

COMMITMENT

INTEGRITY

COMPASSION

RESILIENCY



**YAMHILL CARLTON SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET**

YAMHILL CARLTON SCHOOL DISTRICT

YAMHILL, OREGON

PROPOSED BUDGET 2025-2026

Prepared by:

Clint Raever
Superintendent

Tami Zigler
Director of Fiscal Services

YAMHILL CARLTON SCHOOL DISTRICT

2025-2026 PROPOSED BUDGET

TABLE OF CONTENTS

	<u>Page</u>
<u>INTRODUCTION</u>	
Budget Committee.....	1
Budget Message	2
Budget Overview	4
School District's Profile	7
School District's Organizational Chart	8
Budget Summary All Funds	9
Summary of Resources by Fund and Function	10
Summary of Requirements by Fund and Function	14
Summary of FTE	18
<u>FINANCIAL SECTION</u>	
General Fund	20
Revenue Summary by Source	22
General Fund Revenue (Resources)	23
General Fund Expenditures (Requirements)	
Expenditure Summary by Major Object	24
Expenditure Summary by Major Function	25
Summary of Requirements by Fund and Function	26
Elementary	28
Intermediate	39
High School	49
District wide	59
Special Revenue Funds	72
Summary of Special Revenue Fund by Major Function.....	73
Summary of Special Revenue Expenditures by Grant	74
Resources / Requirements by Grant	75
Debt Service Funds	163
Capital Improvement Funds	175
Scholarship Fund	182
<u>APPENDIX</u>	
Budget Terminology	188

**YAMHILL CARLTON SCHOOL DISTRICT
2025-2026 BUDGET COMMITTEE**

BOARD MEMBERS

Board Position and Name	Term Expires
1. Jami Egland	6/30/2025
2. Erin Galyean, Board Chair	6/30/2027
3. Susan FitzGerald, Vice Board Chair	6/30/2027
4. JaJetta Dumdi	6/30/2025
5. Ken Watson	6/30/2025

COMMITTEE MEMBERS

Name	Term Expires
Kelsey Freese	6/30/2027
Roy Durfee	6/30/2027
Gordon Dromgoole	6/30/2025
Ralph Weinstein	6/30/2025
Julia Howard	6/30/2026



YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

Dear Members of the Budget Committee,

In accordance with ORS 294.391, I am respectfully submitting to you the Yamhill Carlton School District proposed 2025-2026 budget. The proposed general fund budget of \$18,113,697 accounts for a balanced budget aligned to district and Board goals designed to maximize student learning and achievement. We are presenting a balanced and sustainable budget with the operating and unappropriated contingency funds at \$2,000,000. The 2025-2026 Yamhill Carlton School District budget is based on a \$11.36 billion dollar State School Fund allocation for the 2025-2027 biennium. The biennium will be distributed at 49% for year one and 51% for year two.

We have prepared a budget for the committee that is based on the official current estimates for SSF, Measure 98, and SIA. We estimate a student count of 1045 and a count of 1040 ADMr and 1190 ADMw. We anticipate a kindergarten class of approximately 60 students, while we are graduating a class of 67 students.

Under the presented budget, we have continued to prioritize our investments into services that focus on the four pillars of our strategic plan.

1. The Yamhill Carlton School District recognizes and prioritizes the critical importance of Social, Emotional, Learning (SEL) such as self-awareness, relationship skills and responsible decision making in order to develop students and staff that are successful and resourceful.
2. The Yamhill Carlton School District is committed to increasing engagement opportunities by establishing a welcoming and safe culture and climate for all students, staff, families, and community members that promotes a sense of belonging and pride in our school community.
3. The Yamhill Carlton School District is committed to providing high quality instruction, rigorous curriculum, and support systems that ensure all students achieve excellence, prepared with the knowledge, skills, and experiences for future career, college and life success.
4. The Yamhill Carlton School District will provide facilities that are safe, well-maintained and meet the educational and extracurricular needs of the schools and community.

As a result of this work, the district budget will reflect these priorities in the following ways:

- Investment in facilities and maintenance upkeep and improvements.
- Investment in professional development for staff to understand SEL and how they can support students.
- Continued investment in Multi Tiered Systems of Supports and to ensure that all students receive the support they need to achieve at high levels with the goal of every student on track.
- Investments in activities, programs, communication and partnerships within the school and the greater community to increase engagement and promote a greater sense of pride in our schools and community.

Key changes in the 2025-26 proposed budget:

- Increase in substitute service cost.
- Increase in Special Education costs
- Increase payroll costs with contract negotiations
- Unemployment Costs
- Increased work calendars for custodial and maintenance staff

As we close out the 2024-2025 school year and look ahead to 2025-2026, I want to express my heartfelt thanks for your continued support and dedication to our students and the Yamhill Carlton community. Your partnership is essential to our shared success, and we're grateful for the many ways you've contributed throughout the year.

Over the past year, we have focused on several key priorities, and as we move forward, we remain committed to building on that progress.

A major focus continues to be investing in our facilities and enhancing safety measures. We believe every student deserves a secure, well-maintained learning environment, and we're dedicated to making ongoing improvements that support both functionality and student growth.

We're also continuing to strengthen our Multi-Tiered System of Supports (MTSS) and our use of data-driven practices. These efforts allow us to provide more targeted, personalized support to students at every level, helping ensure each one can reach their full potential.

Additionally, we know how important strong communication is with our broader community. We are committed to being open, transparent, and responsive, and we value the collaboration that helps us move forward together.

As we prepare for the new school year, we're excited about the opportunities ahead and confident in our direction. With your continued support, we'll keep striving to provide a high-quality, inclusive education for every student.

Thank you again for your partnership, and best wishes for a safe, restful summer. We look forward to another successful year in 2025-2026.

Respectfully submitted,



Clint Raever
Superintendent

BUDGET OVERVIEW

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 Yamhill Carlton 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 and Community Services (3000), Facilities Acquisition and 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:

- Superintendent's Budget Message and Related Information
- Fund Statements

The Budget Message is a narrative overview of the 2025-2026 budget. Related information includes the budget committee members, composed of the five board members and five local citizens, and general information about the District's funds.

The Fund Statements contain required information for all of the District's funds.

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. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and 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.

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which make up 95% of all General Fund revenue, excluding beginning fund balances.

Other funds include:

Special Revenue Funds (200 - 299) – These funds account for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District’s nutrition services program, unemployment and early retirement programs, staff tuition reimbursement fund and elementary, intermediate and high school student body funds.

Debt Service Funds (300 - 304) – Accounts for the District’s dedicated property tax revenue and payment of principal and interest on long-term obligations, including General Obligation (GO) bonds, Limited Tax Pension Obligations and Qualified Zone Academy Bonds (QZAB). The District maintains separate funds for each of these categories. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects. Voters must approve the sale of these bonds. Limited Tax Pension Obligation bonds were issued to finance the District’s unfunded actuarial liability in the Oregon Public Employees Retirement System. QZAB reduces the District’s burden of interest payments by giving financial institutions holding the bonds a tax credit in lieu of interest. The District must still pay back the amount of money it initially borrowed, but does not have to pay any interest or pays interest at a significantly reduced rate. QZAB were issued to renovate school buildings.

Capital Project Funds (400 - 480) – Accounts for dedicated contract revenue and expenditures for District facilities.

Scholarship Fund (784 - 785) – Accounts for dedicated scholarship revenues received and held by the District in a fiduciary capacity. Disbursements from this fund are made in accordance with trust agreements.

THE BUDGET PROCESS

The District prepares its annual budget in accordance with Oregon Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Public involvement in budget preparation is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – 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, which then reviews the proposed budget and receives

public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

The first budget committee meeting is generally held in April or early May. Notice of the meeting is published twice in the newspaper; the first publication not more than 30 days prior, and the second not less than five days prior to the date of the budget meeting.

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 120 North Larch Place, Yamhill Oregon between 8:00 am and 4:00 pm or on the District's website at www.yscd.k12.or.us.

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. 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. 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 the June Board meeting. The adopted budget becomes the basic short-term operational plan and fiscal guideline for the Yamhill Carlton School District board of directors and administrative staff for the 2025-2026 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.

**YAMHILL CARLTON SCHOOL DISTRICT
2024-2025 PROFILE**

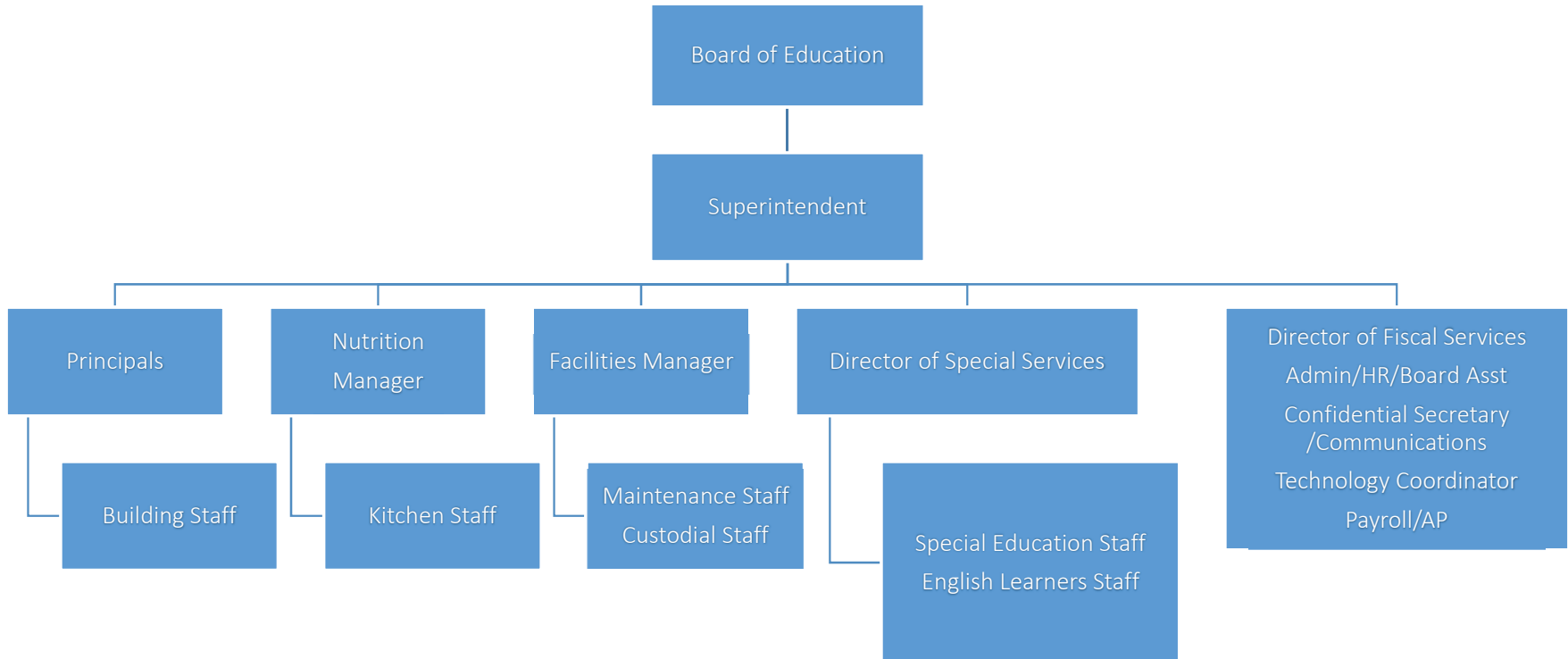
Board of Directors

Board Member (by Position)	Term Expires
Jami Eglund	06/30/2025
Erin Galyean, Board Chair	06/30/2027
Susan FitzGerald, Vice Board Chair	06/30/2027
JaJetta Dumdi	06/30/2025
Ken Watson	06/30/2025

School District Administration

Clint Raever raeverc@ycschools.org	Superintendent
Tanner Smith smitht@ycschools.org	High School Principal
Amanda Dallas dallasa@ycschools.org	Intermediate Principal
Amanda Dallas dallasa@ycschools.org	Elementary Principal
John Horne hornej@ycschools.org	Director of Special Programs
Tami Zigler ziglert@ycschools.org	Director of Fiscal Services
Joe Johnson johnsonj@ycschools.org	Nutrition Manager
Ian Barr barri@ycschools.org	Facilities Manager
Liam Henry henryl@ycschools.org	Technology Coordinator
Mid Columbia Bus Company	Transportation

YAMHILL CARLTON SCHOOL DISTRICT Organizational Chart



**Yamhill Carlton School District
Budget Summary - All Funds
Proposed 2025-2026**

	General Fund	Grant Funds	Unempl/ Retiree Fund	Staff Tuition Fund	Nutrition Services Fund	Debt Service Fund	Capital Projects Fund	Scholarship Fund	Proposed 2025-2026
RESOURCES									
Local Taxes	4,580,000	-	-	-	-	948,450	-	-	5,528,450
Other Local Revenue	485,874	325,500	-	-	12,500	1,556,966	169,992	8,900	2,559,732
Intermediate Sources	190,000	-	-	-	-	-	-	-	190,000
State Revenue	9,426,877	1,770,595	-	-	156,500	-	-	-	11,353,972
Federal Revenue	-	449,409	-	-	275,000	-	-	-	724,409
Transfers In	-	-	368,957	25,000	66,376	124,700	-	-	585,033
Bond Proceeds	-	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Other Revenue (BFB)	3,430,946	340,715	115,000	40,000	12,000	758,705	1,739,000	55,000	6,491,366
Total Revenue	18,113,697	2,886,219	483,957	65,000	522,376	3,388,821	1,908,992	63,900	27,432,962
EXPENDITURES									
Instruction	9,137,874	2,103,693	332,307	-	-	-	-	8,000	11,581,874
Supporting Services	6,390,790	782,026	151,650	65,000	-	-	914,000	-	8,303,466
Community Services	-	500	-	-	522,376	-	-	-	522,876
Building Acquisition & Const.	-	-	-	-	-	-	994,992	-	994,992
Debt Service	-	-	-	-	-	3,388,821	-	-	3,388,821
Transfers Out	585,033	-	-	-	-	-	-	-	585,033
Contingency	2,000,000	-	-	-	-	-	-	-	2,000,000
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	55,900	55,900
Total Expenditures	18,113,697	2,886,219	483,957	65,000	522,376	3,388,821	1,908,992	63,900	27,432,962

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF RESOURCES BY FUND AND FUNCTION - ALL FUNDS**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
100 - GENERAL FUND							
1000 Local	4,597,522	4,980,548	4,707,564	5,065,874	358,310	7.61%	27.97%
2000 Intermediate	379,035	323,831	200,000	190,000	(10,000)	-5.00%	1.05%
3000 State	8,343,065	8,925,902	8,992,254	9,426,877	434,623	4.83%	52.04%
4000 Federal	-	-	-	-	-	0.00%	0.00%
5150 Loan Proceeds	-	69,815	-	-	-	0.00%	0.00%
5300 Sale of Asset/Insurance Proceeds	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	2,229,182	2,979,668	3,040,000	3,430,946	390,946	12.86%	18.94%
Total General Fund	<u>15,548,804</u>	<u>17,279,764</u>	<u>16,939,818</u>	<u>18,113,697</u>	<u>1,173,879</u>	<u>6.93%</u>	<u>100.00%</u>
200 - GRANTS/CONTRACTS							
1000 Local	247,203	264,157	333,000	325,500	(7,500)	-2.25%	9.48%
2000 Intermediate	1,989	8,193	-	-	-	0.00%	0.00%
3000 State	1,333,798	1,192,610	1,501,859	1,770,595	268,736	17.89%	51.54%
4000 Federal	885,686	745,982	436,276	449,409	13,133	3.01%	13.08%
5200 Fund Transfer	65,692	77,000	393,957	393,957	-	0.00%	11.47%
5300 Sale of Fixed Asset	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	459,033	477,657	482,280	495,715	13,435	2.79%	14.43%
Total Grants/Contracts	<u>2,993,401</u>	<u>2,765,599</u>	<u>3,147,372</u>	<u>3,435,176</u>	<u>287,804</u>	<u>9.14%</u>	<u>100.00%</u>
299 - NUTRITION SERVICES							
1000 Local	104,685	104,908	76,000	12,500	(63,500)	-83.55%	2.39%
3000 State	28,740	26,402	26,900	156,500	129,600	481.78%	29.96%
4000 Federal	180,831	173,620	194,035	275,000	80,965	41.73%	52.64%
5200 Fund Transfer	-	75,000	90,590	66,376	(24,214)	-26.73%	12.71%
5400 Beginning Cash	92,332	25,750	10,000	12,000	2,000	20.00%	2.30%
TOTAL FOOD SERVICE	<u>406,588</u>	<u>405,680</u>	<u>397,525</u>	<u>522,376</u>	<u>124,851</u>	<u>31.41%</u>	<u>100.00%</u>

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF RESOURCES BY FUND AND FUNCTION - ALL FUNDS**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
300 - DEBT SERVICE (BONDS)							
1000 Local	979,090	992,573	944,350	965,950	21,600	2.29%	28.50%
5400 Beginning Cash	104,499	117,842	76,000	81,000	5,000	6.58%	2.39%
301 - DEBT SERVICE (QZAB)							
1000 Local	21,703	21,429	-	-	-	0.00%	0.00%
3000 State	-	-	-	-	-	0.00%	0.00%
5200 Fund Transfer	118,315	121,043	-	-	-	0.00%	0.00%
5400 Beginning Cash	3,497	-	-	-	-	0.00%	0.00%
302 - DEBT SERVICE (PERS)							
1000 Local	1,302,295	1,294,340	1,169,235	1,519,466	350,231	29.95%	44.84%
3000 State	-	-	-	-	-	0.00%	0.00%
5200 Fund Transfer	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	556,602	712,525	846,752	677,705	(169,047)	-19.96%	20.00%
304 - DEBT SERVICE (JCI LOAN)							
1000 Local	192	4,839	18,500	20,000	1,500	8.11%	0.59%
3000 State	-	-	-	-	-	0.00%	0.00%
5200 Fund Transfer	120,302	112,350	117,600	124,700	7,100	6.04%	3.68%
5300 Sale of Fixed Asset	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	18,600	17,995	-	-	-	0.00%	0.00%
TOTAL DEBT SERVICE	<u>3,225,095</u>	<u>3,394,936</u>	<u>3,172,437</u>	<u>3,388,821</u>	<u>216,384</u>	<u>6.82%</u>	<u>100.00%</u>

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF RESOURCES BY FUND AND FUNCTION - ALL FUNDS**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
400 - CAPITAL PROJECTS (CET)							
1000 Local	229,556	191,684	100,000	150,000	50,000	50.00%	7.86%
3000 State	-	-	-	-	-	0.00%	0.00%
5200 Interfund Transfers	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	55,379	255,396	195,000	774,000	579,000	296.92%	40.54%
410 - CAPITAL PROJECTS (SEISMIC)							
3000 State	1,115,772	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	-	-	-	-	-	0.00%	0.00%
475 - CAPITAL PROJECTS (BUILDINGS)							
1000 Local	20,519	21,018	19,600	19,992	392	2.00%	1.05%
3000 State	-	-	-	-	-	0.00%	0.00%
5150 Loan Proceeds	-	-	-	-	-	0.00%	0.00%
5200 Interfund Transfers	450,000	450,000	-	-	-	0.00%	0.00%
5300 Sale of Asset/Insurance Proceeds	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	18,488	489,007	508,800	965,000	456,200	89.66%	50.55%
					-		
TOTAL CAPITAL PROJECTS	<u>1,889,714</u>	<u>1,407,105</u>	<u>823,400</u>	<u>1,908,992</u>	<u>1,085,592</u>	<u>131.84%</u>	<u>100.00%</u>

**YAMHILL CARLTON SCHOOL DISTRICT
 PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
 SUMMARY OF RESOURCES BY FUND AND FUNCTION - ALL FUNDS**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
784 - TRUST IN AGENCY (DERBY DAYS SCHOLARSHIP)							
1000 Local	-	-	4,000	4,000	-	0.00%	6.26%
785 - TRUST IN AGENCY (LAUGHLIN SCHOLARSHIP)							
1000 Local	2,429	3,105	4,900	4,900	-	0.00%	7.67%
3000 State	-	-	-	-	-	0.00%	0.00%
5400 Beginning Cash	51,827	-	55,000	55,000	-	0.00%	86.07%
 TOTAL TRUST IN AGENCY	<u>54,256</u>	<u>3,105</u>	<u>63,900</u>	<u>63,900</u>	<u>-</u>	<u>0.00%</u>	<u>93.74%</u>
 TOTAL RESOURCES	<u>24,117,858</u>	<u>25,256,189</u>	<u>24,544,452</u>	<u>27,432,962</u>	<u>2,888,510</u>	<u>11.77%</u>	

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION - ALL FUNDS**

100 - GENERAL FUND	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Proposed 2025-2026	Increase/ -Decrease	% Change	% Total Budget Appropriations
INSTRUCTION							
1111 Elementary School Programs	1,516,695	1,630,576	1,767,207	1,660,979	(106,228)	-6.01%	18.18%
1113 Elementary School Programs	162	181	475	6,011	5,536	1165.47%	0.07%
1121 Intermediate School Programs	1,207,935	1,253,146	1,446,800	1,735,338	288,538	19.94%	18.99%
1122 Intermediate School Programs	259	3,966	81,485	94,220	12,735	15.63%	1.03%
1131 High School Programs	1,530,403	1,541,327	1,714,011	1,873,750	159,739	9.32%	20.51%
1132 Athletics / Extra Curricular	276,304	329,706	368,144	388,479	20,335	5.52%	4.25%
1140 Pre-K Programs	-	-	-	-	-	0.00%	0.00%
1210 Talented and Gifted	-	1,275	2,000	2,000	-	0.00%	0.02%
1220 Students with Disabilities	984,966	1,321,512	1,556,293	1,784,280	227,987	14.65%	19.53%
1250 Resource Rooms	402,060	441,508	481,600	524,097	42,497	8.82%	5.74%
1280 Alt Education - Credit Recovery	48,561	45,337	65,315	58,143	(7,172)	-10.98%	0.64%
1281 Alt Education - Distance Learning	6,947	10,525	44,500	16,000	(28,500)	-64.04%	0.18%
1285 Alliance Academy	737,401	728,175	853,062	831,158	(21,904)	-2.57%	9.10%
1286 Accenture Program	-	-	-	-	-	0.00%	0.00%
1291 English Learners	56,982	92,575	124,638	135,121	10,483	8.41%	1.48%
1400 Summer School - High School	446	2,258	7,817	26,090	18,273	233.76%	0.29%
1410 Summer School - Elementary	181	484	2,155	2,208	53	2.46%	0.02%
	6,769,302	7,402,551	8,515,502	9,137,874	622,372	7.31%	100.00%
SUPPORT SERVICES							
2110 Attendance & Social Work	68,910	68,520	68,306	73,226	4,920	7.20%	1.15%
2115 Student Safety	10,000	12,600	12,750	17,000	4,250	33.33%	0.27%
2120 Guidance Services	229,285	254,445	291,067	331,186	40,119	13.78%	5.18%
2130 Health Services	44,288	45,896	51,200	51,200	-	0.00%	0.80%
2150 Speech Language	82,850	62,118	65,410	70,404	4,994	7.63%	1.10%
2190 Service Dir, Student Support	101,007	107,107	111,073	122,187	11,114	10.01%	1.91%
2210 Improvement of Instruction	1,045	1,002	26,550	26,550	-	0.00%	0.42%
2213 Improvement of Instruction	-	-	-	-	-	0.00%	0.00%
2220 Educational Media Services	106,019	91,728	93,804	105,692	11,888	12.67%	1.65%
2240 Instructional Staff Development	-	-	-	-	-	0.00%	0.00%

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION - ALL FUNDS**

	Actual	Actual	Adopted	Proposed	Increase/	%	%	Total Budget
2310 Board of Education	89,131	100,604	117,101	138,309	21,208	18.11%		2.16%
2320 Office of Superintendent	312,852	361,091	371,996	436,314	64,318	17.29%		6.83%
2410 Office of Principal	1,039,599	1,080,562	1,086,975	1,171,944	84,969	7.82%		18.34%
2520 Fiscal Services	302,686	376,913	329,717	340,588	10,871	3.30%		5.33%
2540 Care and Upkeep of Buildings	1,440,259	1,737,966	1,929,145	2,063,743	134,598	6.98%		32.29%
2550 Transportation	791,340	829,354	850,393	875,000	24,607	2.89%		13.69%
2640 Staff Services	155,076	181,034	217,191	231,127	13,936	6.42%		3.62%
2660 Technology Services	281,871	211,991	339,525	336,320	(3,205)	-0.94%		5.26%
	5,056,218	5,522,931	5,962,203	6,390,790	428,587	7.19%		100.00%
OTHER REQUIREMENTS								
5120 Land Purchase	-	-	-	-	-	0.00%		0.00%
5200 Transfers to Other Funds	743,617	835,393	1,002,147	585,033	(417,114)	-41.62%		22.63%
6110 Contingency	-	-	1,459,966	2,000,000	540,034	36.99%		77.37%
7000 Unappropriated Fund Balance	2,979,668	3,518,892	-	-	-	0.00%		0.00%
	3,723,285	4,354,285	2,462,113	2,585,033	122,920	4.99%		100.00%
TOTAL GENERAL FUND	15,548,805	17,279,767	16,939,818	18,113,697	1,173,879	6.93%		
200 - GRANTS/CONTRACTS								
1000 Instruction	1,725,397	1,379,846	2,167,574	2,436,000	268,426	12.38%		70.91%
2000 Support Services	787,722	883,514	978,798	998,676	19,878	2.03%		29.07%
3000 Community Services	2,624	100	1,000	500	(500)	-50.00%		0.01%
4000 Facilities Acquisition and Const	-	-	-	-	-	0.00%		0.00%
7000 Unappropriated	477,658	502,141	-	-	-	0.00%		0.00%
Total Grants/Contracts	2,993,401	2,765,601	3,147,372	3,435,176	287,804	9.14%		100.00%

**YAMHILL CARLTON SCHOOL DISTRICT
 PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
 SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION - ALL FUNDS**

	Actual	Actual	Adopted	Proposed	Increase/	%	% Total Budget
299 - NUTRITION SERVICES							
3000 Community Services	380,838	375,014	397,525	522,376	124,851	31.41%	100.00%
7000 Unappropriated	25,750	30,665	-	-	-	0.00%	0.00%
	<u>406,588</u>	<u>405,679</u>	<u>397,525</u>	<u>522,376</u>	<u>124,851</u>	<u>31.41%</u>	<u>100.00%</u>
Total Food Service							
300 - DEBT SERVICE (BONDS)							
5000 Other Uses	965,747	991,150	1,020,350	1,046,950	26,600	2.61%	30.89%
7000 Unappropriated	117,841	119,265	-	-	-	0.00%	0.00%
301 - DEBT SERVICE (QZAB)							
5000 Other Uses	143,515	142,472	-	-	-	0.00%	0.00%
7000 Unappropriated	-	-	-	-	-	0.00%	0.00%
302 - DEBT SERVICE (PERS)							
5000 Other Uses	1,146,372	1,201,372	2,015,987	2,197,171	181,184	8.99%	64.84%
7000 Unappropriated	712,525	805,493	-	-	-	0.00%	0.00%
304 - DEBT SERVICE (JCI)							
5000 Other Uses	121,100	130,950	136,100	144,700	8,600	6.32%	4.27%
7000 Unappropriated	17,995	4,233	-	-	-	0.00%	0.00%
	<u>3,225,095</u>	<u>3,394,935</u>	<u>3,172,437</u>	<u>3,388,821</u>	<u>216,384</u>	<u>6.82%</u>	<u>100.00%</u>
Total Debt Service							

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION - ALL FUNDS**

	Actual	Actual	Adopted	Proposed	Increase/	%	% Total Budget
400 - CAPITAL PROJECTS (CET)							
2000 Support Services	18,565	83,420	135,000	414,000	279,000	206.67%	21.69%
4000 Facilities Acquisition and Const	10,974	61,400	160,000	510,000	350,000	218.75%	26.72%
7000 Unappropriated	255,396	302,260	-	-	-	0.00%	0.00%
410 - CAPITAL PROJECTS (SEISMIC)							
2000 Support Services	-	-	-	-	-	0.00%	0.00%
4000 Facilities Acquisition and Const	1,115,772	-	-	-	-	0.00%	0.00%
7000 Unappropriated	-	-	-	-	-	0.00%	0.00%
475 - CAPITAL PROJECTS (BUILDINGS)							
2000 Support Services	-	-	250,000	500,000	250,000	100.00%	26.19%
4000 Facilities Acquisition and Const	-	7,440	278,400	484,992	206,592	74.21%	25.41%
5000 Other Uses	-	-	-	-	-	0.00%	0.00%
5000 Loan Proceeds	-	-	-	-	-	0.00%	0.00%
5300 Sale of Asset/Insurance Proceeds	-	-	-	-	-	0.00%	0.00%
7000 Unappropriated	489,007	952,585	-	-	-	0.00%	0.00%
Total Capital Projects	1,889,714	1,407,105	823,400	1,908,992	1,085,592	131.84%	100.00%
784 - TRUST IN AGENCY (DERBY DAYS SCHOLARSHIP)							
1000 Instruction	-	-	4,000	4,000	-	0.00%	6.26%
785 - TRUST IN AGENCY (LAUGHLIN SCHOLARSHIP)							
1000 Instruction	-	2,000	4,000	4,000	-	0.00%	6.26%
7000 Unappropriated	54,257	1,105	55,900	55,900	-	0.00%	87.48%
Total Trust in Agency	54,257	3,105	63,900	63,900	-	0.00%	93.74%
TOTAL REQUIREMENTS	24,117,860	25,256,192	24,544,452	27,432,962	2,888,510	11.77%	

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF FTE BY FUND AND FUNCTION - ALL FUNDS**

	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
100 - GENERAL FUND					
INSTRUCTION					
1111 Elementary School Programs	18.17	15.83	(2.34)	-12.88%	18.71%
1121 Intermediate School Programs	15.11	15.78	0.67	4.43%	18.65%
1131 High School Programs	14.75	14.67	(0.08)	-0.54%	17.34%
1220 Students with Disabilities	22.06	25.75	3.69	16.73%	30.44%
1250 Resource Rooms	6.43	6.43	-	0.00%	7.60%
1280 Alt Education - Credit Recovery	0.91	0.97	0.06	6.59%	1.15%
1285 Alliance Academy	4.50	3.50	(1.00)	-22.22%	4.14%
1291 English Learners	1.75	1.66	(0.09)	-5.14%	1.96%
	<u>83.68</u>	<u>84.59</u>	<u>0.91</u>	<u>1.09%</u>	<u>100.00%</u>
SUPPORT SERVICES					
2110 Attendance & Social Work	1.00	1.00	-	0.00%	3.27%
2120 Guidance Services	2.50	2.50	-	0.00%	8.17%
2150 Speech Language	0.80	0.80	-	0.00%	2.61%
2190 Service Dir, Student Support	0.50	0.50	-	0.00%	1.63%
2220 Educational Media Services	1.81	1.81	-	0.00%	5.91%
2320 Office of Superintendent	2.50	2.50	-	0.00%	8.17%
2410 Office of Principal	8.50	8.50	-	0.00%	27.77%
2520 Fiscal Services	1.75	1.75	-	0.00%	5.72%
2540 Care and Upkeep of Buildings	9.25	9.25	-	0.00%	30.22%
2640 Staff Services	1.00	1.00	-	0.00%	3.27%
2660 Technology Services	1.00	1.00	-	0.00%	3.27%
	<u>30.61</u>	<u>30.61</u>	<u>-</u>	<u>0.00%</u>	<u>100.00%</u>
TOTAL GENERAL FUND	<u>114.29</u>	<u>115.20</u>	<u>0.91</u>	<u>0.80%</u>	

**YAMHILL CARLTON SCHOOL DISTRICT
 PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
 SUMMARY OF FTE BY FUND AND FUNCTION - ALL FUNDS**

	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
200 - SPECIAL REVENUE					
INSTRUCTION					
1111 Elementary School Programs	3.60	4.09	0.49	13.61%	4.84%
1121 Intermediate School Programs	2.34	1.67	(0.67)	-28.63%	1.97%
1131 High School Programs	1.09	1.33	0.24	22.02%	1.57%
1220 Students with Disabilities	1.91	1.91	-	0.00%	2.26%
1250 Resource Rooms	1.55	1.55	-	0.00%	1.83%
1272 Title I	2.81	2.81	-	0.00%	3.32%
1291 English Learners	-	1.03	1.03	100.00%	1.22%
	<u>13.30</u>	<u>14.39</u>	<u>1.09</u>	<u>8.20%</u>	<u>17.01%</u>
SUPPORT SERVICES					
2120 Guidance Services	3.00	3.00	-	0.00%	3.55%
2410 Office of Principal	1.00	1.00	-	0.00%	1.18%
	<u>4.00</u>	<u>4.00</u>	<u>-</u>	<u>0.00%</u>	<u>4.73%</u>
ENTERPRISE AND COMMUNITY SERVICES					
3100 Food Services	3.84	4.34	0.50	13.02%	5.13%
	<u>3.84</u>	<u>4.34</u>	<u>0.50</u>	<u>13.02%</u>	<u>5.13%</u>
TOTAL SPECIAL REVENUE	<u>21.14</u>	<u>22.73</u>	<u>1.59</u>	<u>21.22%</u>	
TOTAL FTE	<u><u>135.43</u></u>	<u><u>137.93</u></u>	<u><u>2.50</u></u>	<u><u>1.85%</u></u>	

General Fund

FUND 100



GENERAL FUND

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. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

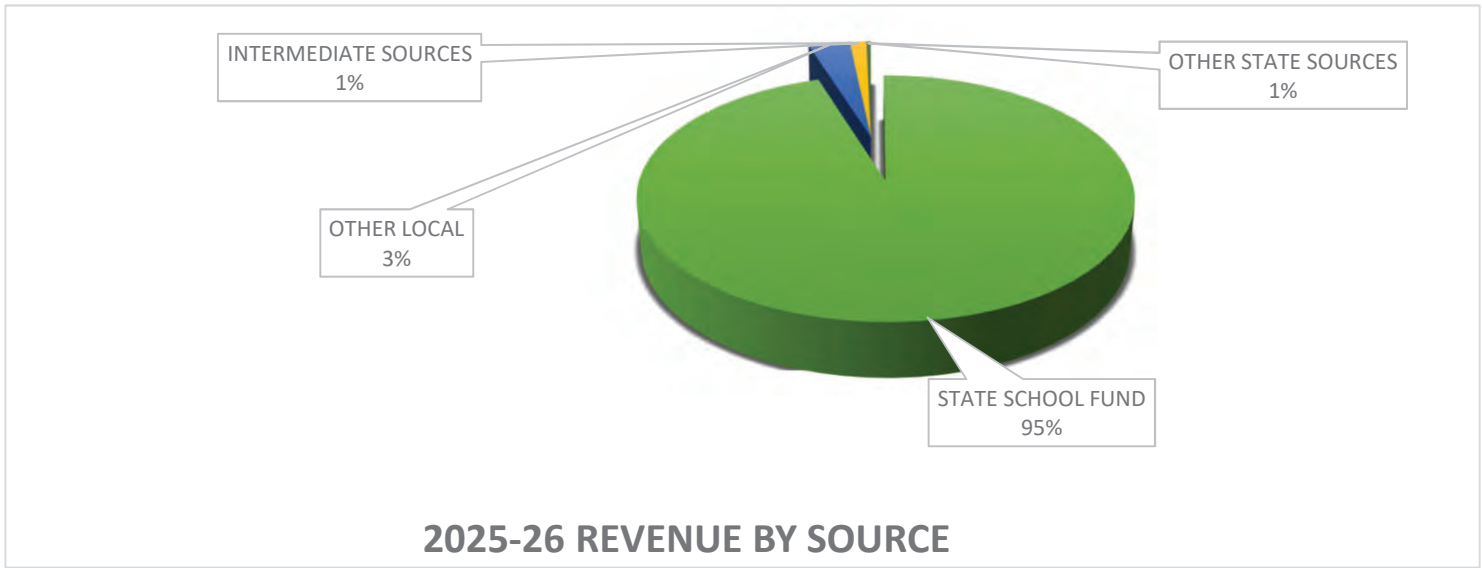
Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 95% of General Fund revenue, excluding the beginning fund balance.

Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

State School Fund is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

**YAMHILL CARLTON SCHOOL DISTRICT
GENERAL FUND
REVENUE SUMMARY BY SOURCE**

SOURCE	ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	PROPOSED 2025-26
STATE SCHOOL FUND (INC LOCAL TAXES)	\$ 12,367,877	\$ 13,101,075	\$ 13,297,254	\$ 13,966,877
OTHER LOCAL REVENUES	509,224	747,078	352,564	475,874
INTERMEDIATE SOURCES	375,504	319,889	200,000	190,000
OTHER STATE SOURCES	67,017	62,238	50,000	50,000
FEDERAL SOURCES	-	-	-	-
OTHER SOURCES	-	-	-	-
BEGINNING FUND BALANCE	2,229,182	2,979,668	3,040,000	3,430,946
GENERAL FUND TOTAL	\$ 15,548,804	\$ 17,209,949	\$ 16,939,818	\$ 18,113,697



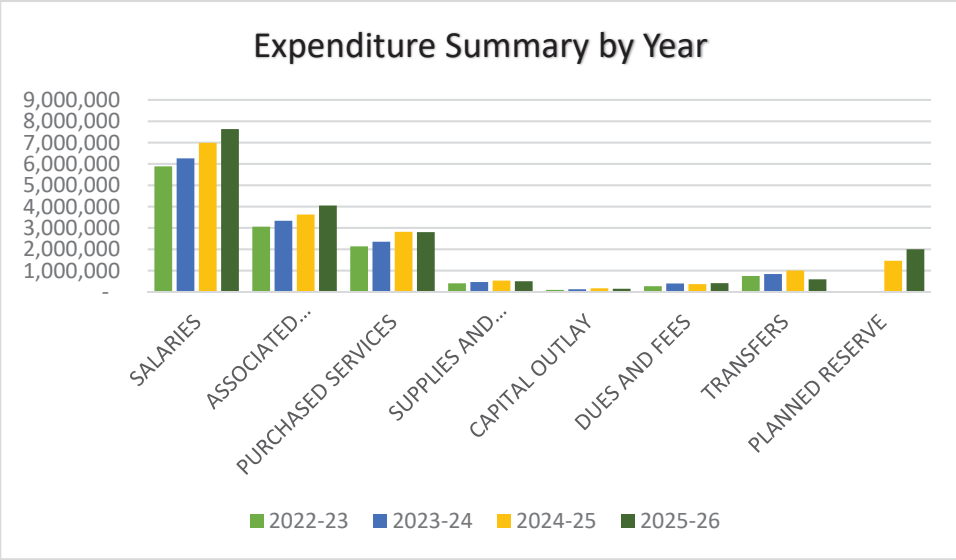
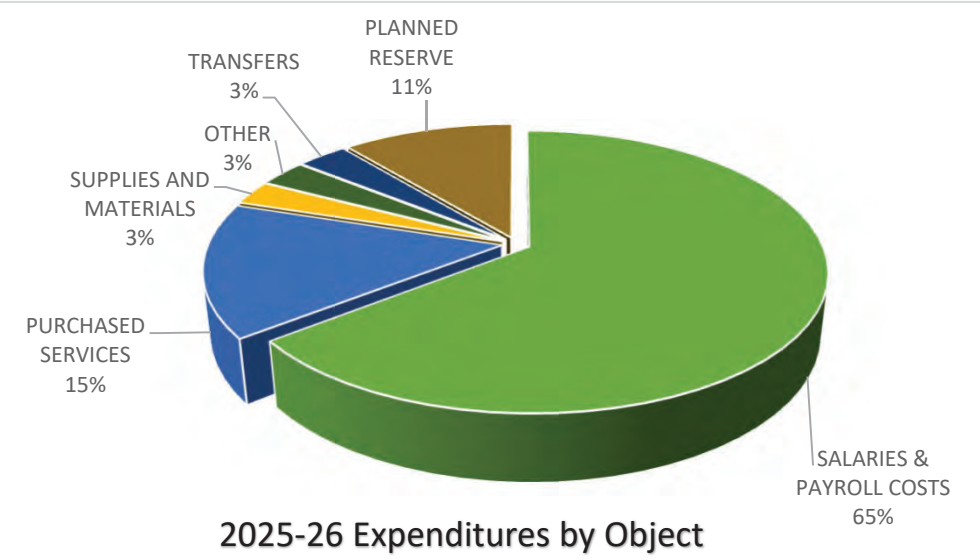
Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 100 GENERAL FUND						
1111 CURRENT YEAR TAXES	4,003,792	4,149,731	4,285,000	0.00	4,530,000	0.00
1112 PRIOR YEAR TAXES	69,477	68,003	60,000	0.00	50,000	0.00
1113 COUNTY TAX SALES FOR BACK TAXI	772	793	0	0.00	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T,	524	0	0	0.00	0	0.00
1190 PENALTIES & INTEREST ON TAXES	13,733	14,944	10,000	0.00	10,000	0.00
1312 TUITION FROM OTHER OREGON DIS'	221,540	160,882	174,420	0.00	241,680	0.00
1330 SUMMER SCHOOL TUITION	0	2,825	2,500	0.00	2,500	0.00
1411 TRANSPORTATION FEES FROM INDI'	372	1,898	0	0.00	0	0.00
1510 INTEREST ON INVESTMENTS	162,286	328,383	40,000	0.00	100,000	0.00
1710 ADMISSIONS	0	33,894	27,025	0.00	11,500	0.00
1711 ATHLETIC SIGN UP	0	46,637	25,000	0.00	35,000	0.00
1740 STUDENT FEES (LOCKER, TOWEL, E'	23,550	0	0	0.00	0	0.00
1910 RENTALS	3,350	4,335	2,575	0.00	5,000	0.00
1960 RECOVERY OF PRIOR YEAR EXPEN'	0	37,645	0	0.00	0	0.00
1980 FEES CHARGED TO GRANTS	47,939	54,397	56,044	0.00	55,194	0.00
1990 MISCELLANEOUS	50,187	76,182	25,000	0.00	25,000	0.00
1000 REVENUE FROM LOCAL SOURCES	4,597,522	4,980,548	4,707,564	0.00	5,065,874	0.00
2101 COUNTY SCHOOL FUNDS	3,531	3,942	0	0.00	0	0.00
2102 EDUCATION SERVICE DISTRICT APP	375,000	319,000	200,000	0.00	190,000	0.00
2199 OTHER INTERMEDIATE SOURCES	504	889	0	0.00	0	0.00
2000 REVENUE FROM INTERMEDIATE SOURCES	379,035	323,831	200,000	0.00	190,000	0.00
3101 STATE SCHOOL FUND - GENERAL SL	8,139,048	8,708,744	8,792,799	0.00	9,221,557	0.00
3103 COMMON SCHOOL FUND	137,000	154,919	149,455	0.00	155,320	0.00
3199 OTHER UNRESTRICTED GRANTS-IN-	67,017	62,238	50,000	0.00	50,000	0.00
3000 REVENUE FROM STATE SOURCES	8,343,065	8,925,902	8,992,254	0.00	9,426,877	0.00
5150 LOAN RECEIPTS	0	69,815	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	2,229,182	2,979,668	3,040,000	0.00	3,430,945	0.00
5000 OTHER SOURCES	2,229,182	3,049,483	3,040,000	0.00	3,430,945	0.00
Total Fund 100 GENERAL FUND	15,548,804	17,279,764	16,939,818	0.00	18,113,696	0.00

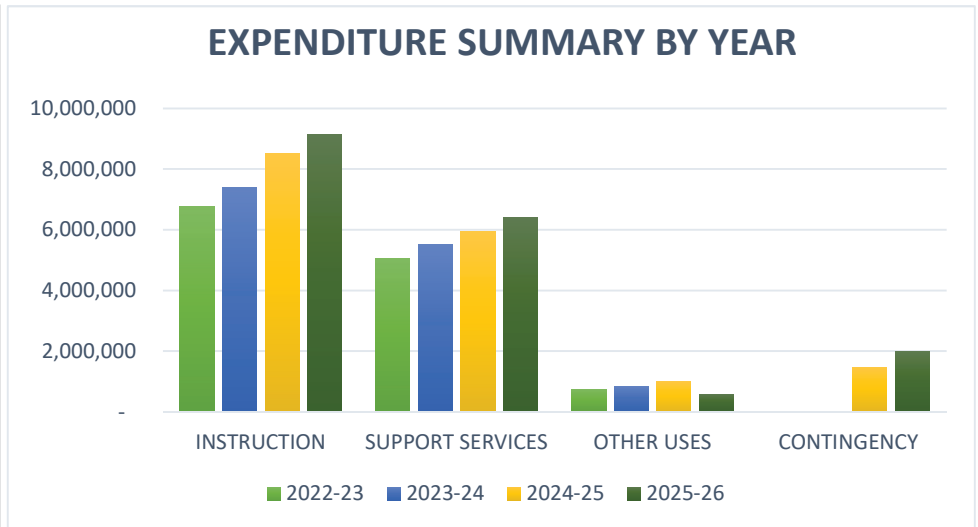
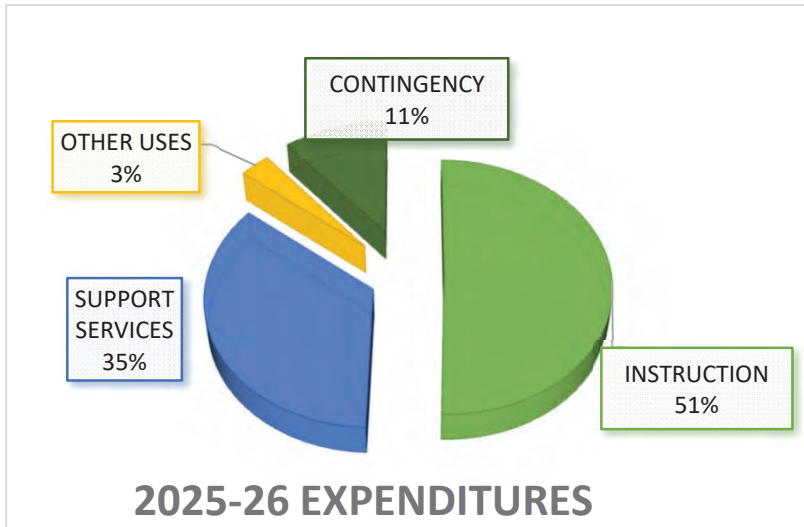
**YAMHILL CARLTON SCHOOL DISTRICT
GENERAL FUND
EXPENDITURE SUMMARY BY MAJOR OBJECT**

MAJOR OBJECT	DESCRIPTION	ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26
100	SALARIES	\$ 5,880,305	\$ 6,260,107	\$ 6,985,784	114.29	\$ 7,631,319	115.20
200	ASSOCIATED PAYROLL COSTS	3,055,352	3,334,636	3,622,291	-	4,046,906	-
300	PURCHASED SERVICES	2,129,356	2,353,396	2,811,386	-	2,800,503	-
400	SUPPLIES AND MATERIALS	403,207	462,288	528,775	-	496,625	-
500	CAPITAL OUTLAY	89,665	124,905	168,722	-	148,722	-
600	DUES AND FEES	267,634	390,148	360,747	-	404,589	-
700	TRANSFERS	743,617	835,393	1,002,147	-	585,033	-
800	PLANNED RESERVE	-	-	1,459,966	-	2,000,000	-
GENERAL FUND TOTAL		\$ 12,569,136	\$ 13,760,872	\$ 16,939,818	114.29	\$ 18,113,697	115.20



**YAMHILL CARLTON SCHOOL DISTRICT
GENERAL FUND
EXPENDITURE SUMMARY BY MAJOR FUNCTION**

<u>Major Function</u>	<u>Description</u>	<u>ACTUALS 2022-23</u>	<u>ACTUALS 2023-24</u>	<u>ADOPTED 2024-25</u>	<u>FTE 2024-25</u>	<u>PROPOSED 2025-26</u>	<u>FTE 2025-26</u>
1000	INSTRUCTION	\$ 6,769,301	\$ 7,402,550	\$ 8,515,502	83.67	\$ 9,137,874	84.59
2000	SUPPORT SERVICES	5,056,217	5,522,929	5,962,203	30.61	6,390,790	30.61
5000	OTHER USES	743,617	835,393	1,002,147	-	585,033	-
6000	CONTINGENCY	-	-	1,459,966	-	2,000,000	-
General Fund Total		\$ 12,569,136	\$ 13,760,872	\$ 16,939,818	114.29	\$ 18,113,697	115.20



**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
100 - GENERAL FUND							
INSTRUCTION							
1111 Elementary School Programs	1,516,695	1,630,576	1,767,207	1,660,979	(106,228)	-6.01%	18.18%
1113 Elementary School Programs	162	181	475	6,011	5,536	1165.47%	0.07%
1121 Intermediate School Programs	1,207,935	1,253,146	1,446,800	1,735,338	288,538	19.94%	18.99%
1122 IS Athletics / Extra Curricular	259	3,966	81,485	94,220	12,735	15.63%	1.03%
1131 High School Programs	1,530,403	1,541,327	1,714,011	1,873,750	159,739	9.32%	20.51%
1132 HS Athletics / Extra Curricular	276,304	329,706	368,144	388,479	20,335	5.52%	4.25%
1140 Pre-K Programs	-	-	-	-	-	0.00%	0.00%
1210 Talented and Gifted	-	1,275	2,000	2,000	-	0.00%	0.02%
1220 Students with Disabilities	984,966	1,321,512	1,556,293	1,784,280	227,987	14.65%	19.53%
1250 Resource Rooms	402,060	441,508	481,600	524,097	42,497	8.82%	5.74%
1280 Alt Education - Credit Recovery	48,561	45,337	65,315	58,143	(7,172)	-10.98%	0.64%
1281 Alt Education - Distance Learning	6,947	10,525	44,500	16,000	(28,500)	-64.04%	0.18%
1285 Alliance Academy	737,401	728,175	853,062	831,158	(21,904)	-2.57%	9.10%
1286 Accenture Program	-	-	-	-	-	0.00%	0.00%
1291 English Learners	56,982	92,575	124,638	135,121	10,483	8.41%	1.48%
1400 Summer School - High School	446	2,258	7,817	26,090	18,273	233.76%	0.29%
1410 Summer School - Elementary	181	484	2,155	2,208	53	2.46%	0.02%
	<u>6,769,302</u>	<u>7,402,551</u>	<u>8,515,502</u>	<u>9,137,874</u>	<u>622,372</u>	<u>7.31%</u>	<u>100.00%</u>

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
SUPPORT SERVICES							
2110 Attendance & Social Work	68,910	68,520	68,306	73,226	4,920	7.20%	1.15%
2115 Student Safety	10,000	12,600	12,750	17,000	4,250	33.33%	0.27%
2120 Guidance Services	229,285	254,445	291,067	331,186	40,119	13.78%	5.18%
2130 Health Services	44,288	45,896	51,200	51,200	-	0.00%	0.80%
2150 Speech Language	82,850	62,118	65,410	70,404	4,994	7.63%	1.10%
2190 Service Dir, Student Support	101,007	107,107	111,073	122,187	11,114	10.01%	1.91%
2210 Improvement of Instruction	1,045	1,002	26,550	26,550	-	0.00%	0.42%
2220 Educational Media Services	106,019	91,728	93,804	105,692	11,888	12.67%	1.65%
2240 Instructional Staff Development	-	-	-	-	-	0.00%	0.00%
2310 Board of Education	89,131	100,604	117,101	138,309	21,208	18.11%	2.16%
2320 Office of Superintendent	312,852	361,091	371,996	436,314	64,318	17.29%	6.83%
2410 Office of Principal	1,039,599	1,080,562	1,086,975	1,171,944	84,969	7.82%	18.34%
2520 Fiscal Services	302,686	376,913	329,717	340,588	10,871	3.30%	5.33%
2540 Care and Upkeep of Buildings	1,440,259	1,737,966	1,929,145	2,063,743	134,598	6.98%	32.29%
2550 Transportation	791,340	829,354	850,393	875,000	24,607	2.89%	13.69%
2640 Staff Services	155,076	181,034	217,191	231,127	13,936	6.42%	3.62%
2660 Technology Services	281,871	211,991	339,525	336,320	(3,205)	-0.94%	5.26%
	<u>5,056,218</u>	<u>5,522,931</u>	<u>5,962,203</u>	<u>6,390,790</u>	<u>428,587</u>	<u>7.19%</u>	<u>100.00%</u>
OTHER REQUIREMENTS							
5120 Land Purchase	-	-	-	-	-	0.00%	0.00%
5200 Transfers to Other Funds	743,617	835,393	1,002,147	585,033	(417,114)	-41.62%	22.63%
6110 Contingency	-	-	1,459,966	2,000,000	540,034	36.99%	77.37%
7000 Unappropriated Fund Balance	2,979,668	3,518,892	-	-	-	0.00%	0.00%
	<u>3,723,285</u>	<u>4,354,285</u>	<u>2,462,113</u>	<u>2,585,033</u>	<u>122,920</u>	<u>4.99%</u>	<u>100.00%</u>
TOTAL GENERAL FUND	15,548,805	17,279,767	16,939,818	18,113,697	1,173,879	6.93%	



Yamhill Carlton Elementary Center 811

Projected Enrollment 2025-2026: 275

The Yamhill Carlton Elementary School serves grades from Kindergarten through 3rd Grade. The campus resides in the city of Carlton. As the staff is re-allocated in the budget from the District Office center (850) to the Elementary center (811) to meet the states reporting requirements, you will see changes in these functions, such as 1220 special education and 1291, English learners.

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY CENTER AND MAJOR FUNCTION - ELEMENTARY**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
811 - ELEMENTARY SCHOOL							
INSTRUCTION							
1111 Elementary School Programs	1,306,357	1,367,970	1,483,208	1,334,333	(148,875)	-10.04%	65.26%
1113 Elementary School Programs	162	181	475	6,011	5,536	1165.47%	0.29%
1220 Students with Disabilities	188,483	349,540	426,357	589,408	163,051	38.24%	28.83%
1250 Resource Rooms	61,397	60,283	61,366	68,431	7,065	11.51%	3.35%
1291 English Learners	18,983	29,673	43,184	44,156	972	2.25%	2.16%
1410 Summer School - Elementary	181	484	2,155	2,208	53	2.46%	0.11%
	<u>1,575,563</u>	<u>1,808,131</u>	<u>2,016,745</u>	<u>2,044,547</u>	<u>27,802</u>	<u>1.38%</u>	<u>100.00%</u>
SUPPORT SERVICES							
2110 Attendance & Social Work	68,910	68,506	68,206	73,226	5,020	7.36%	7.99%
2120 Guidance Services	24,501	38,585	76,258	76,850	592	0.78%	8.38%
2130 Health Services	14,348	15,882	17,000	17,000	-	0.00%	1.85%
2150 Speech Language	1,251	94	32,705	35,352	2,647	8.09%	3.86%
2210 Improvement of Instruction	46	-	550	550	-	0.00%	0.06%
2220 Educational Media Services	61,080	45,827	48,636	52,400	3,764	7.74%	5.72%
2410 Office of Principal	242,602	255,509	258,688	267,335	8,647	3.34%	29.16%
2540 Care and Upkeep of Buildings	280,858	352,259	337,802	366,550	28,748	8.51%	39.98%
2550 Transportation	2,410	1,908	2,500	2,500	-	0.00%	0.27%
2660 Technology Services	518	6,620	25,000	25,000	-	0.00%	2.73%
	<u>696,524</u>	<u>785,190</u>	<u>867,345</u>	<u>916,763</u>	<u>49,418</u>	<u>5.70%</u>	<u>100.00%</u>
OTHER REQUIREMENTS							
TOTAL CENTER	2,272,087	2,593,321	2,884,090	2,961,310	77,220	2.68%	

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 811 YC ELEMENTARY SCHOOL K-3								
<hr/>								
Function	1111	ELEMENTARY PROGRAMS						
111	LICENSED SALARIES		775,078	773,465	919,504	14.99	783,795	12.50
121	SUBSTITUTES - LICENSED		984	8,928	0	0.00	0	0.00
130	ADDITIONAL SALARY		250	6,008	10,468	0.00	10,820	0.00
131	EXTRA DUTY LICENSED		3,308	4,111	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED		283	829	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE		32,522	25,080	27,990	0.00	28,800	0.00
100	SALARIES		812,424	818,421	957,962	14.99	823,415	12.50
211	P E R S		70	2	0	0.00	0	0.00
212	P E R S, PICK-UP		47,494	42,868	55,796	0.00	45,015	0.00
213	PERS UAL CONTRIBUTION		152,376	139,320	137,963	0.00	146,287	0.00
220	FICA/MEDICARE		60,455	60,966	71,144	0.00	62,990	0.00
231	WORKERS' COMPENSATION		1,869	1,840	2,136	0.00	1,998	0.00
233	PAID FAMILY MED LEAVE INS		0	3,180	3,720	0.00	3,178	0.00
241	EMPLOYEES INSURANCE		133,905	167,148	186,507	0.00	144,000	0.00
242	HSA EMPLR PD INS		5,449	4,939	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		401,618	420,263	457,266	0.00	403,468	0.00
310	INSTR, PROF & TECH SRVS		57	33	0	0.00	0	0.00
311	SUBSTITUTE SERVICES		30,405	63,356	40,000	0.00	75,000	0.00
341	TRAVEL, LOCAL IN DISTRICT		45	0	50	0.00	50	0.00
355	PRINTING AND BINDING		8,172	8,026	8,000	0.00	8,000	0.00
300	PURCHASED SERVICES		38,678	71,416	48,050	0.00	83,050	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		9,592	9,223	14,530	0.00	14,000	0.00
420	TEXTBOOKS		43,915	43,074	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS		130	542	200	0.00	200	0.00
470	COMPUTER SOFTWARE		0	36	200	0.00	200	0.00
400	SUPPLIES AND MATERIALS		53,637	52,874	14,930	0.00	14,400	0.00
610	REDEMPTION OF PRINCIPAL		0	4,960	5,000	0.00	5,000	0.00
620	INTEREST		0	35	0	0.00	5,000	0.00
600	OTHER OBJECTS		0	4,995	5,000	0.00	10,000	0.00
<hr/>								
Total Function	1111	ELEMENTARY PROGRAMS	1,306,357	1,367,970	1,483,208	14.99	1,334,333	12.50
<hr/>								
Function	1113	ELEMENTARY EXTRACURRICULAR						
130	ADDITIONAL SALARY		0	0	0	0.00	4,138	0.00
100	SALARIES		0	0	0	0.00	4,138	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3							
Function	1113	ELEMENTARY EXTRACURRICULAR					
212	P E R S, PICK-UP	0	0	0	0.00	249	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	807	0.00
220	FICA/MEDICARE	0	0	0	0.00	316	0.00
231	WORKERS' COMPENSATION	0	0	0	0.00	9	0.00
233	PAID FAMILY MED LEAVE INS	0	0	0	0.00	17	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	1,398	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	162	181	475	0.00	475	0.00
400	SUPPLIES AND MATERIALS	162	181	475	0.00	475	0.00
Total Function 1113		162	181	475	0.00	6,011	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS					
111	LICENSED SALARIES	44,778	47,487	84,857	1.50	94,453	1.50
112	CLASSIFIED SALARIES	68,315	150,738	152,364	5.44	220,523	7.25
131	EXTRA DUTY LICENSED	0	4,423	4,600	0.00	5,911	0.00
132	EXTRA DUTY CLASSIFIED	0	1,238	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	15,147	10,944	16,794	0.00	17,280	0.00
100	SALARIES	128,240	214,830	258,615	6.94	338,167	8.75
212	P E R S, PICK-UP	6,874	10,864	14,509	0.00	19,600	0.00
213	PERS UAL CONTRIBUTION	22,056	35,296	38,690	0.00	63,698	0.00
220	FICA/MEDICARE	9,715	16,273	18,500	0.00	24,991	0.00
231	WORKERS' COMPENSATION	314	513	605	0.00	868	0.00
233	PAID FAMILY MED LEAVE INS	0	851	968	0.00	1,284	0.00
241	EMPLOYEES INSURANCE	17,670	51,708	83,970	0.00	124,800	0.00
200	ASSOCIATED PAYROLL COSTS	56,629	115,504	157,242	0.00	235,241	0.00
310	INSTR, PROF & TECH SRVS	33	99	0	0.00	0	0.00
311	SUBSTITUTE SERVICES	3,581	18,698	10,000	0.00	15,000	0.00
300	PURCHASED SERVICES	3,614	18,797	10,000	0.00	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	409	500	0.00	1,000	0.00
400	SUPPLIES AND MATERIALS	0	409	500	0.00	1,000	0.00
Total Function 1220		188,483	349,540	426,357	6.94	589,408	8.75
Function	1250	RESOURCE ROOMS					
111	LICENSED SALARIES	37,077	37,962	39,817	0.50	42,933	0.50
121	SUBSTITUTES - LICENSED	0	71	0	0.00	0	0.00
130	ADDITIONAL SALARY	0	250	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3							
Function 1250	RESOURCE ROOMS						
131	EXTRA DUTY LICENSED	2,368	2,212	2,300	0.00	2,956	0.00
132	EXTRA DUTY CLASSIFIED	0	70	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	2,673	2,736	2,799	0.00	2,880	0.00
100	SALARIES	42,118	43,300	44,916	0.50	48,769	0.50
211	P E R S	21	0	0	0.00	0	0.00
212	P E R S, PICK-UP	2,527	2,594	2,527	0.00	2,926	0.00
213	PERS UAL CONTRIBUTION	8,108	8,430	6,739	0.00	9,510	0.00
220	FICA/MEDICARE	3,222	3,312	3,222	0.00	3,730	0.00
231	WORKERS' COMPENSATION	94	95	94	0.00	112	0.00
233	PAID FAMILY MED LEAVE INS	0	173	168	0.00	184	0.00
241	EMPLOYEES INSURANCE	6	6	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	13,977	14,609	12,750	0.00	16,462	0.00
310	INSTR, PROF & TECH SRVS	72	0	100	0.00	100	0.00
311	SUBSTITUTE SERVICES	1,175	1,965	2,500	0.00	2,500	0.00
322	REPAIRS & MAINTENANCE SERVICES	175	0	200	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT	202	239	200	0.00	200	0.00
300	PURCHASED SERVICES	1,624	2,204	3,000	0.00	2,800	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	175	169	250	0.00	350	0.00
420	TEXTBOOKS	3,468	0	400	0.00	0	0.00
470	COMPUTER SOFTWARE	36	0	50	0.00	50	0.00
400	SUPPLIES AND MATERIALS	3,679	169	700	0.00	400	0.00
Total Function 1250 RESOURCE ROOMS		61,397	60,283	61,366	0.50	68,431	0.50
Function 1291	ENGLISH SECOND LANGUAGE						
111	LICENSED SALARIES	9,694	11,633	12,211	0.25	21,041	0.25
112	CLASSIFIED SALARIES	0	3,539	10,145	0.40	8,544	0.31
130	ADDITIONAL SALARY	0	0	330	0.00	330	0.00
136	INS OPT OUT INCENTIVE	0	0	0	0.00	3,587	0.00
100	SALARIES	9,694	15,171	22,686	0.65	33,502	0.56
212	P E R S, PICK-UP	582	787	1,362	0.00	1,893	0.00
213	PERS UAL CONTRIBUTION	1,866	2,559	3,630	0.00	6,151	0.00
220	FICA/MEDICARE	735	1,152	1,735	0.00	2,414	0.00
231	WORKERS' COMPENSATION	24	36	58	0.00	77	0.00
233	PAID FAMILY MED LEAVE INS	0	60	91	0.00	119	0.00
241	EMPLOYEES INSURANCE	5,323	7,085	13,622	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	8,529	11,680	20,498	0.00	10,654	0.00
311	SUBSTITUTE SERVICES	760	262	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 811	YC ELEMENTARY SCHOOL K-3		<hr/>					
300	PURCHASED SERVICES		760	262	0	0.00	0	0.00
	420	TEXTBOOKS	0	2,560	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		0	2,560	0	0.00	0	0.00
<hr/>								
Total Function	1291	ENGLISH SECOND LANGUAGE	18,983	29,673	43,184	0.65	44,156	0.56
Function	1410	ELEMENTARY SUMMER PROGRAM						
	132	EXTRA DUTY CLASSIFIED	0	447	1,500	0.00	1,500	0.00
100	SALARIES		0	447	1,500	0.00	1,500	0.00
	212	P E R S, PICK-UP	0	0	90	0.00	90	0.00
	213	PERS UAL CONTRIBUTION	0	0	240	0.00	293	0.00
	220	FICA/MEDICARE	0	34	115	0.00	115	0.00
	231	WORKERS' COMPENSATION	0	1	4	0.00	4	0.00
	233	PAID FAMILY MED LEAVE INS	0	2	6	0.00	6	0.00
200	ASSOCIATED PAYROLL COSTS		0	37	455	0.00	508	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	181	0	200	0.00	200	0.00
400	SUPPLIES AND MATERIALS		181	0	200	0.00	200	0.00
<hr/>								
Total Function	1410	ELEMENTARY SUMMER PROGRAM	181	484	2,155	0.00	2,208	0.00
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES						
	112	CLASSIFIED SALARIES	36,418	37,604	38,025	1.00	40,374	1.00
100	SALARIES		36,418	37,604	38,025	1.00	40,374	1.00
	211	P E R S	18	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	2,185	2,256	2,282	0.00	2,422	0.00
	213	PERS UAL CONTRIBUTION	7,010	7,333	6,084	0.00	7,873	0.00
	220	FICA/MEDICARE	2,725	2,822	2,909	0.00	3,089	0.00
	231	WORKERS' COMPENSATION	91	92	94	0.00	107	0.00
	233	PAID FAMILY MED LEAVE INS	0	148	152	0.00	161	0.00
	241	EMPLOYEES INSURANCE	20,464	18,252	18,660	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS		32,493	30,902	30,181	0.00	32,852	0.00
<hr/>								
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	68,910	68,506	68,206	1.00	73,226	1.00
Function	2120	GUIDANCE SERVICES						
	111	LICENSED SALARIES	0	1,959	25,504	0.50	26,418	0.50
100	SALARIES		0	1,959	25,504	0.50	26,418	0.50

