

Scappoose School District 1J



Scappoose High School Student Art

2025-26
Proposed Budget

SCAPPOOSE SCHOOL DISTRICT 1J

33589 SE High School Way
Scappoose, Oregon 97056

PROPOSED BUDGET 2025-26

Tim Porter
Superintendent

Tracy Pinder
Business Manager

BUDGET OVERVIEW

BUDGET LAW

Oregon Local Budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Scappoose School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise & Community Services (3000), Facilities Acquisition & Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000) and Unappropriated Ending Fund Balance (7000).

BUDGET FORMAT

The Budget document is organized into two sections:

- Budget Message and Related Information
- Fund Statements

The Budget Message is a narrative overview of next fiscal year's Proposed Budget, provided by the Superintendent. Related information includes general information about the school budgeting process and a list of the Budget Committee members (composed of the seven Board members and a like number of local citizens).

The Fund Statements contain required information for the District's Funds.

FUNDS

GENERAL FUND

General Fund (100) – the General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Revenues in the General Fund come from two main sources: State funding and local property taxes. Expenditure categories include salaries, associated payroll costs, purchased services supplies & materials, capital outlay and other general expenses. Expenditures are presented by major function categories, which include program descriptions, budgeted positions and programs and services analysis.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the uses of specific revenue sources that are legally restricted to specified purposes. Some examples of special revenue funds include restricted state or federal grants-in-aid and nutrition services.

Major federal resources for the 2025-26 fiscal year include Title and IDEA grants. Major state resources under the Integrated Grant Guidance (IGG) include the Student Investment Account, High School Success, Early Indicator and Intervention and Early Literacy grants. These and other Special Revenue Funds are supplementing our core to provide opportunities including:

- School Based Instructional and Support Staff
- College & Career Readiness
- High Dosage Tutoring
- Mental & Behavioral Health Supports
- Educator Professional Development

DEBT SERVICE FUNDS

Debt Service (301) – accounts for the dedicated property tax revenues and the repayment of principal and interest for debt incurred using funds borrowed through the issuance of General Obligation Bonds.

CAPITAL PROJECTS FUNDS

Construction Excise Tax (402) – accounts for amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax. School districts may only spend construction excise tax revenue on capital improvements.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires a balanced budget – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff. Once a Proposed Budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee. The Budget Committee then reviews the Proposed Budget

and receives public comment. If needed, the Budget Committee recommends revisions to the budget and approves for adoptions by the School Board.

The first Budget Committee meeting is generally held in April. Notice of the meeting is published in the local newspaper, five to thirty days before the first budget meeting and is listed on the District website. Once a document is given to the Budget Committee, it is then published to the District website, for citizen review.

HOW THE BUDGET IS ADOPTED

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review at a Budget Hearing. A summary of the Approved Budget and Notice of Budget Hearing is published in the local newspaper, five to thirty days in advance of the hearing and is posted on the district website. The notice indicates where the complete budget document is available for inspection.

After the Budget Hearing and consideration of public testimony, the School Board adopts the budget at their June Board meeting. The Adopted Budget becomes the basic, short-term operational plan and fiscal guideline for the Scappoose School District Board of Directors and administrative staff for the next fiscal year.

SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Scappoose School District 1J

Superintendent's Budget Message

2025-2026

Dear SSD Board of Education and Scappoose community,

The following budget represents Scappoose School District's 2025- 2026 school year financial plan. The budget is balanced, fiscally responsible, and represents months of diligent work by District staff.

This budget aligns with our 2024-2030 Scappoose School District Strategic Plan:

- Our Mission: In partnership with families and the community, Scappoose School District is dedicated to cultivating students who are leaders, communicators, thinkers, principled, and caring.
- Our Vision: cultivating passionate lifelong learners for an ever-changing world.
- Our Three Foundational Pillars: Our Students, Our Team, Our Community.

Revenue forecasts are based on the latest information available from sources at the Oregon Department of Education (ODE), including the latest estimates for the State School Fund (SSF) and all Federal awards (grants) that flow through ODE.

Introduction

As we navigate the budget process for the 2025-2026 school year, it is crucial to acknowledge the determination and dedication of our educators, staff, students, and families. Together, we demonstrate our collective commitment to providing a high-quality education for every student in our district.

In the face of unsettled funding for the upcoming year, I want to assure you that our commitment to student success remains unwavering. We are dedicated to aligning our resources in ways that meet student needs and advance our goals of improving academic achievement and increasing overall student well-being.

As we review the 2025-2026 budget, there are several key factors to note.

- The State of Oregon has not yet adopted its 2025-2027 biennial budget; therefore, our budget is based on the Governor's Recommended Budget of \$11.36 billion for the 2025-2027 biennium.
- Federal funding remains uncertain, and there has been varied messaging around what funding we can expect. This budget assumes a five percent reduction in Federal grants.
- Other factors impacting our 2025-2026 budget include significant nationwide inflation and the increasing cost of salary schedules, benefits packages, and collective bargaining agreements.
- Additionally, we are still addressing COVID-related learning gaps and increased social-emotional and behavioral support demands among our students.

Background

Oregon school districts primarily receive funding through two channels: the general fund and special revenues. The general fund comprises contributions from the state school fund, local revenue, and the beginning fund balance. Our budget is based on the Governor's recommended budget of \$11.36 billion for the 2025-2027 biennium. As the state will tell you, this is record funding for education; however, the increase falls short of keeping pace with the current inflation rate and the overall escalation of costs for goods and services.

Scappoose School District's overall budget for the 2025-2026 school year is \$52.1 million, an increase of \$6.3 million, or 13.8%, over the prior year's budget of \$45.8 million. This increase is due to two main factors: (1) a biennial State funding increase from \$10.2 billion to \$11.36 billion and (2) an uptick in student enrollment, primarily at Scappoose Online Academy.

General Fund

For the 2025- 2026 school year, Scappoose School District is anticipating general fund revenues of \$38.4 million, an increase of \$5.2 million, or 15.6 percent, from the previous year's budget of \$33.2 million.

Any changes to the State's adopted budget may alter our funding. Factors impacting the State School Fund amount include changes in Property Tax revenue, student count, and special education enrollment.

The District is projecting a General Fund beginning fund balance of \$1.3 million, based on March 31, 2025, financial projections.

The proposed budget maintains 2024-2025 programs and staffing. Any updates from the legislature due to changes in state budgeting or economic situations could result in changes to our funding amounts.

Student enrollment at our brick-and-mortar schools will be relatively flat, year-over-year. However, we have entered an agreement with OpenEd to grow Scappoose Online Academy and are expecting an increase of approximately 315 students for the 2025- 2026 school year.

Scappoose School District touches three counties: Columbia, Multnomah, and a tiny portion of Washington County. Assessed values for property taxes in those counties are expected to increase slightly, and property tax collection rates are projected at 95 percent.

The 2025-2026 school year will be the fourth year of a five-year contract with First Student, our student transportation provider. Transportation costs are reimbursed at 70 percent from the State Transportation Grant. Fluctuations in fuel costs can have an impact on our overall transportation expense.

Utilities, including water/sewer, natural gas, electricity, and garbage, have increased significantly in the last several years. In response, we have increased the utilities budget by approximately 38 percent for the 2025- 2026 school year.

Special Revenue Funds

In addition to the general fund, school districts receive funding from federal and state grants, which are earmarked for specific purposes.

Examples of such grants include the Individuals with Disabilities Education Act (IDEA), Title funds, Student Investment Account (SIA), High School Success (HSS), Early Literacy, and various competitive grants. These funds are targeted for specific purposes; as such, they cannot be used to pay for core operational costs.

Closing

While the future remains uncertain, I am confident that we will continue our shared mission of “cultivating passionate lifelong learners for an ever-changing world”.

Our Board of Directors and Administrative Team continue to advocate for a state school budget that better meets the needs of the Scappoose School District. Our advocacy is focused on two core areas in the state budget that would significantly impact funding: increasing the special education cap from 11% to 15% and increasing the reimbursement for high-cost disabilities.

Approximately 20% of Scappoose students have Individualized Education Programs (IEPs), while the state funding formula only provides reimbursement for 11%. There is movement in the legislature to increase the special education cap from 11% to 15%. While this increase would not fully cover the gap in Scappoose, it would be a step in the right direction.

Our high-cost disability expenses exceed \$1.5 million annually. The current funding model has all Oregon School Districts sharing a flat \$55.0 million annually. This translates to roughly 30 cents on the dollar of reimbursement.

As our district continues to strive for excellence in education, we must remain vigilant in managing our resources effectively.

Respectfully submitted,

Tim Porter, Superintendent



Our Mission

In partnership with families and the community, Scappoose School District is dedicated to cultivating students who are leaders, communicators, thinkers, principled, and caring by:

- **Ensuring** a safe, healthy, and supportive environment that promotes the emotional, social, and psychological wellness of each person
- **Providing** rigorous and innovative programs through high standards of teaching and learning
- **Preparing** students to demonstrate leadership, self-direction, confidence, and a strong work ethic to help guarantee a sustainable future
- **Building**, supporting, and retaining a caring, highly trained staff who promote creative expression and critical thinking
- **Developing** cultural competence while embracing diversity for all students
- **Offering** a variety of experiences and opportunities in and out of the classroom

Scappoose School District Strategic Plan 2024-2030



Our Vision

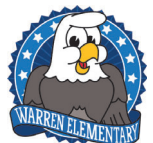
Cultivating passionate lifelong learners for an ever-changing world



OTTO PETERSEN
ELEMENTARY SCHOOL



GRANT WATTS
ELEMENTARY SCHOOL



OUR STUDENTS

OUR TEAM

OUR COMMUNITY



PROFILE OF A

SCAPPOOSE GRADUATE



COMMUNICATORS

Respectful, listeners,
adaptive, culturally
responsive, expressive

LEADERS

Collaborative, humble,
solution-focused, action-
oriented, civic-minded

THINKERS

Curious, flexible, reflective,
knowledgeable, creative

CARING

Empathetic, open-minded,
relational, inclusive,
serviced- oriented

PRINCIPLED

Trustworthy, resilient,
disciplined, accountable,
well-balanced

In
SSD
we are...



OUR STUDENTS

OUR TEAM

OUR COMMUNITY

Our Three Foundational Pillars



OUR STUDENTS

We are devoted to cultivating a nurturing and inclusive educational environment that ensures equitable access, enabling every student to fully engage in and achieve both academic and personal success.

- **Promote** excellence and expand learning opportunities across academics, arts, athletics, and extracurricular activities.
- **Support** the holistic development of students by prioritizing social-emotional learning, character development, and mental health.
- **Deliver** a curriculum that is developmentally appropriate, academically rigorous, and relevant to the diverse experiences of our students.
- **Enhance** the positive relationships among staff, students, and families/caregivers to foster a strong, supportive community.



OUR TEAM

We are committed to recruiting, retaining, and supporting a high-quality workforce dedicated to the success of our district.

- **Implement** comprehensive communication strategies to convey the District's vision, focused goals, pathways to excellence, and organizational culture.
- **Attract**, develop, and retain exceptional staff aligned with district priorities and initiatives.
- **Provide** professional development opportunities that enhance knowledge, collaboration, and effectiveness, grounded in our core values of excellence, belonging, and engagement.
- **Foster** a culture of well-being and safety for all employees.



OUR COMMUNITY

We are dedicated to fostering strong, informed, and engaged relationships with parents, families, and community members.

- **Develop** and maintain robust, two-way communication channels between the District, families, and the broader community.
- **Establish** meaningful partnerships between families and the District to enhance collaboration and support.
- **Strengthen** existing community partnerships while creating new opportunities that offer experiential and career-related experiences for students.
- **Deliver** maximum value to our community through efficient and effective operations and responsible resource management.

Hello, I am Superintendent Tim Porter, on behalf of the Scappoose School District, I am excited to share our 2024-2030 Strategic Plan, which reflects our unwavering commitment to fostering excellence and inclusion in every aspect of our education system.



Superintendent
Tim Porter

This plan represents a collaborative effort, bringing together the voices of students, families, staff, and community members to ensure we continue preparing our students for success in an ever-evolving world

Our mission is clear: In partnership with families and the community, we are dedicated to cultivating students who are leaders, communicators, thinkers, principled, and caring. These attributes are at the heart of everything we do, guiding us as we work to create a safe, healthy, and supportive environment that promotes every student’s emotional, social, and academic wellness.

The pillars of our strategic plan build on this foundation. We will continue to:

- **Promote Excellence in Student Learning:** Expanding opportunities in academics, arts, athletics, and extracurricular activities while supporting the holistic development of each student.
- **Support Our Staff:** By recruiting, developing, and retaining exceptional educators and staff, we are committed to fostering a culture of well-being and continuous professional growth.
- **Engage Our Community:** Strengthening partnerships with families and the broader community is a key priority, ensuring open communication and collaboration that benefits every student.

Together, we will continue nurturing passionate lifelong learners prepared to lead and succeed. I invite you to join us on this journey as we strive to make the Scappoose School District a place where every student reaches their full potential.

Thank you for your continued support,

Sincerely,
Tim Porter
Superintendent
Scappoose School District



**Schools
& Programs**

Scappoose High School

Scappoose Middle School

Otto Petersen Elementary

Grant Watts Elementary

Warren Elementary

Scappoose Early Learning Center

Scappoose Online Academy

Sauvie Island School

South Columbia Family School

**Board
of Directors**

Phil Lager
Chair

Branda Jurasek
Vice- Chair

Gwynn Klobes

Patrick Kessi

Christine Sprenger

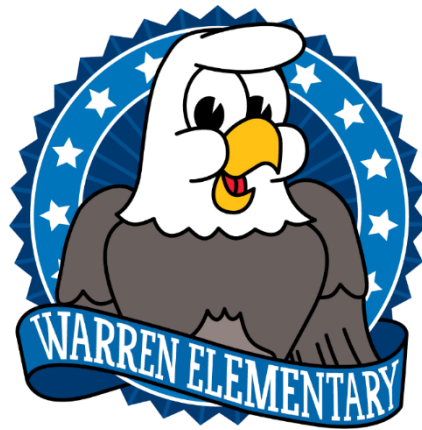
Alex Tardif

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**Scappoose School District 1J
Budget Summary - All Funds
2025-26**

	General Fund		Grants & Special Revenue Funds		Debt Service Funds		Capital Project Funds		ALL Funds				
RESOURCES													
Local Sources	\$	12,702,702	\$	1,397,500	\$	3,081,200	\$	151,500	\$	17,332,902			
Intermediate Sources		610,000		225,000		500		-		835,500.0			
State Sources		23,683,950		3,452,994		-		-		27,136,944.0			
Federal Sources		85,000		1,300,284		-		-		1,385,284.0			
Transfers In		-		1,295,000		-		-		1,295,000.0			
Beginning Fund Balance		1,300,000		2,193,500		400,000		195,000		4,088,500.0			
Total Resources	\$	38,381,652	\$	9,864,278	\$	3,481,700	\$	346,500	\$	52,074,130			
		FTE		FTE						FTE			
REQUIREMENTS													
Instruction	\$	21,014,990	142.25	\$	6,128,907	25.04	\$	-	\$	27,143,897	167.29		
Support Services		14,171,662	59.12		2,865,371	5.5		700		6,500	17,044,233	64.62	
Enterprise & Community Services		-	-		870,000	10.76		-		-	870,000	10.76	
Facilites Acquistion & Construction		-	-		-			-		340,000	340,000	-	
Debt Service		-	-		-			3,236,000		-	3,236,000	-	
Transfers Out		1,295,000	-		-			-		-	1,295,000	-	
Contingency		1,900,000	-		-			245,000		-	2,145,000	-	
Total Requirements	\$	38,381,652	201.37	\$	9,864,278	41.30	\$	3,481,700	\$	346,500	\$	52,074,130	242.67

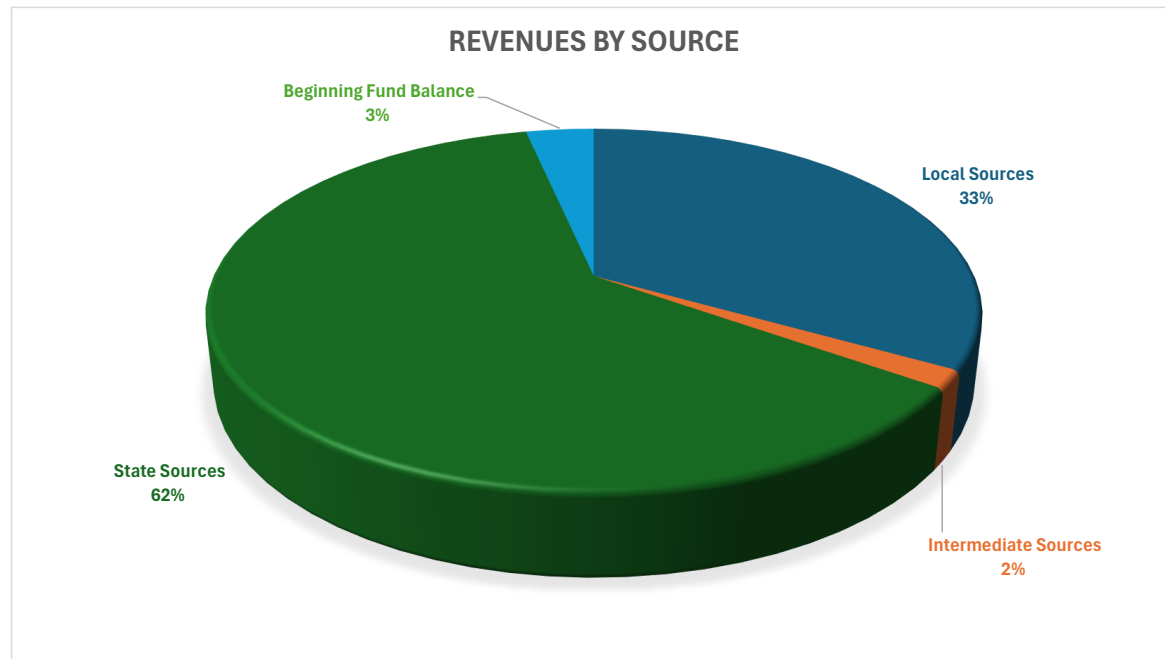
General Fund (100)



General Fund	2024-25 Adopted Budget	2025-26 Proposed Budget	Increase / (Decrease)	Percent Change
RESOURCES				
Local Sources	\$ 11,798,903	\$ 12,702,702	\$ 903,799	7.66%
Intermediate Sources	675,000	610,000	(65,000)	-9.63%
State Sources	18,543,600	23,683,950	5,140,350	27.72%
Federal Sources	120,636	85,000	(35,636)	-29.54%
Beginning Fund Balance	2,069,789	1,300,000	(769,789)	-37.19%
Total Resources	\$ 33,207,928	\$ 38,381,652	\$ 5,173,724	15.58%
REQUIREMENTS				
Instruction	\$ 18,859,795	\$ 21,014,990	\$ 2,155,195	11.43%
Support Services	12,473,143	14,171,662	1,698,519	13.62%
Transfers Out	234,000	1,295,000		
Contingency	840,990	1,900,000	1,059,010	125.92%
Total Requirements	\$ 32,407,928	\$ 38,381,652	\$ 4,912,724	15.16%
Unappropriated Fund Balance	800,000			
	\$ 33,207,928			

