

St Helens School District

2025-2026 Proposed Budget



Dr. Karen Fischer Gray, Acting Superintendent
Christy Woodard, Chief Financial Officer

474 N. 16th Street, St Helens OR 97051
503-397-3085 www.sthelens.k12.or.us

ST HELENS SCHOOL DISTRICT

ST HELENS, OREGON

PROPOSED BUDGET 2025-2026

Dr. Karen Fischer Gray
Acting Superintendent

Christy Woodard
Chief Financial Officer

ST HELENS SCHOOL DISTRICT #502
2025-2026 PROPOSED BUDGET
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**ST HELENS SCHOOL DISTRICT
2024-2025**

BUDGET COMMITTEE

BOARD MEMBERS	
Name	Term Expires

Kellie Smith	June 30, 2025
Melody Killens	June 30, 2027
Mathieu Douglass, Chair	June 30, 2025
Trinity Monahan, Vice-Chair	June 30, 2025
Bill Amos	June 30, 2027

BUDGET COMMITTEE MEMBERS	
Name	Term Expires

Heidi Clark	June 30, 2025
Rachel Barry	June 30, 2025
Levi Norton	June 30, 2026
Reed Hjort	June 30, 2027
Open (Position 5)	June 30, 2025

BUDGET OFFICER

Karen Gray, Acting Superintendent

St. Helens School District #502

2025-26 Budget Calendar - **REVISED April 23, 2025**

Date & Time	Meeting Purpose	Location
Wednesday, March 12, 2025 6:30 PM	Interview (If Needed)/Select Budget Committee Members @ School Board Meeting Board Budget Priorities after Roundtable with Admin	District Office
Friday, April 18, 2025	Notice of Budget Committee Meetings Posted on District Website	
Friday, April 25, 2025 REVISED	Notice of Budget Committee Meetings Posted in Newspaper of Local Distribution	
Wednesday, April 30, 2025 5:00 PM REVISED	<u>OPTIONAL</u> Budget Committee Info Session (Training)	District Office with Zoom Option
Wednesday, May 7, 2025 6:00 PM	First Budget Committee Meeting Budget Presentation Message & Proposed Budget <i>No Public Comments Taken</i>	District Office
Wednesday, May 21, 2025 6:00 PM	Second Budget Committee Meeting @ School Board Planning Meeting <i>Public Comments Taken</i> Request for Committee Approval	District Office
Tuesday, June 3, 2025 6:00 PM	<u>IF NEEDED</u> Third Budget Meeting <i>Public Comments Taken</i> Request for Committee Approval	District Office
Friday, June 13, 2025 REVISED	Notice of Budget Hearing Posted in Newspaper of Local Distribution	
Wednesday, June 25, 2025 6:00 PM	Budget Hearing prior to Regular Board Meeting Adoption of Budget	District Office

Other Dates:

February 26, 2025 – Board Declaration of Vacant Budget Committee Seats

March 7, 2025 – Budget Committee Applications Due to District Office – **UPDATE: APPLICATION DEADLINE EXTENDED TO MARCH 12TH @ NOON.**

May 8, 2025 – May 16, 2025 - Committee Member Review Process (members may send questions on the proposed budget to the Budget Committee Chair; all questions submitted to District Office by Chair no later than May 23, 2025)

ST HELENS SCHOOL DISTRICT BUDGET PROCESS

INTRODUCTION

The St Helens School District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Opportunity for public involvement in the budget process 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, with guidance from the School Board. 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.

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 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 business meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the St Helens 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.

BUDGET FORMAT

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 St Helens 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 Message 2025-26

Tonight we present the proposed budget for the St Helens School District for the 2025-26 fiscal year. I am honored to serve the board and budget committee and the community in my three months as acting superintendent. I believe this budget reflects the ongoing and strategic vision and goals of the school district and directs resources where needed most to support the current work we are doing as well as to create new possibilities for our students, staff and community. This is a difficult budget message due to the fact that the school district is severely underfunded to support its current staffing levels. The funding cliff the last administration hoped to avoid is upon us.

This budget proposal includes a total investment of \$71,663,266 represented by several funds, the largest of which are the General Fund and the Special Revenue Grants Fund.

- The total overall budget for the General Fund is \$40,490,302, or a 7% decrease over the 2024-25 budget.
 - Included in the overall budget is our estimated portion of the Governor's State School Fund proposed budget of \$11.4 billion, which represents a \$1,827,765 increase for St Helens School District, over the 2023-25 biennium. This 2-year funding source is spaced out in a 49%/51% split each year of the 2025-2027 biennium.
 - Also included in General Fund revenue are other non-State School Fund formula resources such as, the sale of fixed assets, e-Rate revenue, and high cost disability state grant.
- The total budget for the Special Revenue Grants fund is \$11,712,174 or a 2% decrease over the 2024-25 budget.
- This budget proposal includes ongoing allocations for strategic investments and allocations to support the district's instructional priorities while recognizing the financial challenges that the State of Oregon faces with adequate and stable funding of public schools. This Budget Message is primarily about the district's General Fund.
- General Fund operating revenues are budgeted to be \$40,490,302 which is a decrease of 7% compared to this year of \$43,512,217.

- Our Average Daily Membership Regular (ADMr) has had significant fluctuation since 2020, with a cumulative increase of 8.7 students. We are projecting an ADMr for 2025-26 of 2,708 which is a decrease of 35 students from our 2024-25 projection. This represents a smaller expected kindergarten class than the current graduating senior class, and overall declining ADMr during the current year. The Average Daily Membership Weighted (ADMw) in 2022-2023 was 3204 and in 2023-2024 it was 3069-a decrease of 135 ADMw. ADMw in 2019-2020 was 3251 and in 2023- 2024 it was 3069- a loss of 182 ADMw. (This is not Extended ADMw.)
- General Fund operating expenditures will be \$40,490,302 which is 7% lower than the 2024-25 school year. The primary driver behind the growth in operating expenditures is our obligation to pay agreed upon Collective Bargaining Agreements increases recently bargained and our precipitous rate increase in PERS from 3.9% to 14.9 %. Also, as payroll increases, so does the cost of PERS and our 2024-25 staffing is out of balance. We have added a total of 77.7 staff from 2020 to 2025 mostly with ESSR and SIA funds and then did not make a plan for the fact that the ESSR funds went away in June of 2024. Our class sizes are under sized as compared to general classroom ratios across Oregon. In addition, our PERS side account is running out of funding due to our overstaffed payroll and will be gone after this biennium.
- As outlined in board policy, the General Fund Undesignated Ending Fund Balance (UEFB) reserve is supposed to be budgeted at the 5% required level. If there had been reserves over the 5% requirement, we could have used them to shore up funds such Technology, Curriculum and Facilities. As it stands, we cannot have an Undesignated Ending Fund Balance (money you cannot use during the school year) as our entire Contingency fund is \$809,806 and not the \$2,024,515 required for the 5% board policy. In the 2023-24 budget, the UEFB was \$5.7 million. In 2024-25 (this year) it was \$1.7 million dollars. This money was largely used to pay for the staffing levels created between 2020 and 2024-2025 which were no longer funded after June 2024 when the pandemic dollars went away. We did not have a plan to get back to the pre pandemic staffing numbers once the pandemic funds went away.
- There is a major difference between the district's expected revenues and current service level expenditures. That is the difference between \$46.2 million dollars and \$40 million dollars which is a shortfall of \$6.2 million dollars. The following is how the school district plans to reduce General Fund expenditures to the amount we expect to receive:
 - We have a Reduction in Force K-12 in the certified bargaining unit of 11.5 at the three elementary schools combined, 7.0 at middle school and 10.0 at the high school. That's a total of 28.5 licensed staff or \$3,020,000.
 - We have a Reduction in Force in administration of 2.0 FTE. That is a reduction of \$250,000.