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3						
212 P E R S, PICK-UP	0	118	1,530	0.00	1,585	0.00
213 PERS UAL CONTRIBUTION	0	382	4,081	0.00	5,152	0.00
220 FICA/MEDICARE	0	149	1,951	0.00	2,021	0.00
231 WORKERS' COMPENSATION	0	5	60	0.00	68	0.00
233 PAID FAMILY MED LEAVE INS	0	8	102	0.00	106	0.00
241 EMPLOYEES INSURANCE	0	761	9,330	0.00	9,600	0.00
200 ASSOCIATED PAYROLL COSTS	0	1,422	17,054	0.00	18,532	0.00
310 INSTR, PROF & TECH SRVS	22,348	32,584	33,700	0.00	31,900	0.00
311 SUBSTITUTE SERVICES	2,153	2,621	0	0.00	0	0.00
300 PURCHASED SERVICES	24,501	35,204	33,700	0.00	31,900	0.00
<hr/>						
Total Function 2120 GUIDANCE SERVICES	24,501	38,585	76,258	0.50	76,850	0.50
<hr/>						
Function 2130 HEALTH SERVICES						
310 INSTR, PROF & TECH SRVS	14,258	15,696	16,500	0.00	16,500	0.00
300 PURCHASED SERVICES	14,258	15,696	16,500	0.00	16,500	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	90	186	500	0.00	500	0.00
400 SUPPLIES AND MATERIALS	90	186	500	0.00	500	0.00
<hr/>						
Total Function 2130 HEALTH SERVICES	14,348	15,882	17,000	0.00	17,000	0.00
<hr/>						
Function 2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES						
112 CLASSIFIED SALARIES	0	0	17,940	0.40	19,020	0.40
100 SALARIES	0	0	17,940	0.40	19,020	0.40
212 P E R S, PICK-UP	0	0	1,076	0.00	1,141	0.00
213 PERS UAL CONTRIBUTION	0	0	2,870	0.00	3,709	0.00
220 FICA/MEDICARE	0	0	1,372	0.00	1,455	0.00
231 WORKERS' COMPENSATION	0	0	45	0.00	51	0.00
233 PAID FAMILY MED LEAVE INS	0	0	72	0.00	76	0.00
241 EMPLOYEES INSURANCE	0	0	9,330	0.00	9,600	0.00
200 ASSOCIATED PAYROLL COSTS	0	0	14,765	0.00	16,032	0.00
310 INSTR, PROF & TECH SRVS	1,165	0	0	0.00	0	0.00
300 PURCHASED SERVICES	1,165	0	0	0.00	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	86	94	0	0.00	300	0.00
400 SUPPLIES AND MATERIALS	86	94	0	0.00	300	0.00
<hr/>						
Total Function 2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES	1,251	94	32,705	0.40	35,352	0.40

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	
Center 811 YC ELEMENTARY SCHOOL K-3							
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES						
310	INSTR, PROF & TECH SRVS	0	0	500	0.00	500	0.00
300	PURCHASED SERVICES	0	0	500	0.00	500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	46	0	50	0.00	50	0.00
400	SUPPLIES AND MATERIALS	46	0	50	0.00	50	0.00
<hr/>							
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	46	0	550	0.00	550	0.00
Function 2220	EDUCATIONAL MEDIA SERVICES						
112	CLASSIFIED SALARIES	30,600	27,557	31,246	0.91	33,126	0.91
132	EXTRA DUTY CLASSIFIED	0	97	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	0	4,959	5,073	0.00	5,220	0.00
100	SALARIES	30,600	32,613	36,319	0.91	38,346	0.91
212	P E R S, PICK-UP	1,836	1,931	1,875	0.00	1,988	0.00
213	PERS UAL CONTRIBUTION	5,890	6,276	4,999	0.00	6,460	0.00
220	FICA/MEDICARE	2,341	2,463	2,390	0.00	2,534	0.00
231	WORKERS' COMPENSATION	76	78	78	0.00	89	0.00
233	PAID FAMILY MED LEAVE INS	0	129	125	0.00	133	0.00
241	EMPLOYEES INSURANCE	16,872	11	0	0.00	0	0.00
242	HSA EMPLR PD INS	714	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	27,730	10,888	9,467	0.00	11,204	0.00
311	SUBSTITUTE SERVICES	778	491	1,000	0.00	1,000	0.00
300	PURCHASED SERVICES	778	491	1,000	0.00	1,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	440	149	250	0.00	250	0.00
430	LIBRARY BOOKS	1,532	1,685	1,600	0.00	1,600	0.00
400	SUPPLIES AND MATERIALS	1,972	1,834	1,850	0.00	1,850	0.00
<hr/>							
Total Function 2220	EDUCATIONAL MEDIA SERVICES	61,080	45,827	48,636	0.91	52,400	0.91
Function 2410	OFFICE OF THE PRINCIPAL						
112	CLASSIFIED SALARIES	41,613	43,377	44,000	1.00	46,640	1.00
113	ADMINISTRATORS	116,424	123,847	130,750	1.00	128,700	1.00
132	EXTRA DUTY CLASSIFIED	304	848	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	5,336	5,462	5,598	0.00	5,760	0.00
100	SALARIES	163,676	173,533	180,348	2.00	181,100	2.00
211	P E R S	24	0	0	0.00	0	0.00
212	P E R S, PICK-UP	9,824	10,413	10,485	0.00	10,520	0.00
213	PERS UAL CONTRIBUTION	31,519	33,843	27,960	0.00	34,192	0.00

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	
Center 811 YC ELEMENTARY SCHOOL K-3							
Function 2410	OFFICE OF THE PRINCIPAL						
220	FICA/MEDICARE	12,338	13,093	13,368	0.00	13,414	0.00
231	WORKERS' COMPENSATION	370	383	393	0.00	432	0.00
233	PAID FAMILY MED LEAVE INS	0	587	699	0.00	702	0.00
241	EMPLOYEES INSURANCE	17,627	18,298	18,660	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	71,702	76,617	71,565	0.00	78,460	0.00
310	INSTR, PROF & TECH SRVS	544	430	550	0.00	550	0.00
311	SUBSTITUTE SERVICES	0	0	1,500	0.00	2,500	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	0	275	275	0.00	275	0.00
341	TRAVEL, LOCAL IN DISTRICT	159	0	200	0.00	200	0.00
342	TRAVEL, OUT OF DISTRICT	2,769	292	200	0.00	200	0.00
353	POSTAGE	154	313	200	0.00	200	0.00
300	PURCHASED SERVICES	3,625	1,310	2,925	0.00	3,925	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,367	3,128	2,500	0.00	2,500	0.00
460	NON-CONSUMABLE ITEMS	75	0	200	0.00	200	0.00
470	COMPUTER SOFTWARE	375	179	200	0.00	200	0.00
480	COMPUTER HARDWARE	138	97	200	0.00	200	0.00
400	SUPPLIES AND MATERIALS	2,954	3,404	3,100	0.00	3,100	0.00
640	DUES AND FEES	645	645	750	0.00	750	0.00
600	OTHER OBJECTS	645	645	750	0.00	750	0.00
<hr/>							
Total Function 2410	OFFICE OF THE PRINCIPAL	242,602	255,509	258,688	2.00	267,335	2.00
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES						
112	CLASSIFIED SALARIES	65,959	76,560	103,484	2.58	118,213	2.58
132	EXTRA DUTY CLASSIFIED	897	3,536	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	435	5,462	5,598	0.00	5,760	0.00
100	SALARIES	67,291	85,558	109,082	2.58	123,973	2.58
211	P E R S	0	0	0	0.00	0	0.00
212	P E R S, PICK-UP	1,325	4,786	6,209	0.00	7,093	0.00
213	PERS UAL CONTRIBUTION	4,251	15,045	16,557	0.00	23,051	0.00
220	FICA/MEDICARE	5,112	6,492	7,916	0.00	9,043	0.00
231	WORKERS' COMPENSATION	930	1,272	1,496	0.00	2,209	0.00
233	PAID FAMILY MED LEAVE INS	0	309	414	0.00	473	0.00
241	EMPLOYEES INSURANCE	29,857	18,027	24,818	0.00	25,536	0.00
242	HSA EMPLR PD INS	1,879	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	43,355	45,931	57,410	0.00	67,405	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	1,450	270	1,600	0.00	1,600	0.00
322	REPAIRS & MAINTENANCE SERVICES	30,254	56,344	15,000	0.00	15,000	0.00
325	ELECTRICITY	70,661	68,905	80,000	0.00	82,400	0.00

Requirements Report

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3							
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES						
326	FUEL	0	0	250	0.00	258	0.00
327	WATER AND SEWAGE	32,599	28,611	39,008	0.00	40,178	0.00
328	GARBAGE	7,515	8,016	6,800	0.00	7,004	0.00
351	TELEPHONE	2,339	2,335	2,652	0.00	2,732	0.00
389	OTHER NON-INSTR PROF & TECH SRVS	2,188	408	5,000	0.00	5,000	0.00
300	PURCHASED SERVICES	147,005	164,889	150,310	0.00	154,172	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	15,887	19,935	15,000	0.00	15,000	0.00
460	NON-CONSUMABLE ITEMS	1,001	0	6,000	0.00	6,000	0.00
400	SUPPLIES AND MATERIALS	16,888	19,935	21,000	0.00	21,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	35,750	0	0.00	0	0.00
542	REPLACEMENT EQUIPMENT PURCHASES	6,152	0	0	0.00	0	0.00
500	CAPITAL OUTLAY	6,152	35,750	0	0.00	0	0.00
640	DUES AND FEES	168	197	0	0.00	0	0.00
600	OTHER OBJECTS	168	197	0	0.00	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	280,858	352,259	337,802	2.58	366,550	2.58
Function 2550	STUDENT TRANSPORTATION SERVICES						
331	REIMBURSABLE STUDENT TRANSPORTATION	2,410	1,908	2,500	0.00	2,500	0.00
300	PURCHASED SERVICES	2,410	1,908	2,500	0.00	2,500	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	2,410	1,908	2,500	0.00	2,500	0.00
Function 2660	TECHNOLOGY SERVICES						
322	REPAIRS & MAINTENANCE SERVICES	0	4,928	0	0.00	0	0.00
300	PURCHASED SERVICES	0	4,928	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	23	0	0	0.00	0	0.00
470	COMPUTER SOFTWARE	495	495	0	0.00	0	0.00
480	COMPUTER HARDWARE	0	1,197	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	518	1,692	0	0.00	0	0.00
550	TECHNOLOGY	0	0	25,000	0.00	25,000	0.00
500	CAPITAL OUTLAY	0	0	25,000	0.00	25,000	0.00
Total Function 2660	TECHNOLOGY SERVICES	518	6,620	25,000	0.00	25,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 811 YC ELEMENTARY SCHOOL K-3							
Total Center	811 YC ELEMENTARY SCHOOL K-3	2,272,089	2,593,320	2,884,090	30.47	2,961,310	29.69



Yamhill Carlton Intermediate Center 820

Projected Enrollment 2025-2026: 335

The Yamhill Carlton Intermediate School serves grades 4th through 8th. The campus resides in the city of Yamhill. As the staff is re-allocated in the budget from the District Office center (850) to the Intermediate center (820) to meet the states reporting requirements, you will see changes in these functions, such as 1220 special education and 1291, English learners.

In 2024-2025, with the community and School Board input, the District brought back some of the Intermediate School athletics. The increase is reflected in the 1122 function code.

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY CENTER AND MAJOR FUNCTION - INTERMEDIATE**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
820 - INTERMEDIATE SCHOOL							
INSTRUCTION							
1111 Elementary School Programs	210,338	262,607	283,999	326,646	42,647	15.02%	9.91%
1121 Intermediate School Programs	1,207,935	1,253,146	1,446,800	1,735,338	288,538	19.94%	52.64%
1122 Athletics / Extra Curricular	259	3,966	81,485	94,220	12,735	15.63%	2.86%
1220 Students with Disabilities	583,468	721,116	753,062	809,459	56,397	7.49%	24.55%
1250 Resource Rooms	181,445	226,355	245,621	286,349	40,728	16.58%	8.69%
1286 Accenture Program	-	-	-	-	-	0.00%	0.00%
1291 English Learners	18,831	31,610	44,101	44,685	584	1.32%	1.36%
	<u>2,202,276</u>	<u>2,498,800</u>	<u>2,855,068</u>	<u>3,296,697</u>	<u>441,629</u>	<u>15.47%</u>	<u>100.00%</u>
SUPPORT SERVICES							
2120 Guidance Services	22,620	33,102	34,500	47,000	12,500	36.23%	4.98%
2130 Health Services	14,532	14,997	17,000	17,000	-	0.00%	1.80%
2150 Speech Language	-	-	32,705	35,052	2,347	7.18%	3.71%
2210 Improvement of Instruction	248	207	1,000	1,000	-	0.00%	0.11%
2220 Educational Media Services	44,444	45,406	44,668	52,692	8,024	17.96%	5.58%
2410 Office of Principal	351,806	330,408	331,087	363,181	32,094	9.69%	38.47%
2540 Care and Upkeep of Buildings	284,374	381,681	457,064	420,665	(36,399)	-7.96%	44.56%
2550 Transportation	2,962	2,669	7,500	7,500	-	0.00%	0.79%
2660 Technology Services	372	4,737	-	-	-	0.00%	0.00%
	<u>721,358</u>	<u>813,207</u>	<u>925,524</u>	<u>944,090</u>	<u>18,566</u>	<u>2.01%</u>	<u>100.00%</u>
OTHER REQUIREMENTS							
TOTAL CENTER	2,923,634	3,312,007	3,780,592	4,240,787	460,195	12.17%	

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8						
Function 1111	ELEMENTARY PROGRAMS					
111	109,287	142,238	172,261	3.17	201,781	3.33
136	0	0	8,397	0.00	8,640	0.00
100	109,287	142,238	180,658	3.17	210,421	3.33
212	6,557	8,302	10,336	0.00	12,626	0.00
213	21,038	26,982	27,562	0.00	41,033	0.00
220	8,291	10,926	13,178	0.00	16,097	0.00
231	253	324	414	0.00	526	0.00
233	0	563	689	0.00	807	0.00
241	38,844	39,548	31,162	0.00	35,136	0.00
242	1,090	43	0	0.00	0	0.00
200	76,073	86,688	83,341	0.00	106,225	0.00
311	15,074	21,498	20,000	0.00	10,000	0.00
300	15,074	21,498	20,000	0.00	10,000	0.00
420	9,904	12,183	0	0.00	0	0.00
400	9,904	12,183	0	0.00	0	0.00
Total Function 1111	210,338	262,607	283,999	3.17	326,646	3.33
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS					
111	686,881	710,804	864,318	14.66	1,016,393	15.33
112	0	11,233	11,641	0.45	12,722	0.45
121	3,608	8,916	0	0.00	0	0.00
130	85	1,194	9,888	0.00	10,240	0.00
131	4,550	5,479	0	0.00	0	0.00
132	726	998	0	0.00	0	0.00
136	27,621	43,776	33,588	0.00	37,440	0.00
100	723,471	782,398	919,435	15.11	1,076,795	15.78
211	1	0	0	0.00	0	0.00
212	40,506	39,889	53,150	0.00	64,610	0.00
213	129,315	129,639	141,736	0.00	209,973	0.00
220	54,506	59,222	67,766	0.00	82,374	0.00
231	1,666	1,777	2,044	0.00	2,593	0.00
233	0	3,096	3,543	0.00	4,157	0.00
241	122,708	125,563	170,926	0.00	179,136	0.00
242	7,076	5,140	0	0.00	0	0.00
200	355,777	364,326	439,165	0.00	542,843	0.00
310	0	628	0	0.00	0	0.00
311	62,576	24,896	40,000	0.00	75,000	0.00
355	7,854	7,789	8,000	0.00	8,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8							
300	PURCHASED SERVICES	70,431	33,313	48,000	0.00	83,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	11,121	10,427	13,200	0.00	13,200	0.00
420	TEXTBOOKS	42,838	39,415	4,000	0.00	4,000	0.00
440	PERIODICALS	445	643	1,000	0.00	1,000	0.00
460	NON-CONSUMABLE ITEMS	2,511	13,872	15,000	0.00	7,500	0.00
470	COMPUTER SOFTWARE	1,341	2,105	1,500	0.00	1,500	0.00
480	COMPUTER HARDWARE	0	1,975	500	0.00	500	0.00
400	SUPPLIES AND MATERIALS	58,256	68,436	35,200	0.00	27,700	0.00
610	REDEMPTION OF PRINCIPAL	0	4,640	4,800	0.00	4,800	0.00
620	INTEREST	0	33	0	0.00	0	0.00
640	DUES AND FEES	0	0	200	0.00	200	0.00
600	OTHER OBJECTS	0	4,673	5,000	0.00	5,000	0.00
<hr/>							
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	1,207,935	1,253,146	1,446,800	15.11	1,735,338	15.78
<hr/>							
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR						
130	ADDITIONAL SALARY	0	0	36,570	0.00	44,483	0.00
131	EXTRA DUTY LICENSED	0	885	6,670	0.00	7,142	0.00
132	EXTRA DUTY CLASSIFIED	67	0	0	0.00	0	0.00
100	SALARIES	67	885	43,240	0.00	51,625	0.00
212	P E R S, PICK-UP	4	53	2,591	0.00	3,095	0.00
213	PERS UAL CONTRIBUTION	13	173	6,915	0.00	10,062	0.00
220	FICA/MEDICARE	5	67	3,310	0.00	3,948	0.00
231	WORKERS' COMPENSATION	0	2	106	0.00	130	0.00
233	PAID FAMILY MED LEAVE INS	0	3	173	0.00	210	0.00
200	ASSOCIATED PAYROLL COSTS	22	298	13,095	0.00	17,445	0.00
310	INSTR, PROF & TECH SRVS	0	0	8,880	0.00	8,880	0.00
342	TRAVEL, OUT OF DISTRICT	0	0	200	0.00	200	0.00
300	PURCHASED SERVICES	0	0	9,080	0.00	9,080	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	170	2,783	6,970	0.00	6,970	0.00
460	NON-CONSUMABLE ITEMS	0	0	9,100	0.00	9,100	0.00
400	SUPPLIES AND MATERIALS	170	2,783	16,070	0.00	16,070	0.00
<hr/>							
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR	259	3,966	81,485	0.00	94,220	0.00
<hr/>							
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
111	LICENSED SALARIES	69,314	75,977	80,683	1.50	90,878	1.50
112	CLASSIFIED SALARIES	241,636	294,497	315,966	10.81	336,325	10.88

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8							
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
121	SUBSTITUTES - LICENSED	2,392	632	0	0.00	0	0.00
131	EXTRA DUTY LICENSED	1,683	6,947	9,200	0.00	11,822	0.00
132	EXTRA DUTY CLASSIFIED	1,087	999	0	0.00	0	0.00
134	IMPUTED INCOME	0	1,030	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	21,384	25,571	16,794	0.00	23,040	0.00
100	SALARIES	337,496	405,653	422,643	12.31	462,065	12.38
211	P E R S	48	0	0	0.00	0	0.00
212	P E R S, PICK-UP	17,976	23,076	24,352	0.00	26,343	0.00
213	PERS UAL CONTRIBUTION	57,671	74,996	64,936	0.00	85,611	0.00
220	FICA/MEDICARE	26,059	31,392	31,048	0.00	33,588	0.00
231	WORKERS' COMPENSATION	966	1,017	1,029	0.00	1,194	0.00
233	PAID FAMILY MED LEAVE INS	0	1,622	1,624	0.00	1,758	0.00
241	EMPLOYEES INSURANCE	131,913	173,735	195,930	0.00	182,400	0.00
242	HSA EMPLR PD INS	1,204	1,273	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	235,835	307,111	318,919	0.00	330,894	0.00
310	INSTR, PROF & TECH SRVS	50	0	0	0.00	0	0.00
311	SUBSTITUTE SERVICES	8,214	7,034	10,000	0.00	15,000	0.00
300	PURCHASED SERVICES	8,263	7,034	10,000	0.00	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	265	500	0.00	700	0.00
460	NON-CONSUMABLE ITEMS	0	140	0	0.00	0	0.00
470	COMPUTER SOFTWARE	1,874	912	1,000	0.00	800	0.00
400	SUPPLIES AND MATERIALS	1,874	1,317	1,500	0.00	1,500	0.00
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	583,468	721,116	753,062	12.31	809,459	12.38
Function 1250	RESOURCE ROOMS						
111	LICENSED SALARIES	29,372	46,171	49,336	1.00	77,868	1.00
112	CLASSIFIED SALARIES	68,386	68,478	74,454	2.72	80,284	2.72
121	SUBSTITUTES - LICENSED	27	190	0	0.00	0	0.00
131	EXTRA DUTY LICENSED	0	8,846	4,600	0.00	5,911	0.00
136	INS OPT OUT INCENTIVE	10,692	5,472	5,598	0.00	5,760	0.00
100	SALARIES	108,477	129,157	133,988	3.72	169,823	3.72
212	P E R S, PICK-UP	6,530	7,173	7,703	0.00	9,844	0.00
213	PERS UAL CONTRIBUTION	20,952	23,313	20,542	0.00	31,993	0.00
220	FICA/MEDICARE	8,053	9,469	9,822	0.00	12,551	0.00
231	WORKERS' COMPENSATION	270	316	322	0.00	431	0.00
233	PAID FAMILY MED LEAVE INS	0	495	514	0.00	657	0.00
241	EMPLOYEES INSURANCE	17,617	54,380	55,980	0.00	57,600	0.00
200	ASSOCIATED PAYROLL COSTS	53,423	95,146	94,883	0.00	113,076	0.00

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8						
310 INSTR, PROF & TECH SRVS	146	0	0	0.00	0	0.00
311 SUBSTITUTE SERVICES	18,373	1,703	15,000	0.00	2,500	0.00
342 TRAVEL, OUT OF DISTRICT	56	0	250	0.00	150	0.00
300 PURCHASED SERVICES	18,576	1,703	15,250	0.00	2,650	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	443	348	1,000	0.00	600	0.00
460 NON-CONSUMABLE ITEMS	527	0	500	0.00	200	0.00
400 SUPPLIES AND MATERIALS	970	348	1,500	0.00	800	0.00
<hr/>						
Total Function 1250 RESOURCE ROOMS	181,445	226,355	245,621	3.72	286,349	3.72
Function 1291 ENGLISH SECOND LANGUAGE						
111 LICENSED SALARIES	10,019	11,688	12,581	0.25	21,679	0.25
112 CLASSIFIED SALARIES	0	3,434	10,145	0.40	8,295	0.30
130 ADDITIONAL SALARY	0	0	330	0.00	330	0.00
131 EXTRA DUTY LICENSED	0	2,555	0	0.00	0	0.00
136 INS OPT OUT INCENTIVE	0	0	0	0.00	3,580	0.00
100 SALARIES	10,019	17,677	23,056	0.66	33,884	0.55
212 P E R S, PICK-UP	601	946	1,384	0.00	1,920	0.00
213 PERS UAL CONTRIBUTION	1,929	3,074	3,689	0.00	6,236	0.00
220 FICA/MEDICARE	760	1,343	1,763	0.00	2,446	0.00
231 WORKERS' COMPENSATION	24	42	59	0.00	78	0.00
233 PAID FAMILY MED LEAVE INS	0	70	92	0.00	121	0.00
241 EMPLOYEES INSURANCE	5,499	7,198	13,808	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	8,813	12,672	20,795	0.00	10,801	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	0	250	0.00	0	0.00
420 TEXTBOOKS	0	1,261	0	0.00	0	0.00
400 SUPPLIES AND MATERIALS	0	1,261	250	0.00	0	0.00
<hr/>						
Total Function 1291 ENGLISH SECOND LANGUAGE	18,831	31,610	44,101	0.66	44,685	0.55
Function 2120 GUIDANCE SERVICES						
310 INSTR, PROF & TECH SRVS	22,297	32,584	33,700	0.00	46,200	0.00
318 PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	0	440	500	0.00	500	0.00
300 PURCHASED SERVICES	22,297	33,024	34,200	0.00	46,700	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	56	78	300	0.00	300	0.00
460 NON-CONSUMABLE ITEMS	267	0	0	0.00	0	0.00
400 SUPPLIES AND MATERIALS	323	78	300	0.00	300	0.00
<hr/>						
Total Function 2120 GUIDANCE SERVICES	22,620	33,102	34,500	0.00	47,000	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 820 YC INTERMEDIATE SCHOOL 4-8								
<hr/>								
Function	2130	HEALTH SERVICES						
	310	INSTR, PROF & TECH SRVS	14,258	14,454	16,500	0.00	16,500	0.00
	300	PURCHASED SERVICES	14,258	14,454	16,500	0.00	16,500	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	274	543	500	0.00	500	0.00
	400	SUPPLIES AND MATERIALS	274	543	500	0.00	500	0.00
<hr/>								
Total Function	2130	HEALTH SERVICES	14,532	14,997	17,000	0.00	17,000	0.00
<hr/>								
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES						
	112	CLASSIFIED SALARIES	0	0	17,940	0.40	19,020	0.40
	100	SALARIES	0	0	17,940	0.40	19,020	0.40
	212	P E R S, PICK-UP	0	0	1,076	0.00	1,141	0.00
	213	PERS UAL CONTRIBUTION	0	0	2,870	0.00	3,709	0.00
	220	FICA/MEDICARE	0	0	1,372	0.00	1,455	0.00
	231	WORKERS' COMPENSATION	0	0	45	0.00	51	0.00
	233	PAID FAMILY MED LEAVE INS	0	0	72	0.00	76	0.00
	241	EMPLOYEES INSURANCE	0	0	9,330	0.00	9,600	0.00
	200	ASSOCIATED PAYROLL COSTS	0	0	14,765	0.00	16,032	0.00
<hr/>								
Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	0	0	32,705	0.40	35,052	0.40
<hr/>								
Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES						
	340	TRAVEL	248	207	1,000	0.00	1,000	0.00
	300	PURCHASED SERVICES	248	207	1,000	0.00	1,000	0.00
<hr/>								
Total Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES	248	207	1,000	0.00	1,000	0.00
<hr/>								
Function	2220	EDUCATIONAL MEDIA SERVICES						
	112	CLASSIFIED SALARIES	26,453	27,513	28,064	0.91	33,126	0.91
	136	INS OPT OUT INCENTIVE	5,346	5,472	5,598	0.00	5,760	0.00
	100	SALARIES	31,799	32,985	33,662	0.91	38,886	0.91
	212	P E R S, PICK-UP	1,908	1,979	1,684	0.00	1,988	0.00
	213	PERS UAL CONTRIBUTION	6,121	6,432	4,490	0.00	6,460	0.00
	220	FICA/MEDICARE	2,433	2,523	2,147	0.00	2,534	0.00
	231	WORKERS' COMPENSATION	78	79	73	0.00	91	0.00
	233	PAID FAMILY MED LEAVE INS	0	132	112	0.00	133	0.00
	241	EMPLOYEES INSURANCE	12	12	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8							
200	ASSOCIATED PAYROLL COSTS	10,552	11,157	8,506	0.00	11,206	0.00
311	SUBSTITUTE SERVICES	142	264	0	0.00	0	0.00
300	PURCHASED SERVICES	142	264	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	518	226	500	0.00	500	0.00
430	LIBRARY BOOKS	1,434	774	1,500	0.00	1,500	0.00
470	COMPUTER SOFTWARE	0	0	500	0.00	600	0.00
400	SUPPLIES AND MATERIALS	1,952	1,000	2,500	0.00	2,600	0.00
<hr/>							
Total Function 2220 EDUCATIONAL MEDIA SERVICES		44,444	45,406	44,668	0.91	52,692	0.91
<hr/>							
Function 2410	OFFICE OF THE PRINCIPAL						
111	LICENSED SALARIES	34,862	0	0	0.00	0	0.00
112	CLASSIFIED SALARIES	66,897	71,727	76,694	2.00	85,305	2.00
113	ADMINISTRATORS	126,613	131,423	135,366	1.00	143,487	1.00
131	EXTRA DUTY LICENSED	1,129	0	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	69	4,276	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	10,682	5,472	5,598	0.00	5,760	0.00
100	SALARIES	240,251	212,898	217,658	3.00	234,552	3.00
211	P E R S	63	0	0	0.00	0	0.00
212	P E R S, PICK-UP	14,400	12,767	12,724	0.00	13,727	0.00
213	P E R S UAL CONTRIBUTION	46,199	41,492	33,930	0.00	44,615	0.00
220	FICA/MEDICARE	18,029	16,079	16,222	0.00	17,503	0.00
231	WORKERS' COMPENSATION	548	478	485	0.00	568	0.00
233	PAID FAMILY MED LEAVE INS	0	740	848	0.00	916	0.00
241	EMPLOYEES INSURANCE	26,433	33,914	37,320	0.00	38,400	0.00
242	HSA EMPLR PD INS	0	2,600	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	105,673	108,071	101,529	0.00	115,729	0.00
311	SUBSTITUTE SERVICES	0	0	1,500	0.00	2,500	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	750	1,485	2,000	0.00	2,000	0.00
342	TRAVEL, OUT OF DISTRICT	486	1,533	2,000	0.00	2,000	0.00
353	POSTAGE	1,198	1,613	3,500	0.00	3,500	0.00
300	PURCHASED SERVICES	2,434	4,631	9,000	0.00	10,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,679	3,270	1,000	0.00	1,000	0.00
460	NON-CONSUMABLE ITEMS	400	0	500	0.00	500	0.00
470	COMPUTER SOFTWARE	79	248	100	0.00	100	0.00
400	SUPPLIES AND MATERIALS	2,158	3,518	1,600	0.00	1,600	0.00
640	DUES AND FEES	1,290	1,290	1,300	0.00	1,300	0.00
600	OTHER OBJECTS	1,290	1,290	1,300	0.00	1,300	0.00

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8						
Total Function 2410 OFFICE OF THE PRINCIPAL	351,806	330,408	331,087	3.00	363,181	3.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES						
112 CLASSIFIED SALARIES	73,808	76,673	103,768	2.33	71,962	1.33
136 INS OPT OUT INCENTIVE	4,901	5,016	5,598	0.00	0	0.00
100 SALARIES	78,709	81,689	109,366	2.33	71,962	1.33
211 P E R S	19	0	0	0.00	0	0.00
212 P E R S, PICK-UP	4,720	3,634	6,226	0.00	4,318	0.00
213 PERS UAL CONTRIBUTION	15,144	11,811	16,602	0.00	14,033	0.00
220 FICA/MEDICARE	5,734	5,972	7,938	0.00	5,505	0.00
231 WORKERS' COMPENSATION	1,175	1,235	1,486	0.00	1,334	0.00
233 PAID FAMILY MED LEAVE INS	0	280	415	0.00	288	0.00
241 EMPLOYEES INSURANCE	13,814	14,293	24,818	0.00	25,536	0.00
242 HSA EMPLR PD INS	3,715	3,861	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	44,320	41,086	57,485	0.00	51,014	0.00
322 REPAIRS & MAINTENANCE SERVICES	9,154	44,858	15,000	0.00	15,000	0.00
325 ELECTRICITY	36,062	39,004	35,000	0.00	36,050	0.00
326 FUEL	44,825	80,312	85,000	0.00	87,550	0.00
327 WATER AND SEWAGE	50,344	64,719	125,500	0.00	129,265	0.00
328 GARBAGE	240	251	0	0.00	0	0.00
351 TELEPHONE	3,757	3,913	3,713	0.00	3,824	0.00
389 OTHER NON-INSTR PROF & TECH SRVS	1,313	538	5,000	0.00	5,000	0.00
300 PURCHASED SERVICES	145,696	233,595	269,213	0.00	276,689	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	7,896	14,566	15,000	0.00	15,000	0.00
460 NON-CONSUMABLE ITEMS	72	745	6,000	0.00	6,000	0.00
400 SUPPLIES AND MATERIALS	7,967	15,311	21,000	0.00	21,000	0.00
520 BUILDINGS ACQUISITION	7,593	0	0	0.00	0	0.00
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	9,999	0	0.00	0	0.00
500 CAPITAL OUTLAY	7,593	9,999	0	0.00	0	0.00
640 DUES AND FEES	90	0	0	0.00	0	0.00
600 OTHER OBJECTS	90	0	0	0.00	0	0.00
Total Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES	284,374	381,681	457,064	2.33	420,665	1.33
Function 2550 STUDENT TRANSPORTATION SERVICES						
331 REIMBURSABLE STUDENT TRANSPORTATION	2,962	2,213	2,500	0.00	2,500	0.00
332 NON-REIMBURSABLE STUDENT TRANSPORTATION	0	456	5,000	0.00	5,000	0.00
300 PURCHASED SERVICES	2,962	2,669	7,500	0.00	7,500	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 820	YC INTERMEDIATE SCHOOL 4-8							
<hr/>								
Total Function	2550	STUDENT TRANSPORTATION SERVICES	2,962	2,669	7,500	0.00	7,500	0.00
Function	2660	TECHNOLOGY SERVICES						
410	CONSUMABLE SUPPLIES & MATERIALS		372	226	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS		0	625	0	0.00	0	0.00
480	COMPUTER HARDWARE		0	3,886	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		372	4,737	0	0.00	0	0.00
<hr/>								
Total Function	2660	TECHNOLOGY SERVICES	372	4,737	0	0.00	0	0.00
<hr/>								
Total Center	820	YC INTERMEDIATE SCHOOL 4-8	2,923,636	3,312,006	3,780,592	41.61	4,240,787	41.40



Yamhill Carlton High Center 830

Projected Enrollment 2025-2026: 267

The Yamhill Carlton High School serves grades 9th through 12th. The campus resides in the city of Yamhill. Special Education (1286) and English Learners (1291) previously allocated as a District expense in center 850 is now being allocated to the school to keep track by building levels rather than the District level due to state reporting requirements.