Scappoose School District 1J
General Fund
Revenue Summary by Source

Major Source	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
1000	Local Sources	\$ 10,777,438	\$ 11,142,250	\$ 11,798,903	\$ 12,702,702		
2000	Intermediate Sources	599,278	631,808	675,000	610,000		
3000	State Sources	16,067,748	17,981,499	18,543,600	23,683,950		
4000	Federal Sources	157,144	270,518	120,636	85,000		
5000	Other Sources	40,869	-	-	-		
5400	Beginning Fund Balance	2,687,839	1,610,416	2,069,789	1,300,000		
		<u>\$ 30,330,317</u>	<u>\$ 31,636,490</u>	<u>\$ 33,207,928</u>	<u>\$ 38,381,652</u>	<u>\$ -</u>	<u>\$ -</u>



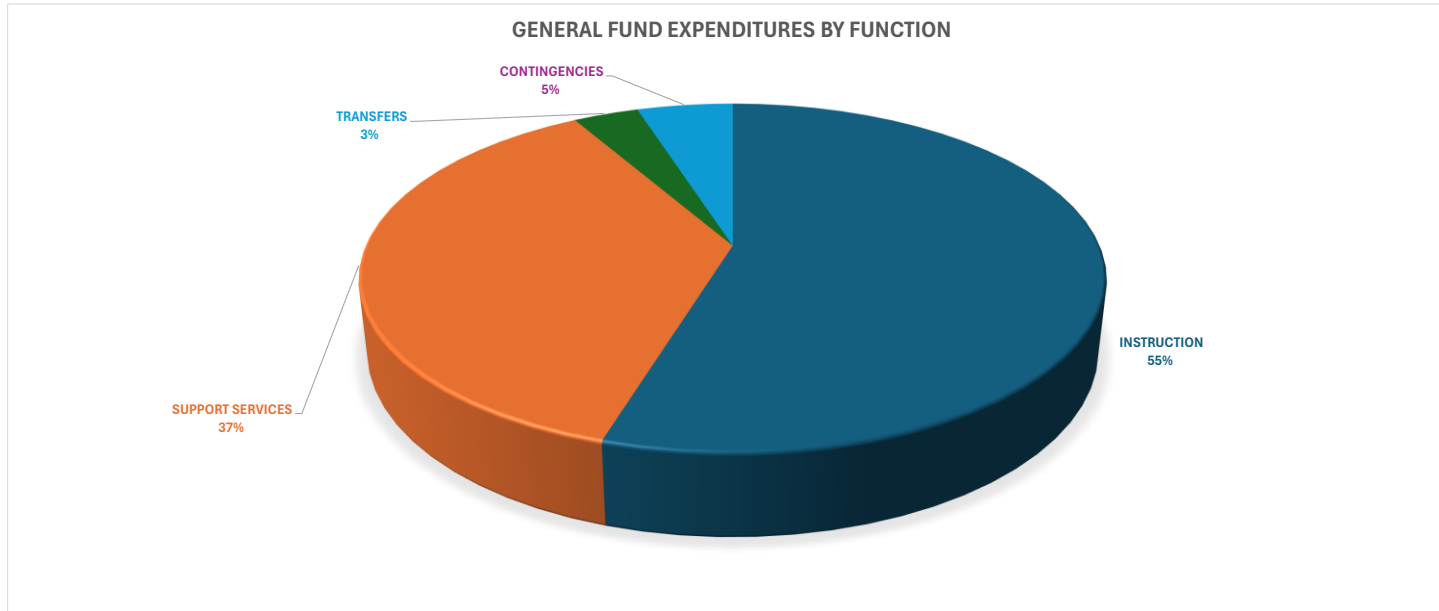
Scappoose School District 1J
33589 SE High School Way Scappoose, OR 97056

Resources Report

	ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED ADOPTED 2025-26 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND								
1111 CURRENT YEAR TAXES	10,089,291	10,532,658	11,013,903	0.00	11,945,000	0.00	0	0.00
1112 PRIOR YEAR TAXES	328,083	144,818	350,000	0.00	135,000	0.00	0	0.00
1190 PENALTIES & INTEREST ON TAXES	0	20,420	0	0.00	20,000	0.00	0	0.00
1510 INTEREST ON INVESTMENTS	146,402	173,068	190,000	0.00	150,000	0.00	0	0.00
1710 ADMISSIONS	2,744	35,153	20,000	0.00	20,000	0.00	0	0.00
1740 STUDENT FEES	284	0	0	0.00	100,000	0.00	0	0.00
1910 RENTALS	35,931	36,250	40,000	0.00	30,000	0.00	0	0.00
1940 SERVICES PROVIDED OTHER LOCAL	79,182	89,008	85,000	0.00	85,000	0.00	0	0.00
1960 RECOVERY OF PRIOR YEAR EXPENSE	79,257	63,411	90,000	0.00	90,000	0.00	0	0.00
1980 FEES CHARGED TO GRANTS	0	0	0	0.00	117,702	0.00	0	0.00
1990 MISCELLANEOUS	55,150	47,463	10,000	0.00	10,000	0.00	0	0.00
2101 COUNTY SCHOOL FUNDS	93,156	97,831	100,000	0.00	100,000	0.00	0	0.00
2105 NATURAL GAS, OIL & MINERAL RECE	6,045	12,392	30,000	0.00	10,000	0.00	0	0.00
2199 OTHER INTERMEDIATE SOURCES	3,551	33,899	0	0.00	0	0.00	0	0.00
2800 REVENUE IN LIEU OF TAXES	496,525	487,686	545,000	0.00	500,000	0.00	0	0.00
3101 STATE SCHOOL FUND - GENERAL SL	15,762,866	17,686,031	18,226,562	0.00	23,307,550	0.00	0	0.00
3103 COMMON SCHOOL FUND	277,590	295,468	317,038	0.00	376,399	0.00	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	27,292	0	0	0.00	0	0.00	0	0.00
4200 UNRESTRICTED REVENUE FROM FE	0	0	32,136	0.00	0	0.00	0	0.00
4801 FEDERAL FOREST FEES	157,144	270,518	88,500	0.00	85,000	0.00	0	0.00
5160 LEASE PURCHASE RECEIPTS	40,869	0	0	0.00	0	0.00	0	0.00
5400 BEGIN FUND BALANCE	0	(3,404)	2,069,789	0.00	1,300,000	0.00	0	0.00
5401 Equity	0	(314,778)	0	0.00	0	0.00	0	0.00
Total Fund 100 GENERAL FUND	27,681,364	29,707,892	33,207,928	0.00	38,381,652	0.00	0	0.00

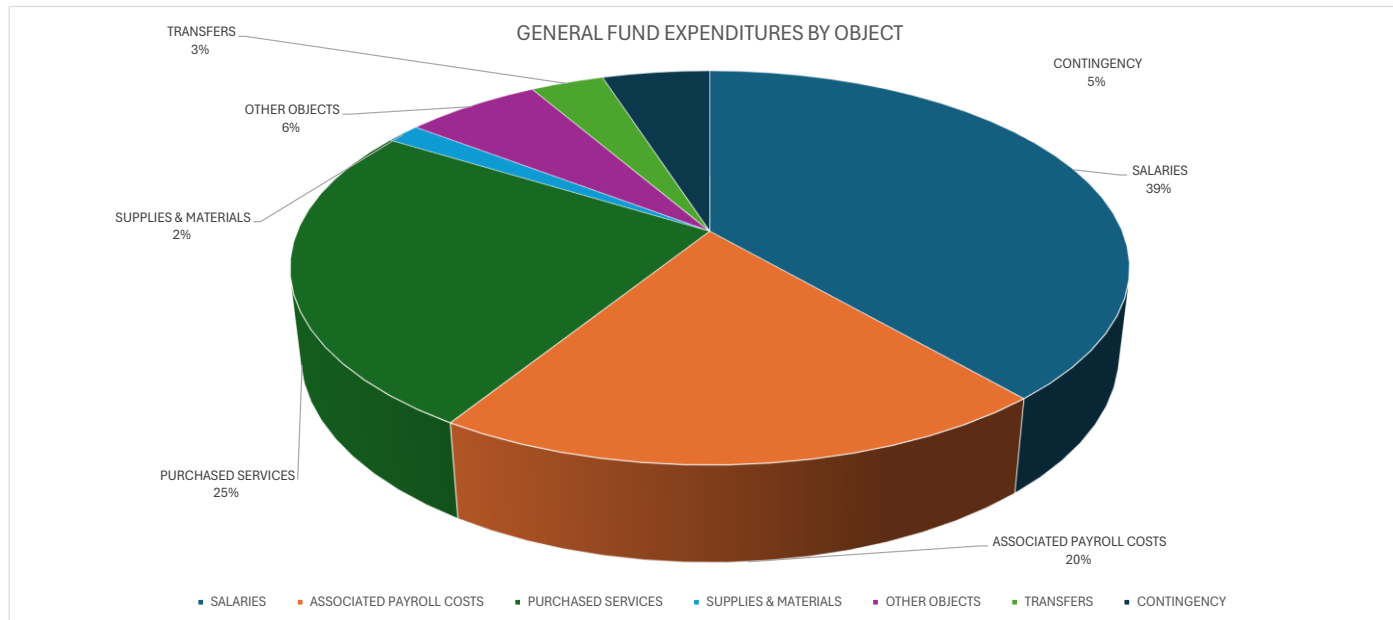
Scappoose School District 1J
General Fund
Expenditure Summary by Major Function

Major Function	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26
1000	INSTRUCTION	\$ 16,343,846	\$ 17,581,217	\$ 18,859,795	141.47	\$ 21,014,990	142.25		
2000	SUPPORT SERVICES	11,573,131	12,346,387	12,473,143	56.15	14,171,662	59.12		
4000	FACILITIES ACQUISITION & CONSTRUCTION	70	-	-	-	-	-		
5200	TRANSFERS	802,854	164,410	234,000	-	1,295,000	-		
6000	CONTINGENCIES	-	-	840,990	-	1,900,000	-		
		<u>\$ 28,719,901</u>	<u>\$ 30,092,014</u>	<u>\$ 32,407,928</u>	<u>197.62</u>	<u>\$ 38,381,652</u>	<u>201.37</u>	<u>\$ -</u>	<u>\$ -</u>
UNAPPROPRIATED ENDING FUND BALANCE				\$ 800,000					



Scappoose School District 1J
General Fund
Expenditure Summary by Major Object

Major Object	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26
100	SALARIES	\$ 12,175,593	\$ 12,670,970	\$ 13,872,254	197.62	\$ 14,828,777	201.37		
200	ASSOCIATED PAYROLL COSTS	6,661,067	7,150,246	7,846,774	-	7,763,671	-		
300	PURCHASED SERVICES	7,787,323	8,697,484	8,506,074	-	9,562,257	-		
400	SUPPLIES & MATERIALS	597,312	510,399	626,613	-	615,432	-		
500	CAPITAL OUTLAY	111,429	20,084	20,509	-	14,509	-		
600	OTHER OBJECTS	584,322	878,421	460,714	-	2,402,006	-		
700	TRANSFERS	802,854	164,410	234,000	-	1,295,000	-		
800	CONTINGENCY	-	-	840,990	-	1,900,000	-		
		\$ 28,719,901	\$ 30,092,014	\$ 32,407,928	197.62	\$ 38,381,652	201.37	-	-
UNAPPROPRIATED ENDING FUND BALANCE				\$ 800,000					



Scappoose School District 1J
33589 SE High School Way Scappoose, OR 97056

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED	
Fund 100 GENERAL FUND											
Function	1111	ELEMENTARY INSTRUCTION									
	111	LICENSED SALARIES	2,545,531	2,559,012	2,810,202	35.60	3,051,502	36.00	0	0	0.00
	112	CLASSIFIED SALARIES	193,777	204,299	246,164	8.02	199,807	7.31	0	0	0.00
	121	LICENSED SUB SALARY	(1,041)	11,039	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	(3,463)	(5,624)	0	0.00	0	0.00	0	0	0.00
	130	OVERTIME	0	3,320	0	0.00	0	0.00	0	0	0.00
	211	PERS	644,768	698,064	759,486	0.00	817,925	0.00	0	0	0.00
	220	FICA	207,134	209,624	231,115	0.00	240,628	0.00	0	0	0.00
	231	WORKERS COMP	13,309	13,263	14,595	0.00	15,106	0.00	0	0	0.00
	232	UNEMPLOYMENT	24,369	68,605	126,885	0.00	31,454	0.00	0	0	0.00
	241	INSURANCE	423,270	394,291	400,297	0.00	244,051	0.00	0	0	0.00
	243	OTHER BENEFITS	101,983	102,969	113,625	0.00	126,566	0.00	0	0	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	138,299	183,714	115,000	0.00	115,000	0.00	0	0	0.00
	342	TRAVEL-OUT OF DISTRICT	0	186	0	0.00	0	0.00	0	0	0.00
	355	PRINTING AND BINDING	2,935	626	5,400	0.00	5,400	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	46,865	37,604	45,518	0.00	45,518	0.00	0	0	0.00
	420	TEXTBOOKS	3,622	7,432	7,000	0.00	7,000	0.00	0	0	0.00
	440	PERIODICALS	1,904	1,578	600	0.00	600	0.00	0	0	0.00
	470	SOFTWARE	298	0	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	0	0	200	0.00	200	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	4,343,560	4,490,001	4,876,089	43.62	4,900,756	43.31	0	0	0.00
Function	1121	MID SCHOOL INSTRUCTIONAL									
	111	LICENSED SALARIES	932,796	1,039,479	1,111,887	13.26	1,107,958	12.45	0	0	0.00
	112	CLASSIFIED SALARIES	10,061	6,370	7,356	0.19	6,080	0.18	0	0	0.00
	121	LICENSED SUB SALARY	4,621	3,181	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	238	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	228,635	273,104	291,021	0.00	306,392	0.00	0	0	0.00
	220	FICA	71,468	79,451	84,775	0.00	84,437	0.00	0	0	0.00
	231	WORKERS COMP	4,510	5,046	5,303	0.00	5,373	0.00	0	0	0.00
	232	UNEMPLOYMENT	8,408	25,777	46,543	0.00	11,037	0.00	0	0	0.00
	241	INSURANCE	104,414	106,485	137,148	0.00	71,464	0.00	0	0	0.00

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND										
Function	1121 MID SCHOOL INSTRUCTIONAL									
243	OTHER BENEFITS	47,493	60,173	63,284	0.00	55,766	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	88,128	65,549	36,000	0.00	36,000	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	45	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	427	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING	2,070	1,944	825	0.00	825	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	17,417	15,425	18,375	0.00	18,375	0.00	0	0	0.00
420	TEXTBOOKS	664	410	1,000	0.00	1,000	0.00	0	0	0.00
440	PERIODICALS	486	495	0	0.00	0	0.00	0	0	0.00
Total Function	1121 MID SCHOOL INSTRUCTIONAL	1,521,455	1,683,317	1,803,518	13.45	1,704,708	12.63	0	0	0.00
Function	1122 MID SCHOOL CO. CURRICULAR									
111	LICENSED SALARIES	99,275	107,073	119,086	0.00	125,000	0.00	0	0	0.00
121	LICENSED SUB SALARY	4,153	2,657	0	0.00	6,000	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	1,698	3,413	0	0.00	0	0.00	0	0	0.00
211	PERS	20,563	21,339	18,766	0.00	17,741	0.00	0	0	0.00
220	FICA	7,949	8,555	8,571	0.00	9,716	0.00	0	0	0.00
231	WORKERS COMP	585	647	764	0.00	524	0.00	0	0	0.00
232	UNEMPLOYMENT	937	3,094	4,706	0.00	965	0.00	0	0	0.00
243	OTHER BENEFITS	490	571	646	0.00	554	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	11,942	11,490	13,000	0.00	13,000	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	390	1,073	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	344	522	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,030	10,493	4,200	0.00	4,000	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	0	1,000	0.00	1,000	0.00	0	0	0.00
640	DUES AND FEES	475	1,900	1,500	0.00	1,500	0.00	0	0	0.00
Total Function	1122 MID SCHOOL CO. CURRICULAR	152,831	172,827	172,239	0.00	180,000	0.00	0	0	0.00
Function	1131 H.S. INSTRUCTIONAL									
111	LICENSED SALARIES	2,153,770	2,245,360	2,382,726	28.11	2,509,161	27.65	0	0	0.00
112	CLASSIFIED SALARIES	5,819	11,885	9,541	0.25	6,585	0.18	0	0	0.00
121	LICENSED SUB SALARY	25,044	18,768	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	3,067	0	0.00	0	0.00	0	0	0.00
211	PERS	537,108	578,669	598,406	0.00	676,182	0.00	0	0	0.00
220	FICA	165,944	173,020	182,740	0.00	190,286	0.00	0	0	0.00

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			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND										
Function 1131	H.S. INSTRUCTIONAL										
231	WORKERS COMP		10,326	10,829	11,461	0.00	11,866	0.00	0	0	0.00
232	UNEMPLOYMENT		19,523	56,263	99,898	0.00	24,874	0.00	0	0	0.00
241	INSURANCE		460,761	421,485	438,295	0.00	347,310	0.00	0	0	0.00
243	OTHER BENEFITS		24,740	41,126	41,481	0.00	51,375	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES		87,122	115,905	80,500	0.00	80,500	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES		500	5,314	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT		96	176	200	0.00	200	0.00	0	0	0.00
355	PRINTING AND BINDING		491	189	1,700	0.00	1,700	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		50,592	43,234	55,230	0.00	55,230	0.00	0	0	0.00
Total Function 1131	H.S. INSTRUCTIONAL		3,541,837	3,725,291	3,902,177	28.36	3,955,270	27.83	0	0	0.00
Function 1132	H S CO. CURRICULAR										
111	LICENSED SALARIES		323,098	339,625	409,475	0.00	395,000	0.00	0	0	0.00
112	CLASSIFIED SALARIES		37,223	39,914	43,211	1.00	38,000	1.00	0	0	0.00
121	LICENSED SUB SALARY		10,131	8,860	0	0.00	5,000	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY		17,831	23,666	0	0.00	0	0.00	0	0	0.00
211	PERS		70,230	73,350	58,410	0.00	83,170	0.00	0	0	0.00
220	FICA		29,127	30,772	25,986	0.00	33,150	0.00	0	0	0.00
231	WORKERS COMP		1,883	2,013	1,789	0.00	1,850	0.00	0	0	0.00
232	UNEMPLOYMENT		3,433	10,123	14,266	0.00	4,330	0.00	0	0	0.00
241	INSURANCE		20,937	21,373	21,471	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		11	2,206	2,186	0.00	6,700	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES		45,232	38,833	82,500	0.00	67,500	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES		1,790	0	1,800	0.00	1,800	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES		5,792	5,235	6,000	0.00	6,000	0.00	0	0	0.00
332	NON-REIMBURSABLE STUDENT TRANSP		448	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT		6,583	14,265	6,000	0.00	6,000	0.00	0	0	0.00
343	TRAVEL-STUDENT		29,880	5,058	10,000	0.00	10,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		31,175	35,082	33,600	0.00	30,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES		0	0	0	0.00	5,000	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT		5,400	3,752	6,000	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		51,665	62,844	33,000	0.00	36,500	0.00	0	0	0.00
Total Function 1132	H S CO. CURRICULAR		691,871	716,970	755,694	1.00	730,000	1.00	0	0	0.00