- We have a Reduction in Force of 12.0 FTE in the Classified bargaining unit. That is a reduction of \$600,000.
- We have reduced our Discretionary GF for the schools by 30% which is a savings of \$100,000.
- We have reduced the technology hardware budget by \$100,000. (Title IV funds will backfill this loss.)
- We have reduced the facilities budget by \$73,000.
- We will be furloughing 12 days of school at a total cost of \$110,000 per day or \$1,320,000. It is also priority number one when the new school year starts to bring some of these days back.
- These reductions bring expenditures and revenues into alignment with a balanced budget. Moving forward, the district's payroll will be balanced and right sized so the work of getting a full school year back becomes priority one.

The annual proposed budget is the district's plan for the upcoming school year. At the same time, the annual budget is part of long-term investments in the educational experiences our students receive.

- It is important to think about our budget as a year in time, and one thirteenth of the educational opportunities we provide our students throughout their careers.
- To meet the needs of all students we must continually assess our priorities and how we are allocating district resources to support those priorities. This includes how the School Board sets the annual school calendar, the policies we uphold and the budget.
- The district must invest in evidence-based practices based on implementation science and not the whim of the month. Our educational systems plan is intentional and strategic and will yield excellent student centered results if implemented with fidelity. Disaggregated data collections gathered throughout the year are key. Plans must be monitored, measured and adjusted. We are ultimately accountable for the academic success of our students PreK-12.
- New investments must be determined to address barriers to student success, and be allocated where needed the most and spent in the most effective manner. If they are one-time funds, they must be utilized carefully as they are not sustainable. We can never count on them moving forward.

- Federal funding will assist the district in maintaining staff levels for special programs and mitigating access to equitable education gaps and issues for students with differing abilities, English as a Second Language and those that need more intervention and assistance.

St Helens School District Blueprint for Student Success Goals:

The following are the Goals of the SHSD Blueprint for Student Success Strategic Plan 2025-27:

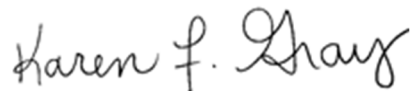
1. Corrective Action Plan
2. Strategic Plan with three main Goal Areas and Accountability Measurements
3. Attendance Plan K-12
4. Behavior Plan K-12
5. Board's Strategic Goals aligned with the Strategic Goals of the New Superintendent

Our students are present in our schools today, ready to learn. We recognize that we will have to be creative in shifting the allocation of resources and spending funds differently in order to continue investments in programs that support our priorities. If we hold fast to the District's Blueprint for Student Success and continue to support it with resources and energy, our students will gain their education at high levels, preparing them for the future. It is crucial that the goals of the Board align with the goals of the Superintendent so they are working in unison and pulling in the same direction. Some of this doesn't depend on money-it depends on a unified meaningful strength of will and vision for the end goal which is that ALL students learn and achieve at high levels.

Equity. The District's Equity Committee is an eclectic group of school district staff, students, parents and community members developing a sense of identity about equitable practices for all students. They are creating the District's first Equity Assessment and in the near future, the St Helens SD first Equity Lens. This work is ongoing and crucial for strengthening the way our school district functions to ensure student achievement and personal success of ALL students.

I want to thank our staff for the significant time and effort they put into preparing this proposed budget. This proposal represents the work of the entire team of building principals and department and program leaders who have studied and implemented the process of strategic budgeting and labored as a team to propose a budget based on our district's goals and instructional priorities. While this budget represents many hours of hard work, and in some cases tears, we affirm the fact that we move ever forward, never back.

I would also like to thank members of the budget committee for their service, support, thoughtful analysis, dialogue and consideration of this proposed budget. Thank you very much for this great opportunity to serve the community of St Helens.

A handwritten signature in cursive script that reads "Karen F. Gray".

Dr. Karen Fischer Gray
Acting Superintendent
St Helens School District

**St Helens School District
Budget Summary - All Funds
2025-2026**

<u>RESOURCES</u>	<u>General Fund</u>	<u>Grants & Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>All Funds</u>	<u>FTE</u>
Local Revenue	\$ 12,027,550	\$ 918,500	\$8,690,800	\$ 335,000	\$ 21,971,850	
Intermediate Revenue	390,000	483,569	-	-	873,569	
State Revenue	26,692,752	5,227,565	-	-	31,920,317	
Federal Revenue	5,000	3,785,651	-	-	3,790,651	
Sale of Fixed Asset	450,000	500,000	-	-	950,000	
Transfers In	-	140,000	-	-	140,000	
Other Revenue (BFB)	925,000	656,889	200,000	10,235,000	12,016,889	
Total Revenue	<u>\$ 40,490,302</u>	<u>\$ 11,712,174</u>	<u>\$8,890,800</u>	<u>\$ 10,570,000</u>	<u>\$ 71,663,276</u>	

<u>EXPENDITURES</u>	<u>FTE</u>	<u>FTE</u>	<u>-</u>	<u>-</u>	<u>FTE</u>			
Instruction	\$ 21,038,145	152.316	\$ 6,591,547	41.61	\$ -	\$ -	\$ 27,629,692	193.92
Supporting Services	18,217,090	86.622	2,230,339	14.17	-	-	20,447,429	100.79
Community Services	-	-	2,330,787	15.09	-	-	2,330,787	15.09
Facilities Acquisition & Construction	106,460	-	559,500	-	-	10,345,000	11,010,960	-
Debt Service	178,801	-	-	-	8,890,800	-	9,069,601	-
Transfers Out	140,000	-	-	-	-	-	140,000	-
Contingency	809,806	-	-	-	-	225,000	1,034,806	-
Total Expenditures	<u>\$ 40,490,302</u>	<u>238.94</u>	<u>\$ 11,712,174</u>	<u>70.87</u>	<u>\$8,890,800</u>	<u>\$ 10,570,000</u>	<u>\$ 71,663,276</u>	<u>309.81</u>

General Fund (100)



GROWING THE FUTURE

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, local property taxes and timber revenue are components of the State School Fund (SSF), which make up the majority of all General Fund revenue.

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.

The State School Fund formula is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local and timber 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, timber and other local revenues.

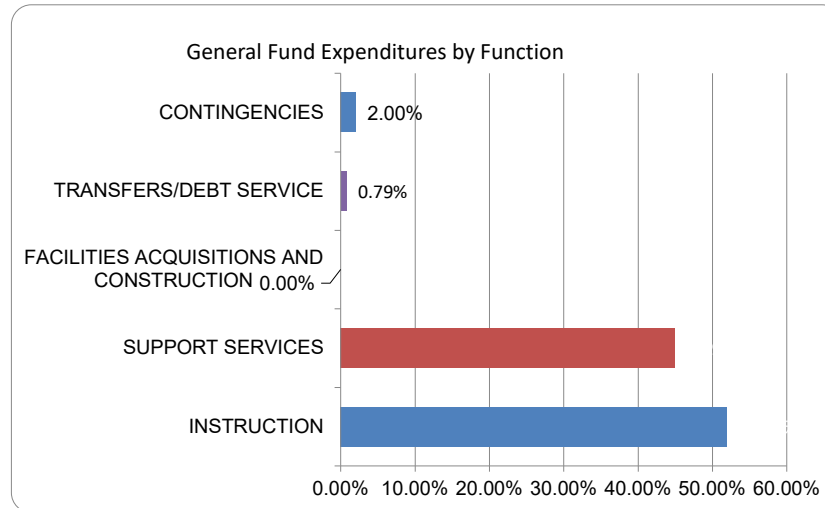
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**St Helens School District
General Fund
Revenue Summary by Source**

Major Source	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
1000	LOCAL REVENUES	\$ 11,172,738	11,620,485	11,668,097	\$ 12,027,550	\$ -	\$ -
2000	INTERMEDIATE SOURCES	658,359	504,788	390,000	390,000	-	-
3000	STATE SOURCES	22,870,932	24,523,584	24,864,987	26,692,752	-	-
4000	FEDERAL SOURCES	24,491	-	5,000	5,000	-	-
5000	OTHER SOURCES	239,588	128,388	-	450,000	-	-
5400	BEGINNING FUND BALANCE	8,371,920	8,151,745	6,584,133	925,000	-	-
General Fund Total		\$ 43,338,028	\$ 44,928,990	\$ 43,512,217	\$ 40,490,302	\$ -	\$ -