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY CENTER AND MAJOR FUNCTION - HIGH**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
830 - HIGH SCHOOL							
INSTRUCTION							
1131 High School Programs	1,530,403	1,541,327	1,714,011	1,873,750	159,739	9.32%	64.88%
1132 Athletics / Extra Curricular	276,304	329,706	368,144	388,479	20,335	5.52%	13.45%
1220 Students with Disabilities	156,848	191,861	215,374	360,413	145,039	67.34%	12.48%
1250 Resource Rooms	133,195	127,119	142,113	147,317	5,204	3.66%	5.10%
1280 Alternative Programs	48,561	45,337	65,315	58,143	(7,172)	-10.98%	2.01%
1281 Alternative Programs	6,947	10,525	44,500	16,000	(28,500)	-64.04%	0.55%
1285 Alliance Academy Program	243	-	-	-	-	0.00%	0.00%
1286 Accenture Program	-	-	-	-	-	0.00%	0.00%
1291 English Learners	18,223	26,291	32,853	43,780	10,927	33.26%	1.52%
	<u>2,170,724</u>	<u>2,272,166</u>	<u>2,582,310</u>	<u>2,887,882</u>	<u>305,572</u>	<u>11.83%</u>	<u>100.00%</u>
SUPPORT SERVICES							
2110 Attendance & Social Work	-	14	100	-	(100)	-100.00%	0.00%
2120 Guidance Services	182,163	182,758	180,309	207,336	27,027	14.99%	14.18%
2130 Health Services	15,407	15,017	17,200	17,200	-	0.00%	1.18%
2210 Improvement of Instruction	-	-	-	-	-	0.00%	0.00%
2220 Educational Media Services	495	495	500	600	100	20.00%	0.04%
2410 Office of Principal	445,190	494,645	497,200	541,428	44,228	8.90%	37.03%
2540 Care and Upkeep of Buildings	361,486	426,044	573,552	625,659	52,107	9.08%	42.79%
2550 Transportation	43,365	49,098	45,000	45,000	-	0.00%	3.08%
2660 Technology Services	113	2,445	25,000	25,000	-	0.00%	1.71%
	<u>1,048,219</u>	<u>1,170,516</u>	<u>1,338,861</u>	<u>1,462,223</u>	<u>123,362</u>	<u>9.21%</u>	<u>100.00%</u>
OTHER REQUIREMENTS							
TOTAL CENTER	3,218,943	3,442,682	3,921,171	4,350,105	428,934	10.94%	

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 830 YC HIGH SCHOOL 9-12						
Function 1131 HIGH SCHOOL PROGRAMS						
111 LICENSED SALARIES	896,574	878,204	1,014,725	14.74	1,106,768	14.67
121 SUBSTITUTES - LICENSED	6,804	6,120	0	0.00	0	0.00
130 ADDITIONAL SALARY	11,528	13,400	0	0.00	0	0.00
131 EXTRA DUTY LICENSED	4,848	8,111	16,728	0.00	18,151	0.00
132 EXTRA DUTY CLASSIFIED	4,180	870	0	0.00	0	0.00
136 INS OPT OUT INCENTIVE	6,014	5,472	5,598	0.00	11,520	0.00
100 SALARIES	929,949	912,178	1,037,051	14.74	1,136,439	14.67
211 P E R S	152	0	0	0.00	0	0.00
212 P E R S, PICK-UP	55,737	47,092	61,888	0.00	62,741	0.00
213 PERS UAL CONTRIBUTION	178,506	153,715	165,030	0.00	203,904	0.00
220 FICA/MEDICARE	69,742	68,458	78,906	0.00	86,934	0.00
231 WORKERS' COMPENSATION	2,111	2,036	2,330	0.00	2,766	0.00
233 PAID FAMILY MED LEAVE INS	0	3,551	4,124	0.00	4,502	0.00
241 EMPLOYEES INSURANCE	208,064	237,364	256,482	0.00	243,264	0.00
242 HSA EMPLR PD INS	9,870	3,136	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	524,181	515,351	568,760	0.00	604,111	0.00
310 INSTR, PROF & TECH SRVS	825	0	0	0.00	0	0.00
311 SUBSTITUTE SERVICES	46,103	74,274	50,000	0.00	75,000	0.00
324 RENTALS	585	891	0	0.00	0	0.00
342 TRAVEL, OUT OF DISTRICT	0	241	0	0.00	0	0.00
355 PRINTING AND BINDING	4,091	5,243	6,000	0.00	6,000	0.00
300 PURCHASED SERVICES	51,604	80,650	56,000	0.00	81,000	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	13,210	15,719	28,200	0.00	28,200	0.00
420 TEXTBOOKS	2,956	8,346	2,000	0.00	2,000	0.00
460 NON-CONSUMABLE ITEMS	7,963	600	13,300	0.00	13,300	0.00
470 COMPUTER SOFTWARE	450	1,325	1,500	0.00	1,500	0.00
480 COMPUTER HARDWARE	91	0	0	0.00	0	0.00
400 SUPPLIES AND MATERIALS	24,670	25,990	45,000	0.00	45,000	0.00
610 REDEMPTION OF PRINCIPAL	0	7,059	7,200	0.00	7,200	0.00
620 INTEREST	0	50	0	0.00	0	0.00
640 DUES AND FEES	0	50	0	0.00	0	0.00
600 OTHER OBJECTS	0	7,158	7,200	0.00	7,200	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS	1,530,403	1,541,327	1,714,011	14.74	1,873,750	14.67
Function 1132 HIGH SCHOOL-EXTRACURRICULAR						
130 ADDITIONAL SALARY	162,120	187,090	205,713	0.00	214,423	0.00
131 EXTRA DUTY LICENSED	0	4,423	0	0.00	0	0.00
132 EXTRA DUTY CLASSIFIED	6,547	0	0	0.00	0	0.00

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 830 YC HIGH SCHOOL 9-12						
100 SALARIES	168,667	191,513	205,713	0.00	214,423	0.00
211 P E R S	9	0	0	0.00	0	0.00
212 P E R S, PICK-UP	4,675	5,730	12,338	0.00	12,863	0.00
213 PERS UAL CONTRIBUTION	15,200	20,002	32,907	0.00	41,810	0.00
220 FICA/MEDICARE	12,791	14,459	15,739	0.00	16,403	0.00
231 WORKERS' COMPENSATION	397	441	468	0.00	532	0.00
233 PAID FAMILY MED LEAVE INS	0	753	829	0.00	870	0.00
241 EMPLOYEES INSURANCE	378	0	0	0.00	0	0.00
242 HSA EMPLR PD INS	0	41	0	0.00	0	0.00
200 ASSOCIATED PAYROLL COSTS	33,449	41,425	62,281	0.00	72,478	0.00
310 INSTR, PROF & TECH SRVS	36,426	41,279	48,050	0.00	49,478	0.00
324 RENTALS	1,275	6,626	6,250	0.00	6,250	0.00
342 TRAVEL, OUT OF DISTRICT	8,260	10,815	11,000	0.00	11,000	0.00
300 PURCHASED SERVICES	45,962	58,720	65,300	0.00	66,728	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	4,590	5,207	12,550	0.00	12,550	0.00
460 NON-CONSUMABLE ITEMS	5,260	9,300	5,000	0.00	5,000	0.00
470 COMPUTER SOFTWARE	3,151	3,286	4,100	0.00	4,100	0.00
400 SUPPLIES AND MATERIALS	13,001	17,793	21,650	0.00	21,650	0.00
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	6,000	0	0.00	0	0.00
500 CAPITAL OUTLAY	0	6,000	0	0.00	0	0.00
640 DUES AND FEES	15,226	14,255	13,200	0.00	13,200	0.00
600 OTHER OBJECTS	15,226	14,255	13,200	0.00	13,200	0.00
Total Function 1132 HIGH SCHOOL-EXTRACURRICULAR	276,304	329,706	368,144	0.00	388,479	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
111 LICENSED SALARIES	43,487	45,936	49,336	1.00	68,820	1.00
112 CLASSIFIED SALARIES	37,334	52,800	56,271	1.81	111,354	3.63
121 SUBSTITUTES - LICENSED	0	181	0	0.00	0	0.00
131 EXTRA DUTY LICENSED	8,594	8,846	4,600	0.00	5,911	0.00
132 EXTRA DUTY CLASSIFIED	55	235	0	0.00	0	0.00
136 INS OPT OUT INCENTIVE	870	0	0	0.00	0	0.00
100 SALARIES	90,340	107,997	110,207	2.81	186,085	4.63
212 P E R S, PICK-UP	4,461	4,716	6,613	0.00	11,165	0.00
213 PERS UAL CONTRIBUTION	14,313	15,328	17,633	0.00	36,288	0.00
220 FICA/MEDICARE	6,811	8,068	8,431	0.00	14,236	0.00
231 WORKERS' COMPENSATION	221	260	269	0.00	495	0.00
233 PAID FAMILY MED LEAVE INS	0	421	441	0.00	744	0.00
241 EMPLOYEES INSURANCE	40,651	54,370	55,980	0.00	96,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Center 830	YC HIGH SCHOOL 9-12						
200	ASSOCIATED PAYROLL COSTS	66,458	83,163	89,367	0.00	158,928	0.00
310	INSTR, PROF & TECH SRVS	50	0	0	0.00	0	0.00
311	SUBSTITUTE SERVICES	0	701	15,000	0.00	15,000	0.00
300	PURCHASED SERVICES	50	701	15,000	0.00	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	300	0.00	200	0.00
420	TEXTBOOKS	0	0	200	0.00	0	0.00
460	NON-CONSUMABLE ITEMS	0	0	300	0.00	200	0.00
400	SUPPLIES AND MATERIALS	0	0	800	0.00	400	0.00
<hr/>							
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	156,848	191,861	215,374	2.81	360,413	4.63
Function 1250	RESOURCE ROOMS						
111	LICENSED SALARIES	26,642	27,965	29,752	0.40	32,577	0.40
112	CLASSIFIED SALARIES	43,357	42,600	47,373	1.81	54,057	1.81
121	SUBSTITUTES - LICENSED	0	245	0	0.00	0	0.00
131	EXTRA DUTY LICENSED	1,852	2,141	2,300	0.00	2,956	0.00
132	EXTRA DUTY CLASSIFIED	436	13	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	1,782	5,472	5,598	0.00	5,760	0.00
100	SALARIES	74,069	78,437	85,023	2.21	95,350	2.21
211	P E R S	14	0	0	0.00	0	0.00
212	P E R S, PICK-UP	4,077	3,852	4,765	0.00	3,420	0.00
213	PERS UAL CONTRIBUTION	13,082	12,519	12,708	0.00	11,117	0.00
220	FICA/MEDICARE	5,464	5,886	6,076	0.00	6,853	0.00
231	WORKERS' COMPENSATION	181	189	199	0.00	239	0.00
233	PAID FAMILY MED LEAVE INS	0	308	318	0.00	358	0.00
241	EMPLOYEES INSURANCE	34,529	25,349	26,124	0.00	26,880	0.00
242	HSA EMPLR PD INS	252	215	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	57,600	48,319	50,190	0.00	48,867	0.00
311	SUBSTITUTE SERVICES	1,157	363	5,000	0.00	2,500	0.00
300	PURCHASED SERVICES	1,157	363	5,000	0.00	2,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	314	0	400	0.00	200	0.00
460	NON-CONSUMABLE ITEMS	55	0	200	0.00	200	0.00
470	COMPUTER SOFTWARE	0	0	1,300	0.00	200	0.00
400	SUPPLIES AND MATERIALS	369	0	1,900	0.00	600	0.00
<hr/>							
Total Function 1250	RESOURCE ROOMS	133,195	127,119	142,113	2.21	147,317	2.21
Function 1280	ALTERNATIVE EDUCATION						
112	CLASSIFIED SALARIES	19,061	24,515	25,107	0.91	30,176	0.97

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 830	YC HIGH SCHOOL 9-12							
<hr/>								
Function 1280	ALTERNATIVE EDUCATION							
121	SUBSTITUTES - LICENSED	1,304	0	0	0.00	0	0.00	
122	SUBSTITUTES - CLASSIFIED	0	246	0	0.00	0	0.00	
132	EXTRA DUTY CLASSIFIED	3,751	735	0	0.00	0	0.00	
136	INS OPT OUT INCENTIVE	0	5,472	5,598	0.00	5,760	0.00	
100	SALARIES	24,116	30,968	30,705	0.91	35,936	0.97	
211	P E R S	0	0	0	0.00	0	0.00	
212	P E R S, PICK-UP	1,521	1,844	1,506	0.00	1,811	0.00	
213	PERS UAL CONTRIBUTION	4,880	5,993	4,017	0.00	5,884	0.00	
220	FICA/MEDICARE	1,915	2,376	1,921	0.00	2,308	0.00	
231	WORKERS' COMPENSATION	61	76	66	0.00	83	0.00	
233	PAID FAMILY MED LEAVE INS	0	124	100	0.00	121	0.00	
241	EMPLOYEES INSURANCE	8,709	12	0	0.00	0	0.00	
200	ASSOCIATED PAYROLL COSTS	17,087	10,426	7,610	0.00	10,207	0.00	
310	INSTR, PROF & TECH SRVS	5,596	3,944	25,000	0.00	10,000	0.00	
311	SUBSTITUTE SERVICES	1,761	0	2,000	0.00	2,000	0.00	
300	PURCHASED SERVICES	7,357	3,944	27,000	0.00	12,000	0.00	
<hr/>								
Total Function 1280	ALTERNATIVE EDUCATION	48,561	45,337	65,315	0.91	58,143	0.97	
<hr/>								
Function 1281	PUBLIC ALTERNATIVE PROGRAMS							
420	TEXTBOOKS	6,947	0	0	0.00	0	0.00	
470	COMPUTER SOFTWARE	0	10,525	44,500	0.00	16,000	0.00	
400	SUPPLIES AND MATERIALS	6,947	10,525	44,500	0.00	16,000	0.00	
<hr/>								
Total Function 1281	PUBLIC ALTERNATIVE PROGRAMS	6,947	10,525	44,500	0.00	16,000	0.00	
<hr/>								
Function 1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY							
131	EXTRA DUTY LICENSED	182	0	0	0.00	0	0.00	
100	SALARIES	182	0	0	0.00	0	0.00	
212	P E R S, PICK-UP	11	0	0	0.00	0	0.00	
213	PERS UAL CONTRIBUTION	35	0	0	0.00	0	0.00	
220	FICA/MEDICARE	14	0	0	0.00	0	0.00	
231	WORKERS' COMPENSATION	0	0	0	0.00	0	0.00	
200	ASSOCIATED PAYROLL COSTS	60	0	0	0.00	0	0.00	
<hr/>								
Total Function 1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	243	0	0	0.00	0	0.00	

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 830	YC HIGH SCHOOL 9-12							
<hr/>								
Function	1291	ENGLISH SECOND LANGUAGE						
111	LICENSED SALARIES		9,694	11,344	12,211	0.25	21,041	0.25
112	CLASSIFIED SALARIES		0	3,434	5,073	0.20	8,295	0.30
130	ADDITIONAL SALARY		0	0	340	0.00	340	0.00
136	INS OPT OUT INCENTIVE		0	0	0	0.00	3,530	0.00
100	SALARIES		9,694	14,779	17,624	0.45	33,206	0.55
212	P E R S, PICK-UP		582	772	1,057	0.00	1,878	0.00
213	PERS UAL CONTRIBUTION		1,866	2,509	2,820	0.00	6,105	0.00
220	FICA/MEDICARE		735	1,122	1,348	0.00	2,396	0.00
231	WORKERS' COMPENSATION		24	35	44	0.00	77	0.00
233	PAID FAMILY MED LEAVE INS		0	59	70	0.00	118	0.00
241	EMPLOYEES INSURANCE		5,323	7,016	9,890	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		8,529	11,512	15,229	0.00	10,574	0.00
<hr/>								
Total Function	1291	ENGLISH SECOND LANGUAGE	18,223	26,291	32,853	0.45	43,780	0.55
<hr/>								
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES						
410	CONSUMABLE SUPPLIES & MATERIALS		0	14	100	0.00	0	0.00
400	SUPPLIES AND MATERIALS		0	14	100	0.00	0	0.00
<hr/>								
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	0	14	100	0.00	0	0.00
<hr/>								
Function	2120	GUIDANCE SERVICES						
111	LICENSED SALARIES		77,072	58,777	62,693	1.00	68,930	1.00
112	CLASSIFIED SALARIES		31,749	37,116	33,519	1.00	39,642	1.00
131	EXTRA DUTY LICENSED		130	0	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED		2,433	117	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE		10,682	6,388	5,598	0.00	5,760	0.00
100	SALARIES		122,065	102,398	101,810	2.00	114,332	2.00
212	P E R S, PICK-UP		7,178	5,943	5,773	0.00	6,515	0.00
213	PERS UAL CONTRIBUTION		23,029	19,314	15,394	0.00	21,171	0.00
220	FICA/MEDICARE		9,338	7,809	7,360	0.00	8,306	0.00
231	WORKERS' COMPENSATION		282	234	227	0.00	277	0.00
233	PAID FAMILY MED LEAVE INS		0	396	385	0.00	435	0.00
241	EMPLOYEES INSURANCE		24	18,273	18,660	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS		39,851	51,969	47,799	0.00	55,904	0.00
310	INSTR, PROF & TECH SRVS		17,731	27,000	27,000	0.00	31,900	0.00
311	SUBSTITUTE SERVICES		0	(212)	1,000	0.00	2,500	0.00
342	TRAVEL, OUT OF DISTRICT		223	80	200	0.00	200	0.00
300	PURCHASED SERVICES		17,954	26,867	28,200	0.00	34,600	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 830 YC HIGH SCHOOL 9-12							
410	CONSUMABLE SUPPLIES & MATERIALS	2,294	1,424	2,400	0.00	2,400	0.00
460	NON-CONSUMABLE ITEMS	0	100	100	0.00	100	0.00
400	SUPPLIES AND MATERIALS	2,294	1,524	2,500	0.00	2,500	0.00
<hr/>							
Total Function	2120 GUIDANCE SERVICES	182,163	182,758	180,309	2.00	207,336	2.00
<hr/>							
Function	2130 HEALTH SERVICES						
310	INSTR, PROF & TECH SRVS	14,690	14,850	16,500	0.00	16,500	0.00
300	PURCHASED SERVICES	14,690	14,850	16,500	0.00	16,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	500	167	500	0.00	500	0.00
460	NON-CONSUMABLE ITEMS	217	0	200	0.00	200	0.00
400	SUPPLIES AND MATERIALS	717	167	700	0.00	700	0.00
<hr/>							
Total Function	2130 HEALTH SERVICES	15,407	15,017	17,200	0.00	17,200	0.00
<hr/>							
Function	2220 EDUCATIONAL MEDIA SERVICES						
470	COMPUTER SOFTWARE	495	495	500	0.00	600	0.00
400	SUPPLIES AND MATERIALS	495	495	500	0.00	600	0.00
<hr/>							
Total Function	2220 EDUCATIONAL MEDIA SERVICES	495	495	500	0.00	600	0.00
<hr/>							
Function	2410 OFFICE OF THE PRINCIPAL						
112	CLASSIFIED SALARIES	59,344	60,695	61,880	1.50	65,587	1.50
113	ADMINISTRATORS	224,295	248,522	262,378	2.00	281,176	2.00
132	EXTRA DUTY CLASSIFIED	713	6,139	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	0	7,752	2,799	0.00	2,880	0.00
100	SALARIES	284,352	323,108	327,057	3.50	349,643	3.50
211	P E R S	22	0	0	0.00	0	0.00
212	P E R S, PICK-UP	16,998	19,269	19,456	0.00	20,806	0.00
213	PERS UAL CONTRIBUTION	54,536	62,623	51,882	0.00	67,619	0.00
220	FICA/MEDICARE	20,704	24,338	24,806	0.00	26,528	0.00
231	WORKERS' COMPENSATION	639	777	723	0.00	845	0.00
233	PAID FAMILY MED LEAVE INS	0	1,095	1,296	0.00	1,387	0.00
241	EMPLOYEES INSURANCE	55,818	54,446	55,980	0.00	57,600	0.00
242	HSA EMPLR PD INS	291	141	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	149,008	162,688	154,143	0.00	174,785	0.00
310	INSTR, PROF & TECH SRVS	2,319	1,624	3,000	0.00	3,000	0.00
311	SUBSTITUTE SERVICES	2,389	0	1,500	0.00	2,500	0.00
342	TRAVEL, OUT OF DISTRICT	260	521	1,000	0.00	1,000	0.00
353	POSTAGE	1,893	2,109	4,000	0.00	4,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Center 830	YC HIGH SCHOOL 9-12						
300	PURCHASED SERVICES	6,861	4,254	9,500	0.00	10,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,889	3,189	4,000	0.00	4,000	0.00
460	NON-CONSUMABLE ITEMS	790	117	1,000	0.00	1,000	0.00
400	SUPPLIES AND MATERIALS	3,679	3,305	5,000	0.00	5,000	0.00
640	DUES AND FEES	1,290	1,290	1,500	0.00	1,500	0.00
600	OTHER OBJECTS	1,290	1,290	1,500	0.00	1,500	0.00
<hr/>							
Total Function	2410 OFFICE OF THE PRINCIPAL	445,190	494,645	497,200	3.50	541,428	3.50
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES						
112	CLASSIFIED SALARIES	111,216	124,205	154,045	3.34	173,909	3.34
132	EXTRA DUTY CLASSIFIED	924	355	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	9,345	5,907	11,196	0.00	11,520	0.00
100	SALARIES	121,485	130,467	165,241	3.34	185,429	3.34
211	P E R S	19	0	0	0.00	0	0.00
212	P E R S, PICK-UP	7,289	7,763	9,243	0.00	10,434	0.00
213	P E R S UAL CONTRIBUTION	23,386	25,230	24,647	0.00	33,912	0.00
220	FICA/MEDICARE	8,917	9,603	11,785	0.00	13,304	0.00
231	WORKERS' COMPENSATION	1,699	1,964	2,203	0.00	3,227	0.00
233	PAID FAMILY MED LEAVE INS	0	454	616	0.00	696	0.00
241	EMPLOYEES INSURANCE	16,482	17,045	25,004	0.00	25,728	0.00
242	HSA EMPLR PD INS	1,091	1,196	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	58,884	63,255	73,498	0.00	87,301	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	0	435	1,600	0.00	1,600	0.00
322	REPAIRS & MAINTENANCE SERVICES	21,650	42,617	60,000	0.00	60,000	0.00
325	ELECTRICITY	65,872	76,314	100,000	0.00	103,000	0.00
326	FUEL	18,590	45,079	85,000	0.00	87,550	0.00
327	WATER AND SEWAGE	23,317	29,319	38,500	0.00	39,655	0.00
328	GARBAGE	8,058	7,810	10,000	0.00	10,300	0.00
351	TELEPHONE	3,810	3,965	3,713	0.00	3,824	0.00
389	OTHER NON-INSTR PROF & TECH SRVS	8,321	408	5,000	0.00	5,000	0.00
300	PURCHASED SERVICES	149,618	205,947	303,813	0.00	310,929	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	20,414	23,133	25,000	0.00	25,000	0.00
460	NON-CONSUMABLE ITEMS	10,687	295	6,000	0.00	6,000	0.00
400	SUPPLIES AND MATERIALS	31,102	23,428	31,000	0.00	31,000	0.00
610	REDEMPTION OF PRINCIPAL	0	2,750	0	0.00	11,000	0.00
640	DUES AND FEES	397	197	0	0.00	0	0.00
600	OTHER OBJECTS	397	2,947	0	0.00	11,000	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 830	YC HIGH SCHOOL 9-12							
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	361,486	426,044	573,552	3.34	625,659	3.34
Function	2550	STUDENT TRANSPORTATION SERVICES						
	331	REIMBURSABLE STUDENT TRANSPORTATION	5,139	3,349	5,000	0.00	5,000	0.00
	332	NON-REIMBURSABLE STUDENT TRANSPORTATION	38,227	45,748	40,000	0.00	40,000	0.00
	300	PURCHASED SERVICES	43,365	49,098	45,000	0.00	45,000	0.00
Total Function	2550	STUDENT TRANSPORTATION SERVICES	43,365	49,098	45,000	0.00	45,000	0.00
Function	2660	TECHNOLOGY SERVICES						
	410	CONSUMABLE SUPPLIES & MATERIALS	113	585	0	0.00	0	0.00
	460	NON-CONSUMABLE ITEMS	0	1,860	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	113	2,445	0	0.00	0	0.00
	550	TECHNOLOGY	0	0	25,000	0.00	25,000	0.00
	500	CAPITAL OUTLAY	0	0	25,000	0.00	25,000	0.00
Total Function	2660	TECHNOLOGY SERVICES	113	2,445	25,000	0.00	25,000	0.00
Total Center	830	YC HIGH SCHOOL 9-12	3,218,943	3,442,684	3,921,171	29.96	4,350,105	31.86



Yamhill Carlton School District Center 850

Staff in Special Education, English Learners, and Alternative programs previously allocated as a District expense in center 850 is now being allocated to the school to keep track by building levels rather than the District level due to state reporting requirements. The District also hosts the Alliance Academy program within the Center 850 budget.