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 1210	GIFTED/TALENTED									
111	LICENSED SALARIES	11,320	12,000	12,480	0.00	10,433	0.00	0	0	0.00
211	PERS	2,649	3,208	3,336	0.00	3,015	0.00	0	0	0.00
220	FICA	855	899	935	0.00	788	0.00	0	0	0.00
231	WORKERS COMP	54	57	59	0.00	49	0.00	0	0	0.00
232	UNEMPLOYMENT	101	336	513	0.00	103	0.00	0	0	0.00
243	OTHER BENEFITS	0	66	79	0.00	64	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	152	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	957	1,144	0	0.00	0	0.00	0	0	0.00
Total Function 1210	GIFTED/TALENTED	16,088	17,709	17,404	0.00	14,453	0.00	0	0	0.00
Function 1220	PROGRAMS FOR STUDENTS WIT									
310	INSTR PROF. & TECHNICAL SERVICES	7,430	23,611	0	0.00	0	0.00	0	0	0.00
Total Function 1220	PROGRAMS FOR STUDENTS WIT	7,430	23,611	0	0.00	0	0.00	0	0	0.00
Function 1221	EMR PROGRAM									
111	LICENSED SALARIES	260,440	186,364	317,816	5.00	318,757	4.00	0	0	0.00
112	CLASSIFIED SALARIES	64,811	62,934	82,543	2.50	84,825	2.50	0	0	0.00
121	LICENSED SUB SALARY	3,565	4,688	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	(3,235)	(6,793)	0	0.00	0	0.00	0	0	0.00
211	PERS	78,605	59,673	70,350	0.00	91,100	0.00	0	0	0.00
220	FICA	24,773	19,013	21,297	0.00	30,780	0.00	0	0	0.00
231	WORKERS COMP	1,572	1,201	1,344	0.00	1,930	0.00	0	0	0.00
232	UNEMPLOYMENT	2,914	5,611	11,693	0.00	4,024	0.00	0	0	0.00
241	INSURANCE	16,645	7,503	40,315	0.00	20,681	0.00	0	0	0.00
243	OTHER BENEFITS	32,675	30,525	33,077	0.00	39,406	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	89,660	10,173	10,200	0.00	10,200	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	375	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	936	0	3,150	0.00	3,150	0.00	0	0	0.00
Total Function 1221	EMR PROGRAM	573,362	381,266	591,784	7.50	604,853	6.50	0	0	0.00
Function 1225	OUT OF DISTRICT PROGRAMS									
310	INSTR PROF. & TECHNICAL SERVICES	93,660	138,047	135,000	0.00	442,000	0.00	0	0	0.00
Total Function 1225	OUT OF DISTRICT PROGRAMS	93,660	138,047	135,000	0.00	442,000	0.00	0	0	0.00

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 1227	ESY									
111	LICENSED SALARIES	13,790	13,434	0	0.00	15,000	0.00	0	0	0.00
112	CLASSIFIED SALARIES	14,973	10,520	0	0.00	13,000	0.00	0	0	0.00
211	PERS	5,757	5,678	45	0.00	7,000	0.00	0	0	0.00
220	FICA	2,206	1,829	14	0.00	2,400	0.00	0	0	0.00
231	WORKERS COMP	146	117	1	0.00	200	0.00	0	0	0.00
232	UNEMPLOYMENT	260	221	7	0.00	300	0.00	0	0	0.00
243	OTHER BENEFITS	428	30	1	0.00	300	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,773	1,245	0	0.00	800	0.00	0	0	0.00
Total Function 1227	ESY	39,332	33,073	68	0.00	39,000	0.00	0	0	0.00
Function 1240	EMOT. DISTURBED PROGRAM									
310	INSTR PROF. & TECHNICAL SERVICES	4,740	0	0	0.00	0	0.00	0	0	0.00
Total Function 1240	EMOT. DISTURBED PROGRAM	4,740	0	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
111	LICENSED SALARIES	566,024	558,946	727,551	8.50	774,201	9.40	0	0	0.00
112	CLASSIFIED SALARIES	915,835	1,097,498	1,229,005	29.86	1,426,172	41.57	0	0	0.00
121	LICENSED SUB SALARY	(4,992)	7,462	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	(5,653)	(16,010)	0	0.00	0	0.00	0	0	0.00
211	PERS	330,505	403,568	427,770	0.00	516,863	0.00	0	0	0.00
220	FICA	108,738	122,204	128,181	0.00	163,248	0.00	0	0	0.00
231	WORKERS COMP	7,487	8,124	8,509	0.00	10,751	0.00	0	0	0.00
232	UNEMPLOYMENT	12,793	38,551	70,281	0.00	21,340	0.00	0	0	0.00
241	INSURANCE	452,212	452,973	481,850	0.00	418,392	0.00	0	0	0.00
243	OTHER BENEFITS	80,225	127,656	120,642	0.00	182,329	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	240,004	429,987	459,704	0.00	153,203	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	5,456	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	617	174	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	28,904	18,987	9,450	0.00	9,450	0.00	0	0	0.00
420	TEXTBOOKS	0	62	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	60	24,593	2,500	0.00	2,500	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	2,738,213	3,274,775	3,665,444	38.36	3,678,450	50.97	0	0	0.00
Function 1260	EARLY INTERVENTION									

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 1260	EARLY INTERVENTION									
310	INSTR PROF. & TECHNICAL SERVICES	42,795	0	0	0.00	0	0.00	0	0	0.00
Total Function 1260	EARLY INTERVENTION	42,795	0	0	0.00	0	0.00	0	0	0.00
Function 1272	TITLE I									
310	INSTR PROF. & TECHNICAL SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
Total Function 1272	TITLE I	0	0	500	0.00	500	0.00	0	0	0.00
Function 1283	DISTRICT ALTERNATIVE PROG									
111	LICENSED SALARIES	6,896	9,158	0	0.00	0	0.00	0	0	0.00
211	PERS	1,620	2,087	0	0.00	0	0.00	0	0	0.00
220	FICA	522	637	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	34	41	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	61	152	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	47	0	0.00	0	0.00	0	0	0.00
Total Function 1283	DISTRICT ALTERNATIVE PROG	9,134	12,121	0	0.00	0	0.00	0	0	0.00
Function 1288	CHARTER SCHOOL									
360	CHARTER SCHOOL PAYMENT	2,429,355	2,605,114	2,760,785	0.00	2,965,000	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOL	2,429,355	2,605,114	2,760,785	0.00	2,965,000	0.00	0	0	0.00
Function 1289	OTHER ALTERNATIVE PROGRAM									
640	DUES AND FEES	0	151,291	0	0.00	1,800,000	0.00	0	0	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAM	0	151,291	0	0.00	1,800,000	0.00	0	0	0.00
Function 1290	OTHER SPECIAL PROGRAMS									
410	CONSUMABLE SUPPLIES	280	0	0	0.00	0	0.00	0	0	0.00
Total Function 1290	OTHER SPECIAL PROGRAMS	280	0	0	0.00	0	0.00	0	0	0.00
Function 1291	ESL PROGRAMS									
111	LICENSED SALARIES	84,247	89,341	95,660	1.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	0	1,435	14,000	0.47	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	3,187	2,747	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	833	0	0.00	0	0.00	0	0	0.00

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 1291	ESL PROGRAMS									
211	PERS	20,739	25,577	33,144	0.00	0	0.00	0	0	0.00
220	FICA	7,345	7,799	9,257	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	412	483	573	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	864	2,738	5,291	0.00	0	0.00	0	0	0.00
241	INSURANCE	16,219	16,491	16,491	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	11	583	628	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	2,839	4,588	3,000	0.00	0	0.00	0	0	0.00
351	TELEPHONE	614	604	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	87	2,461	1,050	0.00	0	0.00	0	0	0.00
470	SOFTWARE	1,341	99	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	24	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL PROGRAMS	137,904	155,803	179,094	1.47	0	0.00	0	0	0.00
Function 2112	ATTENDANCE SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	3,034	0	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	592	0	0	0.00	0	0.00	0	0	0.00
Total Function 2112	ATTENDANCE SERVICES	3,626	0	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE									
111	LICENSED SALARIES	323,788	373,577	399,917	4.50	316,578	3.50	0	0	0.00
112	CLASSIFIED SALARIES	32,762	36,461	39,600	1.00	42,234	1.00	0	0	0.00
121	LICENSED SUB SALARY	171	474	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	1,444	1,921	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	1,665	0	0.00	0	0.00	0	0	0.00
211	PERS	88,219	111,145	112,243	0.00	101,357	0.00	0	0	0.00
220	FICA	27,038	32,617	33,300	0.00	27,277	0.00	0	0	0.00
231	WORKERS COMP	1,699	2,042	2,080	0.00	1,743	0.00	0	0	0.00
232	UNEMPLOYMENT	3,181	10,238	18,282	0.00	3,566	0.00	0	0	0.00
241	INSURANCE	62,062	49,869	48,243	0.00	77,232	0.00	0	0	0.00
243	OTHER BENEFITS	14,095	20,189	22,159	0.00	21,464	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	1,872	3,004	1,500	0.00	1,500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	378	239	578	0.00	578	0.00	0	0	0.00
Total Function 2120	GUIDANCE	556,707	643,440	677,902	5.50	593,529	4.50	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 2122	COUNSELING SERVICES									
111	LICENSED SALARIES	89,147	97,233	105,412	1.00	106,048	1.00	0	0	0.00
121	LICENSED SUB SALARY	2,920	0	0	0.00	0	0.00	0	0	0.00
211	PERS	21,838	24,337	25,402	0.00	28,124	0.00	0	0	0.00
220	FICA	7,001	7,371	7,696	0.00	8,032	0.00	0	0	0.00
231	WORKERS COMP	436	458	477	0.00	498	0.00	0	0	0.00
232	UNEMPLOYMENT	824	2,271	4,225	0.00	1,050	0.00	0	0	0.00
241	INSURANCE	18,077	18,386	18,471	0.00	19,680	0.00	0	0	0.00
243	OTHER BENEFITS	1,211	1,750	1,865	0.00	1,876	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,411	1,296	1,365	0.00	1,365	0.00	0	0	0.00
Total Function 2122	COUNSELING SERVICES	142,864	153,104	164,915	1.00	166,672	1.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	15,843	0	0	0.00	0	0.00	0	0	0.00
211	PERS	4,411	0	0	0.00	0	0.00	0	0	0.00
220	FICA	1,198	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	76	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	141	0	0	0.00	0	0.00	0	0	0.00
241	INSURANCE	11	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	1,940	0	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	0	2,203	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	137	231	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	202	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	697	831	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,422	1,583	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	2,188	2,897	0	0.00	0	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES	28,062	7,947	0	0.00	0	0.00	0	0	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	262,259	164,677	0	0.00	0	0.00	0	0	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	262,259	164,677	0	0.00	0	0.00	0	0	0.00
Function 2148	OTHER PSYCHOLOGICAL SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	227,183	303,672	320,000	0.00	320,000	0.00	0	0	0.00
Total Function 2148	OTHER PSYCHOLOGICAL	227.183	303.672	320.000	0.00	320.000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
	SERVICES									
Function 2152	SPEECH PATHOLOGY									
310	INSTR PROF. & TECHNICAL SERVICES	0	0	220,000	0.00	220,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	0	525	0.00	525	0.00	0	0	0.00
Total Function 2152	SPEECH PATHOLOGY	0	0	220,525	0.00	220,525	0.00	0	0	0.00
Function 2190	SERVICE DIRECTION, SPECIA									
113	ADMINISTRATOR SALARY	133,471	145,583	155,651	1.00	162,647	1.00	0	0	0.00
211	PERS	37,581	40,574	43,380	0.00	48,306	0.00	0	0	0.00
220	FICA	10,184	11,106	11,875	0.00	12,405	0.00	0	0	0.00
231	WORKERS COMP	627	682	729	0.00	760	0.00	0	0	0.00
232	UNEMPLOYMENT	1,198	3,323	6,520	0.00	1,622	0.00	0	0	0.00
241	INSURANCE	14,592	16,695	17,564	0.00	18,286	0.00	0	0	0.00
243	OTHER BENEFITS	6,611	7,289	7,620	0.00	8,231	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	900	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	1,274	1,106	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	818	1,118	1,050	0.00	1,050	0.00	0	0	0.00
640	DUES AND FEES	1,235	2,461	1,800	0.00	1,800	0.00	0	0	0.00
Total Function 2190	SERVICE DIRECTION, SPECIA	208,490	229,937	246,188	1.00	255,106	1.00	0	0	0.00
Function 2213	CURRICULUM DEVELOPMENT									
410	CONSUMABLE SUPPLIES	0	75	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT	0	75	0	0.00	0	0.00	0	0	0.00
Function 2222	LIBRARY SERVICES									
111	LICENSED SALARIES	86,861	94,401	102,341	1.00	106,048	1.00	0	0	0.00
112	CLASSIFIED SALARIES	36,221	40,548	45,120	1.00	82,117	1.97	0	0	0.00
122	CLASSIFIED SUB SALARY	0	175	0	0.00	0	0.00	0	0	0.00
211	PERS	33,023	37,659	40,035	0.00	50,423	0.00	0	0	0.00
220	FICA	9,259	10,177	10,830	0.00	14,216	0.00	0	0	0.00
231	WORKERS COMP	588	723	683	0.00	1,052	0.00	0	0	0.00
232	UNEMPLOYMENT	1,089	3,172	5,946	0.00	1,858	0.00	0	0	0.00
241	INSURANCE	28,569	16,491	16,531	0.00	17,580	0.00	0	0	0.00
243	OTHER BENEFITS	5,122	5,867	6,042	0.00	11,967	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	3,584	5,545	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 2222	LIBRARY SERVICES									
341	TRAVEL-IN DISTRICT	57	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,464	1,537	1,995	0.00	1,995	0.00	0	0	0.00
430	LIBRARY BOOKS	2,838	1,678	3,203	0.00	3,203	0.00	0	0	0.00
440	PERIODICALS	274	0	300	0.00	300	0.00	0	0	0.00
Total Function 2222	LIBRARY SERVICES	208,948	217,972	233,024	2.00	290,758	2.97	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
111	LICENSED SALARIES	92,347	50,400	52,685	0.00	53,646	0.00	0	0	0.00
211	PERS	22,666	12,664	13,241	0.00	14,343	0.00	0	0	0.00
220	FICA	6,954	3,787	4,444	0.00	4,066	0.00	0	0	0.00
231	WORKERS COMP	434	238	289	0.00	253	0.00	0	0	0.00
232	UNEMPLOYMENT	818	1,317	2,186	0.00	532	0.00	0	0	0.00
241	INSURANCE	0	456	462	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	278	338	0.00	330	0.00	0	0	0.00
245	PROFES DEVELOP CERTIFIED	0	0	0	0.00	60,000	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	109,641	137,334	10,000	0.00	10,000	0.00	0	0	0.00
312	SUBSTITUTE, CLASSIFIED	2,400	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	1,710	137	5,000	0.00	5,000	0.00	0	0	0.00
374	OTHER TUITION	39,955	43,065	60,000	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	522	5,325	3,500	0.00	3,500	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	277,448	255,001	152,144	0.00	151,670	0.00	0	0	0.00
Function 2311	BOARD OF EDUCATION SERVIC									
310	INSTR PROF. & TECHNICAL SERVICES	10,888	10,461	10,000	0.00	10,000	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	79,035	9,604	10,000	0.00	10,000	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	18,792	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	0	0	500	0.00	500	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	227	6,000	0.00	6,000	0.00	0	0	0.00
353	POSTAGE	180	2,940	0	0.00	0	0.00	0	0	0.00
354	ADVERTISING	667	474	550	0.00	550	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	6,080	7,627	5,250	0.00	5,250	0.00	0	0	0.00
440	PERIODICALS	52	0	250	0.00	250	0.00	0	0	0.00
640	DUES AND FEES	7,363	14,484	20,000	0.00	20,000	0.00	0	0	0.00
Total Function 2311	BOARD OF EDUCATION SERVIC	123,056	45,816	52,550	0.00	52,550	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 2314	ELECTION SERVICES									
388	ELECTION SERVICES	0	31	800	0.00	800	0.00	0	0	0.00
Total Function 2314	ELECTION SERVICES	0	31	800	0.00	800	0.00	0	0	0.00
Function 2315	LEGAL SERVICES									
382	LEGAL SERVICES	4,850	0	20,000	0.00	40,000	0.00	0	0	0.00
Total Function 2315	LEGAL SERVICES	4,850	0	20,000	0.00	40,000	0.00	0	0	0.00
Function 2317	AUDIT SERVICES									
381	AUDIT SERVICES	44,720	63,830	48,000	0.00	49,000	0.00	0	0	0.00
Total Function 2317	AUDIT SERVICES	44,720	63,830	48,000	0.00	49,000	0.00	0	0	0.00
Function 2321	SUPERINTENDENT OFFICE									
112	CLASSIFIED SALARIES	110,551	79,172	81,954	1.00	89,463	1.00	0	0	0.00
113	ADMINISTRATOR SALARY	157,341	163,062	169,584	1.00	174,673	1.00	0	0	0.00
122	CLASSIFIED SUB SALARY	1,654	697	0	0.00	0	0.00	0	0	0.00
211	PERS	71,264	63,062	65,340	0.00	72,894	0.00	0	0	0.00
220	FICA	19,789	18,432	19,103	0.00	20,036	0.00	0	0	0.00
231	WORKERS COMP	1,279	1,149	1,188	0.00	1,240	0.00	0	0	0.00
232	UNEMPLOYMENT	2,388	5,775	10,488	0.00	2,619	0.00	0	0	0.00
241	INSURANCE	46,421	37,851	36,785	0.00	38,592	0.00	0	0	0.00
243	OTHER BENEFITS	21,039	26,942	27,445	0.00	44,274	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	0	5,000	0.00	5,000	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	3,200	4,582	3,000	0.00	3,000	0.00	0	0	0.00
351	TELEPHONE	431	422	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	564	467	5,000	0.00	5,000	0.00	0	0	0.00
640	DUES AND FEES	2,693	3,960	0	0.00	0	0.00	0	0	0.00
Total Function 2321	SUPERINTENDENT OFFICE	438,614	405,573	424,887	2.00	456,791	2.00	0	0	0.00
Function 2329	DIRECTOR OF SUPPORT SERVI									
112	CLASSIFIED SALARIES	0	0	0	0.00	66,127	1.00	0	0	0.00
113	ADMINISTRATOR SALARY	107,126	110,467	117,404	1.00	199,115	1.40	0	0	0.00
211	PERS	27,185	27,675	29,386	0.00	76,708	0.00	0	0	0.00
220	FICA	8,009	8,192	8,709	0.00	19,636	0.00	0	0	0.00
231	WORKERS COMP	508	523	554	0.00	1,253	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 2329	DIRECTOR OF SUPPORT SERVI									
232	UNEMPLOYMENT	942	2,812	4,781	0.00	2,567	0.00	0	0	0.00
241	INSURANCE	16,838	17,181	17,237	0.00	35,706	0.00	0	0	0.00
243	OTHER BENEFITS	6,611	7,110	7,351	0.00	11,732	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	0	0	0.00	178,000	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	1,212	921	0	0.00	1,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	947	839	0	0.00	1,000	0.00	0	0	0.00
640	DUES AND FEES	6,523	7,439	0	0.00	3,000	0.00	0	0	0.00
Total Function 2329	DIRECTOR OF SUPPORT SERVI	175,902	183,158	185,422	1.00	595,844	2.40	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPALS									
111	LICENSED SALARIES	89,059	1,113	101,486	0.00	106,048	1.00	0	0	0.00
112	CLASSIFIED SALARIES	403,346	423,407	454,883	10.77	476,147	10.77	0	0	0.00
113	ADMINISTRATOR SALARY	826,705	908,392	842,226	6.75	1,000,843	6.60	0	0	0.00
121	LICENSED SUB SALARY	825	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	11,479	9,037	0	0.00	0	0.00	0	0	0.00
211	PERS	329,506	340,048	356,035	0.00	415,002	0.00	0	0	0.00
220	FICA	99,750	100,224	104,340	0.00	117,854	0.00	0	0	0.00
231	WORKERS COMP	6,392	6,392	6,668	0.00	7,523	0.00	0	0	0.00
232	UNEMPLOYMENT	11,735	32,418	57,284	0.00	15,406	0.00	0	0	0.00
241	INSURANCE	173,150	157,867	175,344	0.00	204,769	0.00	0	0	0.00
243	OTHER BENEFITS	123,121	121,228	120,453	0.00	111,388	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	13,972	11,036	5,000	0.00	5,000	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	0	224	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	23	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	11,057	3,101	12,750	0.00	12,750	0.00	0	0	0.00
353	POSTAGE	0	306	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	7,544	7,101	1,733	0.00	1,733	0.00	0	0	0.00
640	DUES AND FEES	13,655	8,880	12,000	0.00	12,000	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPALS	2,121,318	2,130,773	2,250,202	17.52	2,486,462	18.38	0	0	0.00
Function 2521	BUSINESS OPERATIONS									
113	ADMINISTRATOR SALARY	123,460	134,931	136,103	1.00	153,311	1.00	0	0	0.00
211	PERS	34,885	37,605	37,932	0.00	45,533	0.00	0	0	0.00
220	FICA	9,445	10,322	10,412	0.00	11,343	0.00	0	0	0.00

