - LICENSED	$0	$0		$10,000		$7,196
100	Total Salaries	$180,667	$225,685	3.00	$247,832	4.18	$247,028
211	PERS	$1,619	$0		$0		$19,555
212	PERS PICK-UP	$10,445	$14,780		$14,870		$14,822
216	OPSRP	$39,152	$53,307		$55,695		$36,356
220	FICA/MEDICARE	$13,380	$16,447		$18,959		$18,898
231	WORKERS' COMPENSATION	$670	$871		$743		$926
234	OPFLA	$0	$859		$991		$988
240	MED/DENT/VISION	$66,822	$66,413		$46,620		$63,440
200	Total Employee Benefits	$132,089	$152,677		$137,879		$154,985
374	EXPANDED OPTIONS	$0	$10,000		$0		$0
300	Total Purchased Services	$0	$10,000		$0		$0
410	CONSUMABLE SUPPLIES	$0	$0		$4,081		$0
420	TEXTBOOKS/CURRICULUM	$0	$0		$14,423		$0
400	Total Supplies & Materials	$0	$0		$18,504		$0
	Total Expenditures	**$312,756**	**$388,362**		**$404,214**		**$402,012**

252 HIGH SCHOOL SUCCESS (M98)		Actual 22/23	Actual 23/24	FTE 24/25	Adopted 24/25	FTE 24/25	Proposed 24/25
Revenue							
3299	M-98 HIGH SCHOOL SUCCESS	$103,453	$90,118		$93,819		$96,655
3000	Total State Revenue	$103,453	$90,118		$93,819		$96,655
5400	BEGINNING FUND BALANCE	$0	$0		$0		$0
5000	Total Other Sources	$0	$0		$0		$0
	Total Revenue	**$103,453**	**$90,118**		**$93,819**		**$96,655**
Expenditures							
1131	**High School Instruction**						
111	CERTIFIED SALARIES	$51,983	$51,895	1.15	$49,110	1.08	$50,304
118	MEDICAL INS SPLIT	$0	$0		$1,756		$0
100	Total Salaries	$51,983	$51,895	1.15	$50,866	1.08	$50,304
211	PERS	$15,000	$0		$0		$0
212	PERS PICK-UP	$4,000	$3,114		$3,052		$3,018
216	OPSRP	$0	$12,782		$12,096		$11,489
220	FICA/MEDICARE	$4,000	$4,230		$3,891		$3,848
231	WORKERS' COMPENSATION	$123	$1,069		$153		$1,239
234	OPFLA	$0	$115		$0		$201
240	MED/DENT/VISION	$12,359	$16,713		$23,310		$26,105
200	Total Employee Benefits	$35,482	$38,023		$42,502		$45,901
374	EXPANDED OPTIONS	$5,613	$0		$0		$0
390	CONTRACT SERVICES	$10,374	$0		$0		$0
410	CONSUMABLE SUPPLIES	$0	$200		$451		$450
300	Total Purchased Services	$15,987	$200		$451		$450
640	DUES AND FEES	$0	$0		$0		$0
600	Total Other Objects	$0	$0		$0		$0
	Total Expenditures	**$103,453**	**$90,118**		**$93,819**		**$96,655**

DUFUR SCHOOL DISTRICT SUMMER SCHOOL FUND

254 Summer School Program			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26	Approved 25/26	Adopted 25/26
Revenue								
2000 Intermediate Sources	2210	ROUNDHOUSE GRANTS	$0	$0	$0	$0		
		Total Intermediate Sources	$0		$0	$0		
3000 State Sources	3295	SSA SUMMER PROGRAM GRANT	$74,937	$89,010	$89,010	$89,010		
	3296	SUMMER H.S. ACADEMIC SUPPORT	$20,428	$0	$0	$0		
	3297	SUMMER K-8 ENRICHMENT	$71,645	$0	$18,600	$0		
	3298	SCHOOL CHILD CARE GRANT	$0	$0	$0	$0		
		Total State Sources	$167,010	$89,010	$107,610	$89,010		
5000 Other Sources	5400	BEGINNING FUND BALANCE	$0	$0	$0	$0		
		Total Other Sources	$0	$0	$0	$0		
		Total Revenue	**$167,010**	**$89,010**	**$107,610**	**$89,010**		