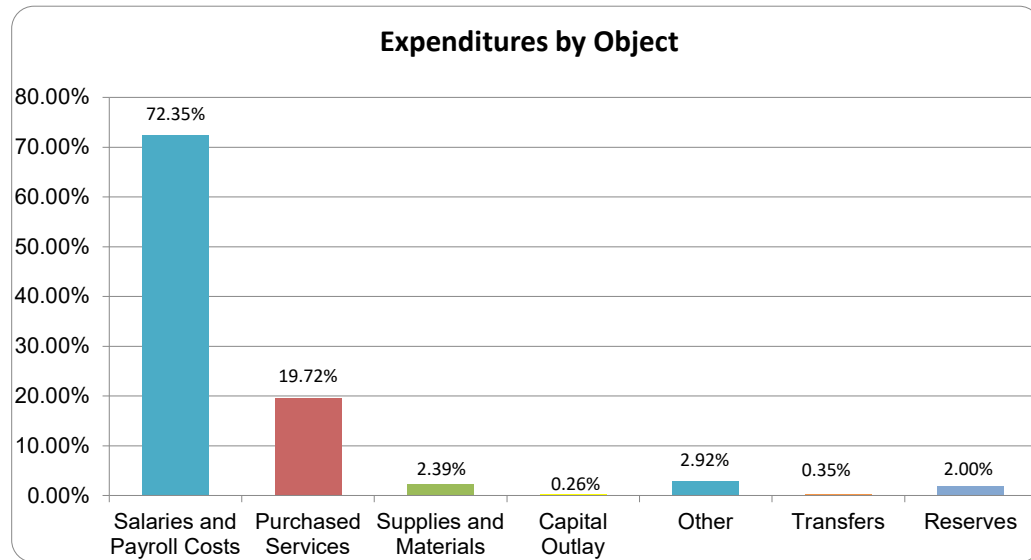
**St Helens School District
General Fund
Expenditure Summary by Major Function**

Major Function	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26	ADOPTED FTE
1000	INSTRUCTION	\$ 19,562,511	21,032,599	\$ 23,849,575	183.33	\$ 21,038,145	152.32	-	-	-
2000	SUPPORT SERVICES	14,770,151	15,578,201	17,207,050	91.26	18,217,090	86.62	-	-	-
3000	COMMUNITY SERVICES	-	-	2,078		-		-	-	-
4000	FACILITIES ACQUISITIONS AND CONSTRUCTION	109,925	1,347,399	161,460		106,460		-	-	-
5000	TRANSFERS/DEBT SERVICE	743,697	332,952	504,139		318,801		-	-	-
6000	CONTINGENCIES	-	-	200,000		809,806		-	-	-
7000	UNAPPROPRIATED ENDING FUND BALANCE	-	-	1,587,914		-		-	-	-
General Fund Total		\$ 35,186,284	\$ 38,291,151	\$ 43,512,217	274.59	\$ 40,490,302	238.94	\$ -	\$ -	-



**St Helens School District
General Fund
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2022-23	ACTUALS 2023-24	BUDGET 2024-25	FTE	PROPOSED 2025-26	PROPOSED FTE	APPROVED 2025-26	ADOPTED 2025-26	ADOPTED FTE
100	SALARIES	\$ 19,061,692	\$ 19,151,863	\$ 21,701,135	274.59	\$ 18,911,904	238.94	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	8,684,999	8,712,489	9,513,969		10,384,266		-	-	-
300	PURCHASED SERVICES	4,888,234	6,186,893	7,460,367		7,985,765		-	-	-
400	SUPPLIES AND MATERIALS	1,161,740	1,870,080	1,797,809		969,672		-	-	-
500	CAPITAL OUTLAY	124,514	1,439,969	161,460		106,460		-	-	-
600	OTHER OBJECTS	699,939	774,874	763,817		1,182,429		-	-	-
700	TRANSFERS	565,166	154,983	325,745		140,000		-	-	-
800	PLANNED RESERVE	-	-	1,787,914		809,806		-	-	-
General Fund Total		\$ 35,186,284	\$ 38,291,151	\$ 43,512,217	274.59	\$ 40,490,302	238.94	\$ -	\$ -	-



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Columbia County School District #502
474 North 16th Street St Helens, OR 97051

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND									
1111 CURRENT YEARS TAXES	10,125,050	10,462,130	10,893,615	0.00	11,225,000	0.00	0	0	0.00
1112 PRIOR YEARS TAXES	243,173	210,869	262,161	0.00	185,000	0.00	0	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T	732	766	0	0.00	0	0.00	0	0	0.00
1190 PENALTIES & INTEREST ON TAXES	6,497	17,569	2,750	0.00	10,000	0.00	0	0	0.00
1510 INTEREST ON INVESTMENTS	484,767	793,373	309,125	0.00	450,000	0.00	0	0	0.00
1530 GAIN OR LOSS ON SALE OF INVESTM	95,684	0	0	0.00	0	0.00	0	0	0.00
1710 ADMISSIONS	21,209	13,665	16,300	0.00	16,300	0.00	0	0	0.00
1750 CONCESSIONS	420	468	250	0.00	250	0.00	0	0	0.00
1920 PRIVATE DONATIONS	9,425	5,000	500	0.00	500	0.00	0	0	0.00
1960 RECOVERY PRIOR YR EXP	1,181	6,260	500	0.00	500	0.00	0	0	0.00
1961 RECOUP CURRENT YR EXP	40,563	38,401	15,000	0.00	15,000	0.00	0	0	0.00
1990 MISCELLANEOUS REVENUE	59,102	2,976	45,000	0.00	45,000	0.00	0	0	0.00
1991 E-RATE REIMBURSEMENT	75,042	60,419	117,896	0.00	75,000	0.00	0	0	0.00
1993 MEDICAID REIMBURSEMENT	9,893	8,590	5,000	0.00	5,000	0.00	0	0	0.00
1000 LOCAL SOURCES	11,172,738	11,620,485	11,668,097	0.00	12,027,550	0.00	0	0	0.00
2101 COUNTY SCHOOL FUNDS	125,742	0	75,000	0.00	75,000	0.00	0	0	0.00
2102 ESD APPORTIONMENT	500,000	476,000	300,000	0.00	300,000	0.00	0	0	0.00
2105 OIL/GAS RENT & ROYALTIES	20,727	23,103	10,000	0.00	10,000	0.00	0	0	0.00
2199 ESD TARGETED FUNDS	1,216	1,839	0	0.00	0	0.00	0	0	0.00
2200 RESTRICTED GRANTS	10,674	3,845	5,000	0.00	5,000	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	658,359	504,788	390,000	0.00	390,000	0.00	0	0	0.00
3101 BASIC SCHOOL SUPPORT	21,532,641	23,275,675	23,988,825	0.00	26,046,160	0.00	0	0	0.00
3103 COMMON SCHOOL FUND	349,660	370,881	382,762	0.00	393,092	0.00	0	0	0.00
3104 STATE MANAGED COUNTY TIMBER	223,793	520,243	100,000	0.00	100,000	0.00	0	0	0.00
3199 OTHER UNRESTRICTED GRANTS-IN-	348,115	342,626	393,400	0.00	150,000	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	416,722	14,159	0	0.00	3,500	0.00	0	0	0.00
3000 STATE SOURCES	22,870,932	24,523,584	24,864,987	0.00	26,692,752	0.00	0	0	0.00
4201 TRANSPORTATION FEES FOR FOSTE	24,491	0	5,000	0.00	5,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	24,491	0	5,000	0.00	5,000	0.00	0	0	0.00
5000 OTHER SOURCES	225,000	0	0	0.00	0	0.00	0	0	0.00
5160 LEASE PURCHASE RECEIPTS	14,588	128,388	0	0.00	0	0.00	0	0	0.00
5300 SALE OF FIXED ASSET	0	0	0	0.00	450,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	8,371,920	8,151,745	6,584,133	0.00	925,000	0.00	0	0	0.00
5000 OTHER SOURCES	8,611,509	8,280,133	6,584,133	0.00	1,375,000	0.00	0	0	0.00
Total Fund 100 GENERAL FUND	43,338,028	44,928,990	43,512,217	0.00	40,490,302	0.00	0	0	0.00