Requirements Report

	ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
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Fund 100 GENERAL FUND

Function 2521 BUSINESS OPERATIONS

231	WORKERS COMP	583	634	639	0.00	719	0.00	0	0	0.00
232	UNEMPLOYMENT	1,111	3,040	5,716	0.00	1,483	0.00	0	0	0.00
241	INSURANCE	54	53	53	0.00	19,723	0.00	0	0	0.00
243	OTHER BENEFITS	17,054	17,913	18,199	0.00	944	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	520	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	0	2,400	0.00	2,400	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	326	610	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	4,950	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	865	3,290	2,000	0.00	2,000	0.00	0	0	0.00

Total Function	2521 BUSINESS OPERATIONS	193,253	208,399	213,454	1.00	237,455	1.00	0	0	0.00
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Function 2525 FINANCIAL ACCT. SERVICES

112	CLASSIFIED SALARIES	154,167	147,960	150,419	2.00	158,730	2.00	0	0	0.00
122	CLASSIFIED SUB SALARY	4,523	970	0	0.00	0	0.00	0	0	0.00
211	PERS	39,151	39,809	40,165	0.00	45,038	0.00	0	0	0.00
220	FICA	11,729	10,696	10,870	0.00	11,455	0.00	0	0	0.00
231	WORKERS COMP	747	715	725	0.00	757	0.00	0	0	0.00
232	UNEMPLOYMENT	1,380	3,126	5,968	0.00	1,497	0.00	0	0	0.00
241	INSURANCE	37,044	25,153	20,373	0.00	18,286	0.00	0	0	0.00
243	OTHER BENEFITS	3,617	9,362	10,245	0.00	11,779	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	830	0	3,000	0.00	3,000	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	2,178	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	25	4,410	2,500	0.00	2,500	0.00	0	0	0.00
353	POSTAGE	4,840	10,141	13,000	0.00	13,000	0.00	0	0	0.00
355	PRINTING AND BINDING	260	798	0	0.00	0	0.00	0	0	0.00
385	MANAGEMENT SERVICES	0	134	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	6,261	3,622	5,250	0.00	5,250	0.00	0	0	0.00
470	SOFTWARE	0	0	5,500	0.00	5,500	0.00	0	0	0.00
640	DUES AND FEES	30,197	34,687	25,000	0.00	25,000	0.00	0	0	0.00

Total Function	2525 FINANCIAL ACCT. SERVICES	296,950	291,581	293,017	2.00	301,793	2.00	0	0	0.00
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Function 2541 GENERAL BUILDING NEEDS

410	CONSUMABLE SUPPLIES	10,296	7,645	13,131	0.00	0	0.00	0	0	0.00
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Total Function	2541 GENERAL BUILDING NEEDS	10,296	7,645	13,131	0.00	0	0.00	0	0	0.00
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Requirements Report

ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
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Fund 100 GENERAL FUND

Function 2542 CARE/UPKEEP OF BUILDINGS

112	CLASSIFIED SALARIES	729,148	807,055	900,943	16.88	1,026,159	17.88	0	0	0.00
122	CLASSIFIED SUB SALARY	30,963	17,258	0	0.00	0	0.00	0	0	0.00
211	PERS	164,889	190,033	217,436	0.00	266,624	0.00	0	0	0.00
220	FICA	56,597	61,278	70,220	0.00	76,178	0.00	0	0	0.00
231	WORKERS COMP	25,546	27,536	30,815	0.00	34,781	0.00	0	0	0.00
232	UNEMPLOYMENT	6,658	19,347	37,030	0.00	9,958	0.00	0	0	0.00
241	INSURANCE	169,325	181,418	196,572	0.00	187,545	0.00	0	0	0.00
243	OTHER BENEFITS	23,534	27,490	30,004	0.00	33,448	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	3,739	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	168,744	90,578	305,962	0.00	305,962	0.00	0	0	0.00
324	RENTALS	1,656	2,815	4,752	0.00	4,752	0.00	0	0	0.00
325	ELECTRICITY	191,735	242,385	209,336	0.00	230,000	0.00	0	0	0.00
326	HEATING FUEL	168,503	154,829	146,300	0.00	175,000	0.00	0	0	0.00
327	WATER AND SEWAGE	76,471	124,047	56,937	0.00	160,000	0.00	0	0	0.00
328	GARBAGE	77,106	78,490	57,838	0.00	86,000	0.00	0	0	0.00
329	OTHER PROPERTY SERVICES	19,676	21,114	27,018	0.00	27,018	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	766	97	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	24,272	20,759	23,715	0.00	23,715	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	146,581	223,193	107,695	0.00	107,695	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	50,460	0	0	0.00	0	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT	0	16,332	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	17,656	23,906	8,005	0.00	8,005	0.00	0	0	0.00
653	PROPERTY INSURANCE PREMIUMS	280,201	328,498	280,182	0.00	328,000	0.00	0	0	0.00

Total Function 2542 CARE/UPKEEP OF BUILDINGS	2,434,223	2,658,460	2,710,757	16.88	3,090,838	17.88	0	0	0.00
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Function 2543 CARE/UPKEEP OF GROUNDS

112	CLASSIFIED SALARIES	106,226	149,576	164,677	2.00	167,875	3.00	0	0	0.00
122	CLASSIFIED SUB SALARY	7,529	5,077	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	1,776	0	0.00	0	0.00	0	0	0.00
136	IMPUTED INCOME	(591)	0	0	0.00	0	0.00	0	0	0.00
211	PERS	24,188	37,629	44,129	0.00	47,590	0.00	0	0	0.00
220	FICA	9,307	11,931	13,877	0.00	13,110	0.00	0	0	0.00
231	WORKERS COMP	3,324	5,012	5,979	0.00	4,513	0.00	0	0	0.00
232	UNEMPLOYMENT	1,095	3,748	7,619	0.00	1,714	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND									
Function 2543	CARE/UPKEEP OF GROUNDS									
241	INSURANCE	24,284	42,711	37,999	0.00	40,947	0.00	0	0	0.00
243	OTHER BENEFITS	85	764	1,233	0.00	5,384	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	30	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	5,355	387	8,005	0.00	8,005	0.00	0	0	0.00
324	RENTALS	1,569	0	2,001	0.00	2,001	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	93	0	200	0.00	200	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	35,295	39,630	52,534	0.00	52,534	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	0	1,501	0.00	1,501	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT	14,700	0	12,008	0.00	12,008	0.00	0	0	0.00
640	DUES AND FEES	2,645	253	1,001	0.00	1,001	0.00	0	0	0.00
Total Function 2543	CARE/UPKEEP OF GROUNDS	235,133	298,493	352,763	2.00	358,382	3.00	0	0	0.00
Function 2544	CARE OF EQUIPMENT									
322	REPAIRS & MAINT SERVICES	11,079	0	500	0.00	500	0.00	0	0	0.00
324	RENTALS	(52,498)	19,515	115,275	0.00	115,275	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	9,858	8,527	12,083	0.00	12,083	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	74,487	76,488	0	0.00	0	0.00	0	0	0.00
621	PRINCIPAL INTEREST	5,697	3,624	0	0.00	0	0.00	0	0	0.00
651	LIABILITY INSURANCE	18,834	19,402	40,026	0.00	127,000	0.00	0	0	0.00
Total Function 2544	CARE OF EQUIPMENT	67,456	127,555	167,884	0.00	254,858	0.00	0	0	0.00
Function 2546	SECURITY SERVICES									
112	CLASSIFIED SALARIES	27,628	30,017	32,645	1.00	32,290	1.00	0	0	0.00
122	CLASSIFIED SUB SALARY	632	676	0	0.00	0	0.00	0	0	0.00
211	PERS	6,664	7,682	8,171	0.00	8,563	0.00	0	0	0.00
220	FICA	1,759	2,255	2,497	0.00	2,470	0.00	0	0	0.00
231	WORKERS COMP	142	152	167	0.00	161	0.00	0	0	0.00
232	UNEMPLOYMENT	207	778	1,371	0.00	323	0.00	0	0	0.00
241	INSURANCE	20,988	5,352	22,807	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	10	4,001	5,752	0.00	5,750	0.00	0	0	0.00
351	TELEPHONE	382	0	0	0.00	0	0.00	0	0	0.00
Total Function 2546	SECURITY SERVICES	58,412	50,914	73,410	1.00	49,559	1.00	0	0	0.00
Function 2550	PUPIL TRANSPORTATION									

Requirements Report

ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
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Fund 100 GENERAL FUND

Function 2550 PUPIL TRANSPORTATION

331	REIMBURSABLE STUDENT TRANSP	2,684,089	3,222,728	2,864,121	0.00	3,400,000	0.00	0	0	0.00
332	NON-REIMBURSABLE STUDENT TRANSP	135,069	171,107	122,000	0.00	135,000	0.00	0	0	0.00
343	TRAVEL-STUDENT	156	(345)	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	(764)	0	0	0.00	0	0.00	0	0	0.00

Total Function 2550	PUPIL TRANSPORTATION	2,818,550	3,393,491	2,986,121	0.00	3,535,000	0.00	0	0	0.00
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Function 2660 TECHNOLOGY SERVICES

111	LICENSED SALARIES	3	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	156,516	169,437	184,038	2.00	196,940	2.00	0	0	0.00
122	CLASSIFIED SUB SALARY	3,770	(8,024)	0	0.00	0	0.00	0	0	0.00
211	PERS	37,984	40,402	46,265	0.00	52,229	0.00	0	0	0.00
220	FICA	12,082	12,134	13,908	0.00	14,827	0.00	0	0	0.00
231	WORKERS COMP	768	775	882	0.00	936	0.00	0	0	0.00
232	UNEMPLOYMENT	1,421	4,019	7,636	0.00	1,938	0.00	0	0	0.00
241	INSURANCE	33,815	35,507	39,286	0.00	38,328	0.00	0	0	0.00
243	OTHER BENEFITS	2,909	2,394	2,710	0.00	3,141	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	75,818	99,186	75,000	0.00	75,000	0.00	0	0	0.00
351	TELEPHONE	1,062	964	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	118,307	8,603	175,000	0.00	175,000	0.00	0	0	0.00
470	SOFTWARE	51,081	19,256	55,000	0.00	55,000	0.00	0	0	0.00
550	TECHNOLOGY EQUIPMENT	40,869	0	0	0.00	0	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	22,920	18,601	0	0.00	0	0.00	0	0	0.00
621	PRINCIPAL INTEREST	13	334	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	44,428	83,241	30,000	0.00	30,000	0.00	0	0	0.00

Total Function 2660	TECHNOLOGY SERVICES	603,768	486,829	629,726	2.00	643,338	2.00	0	0	0.00
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Function 2700 SUPPLEMENTAL RETIREMENT P

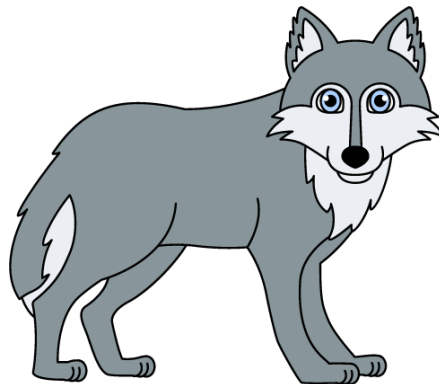
116	SUPPLEMENTAL RETIREE STIPEND	16,787	16,556	16,462	0.00	19,257	0.00	0	0	0.00
211	PERS	0	181	600	0.00	0	0.00	0	0	0.00
220	FICA	1,284	1,267	1,259	0.00	1,473	0.00	0	0	0.00
231	WORKERS COMP	0	3	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	6	0	0.00	0	0.00	0	0	0.00
241	INSURANCE	12,971	0	18,000	0.00	0	0.00	0	0	0.00

Total Function 2700	SUPPLEMENTAL RETIREMENT P	31,042	18,013	36,321	0.00	20,730	0.00	0	0	0.00
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Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND										
Function 4110 SERVICE AREA DIRECTION										
310	INSTR PROF. & TECHNICAL SERVICES	70	0	0	0.00	0	0.00	0	0	0.00
Total Function 4110 SERVICE AREA DIRECTION		70	0	0	0.00	0	0.00	0	0	0.00
Function 5200 INTERFUND TRANSFERS										
710	FUND MODIFICATIONS	802,854	164,410	234,000	0.00	1,295,000	0.00	0	0	0.00
Total Function 5200 INTERFUND TRANSFERS		802,854	164,410	234,000	0.00	1,295,000	0.00	0	0	0.00
Function 6110 OPERATING CONTINGENCY										
810	PLANNED RESERVE	0	0	840,990	0.00	1,900,000	0.00	0	0	0.00
Total Function 6110 OPERATING CONTINGENCY		0	0	840,990	0.00	1,900,000	0.00	0	0	0.00
Function 7001 UNAPPROPRIATED ENDING FUN										
820	RESERVED FOR NEXT YEAR	0	0	800,000	0.00	0	0.00	0	0	0.00
Total Function 7001 UNAPPROPRIATED ENDING FUN		0	0	800,000	0.00	0	0.00	0	0	0.00
Total Fund 100 GENERAL FUND		28,719,901	30,092,014	33,207,928	188.66	38,381,652	201.37	0	0	0.00

Special Revenue Funds (200)



GRANT WATTS
ELEMENTARY SCHOOL

Special Revenue Funds	2024-25 Adopted Budget	2025-26 Proposed Budget	Increase / (Decrease)	Percent Change
RESOURCES				
Local Sources	\$ 888,500	\$ 1,397,500	\$ 509,000	57.29%
Intermediate Sources	296,654	225,000	(71,654)	-24.15%
State Sources	3,821,213	3,452,994	(368,219)	-9.64%
Federal Sources	1,501,250	1,300,284	(200,966)	-13.39%
Transfers In	234,000	1,295,000	1,061,000	453.42%
Beginning Fund Balance	2,327,581	2,193,500	(134,081)	-5.76%
Total Resources	\$ 9,069,198	\$ 9,864,278	\$ 795,080	8.77%
REQUIREMENTS				
Instruction	\$ 5,130,365	\$ 6,128,907	\$ 998,542	19.46%
Support Services	3,069,703	2,865,371	(204,332)	-6.66%
Enterprise & Community Services	869,130	870,000	870	0.10%
Total Requirements	\$ 9,069,198	\$ 9,864,278	\$ 795,080	8.77%