254 Summer School Program			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26	Approved 25/26	Adopted 25/26
Expenditures	1400							
	111	CERTIFICATED SALARIES	$86,160	$44,702	$44,000	$51,740		
	112	CLASSIFIED SALARIES	$38,690	$16,773	$30,000	$9,407		
	100	Total Salaries	$124,850	$61,475	$74,000	$61,147		
	211	PERS	$3,231	$3,401	$0	$0		
	212	PERS PICK-UP	$5,518	$3,257	$4,440	$3,669		
	214	OPSRP	$18,801	$10,331	$17,020	$14,064		
	220	FICA/MEDICARE	$9,300	$4,738	$5,661	$4,678		
	231	WORKERS' COMPENSATION	$407	$176	$244	$229		
	234	OPFLA	$0	$139		$245		
	240	MED/DENT/VISION	$0	$1,208	$0	$0		
	200	Total Employee Benefits	$37,257	$23,250	$27,365	$22,884		
	340	TRAVEL/FIELD TRIPS	$0	$1,188	$2,000	$2,900		
	351	TELEPHONE	$0	$0	$0	$0		
	390	CONTRACT SERVICES	$28,600	$2,500	$0	$0		
	300	Total Purchased Services	$28,600	$3,688	$2,000	$2,900		
	410	CONSUMABLE SUPPLIES	$2,336	$597	$3,745	$2,079		
	460	NON-CONSUMABLE SUPPLIES		$0	$0	$0		
	420	TEXTBOOKS/CURRICULUM		$0	$0	$0		
	400	Total Supplies & Materials	$2,336	$597	$3,745	$2,079		
	640	DUES & FEES	$0	$0	$500	$0		
	600	Total Other Objects	$0	$0	$500	$0		
		Total Expenditures	**$193,043**	**$89,010**	**$107,610**	**$89,010**		

260 Bus Replacement Fund			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
Revenue						
1000 Local Sources	1510	INTEREST ON INVESTMENTS	$498	$1,194	$400	$1,000
		Total Local Revenue	$498	$1,194	$400	$1,000
5000 Other Sources	5200	TRANSFER FROM GENERAL FUND	$125,000	$90,000	$105,000	$105,000
	5300	SALE OF FIXED ASSETS	$0	$0	$0	$0
	5400	BEGINNING FUND BALANCE	$8,183	$18,874	$19,777	$19,971
		Total Other Sources	$133,183	$108,874	$124,777	$124,971
		Total Revenue	**$133,681**	**$110,068**	**$125,177**	**$125,971**
Expenditures	2550	Pupil Transportation				
	610	EQUIPMENT PURCHASE PRINCIPAL				
		2019 Blue Bird - 42 pass.	$22,945	$0	$0	$0
		2020 Blue Bird - 84 pass.	$28,939	$30,062	$0	$0
		2022 Blue Bird - 65 pass.	$23,666	$24,210	$24,767	$25,333
		2023 Blue Bird - 78 pass.	$33,014	$31,254	$31,879	$32,516
		2025 Blue Bird - 84 pass.	$0	$0	$44,148	$36,005
	610	Total Loan Principal	**$108,563**	**$85,526**	**$100,793**	**$93,854**
	622	EQUIPMENT PURCHASE INTEREST				
		2019 Blue Bird - 42 pass.	$885	$0	$0	$0
		2020 Blue Bird - 84 pass.	$2,289	$1,166	$0	$0
		2022 Blue Bird - 65 pass.	$2,253	$1,709	$1,152	$586
		2023 Blue Bird - 78 pass.	$816	$2,576	$1,951	$1,314
		2025 Blue Bird - 84 pass.	$0	$0	$959	$9,095
		Total Loan Interest	**$6,244**	**$5,451**	**$4,063**	**$10,995**
	6110	Operating Contingency				
	810	PLANNED RESERVE	$18,874	$19,091	$20,321	$21,122
		Total Expenses	**$133,681**	**$110,068**	**$125,177**	**$125,971**