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Columbia County School District #502
474 North 16th Street St Helens, OR 97051

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND									
Function 1111 ELEMENTARY K-5									
111 LICENSED SALARIES	3,813,588	3,868,434	4,382,353	51.60	3,760,230	44.60	0	0	0.00
112 CLASSIFIED-SALARIES	149,252	159,427	237,268	6.57	37,671	0.94	0	0	0.00
121 SUBSTITUTE LICENSED	132,713	94,927	34,675	0.00	0	0.00	0	0	0.00
122 SUBSTITUTE-CLASSIFIED	3,291	1,191	9,020	0.00	0	0.00	0	0	0.00
130 LICENSED/EXTRA SALARY	120,224	23,552	14,848	0.00	23,753	0.00	0	0	0.00
131 CLASSIFIED/EXTRA SALARY	34,718	16,393	5,500	0.00	0	0.00	0	0	0.00
135 DISCRETIONARY LEAVE PAYOUT	5,331	9,613	7,690	0.00	0	0.00	0	0	0.00
100 SALARIES	4,259,117	4,173,537	4,691,354	58.17	3,821,654	45.54	0	0	0.00
211 PERS EMPLOYER CONTRIBUTIO	75,776	47,314	50,928	0.00	129,926	0.00	0	0	0.00
213 PERS BOND	548,548	552,278	579,019	0.00	516,216	0.00	0	0	0.00
216 TIER III/OPSRP	54,869	32,212	39,405	0.00	322,202	0.00	0	0	0.00
220 SOCIAL SECURITY	322,513	313,737	358,693	0.00	296,463	0.00	0	0	0.00
231 WORKMANS COMPENSATION	13,130	15,134	18,065	0.00	12,052	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	4,216	4,100	4,701	0.00	3,874	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	15,047	18,709	0.00	15,502	0.00	0	0	0.00
241 HEALTH AND DENTAL INSURAN	773,333	743,008	822,571	0.00	656,895	0.00	0	0	0.00
245 LIFE INSURANCE	0	7	0	0.00	0	0.00	0	0	0.00
247 DISTRICT PAID HEALTH SAVINGS ACCOUNTS	15,618	20,889	22,744	0.00	14,923	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	1,808,003	1,743,726	1,914,833	0.00	1,968,053	0.00	0	0	0.00
310 PROFESSIONAL/TECHNICAL SE	0	2,514	10,350	0.00	3,000	0.00	0	0	0.00
311 INSTRUCTION SERVICES	21,985	135,935	137,905	0.00	177,905	0.00	0	0	0.00
324 RENTALS	159	0	0	0.00	0	0.00	0	0	0.00
342 TRAVEL, OUT OF DISTRICT	85	0	0	0.00	0	0.00	0	0	0.00
353 POSTAGE	12	0	0	0.00	0	0.00	0	0	0.00
370 TUITION	0	135	0	0.00	0	0.00	0	0	0.00
389 OTHER NON-INSTRUCT PROF/T	479	15,201	12,350	0.00	14,906	0.00	0	0	0.00
300 PURCHASED SERVICES	22,720	153,784	160,605	0.00	195,811	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	37,060	44,888	48,366	0.00	76,224	0.00	0	0	0.00
419 INSTRUCTIONAL MATERIALS	5,160	2,119	840	0.00	0	0.00	0	0	0.00
420 TEXTBOOKS	73,585	438,411	19,261,161	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 1111	ELEMENTARY K-5									
440	PERIODICALS	12,170	6,022	7,494	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	10,194	6,468	3,874	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	18,727	13,892	14,426	0.00	750	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	215	309	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	156,896	512,014	336,470	0.00	76,974	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	1,247	1,247	0	0.00	0	0.00	0	0	0.00
621	REGULAR INTEREST	63	10	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	18	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1,327	1,257	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-5		6,248,063	6,584,319	7,103,262	58.17	6,152,492	45.54	0	0	0.00
Function 1113	ELEMENTARY CO-CURRICULAR									
410	CONSUMABLE SUPPLIES	0	4,782	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	7,932	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	12,714	0	0.00	0	0.00	0	0	0.00
Total Function 1113 ELEMENTARY CO-CURRICULAR		0	12,714	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE SCHOOL INSTRUCTION									
111	LICENSED SALARIES	2,076,862	2,368,907	2,612,119	30.54	1,698,199	19.15	0	0	0.00
112	CLASSIFIED-SALARIES	10,798	14,917	60,280	1.66	23,735	0.72	0	0	0.00
121	SUBSTITUTE LICENSED	47,637	23,496	7,980	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	0	0	5,000	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	86,328	33,699	13,189	0.00	16,730	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	2,949	190	150	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	3,256	6,119	4,895	0.00	0	0.00	0	0	0.00
100	SALARIES	2,227,829	2,447,328	2,703,613	32.20	1,738,664	19.87	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	58,154	48,567	50,622	0.00	158,559	0.00	0	0	0.00
213	PERS BOND	306,562	350,316	339,130	0.00	263,511	0.00	0	0	0.00
216	TIER III/OPSRP	22,387	13,931	17,956	0.00	75,376	0.00	0	0	0.00
220	SOCIAL SECURITY	169,849	186,740	209,951	0.00	136,087	0.00	0	0	0.00
231	WORKMANS COMPENSATION	6,843	8,955	10,365	0.00	5,522	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2,220	2,441	2,757	0.00	1,779	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 100	GENERAL FUND									
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Function 1121	MIDDLE SCHOOL INSTRUCTION									
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	8,960	10,947	0.00	7,116	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	433,820	480,167	536,331	0.00	321,196	0.00	0	0	0.00
245	LIFE INSURANCE	2	6	64	0.00	12	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	7,025	3,859	3,600	0.00	6,021	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,006,862	1,103,942	1,181,722	0.00	975,179	0.00	0	0	0.00
311	INSTRUCTION SERVICES	4,791	38,027	32,769	0.00	34,873	0.00	0	0	0.00
373	TUITION PAYMENT TO PRIVAT	0	0	300	0.00	0	0.00	0	0	0.00
374	OTHER TUITION	0	199	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	369	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	5,160	38,226	33,069	0.00	34,873	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	20,861	20,276	25,550	0.00	23,000	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	1,737	5,369	13,600	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	56,866	121,537	98,492	0.00	0	0.00	0	0	0.00
440	PERIODICALS	2,319	2,352	2,100	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	5,750	5,670	4,750	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	6,197	11,840	7,850	0.00	5,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	57	2,048	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	93,786	169,092	152,342	0.00	28,000	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	735	735	0	0.00	0	0.00	0	0	0.00
621	REGULAR INTEREST	37	6	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	300	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	772	1,041	0	0.00	0	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL INSTRUCTION		3,334,409	3,759,630	4,070,746	32.20	2,776,716	19.87	0	0	0.00
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Function 1122	MIDDLE SCHOOL EXTRACURRICULAR									
111	LICENSED SALARIES	2	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE LICENSED	0	0	190	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	284	16,612	24,296	0.00	21,334	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	105	100	0.00	0	0.00	0	0	0.00
100	SALARIES	286	16,716	24,586	0.00	21,334	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	7	237	272	0.00	1,120	0.00	0	0	0.00
213	PERS BOND	39	2,382	21 3,068	0.00	2,002	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 1122	MIDDLE SCHOOL EXTRACURRICULAR									
216	TIER III/OPSRP	3	112	264	0.00	943	0.00	0	0	0.00
220	SOCIAL SECURITY	22	1,229	1,865	0.00	1,632	0.00	0	0	0.00
231	WORKMANS COMPENSATION	1	60	129	0.00	66	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	16	25	0.00	21	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	63	97	0.00	85	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	3	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	72	4,099	5,724	0.00	5,870	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	387	600	0.00	600	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	299	249	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	138	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	437	635	600	0.00	600	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	429	446	4,000	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	656	1,153	1,250	0.00	1,250	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	1,085	1,599	5,250	0.00	1,250	0.00	0	0	0.00
Total Function 1122	MIDDLE SCHOOL EXTRACURRICULAR	1,879	23,051	36,160	0.00	29,054	0.00	0	0	0.00
Function 1131	HIGH SCHOOL INSTRUCTION									
111	LICENSED SALARIES	2,711,695	2,928,928	3,187,590	37.68	2,134,786	24.34	0	0	0.00
112	CLASSIFIED-SALARIES	84,302	93,626	109,597	2.99	20,536	0.58	0	0	0.00
121	SUBSTITUTE LICENSED	100,716	23,043	38,285	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	8,593	3,390	7,975	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	122,059	83,384	34,517	0.00	37,420	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	5,160	3,791	2,416	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	144	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	5,257	3,898	3,119	0.00	0	0.00	0	0	0.00
100	SALARIES	3,037,927	3,140,060	3,383,498	40.67	2,192,742	24.92	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	47,351	26,357	26,743	0.00	81,292	0.00	0	0	0.00
213	PERS BOND	374,100	413,109	392,440	0.00	314,114	0.00	0	0	0.00
216	TIER III/OPSRP	41,372	26,335	30,246	0.00	180,684	0.00	0	0	0.00
220	SOCIAL SECURITY	231,756	238,578	258,907	0.00	169,798	0.00	0	0	0.00
231	WORKMANS COMPENSATION	9,329	11,330	12,708	0.00	6,883	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	3,030	3,110	22 3,304	0.00	2,219	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 1131 HIGH SCHOOL INSTRUCTION