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 207	TITLE I									
	4501 RESTRICTED REVENUE	234,399	296,071	307,035	0.00	300,000	0.00	0	0	0.00
Total Fund 207	TITLE I	234,399	296,071	307,035	0.00	300,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 207 TITLE I										
Function 1272	TITLE I									
111	LICENSED SALARIES	139,677	181,948	189,029	2.00	178,327	2.00	0	0	0.00
121	LICENSED SUB SALARY	603	574	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	1,579	0	0.00	0	0.00	0	0	0.00
211	PERS	43,848	50,830	52,568	0.00	47,292	0.00	0	0	0.00
220	FICA	13,768	14,550	15,045	0.00	13,573	0.00	0	0	0.00
231	WORKERS COMP	813	905	934	0.00	842	0.00	0	0	0.00
232	UNEMPLOYMENT	1,620	4,750	8,260	0.00	1,774	0.00	0	0	0.00
241	INSURANCE	32,438	32,981	34,426	0.00	25,627	0.00	0	0	0.00
243	OTHER BENEFITS	22	1,087	1,300	0.00	1,150	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	1,611	2,589	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	0	0	0.00	2,500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	4,276	5,473	0.00	18,954	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	0	0	0	0.00	9,960	0.00	0	0	0.00
Total Function 1272 TITLE I		234,399	296,071	307,035	2.00	300,000	2.00	0	0	0.00
Total Fund 207 TITLE I		234,399	296,071	307,035	2.00	300,000	2.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 217	MISC FEDERAL GRANTS									
	4500 RESTRICTED REV FROM FED GOV'T	688,109	162,800	0	0.00	0	0.00	0	0	0.00
	4502 RESTRICTED REVENUE	15,833	24,318	33,000	0.00	23,000	0.00	0	0	0.00
Total Fund 217	MISC FEDERAL GRANTS	703,942	187,118	33,000	0.00	23,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 217	MISC FEDERAL GRANTS									
Function 1111	ELEMENTARY INSTRUCTION									
310	INSTR PROF. & TECHNICAL SERVICES	0	648	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	851	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	1,499	0	0.00	0	0.00	0	0	0.00
Function 1121	MID SCHOOL INSTRUCTIONAL									
640	DUES AND FEES	500	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTIONAL	500	0	0	0.00	0	0.00	0	0	0.00
Function 1210	GIFTED/TALENTED									
310	INSTR PROF. & TECHNICAL SERVICES	2,809	0	0	0.00	0	0.00	0	0	0.00
Total Function 1210	GIFTED/TALENTED	2,809	0	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
410	CONSUMABLE SUPPLIES	0	1,610	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	629	600	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	629	2,210	0	0.00	0	0.00	0	0	0.00
Function 1283	DISTRICT ALTERNATIVE PROG									
121	LICENSED SUB SALARY	1,322	253	0	0.00	0	0.00	0	0	0.00
211	PERS	285	63	0	0.00	0	0.00	0	0	0.00
220	FICA	92	19	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	6	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	11	3	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	1	0	0.00	0	0.00	0	0	0.00
Total Function 1283	DISTRICT ALTERNATIVE PROG	1,715	340	0	0.00	0	0.00	0	0	0.00
Function 1288	CHARTER SCHOOL									
360	CHARTER SCHOOL PAYMENT	64,584	132,243	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	(53,537)	0	0.00	0	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOL	64,584	78,706	0	0.00	0	0.00	0	0	0.00
Function 1289	OTHER ALTERNATIVE PROGRAM									
111	LICENSED SALARIES	159,447	41,149	0	1.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	22,716	8,516	0	0.81	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 217 MISC FEDERAL GRANTS											
Function	1289	OTHER ALTERNATIVE PROGRAM									
113	ADMINISTRATOR SALARY		11,000	6,417	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY		891	545	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY		230	129	0	0.00	0	0.00	0	0	0.00
130	OVERTIME		0	1,855	0	0.00	0	0.00	0	0	0.00
136	IMPUTED INCOME		3,560	0	0	0.00	0	0.00	0	0	0.00
211	PERS		46,487	15,085	0	0.00	0	0.00	0	0	0.00
220	FICA		15,124	4,537	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		929	365	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		1,779	1,265	0	0.00	0	0.00	0	0	0.00
241	INSURANCE		7,370	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		11,672	942	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE		510	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		1,979	4,537	8,000	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		230,444	7,897	0	0.00	0	0.00	0	0	0.00
Total Function 1289 OTHER ALTERNATIVE PROGRAM			514,139	93,238	8,000	1.81	0	0.00	0	0	0.00
Function	2139	OTHER HEALTH SERVICES									
410	CONSUMABLE SUPPLIES		0	300	0	0.00	0	0.00	0	0	0.00
Total Function 2139 OTHER HEALTH SERVICES			0	300	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVEL									
121	LICENSED SUB SALARY		820	8,744	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY		0	4,030	0	0.00	0	0.00	0	0	0.00
211	PERS		195	3,332	0	0.00	0	0.00	0	0	0.00
220	FICA		61	978	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		4	61	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		7	119	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		0	72	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES		4,392	(2,200)	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT		38	515	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE		4,590	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		0	0	25,000	0.00	22,235	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVEL			10,106	15,649	25,000	0.00	22,235	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 217	MISC FEDERAL GRANTS									
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	0	0.00	765	0.00	0	0	0.00
Total Function 2525 FINANCIAL ACCT. SERVICES		0	0	0	0.00	765	0.00	0	0	0.00
Function 2542	CARE/UPKEEP OF BUILDINGS									
322	REPAIRS & MAINT SERVICES	101,723	0	0	0.00	0	0.00	0	0	0.00
Total Function 2542 CARE/UPKEEP OF BUILDINGS		101,723	0	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
410	CONSUMABLE SUPPLIES	540	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	1,145	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660 TECHNOLOGY SERVICES		1,685	0	0	0.00	0	0.00	0	0	0.00
Total Fund 217	MISC FEDERAL GRANTS	697,890	191,943	33,000	1.81	23,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 227	TITLE II-A									
	4502 RESTRICTED REVENUE	28,149	58,473	95,000	0.00	55,000	0.00	0	0	0.00
Total Fund 227	TITLE II-A	28,149	58,473	95,000	0.00	55,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 227	TITLE II-A									
Function 1111	ELEMENTARY INSTRUCTION									
410	CONSUMABLE SUPPLIES	0	12,400	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	12,400	0	0.00	0	0.00	0	0	0.00
Function 1289	OTHER ALTERNATIVE PROGRAM									
410	CONSUMABLE SUPPLIES	0	437	0	0.00	0	0.00	0	0	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAM	0	437	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
121	LICENSED SUB SALARY	6,952	11,936	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	3,060	235	0	0.00	0	0.00	0	0	0.00
211	PERS	2,440	2,455	0	0.00	0	0.00	0	0	0.00
220	FICA	805	928	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	52	59	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	95	109	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	68	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	2,347	3,043	30,000	0.00	30,000	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	7,725	24,800	0.00	3,175	0.00	0	0	0.00
374	OTHER TUITION	12,000	12,000	13,200	0.00	12,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	3,282	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	400	3,795	27,000	0.00	8,000	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	28,149	45,635	95,000	0.00	53,175	0.00	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	0	0.00	1,825	0.00	0	0	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	1,825	0.00	0	0	0.00
Total Fund 227	TITLE II-A	28,149	58,473	95,000	0.00	55,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 242	TITLE VI									
	4500 RESTRICTED REV FROM FED GOV'T	0	2,918	0	0.00	0	0.00	0	0	0.00
	4510 Undesignated	0	0	12,000	0.00	5,284	0.00	0	0	0.00
Total Fund 242	TITLE VI	0	2,918	12,000	0.00	5,284	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 242 TITLE VI											
Function	1289	OTHER ALTERNATIVE PROGRAM									
	410	CONSUMABLE SUPPLIES	0	2,228	0	0.00	5,109	0.00	0	0	0.00
Total Function	1289	OTHER ALTERNATIVE PROGRAM	0	2,228	0	0.00	5,109	0.00	0	0	0.00
Function	2213	CURRICULUM DEVELOPMENT									
	121	LICENSED SUB SALARY	0	0	12,000	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	0	690	0	0.00	0	0.00	0	0	0.00
Total Function	2213	CURRICULUM DEVELOPMENT	0	690	12,000	0.00	0	0.00	0	0	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	0	0	0.00	175	0.00	0	0	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	175	0.00	0	0	0.00
Total Fund	242	TITLE VI	0	2,918	12,000	0.00	5,284	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED	
Fund	246	IDEA 619									
	4502	RESTRICTED REVENUE	4,658	3,569	8,000	0.00	8,000	0.00	0	0	0.00
Total Fund	246	IDEA 619	4,658	3,569	8,000	0.00	8,000	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund	246	IDEA 619									
Function	1250	RESOURCE ROOMS									
310	INSTR PROF. & TECHNICAL SERVICES		4,658	3,569	8,000	0.00	7,735	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	4,658	3,569	8,000	0.00	7,735	0.00	0	0	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES		0	0	0	0.00	265	0.00	0	0	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	265	0.00	0	0	0.00
Total Fund	246	IDEA 619	4,658	3,569	8,000	0.00	8,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 247	IDEA 611									
	4500 RESTRICTED REV FROM FED GOV'T	0	0	587,286	0.00	449,000	0.00	0	0	0.00
	4508 RESTRICTED GRANT	407,862	549,512	0	0.00	0	0.00	0	0	0.00
Total Fund 247	IDEA 611	407,862	549,512	587,286	0.00	449,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 247 IDEA 611										
Function 1221	EMR PROGRAM									
111	LICENSED SALARIES	51,973	121,374	67,660	0.00	74,217	1.00	0	0	0.00
211	PERS	12,328	30,225	16,305	0.00	19,682	0.00	0	0	0.00
220	FICA	3,976	9,253	4,973	0.00	5,643	0.00	0	0	0.00
231	WORKERS COMP	252	581	311	0.00	355	0.00	0	0	0.00
232	UNEMPLOYMENT	468	2,769	2,730	0.00	738	0.00	0	0	0.00
241	INSURANCE	18,077	25,740	8,197	0.00	19,680	0.00	0	0	0.00
243	OTHER BENEFITS	1,211	1,899	433	0.00	1,683	0.00	0	0	0.00
Total Function 1221	EMR PROGRAM	88,284	191,841	100,610	0.00	121,997	1.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
111	LICENSED SALARIES	143,166	167,264	206,751	4.40	145,298	3.00	0	0	0.00
112	CLASSIFIED SALARIES	39,974	45,308	89,149	4.80	42,003	1.30	0	0	0.00
121	LICENSED SUB SALARY	930	2,105	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	1,526	242	0	0.00	0	0.00	0	0	0.00
211	PERS	31,787	53,933	72,063	0.00	52,257	0.00	0	0	0.00
220	FICA	13,867	16,052	21,481	0.00	14,284	0.00	0	0	0.00
231	WORKERS COMP	903	1,044	1,458	0.00	900	0.00	0	0	0.00
232	UNEMPLOYMENT	1,631	5,160	10,874	0.00	1,867	0.00	0	0	0.00
241	INSURANCE	39,116	35,550	70,064	0.00	30,486	0.00	0	0	0.00
243	OTHER BENEFITS	8,607	12,379	14,835	0.00	7,953	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	17,984	6,478	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	31	41	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	10,805	1,843	0	0.00	9,049	0.00	0	0	0.00
470	SOFTWARE	8,660	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	590	10,275	0	0.00	8,000	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	319,578	357,671	486,675	9.20	312,097	4.30	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	0	0.00	14,906	0.00	0	0	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	14,906	0.00	0	0	0.00
Total Fund 247	IDEA 611	407,862	549,512	587,286	9.20	449,000	5.30	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 248	IDEA ENHANCEMENT GRANT									
	4508 RESTRICTED GRANT	0	0	3,200	0.00	0	0.00	0	0	0.00
Total Fund 248	IDEA ENHANCEMENT GRANT	0	0	3,200	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 248	IDEA ENHANCEMENT GRANT										
Function 1250	RESOURCE ROOMS										
310	INSTR PROF. & TECHNICAL SERVICES		0	0	3,200	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS		0	0	3,200	0.00	0	0.00	0	0	0.00
Total Fund 248	IDEA ENHANCEMENT GRANT		0	0	3,200	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251	STUDENT INVESTMENT ACCOUNT									
	1990 MISCELLANEOUS	0	0	0	0.00	0	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	1,735,817	2,065,868	2,187,914	0.00	2,237,655	0.00	0	0	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	1,735,817	2,065,868	2,187,914	0.00	2,237,655	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	180,172	301,310	321,820	6.00	413,095	7.00	0	0	0.00
211	PERS	31,112	68,853	66,892	0.00	132,420	0.00	0	0	0.00
220	FICA	13,739	22,793	24,510	0.00	37,836	0.00	0	0	0.00
231	WORKERS COMP	874	1,446	1,546	0.00	2,379	0.00	0	0	0.00
232	UNEMPLOYMENT	1,616	7,421	13,457	0.00	4,946	0.00	0	0	0.00
241	INSURANCE	24,246	36,694	37,207	0.00	45,055	0.00	0	0	0.00
243	OTHER BENEFITS	6,255	16,003	17,607	0.00	20,283	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	19,129	6,150	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	75,050	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	352,193	460,669	483,038	6.00	656,014	7.00	0	0	0.00
Function 1121	MID SCHOOL INSTRUCTIONAL									
111	LICENSED SALARIES	47,998	59,483	60,671	0.69	137,688	1.50	0	0	0.00
130	OVERTIME	0	1,219	0	0.00	0	0.00	0	0	0.00
136	IMPUTED INCOME	4,327	0	0	0.00	0	0.00	0	0	0.00
211	PERS	11,747	16,545	17,041	0.00	40,826	0.00	0	0	0.00
220	FICA	3,835	4,797	4,916	0.00	10,666	0.00	0	0	0.00
231	WORKERS COMP	226	300	311	0.00	671	0.00	0	0	0.00
232	UNEMPLOYMENT	451	1,502	2,699	0.00	1,394	0.00	0	0	0.00
241	INSURANCE	15,692	16,690	18,201	0.00	37,491	0.00	0	0	0.00
243	OTHER BENEFITS	8	359	426	0.00	902	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	955	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTIONAL	85,239	100,896	104,266	0.69	229,637	1.50	0	0	0.00
Function 1272	TITLE I									
111	LICENSED SALARIES	55,884	45,991	79,272	0.50	0	0.00	0	0	0.00
211	PERS	4,659	12,818	21,340	0.00	0	0.00	0	0	0.00
220	FICA	1,439	3,518	6,001	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	94	216	376	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	169	1,062	2,332	0.00	0	0.00	0	0	0.00
241	INSURANCE	2,126	8,245	11,943	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	4	263	333	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	1,520	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I	65,895	72,112	121,596	0.50	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 1288	CHARTER SCHOOL									
360	CHARTER SCHOOL PAYMENT	208,072	246,872	410,979	0.00	267,076	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	53,537	0	0.00	0	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOL	208,072	300,409	410,979	0.00	267,076	0.00	0	0	0.00
Function 1289	OTHER ALTERNATIVE PROGRAM									
112	CLASSIFIED SALARIES	0	55,147	91,414	0.00	104,452	2.88	0	0	0.00
113	ADMINISTRATOR SALARY	0	4,583	0	0.00	0	0.00	0	0	0.00
211	PERS	0	15,078	24,320	0.00	27,701	0.00	0	0	0.00
220	FICA	0	4,563	8,991	0.00	7,991	0.00	0	0	0.00
231	WORKERS COMP	0	327	503	0.00	517	0.00	0	0	0.00
232	UNEMPLOYMENT	0	1,529	4,295	0.00	1,044	0.00	0	0	0.00
241	INSURANCE	0	11,733	41,996	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	9,892	5,243	0.00	13,044	0.00	0	0	0.00
374	OTHER TUITION	0	0	0	0.00	275,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	659	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	8,898	99,298	0	0.00	0	0.00	0	0	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAM	8,898	202,807	176,762	0.00	429,748	2.88	0	0	0.00
Function 1291	ESL PROGRAMS									
111	LICENSED SALARIES	29,544	41,893	34,381	0.50	143,238	1.50	0	0	0.00
112	CLASSIFIED SALARIES	11,471	12,469	13,548	0.47	14,437	0.47	0	0	0.00
113	ADMINISTRATOR SALARY	31,573	34,384	0	0.25	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	835	1,846	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	95	(69)	0	0.00	0	0.00	0	0	0.00
211	PERS	18,792	23,602	12,040	0.00	41,816	0.00	0	0	0.00
220	FICA	5,380	6,742	3,452	0.00	12,015	0.00	0	0	0.00
231	WORKERS COMP	354	433	233	0.00	745	0.00	0	0	0.00
232	UNEMPLOYMENT	633	1,967	1,895	0.00	1,571	0.00	0	0	0.00
241	INSURANCE	7,625	9,366	8,709	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	2,136	2,986	2,796	0.00	4,409	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	754	953	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL PROGRAMS	109,193	136,572	77,054	1.22	218,231	1.97	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 2113	SOCIAL WORK SERVICES									
111	LICENSED SALARIES	179,602	68,023	73,578	1.00	76,611	1.00	0	0	0.00
211	PERS	39,804	17,026	17,817	0.00	20,317	0.00	0	0	0.00
220	FICA	13,739	5,189	5,431	0.00	5,837	0.00	0	0	0.00
231	WORKERS COMP	857	325	339	0.00	370	0.00	0	0	0.00
232	UNEMPLOYMENT	1,617	1,554	2,982	0.00	763	0.00	0	0	0.00
241	INSURANCE	41,984	12,283	12,366	0.00	13,131	0.00	0	0	0.00
243	OTHER BENEFITS	3,632	1,591	1,672	0.00	1,698	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	33	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	1,566	1,183	0	0.00	0	0.00	0	0	0.00
Total Function 2113	SOCIAL WORK SERVICES	282,832	107,175	114,184	1.00	118,728	1.00	0	0	0.00
Function 2120	GUIDANCE									
112	CLASSIFIED SALARIES	0	0	0	0.00	21,117	0.50	0	0	0.00
211	PERS	0	0	0	0.00	6,097	0.00	0	0	0.00
220	FICA	0	0	0	0.00	1,593	0.00	0	0	0.00
231	WORKERS COMP	0	0	0	0.00	113	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	208	0.00	0	0	0.00
243	OTHER BENEFITS	0	0	0	0.00	6,347	0.00	0	0	0.00
Total Function 2120	GUIDANCE	0	0	0	0.00	35,476	0.50	0	0	0.00
Function 2132	MEDICAL SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	33,000	2,129	0	0.00	0	0.00	0	0	0.00
Total Function 2132	MEDICAL SERVICES	33,000	2,129	0	0.00	0	0.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	22,180	0	0	0.00	0	0.00	0	0	0.00
211	PERS	6,177	0	0	0.00	0	0.00	0	0	0.00
220	FICA	1,675	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	106	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	197	0	0	0.00	0	0.00	0	0	0.00
241	INSURANCE	718	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	2,438	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	566	0	0	0.00	0	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES	34,055	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 2139	OTHER HEALTH SERVICES									
112	CLASSIFIED SALARIES	21,112	0	83,830	0.00	0	0.00	0	0	0.00
211	PERS	5,664	0	20,983	0.00	0	0.00	0	0	0.00
220	FICA	1,565	0	6,105	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	107	0	398	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	184	0	3,352	0.00	0	0.00	0	0	0.00
241	INSURANCE	15,289	0	17,247	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	2,054	0	3,530	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	3,600	0	160,680	0.00	0	0.00	0	0	0.00
Total Function 2139	OTHER HEALTH SERVICES	49,575	0	296,124	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
111	LICENSED SALARIES	60,387	0	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	1,149	0	0	0.00	0	0.00	0	0	0.00
211	PERS	7,124	0	0	0.00	0	0.00	0	0	0.00
220	FICA	4,684	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	296	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	551	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	6,551	0	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	7,002	0	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	27	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	50	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,479	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	455	197	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	89,756	197	0	0.00	0	0.00	0	0	0.00
Function 2329	DIRECTOR OF SUPPORT SERVI									
112	CLASSIFIED SALARIES	49,314	56,867	62,065	1.00	0	0.00	0	0	0.00
113	ADMINISTRATOR SALARY	133,087	145,304	155,651	1.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	2,369	113	0	0.00	0	0.00	0	0	0.00
211	PERS	48,658	52,250	56,257	0.00	0	0.00	0	0	0.00
220	FICA	13,372	14,648	15,752	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	880	959	1,030	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	1,573	4,570	8,648	0.00	0	0.00	0	0	0.00
241	INSURANCE	27,955	29,201	31,209	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 2329	DIRECTOR OF SUPPORT SERVI									
243	OTHER BENEFITS	6,621	7,515	7,960	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	71,772	135,024	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	2,831	1,811	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,352	509	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	10,867	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	1,729	2,620	0	0.00	0	0.00	0	0	0.00
Total Function 2329	DIRECTOR OF SUPPORT SERVI	375,380	451,391	338,573	2.00	0	0.00	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPALS									
111	LICENSED SALARIES	32,284	132,481	37,569	1.50	146,687	1.50	0	0	0.00
130	OVERTIME	0	1,219	0	0.00	0	0.00	0	0	0.00
136	IMPUTED INCOME	4,327	0	0	0.00	0	0.00	0	0	0.00
211	PERS	7,720	37,041	10,570	0.00	43,498	0.00	0	0	0.00
220	FICA	2,760	10,197	3,176	0.00	11,514	0.00	0	0	0.00
231	WORKERS COMP	169	647	201	0.00	712	0.00	0	0	0.00
232	UNEMPLOYMENT	325	3,364	1,743	0.00	1,505	0.00	0	0	0.00
241	INSURANCE	11,346	34,185	11,805	0.00	12,434	0.00	0	0	0.00
243	OTHER BENEFITS	5	763	275	0.00	971	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPALS	58,937	219,897	65,339	1.50	217,321	1.50	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	0	0.00	65,425	0.00	0	0	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	65,425	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	730	864	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	730	864	0	0.00	0	0.00	0	0	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	1,753,757	2,055,117	2,187,914	12.91	2,237,655	16.34	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 252	HIGH SCHOOL SUCCESS (M98)									
	3299 OTHER RESTRICTED GRANTS-IN-AID	713,465	593,945	625,167	0.00	645,693	0.00	0	0	0.00
Total Fund 252	HIGH SCHOOL SUCCESS (M98)	713,465	593,945	625,167	0.00	645,693	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 252	HIGH SCHOOL SUCCESS (M98)									
Function 1121	MID SCHOOL INSTRUCTIONAL									
342	TRAVEL-OUT OF DISTRICT	4,710	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	15,845	21,402	42,000	0.00	64,570	0.00	0	0	0.00
640	DUES AND FEES	442	2,086	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTIONAL	20,997	23,488	42,000	0.00	64,570	0.00	0	0	0.00
Function 1131	H.S. INSTRUCTIONAL									
111	LICENSED SALARIES	50,358	83,316	71,181	1.00	116,041	1.40	0	0	0.00
121	LICENSED SUB SALARY	3,416	8,060	0	0.00	0	0.00	0	0	0.00
211	PERS	11,769	18,962	17,817	0.00	30,774	0.00	0	0	0.00
220	FICA	3,826	5,796	5,421	0.00	8,743	0.00	0	0	0.00
231	WORKERS COMP	242	359	338	0.00	547	0.00	0	0	0.00
232	UNEMPLOYMENT	450	1,664	2,976	0.00	1,143	0.00	0	0	0.00
241	INSURANCE	17,018	17,249	18,696	0.00	36,496	0.00	0	0	0.00
243	OTHER BENEFITS	1,211	1,635	1,771	0.00	746	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	1,623	835	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	1,000	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	3,115	257	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	38,831	1,573	0	0.00	0	0.00	0	0	0.00
374	OTHER TUITION	9,433	11,372	15,000	0.00	40,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	179,987	19,809	95,918	0.00	51,824	0.00	0	0	0.00
640	DUES AND FEES	2,451	0	0	0.00	40,000	0.00	0	0	0.00
Total Function 1131	H.S. INSTRUCTIONAL	324,731	170,888	229,118	1.00	326,313	1.40	0	0	0.00
Function 1281	PUBLIC ALTERNATIVE PROGRAMS									
130	OVERTIME	0	344	0	0.00	0	0.00	0	0	0.00
211	PERS	0	86	0	0.00	0	0.00	0	0	0.00
220	FICA	0	26	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	2	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	14	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	2	0	0.00	0	0.00	0	0	0.00
Total Function 1281	PUBLIC ALTERNATIVE PROGRAMS	0	475	0	0.00	0	0.00	0	0	0.00
Function 1289	OTHER ALTERNATIVE PROGRAM									