**YAMHILL CARLTON SCHOOL DISTRICT
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY CENTER AND MAJOR FUNCTION - DISTRICT**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Appropriations</u>
850 - District Programs							
INSTRUCTION							
1210 Talented and Gifted	-	1,275	2,000	2,000	-	0.00%	0.22%
1220 Students with Disabilities	56,167	58,994	161,500	25,000	(136,500)	-84.52%	2.75%
1250 Resource Rooms	26,023	27,751	32,500	22,000	(10,500)	-32.31%	2.42%
1281 Alternative Programs	-	-	-	-	-	0.00%	0.00%
1285 Alliance Academy Program	737,158	728,175	853,062	831,158	(21,904)	-2.57%	91.46%
1286 Accenture Program	-	-	-	-	-	0.00%	0.00%
1291 English Learners	945	5,001	4,500	2,500	(2,000)	-44.44%	0.28%
1400 Summer School Programs	446	2,258	7,817	26,090	18,273	233.76%	2.87%
	<u>820,739</u>	<u>823,454</u>	<u>1,061,379</u>	<u>908,748</u>	<u>(152,631)</u>	<u>-14.38%</u>	<u>100.00%</u>
SUPPORT SERVICES							
2115 Student Safety	10,000	12,600	12,750	17,000	4,250	33.33%	0.55%
2150 Speech Language	81,599	62,023	-	-	-	0.00%	0.00%
2190 Service Dir, Student Support	101,007	107,107	111,073	122,187	11,114	10.01%	3.98%
2210 Improvement of Instruction	750	795	25,000	25,000	-	0.00%	0.81%
2310 Board of Education	89,131	100,604	117,101	138,309	21,208	18.11%	4.51%
2320 Office of Superintendent	312,852	361,091	371,996	436,314	64,318	17.29%	14.22%
2520 Fiscal Services	302,686	376,913	329,717	340,588	10,871	3.30%	11.10%
2540 Care and Upkeep of Buildings	513,541	577,982	560,728	650,869	90,141	16.08%	21.22%
2550 Transportation	742,602	775,679	795,393	820,000	24,607	3.09%	26.73%
2640 Staff Services	155,076	181,034	217,191	231,127	13,936	6.42%	7.53%
2660 Technology Services	280,868	198,189	289,525	286,320	(3,205)	-1.11%	9.33%
	<u>2,590,112</u>	<u>2,754,017</u>	<u>2,830,474</u>	<u>3,067,714</u>	<u>237,240</u>	<u>8.38%</u>	<u>100.00%</u>
OTHER REQUIREMENTS							
5200 Transfers to Other Funds	743,617	835,393	1,002,147	585,033	(417,114)	-41.62%	22.63%
6110 Contingency	-	-	1,459,966	2,000,000	540,034	36.99%	77.37%
	<u>743,617</u>	<u>835,393</u>	<u>2,462,113</u>	<u>2,585,033</u>	<u>122,920</u>	<u>4.99%</u>	<u>100.00%</u>
TOTAL CENTER	4,154,468	4,412,864	6,353,966	6,561,495	207,529	3.27%	

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Center 850 YCSD								
Function	1210	TALENTED & GIFTED						
	410	CONSUMABLE SUPPLIES & MATERIALS	0	72	2,000	0.00	2,000	0.00
	470	COMPUTER SOFTWARE	0	1,203	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	0	1,275	2,000	0.00	2,000	0.00
<hr/>								
Total Function	1210	TALENTED & GIFTED	0	1,275	2,000	0.00	2,000	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
	112	CLASSIFIED SALARIES	21,476	0	0	0.00	0	0.00
	130	ADDITIONAL SALARY	4,297	0	0	0.00	0	0.00
	100	SALARIES	25,773	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	1,545	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	4,955	0	0	0.00	0	0.00
	220	FICA/MEDICARE	1,844	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	66	0	0	0.00	0	0.00
	241	EMPLOYEES INSURANCE	17,587	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	25,996	0	0	0.00	0	0.00
	310	INSTR, PROF & TECH SRVS	4,000	58,994	146,500	0.00	25,000	0.00
	311	SUBSTITUTE SERVICES	398	0	15,000	0.00	0	0.00
	300	PURCHASED SERVICES	4,398	58,994	161,500	0.00	25,000	0.00
<hr/>								
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	56,167	58,994	161,500	0.00	25,000	0.00
Function	1250	RESOURCE ROOMS						
	310	INSTR, PROF & TECH SRVS	26,023	26,000	30,000	0.00	19,500	0.00
	342	TRAVEL, OUT OF DISTRICT	0	0	2,500	0.00	2,500	0.00
	300	PURCHASED SERVICES	26,023	26,000	32,500	0.00	22,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	0	1,751	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	0	1,751	0	0.00	0	0.00
<hr/>								
Total Function	1250	RESOURCE ROOMS	26,023	27,751	32,500	0.00	22,000	0.00
Function	1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY						
	111	LICENSED SALARIES	253,490	226,699	242,207	3.50	180,257	2.50
	112	CLASSIFIED SALARIES	33,551	34,854	36,976	1.00	37,755	1.00
	130	ADDITIONAL SALARY	250	250	0	0.00	0	0.00
	132	EXTRA DUTY CLASSIFIED	0	197	0	0.00	0	0.00
	136	INS OPT OUT INCENTIVE	5,792	2,736	2,799	0.00	2,880	0.00
	140	ADDITIONAL SALARY	58,991	84,780	87,560	0.00	129,008	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 850 YCSD							
100	SALARIES	352,073	349,517	369,542	4.50	349,900	3.50
211	P E R S	39	0	0	0.00	0	0.00
212	P E R S, PICK-UP	21,125	20,954	22,005	0.00	20,995	0.00
213	PERS UAL CONTRIBUTION	67,774	68,100	58,679	0.00	68,232	0.00
220	FICA/MEDICARE	26,391	26,322	28,054	0.00	26,766	0.00
231	WORKERS' COMPENSATION	799	776	825	0.00	846	0.00
233	PAID FAMILY MED LEAVE INS	0	1,372	1,467	0.00	1,389	0.00
241	EMPLOYEES INSURANCE	68,701	72,669	74,640	0.00	57,600	0.00
242	HSA EMPLR PD INS	5	52	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	184,832	190,244	185,670	0.00	175,828	0.00
310	INSTR, PROF & TECH SRVS	126,869	134,602	192,000	0.00	198,000	0.00
342	TRAVEL, OUT OF DISTRICT	3,247	4,079	5,800	0.00	4,600	0.00
353	POSTAGE	328	269	400	0.00	400	0.00
354	ADVERTISING	0	0	150	0.00	500	0.00
355	PRINTING AND BINDING	0	0	2,000	0.00	2,000	0.00
300	PURCHASED SERVICES	130,443	138,950	200,350	0.00	205,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,384	3,177	3,500	0.00	2,275	0.00
420	TEXTBOOKS	64,436	39,263	80,000	0.00	82,500	0.00
460	NON-CONSUMABLE ITEMS	66	318	0	0.00	0	0.00
470	COMPUTER SOFTWARE	2,924	6,706	14,000	0.00	15,155	0.00
400	SUPPLIES AND MATERIALS	69,809	49,464	97,500	0.00	99,930	0.00
<hr/>							
Total Function 1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	737,158	728,175	853,062	4.50	831,158	3.50
Function 1291	ENGLISH SECOND LANGUAGE						
131	EXTRA DUTY LICENSED	710	305	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	0	220	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	0	3,648	0	0.00	0	0.00
100	SALARIES	710	4,172	0	0.00	0	0.00
212	P E R S, PICK-UP	43	114	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	137	369	0	0.00	0	0.00
220	FICA/MEDICARE	54	319	0	0.00	0	0.00
231	WORKERS' COMPENSATION	2	10	0	0.00	0	0.00
233	PAID FAMILY MED LEAVE INS	0	17	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	235	828	0	0.00	0	0.00
310	INSTR, PROF & TECH SRVS	0	0	1,000	0.00	0	0.00
311	SUBSTITUTE SERVICES	0	0	3,500	0.00	2,500	0.00
300	PURCHASED SERVICES	0	0	4,500	0.00	2,500	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 850 YCSD								
<hr/>								
Total Function	1291	ENGLISH SECOND LANGUAGE	945	5,001	4,500	0.00	2,500	0.00
Function	1400	SUMMER SCHOOL PROGRAMS						
	131	EXTRA DUTY LICENSED	335	1,720	6,000	0.00	19,500	0.00
100		SALARIES	335	1,720	6,000	0.00	19,500	0.00
	212	P E R S, PICK-UP	20	96	360	0.00	1,170	0.00
	213	PERS UAL CONTRIBUTION	65	312	960	0.00	3,803	0.00
	220	FICA/MEDICARE	26	122	459	0.00	1,492	0.00
	231	WORKERS' COMPENSATION	1	4	14	0.00	47	0.00
	233	PAID FAMILY MED LEAVE INS	0	3	24	0.00	78	0.00
200		ASSOCIATED PAYROLL COSTS	111	538	1,817	0.00	6,590	0.00
<hr/>								
Total Function	1400	SUMMER SCHOOL PROGRAMS	446	2,258	7,817	0.00	26,090	0.00
Function	2115	STUDENT SAFETY						
	310	INSTR, PROF & TECH SRVS	10,000	12,600	12,750	0.00	12,500	0.00
	342	TRAVEL, OUT OF DISTRICT	0	0	0	0.00	500	0.00
300		PURCHASED SERVICES	10,000	12,600	12,750	0.00	13,000	0.00
	470	COMPUTER SOFTWARE	0	0	0	0.00	4,000	0.00
400		SUPPLIES AND MATERIALS	0	0	0	0.00	4,000	0.00
<hr/>								
Total Function	2115	STUDENT SAFETY	10,000	12,600	12,750	0.00	17,000	0.00
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES						
	111	LICENSED SALARIES	56,474	0	0	0.00	0	0.00
	112	CLASSIFIED SALARIES	0	32,765	0	0.00	0	0.00
	131	EXTRA DUTY LICENSED	4,297	0	0	0.00	0	0.00
	136	INS OPT OUT INCENTIVE	4,232	0	0	0.00	0	0.00
100		SALARIES	65,003	32,765	0	0.00	0	0.00
	212	P E R S, PICK-UP	2,408	1,966	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	7,727	6,389	0	0.00	0	0.00
	220	FICA/MEDICARE	4,973	2,445	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	144	78	0	0.00	0	0.00
	233	PAID FAMILY MED LEAVE INS	0	128	0	0.00	0	0.00
	241	EMPLOYEES INSURANCE	12	18,252	0	0.00	0	0.00
200		ASSOCIATED PAYROLL COSTS	15,264	29,258	0	0.00	0	0.00
	420	TEXTBOOKS	1,332	0	0	0.00	0	0.00
400		SUPPLIES AND MATERIALS	1,332	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 850 YCSD							
Total Function	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES	81,599	62,023	0	0.00	0	0.00
Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES						
	113 ADMINISTRATORS	69,294	73,042	78,105	0.50	83,781	0.50
100	SALARIES	69,294	73,042	78,105	0.50	83,781	0.50
	211 PERS	35	0	0	0.00	0	0.00
	212 PERS, PICK-UP	4,161	4,384	4,686	0.00	5,027	0.00
	213 PERS UAL CONTRIBUTION	13,350	14,248	12,497	0.00	16,337	0.00
	220 FICA/MEDICARE	5,208	5,501	5,975	0.00	6,409	0.00
	231 WORKERS' COMPENSATION	150	155	168	0.00	198	0.00
	233 PAID FAMILY MED LEAVE INS	0	240	312	0.00	335	0.00
	241 EMPLOYEES INSURANCE	6,854	7,130	9,330	0.00	9,600	0.00
	242 HSA EMPLR PD INS	1,954	2,013	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	31,712	33,670	32,968	0.00	37,906	0.00
	310 INSTR, PROF & TECH SRVS	0	394	0	0.00	500	0.00
300	PURCHASED SERVICES	0	394	0	0.00	500	0.00
Total Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	101,007	107,107	111,073	0.50	122,187	0.50
Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES						
	310 INSTR, PROF & TECH SRVS	750	795	0	0.00	0	0.00
	311 SUBSTITUTE SERVICES	0	0	25,000	0.00	25,000	0.00
300	PURCHASED SERVICES	750	795	25,000	0.00	25,000	0.00
Total Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES	750	795	25,000	0.00	25,000	0.00
Function	2310 BOARD OF EDUCATION SERVICES						
	310 INSTR, PROF & TECH SRVS	10,841	4,160	4,500	0.00	4,500	0.00
	340 TRAVEL	0	0	4,500	0.00	4,500	0.00
	354 ADVERTISING	0	0	1,500	0.00	1,500	0.00
	355 PRINTING AND BINDING	0	0	1,500	0.00	1,500	0.00
	381 AUDIT SERVICES	32,400	35,400	36,500	0.00	40,000	0.00
	382 LEGAL SERVICES	584	8,413	4,000	0.00	4,000	0.00
	388 ELECTION SERVICES	2,741	0	5,000	0.00	5,000	0.00
300	PURCHASED SERVICES	46,567	47,973	57,500	0.00	61,000	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	2,678	3,121	3,500	0.00	3,500	0.00
	470 COMPUTER SOFTWARE	150	160	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	2,828	3,281	3,500	0.00	3,500	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 850	YCS							
<hr/>								
Function 2310	BOARD OF EDUCATION SERVICES							
640	DUES AND FEES		2,326	5,089	5,200	0.00	7,800	0.00
651	LIABILITY INSURANCE		37,411	44,262	50,901	0.00	66,009	0.00
600	OTHER OBJECTS		39,737	49,351	56,101	0.00	73,809	0.00
<hr/>								
Total Function 2310	BOARD OF EDUCATION SERVICES		89,131	100,604	117,101	0.00	138,309	0.00
<hr/>								
Function 2320	EXECUTIVE ADMINISTRATION SERVICES							
112	CLASSIFIED SALARIES		38,377	39,535	40,234	1.00	43,715	1.00
113	ADMINISTRATORS		137,770	156,200	164,841	1.00	187,495	1.00
114	MANAGERIAL-CLASSIFIED- CONF		25,507	32,535	34,224	0.50	36,277	0.50
136	INS OPT OUT INCENTIVE		2,440	0	0	0.00	0	0.00
100	SALARIES		204,094	228,269	239,299	2.50	267,487	2.50
211	P E R S		68	0	0	0.00	0	0.00
212	P E R S, PICK-UP		12,180	12,506	14,357	0.00	16,050	0.00
213	PERS UAL CONTRIBUTION		39,079	40,643	38,288	0.00	52,160	0.00
220	FICA/MEDICARE		14,803	16,761	18,307	0.00	20,463	0.00
231	WORKERS' COMPENSATION		462	504	537	0.00	654	0.00
233	PAID FAMILY MED LEAVE INS		0	744	958	0.00	1,070	0.00
241	EMPLOYEES INSURANCE		35,596	45,352	46,650	0.00	48,550	0.00
242	HSA EMPLR PD INS		0	2,206	0	0.00	17,780	0.00
200	ASSOCIATED PAYROLL COSTS		102,189	118,716	119,097	0.00	156,727	0.00
310	INSTR, PROF & TECH SRVS		2,611	2,630	4,000	0.00	4,000	0.00
322	REPAIRS & MAINTENANCE SERVICES		0	875	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT		227	0	2,500	0.00	2,500	0.00
353	POSTAGE		0	9	0	0.00	0	0.00
355	PRINTING AND BINDING		0	391	0	0.00	0	0.00
300	PURCHASED SERVICES		2,838	3,905	6,500	0.00	6,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		1,972	1,443	1,700	0.00	1,700	0.00
460	NON-CONSUMABLE ITEMS		0	6,126	3,000	0.00	3,000	0.00
470	COMPUTER SOFTWARE		196	292	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		2,168	7,862	4,700	0.00	4,700	0.00
640	DUES AND FEES		1,563	2,339	2,400	0.00	900	0.00
600	OTHER OBJECTS		1,563	2,339	2,400	0.00	900	0.00
<hr/>								
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES		312,852	361,091	371,996	2.50	436,314	2.50
<hr/>								
Function 2520	FISCAL SERVICES							

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 850 YCSD							
Function	2520 FISCAL SERVICES						
	112 CLASSIFIED SALARIES	34,785	35,922	36,999	0.75	40,199	0.75
	114 MANAGERIAL-CLASSIFIED- CONF	106,856	111,130	114,464	1.00	121,332	1.00
	132 EXTRA DUTY CLASSIFIED	8	0	0	0.00	0	0.00
	136 INS OPT OUT INCENTIVE	5,325	5,451	5,598	0.00	5,760	0.00
100	SALARIES	146,974	152,503	157,061	1.75	167,291	1.75
	211 P E R S	53	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	8,818	9,165	9,088	0.00	9,692	0.00
	213 PERS UAL CONTRIBUTION	28,291	29,738	24,234	0.00	31,499	0.00
	220 FICA/MEDICARE	10,881	11,333	11,586	0.00	12,357	0.00
	231 WORKERS' COMPENSATION	5,384	2,228	347	0.00	403	0.00
	233 PAID FAMILY MED LEAVE INS	0	546	606	0.00	646	0.00
	241 EMPLOYEES INSURANCE	13,207	13,729	13,995	0.00	14,400	0.00
	242 HSA EMPLR PD INS	4,322	4,465	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	70,957	71,205	59,856	0.00	68,997	0.00
	310 INSTR, PROF & TECH SRVS	9,456	9,047	15,000	0.00	15,000	0.00
	324 RENTALS	180	0	3,000	0.00	3,000	0.00
	342 TRAVEL, OUT OF DISTRICT	543	739	1,000	0.00	6,000	0.00
	353 POSTAGE	1,187	1,567	4,000	0.00	4,000	0.00
	354 ADVERTISING	1,257	2,533	2,000	0.00	2,000	0.00
	355 PRINTING AND BINDING	801	692	4,000	0.00	4,000	0.00
	380 NON-INSTR PROF & TECH SRVS	0	0	5,000	0.00	0	0.00
300	PURCHASED SERVICES	13,424	14,579	34,000	0.00	34,000	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	698	1,231	2,000	0.00	2,000	0.00
	470 COMPUTER SOFTWARE	44,098	26,367	60,000	0.00	60,000	0.00
	480 COMPUTER HARDWARE	1,673	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	46,469	27,598	62,000	0.00	62,000	0.00
	542 REPLACEMENT EQUIPMENT PURCHASES	0	6,196	0	0.00	0	0.00
	550 TECHNOLOGY	0	21,344	0	0.00	0	0.00
500	CAPITAL OUTLAY	0	27,540	0	0.00	0	0.00
	610 REDEMPTION OF PRINCIPAL	18,386	22,943	3,000	0.00	3,000	0.00
	620 INTEREST	214	680	300	0.00	300	0.00
	630 UNRECOVERABLE BAD DEBT	3,573	57,327	10,000	0.00	0	0.00
	640 DUES AND FEES	2,689	2,538	3,500	0.00	5,000	0.00
600	OTHER OBJECTS	24,862	83,488	16,800	0.00	8,300	0.00
Total Function 2520 FISCAL SERVICES		302,686	376,913	329,717	1.75	340,588	1.75
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES						
	112 CLASSIFIED SALARIES	68,328	69,152	0	0.00	54,587	1.00

Requirements Report

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Center 850 YCSD							
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES						
114	MANAGERIAL-CLASSIFIED- CONF	62,723	77,070	79,422	1.00	84,115	1.00
132	EXTRA DUTY CLASSIFIED	30	0	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	0	0	0	0.00	5,760	0.00
100	SALARIES	131,081	146,222	79,422	1.00	144,462	2.00
212	P E R S, PICK-UP	5,978	8,669	4,765	0.00	8,322	0.00
213	PERS UAL CONTRIBUTION	19,181	28,176	12,708	0.00	27,046	0.00
220	FICA/MEDICARE	9,776	10,778	6,076	0.00	10,611	0.00
231	WORKERS' COMPENSATION	1,828	2,172	1,109	0.00	2,541	0.00
233	PAID FAMILY MED LEAVE INS	0	494	318	0.00	555	0.00
241	EMPLOYEES INSURANCE	33,599	36,394	18,660	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	70,361	86,683	43,636	0.00	68,275	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	20,698	1,365	1,600	0.00	1,600	0.00
322	REPAIRS & MAINTENANCE SERVICES	12,133	13,990	17,000	0.00	17,000	0.00
324	RENTALS	1,459	4,432	3,500	0.00	3,500	0.00
325	ELECTRICITY	4,005	4,290	5,000	0.00	5,150	0.00
326	FUEL	55,587	2,876	5,000	0.00	5,150	0.00
327	WATER AND SEWAGE	1,415	1,955	2,200	0.00	2,266	0.00
342	TRAVEL, OUT OF DISTRICT	339	75	500	0.00	982	0.00
351	TELEPHONE	1,567	1,619	2,652	0.00	2,732	0.00
389	OTHER NON-INSTR PROF & TECH SRVS	14,519	25,904	30,000	0.00	30,000	0.00
300	PURCHASED SERVICES	111,721	56,505	67,452	0.00	68,380	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	13,007	32,907	25,000	0.00	25,000	0.00
460	NON-CONSUMABLE ITEMS	590	2,258	6,000	0.00	6,000	0.00
470	COMPUTER SOFTWARE	0	7,805	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	13,598	42,969	31,000	0.00	31,000	0.00
520	BUILDINGS ACQUISITION	0	0	28,722	0.00	28,722	0.00
541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	9,709	0	15,000	0.00	15,000	0.00
542	REPLACEMENT EQUIPMENT PURCHASES	0	19,414	50,000	0.00	30,000	0.00
550	TECHNOLOGY	0	12,721	0	0.00	0	0.00
500	CAPITAL OUTLAY	9,709	32,135	93,722	0.00	73,722	0.00
640	DUES AND FEES	219	1,297	1,500	0.00	1,500	0.00
653	PROPERTY INSURANCE PREMIUMS	176,851	212,170	243,996	0.00	263,530	0.00
600	OTHER OBJECTS	177,070	213,467	245,496	0.00	265,030	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	513,541	577,982	560,728	1.00	650,869	2.00
Function 2550	STUDENT TRANSPORTATION SERVICES						
322	REPAIRS & MAINTENANCE SERVICES	0	422	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Center 850 YCSD								
<hr/>								
Function	2550	STUDENT TRANSPORTATION SERVICES						
	331	REIMBURSABLE STUDENT TRANSPORTATION	742,602	775,257	795,393	0.00	820,000	0.00
	300	PURCHASED SERVICES	742,602	775,679	795,393	0.00	820,000	0.00
<hr/>								
Total Function	2550	STUDENT TRANSPORTATION SERVICES	742,602	775,679	795,393	0.00	820,000	0.00
<hr/>								
Function	2640	STAFF SERVICES						
	113	ADMINISTRATORS	69,295	73,043	78,105	0.50	83,781	0.50
	114	MANAGERIAL-CLASSIFIED- CONF	25,326	32,535	34,224	0.50	36,277	0.50
	136	INS OPT OUT INCENTIVE	2,440	0	0	0.00	0	0.00
	100	SALARIES	97,061	105,577	112,329	1.00	120,058	1.00
	211	P E R S	35	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	5,827	5,215	6,739	0.00	7,204	0.00
	213	PERS UAL CONTRIBUTION	18,695	16,947	17,973	0.00	23,411	0.00
	220	FICA/MEDICARE	7,235	7,990	8,593	0.00	9,184	0.00
	231	WORKERS' COMPENSATION	215	230	248	0.00	290	0.00
	233	PAID FAMILY MED LEAVE INS	0	350	449	0.00	480	0.00
	241	EMPLOYEES INSURANCE	6,859	15,566	18,660	0.00	19,200	0.00
	242	HSA EMPLR PD INS	1,953	2,668	0	0.00	0	0.00
	248	ADMIN TUITION REIMBURSEMENT	0	0	17,000	0.00	17,000	0.00
	200	ASSOCIATED PAYROLL COSTS	40,819	48,966	69,662	0.00	76,769	0.00
	310	INSTR, PROF & TECH SRVS	13,546	16,056	20,000	0.00	20,000	0.00
	342	TRAVEL, OUT OF DISTRICT	0	0	1,500	0.00	0	0.00
	390	OTHER GENERAL PROF & TECHNICAL SERVICES	0	7,785	0	0.00	0	0.00
	300	PURCHASED SERVICES	13,546	23,841	21,500	0.00	20,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	889	0	500	0.00	500	0.00
	460	NON-CONSUMABLE ITEMS	0	0	200	0.00	200	0.00
	470	COMPUTER SOFTWARE	0	0	10,000	0.00	10,000	0.00
	400	SUPPLIES AND MATERIALS	889	0	10,700	0.00	10,700	0.00
	640	DUES AND FEES	2,762	2,650	3,000	0.00	3,600	0.00
	600	OTHER OBJECTS	2,762	2,650	3,000	0.00	3,600	0.00
<hr/>								
Total Function	2640	STAFF SERVICES	155,076	181,034	217,191	1.00	231,127	1.00
<hr/>								
Function	2660	TECHNOLOGY SERVICES						
	112	CLASSIFIED SALARIES	0	0	69,053	1.00	74,482	1.00
	114	MANAGERIAL-CLASSIFIED- CONF	32,954	45,458	0	0.00	0	0.00
	136	INS OPT OUT INCENTIVE	0	0	0	0.00	5,760	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 850 YCSD							
100	SALARIES	32,954	45,458	69,053	1.00	80,242	1.00
211	P E R S	16	0	0	0.00	0	0.00
212	P E R S, PICK-UP	0	891	4,143	0.00	4,469	0.00
213	PERS UAL CONTRIBUTION	0	2,895	11,048	0.00	14,524	0.00
220	FICA/MEDICARE	2,390	3,430	5,283	0.00	5,698	0.00
231	WORKERS' COMPENSATION	77	109	162	0.00	189	0.00
233	PAID FAMILY MED LEAVE INS	0	154	276	0.00	298	0.00
241	EMPLOYEES INSURANCE	7,607	3,902	18,660	0.00	0	0.00
242	HSA EMPLR PD INS	1,158	629	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	11,247	12,010	39,572	0.00	25,178	0.00
310	INSTR, PROF & TECH SRVS	109,350	39,179	67,500	0.00	67,500	0.00
359	OTHER COMMUNICATION SERVICES	40,275	39,111	41,400	0.00	41,400	0.00
389	OTHER NON-INSTR PROF & TECH SRVS	0	0	4,000	0.00	4,000	0.00
300	PURCHASED SERVICES	149,625	78,291	112,900	0.00	112,900	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,020	3,686	4,000	0.00	4,000	0.00
460	NON-CONSUMABLE ITEMS	1,315	2,066	6,000	0.00	6,000	0.00
470	COMPUTER SOFTWARE	14,961	26,709	30,000	0.00	30,000	0.00
480	COMPUTER HARDWARE	0	15,086	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	18,296	47,548	40,000	0.00	40,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	66,212	0	0	0.00	0	0.00
550	TECHNOLOGY	0	13,481	25,000	0.00	25,000	0.00
500	CAPITAL OUTLAY	66,212	13,481	25,000	0.00	25,000	0.00
610	REDEMPTION OF PRINCIPAL	0	1,252	0	0.00	0	0.00
640	DUES AND FEES	2,534	150	3,000	0.00	3,000	0.00
600	OTHER OBJECTS	2,534	1,402	3,000	0.00	3,000	0.00
Total Function 2660 TECHNOLOGY SERVICES		280,868	198,189	289,525	1.00	286,320	1.00
Function 5200	TRANSFER OF FUNDS						
710	FUND MODIFICATIONS	0	0	293,707	0.00	293,707	0.00
790	OTHER TRANSFERS	568,315	121,043	400,000	0.00	0	0.00
791	TRANSFER TO BUILDING FUND	120,302	562,350	117,600	0.00	124,700	0.00
794	TRANSFER TO CAFETERIA	0	75,000	90,590	0.00	66,376	0.00
795	TRANSFER TO EMP BENEFIT FUND	55,000	77,000	100,250	0.00	100,250	0.00
700	TRANSFERS	743,617	835,393	1,002,147	0.00	585,033	0.00
Total Function 5200 TRANSFER OF FUNDS		743,617	835,393	1,002,147	0.00	585,033	0.00
Function 6110	OPERATING CONTINGENCY						

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Center 850 YCSD								
Function	6110	OPERATING CONTINGENCY						
	810	PLANNED RESERVE	0	0	1,459,966	0.00	2,000,000	0.00
	800	OTHER USES OF FUNDS	0	0	1,459,966	0.00	2,000,000	0.00
Total Function 6110 OPERATING CONTINGENCY			0	0	1,459,966	0.00	2,000,000	0.00
Total Center	850	YCSD	4,154,467	4,412,863	6,353,966	12.25	6,561,495	12.25

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Grand Totals:	12,569,136	13,760,872	16,939,818	114.29	18,113,697	115.20

Special Revenue Funds

FUNDS 200 - 299



**YAMHILL CARLTON SCHOOL DISTRICT
SUMMARY OF SPECIAL REVENUE FUND**

<u>Resources</u>		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Proposed 2025-2026
Local Sources	1000	351,888	369,065	409,000	338,000
Intermediate Sources	2000	1,989	8,193	-	-
State Revenue	3000	1,362,538	1,219,012	1,528,759	1,927,095
Federal Revenue	4000	1,066,517	919,602	630,311	724,409
Interfund Transfers	5200	65,692	152,000	484,547	460,333
Sale of Fixed Assets	5300	-	-	-	-
Beginning Fund Balance	5400	551,365	503,407	492,280	507,715
		3,399,989	3,171,280	3,544,897	3,957,552
<u>Requirements</u>					
Instruction	1000	1,725,397	1,379,846	2,167,574	2,436,000
Support Services	2000	787,722	883,514	978,798	998,676
Community Services	3000	383,462	375,114	398,525	522,876
Unappropriated Ending Fund Balance	7000	503,407	532,806	-	-
		3,399,989	3,171,280	3,544,897	3,957,552

**YAMHILL CARLTON SCHOOL DISTRICT
EXPENDITURE SUMMARY BY GRANT**

FUND	GRANT	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Proposed 2025-2026
201	TITLE I	135,636	187,701	187,701	205,873
202	TITLE IV	-	10,000	10,000	-
203	SPR&I	-	-	-	-
204	TITLE II-A	20,763	7,174	30,000	21,828
205	IDEA ASSESSMENT	-	-	-	-
206	IDEA PART B 611	240,529	217,686	206,000	219,133
207	IDEA PART B 619	3,864	1,091	2,575	2,575
210	ESSER I	-	-	-	-
211	CDL GRANT GEER	-	-	-	-
212	ESSER II	127,051	-	-	-
213	ESSER III	307,076	322,331	-	-
214	OR SUMMER SCHOOL GRANT	68,337	-	-	-
215	MEDICAID ADMIN CLAIMING (MAC)	1,874	2,207	20,000	-
218	ORTII	3,327	-	-	-
228	YCCO - KINDERGARTEN TRANSITION	-	-	-	-
229	HB 3299 ENGLISH LEARNERS	-	-	-	250,000
230	MISCELLANEOUS GRANTS	20,021	33,546	121,233	137,380
231	FUEL UP TO PLAY 60	771	-	-	-
234	ROBOTICS	-	-	-	-
235	CTE REVITALIZATION GRANT	-	-	29,597	29,597
238	CAREER PATHWAYS	4,078	4,000	4,000	4,000
239	OUTDOOR SCHOOL: MEASURE 99	60,372	38,708	68,000	68,000
241	ESSA GRANT	48,459	-	-	-
251	STUDENT INVESTMENT ACCOUNT	803,855	779,857	1,043,586	1,071,253
252	HIGH SCHOOL SUCCESS: MEASURE 98	237,912	239,471	251,154	245,283
253	EARLY LITERACY GRANT	-	74,148	94,569	91,297
255	SAFE SCHOOL CULTURE GRANT	-	4,190	-	-
259	RECRUITMENT AND RETENTION GRANT	129,867	-	-	-
261	TAP GRANTS	23,825	46,500	30,000	30,000
	TOTAL GRANTS	2,237,616	1,968,610	2,098,415	2,376,219
FUND	OTHER SPECIAL REVENUE				
265	EARLY RETIREMENT / TEXTBOOKS	16,459	11,575	483,957	483,957
266	PROFESSIONAL DEVELOPMENT	31,063	23,340	60,000	65,000
280	STUDENT BODY ACCOUNTS	-	-	-	-
281	STUDENT BODY ACCOUNTS - YCES	30,377	23,672	51,000	51,000
282	STUDENT BODY ACCOUNTS - YCIS	28,217	22,016	144,000	144,000
283	STUDENT BODY ACCOUNTS - YCHS	171,147	208,219	300,000	300,000
285	FUNDRAISING ACCOUNT - ALLIANCE	865	6,028	10,000	15,000
299	NUTRITION SERVICES	380,838	375,014	397,525	522,376
	TOTAL OTHER SPECIAL REVENUE	658,966	669,865	1,446,482	1,581,333
	TOTAL ALL 200 FUNDS	2,896,581	2,638,474	3,544,897	3,957,552

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 201 TITLE IA							
	4500 RESTRICTED REVENUE FROM FED C	135,636	187,701	187,701	0.00	205,873	0.00
Total Fund 201	TITLE IA	135,636	187,701	187,701	0.00	205,873	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund	201 TITLE IA						
<hr/>							
Function	1272 TITLE I						
111	LICENSED SALARIES	57,700	63,591	67,700	1.00	86,807	1.00
112	CLASSIFIED SALARIES	24,157	39,266	40,180	1.63	50,215	1.81
121	SUBSTITUTES - LICENSED	0	406	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	0	111	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	4,845	5,472	5,598	0.00	5,760	0.00
100	SALARIES	86,702	108,845	113,478	2.63	142,782	2.81
212	P E R S, PICK-UP	5,248	5,472	6,472	0.00	3,013	0.00
213	PERS UAL CONTRIBUTION	16,838	17,785	17,261	0.00	9,792	0.00
220	FICA/MEDICARE	6,607	8,094	8,253	0.00	10,483	0.00
231	WORKERS' COMPENSATION	206	258	262	0.00	355	0.00
233	PAID FAMILY MED LEAVE INS	0	423	432	0.00	548	0.00
241	EMPLOYEES INSURANCE	17,213	43,577	33,593	0.00	38,400	0.00
242	HSA EMPLR PD INS	385	539	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	46,497	76,148	66,273	0.00	62,591	0.00
310	INSTR, PROF & TECH SRVS	0	1,258	0	0.00	0	0.00
311	SUBSTITUTE SERVICES	0	168	0	0.00	0	0.00
300	PURCHASED SERVICES	0	1,426	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	248	0	6,950	0.00	0	0.00
420	TEXTBOOKS	2,188	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	2,436	0	6,950	0.00	0	0.00
<hr/>							
Total Function	1272 TITLE I	135,636	186,419	186,701	2.63	205,373	2.81
<hr/>							
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT						
310	INSTR, PROF & TECH SRVS	0	1,182	0	0.00	0	0.00
300	PURCHASED SERVICES	0	1,182	0	0.00	0	0.00
<hr/>							
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	1,182	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 201 TITLE IA							
Function 3100	COMMUNITY SERVICES						
410	CONSUMABLE SUPPLIES & MATERIALS	0	100	1,000	0.00	500	0.00
400	SUPPLIES AND MATERIALS	0	100	1,000	0.00	500	0.00
Total Function 3100	COMMUNITY SERVICES	0	100	1,000	0.00	500	0.00
Total Fund 201	TITLE IA	135,636	187,701	187,701	2.63	205,873	2.81

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 202 TITLE IV						
4500 RESTRICTED REVENUE FROM FED C	0	10,000	10,000	0.00	0	0.00
Total Fund 202 TITLE IV	0	10,000	10,000	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund	202 TITLE IV						
<hr/>							
Function	1272 TITLE I						
	112 CLASSIFIED SALARIES	0	0	4,377	0.18	0	0.00
100	SALARIES	0	0	4,377	0.18	0	0.00
	212 P E R S, PICK-UP	0	0	263	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	0	0	700	0.00	0	0.00
	220 FICA/MEDICARE	0	0	335	0.00	0	0.00
	231 WORKERS' COMPENSATION	0	0	12	0.00	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	0	18	0.00	0	0.00
	241 EMPLOYEES INSURANCE	0	0	3,727	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	5,055	0.00	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	0	0	568	0.00	0	0.00
400	SUPPLIES AND MATERIALS	0	0	568	0.00	0	0.00
<hr/>							
Total Function	1272 TITLE I	0	0	10,000	0.18	0	0.00
<hr/>							
Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES						
	310 INSTR, PROF & TECH SRVS	0	3,755	0	0.00	0	0.00
300	PURCHASED SERVICES	0	3,755	0	0.00	0	0.00
<hr/>							
Total Function	2210 IMPROVEMENT OF INSTRUCTION SERVICES	0	3,755	0	0.00	0	0.00
<hr/>							
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT						
	310 INSTR, PROF & TECH SRVS	0	4,766	0	0.00	0	0.00
	340 TRAVEL	0	1,479	0	0.00	0	0.00
300	PURCHASED SERVICES	0	6,245	0	0.00	0	0.00
<hr/>							
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	6,245	0	0.00	0	0.00
<hr/>							
Total Fund	202 TITLE IV	0	10,000	10,000	0.18	0	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 204 TITLE IIA						
4500 RESTRICTED REVENUE FROM FED C	20,763	7,174	30,000	0.00	21,828	0.00
Total Fund 204 TITLE IIA	20,763	7,174	30,000	0.00	21,828	0.00