233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	11,457	13,491	0.00	8,878	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	523,392	544,597	598,331	0.00	367,294	0.00	0	0	0.00
245	LIFE INSURANCE	27	30	30	0.00	12	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	31,146	24,432	24,158	0.00	19,411	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 1,261,504 1,299,334 1,360,359 0.00 1,150,584 0.00 0 0 0.00

310	PROFESSIONAL/TECHNICAL SE	12,110	1,880	440	0.00	440	0.00	0	0	0.00
311	INSTRUCTION SERVICES	12,437	190,719	153,459	0.00	153,459	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	638	980	1,375	0.00	1,375	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	1,179	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	0	655	0.00	655	0.00	0	0	0.00
352	DATA LINES	0	400	0	0.00	0	0.00	0	0	0.00
353	POSTAGE	0	0	260	0.00	260	0.00	0	0	0.00
370	TUITION	0	3,579	7,500	0.00	1,000	0.00	0	0	0.00
374	OTHER TUITION	885	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	420	2,625	3,201	0.00	3,200	0.00	0	0	0.00

300 PURCHASED SERVICES 26,490 201,362 166,890 0.00 160,389 0.00 0 0 0.00

410	CONSUMABLE SUPPLIES	25,540	36,980	35,735	0.00	43,134	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	2,091	3,056	1,750	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	16,911	211,021	168,023	0.00	0	0.00	0	0	0.00
440	PERIODICALS	385	0	500	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	8,381	7,795	5,980	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	49,013	42,355	47,288	0.00	32,678	0.00	0	0	0.00
480	COMPUTER HARDWARE	897	114	655	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 103,219 301,322 259,931 0.00 75,812 0.00 0 0 0.00

610	REDEMPTION OF PRINCIPAL	1,215	1,170	0	0.00	0	0.00	0	0	0.00
621	REGULAR INTEREST	61	136	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	2,311	5,353	1,611	0.00	1,611	0.00	0	0	0.00

600 OTHER OBJECTS 3,587 6,658 1,611 0.00 1,611 0.00 0 0 0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 4,432,728 4,948,737 5,172,289 40.67 3,581,138 24.92 0 0 0.00

Function 1132 HIGH SCHOOL EXTRACURRICULAR

111	LICENSED SALARIES	44,796	21,899	24,028	0.25	21,513	0.25	0	0	0.00
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Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 100 GENERAL FUND										
Function 1132 HIGH SCHOOL EXTRACURRICULAR										
112 CLASSIFIED-SALARIES	22,104	79,092	91,813	1.50	93,698	1.50	0	0	0.00	
113 ADMINISTRATORS	59,401	10,401	67,474	0.50	0	0.00	0	0	0.00	
121 SUBSTITUTE LICENSED	0	517	1,710	0.00	0	0.00	0	0	0.00	
130 LICENSED/EXTRA SALARY	45,473	35,219	48,846	0.00	32,024	0.00	0	0	0.00	
131 CLASSIFIED/EXTRA SALARY	84	0	0	0.00	0	0.00	0	0	0.00	
144 CELL STIPEND	200	0	200	0.00	0	0.00	0	0	0.00	
145 TRAVEL STIPEND	625	0	625	0.00	0	0.00	0	0	0.00	
100 SALARIES	172,683	147,128	234,697	2.25	147,234	1.75	0	0	0.00	
211 PERS EMPLOYER CONTRIBUTIO	2,037	1,377	4,281	0.00	2,530	0.00	0	0	0.00	
213 PERS BOND	23,391	21,834	31,712	0.00	22,393	0.00	0	0	0.00	
216 TIER III/OPSRP	2,602	1,337	1,573	0.00	13,101	0.00	0	0	0.00	
220 SOCIAL SECURITY	12,823	11,327	18,098	0.00	11,777	0.00	0	0	0.00	
231 WORKMANS COMPENSATION	521	556	873	0.00	490	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	167	148	236	0.00	154	0.00	0	0	0.00	
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	522	940	0.00	616	0.00	0	0	0.00	
241 HEALTH AND DENTAL INSURAN	22,637	21,086	34,411	0.00	21,092	0.00	0	0	0.00	
245 LIFE INSURANCE	126	26	137	0.00	18	0.00	0	0	0.00	
247 DISTRICT PAID HEALTH SAVINGS ACCOUNTS	4,107	833	688	0.00	383	0.00	0	0	0.00	
248 ADMIN-CONFIDENTIAL TSA	1,188	208	1,349	0.00	0	0.00	0	0	0.00	
200 ASSOCIATED PAYROLL COST	69,599	59,256	94,299	0.00	72,554	0.00	0	0	0.00	
311 INSTRUCTION SERVICES	4,559	15,904	9,542	0.00	9,542	0.00	0	0	0.00	
322 REPAIR AND MAINTENANCE SE	0	644	0	0.00	0	0.00	0	0	0.00	
342 TRAVEL, OUT OF DISTRICT	0	227	0	0.00	0	0.00	0	0	0.00	
355 PRINTING & BINDING	27	0	0	0.00	0	0.00	0	0	0.00	
389 OTHER NON-INSTRUCT PROF/T	60	5,306	(131)	0.00	0	0.00	0	0	0.00	
300 PURCHASED SERVICES	4,645	22,081	9,411	0.00	9,542	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES	1,603	0	0	0.00	0	0.00	0	0	0.00	
460 NON-CONSUMABLE SUPPLIES	718	0	0	0.00	0	0.00	0	0	0.00	
470 COMPUTER SOFTWARE	1,319	921	1,000	0.00	1,000	0.00	0	0	0.00	
400 SUPPLIES AND MATERIAL	3,640	921	1,000	0.00	1,000	0.00	0	0	0.00	
640 DUES AND FEES	2,643	1,014	0	0.00	0	0.00	0	0	0.00	
600 OTHER OBJECTS	2,643	1,014	24 0	0.00	0	0.00	0	0	0.00	

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 1210 TALENTED AND GIFTED PROGRAM

470	COMPUTER SOFTWARE	0	0	250	0.00	250	0.00	0	0	0.00
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400	SUPPLIES AND MATERIAL	114	0	3,200	0.00	2,200	0.00	0	0	0.00
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Total Function 1210	TALENTED AND GIFTED PROGRAM	8,634	9,789	17,540	0.00	19,590	0.00	0	0	0.00
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Function 1220 SPECIAL NEEDS PROGRAM