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 252	HIGH SCHOOL SUCCESS (M98)										
Function 1289	OTHER ALTERNATIVE PROGRAM										
310	INSTR PROF. & TECHNICAL SERVICES		223,570	238,690	178,000	0.00	200,000	0.00	0	0	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAM		223,570	238,690	178,000	0.00	200,000	0.00	0	0	0.00
Function 2120	GUIDANCE										
111	LICENSED SALARIES		89,780	98,234	101,486	1.00	30,239	0.50	0	0	0.00
211	PERS		24,088	27,378	28,284	0.00	8,019	0.00	0	0	0.00
220	FICA		6,630	7,326	7,564	0.00	2,307	0.00	0	0	0.00
231	WORKERS COMP		423	460	477	0.00	145	0.00	0	0	0.00
232	UNEMPLOYMENT		780	2,528	4,153	0.00	302	0.00	0	0	0.00
241	INSURANCE		23,001	23,385	23,432	0.00	2,999	0.00	0	0	0.00
243	OTHER BENEFITS		11	547	653	0.00	799	0.00	0	0	0.00
Total Function 2120	GUIDANCE		144,713	159,858	166,049	1.00	44,810	0.50	0	0	0.00
Function 2660	TECHNOLOGY SERVICES										
640	DUES AND FEES		0	0	10,000	0.00	10,000	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES		0	0	10,000	0.00	10,000	0.00	0	0	0.00
Total Fund 252	HIGH SCHOOL SUCCESS (M98)		714,011	593,399	625,167	2.00	645,693	1.90	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 260	TEXTBOOK ADOPTION FUND									
	1510 INTEREST ON INVESTMENTS	13,034	14,793	1,200	0.00	3,000	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	300,000	0	0	0.00	300,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	60,000	0.00	80,000	0.00	0	0	0.00
Total Fund 260	TEXTBOOK ADOPTION FUND	313,034	14,793	61,200	0.00	383,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 260	TEXTBOOK ADOPTION FUND									
Function 1111	ELEMENTARY INSTRUCTION									
420	TEXTBOOKS	77,531	357,960	61,200	0.00	100,000	0.00	0	0	0.00
470	SOFTWARE	2,994	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	80,525	357,960	61,200	0.00	100,000	0.00	0	0	0.00
Function 1121	MID SCHOOL INSTRUCTIONAL									
420	TEXTBOOKS	0	0	0	0.00	133,000	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTIONAL	0	0	0	0.00	133,000	0.00	0	0	0.00
Function 1131	H.S. INSTRUCTIONAL									
420	TEXTBOOKS	115,528	(45,925)	0	0.00	150,000	0.00	0	0	0.00
Total Function 1131	H.S. INSTRUCTIONAL	115,528	(45,925)	0	0.00	150,000	0.00	0	0	0.00
Function 2222	LIBRARY SERVICES									
121	LICENSED SUB SALARY	400	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	0	789	0	0.00	0	0.00	0	0	0.00
211	PERS	107	234	0	0.00	0	0.00	0	0	0.00
220	FICA	30	60	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	2	4	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	4	7	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	4	0	0.00	0	0.00	0	0	0.00
Total Function 2222	LIBRARY SERVICES	543	1,098	0	0.00	0	0.00	0	0	0.00
Total Fund 260	TEXTBOOK ADOPTION FUND	196,596	313,133	61,200	0.00	383,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 262	LONG TERM MAINTENANCE FUND									
	1510 INTEREST ON INVESTMENTS	14,555	21,363	18,000	0.00	10,000	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	250,000	0	0	0.00	300,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	225,000	0.00	265,000	0.00	0	0	0.00
Total Fund 262	LONG TERM MAINTENANCE FUND	264,555	21,363	243,000	0.00	575,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 262	LONG TERM MAINTENANCE FUND									
Function 2311	BOARD OF EDUCATION SERVIC									
319	OTHER INSTR, PROF & TECH SERVICES	0	151,055	0	0.00	0	0.00	0	0	0.00
Total Function 2311	BOARD OF EDUCATION SERVIC	0	151,055	0	0.00	0	0.00	0	0	0.00
Function 2314	ELECTION SERVICES									
388	ELECTION SERVICES	0	16,802	0	0.00	0	0.00	0	0	0.00
Total Function 2314	ELECTION SERVICES	0	16,802	0	0.00	0	0.00	0	0	0.00
Function 2542	CARE/UPKEEP OF BUILDINGS									
322	REPAIRS & MAINT SERVICES	0	84,155	174,000	0.00	525,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	0	69,000	0.00	50,000	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	54,600	42,133	0	0.00	0	0.00	0	0	0.00
Total Function 2542	CARE/UPKEEP OF BUILDINGS	54,600	126,288	243,000	0.00	575,000	0.00	0	0	0.00
Function 2543	CARE/UPKEEP OF GROUNDS									
322	REPAIRS & MAINT SERVICES	0	22,586	0	0.00	0	0.00	0	0	0.00
Total Function 2543	CARE/UPKEEP OF GROUNDS	0	22,586	0	0.00	0	0.00	0	0	0.00
Function 2544	CARE OF EQUIPMENT									
322	REPAIRS & MAINT SERVICES	0	474	0	0.00	0	0.00	0	0	0.00
Total Function 2544	CARE OF EQUIPMENT	0	474	0	0.00	0	0.00	0	0	0.00
Total Fund 262	LONG TERM MAINTENANCE FUND	54,600	317,205	243,000	0.00	575,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 263	TECHNOLOGY REPLACEMENT FUND									
	1510 INTEREST ON INVESTMENTS	7,611	11,982	(2,500)	0.00	5,000	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	150,000	0	0	0.00	200,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	173,000	0.00	75,000	0.00	0	0	0.00
Total Fund 263	TECHNOLOGY REPLACEMENT FUND	157,611	11,982	170,500	0.00	280,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 263 TECHNOLOGY REPLACEMENT FUND										
Function 2660	TECHNOLOGY SERVICES									
410	CONSUMABLE SUPPLIES	0	138,876	170,500	0.00	50,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	30,935	0	0	0.00	230,000	0.00	0	0	0.00
Total Function 2660 TECHNOLOGY SERVICES		30,935	138,876	170,500	0.00	280,000	0.00	0	0	0.00
Total Fund 263	TECHNOLOGY REPLACEMENT FUND	30,935	138,876	170,500	0.00	280,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 264	CELL TOWER FUND									
	1510 INTEREST ON INVESTMENTS	10,319	14,806	3,800	0.00	5,000	0.00	0	0	0.00
	1915 LEASE REVENUE	112,424	50,680	58,000	0.00	55,000	0.00	0	0	0.00
	1990 MISCELLANEOUS	0	12,000	0	0.00	0	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	125,260	0.00	250,000	0.00	0	0	0.00
Total Fund 264	CELL TOWER FUND	122,743	77,485	187,060	0.00	310,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 264	CELL TOWER FUND									
Function 1132	H S CO. CURRICULAR									
410	CONSUMABLE SUPPLIES	9,500	0	0	0.00	0	0.00	0	0	0.00
Total Function 1132	H S CO. CURRICULAR	9,500	0	0	0.00	0	0.00	0	0	0.00
Function 2542	CARE/UPKEEP OF BUILDINGS									
542	REPLACEMENT EQUIPMENT	350,250	0	0	0.00	310,000	0.00	0	0	0.00
Total Function 2542	CARE/UPKEEP OF BUILDINGS	350,250	0	0	0.00	310,000	0.00	0	0	0.00
Function 2543	CARE/UPKEEP OF GROUNDS									
640	DUES AND FEES	0	0	187,060	0.00	0	0.00	0	0	0.00
Total Function 2543	CARE/UPKEEP OF GROUNDS	0	0	187,060	0.00	0	0.00	0	0	0.00
Total Fund 264	CELL TOWER FUND	359,750	0	187,060	0.00	310,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 265	PRE SCHOOL PROMISE									
	1311 TUITION FROM INDIVIDUALS	18,850	42,650	32,000	0.00	32,000	0.00	0	0	0.00
	1990 MISCELLANEOUS	1,000	0	0	0.00	0	0.00	0	0	0.00
	2199 OTHER INTERMEDIATE SOURCES	0	40,500	0	0.00	0	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	185,748	195,968	239,232	0.00	250,000	0.00	0	0	0.00
Total Fund 265	PRE SCHOOL PROMISE	205,598	279,118	271,232	0.00	282,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 265	PRE SCHOOL PROMISE									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	0	743	0	0.00	0	0.00	0	0	0.00
211	PERS	0	193	0	0.00	0	0.00	0	0	0.00
220	FICA	0	56	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	4	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	31	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	4	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	1,031	0	0.00	0	0.00	0	0	0.00
Function 1140	PRE-KINDERGARTEN PROGRAMS									
112	CLASSIFIED SALARIES	113,004	154,578	157,423	3.00	166,081	3.00	0	0	0.00
211	PERS	14,656	38,566	39,403	0.00	44,045	0.00	0	0	0.00
220	FICA	8,645	11,824	12,043	0.00	12,578	0.00	0	0	0.00
231	WORKERS COMP	553	747	762	0.00	801	0.00	0	0	0.00
232	UNEMPLOYMENT	1,017	3,847	6,612	0.00	1,644	0.00	0	0	0.00
241	INSURANCE	13,637	17,017	17,557	0.00	18,286	0.00	0	0	0.00
243	OTHER BENEFITS	9,600	11,157	11,336	0.00	11,295	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	350	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	2,203	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	26,008	3,713	26,097	0.00	7,270	0.00	0	0	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	187,119	244,002	271,232	3.00	262,000	3.00	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	0	0.00	20,000	0.00	0	0	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	20,000	0.00	0	0	0.00
Total Fund 265	PRE SCHOOL PROMISE	187,119	245,033	271,232	3.00	282,000	3.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 268	INROADS CREDIT UNION TEAM UP									
	1990 MISCELLANEOUS	35,575	38,650	40,000	0.00	35,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	58,000	0.00	109,000	0.00	0	0	0.00
Total Fund 268	INROADS CREDIT UNION TEAM UP	35,575	38,650	98,000	0.00	144,000	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 268	INROADS CREDIT UNION TEAM UP										
Function 1131	H.S. INSTRUCTIONAL										
319	OTHER INSTR, PROF & TECH SERVICES		1,575	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES		47,530	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		19,207	15,843	98,000	0.00	144,000	0.00	0	0	0.00
Total Function 1131 H.S. INSTRUCTIONAL			68,312	15,843	98,000	0.00	144,000	0.00	0	0	0.00
Total Fund 268 INROADS CREDIT UNION TEAM UP			68,312	15,843	98,000	0.00	144,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273	MISC STATE GRANTS									
	1510 INTEREST ON INVESTMENTS	0	63	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	688,580	33,980	0	0.00	50,000	0.00	0	0	0.00
	2199 OTHER INTERMEDIATE SOURCES	222,118	162,677	146,654	0.00	200,000	0.00	0	0	0.00
	3199 OTHER UNRESTRICTED GRANTS-IN-	0	0	90,000	0.00	0	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	2,651,453	211,213	436,500	0.00	6,603	0.00	0	0	0.00
	4500 RESTRICTED REV FROM FED GOV'T	25,353	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	14,821	0.00	0	0.00	0	0	0.00
Total Fund 273	MISC STATE GRANTS	3,587,505	407,933	687,975	0.00	256,603	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273	MISC STATE GRANTS									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	7,157	5,733	29,813	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	930	2,064	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	0	98	0	0.00	0	0.00	0	0	0.00
211	PERS	1,918	1,970	360	0.00	0	0.00	0	0	0.00
220	FICA	612	600	109	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	39	37	7	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	72	78	13	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	44	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	21,888	2,847	250,000	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	116,200	0	73,697	0.00	105,000	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	148,815	13,470	354,000	0.00	105,000	0.00	0	0	0.00
Function 1131	H.S. INSTRUCTIONAL									
342	TRAVEL-OUT OF DISTRICT	570	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	12,562	140,637	106,000	0.00	64,900	0.00	0	0	0.00
Total Function 1131	H.S. INSTRUCTIONAL	13,132	140,637	106,000	0.00	64,900	0.00	0	0	0.00
Function 1140	PRE-KINDERGARTEN PROGRAMS									
111	LICENSED SALARIES	3,651	490	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	4,409	267	0	0.00	0	0.00	0	0	0.00
211	PERS	2,029	189	0	0.00	0	0.00	0	0	0.00
220	FICA	639	57	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	41	4	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	75	8	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	4	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	386	0	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	1,400	0	0	0.00	0	0.00	0	0	0.00
332	NON-REIMBURSABLE STUDENT TRANSP	5,917	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,121	0	0	0.00	0	0.00	0	0	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	19,670	1,019	0	0.00	0	0.00	0	0	0.00
Function 1210	GIFTED/TALENTED									
410	CONSUMABLE SUPPLIES	0	275	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273	MISC STATE GRANTS									
Total Function 1210	GIFTED/TALENTED	0	275	0	0.00	0	0.00	0	0	0.00
Function 1288	CHARTER SCHOOL									
360	CHARTER SCHOOL PAYMENT	7,535	161	0	0.00	819	0.00	0	0	0.00
640	DUES AND FEES	0	112,569	0	0.00	20,000	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOL	7,535	112,730	0	0.00	20,819	0.00	0	0	0.00
Function 1291	ESL PROGRAMS									
410	CONSUMABLE SUPPLIES	0	8,656	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL PROGRAMS	0	8,656	0	0.00	0	0.00	0	0	0.00
Function 1400	SUMMER SCHOOL PROGRAMS									
332	NON-REIMBURSABLE STUDENT TRANSP	31,370	0	0	0.00	0	0.00	0	0	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	31,370	0	0	0.00	0	0.00	0	0	0.00
Function 1410	SUMMER SCHOOL ELEMENTARY									
111	LICENSED SALARIES	18,842	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	5,588	106	0	0.00	0	0.00	0	0	0.00
211	PERS	6,119	25	0	0.00	0	0.00	0	0	0.00
220	FICA	1,862	8	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	118	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	219	1	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	1	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	196	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	25,053	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	72,173	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	20,552	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	24,282	0	0	0.00	0	0.00	0	0	0.00
Total Function 1410	SUMMER SCHOOL ELEMENTARY	175,005	141	0	0.00	0	0.00	0	0	0.00
Function 1420	MIDDLE/JUNIOR HIGH									
111	LICENSED SALARIES	5,442	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	695	0	0	0.00	0	0.00	0	0	0.00
211	PERS	1,416	0	0	0.00	0	0.00	0	0	0.00
220	FICA	469	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273	MISC STATE GRANTS									
Function 1420	MIDDLE/JUNIOR HIGH									
231	WORKERS COMP	30	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	55	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	55	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	1,759	0	0	0.00	0	0.00	0	0	0.00
Total Function 1420	MIDDLE/JUNIOR HIGH	9,921	0	0	0.00	0	0.00	0	0	0.00
Function 1430	SUMMER SCHOOL SECONDARY									
111	LICENSED SALARIES	7,133	0	0	0.00	0	0.00	0	0	0.00
211	PERS	1,974	0	0	0.00	0	0.00	0	0	0.00
220	FICA	546	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	34	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	64	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	7,365	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	45,626	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	2,727	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	16,435	0	0	0.00	0	0.00	0	0	0.00
Total Function 1430	SUMMER SCHOOL SECONDARY	81,905	0	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE									
111	LICENSED SALARIES	0	2,098	0	0.00	0	0.00	0	0	0.00
211	PERS	0	1,032	0	0.00	0	0.00	0	0	0.00
220	FICA	0	314	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	19	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	86	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	23	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	201	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,822	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE	4,023	3,573	0	0.00	0	0.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	0	35,281	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	660	0	0	0.00	0	0.00	0	0	0.00
211	PERS	177	5,800	0	0.00	0	0.00	0	0	0.00
220	FICA	51	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273	MISC STATE GRANTS									
Function 2134	NURSE SERVICES									
231	WORKERS COMP	3	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	6	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	3	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	0	591	0	0.00	0	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES	900	41,673	0	0.00	0	0.00	0	0	0.00
Function 2139	OTHER HEALTH SERVICES									
112	CLASSIFIED SALARIES	76,229	9,752	60,000	1.63	0	0.00	0	0	0.00
211	PERS	18,793	2,718	0	0.00	0	0.00	0	0	0.00
220	FICA	5,657	723	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	364	48	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	666	160	0	0.00	0	0.00	0	0	0.00
241	INSURANCE	16,867	6,884	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	1,045	43	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	2,000	0	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	20	0	0	0.00	0	0.00	0	0	0.00
Total Function 2139	OTHER HEALTH SERVICES	121,641	20,327	60,000	1.63	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
111	LICENSED SALARIES	2,264	0	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	13,873	73	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	188,751	0	0	0.00	0	0.00	0	0	0.00
211	PERS	45,182	18	0	0.00	0	0.00	0	0	0.00
220	FICA	15,670	6	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	1,560	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	1,844	1	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	0	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	101	14,821	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	12,560	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	12,615	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	3,192	18,981	74,821	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	297,610	33,901	74,821	0.00	0	0.00	0	0	0.00
Function 2321	SUPERINTENDENT OFFICE									