			Actual 22/23	Actual 23/24	24/25 FTE	Adopted 24/25	25/26 FTE	Proposed 25/26
265 County Library Fund								
Revenue								
1000 - Local Sources	1810	COUNTY LIBRARY FUND	$47,051	$38,598		$49,694		$49,694
		Total Local Revenue	$47,051	$38,598		$49,694		$49,694
5000 - Other Sources	5400	BEGINNING FUND BALANCE	$1,175	$3,994		$4,900		$0
		Total Other Revenue	$1,175	$3,994		$4,900		$0
		Total Revenue	**$48,226**	**$42,592**		**$54,594**		**$49,694**
Expenditures	2220	Library/Media Services						
	112	CLASSIFIED SALARIES	$30,362	$29,805	0.75	$23,687	0.85	$27,651
	118	MEDICAL INSURANCE SPLIT	$0	$0		$3,886		$4,675
	100	Total Salaries	$30,362	$29,805	0.75	$27,574	0.85	$32,326
	211	PERS	$460	$0		$0		$0
	212	PERS PICK-UP	$1,770	$1,789		$1,654		$1,940
	216	OPSRP	$7,276	$7,341		$6,791		$6,316
	220	FICA/MEDICARE	$2,296	$1,746		$2,109		$2,473
	231	WORKERS' COMPENSATION	$164	$248		$83		$796
	234	OLFML	$0	$120		$110		$129
	200	Total Employee Benefits	$11,966	$11,244		$10,748		$11,653
	351	TELEPHONE / INTERNET	$1,283	$1,214		$1,800		$1,300
	300	Total Purchased Services	$1,283	$1,214		$1,800		$1,300
	410	CONSUMABLE SUPPLIES	$531	$206		$800		$500
	430	LIBRARY/REFERENCE BOOKS	$0	$0		$2,410		$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$6,000		$0
	400	Supplies and Materials	$531	$206		$9,210		$500
	640	DUES AND FEES	$90	$98		$0		$100
	600	Total Other Objects	$90	$98		$0		$100
	810	PLANNED RESERVE	$0	$0		$5,262		$3,815
	800	Total Planned Reserve0	$0	$0		$5,262		$3,815
		Total Expenditures	**$44,232**	**$42,567**		**$54,594**		**$49,694**

DUFUR SCHOOL DISTRICT TECHNOLOGY FUND

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
270 Technology Fund						
Revenue						
1000 Local Sources	1510	INTEREST ON INVESTMENTS	$438	$722	$300	$300
		Total Local Sources	$438	$722	$300	$300
4000 Federal Sources		RUS-DLT GRANT	$0	$0	$0	$0
		Total Federal Sources	$0	$0	$0	$0
5000 Other Sources	5200	TRANSFER FROM GENERAL FUND	$0	$0	$10,000	$25,000
	5400	BEGINNING FUND BALANCE	$38,859	$12,721	$10,700	$300
		Total Other Sources	$38,859	$12,721	$20,700	$25,300
		Total Revenue	**$39,297**	**$13,443**	**$21,000**	**$25,600**
Expenditures	2660	Technology Services				
	460	NON-CONSUMABLE SUPPLIES	$239	$239	$0	$0
	480	COMPUTER HARDWARE	$0	$12,900	$11,000	$10,000
	400	Total Supplies and Materials	$239	$13,139	$11,000	$10,000
	550	DEPRECIABLE TECHNOLOGY	$0	$0	$10,000	$10,000
		Total Capitol Outlay	$0	$0	$10,000	$10,000
	6110	Operating Contingency				
	810	PLANNED RESERVE	$0	$0	$0	$5,600
	800	Total Planned Reserve	$0	$0	$0	$5,600
		Total Expenditures	**$239**	**$13,139**	**$21,000**	**$25,600**