111	LICENSED SALARIES	209,907	184,871	220,582	3.00	191,749	3.00	0	0	0.00
112	CLASSIFIED-SALARIES	546,669	579,889	686,841	17.28	763,285	18.35	0	0	0.00
121	SUBSTITUTE LICENSED	17,189	5,686	1,425	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	24,402	2,296	4,750	0.00	0	0.00	0	0	0.00
123	TEMPORARY-LICENSED	0	0	0	0.00	4,500	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	2,564	343	1,150	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	13,190	535	1,300	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	1,406	2,076	1,662	0.00	0	0.00	0	0	0.00

100	SALARIES	815,327	775,697	917,710	20.28	959,534	21.35	0	0	0.00
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211	PERS EMPLOYER CONTRIBUTIO	13,252	6,821	8,114	0.00	15,213	0.00	0	0	0.00
213	PERS BOND	94,580	110,916	123,936	0.00	143,441	0.00	0	0	0.00
216	TIER III/OPSRP	9,548	6,792	9,256	0.00	106,969	0.00	0	0	0.00
220	SOCIAL SECURITY	65,534	63,178	75,254	0.00	78,024	0.00	0	0	0.00
231	WORKMANS COMPENSATION	3,263	3,992	4,546	0.00	4,085	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	851	826	989	0.00	1,020	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	3,051	3,900	0.00	4,080	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	238,043	219,658	219,101	0.00	220,776	0.00	0	0	0.00
245	LIFE INSURANCE	225	225	223	0.00	247	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	425,296	415,459	445,320	0.00	573,855	0.00	0	0	0.00
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310	PROFESSIONAL/TECHNICAL SE	0	9,961	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	503	11,664	23,527	0.00	23,527	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	149	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	4,646	27,654	31,830	0.00	31,830	0.00	0	0	0.00

300	PURCHASED SERVICES	5,298	49,279	55,357	0.00	55,357	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES	1,850	2,527	3,700	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	583	1,772	1,450	0.00	0	0.00	0	0	0.00
440	PERIODICALS	70	0	26	0	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 1220	SPECIAL NEEDS PROGRAM									
460	NON-CONSUMABLE SUPPLIES	493	1,561	2,400	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	1,500	70	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	2,058	0	800	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	6,554	5,931	8,350	0.00	0	0.00	0	0	0.00
Total Function 1220	SPECIAL NEEDS PROGRAM	1,252,474	1,246,365	1,426,737	20.28	1,588,746	21.35	0	0	0.00
Function 1221	STRUCTURED & INTENSIVE									
111	LICENSED SALARIES	265,883	281,342	330,627	3.00	313,161	3.00	0	0	0.00
112	CLASSIFIED-SALARIES	191,293	239,780	332,844	8.26	285,186	6.45	0	0	0.00
121	SUBSTITUTE LICENSED	13,641	11,637	1,995	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	11,727	10,850	1,615	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	7,888	2,516	400	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	7,161	49	600	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	1,321	1,164	931	0.00	0	0.00	0	0	0.00
100	SALARIES	498,914	547,339	669,012	11.26	598,347	9.45	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	12,740	12,197	14,237	0.00	49,658	0.00	0	0	0.00
213	PERS BOND	69,242	76,907	86,712	0.00	95,599	0.00	0	0	0.00
216	TIER III/OPSRP	5,158	2,533	3,710	0.00	31,533	0.00	0	0	0.00
220	SOCIAL SECURITY	37,077	41,437	51,807	0.00	46,287	0.00	0	0	0.00
231	WORKMANS COMPENSATION	1,578	2,807	3,360	0.00	2,776	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	485	542	680	0.00	605	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,983	2,693	0.00	2,421	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	117,770	125,383	154,070	0.00	130,287	0.00	0	0	0.00
245	LIFE INSURANCE	60	77	94	0.00	71	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	1,768	1,103	1,047	0.00	1,146	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	245,877	264,971	318,409	0.00	360,381	0.00	0	0	0.00
311	INSTRUCTION SERVICES	1,256	6,190	13,241	0.00	13,241	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	544	8,185	9,933	0.00	9,933	0.00	0	0	0.00
300	PURCHASED SERVICES	1,800	14,375	23,174	0.00	23,174	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	839	454	1,300	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	1,453	1,054	3,200	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	915	803	1,550	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 1221	STRUCTURED & INTENSIVE									
440	PERIODICALS	128	0	300	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	288	78	500	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	135	300	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	928	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	4,552	2,524	7,150	0.00	0	0.00	0	0	0.00
Total Function 1221	STRUCTURED & INTENSIVE	751,143	829,208	1,017,745	11.26	981,902	9.45	0	0	0.00
Function 1227	EXTENDED SCHOOL YEAR PROGRAMS									
130	LICENSED/EXTRA SALARY	3,280	3,764	4,045	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	2,256	4,075	4,380	0.00	0	0.00	0	0	0.00
100	SALARIES	5,537	7,839	8,425	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	224	215	106	0.00	0	0.00	0	0	0.00
213	PERS BOND	802	1,064	1,103	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	22	27	65	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	415	599	645	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	17	29	213	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	8	9	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	34	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,486	1,942	2,175	0.00	0	0.00	0	0	0.00
Total Function 1227	EXTENDED SCHOOL YEAR PROGRAMS	7,023	9,782	10,600	0.00	0	0.00	0	0	0.00
Function 1229	EMOTIONALLY DISABLED									
111	LICENSED SALARIES	201,359	372,622	313,523	4.00	181,803	2.00	0	0	0.00
112	CLASSIFIED-SALARIES	54,533	117,272	72,800	1.94	75,142	1.94	0	0	0.00
121	SUBSTITUTE LICENSED	7,560	9,717	1,900	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	872	35	285	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	7,730	3,717	2,955	0.00	1,887	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	8,317	359	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	743	679	543	0.00	0	0.00	0	0	0.00
100	SALARIES	281,115	504,401	392,006	5.94	258,833	3.94	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	5,054	4,023	4,650	0.00	15,771	0.00	0	0	0.00
213	PERS BOND	39,861	54,966	28 52,507	0.00	41,245	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 100	GENERAL FUND									
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Function 1229	EMOTIONALLY DISABLED									
216	TIER III/OPSRP	3,823	3,571	3,362	0.00	18,571	0.00	0	0	0.00
220	SOCIAL SECURITY	21,716	39,429	30,787	0.00	20,314	0.00	0	0	0.00
231	WORKMANS COMPENSATION	916	1,943	1,527	0.00	843	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	284	514	404	0.00	266	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,948	1,601	0.00	1,062	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	61,899	121,775	79,155	0.00	39,277	0.00	0	0	0.00
245	LIFE INSURANCE	23	57	24	0.00	24	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	133,576	228,226	174,015	0.00	137,371	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	0	940,500	0.00	749,000	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	38,961	37,857	0.00	37,857	0.00	0	0	0.00
374	OTHER TUITION	80,000	82,000	88,000	0.00	125,500	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROFIT	495	43,235	31,147	0.00	31,147	0.00	0	0	0.00
300	PURCHASED SERVICES	80,495	164,196	1,097,504	0.00	943,504	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	747	755	2,900	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	247	2,241	2,500	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	84	1,981	1,600	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	399	99	550	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	192	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	1,478	5,268	7,550	0.00	0	0.00	0	0	0.00
Total Function 1229 EMOTIONALLY DISABLED		496,664	902,092	1,671,075	5.94	1,339,708	3.94	0	0	0.00
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Function 1250	RESOURCE ROOM									
111	LICENSED SALARIES	597,130	300,589	500,622	6.00	849,380	11.00	0	0	0.00
112	CLASSIFIED-SALARIES	129,441	164,047	196,575	4.57	230,681	5.50	0	0	0.00
121	SUBSTITUTE LICENSED	9,814	3,061	665	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	2,116	0	5,475	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	17,369	553	1,150	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	10,433	164	700	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	1,146	2,110	1,688	0.00	0	0.00	0	0	0.00
100	SALARIES	767,449	470,524	706,875	10.57	1,080,061	16.50	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	14,524	2,708	3,369	0.00	20,816	0.00	0	0	0.00
213	PERS BOND	100,563	66,807	87,043	0.00	160,403	0.00	0	0	0.00