Requirements Report

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>							
Fund 204	TITLE IIA						
<hr/>							
Function 1111	ELEMENTARY PROGRAMS						
131	EXTRA DUTY LICENSED	0	0	4,000	0.00	4,000	0.00
100	SALARIES	0	0	4,000	0.00	4,000	0.00
212	P E R S, PICK-UP	0	0	240	0.00	240	0.00
213	PERS UAL CONTRIBUTION	0	0	640	0.00	780	0.00
220	FICA/MEDICARE	0	0	308	0.00	308	0.00
231	WORKERS' COMPENSATION	0	0	8	0.00	8	0.00
233	PAID FAMILY MED LEAVE INS	0	0	16	0.00	16	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	1,212	0.00	1,352	0.00
<hr/>							
Total Function 1111	ELEMENTARY PROGRAMS	0	0	5,212	0.00	5,352	0.00
<hr/>							
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS						
131	EXTRA DUTY LICENSED	0	3,538	5,000	0.00	5,000	0.00
100	SALARIES	0	3,538	5,000	0.00	5,000	0.00
212	P E R S, PICK-UP	0	212	300	0.00	300	0.00
213	PERS UAL CONTRIBUTION	0	690	800	0.00	975	0.00
220	FICA/MEDICARE	0	271	385	0.00	385	0.00
231	WORKERS' COMPENSATION	0	7	10	0.00	10	0.00
233	PAID FAMILY MED LEAVE INS	0	14	20	0.00	20	0.00
200	ASSOCIATED PAYROLL COSTS	0	1,194	1,515	0.00	1,690	0.00
<hr/>							
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	4,732	6,515	0.00	6,690	0.00
<hr/>							
Function 1131	HIGH SCHOOL PROGRAMS						
131	EXTRA DUTY LICENSED	0	0	3,000	0.00	3,000	0.00
100	SALARIES	0	0	3,000	0.00	3,000	0.00
212	P E R S, PICK-UP	0	0	180	0.00	180	0.00
213	PERS UAL CONTRIBUTION	0	0	480	0.00	585	0.00
220	FICA/MEDICARE	0	0	231	0.00	231	0.00
231	WORKERS' COMPENSATION	0	0	6	0.00	6	0.00
233	PAID FAMILY MED LEAVE INS	0	0	12	0.00	12	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 204 TITLE IIA							
200	ASSOCIATED PAYROLL COSTS	0	0	909	0.00	1,014	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS		0	0	3,909	0.00	4,014	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT							
131	EXTRA DUTY LICENSED	15,617	0	0	0.00	0	0.00
100	SALARIES	15,617	0	0	0.00	0	0.00
211	P E R S	1	0	0	0.00	0	0.00
212	P E R S, PICK-UP	936	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	3,003	0	0	0.00	0	0.00
220	FICA/MEDICARE	1,174	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	32	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	5,146	0	0	0.00	0	0.00
310	INSTR. PROF & TECH SRVS	0	2,442	14,364	0.00	5,772	0.00
300	PURCHASED SERVICES	0	2,442	14,364	0.00	5,772	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		20,763	2,442	14,364	0.00	5,772	0.00
Total Fund 204 TITLE IIA		20,763	7,174	30,000	0.00	21,828	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 206	IDEA PART B SECTION 611						
	4500 RESTRICTED REVENUE FROM FED C	240,529	217,686	206,000	0.00	219,133	0.00
Total Fund 206	IDEA PART B SECTION 611	240,529	217,686	206,000	0.00	219,133	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 206 IDEA PART B SECTION 611							
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
112	CLASSIFIED SALARIES	47,737	22,144	22,986	0.91	25,854	0.91
136	INS OPT OUT INCENTIVE	10,247	5,472	5,598	0.00	0	0.00
100	SALARIES	57,984	27,616	28,584	0.91	25,854	0.91
211	P E R S	0	135	0	0.00	0	0.00
212	P E R S, PICK-UP	2,399	1,088	1,379	0.00	1,551	0.00
213	PERS UAL CONTRIBUTION	7,696	3,534	3,678	0.00	5,042	0.00
220	FICA/MEDICARE	4,319	2,103	1,758	0.00	1,978	0.00
231	WORKERS' COMPENSATION	148	68	62	0.00	73	0.00
233	PAID FAMILY MED LEAVE INS	0	110	92	0.00	103	0.00
241	EMPLOYEES INSURANCE	28	12	0	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	14,590	7,050	6,969	0.00	27,947	0.00
420	TEXTBOOKS	0	1,051	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	0	1,051	0	0.00	0	0.00
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	72,574	35,716	35,553	0.91	53,801	0.91
Function 1250	RESOURCE ROOMS						
111	LICENSED SALARIES	77,239	80,465	84,444	1.10	91,798	1.10
112	CLASSIFIED SALARIES	19,948	11,099	11,641	0.45	12,722	0.45
131	EXTRA DUTY LICENSED	7,558	8,146	7,400	0.00	8,412	0.00
132	EXTRA DUTY CLASSIFIED	1,498	620	1,600	0.00	1,300	0.00
136	INS OPT OUT INCENTIVE	8,019	5,472	5,598	0.00	2,880	0.00
100	SALARIES	114,262	105,802	110,683	1.55	117,112	1.55
211	P E R S	42	0	0	0.00	0	0.00
212	P E R S, PICK-UP	6,856	6,326	6,305	0.00	4,094	0.00
213	PERS UAL CONTRIBUTION	21,995	20,556	16,814	0.00	13,309	0.00
220	FICA/MEDICARE	8,644	7,959	8,039	0.00	8,957	0.00
231	WORKERS' COMPENSATION	266	237	239	0.00	283	0.00
233	PAID FAMILY MED LEAVE INS	0	416	420	0.00	457	0.00
241	EMPLOYEES INSURANCE	10,192	10,640	11,196	0.00	21,120	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund	206	IDEA PART B SECTION 611						
<hr/>								
Function	1250	RESOURCE ROOMS						
	242	HSA EMPLR PD INS	378	323	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	48,373	46,457	43,013	0.00	48,220	0.00
	310	INSTR, PROF & TECH SRVS	0	672	0	0.00	0	0.00
	300	PURCHASED SERVICES	0	672	0	0.00	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	4,518	12,926	16,751	0.00	0	0.00
	420	TEXTBOOKS	0	4,207	0	0.00	0	0.00
	440	PERIODICALS	28	0	0	0.00	0	0.00
	460	NON-CONSUMABLE ITEMS	324	1,938	0	0.00	0	0.00
	470	COMPUTER SOFTWARE	450	2,465	0	0.00	0	0.00
	480	COMPUTER HARDWARE	0	7,502	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	5,320	29,038	16,751	0.00	0	0.00
<hr/>								
Total Function	1250	RESOURCE ROOMS	167,955	181,970	170,447	1.55	165,332	1.55
<hr/>								
Total Fund	206	IDEA PART B SECTION 611	240,529	217,686	206,000	2.46	219,133	2.46

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 207	IDEA PART B SECTION 619						
	4500 RESTRICTED REVENUE FROM FED C	3,864	1,091	2,575	0.00	2,575	0.00
Total Fund 207	IDEA PART B SECTION 619	3,864	1,091	2,575	0.00	2,575	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 207 IDEA PART B SECTION 619							
Function 1250	RESOURCE ROOMS						
111	LICENSED SALARIES	2,249	0	0	0.00	0	0.00
100	SALARIES	2,249	0	0	0.00	0	0.00
212	P E R S, PICK-UP	134	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	431	0	0	0.00	0	0.00
220	FICA/MEDICARE	169	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	5	0	0	0.00	0	0.00
241	EMPLOYEES INSURANCE	875	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,614	0	0	0.00	0	0.00
311	SUBSTITUTE SERVICES	0	1,091	2,575	0.00	2,575	0.00
300	PURCHASED SERVICES	0	1,091	2,575	0.00	2,575	0.00
Total Function 1250 RESOURCE ROOMS		3,864	1,091	2,575	0.00	2,575	0.00
Total Fund 207 IDEA PART B SECTION 619		3,864	1,091	2,575	0.00	2,575	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 212	ESSER II FUNDS 2020-2023						
	4500 RESTRICTED REVENUE FROM FED C	127,051	0	0	0.00	0	0.00
Total Fund 212	ESSER II FUNDS 2020-2023	127,051	0	0	0.00	0	0.00

Requirements Report

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	
		Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	
<hr/>								
Fund	212	ESSER II FUNDS 2020-2023						
<hr/>								
Function	1111	ELEMENTARY PROGRAMS						
	112	CLASSIFIED SALARIES	1,148	0	0	0.00	0	0.00
	100	SALARIES	1,148	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	69	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	221	0	0	0.00	0	0.00
	220	FICA/MEDICARE	88	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	2	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	380	0	0	0.00	0	0.00
	460	NON-CONSUMABLE ITEMS	1,790	0	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	1,790	0	0	0.00	0	0.00
<hr/>								
Total Function	1111	ELEMENTARY PROGRAMS	3,318	0	0	0.00	0	0.00
<hr/>								
Function	1131	HIGH SCHOOL PROGRAMS						
	310	INSTR, PROF & TECH SRVS	3,719	0	0	0.00	0	0.00
	300	PURCHASED SERVICES	3,719	0	0	0.00	0	0.00
	420	TEXTBOOKS	4,498	0	0	0.00	0	0.00
	460	NON-CONSUMABLE ITEMS	3,350	0	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	7,848	0	0	0.00	0	0.00
<hr/>								
Total Function	1131	HIGH SCHOOL PROGRAMS	11,567	0	0	0.00	0	0.00
<hr/>								
Function	1250	RESOURCE ROOMS						
	420	TEXTBOOKS	1,242	0	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	1,242	0	0	0.00	0	0.00
<hr/>								
Total Function	1250	RESOURCE ROOMS	1,242	0	0	0.00	0	0.00
<hr/>								
Function	1272	TITLE I						
	311	SUBSTITUTE SERVICES	5,826	0	0	0.00	0	0.00
	300	PURCHASED SERVICES	5,826	0	0	0.00	0	0.00
<hr/>								
Total Function	1272	TITLE I	5,826	0	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund	212	ESSER II FUNDS 2020-2023						
<hr/>								
Function	1410	ELEMENTARY SUMMER PROGRAM						
	131	EXTRA DUTY LICENSED	7,459	0	0	0.00	0	0.00
	132	EXTRA DUTY CLASSIFIED	1,783	0	0	0.00	0	0.00
100		SALARIES	9,242	0	0	0.00	0	0.00
	211	P E R S	1	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	530	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	1,702	0	0	0.00	0	0.00
	220	FICA/MEDICARE	707	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	24	0	0	0.00	0	0.00
200		ASSOCIATED PAYROLL COSTS	2,964	0	0	0.00	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	2,085	0	0	0.00	0	0.00
400		SUPPLIES AND MATERIALS	2,085	0	0	0.00	0	0.00
<hr/>								
Total Function	1410	ELEMENTARY SUMMER PROGRAM	14,290	0	0	0.00	0	0.00
<hr/>								
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT						
	131	EXTRA DUTY LICENSED	4,379	0	0	0.00	0	0.00
100		SALARIES	4,379	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	263	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	843	0	0	0.00	0	0.00
	220	FICA/MEDICARE	335	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	9	0	0	0.00	0	0.00
200		ASSOCIATED PAYROLL COSTS	1,450	0	0	0.00	0	0.00
	310	INSTR, PROF & TECH SRVS	350	0	0	0.00	0	0.00
300		PURCHASED SERVICES	350	0	0	0.00	0	0.00
<hr/>								
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	6,179	0	0	0.00	0	0.00
<hr/>								
Function	2310	BOARD OF EDUCATION SERVICES						
	310	INSTR, PROF & TECH SRVS	1,641	0	0	0.00	0	0.00
300		PURCHASED SERVICES	1,641	0	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund	212	ESSER II FUNDS 2020-2023						
<hr/>								
Function	2310	BOARD OF EDUCATION SERVICES						
	410	CONSUMABLE SUPPLIES & MATERIALS	1,607	0	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	1,607	0	0	0.00	0	0.00
<hr/>								
Total Function	2310	BOARD OF EDUCATION SERVICES	3,248	0	0	0.00	0	0.00
<hr/>								
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES						
	460	NON-CONSUMABLE ITEMS	4,736	0	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	4,736	0	0	0.00	0	0.00
<hr/>								
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	4,736	0	0	0.00	0	0.00
<hr/>								
Function	2550	STUDENT TRANSPORTATION SERVICES						
	332	NON-REIMBURSABLE STUDENT TRANSPORTATION	13,437	0	0	0.00	0	0.00
	300	PURCHASED SERVICES	13,437	0	0	0.00	0	0.00
<hr/>								
Total Function	2550	STUDENT TRANSPORTATION SERVICES	13,437	0	0	0.00	0	0.00
<hr/>								
Function	2660	TECHNOLOGY SERVICES						
	480	COMPUTER HARDWARE	63,208	0	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	63,208	0	0	0.00	0	0.00
<hr/>								
Total Function	2660	TECHNOLOGY SERVICES	63,208	0	0	0.00	0	0.00
<hr/>								
Total Fund	212	ESSER II FUNDS 2020-2023	127,051	0	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 213	ESSER III FUNDS						
	4500 RESTRICTED REVENUE FROM FED C	307,076	322,331	0	0.00	0	0.00
Total Fund 213	ESSER III FUNDS	307,076	322,331	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 213 ESSER III FUNDS							
Function	1111 ELEMENTARY PROGRAMS						
	112 CLASSIFIED SALARIES	23,721	23,354	0	0.00	0	0.00
	131 EXTRA DUTY LICENSED	0	2,276	0	0.00	0	0.00
	132 EXTRA DUTY CLASSIFIED	0	904	0	0.00	0	0.00
	136 INS OPT OUT INCENTIVE	3,174	3,249	0	0.00	0	0.00
100	SALARIES	26,895	29,783	0	0.00	0	0.00
	212 P E R S, PICK-UP	1,626	1,861	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	5,216	6,050	0	0.00	0	0.00
	220 FICA/MEDICARE	2,073	2,391	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	67	76	0	0.00	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	121	0	0.00	0	0.00
	241 EMPLOYEES INSURANCE	13	13	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	8,993	10,512	0	0.00	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	0	1,517	0	0.00	0	0.00
	420 TEXTBOOKS	64,412	1,500	0	0.00	0	0.00
	460 NON-CONSUMABLE ITEMS	0	1,236	0	0.00	0	0.00
	470 COMPUTER SOFTWARE	1,333	1,320	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	65,745	5,573	0	0.00	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS		101,634	45,868	0	0.00	0	0.00
Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS						
	111 LICENSED SALARIES	46,898	0	0	0.00	0	0.00
	112 CLASSIFIED SALARIES	0	8,401	0	0.00	0	0.00
	132 EXTRA DUTY CLASSIFIED	0	98	0	0.00	0	0.00
	136 INS OPT OUT INCENTIVE	3,689	0	0	0.00	0	0.00
100	SALARIES	50,587	8,499	0	0.00	0	0.00
	212 P E R S, PICK-UP	3,035	147	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	9,738	479	0	0.00	0	0.00
	220 FICA/MEDICARE	3,870	650	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	113	22	0	0.00	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	34	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund 213	ESSER III FUNDS							
<hr/>								
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS							
241	EMPLOYEES INSURANCE		8	3,970	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		16,764	5,303	0	0.00	0	0.00
420	TEXTBOOKS		36,188	0	0	0.00	0	0.00
470	COMPUTER SOFTWARE		2,099	1,320	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		38,287	1,320	0	0.00	0	0.00
<hr/>								
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS		105,638	15,122	0	0.00	0	0.00
<hr/>								
Function 1131	HIGH SCHOOL PROGRAMS							
470	COMPUTER SOFTWARE		2,008	1,360	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		2,008	1,360	0	0.00	0	0.00
<hr/>								
Total Function 1131	HIGH SCHOOL PROGRAMS		2,008	1,360	0	0.00	0	0.00
<hr/>								
Function 2120	GUIDANCE SERVICES							
111	LICENSED SALARIES		0	16,211	0	0.00	0	0.00
100	SALARIES		0	16,211	0	0.00	0	0.00
212	P E R S, PICK-UP		0	973	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION		0	3,161	0	0.00	0	0.00
220	FICA/MEDICARE		0	1,238	0	0.00	0	0.00
231	WORKERS' COMPENSATION		0	37	0	0.00	0	0.00
233	PAID FAMILY MED LEAVE INS		0	65	0	0.00	0	0.00
241	EMPLOYEES INSURANCE		0	5,324	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	10,797	0	0.00	0	0.00
<hr/>								
Total Function 2120	GUIDANCE SERVICES		0	27,008	0	0.00	0	0.00
<hr/>								
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT							
310	INSTR. PROF & TECH SRVS		0	2,645	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT		0	701	0	0.00	0	0.00
300	PURCHASED SERVICES		0	3,346	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 213	ESSER III FUNDS							
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	3,346	0	0.00	0	0.00
Function	2310	BOARD OF EDUCATION SERVICES						
	350	COMMUNICATION	0	3,260	0	0.00	0	0.00
	300	PURCHASED SERVICES	0	3,260	0	0.00	0	0.00
Total Function	2310	BOARD OF EDUCATION SERVICES	0	3,260	0	0.00	0	0.00
Function	2520	FISCAL SERVICES						
	690	GRANT INDIRECT CHARGES	8,371	9,100	0	0.00	0	0.00
	600	OTHER OBJECTS	8,371	9,100	0	0.00	0	0.00
Total Function	2520	FISCAL SERVICES	8,371	9,100	0	0.00	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES						
	322	REPAIRS & MAINTENANCE SERVICES	0	1,980	0	0.00	0	0.00
	300	PURCHASED SERVICES	0	1,980	0	0.00	0	0.00
	460	NON-CONSUMABLE ITEMS	0	4,352	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	0	4,352	0	0.00	0	0.00
	520	BUILDINGS ACQUISITION	89,425	62,850	0	0.00	0	0.00
	541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	18,725	0	0.00	0	0.00
	500	CAPITAL OUTLAY	89,425	81,575	0	0.00	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	89,425	87,907	0	0.00	0	0.00
Function	2660	TECHNOLOGY SERVICES						
	460	NON-CONSUMABLE ITEMS	0	2,490	0	0.00	0	0.00
	480	COMPUTER HARDWARE	0	126,870	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	0	129,360	0	0.00	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	0	129,360	0	0.00	0	0.00
Total Fund 213	ESSER III FUNDS		307,076	322,331	0	0.00	0	0.00

Requirements Report

2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
----------------------	----------------------	----------------------	--------------------------	-----------------------	---------------------------

Fund 213 ESSER III FUNDS

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 214	OR SUMMER SCHOOL GRANTS						
	3299 OTHER RESTRICTED GRANTS-IN-AID	68,337	0	0	0.00	0	0.00
Total Fund 214	OR SUMMER SCHOOL GRANTS	68,337	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 214 OR SUMMER SCHOOL GRANTS							
Function 1410	ELEMENTARY SUMMER PROGRAM						
131	EXTRA DUTY LICENSED	6,480	0	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	5,723	0	0	0.00	0	0.00
100	SALARIES	12,203	0	0	0.00	0	0.00
211	P E R S	1	0	0	0.00	0	0.00
212	P E R S, PICK-UP	732	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	2,349	0	0	0.00	0	0.00
220	FICA/MEDICARE	925	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	31	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	4,038	0	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	5,504	0	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS	1,519	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	7,022	0	0	0.00	0	0.00
Total Function 1410	ELEMENTARY SUMMER PROGRAM	23,263	0	0	0.00	0	0.00
Function 1420	MIDDLE/JUNIOR HIGH						
131	EXTRA DUTY LICENSED	15,829	0	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	5,599	0	0	0.00	0	0.00
100	SALARIES	21,428	0	0	0.00	0	0.00
211	P E R S	2	0	0	0.00	0	0.00
212	P E R S, PICK-UP	1,286	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	4,125	0	0	0.00	0	0.00
220	FICA/MEDICARE	1,616	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	51	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	7,080	0	0	0.00	0	0.00
Total Function 1420	MIDDLE/JUNIOR HIGH	28,508	0	0	0.00	0	0.00
Function 1430	HIGH SCHOOL						
131	EXTRA DUTY LICENSED	10,107	0	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	914	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 214	OR SUMMER SCHOOL GRANTS						
100	SALARIES	11,020	0	0	0.00	0	0.00
211	P E R S	0	0	0	0.00	0	0.00
212	P E R S, PICK-UP	661	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	2,121	0	0	0.00	0	0.00
220	FICA/MEDICARE	842	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	32	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	3,658	0	0	0.00	0	0.00
310	INSTR, PROF & TECH SRVS	400	0	0	0.00	0	0.00
300	PURCHASED SERVICES	400	0	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS	851	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	851	0	0	0.00	0	0.00
690	GRANT INDIRECT CHARGES	637	0	0	0.00	0	0.00
600	OTHER OBJECTS	637	0	0	0.00	0	0.00
Total Function 1430 HIGH SCHOOL		16,566	0	0	0.00	0	0.00
Total Fund 214	OR SUMMER SCHOOL GRANTS	68,337	0	0	0.00	0	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 215 MAC PROGRAM						
1990 MISCELLANEOUS	1,874	2,207	20,000	0.00	0	0.00
Total Fund 215 MAC PROGRAM	1,874	2,207	20,000	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 215 MAC PROGRAM							
Function 2120	GUIDANCE SERVICES						
310	INSTR, PROF & TECH SRVS	1,874	2,207	20,000	0.00	0	0.00
300	PURCHASED SERVICES	1,874	2,207	20,000	0.00	0	0.00
Total Function 2120	GUIDANCE SERVICES	1,874	2,207	20,000	0.00	0	0.00
Total Fund 215	MAC PROGRAM	1,874	2,207	20,000	0.00	0	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 218 ORTli						
4500 RESTRICTED REVENUE FROM FED C	2,310	0	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	1,017	0	0	0.00	0	0.00
Total Fund 218 ORTli	3,327	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 218 ORTli							
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES						
420	TEXTBOOKS	3,327	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	3,327	0	0	0.00	0	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	3,327	0	0	0.00	0	0.00
Total Fund 218	ORTli	3,327	0	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 229	HB 3499 EL GRANT						
	3200 RESTRICTED GRANTS-IN-AID	0	0	0	0.00	250,000	0.00
Total Fund 229	HB 3499 EL GRANT	0	0	0	0.00	250,000	0.00

Requirements Report

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
		Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 229 HB 3499 EL GRANT							
Function	1291 ENGLISH SECOND LANGUAGE						
	111 LICENSED SALARIES	0	0	0	0.00	10,627	0.13
	112 CLASSIFIED SALARIES	0	0	0	0.00	25,854	0.91
	130 ADDITIONAL SALARY	0	0	0	0.00	1,000	0.00
	136 INS OPT OUT INCENTIVE	0	0	0	0.00	823	0.00
100	SALARIES	0	0	0	0.00	38,304	1.03
	212 P E R S, PICK-UP	0	0	0	0.00	2,298	0.00
	213 PERS UAL CONTRIBUTION	0	0	0	0.00	7,469	0.00
	220 FICA/MEDICARE	0	0	0	0.00	2,931	0.00
	231 WORKERS' COMPENSATION	0	0	0	0.00	101	0.00
	233 PAID FAMILY MED LEAVE INS	0	0	0	0.00	150	0.00
	241 EMPLOYEES INSURANCE	0	0	0	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	32,149	0.00
	310 INSTR, PROF & TECH SRVS	0	0	0	0.00	50,000	0.00
300	PURCHASED SERVICES	0	0	0	0.00	50,000	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	44,547	0.00
	420 TEXTBOOKS	0	0	0	0.00	50,000	0.00
	460 NON-CONSUMABLE ITEMS	0	0	0	0.00	10,000	0.00
	470 COMPUTER SOFTWARE	0	0	0	0.00	10,000	0.00
	480 COMPUTER HARDWARE	0	0	0	0.00	15,000	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	129,547	0.00
Total Function 1291 ENGLISH SECOND LANGUAGE		0	0	0	0.00	250,000	1.03
Total Fund 229 HB 3499 EL GRANT		0	0	0	0.00	250,000	1.03

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 230 MISC GRANTS						
1920 CONTRIBUTIONS-DONATIONS FROM	15,196	15,847	100,000	0.00	107,500	0.00
1960 RECOVERY OF PRIOR YEAR EXPENSE	0	214	0	0.00	0	0.00
1990 MISCELLANEOUS	6,468	15,604	0	0.00	0	0.00
2199 OTHER INTERMEDIATE SOURCES	1,989	8,193	0	0.00	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	5,552	5,735	10,550	0.00	10,762	0.00
5400 RESOURCES - BEGINNING FUND BAL	5,727	14,911	10,683	0.00	19,118	0.00
Total Fund 230 MISC GRANTS	34,932	60,503	121,233	0.00	137,380	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 230 MISC GRANTS							
Function	1111 ELEMENTARY PROGRAMS						
	131 EXTRA DUTY LICENSED	434	0	0	0.00	0	0.00
100	SALARIES	434	0	0	0.00	0	0.00
	211 P E R S	0	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	26	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	83	0	0	0.00	0	0.00
	220 FICA/MEDICARE	29	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	1	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	140	0	0	0.00	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	149	1,146	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	149	1,146	0	0.00	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS		723	1,146	0	0.00	0	0.00
Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS						
	410 CONSUMABLE SUPPLIES & MATERIALS	648	1,684	0	0.00	0	0.00
	460 NON-CONSUMABLE ITEMS	2,056	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	2,703	1,684	0	0.00	0	0.00
Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS		2,703	1,684	0	0.00	0	0.00
Function	1131 HIGH SCHOOL PROGRAMS						
	131 EXTRA DUTY LICENSED	0	191	0	0.00	0	0.00
100	SALARIES	0	191	0	0.00	0	0.00
	212 P E R S, PICK-UP	0	11	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	0	37	0	0.00	0	0.00
	220 FICA/MEDICARE	0	15	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	0	0	0	0.00	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	1	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	64	0	0.00	0	0.00
	311 SUBSTITUTE SERVICES	1,013	937	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund 230	MISC GRANTS							
<hr/>								
Function 1131	HIGH SCHOOL PROGRAMS							
342	TRAVEL, OUT OF DISTRICT		975	1,948	0	0.00	5,000	0.00
300	PURCHASED SERVICES		1,989	2,886	0	0.00	5,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		234	703	50,000	0.00	53,030	0.00
400	SUPPLIES AND MATERIALS		234	703	50,000	0.00	53,030	0.00
<hr/>								
Total Function 1131	HIGH SCHOOL PROGRAMS		2,222	3,844	50,000	0.00	58,030	0.00
<hr/>								
Function 1132	HIGH SCHOOL-EXTRACURRICULAR							
310	INSTR, PROF & TECH SRVS		0	880	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT		0	7,881	0	0.00	0	0.00
300	PURCHASED SERVICES		0	8,761	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		16	3,286	0	0.00	785	0.00
460	NON-CONSUMABLE ITEMS		0	0	10,683	0.00	17,673	0.00
400	SUPPLIES AND MATERIALS		16	3,286	10,683	0.00	18,458	0.00
<hr/>								
Total Function 1132	HIGH SCHOOL-EXTRACURRICULAR		16	12,047	10,683	0.00	18,458	0.00
<hr/>								
Function 1250	RESOURCE ROOMS							
410	CONSUMABLE SUPPLIES & MATERIALS		80	583	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS		400	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		480	583	0	0.00	0	0.00
<hr/>								
Total Function 1250	RESOURCE ROOMS		480	583	0	0.00	0	0.00
<hr/>								
Function 2120	GUIDANCE SERVICES							
112	CLASSIFIED SALARIES		0	1,749	1,469	0.05	1,557	0.05
132	EXTRA DUTY CLASSIFIED		2,317	0	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE		0	304	280	0.00	288	0.00
100	SALARIES		2,317	2,053	1,749	0.05	1,845	0.05
212	P E R S, PICK-UP		0	63	88	0.00	93	0.00
213	PERS UAL CONTRIBUTION		0	206	235	0.00	304	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 230 MISC GRANTS							
Function 2120	GUIDANCE SERVICES						
220	FICA/MEDICARE	177	157	112	0.00	119	0.00
231	WORKERS' COMPENSATION	6	9	4	0.00	5	0.00
233	PAID FAMILY MED LEAVE INS	0	8	6	0.00	6	0.00
241	EMPLOYEES INSURANCE	0	3	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	183	447	445	0.00	527	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	308	306	0.00	258	0.00
400	SUPPLIES AND MATERIALS	0	308	306	0.00	258	0.00
Total Function 2120 GUIDANCE SERVICES		2,500	2,808	2,500	0.05	2,630	0.05
Function 2230	ASSESSMENT AND TESTING						
470	COMPUTER SOFTWARE	3,052	3,235	3,234	0.00	3,227	0.00
400	SUPPLIES AND MATERIALS	3,052	3,235	3,234	0.00	3,227	0.00
Total Function 2230 ASSESSMENT AND TESTING		3,052	3,235	3,234	0.00	3,227	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT						
310	INSTR, PROF & TECH SRVS	0	0	50,000	0.00	50,000	0.00
342	TRAVEL, OUT OF DISTRICT	0	8,193	0	0.00	0	0.00
300	PURCHASED SERVICES	0	8,193	50,000	0.00	50,000	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		0	8,193	50,000	0.00	50,000	0.00
Function 2410	OFFICE OF THE PRINCIPAL						
310	INSTR, PROF & TECH SRVS	645	0	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT	5,999	0	0	0.00	0	0.00
300	PURCHASED SERVICES	6,644	0	0	0.00	0	0.00
Total Function 2410 OFFICE OF THE PRINCIPAL		6,644	0	0	0.00	0	0.00
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES						
410	CONSUMABLE SUPPLIES & MATERIALS	0	7	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS	1,681	0	4,816	0.00	5,035	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 230	MISC GRANTS						
400	SUPPLIES AND MATERIALS	1,681	7	4,816	0.00	5,035	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	1,681	7	4,816	0.00	5,035	0.00
Total Fund 230	MISC GRANTS	20,021	33,546	121,233	0.05	137,380	0.05