280 Building Maintenance Fund

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
Revenue						
1000 Local Sources	1510	INTEREST ON INVESTMENTS	$1,463	$3,328	$1,000	$1,000
	1992	INSURANCE CLAIM REIMBURSEME	$0	$26,745	$145,000	$0
		Total Local Sources	$1,463	$30,073	$146,000	$1,000
3000 State Sources	3291	SAFER INDOOR ENVIRONMENT	$214,986	$0	$0	$0
		Total State Sources	$214,986	$0	$0	$0
5000 Other Sources	5200	TRANSFER FROM GENERAL FUND	$0	$0	$5,000	$15,000
	5400	BEGINNING FUND BALANCE	$12,543	$150,992	$13,000	$15,000
		Total Other Sources	$12,543	$150,992	$18,000	$30,000
		Total Revenue	**$228,992**	**$181,065**	**$164,000**	**$31,000**
Expenditures	2540	Plant Operation & Maintenance				
	322	REPAIR & MAINTENANCE	$8,000	$29,126	$164,000	$10,000
	300	Total Purchased Services	$8,000	$29,126	$164,000	$10,000
	410	NON-CONSUMABLE SUPPLIES	$0	$0	$0	$0
	400	Total Supplies and Materials	$0	$0	$0	$0
	520	CAPITAL IMPROVEMENTS	$70,000	$121,500	$0	$0
	540	DEPRECIABLE EQUIPMENT	$0	$0	$0	$0
	500	Total Capital Outlay	$70,000	$121,500	$0	$0
	6110	Operating Contingency				
	810	PLANNED RESERVE	$0	$0	$0	$21,000
	800	Total Planned Reserve	$0	$0	$0	$21,000
		Total Expenditures	**$78,000**	**$150,626**	**$164,000**	**$31,000**

		Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
285 SIESMIC RENOVATION GRANT					
Revenue					
4150 Building Construction and Improvement Services					
3287	SIESMIC RENOVATION GRANT	$0	$612,990	$2,500,000	$2,500,000
3288	TAP ASBESTOS SURVEY GRANT	$0	$25,000	$0	$25,000
	Total Other Sources	$0	$637,990	$2,500,000	$2,525,000
	Total Revenue	**$0**	**$637,990**	**$2,500,000**	**$2,525,000**
Expenditures					
4150 Building Construction and Improvement Services					
322	REPAIR & MAINTENANCE	$0	$3,750	$0	$0
390	CONTRACT SERVICES	$0	$0	$0	$25,000
300	Total Purchased Services	$0	$3,750	$0	$25,000
520	CAPITAL IMPROVEMENTS	$0	$346,314	$2,500,000	$2,500,000
500	Total Capital Outlay	$0	$346,314	$2,500,000	$2,500,000
	Total Expenditures	**$0**	**$350,064**	**$2,500,000**	**$2,525,000**

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
290 - A. S. B.						
Revenue						
1000 Local Revenue	1510	INTEREST ON INVESTMENTS	$473	$875	$600	$600
	1920	DONATIONS & FUNDRAISERS	$95,349	$119,039	$80,000	$80,000
		Total	$95,822	$119,914	$80,600	$80,600
5000 Other Sources	5400	BEGINNING FUND BALANCE	$22,455	$38,847	$40,000	$50,000
		Total	$22,455	$38,847	$40,000	$50,000
		Total Revenue	**$118,277**	**$158,761**	**$120,600**	**$130,600**
Expenditures	3390	Other Community Services				
	410	SUPPLIES	$79,431	$106,468	$120,600	$130,600
		Total Services and Supplies	$79,431	$106,468	$120,600	$130,600
		Total Expenditures	**$79,431**	**$106,468**	**$120,600**	**$130,600**

293 - RANGER PRIDE FOUNDATION			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
Revenue						
1000 Local Revenue	1510	INTEREST ON INVESTMENTS	$0	$0	$500	$500
	1920	CONTRIBUTIONS/ DONATIONS/FUNDRAISING	$86,847	$185,708	$100,000	$100,000
	1965	RECOVERY OF EXPENDITURES	$0	$22,804	$0	$20,400
		Total Local Revenue	$86,847	$208,512	$100,500	$120,900
3000 State Grants	3100	UNRESTRICTED GRANTS IN AID	$0	$0	$50,000	$50,000
	3000	Total State Revenue	$0	$0	$50,000	$50,000
5000 Other Sources	5400	BEGINNING FUND BALANCE	$0	$10,123	$20,000	$20,000
		Total	$0	$10,123	$20,000	$20,000
		Total Revenue	**$86,847**	**$218,635**	**$170,500**	**$190,900**