Requirements Report

			Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND											
Function 1250	RESOURCE ROOM										
216	TIER III/OPSRP		9,009	4,353	6,955	0.00	110,314	0.00	0	0	0.00
220	SOCIAL SECURITY		57,287	35,951	55,062	0.00	85,191	0.00	0	0	0.00
231	WORKMANS COMPENSATION		2,393	1,804	2,713	0.00	3,516	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		749	470	724	0.00	1,114	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)		0	1,376	2,441	0.00	4,054	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN		207,393	138,677	162,818	0.00	232,390	0.00	0	0	0.00
245	LIFE INSURANCE		55	62	59	0.00	71	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS		3,971	1,935	1,876	0.00	1,134	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST		395,943	254,143	323,060	0.00	619,002	0.00	0	0	0.00
311	INSTRUCTION SERVICES		2,826	56,119	4,538	0.00	4,538	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT		326	330	600	0.00	600	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROFIT		120	2,546	2,940	0.00	2,940	0.00	0	0	0.00
300	PURCHASED SERVICES		3,273	58,995	8,078	0.00	8,078	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		572	689	3,750	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS		431	731	3,900	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS		800	202	200	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES		314	426	900	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE		399	379	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE		0	2,851	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL		2,516	5,277	8,750	0.00	0	0.00	0	0	0.00
Total Function 1250 RESOURCE ROOM			1,169,181	788,940	1,046,763	10.57	1,707,141	16.50	0	0	0.00
Function 1260	TREATMENT & HABILITATION										
310	PROFESSIONAL/TECHNICAL SE		140,548	152,661	155,000	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		140,548	152,661	155,000	0.00	0	0.00	0	0	0.00
Total Function 1260 TREATMENT & HABILITATION			140,548	152,661	155,000	0.00	0	0.00	0	0	0.00
Function 1281	PUBLIC ALTERNATIVE PROGRAMS										
310	PROFESSIONAL/TECHNICAL SE		73,534	65,467	125,000	0.00	125,000	0.00	0	0	0.00
300	PURCHASED SERVICES		73,534	65,467	125,000	0.00	125,000	0.00	0	0	0.00
Total Function 1281 PUBLIC ALTERNATIVE PROGRAMS			73,534	65,467	125,000	0.00	125,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 1291 ENGLISH LANGUAGE LEARNERS

111	LICENSED SALARIES	194,842	161,969	204,261	2.00	102,294	1.00	0	0	0.00
121	SUBSTITUTE LICENSED	0	1,063	190	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	6,838	449	3,868	0.00	4,043	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	0	603	483	0.00	0	0.00	0	0	0.00

100 SALARIES 201,680 164,084 208,802 2.00 106,337 1.00 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	0	0	9	0.00	0	0.00	0	0	0.00
213	PERS BOND	28,126	21,247	27,347	0.00	16,801	0.00	0	0	0.00
216	TIER III/OPSRP	4,080	1,633	2,357	0.00	12,399	0.00	0	0	0.00
220	SOCIAL SECURITY	15,129	12,589	15,643	0.00	8,135	0.00	0	0	0.00
231	WORKMANS COMPENSATION	598	598	745	0.00	328	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	198	165	205	0.00	106	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	623	818	0.00	425	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	4,473	24,396	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 48,131 41,328 71,520 0.00 38,194 0.00 0 0 0.00

311	INSTRUCTION SERVICES	0	516	828	0.00	828	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	385	116	1,100	0.00	1,100	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	75	0	750	0.00	750	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	54	0	750	0.00	750	0.00	0	0	0.00

300 PURCHASED SERVICES 515 631 3,428 0.00 3,428 0.00 0 0 0.00

410	CONSUMABLE SUPPLIES	140	55	900	0.00	900	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	59	20	2,500	0.00	2,000	0.00	0	0	0.00
420	TEXTBOOKS	58	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	40	200	0.00	200	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,060	0	1,200	0.00	1,200	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 2,317 115 4,800 0.00 4,300 0.00 0 0 0.00

Total Function 1291 ENGLISH LANGUAGE LEARNERS 252,642 206,159 288,549 2.00 152,259 1.00 0 0 0.00

Function 1420 SUMMER SCHOOL PROGRAM-MID

130	LICENSED/EXTRA SALARY	1,001	0	0	0.00	0	0.00	0	0	0.00
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100 SALARIES 1,001 0 0 0.00 0 0.00 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	52	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	148	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 1420 SUMMER SCHOOL PROGRAM-MID

220	SOCIAL SECURITY	77	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	3	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	281	0	0	0.00	0	0.00	0	0	0.00
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Total Function 1420	SUMMER SCHOOL PROGRAM-MID	1,281	0	0	0.00	0	0.00	0	0	0.00
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Function 2110 ATTENDANCE & SOCIAL WORK

112	CLASSIFIED-SALARIES	1,327	18,560	30,472	0.75	34,824	0.94	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	0	262	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	1,263	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	1,630	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	0	165	132	0.00	0	0.00	0	0	0.00

100	SALARIES	2,590	20,616	30,604	0.75	34,824	0.94	0	0	0.00
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211	PERS EMPLOYER CONTRIBUTIO	0	0	24	0.00	0	0.00	0	0	0.00
213	PERS BOND	187	3,313	4,666	0.00	6,562	0.00	0	0	0.00
216	TIER III/OPSRP	26	247	418	0.00	4,843	0.00	0	0	0.00
220	SOCIAL SECURITY	190	1,680	2,855	0.00	3,177	0.00	0	0	0.00
231	WORKMANS COMPENSATION	8	91	141	0.00	136	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	22	38	0.00	42	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	87	148	0.00	166	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	3,355	6,709	0.00	6,709	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	0	0.00	12	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	413	8,794	14,999	0.00	21,647	0.00	0	0	0.00
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311	INSTRUCTION SERVICES	126	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	77	0	0	0.00	0	0.00	0	0	0.00

300	PURCHASED SERVICES	203	0	0	0.00	0	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES	0	280	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,519	2,521	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	1,359	0	0.00	0	0.00	0	0	0.00