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 231 FUEL UP TO PLAY 60						
5400 RESOURCES - BEGINNING FUND BAL	771	0	0	0.00	0	0.00
Total Fund 231 FUEL UP TO PLAY 60	771	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 231 FUEL UP TO PLAY 60							
Function	1111 ELEMENTARY PROGRAMS						
	410 CONSUMABLE SUPPLIES & MATERIALS	771	0	0	0.00	0	0.00
	400 SUPPLIES AND MATERIALS	771	0	0	0.00	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS		771	0	0	0.00	0	0.00
Total Fund 231	FUEL UP TO PLAY 60	771	0	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 235	CTE REVITALIZATION GRANT						
	5400 RESOURCES - BEGINNING FUND BAL	29,597	29,597	29,597	0.00	29,597	0.00
Total Fund 235	CTE REVITALIZATION GRANT	29,597	29,597	29,597	0.00	29,597	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund	235	CTE REVITALIZATION GRANT						
<hr/>								
Function	1131	HIGH SCHOOL PROGRAMS						
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	29,597	0.00	29,597	0.00
	400	SUPPLIES AND MATERIALS	0	0	29,597	0.00	29,597	0.00
<hr/>								
Total Function	1131	HIGH SCHOOL PROGRAMS	0	0	29,597	0.00	29,597	0.00
<hr/>								
Total Fund	235	CTE REVITALIZATION GRANT	0	0	29,597	0.00	29,597	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 238	CAREER PATHWAYS						
	3299 OTHER RESTRICTED GRANTS-IN-AID	4,078	4,000	4,000	0.00	4,000	0.00
Total Fund 238	CAREER PATHWAYS	4,078	4,000	4,000	0.00	4,000	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 238	CAREER PATHWAYS							
Function 1131	HIGH SCHOOL PROGRAMS							
131	EXTRA DUTY LICENSED		0	1,497	0	0.00	0	0.00
100	SALARIES		0	1,497	0	0.00	0	0.00
212	P E R S, PICK-UP		0	90	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION		0	292	0	0.00	0	0.00
220	FICA/MEDICARE		0	112	0	0.00	0	0.00
231	WORKERS' COMPENSATION		0	3	0	0.00	0	0.00
233	PAID FAMILY MED LEAVE INS		0	6	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	503	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		748	481	4,000	0.00	4,000	0.00
460	NON-CONSUMABLE ITEMS		3,330	1,519	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		4,078	2,000	4,000	0.00	4,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS		4,078	4,000	4,000	0.00	4,000	0.00
Total Fund 238	CAREER PATHWAYS		4,078	4,000	4,000	0.00	4,000	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 239	MEASURE 99 - OUTDOOR SCHOOL						
	3299 OTHER RESTRICTED GRANTS-IN-AID	60,372	38,708	68,000	0.00	68,000	0.00
Total Fund 239	MEASURE 99 - OUTDOOR SCHOOL	60,372	38,708	68,000	0.00	68,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 239 MEASURE 99 - OUTDOOR SCHOOL							
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR						
131	EXTRA DUTY LICENSED	4,512	7,740	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	518	0	0	0.00	0	0.00
100	SALARIES	5,030	7,740	0	0.00	0	0.00
212	P E R S, PICK-UP	294	464	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	943	1,509	0	0.00	0	0.00
220	FICA/MEDICARE	373	591	0	0.00	0	0.00
231	WORKERS' COMPENSATION	11	16	0	0.00	0	0.00
233	PAID FAMILY MED LEAVE INS	0	31	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,620	2,612	0	0.00	0	0.00
310	INSTR, PROF & TECH SRVS	53,200	26,250	67,965	0.00	67,965	0.00
311	SUBSTITUTE SERVICES	0	1,310	0	0.00	0	0.00
300	PURCHASED SERVICES	53,200	27,560	67,965	0.00	67,965	0.00
690	GRANT INDIRECT CHARGES	500	500	0	0.00	0	0.00
600	OTHER OBJECTS	500	500	0	0.00	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR	60,350	38,413	67,965	0.00	67,965	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES						
331	REIMBURSABLE STUDENT TRANSPORTATION	22	0	35	0.00	35	0.00
332	NON-REIMBURSABLE STUDENT TRANSPORTATI	0	296	0	0.00	0	0.00
300	PURCHASED SERVICES	22	296	35	0.00	35	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	22	296	35	0.00	35	0.00
Total Fund 239	MEASURE 99 - OUTDOOR SCHOOL	60,372	38,708	68,000	0.00	68,000	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 241 ESSA SUPPORT						
4500 RESTRICTED REVENUE FROM FED C	48,459	0	0	0.00	0	0.00
Total Fund 241 ESSA SUPPORT	48,459	0	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 241 ESSA SUPPORT			<hr/>					
Function	1291	ENGLISH SECOND LANGUAGE						
	111	LICENSED SALARIES	3,063	0	0	0.00	0	0.00
	112	CLASSIFIED SALARIES	20,019	0	0	0.00	0	0.00
	131	EXTRA DUTY LICENSED	1,360	0	0	0.00	0	0.00
	100	SALARIES	24,442	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	745	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	2,389	0	0	0.00	0	0.00
	220	FICA/MEDICARE	1,858	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	62	0	0	0.00	0	0.00
	241	EMPLOYEES INSURANCE	18,963	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	24,016	0	0	0.00	0	0.00
<hr/>								
Total Function	1291	ENGLISH SECOND LANGUAGE	48,459	0	0	0.00	0	0.00
<hr/>								
Total Fund	241	ESSA SUPPORT	48,459	0	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 251	STUDENT INVESTMENT ACCOUNT						
	3299 OTHER RESTRICTED GRANTS-IN-AID	803,855	779,857	1,043,586	0.00	1,071,253	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	803,855	779,857	1,043,586	0.00	1,071,253	0.00

Requirements Report

2022-2023 Actuals 2023-2024 Actuals 2024-2025 Adopted 2024-2025 Adopted FTE 2025-2026 Proposed 2025-2026 Proposed FTE

Fund 251 STUDENT INVESTMENT ACCOUNT

Function 1111	ELEMENTARY PROGRAMS						
111	LICENSED SALARIES	110,167	122,885	73,096	1.00	78,364	1.50
112	CLASSIFIED SALARIES	27,873	29,910	55,080	1.69	58,386	1.69
121	SUBSTITUTES - LICENSED	0	612	0	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	0	448	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	5,346	5,472	8,922	0.00	14,940	0.00
100	SALARIES	143,385	159,327	137,098	2.69	151,690	3.19
212	P E R S, PICK-UP	8,604	9,539	7,691	0.00	8,550	0.00
213	PERS UAL CONTRIBUTION	27,605	31,001	20,509	0.00	27,789	0.00
220	FICA/MEDICARE	10,708	12,035	9,805	0.00	10,902	0.00
231	WORKERS' COMPENSATION	336	360	308	0.00	363	0.00
233	PAID FAMILY MED LEAVE INS	0	629	512	0.00	547	0.00
241	EMPLOYEES INSURANCE	35,178	18,280	18,753	0.00	9,600	0.00
200	ASSOCIATED PAYROLL COSTS	82,432	71,843	57,578	0.00	57,751	0.00
311	SUBSTITUTE SERVICES	0	393	0	0.00	0	0.00
300	PURCHASED SERVICES	0	393	0	0.00	0	0.00
Total Function 1111	ELEMENTARY PROGRAMS	225,817	231,564	194,676	2.69	209,441	3.19
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS						
111	LICENSED SALARIES	61,309	52,256	123,715	2.00	100,711	1.50
112	CLASSIFIED SALARIES	11,308	2,749	0	0.00	0	0.00
131	EXTRA DUTY LICENSED	2,320	0	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE	9,676	2,736	2,799	0.00	2,880	0.00
100	SALARIES	84,613	57,741	126,514	2.00	103,591	1.50
212	P E R S, PICK-UP	5,173	3,300	7,423	0.00	6,216	0.00
213	PERS UAL CONTRIBUTION	16,596	10,723	19,795	0.00	20,200	0.00
220	FICA/MEDICARE	6,502	4,302	9,464	0.00	7,924	0.00
231	WORKERS' COMPENSATION	204	133	283	0.00	252	0.00
233	PAID FAMILY MED LEAVE INS	0	225	495	0.00	403	0.00
241	EMPLOYEES INSURANCE	10,310	9,091	27,990	0.00	19,200	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 251	STUDENT INVESTMENT ACCOUNT							
200	ASSOCIATED PAYROLL COSTS		38,785	27,773	65,450	0.00	54,195	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	123,397	85,514	191,964	2.00	157,786	1.50
Function	1131	HIGH SCHOOL PROGRAMS						
111	LICENSED SALARIES		25,452	26,932	28,843	0.50	31,782	0.50
136	INS OPT OUT INCENTIVE		668	0	0	0.00	0	0.00
100	SALARIES		26,120	26,932	28,843	0.50	31,782	0.50
212	P E R S, PICK-UP		1,567	1,616	1,731	0.00	1,907	0.00
213	PERS UAL CONTRIBUTION		5,028	5,252	4,615	0.00	6,197	0.00
220	FICA/MEDICARE		1,998	2,060	2,206	0.00	2,431	0.00
231	WORKERS' COMPENSATION		61	61	67	0.00	80	0.00
233	PAID FAMILY MED LEAVE INS		0	108	115	0.00	127	0.00
241	EMPLOYEES INSURANCE		5,120	7,046	9,330	0.00	9,600	0.00
242	HSA EMPLR PD INS		1,498	2,063	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		15,273	18,206	18,064	0.00	20,342	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	41,393	45,138	46,907	0.50	52,124	0.50
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
111	LICENSED SALARIES		26,034	29,090	65,197	1.00	72,505	1.00
131	EXTRA DUTY LICENSED		1,611	2,212	0	0.00	0	0.00
100	SALARIES		27,645	31,301	65,197	1.00	72,505	1.00
211	P E R S		14	0	0	0.00	0	0.00
212	P E R S, PICK-UP		1,659	1,878	3,912	0.00	4,350	0.00
213	PERS UAL CONTRIBUTION		5,322	6,104	10,432	0.00	14,139	0.00
220	FICA/MEDICARE		2,115	2,306	4,988	0.00	5,547	0.00
231	WORKERS' COMPENSATION		63	69	149	0.00	180	0.00
233	PAID FAMILY MED LEAVE INS		0	121	260	0.00	290	0.00
241	EMPLOYEES INSURANCE		6,523	9,118	18,660	0.00	19,200	0.00
200	ASSOCIATED PAYROLL COSTS		15,695	19,596	38,401	0.00	43,706	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	43,340	50,898	103,598	1.00	116,211	1.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 251	STUDENT INVESTMENT ACCOUNT							
Function 1410	ELEMENTARY SUMMER PROGRAM							
132	EXTRA DUTY CLASSIFIED		0	670	0	0.00	0	0.00
100	SALARIES		0	670	0	0.00	0	0.00
220	FICA/MEDICARE		0	51	0	0.00	0	0.00
231	WORKERS' COMPENSATION		0	1	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	53	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		1,495	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		1,495	0	0	0.00	0	0.00
Total Function 1410	ELEMENTARY SUMMER PROGRAM		1,495	723	0	0.00	0	0.00
Function 1430	HIGH SCHOOL							
460	NON-CONSUMABLE ITEMS		3,136	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS		3,136	0	0	0.00	0	0.00
Total Function 1430	HIGH SCHOOL		3,136	0	0	0.00	0	0.00
Function 2120	GUIDANCE SERVICES							
111	LICENSED SALARIES		90,334	68,920	79,848	1.50	86,410	1.50
131	EXTRA DUTY LICENSED		50	0	0	0.00	0	0.00
100	SALARIES		90,384	68,920	79,848	1.50	86,410	1.50
212	P E R S, PICK-UP		5,423	4,129	4,791	0.00	5,185	0.00
213	PERS UAL CONTRIBUTION		17,399	13,420	12,776	0.00	16,850	0.00
220	FICA/MEDICARE		6,872	4,979	6,108	0.00	6,610	0.00
231	WORKERS' COMPENSATION		213	159	186	0.00	219	0.00
233	PAID FAMILY MED LEAVE INS		0	260	319	0.00	346	0.00
241	EMPLOYEES INSURANCE		35,090	24,335	27,990	0.00	28,800	0.00
200	ASSOCIATED PAYROLL COSTS		64,997	47,283	52,170	0.00	58,010	0.00
470	COMPUTER SOFTWARE		0	0	0	0.00	8,418	0.00
400	SUPPLIES AND MATERIALS		0	0	0	0.00	8,418	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 251 STUDENT INVESTMENT ACCOUNT								
Total Function	2120	GUIDANCE SERVICES	155,381	116,202	132,018	1.50	152,838	1.50
Function	2310	BOARD OF EDUCATION SERVICES						
	389	OTHER NON-INSTR PROF & TECH SRVS	0	0	50,000	0.00	45,237	0.00
	300	PURCHASED SERVICES	0	0	50,000	0.00	45,237	0.00
Total Function	2310	BOARD OF EDUCATION SERVICES	0	0	50,000	0.00	45,237	0.00
Function	2410	OFFICE OF THE PRINCIPAL						
	113	ADMINISTRATORS	114,563	123,576	130,466	1.00	138,294	1.00
	100	SALARIES	114,563	123,576	130,466	1.00	138,294	1.00
	212	P E R S, PICK-UP	6,877	7,416	7,828	0.00	8,298	0.00
	213	PERS UAL CONTRIBUTION	22,065	24,101	20,875	0.00	26,967	0.00
	220	FICA/MEDICARE	8,131	8,823	9,981	0.00	10,580	0.00
	231	WORKERS' COMPENSATION	252	265	285	0.00	330	0.00
	233	PAID FAMILY MED LEAVE INS	0	384	522	0.00	554	0.00
	241	EMPLOYEES INSURANCE	17,615	18,286	18,660	0.00	19,200	0.00
	200	ASSOCIATED PAYROLL COSTS	54,940	59,275	58,151	0.00	65,929	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	169,503	182,850	188,617	1.00	204,223	1.00
Function	2520	FISCAL SERVICES						
	690	GRANT INDIRECT CHARGES	30,801	29,994	41,744	0.00	41,744	0.00
	600	OTHER OBJECTS	30,801	29,994	41,744	0.00	41,744	0.00
Total Function	2520	FISCAL SERVICES	30,801	29,994	41,744	0.00	41,744	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES						
	389	OTHER NON-INSTR PROF & TECH SRVS	0	5,180	0	0.00	0	0.00
	300	PURCHASED SERVICES	0	5,180	0	0.00	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	0	5,831	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	0	5,831	0	0.00	0	0.00
	520	BUILDINGS ACQUISITION	0	25,963	94,062	0.00	91,649	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 251	STUDENT INVESTMENT ACCOUNT						
500	CAPITAL OUTLAY	0	25,963	94,062	0.00	91,649	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	0	36,974	94,062	0.00	91,649	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES						
332	NON-REIMBURSABLE STUDENT TRANSPORTATION	9,592	0	0	0.00	0	0.00
300	PURCHASED SERVICES	9,592	0	0	0.00	0	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	9,592	0	0	0.00	0	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	803,855	779,857	1,043,586	8.69	1,071,253	8.69

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98						
	3299 OTHER RESTRICTED GRANTS-IN-AID	237,912	239,471	251,154	0.00	245,283	0.00
Total Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98	237,912	239,471	251,154	0.00	245,283	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 252 HIGH SCHOOL SUCCESS: MEASURE 98							
Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS						
	111 LICENSED SALARIES	22,087	22,463	24,196	0.34	13,845	0.17
100	SALARIES	22,087	22,463	24,196	0.34	13,845	0.17
	212 P E R S, PICK-UP	1,325	1,348	1,452	0.00	831	0.00
	213 PERS UAL CONTRIBUTION	4,252	4,380	3,871	0.00	2,700	0.00
	220 FICA/MEDICARE	1,619	1,640	1,851	0.00	1,059	0.00
	231 WORKERS' COMPENSATION	50	50	56	0.00	34	0.00
	233 PAID FAMILY MED LEAVE INS	0	86	97	0.00	55	0.00
	241 EMPLOYEES INSURANCE	5,794	6,004	6,344	0.00	3,264	0.00
	242 HSA EMPLR PD INS	185	201	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	13,225	13,710	13,671	0.00	7,943	0.00
Total Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS	35,312	36,173	37,867	0.34	21,788	0.17
Function	1131 HIGH SCHOOL PROGRAMS						
	111 LICENSED SALARIES	36,762	6,352	6,627	0.09	26,286	0.33
	112 CLASSIFIED SALARIES	15,886	16,273	16,595	0.50	17,592	0.50
	130 ADDITIONAL SALARY	2,737	64	0	0.00	0	0.00
	136 INS OPT OUT INCENTIVE	0	2,736	2,799	0.00	2,880	0.00
100	SALARIES	55,385	25,424	26,021	0.59	46,758	0.83
	211 P E R S	3	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	3,254	1,430	1,394	0.00	2,633	0.00
	213 PERS UAL CONTRIBUTION	10,440	4,649	3,715	0.00	8,556	0.00
	220 FICA/MEDICARE	4,056	1,893	1,777	0.00	3,357	0.00
	231 WORKERS' COMPENSATION	129	60	57	0.00	122	0.00
	233 PAID FAMILY MED LEAVE INS	0	99	93	0.00	175	0.00
	241 EMPLOYEES INSURANCE	16,192	1,557	1,586	0.00	6,336	0.00
	242 HSA EMPLR PD INS	661	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	34,735	9,688	8,622	0.00	21,179	0.00
	310 INSTR, PROF & TECH SRVS	0	38	0	0.00	0	0.00
300	PURCHASED SERVICES	0	38	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98							
Function 1131	HIGH SCHOOL PROGRAMS							
410	CONSUMABLE SUPPLIES & MATERIALS		3,221	14,223	15,986	0.00	3,997	0.00
420	TEXTBOOKS		4,750	0	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS		0	2,176	0	0.00	0	0.00
470	COMPUTER SOFTWARE		0	5,084	8,500	0.00	5,375	0.00
400	SUPPLIES AND MATERIALS		7,971	21,483	24,486	0.00	9,372	0.00
610	REDEMPTION OF PRINCIPAL		0	4,656	0	0.00	0	0.00
620	INTEREST		0	94	0	0.00	0	0.00
690	GRANT INDIRECT CHARGES		7,629	9,210	10,000	0.00	0	0.00
600	OTHER OBJECTS		7,629	13,960	10,000	0.00	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS		105,721	70,593	69,129	0.59	77,309	0.83
Function 2120	GUIDANCE SERVICES							
111	LICENSED SALARIES		55,687	76,531	79,634	1.00	83,228	1.00
112	CLASSIFIED SALARIES		0	6,259	13,224	0.45	14,016	0.45
121	SUBSTITUTES - LICENSED		0	52	0	0.00	0	0.00
130	ADDITIONAL SALARY		4,750	411	0	0.00	0	0.00
136	INS OPT OUT INCENTIVE		0	1,505	2,519	0.00	2,592	0.00
100	SALARIES		60,437	84,757	95,377	1.45	99,836	1.45
211	P E R S		28	0	0	0.00	0	0.00
212	P E R S, PICK-UP		3,341	4,787	5,571	0.00	841	0.00
213	PERS UAL CONTRIBUTION		10,720	15,557	14,857	0.00	2,733	0.00
220	FICA/MEDICARE		4,591	6,397	7,104	0.00	7,439	0.00
231	WORKERS' COMPENSATION		142	188	217	0.00	248	0.00
233	PAID FAMILY MED LEAVE INS		0	334	372	0.00	389	0.00
241	EMPLOYEES INSURANCE		17,587	13,328	18,660	0.00	19,200	0.00
242	HSA EMPLR PD INS		0	4,939	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		36,409	45,529	46,781	0.00	30,850	0.00
310	INSTR, PROF & TECH SRVS		0	200	0	0.00	0	0.00
311	SUBSTITUTE SERVICES		0	2,178	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT		0	41	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98						
300	PURCHASED SERVICES	0	2,419	0	0.00	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	34	0	2,000	0.00	5,500	0.00
400	SUPPLIES AND MATERIALS	34	0	2,000	0.00	5,500	0.00
Total Function 2120	GUIDANCE SERVICES	96,879	132,705	144,158	1.45	136,186	1.45
Function 2520	FISCAL SERVICES						
690	GRANT INDIRECT CHARGES	0	0	0	0.00	10,000	0.00
600	OTHER OBJECTS	0	0	0	0.00	10,000	0.00
Total Function 2520	FISCAL SERVICES	0	0	0	0.00	10,000	0.00
Total Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98	237,912	239,471	251,154	2.38	245,283	2.45

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 253	EARLY LITERACY GRANT						
	3299 OTHER RESTRICTED GRANTS-IN-AID	0	74,148	94,569	0.00	91,297	0.00
Total Fund 253	EARLY LITERACY GRANT	0	74,148	94,569	0.00	91,297	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 253 EARLY LITERACY GRANT							
Function 1111	ELEMENTARY PROGRAMS						
112	CLASSIFIED SALARIES	0	12,013	28,346	0.91	26,972	0.91
130	ADDITIONAL SALARY	0	0	0	0.00	8,000	0.00
136	INS OPT OUT INCENTIVE	0	0	0	0.00	5,760	0.00
100	SALARIES	0	12,013	28,346	0.91	40,732	0.91
212	P E R S, PICK-UP	0	846	1,701	0.00	2,098	0.00
213	PERS UAL CONTRIBUTION	0	2,750	4,535	0.00	6,820	0.00
220	FICA/MEDICARE	0	1,064	2,168	0.00	2,675	0.00
231	WORKERS' COMPENSATION	0	35	73	0.00	94	0.00
233	PAID FAMILY MED LEAVE INS	0	56	113	0.00	140	0.00
241	EMPLOYEES INSURANCE	0	10,507	18,660	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	15,257	27,250	0.00	11,827	0.00
310	INSTR, PROF & TECH SRVS	0	0	0	0.00	7,150	0.00
311	SUBSTITUTE SERVICES	0	3,198	0	0.00	0	0.00
300	PURCHASED SERVICES	0	3,198	0	0.00	7,150	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	13,797	0	0.00	0	0.00
420	TEXTBOOKS	0	732	0	0.00	0	0.00
460	NON-CONSUMABLE ITEMS	0	5	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	0	14,534	0	0.00	0	0.00
690	GRANT INDIRECT CHARGES	0	2,742	4,300	0.00	0	0.00
600	OTHER OBJECTS	0	2,742	4,300	0.00	0	0.00
Total Function 1111	ELEMENTARY PROGRAMS	0	47,744	59,896	0.91	59,709	0.91
Function 1400	SUMMER SCHOOL PROGRAMS						
130	ADDITIONAL SALARY	0	0	0	0.00	16,000	0.00
131	EXTRA DUTY LICENSED	0	8,724	15,900	0.00	0	0.00
132	EXTRA DUTY CLASSIFIED	0	1,668	8,100	0.00	0	0.00
100	SALARIES	0	10,392	24,000	0.00	16,000	0.00
212	P E R S, PICK-UP	0	563	1,440	0.00	960	0.00
213	PERS UAL CONTRIBUTION	0	1,831	3,840	0.00	3,120	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 253 EARLY LITERACY GRANT							
Function 1400	SUMMER SCHOOL PROGRAMS						
220	FICA/MEDICARE	0	785	1,836	0.00	1,224	0.00
231	WORKERS' COMPENSATION	0	22	48	0.00	36	0.00
233	PAID FAMILY MED LEAVE INS	0	41	96	0.00	64	0.00
200	ASSOCIATED PAYROLL COSTS	0	3,242	7,260	0.00	5,404	0.00
332	NON-REIMBURSABLE STUDENT TRANSPORTATI	0	3,266	0	0.00	3,413	0.00
300	PURCHASED SERVICES	0	3,266	0	0.00	3,413	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	673	3,413	0.00	3,321	0.00
400	SUPPLIES AND MATERIALS	0	673	3,413	0.00	3,321	0.00
Total Function 1400 SUMMER SCHOOL PROGRAMS		0	17,572	34,673	0.00	28,138	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT						
311	SUBSTITUTE SERVICES	0	262	0	0.00	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	5,719	0	0.00	0	0.00
300	PURCHASED SERVICES	0	5,981	0	0.00	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		0	5,981	0	0.00	0	0.00
Function 2520	FISCAL SERVICES						
690	GRANT INDIRECT CHARGES	0	2,851	0	0.00	3,450	0.00
600	OTHER OBJECTS	0	2,851	0	0.00	3,450	0.00
Total Function 2520 FISCAL SERVICES		0	2,851	0	0.00	3,450	0.00
Total Fund 253 EARLY LITERACY GRANT		0	74,148	94,569	0.91	91,297	0.91

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 255	SAFE SCHOOL CULTURE GRANT						
	3200 RESTRICTED GRANTS-IN-AID	0	4,190	0	0.00	0	0.00
Total Fund 255	SAFE SCHOOL CULTURE GRANT	0	4,190	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 255 SAFE SCHOOL CULTURE GRANT							
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT						
	121 SUBSTITUTES - LICENSED	0	748	0	0.00	0	0.00
100	SALARIES	0	748	0	0.00	0	0.00
	212 P E R S, PICK-UP	0	37	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	0	121	0	0.00	0	0.00
	220 FICA/MEDICARE	0	48	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	0	1	0	0.00	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	2	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	210	0	0.00	0	0.00
	310 INSTR, PROF & TECH SRVS	0	2,249	0	0.00	0	0.00
	342 TRAVEL, OUT OF DISTRICT	0	733	0	0.00	0	0.00
300	PURCHASED SERVICES	0	2,982	0	0.00	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	0	250	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	0	250	0	0.00	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		0	4,190	0	0.00	0	0.00
Total Fund 255 SAFE SCHOOL CULTURE GRANT		0	4,190	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259	RECRUITMENT AND RETENTION						
	3299 OTHER RESTRICTED GRANTS-IN-AID	129,867	0	0	0.00	0	0.00
Total Fund 259	RECRUITMENT AND RETENTION	129,867	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259 RECRUITMENT AND RETENTION							
Function	1111 ELEMENTARY PROGRAMS						
	130 ADDITIONAL SALARY	15,133	0	0	0.00	0	0.00
100	SALARIES	15,133	0	0	0.00	0	0.00
	211 P E R S	1	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	878	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	2,817	0	0	0.00	0	0.00
	220 FICA/MEDICARE	1,134	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	35	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	4,865	0	0	0.00	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS		19,998	0	0	0.00	0	0.00
Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS						
	130 ADDITIONAL SALARY	10,558	0	0	0.00	0	0.00
100	SALARIES	10,558	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	573	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	1,840	0	0	0.00	0	0.00
	220 FICA/MEDICARE	792	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	30	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	3,235	0	0	0.00	0	0.00
Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS		13,793	0	0	0.00	0	0.00
Function	1131 HIGH SCHOOL PROGRAMS						
	130 ADDITIONAL SALARY	9,558	0	0	0.00	0	0.00
100	SALARIES	9,558	0	0	0.00	0	0.00
	211 P E R S	2	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	573	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	1,840	0	0	0.00	0	0.00
	220 FICA/MEDICARE	713	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	22	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	3,150	0	0	0.00	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259	RECRUITMENT AND RETENTION							
Total Function	1131	HIGH SCHOOL PROGRAMS	12,707	0	0	0.00	0	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS						
	130	ADDITIONAL SALARY	15,222	0	0	0.00	0	0.00
	100	SALARIES	15,222	0	0	0.00	0	0.00
	211	P E R S	1	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	728	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	2,335	0	0	0.00	0	0.00
	220	FICA/MEDICARE	1,138	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	36	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	4,238	0	0	0.00	0	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	19,460	0	0	0.00	0	0.00
Function	1250	RESOURCE ROOMS						
	130	ADDITIONAL SALARY	3,664	0	0	0.00	0	0.00
	100	SALARIES	3,664	0	0	0.00	0	0.00
	211	P E R S	0	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	214	0	0	0.00	0	0.00
	213	PERS UAL CONTRIBUTION	687	0	0	0.00	0	0.00
	220	FICA/MEDICARE	263	0	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	9	0	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	1,173	0	0	0.00	0	0.00
	310	INSTR, PROF & TECH SRVS	91	0	0	0.00	0	0.00
	300	PURCHASED SERVICES	91	0	0	0.00	0	0.00
Total Function	1250	RESOURCE ROOMS	4,928	0	0	0.00	0	0.00
Function	1272	TITLE I						
	130	ADDITIONAL SALARY	771	0	0	0.00	0	0.00
	100	SALARIES	771	0	0	0.00	0	0.00
	212	P E R S, PICK-UP	46	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259 RECRUITMENT AND RETENTION							
Function	1272 TITLE I						
	213 PERS UAL CONTRIBUTION	148	0	0	0.00	0	0.00
	220 FICA/MEDICARE	58	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	2	0	0	0.00	0	0.00
	200 ASSOCIATED PAYROLL COSTS	254	0	0	0.00	0	0.00
<hr/>							
Total Function	1272 TITLE I	1,025	0	0	0.00	0	0.00
Function	1285 DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY						
	130 ADDITIONAL SALARY	20,998	0	0	0.00	0	0.00
	100 SALARIES	20,998	0	0	0.00	0	0.00
	211 P E R S	2	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	1,212	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	3,889	0	0	0.00	0	0.00
	220 FICA/MEDICARE	1,560	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	62	0	0	0.00	0	0.00
	200 ASSOCIATED PAYROLL COSTS	6,726	0	0	0.00	0	0.00
<hr/>							
Total Function	1285 DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	27,724	0	0	0.00	0	0.00
Function	1291 ENGLISH SECOND LANGUAGE						
	130 ADDITIONAL SALARY	1,541	0	0	0.00	0	0.00
	100 SALARIES	1,541	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	46	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	148	0	0	0.00	0	0.00
	220 FICA/MEDICARE	117	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	4	0	0	0.00	0	0.00
	200 ASSOCIATED PAYROLL COSTS	315	0	0	0.00	0	0.00
<hr/>							
Total Function	1291 ENGLISH SECOND LANGUAGE	1,856	0	0	0.00	0	0.00
Function	2110 ATTENDANCE & SOCIAL WORK SERVICES						