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
Expenditures	**3300**	**Community Services**				
	113	MANAGERIAL - CLASSIFIED	$0	$12,000	$12,480	$0
		Total Salaries	$0	$12,000	$12,480	$0
	212	PERS PICK-UP	$0	$600	$749	$0
	216	OPSRP	$0	$2,709	$3,074	$0
	220	FICA/MEDICARE	$0	$918	$955	$0
	231	WORKERS COMPENSATION	$0	$42	$37	$0
	234	OPFML	$0	$40	$50	$0
	240	MED/DENT/VISION	$25,857	$25,552	$0	$20,400
	200	Total Employee Benefits	$25,857	$29,861	$4,865	$20,400
	340	TRAVEL	$0	$0	$1,000	$1,000
	354	ADVERTISING	$0	$0	$10,000	$5,000
	374	TUITION / SCHOLARSHIPS	$0	$0	$89,000	$85,000
	381	AUDIT SERVICES	$0	$0	$1,500	$1,500
	390	CONTRACT SERVICES	$47,095	$124,314	$15,000	$15,000
	300	Total Purchased Services	$47,095	$124,314	$116,500	$107,500
	410	CONSUMABLE SUPPLIES	$2,236	$12,791	$9,135	$10,000
	450	COMMUNITY SERVICES	$0	$4,652	$0	$5,000
	470	COMPUTER SOFTWARE / WEB	$0	$0	$6,000	$6,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0	$2,000	$2,000
	400	Total Supplies & Materials	$2,236	$17,443	$17,135	$23,000
	640	DUES & FEES	$1,537	$12,328	$2,000	$2,000
	600	Total Other Objects	$1,537	$12,328	$2,000	$2,000
	6110	Contingencies				
	810	PLANNED RESERVE	$0	$0	$30,000	$38,000
	800	Total Operating Contingency	$0	$0	$30,000	$38,000
		Total Expenditures	**$76,725**	**$195,946**	**$170,500**	**$190,900**

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
295 - Jerri Walker-DePriest Fund						
Revenue						
1000 Local Revenue	1510	INTEREST ON INVESTMENTS	$4,293	$0	$4,000	$0
	1920	CONTRIBUTIONS AND DONATIONS	$100,992	$61,728	$100,000	$100,000
		Total	$105,285	$61,728	$104,000	$100,000
5000 Other Sources	5400	BEGINNING FUND BALANCE	$280	$13,931	$11,000	$15,000
		Total	$280	$13,931	$11,000	$15,000
		Total Revenue	**$105,565**	**$75,659**	**$115,000**	**$115,000**
Expenditures	3300	Community Services				
	374	TUITION / SCHOLARSHIPS	$73,999	$54,666	$90,000	$93,500
	300	Total Tuition	$73,999	$54,666	$90,000	$93,500
	410	CONSUMABLE SUPPLIES	$17,636	$18,740	$20,000	$20,000
	400	Total Supplies & Materials	$17,636	$18,740	$20,000	$20,000
	640	DUES & FEES	$0	$0	$5,000	$1,500
	600	Total Other Objects	$0	$0	$5,000	$1,500
		Total Expenditures	**$91,635**	**$73,406**	**$115,000**	**$115,000**

297 - School Based Health Center		Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
Revenue					
1510	INTEREST ON INVESTMENTS	$0	$0	$0	$0
	Total Local Revenue	$0	$0	$0	$0
2203	GOOGLE GRANT	$0	$50,000	$0	$0
2210	ROUNDHOUSE GRANT	$0	$100,000	$0	$0
2215	MARIE LAMFROM FOUNDATION	$0	$50,000	$0	$0
2220	MYER MEMORIAL TRUST	$0	$0	$0	$0
2230	FORD FOUNDATION GRANT	$0	$25,000	$0	$0
2250	INDEPENDENT GRANTS	$0	$92,496	$0	$0
	Total Intermediate Revenue	$0	$317,496	$0	$0
3199	STRONGER CONNECTIONS	$0	$0	$0	$0
3299	FACILITY ASSESSMENT GRANT	$0	$0	$0	$0
	Total State Revenue	$0	$0	$0	$0
4100	BLM FIRE CAMP	$0	$35,229	$0	$0
	Total Federal Revenue	$0	$35,229	$0	$0
5400	BEGINNING FUND BALANCE	$0	$0	$0	$0
	Total Other Sources Revenue	$0	$0	$0	$0
	Total Revenue	**$0**	**$352,725**	**$0**	**$0**