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273 MISC STATE GRANTS										
Function	2321 SUPERINTENDENT OFFICE									
380	NON-INSTR PROF & TECH SERVICES	0	17,000	60,000	0.00	60,000	0.00	0	0	0.00
Total Function	2321 SUPERINTENDENT OFFICE	0	17,000	60,000	0.00	60,000	0.00	0	0	0.00
Function	2329 DIRECTOR OF SUPPORT SERVI									
111	LICENSED SALARIES	6,595	2,400	19,093	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	3,570	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	456	0	0	0.00	0	0.00	0	0	0.00
211	PERS	2,539	599	601	0.00	0	0.00	0	0	0.00
220	FICA	796	179	180	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	52	11	11	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	94	62	99	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	3	13	15	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	1,124	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	10,445	0	0	0.00	0	0.00	0	0	0.00
Total Function	2329 DIRECTOR OF SUPPORT SERVI	25,676	3,265	20,000	0.00	0	0.00	0	0	0.00
Function	2542 CARE/UPKEEP OF BUILDINGS									
322	REPAIRS & MAINT SERVICES	1,818,945	4,625	0	0.00	0	0.00	0	0	0.00
328	GARBAGE	80	0	0	0.00	0	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT	671,283	0	0	0.00	0	0.00	0	0	0.00
Total Function	2542 CARE/UPKEEP OF BUILDINGS	2,490,308	4,625	0	0.00	0	0.00	0	0	0.00
Function	2550 PUPIL TRANSPORTATION									
331	REIMBURSABLE STUDENT TRANSP	4,459	0	0	0.00	0	0.00	0	0	0.00
Total Function	2550 PUPIL TRANSPORTATION	4,459	0	0	0.00	0	0.00	0	0	0.00
Function	2649 OTHER STAFF SERVICES									
112	CLASSIFIED SALARIES	10,160	10,762	3,899	0.38	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	82	113	0	0.00	0	0.00	0	0	0.00
211	PERS	0	0	1,235	0.00	0	0.00	0	0	0.00
220	FICA	783	832	895	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	52	54	59	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	92	250	491	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	11	61	76	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273	MISC STATE GRANTS									
Function 2649	OTHER STAFF SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	2,110	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	13	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	9,457	17,404	0	0.00	0	0.00	0	0	0.00
Total Function 2649	OTHER STAFF SERVICES	22,760	29,476	6,654	0.38	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	5,870	5,790	6,500	0.00	5,883	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	5,870	5,790	6,500	0.00	5,883	0.00	0	0	0.00
Total Fund 273	MISC STATE GRANTS	3,460,599	436,558	687,975	2.00	256,603	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 274	EARLY LITERACY GRANT									
	1990 MISCELLANEOUS	1,933	0	0	0.00	0	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	0	165,515	175,000	0.00	257,042	0.00	0	0	0.00
Total Fund 274	EARLY LITERACY GRANT	1,933	165,515	175,000	0.00	257,042	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 274	EARLY LITERACY GRANT									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	0	191	0	0.00	0	0.00	0	0	0.00
211	PERS	0	48	0	0.00	0	0.00	0	0	0.00
220	FICA	0	15	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	2	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	1	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	99,987	175,000	0.00	27,569	0.00	0	0	0.00
470	SOFTWARE	0	0	0	0.00	75,000	0.00	0	0	0.00
640	DUES AND FEES	0	1,990	0	0.00	25,000	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	102,235	175,000	0.00	127,569	0.00	0	0	0.00
Function 1288	CHARTER SCHOOL									
360	CHARTER SCHOOL PAYMENT	0	59,630	0	0.00	125,092	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOL	0	59,630	0	0.00	125,092	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
310	INSTR PROF. & TECHNICAL SERVICES	0	3,650	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	0	3,650	0	0.00	0	0.00	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	0	0.00	4,381	0.00	0	0	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	0	0	0.00	4,381	0.00	0	0	0.00
Total Fund 274	EARLY LITERACY GRANT	0	165,515	175,000	0.00	257,042	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 275	ASB WARREN ELEM									
	1990 MISCELLANEOUS	5,390	0	7,000	0.00	6,500	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	6,500	0.00	3,500	0.00	0	0	0.00
Total Fund 275	ASB WARREN ELEM	5,390	0	13,500	0.00	10,000	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED	
Fund	275	ASB WARREN ELEM										
Function	1111	ELEMENTARY INSTRUCTION										
410	CONSUMABLE SUPPLIES		198	1,308	13,500	0.00	0	0.00	0	0	0.00	
Total Function	1111	ELEMENTARY INSTRUCTION		198	1,308	13,500	0.00	0	0.00	0	0	0.00
Function	1112	INTERMEDIATE PROGRAMS										
410	CONSUMABLE SUPPLIES		0	0	0	0.00	10,000	0.00	0	0	0.00	
Total Function	1112	INTERMEDIATE PROGRAMS		0	0	0	0.00	10,000	0.00	0	0	0.00
Total Fund	275	ASB WARREN ELEM		198	1,308	13,500	0.00	10,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 276	ASB GRANT WATTS ELEM									
	1990 MISCELLANEOUS	21,653	6,637	19,000	0.00	13,500	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	18,000	0.00	6,500	0.00	0	0	0.00
Total Fund 276	ASB GRANT WATTS ELEM	21,653	6,637	37,000	0.00	20,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 276	ASB GRANT WATTS ELEM									
Function 1111	ELEMENTARY INSTRUCTION									
410	CONSUMABLE SUPPLIES	14,119	8,904	37,000	0.00	0	0.00	0	0	0.00
Total Function 1111		14,119	8,904	37,000	0.00	0	0.00	0	0	0.00
Function 1112	INTERMEDIATE PROGRAMS									
410	CONSUMABLE SUPPLIES	0	0	0	0.00	20,000	0.00	0	0	0.00
Total Function 1112		0	0	0	0.00	20,000	0.00	0	0	0.00
Total Fund 276	ASB GRANT WATTS ELEM	14,119	8,904	37,000	0.00	20,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 277	ASB OTTO PETERSEN ELEM									
	1990 MISCELLANEOUS	15,339	3,396	16,500	0.00	14,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	16,000	0.00	16,000	0.00	0	0	0.00
Total Fund 277	ASB OTTO PETERSEN ELEM	15,339	3,396	32,500	0.00	30,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED	
Fund 277	ASB OTTO PETERSEN ELEM										
Function 1111	ELEMENTARY INSTRUCTION										
310	INSTR PROF. & TECHNICAL SERVICES		135	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		3,332	2,489	32,500	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION		3,467	2,489	32,500	0.00	0	0.00	0	0	0.00
Function 1112	INTERMEDIATE PROGRAMS										
410	CONSUMABLE SUPPLIES		0	0	0	0.00	30,000	0.00	0	0	0.00
Total Function 1112	INTERMEDIATE PROGRAMS		0	0	0	0.00	30,000	0.00	0	0	0.00
Total Fund 277	ASB OTTO PETERSEN ELEM		3,467	2,489	32,500	0.00	30,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 278	ASB SCAPPOOSE MIDDLE SCHOOL									
	1990 MISCELLANEOUS	94,899	47,802	20,000	0.00	100,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	79,000	0.00	90,000	0.00	0	0	0.00
Total Fund 278	ASB SCAPPOOSE MIDDLE SCHOOL	94,899	47,802	99,000	0.00	190,000	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 278 ASB SCAPPOOSE MIDDLE SCHOOL											
Function 1121 MID SCHOOL INSTRUCTIONAL											
	322	REPAIRS & MAINT SERVICES	3,440	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	17,969	21,880	99,000	0.00	0	0.00	0	0	0.00
Total Function 1121 MID SCHOOL INSTRUCTIONAL			21,409	21,880	99,000	0.00	0	0.00	0	0	0.00
 Function 1122 MID SCHOOL CO. CURRICULAR											
	410	CONSUMABLE SUPPLIES	12,135	15,238	0	0.00	190,000	0.00	0	0	0.00
Total Function 1122 MID SCHOOL CO. CURRICULAR			12,135	15,238	0	0.00	190,000	0.00	0	0	0.00
Total Fund 278 ASB SCAPPOOSE MIDDLE SCHOOL			33,545	37,118	99,000	0.00	190,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 279	ASB SCAPPOOSE HIGH SCHOOL									
	1990 MISCELLANEOUS	799,915	651,885	400,000	0.00	800,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	600,000	0.00	600,000	0.00	0	0	0.00
Total Fund 279	ASB SCAPPOOSE HIGH SCHOOL	799,915	651,885	1,000,000	0.00	1,400,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 279	ASB SCAPPOOSE HIGH SCHOOL									
Function 1131	H.S. INSTRUCTIONAL									
322	REPAIRS & MAINT SERVICES	3,050	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	81,320	125,465	0	0.00	0	0.00	0	0	0.00
Total Function 1131	H.S. INSTRUCTIONAL	84,370	125,465	0	0.00	0	0.00	0	0	0.00
Function 1132	H S CO. CURRICULAR									
310	INSTR PROF. & TECHNICAL SERVICES	75	1,230	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	27,221	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	373,428	443,340	1,000,000	0.00	1,400,000	0.00	0	0	0.00
Total Function 1132	H S CO. CURRICULAR	400,723	444,570	1,000,000	0.00	1,400,000	0.00	0	0	0.00
Total Fund 279	ASB SCAPPOOSE HIGH SCHOOL	485,093	570,035	1,000,000	0.00	1,400,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 285	CERTIFIED GROUP HRA									
	1510 INTEREST ON INVESTMENTS	19,447	35,931	32,000	0.00	32,000	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	96,189	82,416	84,000	0.00	85,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	700,000	0.00	700,000	0.00	0	0	0.00
Total Fund 285	CERTIFIED GROUP HRA	115,636	118,347	816,000	0.00	817,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 285	CERTIFIED GROUP HRA									
Function 1111	ELEMENTARY INSTRUCTION									
241	INSURANCE	8,407	18,162	32,000	0.00	32,000	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	5,427	5,356	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	251	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	13,834	23,769	32,000	0.00	32,000	0.00	0	0	0.00
Function 1121	MID SCHOOL INSTRUCTIONAL									
241	INSURANCE	3,159	1,503	12,000	0.00	32,000	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTIONAL	3,159	1,503	12,000	0.00	32,000	0.00	0	0	0.00
Function 1131	H.S. INSTRUCTIONAL									
241	INSURANCE	18,371	23,381	87,000	0.00	32,000	0.00	0	0	0.00
Total Function 1131	H.S. INSTRUCTIONAL	18,371	23,381	87,000	0.00	32,000	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
241	INSURANCE	3,404	0	6,000	0.00	6,000	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	3,404	0	6,000	0.00	6,000	0.00	0	0	0.00
Function 1291	ESL PROGRAMS									
241	INSURANCE	0	528	6,000	0.00	6,000	0.00	0	0	0.00
Total Function 1291	ESL PROGRAMS	0	528	6,000	0.00	6,000	0.00	0	0	0.00
Function 2113	SOCIAL WORK SERVICES									
241	INSURANCE	1,584	4,024	6,000	0.00	6,000	0.00	0	0	0.00
Total Function 2113	SOCIAL WORK SERVICES	1,584	4,024	6,000	0.00	6,000	0.00	0	0	0.00
Function 2120	GUIDANCE									
241	INSURANCE	5,810	10,227	24,000	0.00	6,000	0.00	0	0	0.00
Total Function 2120	GUIDANCE	5,810	10,227	24,000	0.00	6,000	0.00	0	0	0.00
Function 2520	FISCAL SERVICES									
640	DUES AND FEES	237	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	237	0	0	0.00	0	0.00	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED		
Fund	285	CERTIFIED GROUP HRA											
Function	2525	FINANCIAL ACCT. SERVICES											
	310	INSTR PROF. & TECHNICAL SERVICES		12,960	12,852	643,000	0.00	697,000	0.00	0	0	0.00	
Total Function		2525	FINANCIAL ACCT. SERVICES		12,960	12,852	643,000	0.00	697,000	0.00	0	0	0.00
Total Fund		285	CERTIFIED GROUP HRA		59,358	76,284	816,000	0.00	817,000	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 291	MAC FUNDS									
	1510 INTEREST ON INVESTMENTS	9,914	13,804	8,000	0.00	0	0.00	0	0	0.00
	2102 EDUCATION SERVICE DISTRICT APP	23,274	16,240	150,000	0.00	25,000	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	0	0	0	0.00	260,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	145,000	0.00	0	0.00	0	0	0.00
Total Fund 291	MAC FUNDS	33,188	30,044	303,000	0.00	285,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 291	MAC FUNDS									
Function 1111	ELEMENTARY INSTRUCTION									
640	DUES AND FEES	3,200	3,125	3,600	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	3,200	3,125	3,600	0.00	0	0.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	38,022	127,388	83,830	1.00	179,576	2.00	0	0	0.00
211	PERS	10,588	37,192	23,364	0.00	50,548	0.00	0	0	0.00
220	FICA	2,873	12,075	6,341	0.00	13,339	0.00	0	0	0.00
231	WORKERS COMP	181	771	398	0.00	850	0.00	0	0	0.00
232	UNEMPLOYMENT	338	3,882	3,481	0.00	1,744	0.00	0	0	0.00
241	INSURANCE	729	17,262	53	0.00	18,339	0.00	0	0	0.00
243	OTHER BENEFITS	4,380	13,131	9,850	0.00	16,131	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	6,533	166,084	0.00	1,473	0.00	0	0	0.00
640	DUES AND FEES	0	0	2,000	0.00	3,000	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES	57,111	218,234	295,400	1.00	285,000	2.00	0	0	0.00
Function 2550	PUPIL TRANSPORTATION									
332	NON-REIMBURSABLE STUDENT TRANSP	3,329	0	4,000	0.00	0	0.00	0	0	0.00
Total Function 2550	PUPIL TRANSPORTATION	3,329	0	4,000	0.00	0	0.00	0	0	0.00
Total Fund 291	MAC FUNDS	63,640	221,359	303,000	1.00	285,000	2.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 294	SB1149 PUBLIC PURPOSE CHARGE FUNDS									
	1510 INTEREST ON INVESTMENTS	1,429	3,032	2,800	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	6,117	5,916	7,500	0.00	8,500	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	67,000	0.00	3,000	0.00	0	0	0.00
Total Fund 294	SB1149 PUBLIC PURPOSE CHARGE FUNDS	7,546	8,948	77,300	0.00	11,500	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 294	SB1149 PUBLIC PURPOSE CHARGE FUNDS									
Function 2542	CARE/UPKEEP OF BUILDINGS									
322	REPAIRS & MAINT SERVICES	0	9,531	77,300	0.00	11,500	0.00	0	0	0.00
Total Function 2542	CARE/UPKEEP OF BUILDINGS	0	9,531	77,300	0.00	11,500	0.00	0	0	0.00
Total Fund 294	SB1149 PUBLIC PURPOSE CHARGE FUNDS	0	9,531	77,300	0.00	11,500	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 295	FACILITY GRANT									
	1510 INTEREST ON INVESTMENTS	1,564	1,152	1,200	0.00	0	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	40,000	0.00	0	0.00	0	0	0.00
Total Fund 295	FACILITY GRANT	1,564	1,152	41,200	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund	295	FACILITY GRANT									
Function	2541	GENERAL BUILDING NEEDS									
410	CONSUMABLE SUPPLIES		20,047	35,885	41,200	0.00	0	0.00	0	0	0.00
Total Function		2541	GENERAL BUILDING NEEDS	20,047	35,885	41,200	0.00	0	0.00	0	0.00
Total Fund		295	FACILITY GRANT	20,047	35,885	41,200	0.00	0	0.00	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 298	DRIVERS EDUCATION									
	1740 STUDENT FEES	3,600	18,707	6,000	0.00	12,000	0.00	0	0	0.00
	1990 MISCELLANEOUS	0	0	4,000	0.00	0	0.00	0	0	0.00
	3204 DRIVER EDUCATION	8,610	16,125	18,000	0.00	12,000	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	0	0.00	(4,500)	0.00	0	0	0.00
Total Fund 298	DRIVERS EDUCATION	12,210	34,832	28,000	0.00	19,500	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 298	DRIVERS EDUCATION									
Function 2552	DRIVERS EDUCATION									
111	LICENSED SALARIES	14,550	12,653	25,500	0.00	12,000	0.00	0	0	0.00
211	PERS	3,395	2,916	0	0.00	3,730	0.00	0	0	0.00
220	FICA	1,047	892	0	0.00	1,070	0.00	0	0	0.00
231	WORKERS COMP	68	57	0	0.00	80	0.00	0	0	0.00
232	UNEMPLOYMENT	123	264	0	0.00	120	0.00	0	0	0.00
243	OTHER BENEFITS	0	65	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	809	2,164	2,500	0.00	2,500	0.00	0	0	0.00
Total Function 2552	DRIVERS EDUCATION	19,991	19,011	28,000	0.00	19,500	0.00	0	0	0.00
Total Fund 298	DRIVERS EDUCATION	19,991	19,011	28,000	0.00	19,500	0.00	0	0	0.00