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259 RECRUITMENT AND RETENTION							
Function	2110 ATTENDANCE & SOCIAL WORK SERVICES						
	130 ADDITIONAL SALARY	771	0	0	0.00	0	0.00
100	SALARIES	771	0	0	0.00	0	0.00
	211 P E R S	0	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	46	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	148	0	0	0.00	0	0.00
	220 FICA/MEDICARE	57	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	2	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	254	0	0	0.00	0	0.00
Total Function	2110 ATTENDANCE & SOCIAL WORK SERVICES	1,025	0	0	0.00	0	0.00
Function	2120 GUIDANCE SERVICES						
	130 ADDITIONAL SALARY	2,988	0	0	0.00	0	0.00
100	SALARIES	2,988	0	0	0.00	0	0.00
	211 P E R S	0	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	171	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	549	0	0	0.00	0	0.00
	220 FICA/MEDICARE	227	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	7	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	955	0	0	0.00	0	0.00
Total Function	2120 GUIDANCE SERVICES	3,942	0	0	0.00	0	0.00
Function	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES						
	130 ADDITIONAL SALARY	646	0	0	0.00	0	0.00
100	SALARIES	646	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	16	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	52	0	0	0.00	0	0.00
	220 FICA/MEDICARE	49	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	1	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	119	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259	RECRUITMENT AND RETENTION						
Total Function	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES	765	0	0	0.00	0	0.00
Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES						
	130 ADDITIONAL SALARY	271	0	0	0.00	0	0.00
100	SALARIES	271	0	0	0.00	0	0.00
	211 P E R S	0	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	16	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	52	0	0	0.00	0	0.00
	220 FICA/MEDICARE	20	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	1	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	89	0	0	0.00	0	0.00
Total Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	360	0	0	0.00	0	0.00
Function	2220 EDUCATIONAL MEDIA SERVICES						
	130 ADDITIONAL SALARY	541	0	0	0.00	0	0.00
100	SALARIES	541	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	32	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	104	0	0	0.00	0	0.00
	220 FICA/MEDICARE	41	0	0	0.00	0	0.00
	231 WORKERS' COMPENSATION	1	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	179	0	0	0.00	0	0.00
Total Function	2220 EDUCATIONAL MEDIA SERVICES	720	0	0	0.00	0	0.00
Function	2320 EXECUTIVE ADMINISTRATION SERVICES						
	130 ADDITIONAL SALARY	2,312	0	0	0.00	0	0.00
100	SALARIES	2,312	0	0	0.00	0	0.00
	211 P E R S	0	0	0	0.00	0	0.00
	212 P E R S, PICK-UP	139	0	0	0.00	0	0.00
	213 PERS UAL CONTRIBUTION	445	0	0	0.00	0	0.00
	220 FICA/MEDICARE	168	0	0	0.00	0	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund 259	RECRUITMENT AND RETENTION							
<hr/>								
Function 2320	EXECUTIVE ADMINISTRATION SERVICES							
231	WORKERS' COMPENSATION		5	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		757	0	0	0.00	0	0.00
<hr/>								
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES		3,069	0	0	0.00	0	0.00
<hr/>								
Function 2410	OFFICE OF THE PRINCIPAL							
130	ADDITIONAL SALARY		5,705	0	0	0.00	0	0.00
100	SALARIES		5,705	0	0	0.00	0	0.00
211	P E R S		1	0	0	0.00	0	0.00
212	P E R S, PICK-UP		342	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION		1,098	0	0	0.00	0	0.00
220	FICA/MEDICARE		424	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION		13	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		1,879	0	0	0.00	0	0.00
<hr/>								
Total Function 2410	OFFICE OF THE PRINCIPAL		7,584	0	0	0.00	0	0.00
<hr/>								
Function 2520	FISCAL SERVICES							
130	ADDITIONAL SALARY		541	0	0	0.00	0	0.00
100	SALARIES		541	0	0	0.00	0	0.00
211	P E R S		0	0	0	0.00	0	0.00
212	P E R S, PICK-UP		32	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION		104	0	0	0.00	0	0.00
220	FICA/MEDICARE		40	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION		1	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS		178	0	0	0.00	0	0.00
<hr/>								
Total Function 2520	FISCAL SERVICES		719	0	0	0.00	0	0.00
<hr/>								
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES							
130	ADDITIONAL SALARY		5,570	0	0	0.00	0	0.00
100	SALARIES		5,570	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 259	RECRUITMENT AND RETENTION						
211	P E R S	1	0	0	0.00	0	0.00
212	P E R S, PICK-UP	264	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	846	0	0	0.00	0	0.00
220	FICA/MEDICARE	413	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	83	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,606	0	0	0.00	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	7,176	0	0	0.00	0	0.00
Function 2640	STAFF SERVICES						
470	COMPUTER SOFTWARE	249	0	0	0.00	0	0.00
400	SUPPLIES AND MATERIALS	249	0	0	0.00	0	0.00
Total Function 2640	STAFF SERVICES	249	0	0	0.00	0	0.00
Function 2660	TECHNOLOGY SERVICES						
130	ADDITIONAL SALARY	135	0	0	0.00	0	0.00
100	SALARIES	135	0	0	0.00	0	0.00
211	P E R S	0	0	0	0.00	0	0.00
220	FICA/MEDICARE	10	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	0	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	10	0	0	0.00	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	146	0	0	0.00	0	0.00
Function 3100	COMMUNITY SERVICES						
130	ADDITIONAL SALARY	2,004	0	0	0.00	0	0.00
100	SALARIES	2,004	0	0	0.00	0	0.00
212	P E R S, PICK-UP	105	0	0	0.00	0	0.00
213	PERS UAL CONTRIBUTION	338	0	0	0.00	0	0.00
220	FICA/MEDICARE	150	0	0	0.00	0	0.00
231	WORKERS' COMPENSATION	27	0	0	0.00	0	0.00
200	ASSOCIATED PAYROLL COSTS	620	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 259	RECRUITMENT AND RETENTION						
<hr/>							
Total Function 3100	COMMUNITY SERVICES	2,624	0	0	0.00	0	0.00
<hr/>							
Total Fund 259	RECRUITMENT AND RETENTION	129,867	0	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 261	TAP GRANT ODE						
	3299 OTHER RESTRICTED GRANTS-IN-AID	23,825	46,500	30,000	0.00	30,000	0.00
Total Fund 261	TAP GRANT ODE	23,825	46,500	30,000	0.00	30,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 261 TAP GRANT ODE							
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES						
	310 INSTR, PROF & TECH SRVS	4,825	0	5,000	0.00	5,000	0.00
	389 OTHER NON-INSTR PROF & TECH SRVS	19,000	46,500	25,000	0.00	25,000	0.00
	300 PURCHASED SERVICES	23,825	46,500	30,000	0.00	30,000	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	23,825	46,500	30,000	0.00	30,000	0.00
Total Fund	261 TAP GRANT ODE	23,825	46,500	30,000	0.00	30,000	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 265	UNEMPL/RETIREE RESERVE						
	5200 INTERFUND TRANSFERS	30,000	52,000	368,957	0.00	368,957	0.00
	5400 RESOURCES - BEGINNING FUND BAL	60,034	73,575	115,000	0.00	115,000	0.00
Total Fund 265	UNEMPL/RETIREE RESERVE	90,034	125,575	483,957	0.00	483,957	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund 265	UNEMPL/RETIREE RESERVE							
<hr/>								
Function 1111	ELEMENTARY PROGRAMS							
420	TEXTBOOKS	0	0	71,357	0.00	62,957	0.00	
400	SUPPLIES AND MATERIALS	0	0	71,357	0.00	62,957	0.00	
Total Function 1111		0	0	71,357	0.00	62,957	0.00	
<hr/>								
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS							
420	TEXTBOOKS	0	0	152,350	0.00	152,350	0.00	
400	SUPPLIES AND MATERIALS	0	0	152,350	0.00	152,350	0.00	
Total Function 1121		0	0	152,350	0.00	152,350	0.00	
<hr/>								
Function 1131	HIGH SCHOOL PROGRAMS							
420	TEXTBOOKS	0	0	117,000	0.00	117,000	0.00	
400	SUPPLIES AND MATERIALS	0	0	117,000	0.00	117,000	0.00	
Total Function 1131		0	0	117,000	0.00	117,000	0.00	
<hr/>								
Function 2520	FISCAL SERVICES							
232	UNEMPLOYMENT COMPENSATION	0	1,398	70,000	0.00	70,000	0.00	
200	ASSOCIATED PAYROLL COSTS	0	1,398	70,000	0.00	70,000	0.00	
Total Function 2520		0	1,398	70,000	0.00	70,000	0.00	
<hr/>								
Function 2700	SUPPLEMENTAL RETIREMENT PROGRAM							
116	SUPPLEMENTAL RETIREMENT STIPENDS	0	1,000	0	0.00	0	0.00	
100	SALARIES	0	1,000	0	0.00	0	0.00	
220	FICA/MEDICARE	0	77	0	0.00	0	0.00	
231	WORKERS' COMPENSATION	0	0	0	0.00	0	0.00	
241	EMPLOYEES INSURANCE	16,459	9,100	73,250	0.00	81,650	0.00	
200	ASSOCIATED PAYROLL COSTS	16,459	9,177	73,250	0.00	81,650	0.00	
Total Function 2700		16,459	10,177	73,250	0.00	81,650	0.00	

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 265	UNEMPL/RETIREE RESERVE						
<hr/>							
Total Fund 265	UNEMPL/RETIREE RESERVE	16,459	11,575	483,957	0.00	483,957	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 266 TUITION REIMBURSEMENT							
	1990 MISCELLANEOUS	0	4,195	0	0.00	0	0.00
	5200 INTERFUND TRANSFERS	25,000	25,000	25,000	0.00	25,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	40,273	34,210	35,000	0.00	40,000	0.00
Total Fund 266	TUITION REIMBURSEMENT	65,273	63,405	60,000	0.00	65,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund	266	TUITION REIMBURSEMENT					
<hr/>							
Function	2640	STAFF SERVICES					
	249	31,063	23,340	60,000	0.00	65,000	0.00
	200	31,063	23,340	60,000	0.00	65,000	0.00
<hr/>							
Total Function	2640	31,063	23,340	60,000	0.00	65,000	0.00
<hr/>							
Total Fund	266	31,063	23,340	60,000	0.00	65,000	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 281 YCES STUDENT BODY						
1760 CLUB FUND RAISING	0	0	31,000	0.00	31,000	0.00
1920 CONTRIBUTIONS-DONATIONS FROM	32,386	47,702	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	18,318	20,327	20,000	0.00	20,000	0.00
Total Fund 281 YCES STUDENT BODY	50,704	68,028	51,000	0.00	51,000	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
Fund 281	YCES STUDENT BODY							
Function 1113	ELEMENTARY EXTRACURRICULAR							
410	CONSUMABLE SUPPLIES & MATERIALS		30,377	23,672	51,000	0.00	51,000	0.00
400	SUPPLIES AND MATERIALS		30,377	23,672	51,000	0.00	51,000	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR		30,377	23,672	51,000	0.00	51,000	0.00
Total Fund 281	YCES STUDENT BODY		30,377	23,672	51,000	0.00	51,000	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 282 YCIS STUDENT BODY						
1760 CLUB FUND RAISING	0	0	72,000	0.00	72,000	0.00
1920 CONTRIBUTIONS-DONATIONS FROM	14,320	14,927	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	79,752	65,855	72,000	0.00	72,000	0.00
Total Fund 282 YCIS STUDENT BODY	94,072	80,782	144,000	0.00	144,000	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund	282	YCIS STUDENT BODY						
<hr/>								
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR						
	410	CONSUMABLE SUPPLIES & MATERIALS	28,217	22,016	144,000	0.00	144,000	0.00
	400	SUPPLIES AND MATERIALS	28,217	22,016	144,000	0.00	144,000	0.00
<hr/>								
Total Function	1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR	28,217	22,016	144,000	0.00	144,000	0.00
<hr/>								
Total Fund	282	YCIS STUDENT BODY	28,217	22,016	144,000	0.00	144,000	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 283	YCHS STUDENT BODY						
	1760 CLUB FUND RAISING	0	0	100,000	0.00	100,000	0.00
	1920 CONTRIBUTIONS-DONATIONS FROM	174,353	158,190	0	0.00	0	0.00
	5200 INTERFUND TRANSFERS	10,692	0	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	223,544	237,441	200,000	0.00	200,000	0.00
Total Fund 283	YCHS STUDENT BODY	408,588	395,631	300,000	0.00	300,000	0.00

Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund	283	YCHS STUDENT BODY						
<hr/>								
Function	1132	HIGH SCHOOL-EXTRACURRICULAR						
	410	CONSUMABLE SUPPLIES & MATERIALS	160,455	208,219	300,000	0.00	300,000	0.00
	400	SUPPLIES AND MATERIALS	160,455	208,219	300,000	0.00	300,000	0.00
	790	OTHER TRANSFERS	10,692	0	0	0.00	0	0.00
	700	TRANSFERS	10,692	0	0	0.00	0	0.00
<hr/>								
Total Function	1132	HIGH SCHOOL-EXTRACURRICULAR	171,147	208,219	300,000	0.00	300,000	0.00
<hr/>								
Total Fund	283	YCHS STUDENT BODY	171,147	208,219	300,000	0.00	300,000	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 285	ALLIANCE ACADEMY FUNDRAISING						
	1920 CONTRIBUTIONS-DONATIONS FROM	1,846	216	5,000	0.00	5,000	0.00
	1990 MISCELLANEOUS	761	5,056	5,000	0.00	10,000	0.00
	5400 RESOURCES - BEGINNING FUND BAL	0	1,741	0	0.00	0	0.00
Total Fund 285	ALLIANCE ACADEMY FUNDRAISING	2,607	7,013	10,000	0.00	15,000	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>								
Fund	285	ALLIANCE ACADEMY FUNDRAISING						
<hr/>								
Function	1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY						
	310	INSTR, PROF & TECH SRVS	670	5,902	10,000	0.00	15,000	0.00
	300	PURCHASED SERVICES	670	5,902	10,000	0.00	15,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	195	126	0	0.00	0	0.00
	400	SUPPLIES AND MATERIALS	195	126	0	0.00	0	0.00
<hr/>								
Total Function	1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	865	6,028	10,000	0.00	15,000	0.00
<hr/>								
Total Fund	285	ALLIANCE ACADEMY FUNDRAISING	865	6,028	10,000	0.00	15,000	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 299 NUTRITION SERVICES						
1510 INTEREST ON INVESTMENTS	2	1	0	0.00	0	0.00
1610 DAILY SALES - REIMBURSABLE PRO	103,564	104,895	75,000	0.00	0	0.00
1620 DAILY SALES - NON-REIMBURSABLE	818	12	1,000	0.00	2,500	0.00
1622 ALA CARTE SALES	0	0	0	0.00	10,000	0.00
1920 CONTRIBUTIONS-DONATIONS FROM	300	0	0	0.00	0	0.00
3102 STATE SCHOOL FUND - HIGH COST I	3,016	2,294	3,000	0.00	3,000	0.00
3202 FARM TO SCHOOL GRANT	6,941	3,500	3,500	0.00	3,500	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	18,784	20,609	20,400	0.00	150,000	0.00
4500 RESTRICTED REVENUE FROM FED C	148,081	148,814	163,035	0.00	245,000	0.00
4910 USDA COMMODITIES	32,749	24,805	31,000	0.00	30,000	0.00
5200 INTERFUND TRANSFERS	0	75,000	90,590	0.00	66,376	0.00
5400 RESOURCES - BEGINNING FUND BAL	92,332	25,750	10,000	0.00	12,000	0.00
Total Fund 299 NUTRITION SERVICES	406,588	405,679	397,525	0.00	522,376	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 299 NUTRITION SERVICES							
Function	3100	COMMUNITY SERVICES					
	112	69,883	72,216	73,458	2.84	94,254	3.34
	114	50,058	51,805	53,360	1.00	57,975	1.00
	132	311	484	0	0.00	0	0.00
	136	2,673	0	0	0.00	5,760	0.00
100		122,925	124,505	126,818	3.84	157,989	4.34
	212	6,483	6,927	7,611	0.00	9,136	0.00
	213	20,455	22,513	20,293	0.00	29,685	0.00
	220	8,982	9,269	9,702	0.00	11,645	0.00
	231	1,640	1,673	1,324	0.00	2,613	0.00
	233	0	485	507	0.00	608	0.00
	241	46,834	46,903	65,310	0.00	57,600	0.00
200		84,393	87,770	104,747	0.00	111,287	0.00
	310	0	1,476	210	0.00	0	0.00
	311	75	1,228	0	0.00	0	0.00
	318	0	0	250	0.00	500	0.00
	322	9,714	3,074	0	0.00	0	0.00
300		9,789	5,778	460	0.00	500	0.00
	410	2,617	0	500	0.00	4,300	0.00
	411	15,601	16,178	16,000	0.00	21,000	0.00
	413	7,864	5,721	5,000	0.00	5,000	0.00
	418	12,013	11,070	10,000	0.00	15,000	0.00
	450	82,520	85,681	90,000	0.00	163,200	0.00
	459	32,749	24,805	31,000	0.00	30,000	0.00
	460	778	5,142	5,000	0.00	5,000	0.00
	470	2,395	0	2,600	0.00	5,600	0.00
	480	2,014	0	0	0.00	0	0.00
400		158,551	148,598	160,100	0.00	249,100	0.00
	542	0	452	0	0.00	0	0.00
500		0	452	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 299 NUTRITION SERVICES							
Function 3100	COMMUNITY SERVICES						
610	REDEMPTION OF PRINCIPAL	0	4,125	0	0.00	0	0.00
620	INTEREST	0	186	0	0.00	0	0.00
640	DUES AND FEES	3,608	2,102	4,200	0.00	2,000	0.00
650	LUNCH FUND REIMBURSEMENT	361	0	0	0.00	0	0.00
600	OTHER OBJECTS	3,968	6,413	4,200	0.00	2,000	0.00
Total Function 3100 COMMUNITY SERVICES		379,627	373,516	396,325	3.84	520,876	4.34
Function 3130	FOOD DELIVERY SERVICES						
640	DUES AND FEES	1,212	1,499	1,200	0.00	1,500	0.00
600	OTHER OBJECTS	1,212	1,499	1,200	0.00	1,500	0.00
Total Function 3130 FOOD DELIVERY SERVICES		1,212	1,499	1,200	0.00	1,500	0.00
Total Fund 299 NUTRITION SERVICES		380,838	375,014	397,525	3.84	522,376	4.34

Debt Service Funds

FUNDS 300 - 304



Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 300 DEBT SERVICE FUNDS						
1111 CURRENT YEAR TAXES	949,258	968,755	916,426	0.00	948,450	0.00
1112 PRIOR YEAR TAXES	22,994	19,095	22,994	0.00	15,000	0.00
1113 COUNTY TAX SALES FOR BACK TAXI	135	185	0	0.00	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T,	124	0	0	0.00	0	0.00
1190 PENALTIES & INTEREST ON TAXES	4,592	3,802	4,930	0.00	2,500	0.00
1510 INTEREST ON INVESTMENTS	1,986	736	0	0.00	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	104,499	117,842	76,000	0.00	81,000	0.00
Total Fund 300 DEBT SERVICE FUNDS	1,083,588	1,110,415	1,020,350	0.00	1,046,950	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 300	DEBT SERVICE FUNDS						
<hr/>							
Function 5110	LONG-TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	490,000	535,000	585,000	0.00	635,000	0.00
620	INTEREST	475,747	456,150	434,750	0.00	411,350	0.00
640	DUES AND FEES	0	0	600	0.00	600	0.00
600	OTHER OBJECTS	965,747	991,150	1,020,350	0.00	1,046,950	0.00
<hr/>							
Total Function 5110	LONG-TERM DEBT SERVICE	965,747	991,150	1,020,350	0.00	1,046,950	0.00
<hr/>							
Total Fund 300	DEBT SERVICE FUNDS	965,747	991,150	1,020,350	0.00	1,046,950	0.00

**YAMHILL CARLTON SCHOOL DISTRICT
GENERAL OBLIGATION BOND - 2016**

General Obligation

Bond Series 2016

- Original Balance \$21,395,380

Fiscal Year Ended	Total	Principal	Interest	Coupon Interest Rate	Payment date
June 30, 2026	205,675.00	-	205,675.00		December 15, 2025
2026	840,675.00	635,000.00	205,675.00	4.00%	June 15, 2026
2027	192,975.00		192,975.00		December 15, 2026
2027	882,975.00	690,000.00	192,975.00	4.00%	June 15, 2027
2028	179,175.00	-	179,175.00		December 15, 2027
2028	924,175.00	745,000.00	179,175.00	4.00%	June 15, 2028
2029	164,275.00	-	164,275.00		December 15, 2028
2029	969,275.00	805,000.00	164,275.00	3.50%	June 15, 2029
2030	150,187.50	-	150,187.50		December 15, 2029
2030	1,015,187.50	865,000.00	150,187.50	3.00%	June 15, 2030
2031	137,212.50	-	137,212.50		December 15, 2030
2031	1,062,212.50	925,000.00	137,212.50	4.00%	June 15, 2031
2032	118,712.50	-	118,712.50		December 15, 2031
2032	1,118,712.50	1,000,000.00	118,712.50	4.00%	June 15, 2032
2033	98,712.50	-	98,712.50		December 15, 2032
2033	1,168,712.50	1,070,000.00	98,712.50	4.25%	June 15, 2033
2034	75,975.00	-	75,975.00		December 15, 2033
2034	1,225,975.00	1,150,000.00	75,975.00	0.00%	June 15, 2034
2035	51,725.00	-	51,725.00		December 15, 2034
2035	1,281,725.00	1,230,000.00	51,725.00	0.00%	June 15, 2035
2036	26,400.00	-	26,400.00		December 15, 2035
2036	1,346,400.00	1,320,000.00	26,400.00	4.00%	June 15, 2036
Totals	\$ 13,237,050	\$ 10,435,000	\$ 2,802,050		

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 301	OTHER DEBT SERVICE FUND - QZAB						
	1510 INTEREST ON INVESTMENTS	22	0	0	0.00	0	0.00
	1990 MISCELLANEOUS	21,681	21,429	0	0.00	0	0.00
	5200 INTERFUND TRANSFERS	118,315	121,043	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	3,497	0	0	0.00	0	0.00
Total Fund 301	OTHER DEBT SERVICE FUND - QZAB	143,515	142,472	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 301	OTHER DEBT SERVICE FUND - QZAB						
<hr/>							
Function 5100	DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	70,000	70,000	0	0.00	0	0.00
620	INTEREST	2,086	1,043	0	0.00	0	0.00
600	OTHER OBJECTS	72,086	71,043	0	0.00	0	0.00
<hr/>							
Total Function 5100	DEBT SERVICE	72,086	71,043	0	0.00	0	0.00
Function 5110	LONG-TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	71,429	71,429	0	0.00	0	0.00
600	OTHER OBJECTS	71,429	71,429	0	0.00	0	0.00
<hr/>							
Total Function 5110	LONG-TERM DEBT SERVICE	71,429	71,429	0	0.00	0	0.00
<hr/>							
Total Fund 301	OTHER DEBT SERVICE FUND - QZAB	143,515	142,472	0	0.00	0	0.00

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 302 DEBT SERVICE PERS UAL						
1510 INTEREST ON INVESTMENTS	5,735	6,035	0	0.00	0	0.00
1970 SERVICES PROVIDED OTHER FUNDS	1,296,560	1,288,304	1,169,235	0.00	1,519,466	0.00
5400 RESOURCES - BEGINNING FUND BAL	556,602	712,525	846,752	0.00	677,705	0.00
Total Fund 302 DEBT SERVICE PERS UAL	1,858,897	2,006,865	2,015,987	0.00	2,197,171	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 302	DEBT SERVICE PERS UAL						
<hr/>							
Function 5100	DEBT SERVICE						
810	PLANNED RESERVE	0	0	761,231	0.00	880,635	0.00
800	OTHER USES OF FUNDS	0	0	761,231	0.00	880,635	0.00
<hr/>							
Total Function 5100	DEBT SERVICE	0	0	761,231	0.00	880,635	0.00
<hr/>							
Function 5110	LONG-TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	248,670	920,000	1,025,000	0.00	1,145,000	0.00
620	INTEREST	897,702	281,372	229,756	0.00	171,536	0.00
600	OTHER OBJECTS	1,146,372	1,201,372	1,254,756	0.00	1,316,536	0.00
<hr/>							
Total Function 5110	LONG-TERM DEBT SERVICE	1,146,372	1,201,372	1,254,756	0.00	1,316,536	0.00
<hr/>							
Total Fund 302	DEBT SERVICE PERS UAL	1,146,372	1,201,372	2,015,987	0.00	2,197,171	0.00

**YAMHILL CARLTON SCHOOL DISTRICT
LIMITED TAX PENSION OBLIGATION BONDS**

Oregon School Boards Association Limited Tax
Pension Obligation Bonds Series 2003 - 2003 PERS UAL
Wells Fargo Bank Northwest, NA, Trustee - Original Issue \$9,421,889

Fiscal Year Ended June 30,	Total	Principal	Interest	Coupon Interest Rate	Payment date
2026	85,768.00	-	85,768.00	5.68%	December 30, 2025
2026	1,230,768.00	1,145,000.00	85,768.00	5.68%	June 30, 2026
2027	53,250.00	-	53,250.00	5.68%	December 30, 2026
2027	1,323,250.00	1,270,000.00	53,250.00	5.68%	June 30, 2027
2028	17,182.00	-	17,182.00	5.68%	December 30, 2027
2028	622,182.00	605,000.00	17,182.00	5.68%	June 30, 2028
TOTALS	\$ 3,332,400	\$ 3,020,000	\$ 312,400		

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 304 JCI PROJECT							
1510	INTEREST ON INVESTMENTS	192	0	0	0.00	0	0.00
1990	MISCELLANEOUS	0	4,839	18,500	0.00	20,000	0.00
5200	INTERFUND TRANSFERS	120,302	112,350	117,600	0.00	124,700	0.00
5400	RESOURCES - BEGINNING FUND BAL	18,600	17,995	0	0.00	0	0.00
Total Fund 304	JCI PROJECT	139,095	135,183	136,100	0.00	144,700	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 304 JCI PROJECT							
Function	5110 LONG-TERM DEBT SERVICE						
	610 REDEMPTION OF PRINCIPAL	0	10,000	15,000	0.00	25,000	0.00
	620 INTEREST	121,100	120,950	120,500	0.00	119,700	0.00
	640 DUES AND FEES	0	0	600	0.00	0	0.00
	600 OTHER OBJECTS	121,100	130,950	136,100	0.00	144,700	0.00
Total Function 5110 LONG-TERM DEBT SERVICE		121,100	130,950	136,100	0.00	144,700	0.00
Total Fund 304	JCI PROJECT	121,100	130,950	136,100	0.00	144,700	0.00

**YAMHILL CARLTON SCHOOL DISTRICT
FULL FAITH AND CREDIT OBLIGATIONS, SERIES 2019**

FFC 2019

- Original Balance \$5,331,785

Fiscal Year Ended June 30,	Total	Principal	Interest	Coupon Interest Rate	Payment date
2026	85,100.00	25,000.00	60,100.00	4.00%	August 1, 2025
2026	59,600.00	-	59,600.00		February 1, 2026
2027	69,600.00	10,000.00	59,600.00	4.00%	August 1, 2026
2027	59,400.00	-	59,400.00		February 1, 2027
2028	79,400.00	20,000.00	59,400.00	4.00%	August 1, 2027
2028	59,000.00	-	59,000.00		February 1, 2028
2029	84,000.00	25,000.00	59,000.00	4.00%	August 1, 2028
2029	58,500.00	-	58,500.00		February 1, 2029
2030	98,500.00	40,000.00	58,500.00	4.00%	August 1, 2029
2030	57,700.00	-	57,700.00		February 1, 2030
2031	112,700.00	55,000.00	57,700.00	4.00%	August 1, 2030
2031	56,600.00	-	56,600.00		February 1, 2031
2032	121,600.00	65,000.00	56,600.00	4.00%	August 1, 2031
2032	55,300.00	-	55,300.00		February 1, 2032
2033	135,300.00	80,000.00	55,300.00	4.00%	August 1, 2032
2033	53,700.00	-	53,700.00		February 1, 2033
2034	148,700.00	95,000.00	53,700.00	4.00%	August 1, 2033
2034	51,800.00	-	51,800.00		February 1, 2034
2035	166,800.00	115,000.00	51,800.00	4.00%	August 1, 2034
2035	49,500.00	-	49,500.00		February 1, 2035
2036	179,500.00	130,000.00	49,500.00	4.00%	August 1, 2035
2036	46,900.00	-	46,900.00		February 1, 2036
2037	201,900.00	155,000.00	46,900.00	4.00%	August 1, 2036
2037	43,800.00	-	43,800.00		February 1, 2037
2038	218,800.00	175,000.00	43,800.00	4.00%	August 1, 2037
2038	40,300.00	-	40,300.00		February 1, 2038
2039	240,300.00	200,000.00	40,300.00	4.00%	August 1, 2038
2039	36,300.00	-	36,300.00		February 1, 2039
2040	261,300.00	225,000.00	36,300.00	4.00%	August 1, 2039
2040	31,800.00	-	31,800.00		February 1, 2040
2041	281,800.00	250,000.00	31,800.00	4.00%	August 1, 2040
2041	26,800.00	-	26,800.00		February 1, 2041
2042	311,800.00	285,000.00	26,800.00	4.00%	August 1, 2041
2042	21,100.00	-	21,100.00		February 1, 2042
2043	336,100.00	315,000.00	21,100.00	4.00%	August 1, 2042
2043	14,800.00	-	14,800.00		February 1, 2043
2044	364,800.00	350,000.00	14,800.00	4.00%	August 1, 2043
2044	7,800.00	-	7,800.00		February 1, 2044
2045	397,800.00	390,000.00	7,800.00	4.00%	August 1, 2044
Totals	<u>\$ 4,726,500</u>	<u>\$ 3,005,000</u>	<u>\$ 1,721,500</u>		

Capital Improvement Funds

FUNDS 400 - 475



Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 400	CAPITAL PROJECT FUNDS - CET						
	1130 CONSTRUCTION EXCISE TAX REVEN	229,476	191,684	100,000	0.00	150,000	0.00
	1510 INTEREST ON INVESTMENTS	80	0	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	55,379	255,396	195,000	0.00	774,000	0.00
Total Fund 400	CAPITAL PROJECT FUNDS - CET	284,935	447,080	295,000	0.00	924,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	
Fund 400 CAPITAL PROJECT FUNDS - CET								
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES						
	322	REPAIRS & MAINTENANCE SERVICES	13,765	0	0	0.00	0	0.00
	383	ARCHITECT/ENGINEER SERVICES	4,800	0	0	0.00	0	0.00
	300	PURCHASED SERVICES						
	520	BUILDINGS ACQUISITION	0	83,420	135,000	0.00	414,000	0.00
	500	CAPITAL OUTLAY						
			0	83,420	135,000	0.00	414,000	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	18,565	83,420	135,000	0.00	414,000	0.00
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT						
	520	BUILDINGS ACQUISITION	1,645	0	150,000	0.00	500,000	0.00
	541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	53,733	0	0.00	0	0.00
	500	CAPITAL OUTLAY						
	640	DUES AND FEES	9,329	7,667	10,000	0.00	10,000	0.00
	600	OTHER OBJECTS						
			9,329	7,667	10,000	0.00	10,000	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	10,974	61,400	160,000	0.00	510,000	0.00
Total Fund	400	CAPITAL PROJECT FUNDS - CET	29,539	144,820	295,000	0.00	924,000	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 410	SEISMIC GRANT						
	3299 OTHER RESTRICTED GRANTS-IN-AID	1,115,772	0	0	0.00	0	0.00
Total Fund 410	SEISMIC GRANT	1,115,772	0	0	0.00	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 410	SEISMIC GRANT						
<hr/>							
Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT						
310	INSTR, PROF & TECH SRVS	567	0	0	0.00	0	0.00
383	ARCHITECT/ENGINEER SERVICES	39,982	0	0	0.00	0	0.00
300	PURCHASED SERVICES	40,549	0	0	0.00	0	0.00
520	BUILDINGS ACQUISITION	1,075,224	0	0	0.00	0	0.00
500	CAPITAL OUTLAY	1,075,224	0	0	0.00	0	0.00
<hr/>							
Total Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	1,115,772	0	0	0.00	0	0.00
<hr/>							
Total Fund 410	SEISMIC GRANT	1,115,772	0	0	0.00	0	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 475 CAPITAL CONSTRUCTION FUND							
	1510 INTEREST ON INVESTMENTS	561	169	0	0.00	0	0.00
	1910 RENTALS	18,858	20,850	19,600	0.00	19,992	0.00
	1920 CONTRIBUTIONS-DONATIONS FROM	1,100	0	0	0.00	0	0.00
	5200 INTERFUND TRANSFERS	450,000	450,000	0	0.00	0	0.00
	5400 RESOURCES - BEGINNING FUND BAL	18,488	489,007	508,800	0.00	965,000	0.00
Total Fund 475	CAPITAL CONSTRUCTION FUND	489,007	960,025	528,400	0.00	984,992	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
<hr/>							
Fund 475	CAPITAL CONSTRUCTION FUND						
<hr/>							
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES						
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	250,000	0.00	500,000	0.00
500	CAPITAL OUTLAY	0	0	250,000	0.00	500,000	0.00
<hr/>							
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	0	0	250,000	0.00	500,000	0.00
Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT						
383	ARCHITECT/ENGINEER SERVICES	0	7,440	0	0.00	0	0.00
300	PURCHASED SERVICES	0	7,440	0	0.00	0	0.00
520	BUILDINGS ACQUISITION	0	0	278,400	0.00	484,992	0.00
500	CAPITAL OUTLAY	0	0	278,400	0.00	484,992	0.00
<hr/>							
Total Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	0	7,440	278,400	0.00	484,992	0.00
<hr/>							
Total Fund 475	CAPITAL CONSTRUCTION FUND	0	7,440	528,400	0.00	984,992	0.00

Scholarship Funds

FUNDS 784 - 785



Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 784 DERBY DAYS SCHOLARSHIP						
1920 CONTRIBUTIONS-DONATIONS FROM	0	0	4,000	0.00	4,000	0.00
Total Fund 784 DERBY DAYS SCHOLARSHIP	0	0	4,000	0.00	4,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 784 DERBY DAYS SCHOLARSHIP							
Function	1300 ADULT/CONTINUING EDUCATION PROGRAMS						
	374 OTHER TUITION	0	0	4,000	0.00	4,000	0.00
	300 PURCHASED SERVICES	0	0	4,000	0.00	4,000	0.00
Total Function	1300 ADULT/CONTINUING EDUCATION PROGRAMS	0	0	4,000	0.00	4,000	0.00
Total Fund	784 DERBY DAYS SCHOLARSHIP	0	0	4,000	0.00	4,000	0.00

Resources Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE
Fund 785	LAUGHLIN SCHOLARSHIP FUND						
	1510 INTEREST ON INVESTMENTS	534	0	2,400	0.00	2,400	0.00
	1920 CONTRIBUTIONS-DONATIONS FROM	1,895	3,105	2,500	0.00	2,500	0.00
	5400 RESOURCES - BEGINNING FUND BAL	51,827	0	55,000	0.00	55,000	0.00
Total Fund 785	LAUGHLIN SCHOLARSHIP FUND	54,257	3,105	59,900	0.00	59,900	0.00

Requirements Report

			2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
			Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE
<hr/>								
Fund 785	LAUGHLIN SCHOLARSHIP FUND							
<hr/>								
Function 1300	ADULT/CONTINUING EDUCATION PROGRAMS							
374	OTHER TUITION	0	2,000	4,000	0.00	4,000	0.00	
300	PURCHASED SERVICES	0	2,000	4,000	0.00	4,000	0.00	
<hr/>								
Total Function 1300	ADULT/CONTINUING EDUCATION PROGRAMS	0	2,000	4,000	0.00	4,000	0.00	
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE							
820	RESERVED FOR NEXT YEAR	0	0	55,900	0.00	55,900	0.00	
800	OTHER USES OF FUNDS	0	0	55,900	0.00	55,900	0.00	
<hr/>								
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	55,900	0.00	55,900	0.00	
<hr/>								
Total Fund 785	LAUGHLIN SCHOLARSHIP FUND	0	2,000	59,900	0.00	59,900	0.00	

Appendix



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.

BUDGET TERMINOLOGY (CONT.)

Current Budget Period: The budget period currently in progress.

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.

BUDGET TERMINOLOGY (CONT.)

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

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.