297 - School Based Health Center	Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
Expenditures				
4150 Building Construction / Remodel				
325 ELECTRICITY	$0	$8,506	$0	$0
327 WATER AND SEWER	$0	$381	$0	$0
300 Total Purchased Services	$0	$8,887	$0	$0
420 TEXTBOOKS / CURRICULUM	$0	$0	$0	$0
460 NON-CONSUMABLE SUPPLIES	$0	$0	$0	$0
400 Supplies and Materials	$0	$0	$0	$0
520 BUILDING ACQUISITION	$0	$336,184	$0	$0
530 GROUNDS IMPROVEMENTS	$0	$0	$0	$0
590 OTHER CAPITAL OUTLAY	$0	$0	$0	$0
500 Total Capital Outlay	$0	$336,184	$0	$0
640 DUES AND FEES	$0	$3,115	$0	$0
651 LIABILITY INSURANCE	$0	$0	$0	$0
600 Total Other Objects	$0	$3,115	$0	$0
Total Expenditures	**$0**	**$348,186**	**$0**	**$0**

DUFUR SCHOOL DISTRICT FOOD SERVICE FUND

			Actual 22/23	Actual 23/24	Adopted 24/25	Proposed 25/26
299 Food Service Fund						
1000 Local Sources	1610	DAILY SALES - REIMBURSABLE	$54,284	$68,693	$68,000	$25,000
	1620	DAILY SALES - NON REIMBURSABLI	$0	$2,710	$0	$4,000
	1630	SALE OF EQUIPMENT	$1,555	$0	$0	$0
	1800	DAIRY COUNCIL GRANT	$4,000	$0	$0	$0
	1000	Total Local Revenue	$54,284	$71,403	$68,000	$29,000
3000 State Sources	3102	SSF - SCHOOL LUNCH MATCH	$2,098	$1,950	$4,000	$4,000
	3107	STATE BREAKFAST REIMB.	$6,682	$3,244	$26,836	$30,000
	3108	STATE LUNCH REIMBURSEMENT	$12,380	$39,979	$41,974	$50,000
	3202	FARM TO SCHOOL	$6,200	$0	$5,000	$5,000
	3000	Total State Revenue	$27,360	$45,173	$77,809	$89,000
4000 Federal Sources	4503	SNP - SNACK	$2,197	$2,337	$2,200	$2,500
	4504	CNP-NSLP EQUIPMENT GRANT	$2,129	$0	$0	$0
	4505	SNP - LUNCH	$134,428	$89,229	$109,390	$150,000
	4506	SNP - BREAKFAST	$70,054	$48,916	$70,372	$80,000
	4512	P-EBT LOCAL ADMIN FUNDS	$0	$653	$700	$700
	4521	SNP SUPPLY CHAIN ASSISTANCE	$11,878	$7,779	$12,000	$0
	4910	CNP COMMODITIES	$13,723	$19,323	$17,100	$22,000
	4000	Total Federal Revenue	$234,409	$168,237	$211,762	$255,200
5000 Other Sources	5200	TRANSFER FROM GENERAL FUND	$0	$0	$0	$0
	5400	BEGINNING FUND BALANCE	$19,061	$23,768	$0	$10,000
	5000	Total Other Sources	$19,061	$23,768	$0	$10,000
		Total Revenue	**$335,114**	**$308,581**	**$357,571**	**$383,200**