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 299	FOOD SERVICE									
	1611 BREAKFAST	29,617	28,093	26,000	0.00	26,000	0.00	0	0	0.00
	1612 LUNCH	183,572	183,422	180,000	0.00	180,000	0.00	0	0	0.00
	1621 MILK SALES	0	0	1,000	0.00	0	0.00	0	0	0.00
	1622 ADULT MEALS	8,330	11,282	7,000	0.00	10,000	0.00	0	0	0.00
	1960 RECOVERY OF PRIOR YEAR EXPENSE	79	0	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	1,884	371	0	0.00	0	0.00	0	0	0.00
	3100 UNRESTRICTED GRANTS-IN-AID	0	0	5,400	0.00	0	0.00	0	0	0.00
	3102 STATE SCHOOL FUND - SCHOOL LUN	10,923	4,729	14,000	0.00	14,000	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	38,376	42,931	30,000	0.00	30,000	0.00	0	0	0.00
	4500 RESTRICTED REV FROM FED GOV'T	0	25,377	0	0.00	50,000	0.00	0	0	0.00
	4505 FED REIMBURSE LUNCH	394,562	403,689	395,730	0.00	350,000	0.00	0	0	0.00
	4910 COMMODITIES	67,950	55,505	60,000	0.00	60,000	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	6,665	81,994	150,000	0.00	150,000	0.00	0	0	0.00
Total Fund 299	FOOD SERVICE	741,957	837,393	869,130	0.00	870,000	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 299	FOOD SERVICE									
Function 3120	FOOD PREPARATION & DISPEN									
112	CLASSIFIED SALARIES	305,823	348,897	378,298	10.73	388,159	10.76	0	0	0.00
122	CLASSIFIED SUB SALARY	3,953	150	0	0.00	0	0.00	0	0	0.00
211	PERS	60,101	77,018	92,214	0.00	91,674	0.00	0	0	0.00
220	FICA	23,030	26,072	28,296	0.00	29,078	0.00	0	0	0.00
231	WORKERS COMP	9,030	9,846	10,715	0.00	9,099	0.00	0	0	0.00
232	UNEMPLOYMENT	2,710	8,550	15,535	0.00	3,801	0.00	0	0	0.00
241	INSURANCE	79,690	84,650	94,254	0.00	90,503	0.00	0	0	0.00
243	OTHER BENEFITS	16,050	24,181	22,588	0.00	24,895	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	179	0	10,000	0.00	2,000	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	155	389	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,044	4,025	0	0.00	0	0.00	0	0	0.00
411	NON-FOOD CONSUMABLE SUPPLY	21,703	22,535	16,000	0.00	26,000	0.00	0	0	0.00
412	FOOD SUPPLIES	67,950	55,505	0	0.00	0	0.00	0	0	0.00
450	PURCHASED FOOD	197,414	212,522	191,729	0.00	195,000	0.00	0	0	0.00
640	DUES AND FEES	11,498	18,603	9,500	0.00	9,791	0.00	0	0	0.00
Total Function 3120	FOOD PREPARATION & DISPEN	801,332	892,943	869,130	10.73	870,000	10.76	0	0	0.00
Total Fund 299	FOOD SERVICE	801,332	892,943	869,130	10.73	870,000	10.76	0	0	0.00

Debt Service Funds (300)



OTTO PETERSEN
ELEMENTARY SCHOOL

Debt Service Funds	2024-25 Adopted Budget	2025-26 Proposed Budget	Increase / (Decrease)	Percent Change
RESOURCES				
Local Sources	\$ 3,260,055	\$ 3,081,200	\$ (178,855)	
Other Intermediate Sources	-	500	500	
Beginning Fund Balance	4,000	400,000	396,000	
Total Resources	\$ 3,264,055	\$ 3,481,700	\$ 217,645	6.67%
REQUIREMENTS				
Support Services	\$ 600	\$ 700	\$ 100	
Debt Service Principal	2,350,000	2,755,000	405,000	
Debt Service Interest	913,455	481,000	(432,455)	
Contingency	-	245,000	245,000	
Total Requirements	\$ 3,264,055	\$ 3,481,700	\$ 217,645	6.67%

Resources Report

	ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 301 DEBT SERVICE									
1111 CURRENT YEAR TAXES	2,902,415	3,042,037	3,226,055	0.00	3,000,000	0.00	0	0	0.00
1112 PRIOR YEAR TAXES	80,617	36,933	0	0.00	35,000	0.00	0	0	0.00
1190 PENALTIES & INTEREST ON TAXES	0	5,889	0	0.00	5,200	0.00	0	0	0.00
1510 INTEREST ON INVESTMENTS	44,713	61,439	34,000	0.00	41,000	0.00	0	0	0.00
2105 NATURAL GAS, OIL & MINERAL RECE	8,015	3,601	0	0.00	0	0.00	0	0	0.00
2199 OTHER INTERMEDIATE SOURCES	113	9,535	0	0.00	500	0.00	0	0	0.00
5400 BEGIN FUND BALANCE	0	0	4,000	0.00	400,000	0.00	0	0	0.00
Total Fund 301 DEBT SERVICE	3,035,873	3,159,434	3,264,055	0.00	3,481,700	0.00	0	0	0.00

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 301	DEBT SERVICE									
Function 2529	OTHER FISCAL SERVICES									
640	DUES AND FEES	1,350	675	600	0.00	700	0.00	0	0	0.00
Total Function 2529	OTHER FISCAL SERVICES	1,350	675	600	0.00	700	0.00	0	0	0.00
Function 5110	LONG TERM DEBT SERVICE									
610	REDEMPTION OF PRINCIPAL	402,324	2,350,000	2,350,000	0.00	2,755,000	0.00	0	0	0.00
620	INTEREST	2,557,311	700,900	913,455	0.00	481,000	0.00	0	0	0.00
Total Function 5110	LONG TERM DEBT SERVICE	2,959,636	3,050,900	3,263,455	0.00	3,236,000	0.00	0	0	0.00
Function 6110	OPERATING CONTINGENCY									
810	PLANNED RESERVE	0	0	0	0.00	245,000	0.00	0	0	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	0	0.00	245,000	0.00	0	0	0.00
Total Fund 301	DEBT SERVICE	2,960,986	3,051,575	3,264,055	0.00	3,481,700	0.00	0	0	0.00

Capital Projects Fund (400)



Capital Project Funds	2024-25 Adopted Budget	2025-26 Proposed Budget	Increase / (Decrease)	Percent Change
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RESOURCES

Local Sources	\$ 3,000	\$ 151,500	\$ 148,500	
Other Intermediate Sources	120,000	-	(120,000)	
Beginning Fund Balance	80,000	195,000	115,000	
Total Resources	<u>\$ 203,000</u>	<u>\$ 346,500</u>	<u>\$ 143,500</u>	<u>70.69%</u>

REQUIREMENTS

Support Services	\$ 203,000	\$ 6,500	\$ (196,500)	
Facilities Acquisition & Construction	-	340,000	\$ 340,000	
Total Requirements	<u>\$ 203,000</u>	<u>\$ 346,500</u>	<u>\$ 143,500</u>	<u>70.69%</u>

Resources Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 402	CONSTRUCTION EXCISE TAX									
	1000 REVENUE FROM LOCAL SOURCES	0	25,223	0	0.00	0	0.00	0	0	0.00
	1130 CONSTRUCTION EXCISE TAX	0	0	0	0.00	150,000	0.00	0	0	0.00
	1510 INTEREST ON INVESTMENTS	2,188	501	3,000	0.00	1,500	0.00	0	0	0.00
	2199 OTHER INTERMEDIATE SOURCES	104,505	33,662	120,000	0.00	0	0.00	0	0	0.00
	5400 BEGIN FUND BALANCE	0	0	80,000	0.00	195,000	0.00	0	0	0.00
Total Fund 402	CONSTRUCTION EXCISE TAX	106,693	59,386	203,000	0.00	346,500	0.00	0	0	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund	402	CONSTRUCTION EXCISE TAX									
Function	2542	CARE/UPKEEP OF BUILDINGS									
	322	REPAIRS & MAINT SERVICES	2,535	106,033	203,000	0.00	6,500	0.00	0	0	0.00
	542	REPLACEMENT EQUIPMENT	182,251	0	0	0.00	0	0.00	0	0	0.00
Total Function	2542	CARE/UPKEEP OF BUILDINGS	184,786	106,033	203,000	0.00	6,500	0.00	0	0	0.00
Function	4150	BLDG ACQUISITION, CONST.,									
	530	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0.00	340,000	0.00	0	0	0.00
Total Function	4150	BLDG ACQUISITION, CONST.,	0	0	0	0.00	340,000	0.00	0	0	0.00
Total Fund	402	CONSTRUCTION EXCISE TAX	184,786	106,033	203,000	0.00	346,500	0.00	0	0	0.00

Appendices



BUDGET TERMINOLOGY

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or the budget period.

Appropriation: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

Approved Budget: The budget that has been approved by the budget committee.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district.

Capital Outlay: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

Capital Projects Funds: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

Contingency: An estimate in an operating fund for unforeseen spending that may become necessary.

Cost Center: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year: A 12-month period of July 1 through June 30 to which the annual operating budget applies.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Governing Body: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of local government unit.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

BUDGET TERMINOLOGY (CONT.)

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Requirement: The sum of all appropriated and un-appropriated items in a fund. Total requirements must always equal total resources in a fund.

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Trust and Agency (Scholarship) Fund: A fund used to account for activities of assets held in trust by a local government.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

ACCOUNTS OVERVIEW

Resources include revenues from local, state, and federal sources, as well as beginning fund balances, sometimes referred to as reserves. Throughout the details in this document, the words fund, program, and account are referenced to mean the following:

- Funds describe the respective purposes of the resources, and are the same for resources and requirements.
- Functions describe how the resources are used and will only be present in the requirements details.
- Objects describe the source of the resources and the district's intended disposition of those resources.

The following section details the various codes used throughout this document. More information can be found in the Oregon Department of Revenue Local Budgeting Manual and the Oregon Department of Education Program Budgeting and Accounting Manual (PBAM).

FUND CLASSIFICATIONS

Most school districts are financed through governmental and proprietary funds. Riverdale's governmental funds include 100, 200, 300, and 400.

- **100 General Fund** - The purpose of the General Fund is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the District.
- **200 Special Revenue Funds** - Special Revenue Funds are set up for specific purpose grants and other revenues when required by statute, charter provision, or the terms of a grant.
- **300 Debt Service Funds** - Debt Service Funds are used to budget for the payment of principal and interest on all long-term debt.
- **400 Capital Projects Funds** - Capital Project Funds are a type of fund that is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are non-recurring major expenditure items. Resources can include the proceeds from the sale of general obligation bonds, construction excise tax, grants, transfers from other funds, or other revenues authorized for financing capital projects. A capital project fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the establishment of the bond issuance.

RESOURCE OBJECTS (REVENUES)

- **1000 Revenue from Local Sources**
 - **1111 Ad Valorem Taxes Levied by District** - Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
 - **1112 Local Option Ad Valorem Taxes Levied by District** - Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
 - **1130 Construction Excise Tax** - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

- **1190 Penalties and Interest on Taxes** - Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- **1200 Revenue from Local Governmental Units Other Than Districts** - Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- **1310 Regular Day School Tuition** - Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.
- **1500 Earnings on Investments** - Money received as interest earnings from holdings for savings.
- **1600 Food Service** - Revenue for dispensing food to students and adults.
- **1700 Extracurricular Activities** - Revenue from school-sponsored activities.
- **1800 Community Services Activities** - Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.
- **1910 Rentals** - Revenue from the rental of either real or personal property owned by the district.
- **1920 Contributions and Donations from Private Sources** - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.
- **1960 Recovery of Prior Years' Expenditure** - Refund of expenditure made in a prior fiscal year.
- **1970 Services Provided Other Funds** - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- **1980 Fees Charged to Grants** - Indirect administrative charges assessed to grants.
- **1990 Miscellaneous** - Revenue from local sources not provided for elsewhere.
- **2000 Revenue from Intermediate Sources**
 - **2100 Unrestricted Revenue** - Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - **2199 Other Intermediate Sources** - All other unrestricted intermediate revenue sources not listed in 2100.
 - **2200 Restricted Revenue** - Revenue received as grants by the district which must be used for a categorical or specific purpose.
- **3000 Revenue from State Sources**
 - **3101 State School Fund—General Support** - State school funding for general operations based on the number and types of students.
 - **3103 Common School Fund** - A local revenue generated from state surplus funds, and a component of the State School Funding.
 - **3199 Other Unrestricted Grants-in-aid**
 - **3299 Other Restricted Grants-in-aid** - This is used for restricted grants in aid from the state.
- **4000 Revenue from Federal Sources**
 - **4100 Unrestricted Revenue Direct from the Federal Government** - Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

- **2500 Support Services—Business** - Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, transportation and internal services for operating all schools.
- **2600 Support Services—Central Activities** - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.
- **2700 Supplemental Retirement Program** - Costs associated with a supplemental retirement program provided to both current and prior employees by the district.
- **3000 Enterprise and Community Services**
 - **3100 Food Services** - Activities concerned with providing food to students and staff in a school or district.
 - **3300 Community Services** - Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.
- **4000 Facilities Acquisition and Construction**
 - **4110 Service Area Direction** - Activities pertaining to directing and managing facilities acquisition and construction services.
 - **4120 Site Acquisition and Development Services** - Activities pertaining to the initial acquisition of sites and improvements thereon.
 - **4150 Building Acquisition, Construction, and Improvement Services** - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions.
 - **4180 Other Capital Items** - Activities concerned with major capital expenditures that are eligible for general obligation bonding such as textbooks and technology.
 - **4190 Other Facilities Construction Services** - Facilities construction activities which cannot be classified above.
- **5000 Other Uses**
 - **5100 Debt Service** - The servicing of the debt of a district. Categories of debt service are listed under objects.
 - **5200 Transfers of Funds** - These are transactions which withdraw money from one fund and place it in another without recourse.
 - **5300 Apportionment of Funds by ESD or LEA** - Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from a Local Education Agency (LEA) acting as the fiscal agent for a grant distributed to other districts.
 - **5400 PERS UAL Bond Lump Sum Payment to PERS** - The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- **6000 Contingencies (for budget only)** - Reserves for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
- **7000 Unappropriated Ending Fund Balance** - An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new

revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

REQUIREMENT OBJECTS (EXEPENDITURES)

- **100 Salaries**

- **110 Regular Salaries** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.
- **120 Non-permanent Salaries** - Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.
- **130 Additional Salary** - Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

- **200 Associated Payroll Costs**

- **210 Public Employees Retirement System** - District payments to the Public Employees Retirement System.
- **220 Social Security Administration** - Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.
- **230 Other Required Payroll Costs** - Workers' compensation and unemployment compensation.
- **240 Contractual Employee Benefits** - Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.
- **270 Post Retirement Health Benefits (PRHB)** - Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents, and survivors.

- **300 Purchased Services**

- **310 Instructional, Professional and Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, and teachers for the instructional area.
- **320 Property Services** - Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
- **330 Student Transportation Services** - Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children.
- **340 Travel** - Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.
- **350 Communication** - Services provided by persons or businesses to assist in transmitting and receiving data or information.
- **360 Charter School Payments** - Expenditures to reimburse Charter Schools for services rendered to students.
- **370 Tuition** - Expenditures to reimburse other educational agencies for services rendered to students.
- **380 Non-instructional Professional and Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge.
- **390 Other General Professional and Technological Services**

- **400 Supplies and Materials**

- **410 Consumable Supplies and Materials** - Expenditures for all supplies for the operation of a district, including freight and cartage.
- **420 Textbooks** - Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them.
- **430 Library Books** - Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.
- **440 Periodicals** - Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- **450 Food** - Expenditures for food purchases related to 3100 Food Service only. Other food purchases are recorded in object code 410.
- **460 Non-consumable Items** - Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see 540 definition).
- **470 Computer Software** - Expenditures for published computer software including licensure and usage fees for software.
- **480 Computer Hardware** - Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

- **500 Capital Outlay**

- **510 Land Acquisition** - Expenditures for the purchase of land.
- **520 Buildings Acquisition** - Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages.
- **530 Improvements Other Than Buildings** - Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district.
- **540 Depreciable Equipment** - Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.
- **550 Depreciable Technology** - Expenditures for computer hardware, related equipment, and other capital outlay for technology.
- **560 Depreciable Transportation** - Expenditures for bus garages, buses and capital bus improvements for student transportation.
- **590 Other Capital Outlay** - Expenditures for all other Capital Outlay not classified above.

- **600 Other Objects**

- **610 Redemption of Principal** - Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.
- **620 Interest** - Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.
- **640 Dues and Fees** - Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- **650 Insurance and Judgments** - Insurance to protect school board members and their employees against loss due to accident or neglect.
- **670 Taxes, Licenses and Assessments** - This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

- **680 PERS UAL Lump Sum Payment to PERS** - The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- **690 Grant Indirect Charges** - Charges made to a grant to recover charges made to administration.
- **700 Transfers**
 - **710 Fund Modifications** - This category represents transactions of transferring money from one fund to another.
 - **720 Transits** - This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency).
 - **790 Other Transfers** - This category is used for those transfer transactions which cannot be identified in the above classifications.
- **800 Other Uses of Funds**
 - **810 Planned Reserve** - Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
 - **820 Reserved for Next Year**