DUFUR SCHOOL DISTRICT FOOD SERVICE FUND

		Actual 22/23	Actual 23/34	22/23 FTE	Adopted 24/25	23/24 FTE	Proposed 25/26
299	**Food Services Fund**						
3100	Food Services						
112	CLASSIFIED SALARIES	$84,706	$76,783	3.00	$88,139	3.00	$99,227
118	MEDICAL INSURANCE SPLIT	$9,971	$5,852		$5,182		$0
100	Total Salaries	$94,676	$82,635		$93,321		$99,227
212	PERS PICK-UP	$5,681	$4,200		$5,599		$5,954
216	OPSRP	$22,069	$17,243		$21,709		$22,663
220	FICA/MEDICARE	$7,001	$6,798		$7,139		$7,591
231	WORKERS' COMPENSATION	$2,338	$1,592		$280		$2,443
234	OPFML	$0	$275		$373		$397
240	MED/DENT/VISION	$12,591	$15,756		$23,310		$35,100
200	Total Employee Benefits	$49,680	$45,864		$58,410		$74,148
316	COMPUTER SERVICE	$4,645	$1,845		$2,000		$2,000
322	REPAIR AND MAINTENANCE	$14,104	$0		$1,500		$1,500
340	TRAVEL	$1,384	$1,292		$1,500		$1,000
390	CONTRACT SERVICES	$1,115	$0		$0		$0
300	Total Purchased Services	$21,247	$3,137		$5,000		$4,500
413	NON-FOOD SUPPLIES	$9,639	$3,967		$14,677		$20,000
415	COMMODITIES	$13,723	$19,323		$22,000		$22,000
416	FARM TO SCHOOL	$0	$3,364		0		$0
450	FOOD	$123,866	$146,027		$149,000		$153,825
460	NON-CONSUMABLE SUPPLIES	$2,645	$0		$0		$0
400	Supplies and Materials	$149,873	$172,681		$185,677		$195,825
540	EQUIPMENT PURCHASE	$0	$0		$0		$0
500	Total Capitol Outlay	$0	$0		$0		$0
640	DUES AND FEES	$1,425	$2,759		$2,500		$2,000
	Capital Outlay and Other Objects	$1,425	$2,759		$2,500		$2,000
6110	Operating Contingency						
810	PLANNED RESERVE	$0	$0		$12,662		$7,500
800	Total Planned Reserve	$0	$0		$12,662		$7,500
299	**Food Services**	**$316,901**	**$307,076**		**$357,571**		**$383,200**
					299 Revenue		**$383,200**

			Actual 22/23	Actual 23/24	Budgeted 24/25	Proposed 25/26
310 Debt Service Fund						
Revenue						
1000 Local Sources	1111	CURRENT YEAR TAXES	$459,496	$476,072	$469,770	$481,773
	1112	PRIOR YEAR TAXES	$23,637	$24,641	$26,000	$26,664
	1113	COUNTY SALE FOR BACK TAXES	$454	$0	$1,000	$500
	1114	PAYMENTS IN LEAU OF TAXES	$2,269	$0	$1,500	$1,600
	1140	OREGON (HERT) HEAVY EQUIPMENT	$979	$1,461	$950	$1,300
	1510	INTEREST ON INVESTMENTS	$9,006	$14,028	$10,000	$13,000
		Total Local Sources	$495,841	$516,202	$509,220	$524,837
2000 Intermediate Sc	2199	OREGON HERT TAX	$0	$1,461	$950	$1,300
		Total Intermediate Sources	$0	$1,461	$950	$1,300
5000 Other Sources	5400	BEGINNING FUND BALANCE	$64,624	$75,516	$84,000	$65,000
		Total Other Sources	$64,624	$75,516	$84,000	$65,000
		Total Revenue	**$560,464**	**$593,179**	**$593,220**	**$589,837**
Expenditures	5110	Long Term Debt Service				
	610	REDEMPTION OF PRINCIPAL	$355,000	$390,000	$420,000	$450,000
	621	BOND INTEREST	$129,948	$112,199	$96,600	$79,800
	600	Total Other Objects	$484,948	$502,199	$516,600	$529,800
	6110	Operating Contingency				
	810	PLANNED RESERVE/UNCOLLECTIBLE	$0	$0	$76,620	$60,037
	800	Total Planned Reserve	$0	$0	$76,620	$60,037
		Total Expenditures	**$484,948**	**$502,199**	**$593,220**	**$589,837**

DUFUR SCHOOL DISTRICT

2025/2026 PROPOSED BUDGET

BUDGET SUMMARY

100	**General Fund**	**$**	**7,147,990**
220	Title I Program	$	132,816
225	IDEA Grant	$	81,487
251	Student Investment Account	$	402,012
252	High School Success (M98)	$	96,655
254	Summer School Programs	$	89,010
260	Bus Replacement Fund	$	125,971
265	County Library Fund	$	49,694
270	Technology Fund	$	25,600
280	Building Maintenance Fund	$	31,000
285	Seismic Renovation Grant	$	2,525,000
290	Associated Student Body	$	130,600
293	Ranger Pride (Admin)	$	190,900
295	Jerri Walker DePriest Fund	$	115,000
297	School Based Health Center	$	0
299	Food Service Fund	$	383,200
200	**Special Revenue Funds**	**$**	**4,378,945**
310	**Debt Service Fund**	**$**	**589,837**
	Total Budgeted Funds		**$12,116,772**