400	SUPPLIES AND MATERIAL	2,519	4,160	0	0.00	0	0.00	0	0	0.00
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Total Function 2110	ATTENDANCE & SOCIAL WORK	5,725	33,570	45,603	0.75	56,471	0.94	0	0	0.00
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Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2112	ATTENDANCE SERVICES									
342	TRAVEL, OUT OF DISTRICT	0	0	1,025	0.00	1,000	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	524	1,282	0.00	1,000	0.00	0	0	0.00
353	POSTAGE	0	29	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	553	2,307	0.00	2,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	10	97	240	0.00	100	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	190	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	200	97	240	0.00	100	0.00	0	0	0.00
Total Function 2112 ATTENDANCE SERVICES		200	650	2,547	0.00	2,100	0.00	0	0	0.00
Function 2120	GUIDANCE/COUNSELING									
111	LICENSED SALARIES	493,058	527,440	572,424	6.50	625,062	7.00	0	0	0.00
112	CLASSIFIED-SALARIES	228,568	189,144	243,231	5.16	265,460	5.35	0	0	0.00
121	SUBSTITUTE LICENSED	0	0	760	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	56	254	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	25,414	18,142	4,555	0.00	28,157	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	10,985	2,626	2,000	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	1,045	73	107	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	172	1,536	1,229	0.00	0	0.00	0	0	0.00
100	SALARIES	759,298	739,215	824,307	11.66	918,679	12.35	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	21,619	16,890	18,175	0.00	54,876	0.00	0	0	0.00
213	PERS BOND	104,409	105,968	106,769	0.00	114,620	0.00	0	0	0.00
216	TIER III/OPSRP	6,714	3,327	4,252	0.00	55,470	0.00	0	0	0.00
220	SOCIAL SECURITY	58,149	55,837	62,911	0.00	70,279	0.00	0	0	0.00
231	WORKMANS COMPENSATION	3,525	2,735	3,108	0.00	2,896	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	760	730	824	0.00	918	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	2,639	3,279	0.00	3,675	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	157,445	147,995	150,590	0.00	156,446	0.00	0	0	0.00
245	LIFE INSURANCE	75	49	47	0.00	35	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	4,522	8,279	8,624	0.00	7,630	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	357,218	344,448	358,580	0.00	466,846	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	9,486	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	377	5,029	3,783	0.00	3,783	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2125	INTERVENTION PROGRAM									
232	UNEMPLOYMENT COMPENSATION	4	39	44	0.00	7	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	145	175	0.00	27	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	1,857	6,709	6,709	0.00	6,709	0.00	0	0	0.00
245	LIFE INSURANCE	1	12	12	0.00	0	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	176	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	2,923	16,334	16,650	0.00	9,120	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	420	250	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	420	250	0	0.00	0	0.00	0	0	0.00
Total Function 2125 INTERVENTION PROGRAM		4,005	49,318	53,586	1.00	9,120	0.00	0	0	0.00
Function 2126	PLACEMENT SERVICES									
310	PROFESSIONAL/TECHNICAL SE	0	0	0	0.00	155,000	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	0	0.00	155,000	0.00	0	0	0.00
Total Function 2126 PLACEMENT SERVICES		0	0	0	0.00	155,000	0.00	0	0	0.00
Function 2130	HEALTH SERVICES									
111	LICENSED SALARIES	139,878	90,814	98,025	1.00	98,270	1.00	0	0	0.00
130	LICENSED/EXTRA SALARY	2,392	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	142,270	90,814	98,025	1.00	98,270	1.00	0	0	0.00
213	PERS BOND	20,967	14,410	13,717	0.00	16,587	0.00	0	0	0.00
216	TIER III/OPSRP	3,014	1,102	1,183	0.00	12,241	0.00	0	0	0.00
220	SOCIAL SECURITY	10,988	7,172	7,724	0.00	8,031	0.00	0	0	0.00
231	WORKMANS COMPENSATION	447	345	368	0.00	324	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	144	94	101	0.00	105	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	344	404	0.00	420	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	25,006	6,709	6,709	0.00	6,709	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	60,565	30,175	30,207	0.00	44,416	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	6,732	2,056	2,900	0.00	2,900	0.00	0	0	0.00
324	RENTALS	0	30	0	0.00	0	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	371	26	500	0.00	500	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	110	296	371	0.00	371	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	239	665	800	0.00	800	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2130	HEALTH SERVICES									
389	OTHER NON-INSTRUCT PROF/T	196,145	96,176	253,038	0.00	253,038	0.00	0	0	0.00
300	PURCHASED SERVICES	203,598	99,250	257,609	0.00	257,609	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,154	2,309	3,533	0.00	1,200	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,816	2,398	1,499	0.00	1,309	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	5,969	4,706	5,032	0.00	2,509	0.00	0	0	0.00
640	DUES AND FEES	692	140	300	0.00	300	0.00	0	0	0.00
600	OTHER OBJECTS	692	140	300	0.00	300	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES		413,094	225,085	391,173	1.00	403,104	1.00	0	0	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
111	LICENSED SALARIES	272,431	178,960	216,922	2.00	210,846	2.00	0	0	0.00
130	LICENSED/EXTRA SALARY	4,000	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	276,431	178,960	216,922	2.00	210,846	2.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	4,743	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	25,838	27,925	29,868	0.00	33,314	0.00	0	0	0.00
216	TIER III/OPSRP	3,747	2,138	2,577	0.00	24,585	0.00	0	0	0.00
220	SOCIAL SECURITY	20,902	14,297	17,280	0.00	16,130	0.00	0	0	0.00
231	WORKMANS COMPENSATION	824	669	799	0.00	649	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	273	182	226	0.00	211	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	665	903	0.00	843	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	44,532	40,954	41,712	0.00	32,616	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	1,975	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	102,834	86,830	93,365	0.00	108,347	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	169,842	0	0.00	170,000	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	0	0	300	0.00	300	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	0	1,100	0.00	1,100	0.00	0	0	0.00
300	PURCHASED SERVICES	0	169,842	1,400	0.00	171,400	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	401	169	1,905	0.00	1,005	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	77	2,542	3,700	0.00	3,300	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	144	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	478	2,855	5,605	0.00	4,305	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND									
Total Function 2140 PSYCHOLOGICAL SERVICES	379,743	438,487	317,292	2.00	494,899	2.00	0	0	0.00
Function 2150 SPEECH SERVICES									
111 LICENSED SALARIES	243,551	166,729	282,023	3.00	185,013	2.00	0	0	0.00
112 CLASSIFIED-SALARIES	92,125	102,280	120,780	2.44	83,232	1.75	0	0	0.00
121 SUBSTITUTE LICENSED	3,619	776	0	0.00	0	0.00	0	0	0.00
130 LICENSED/EXTRA SALARY	5,697	2,500	2,500	0.00	4,144	0.00	0	0	0.00
131 CLASSIFIED/EXTRA SALARY	1,771	0	0	0.00	0	0.00	0	0	0.00
135 DISCRETIONARY LEAVE PAYOUT	0	888	710	0.00	0	0.00	0	0	0.00
100 SALARIES	346,764	273,172	406,013	5.44	272,389	3.75	0	0	0.00
211 PERS EMPLOYER CONTRIBUTIO	2,134	1,529	1,702	0.00	6,737	0.00	0	0	0.00
213 PERS BOND	42,987	41,249	53,179	0.00	43,038	0.00	0	0	0.00
216 TIER III/OPSRP	5,497	2,727	4,194	0.00	26,467	0.00	0	0	0.00
220 SOCIAL SECURITY	26,119	20,611	31,052	0.00	20,838	0.00	0	0	0.00
231 WORKMANS COMPENSATION	1,080	1,014	1,494	0.00	857	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	341	270	407	0.00	272	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	986	1,619	0.00	1,089	0.00	0	0	0.00
241 HEALTH AND DENTAL INSURAN	81,146	59,377	89,257	0.00	53,580	0.00	0	0	0.00
245 LIFE INSURANCE	33	35	35	0.00	24	0.00	0	0	0.00
247 DISTRICT PAID HEALTH SAVINGS ACCOUNTS	4,036	4,948	5,012	0.00	4,572	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	163,372	132,747	187,950	0.00	157,474	0.00	0	0	0.00
310 PROFESSIONAL/TECHNICAL SE	0	123,263	0	0.00	224,000	0.00	0	0	0.00
324 RENTALS	0	0	450	0.00	1,800	0.00	0	0	0.00
341 TRAVEL, LOCAL IN DISTRICT	0	76	750	0.00	750	0.00	0	0	0.00
389 OTHER NON-INSTRUCT PROF/T	175	290	300	0.00	300	0.00	0	0	0.00
300 PURCHASED SERVICES	175	123,628	1,500	0.00	226,850	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	0	102	400	0.00	0	0.00	0	0	0.00
419 INSTRUCTIONAL MATERIALS	0	1,528	1,800	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE	90	0	0	0.00	0	0.00	0	0	0.00
400 SUPPLIES AND MATERIAL	90	1,630	2,200	0.00	0	0.00	0	0	0.00
640 DUES AND FEES	675	1,053	1,300	0.00	1,300	0.00	0	0	0.00
600 OTHER OBJECTS	675	1,053	1,300	0.00	1,300	0.00	0	0	0.00
Total Function 2150 SPEECH SERVICES	511,076	532,230	398,964	5.44	658,013	3.75	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2190	SPECIAL ED COORDINATION									
112	CLASSIFIED-SALARIES	50,923	53,518	59,754	1.00	61,852	1.00	0	0	0.00
113	ADMINISTRATORS	241,654	248,904	273,295	1.85	269,809	1.85	0	0	0.00
130	LICENSED/EXTRA SALARY	457	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	1,207	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	780	390	312	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	840	840	840	0.00	840	0.00	0	0	0.00
145	TRAVEL STIPEND	2,625	2,625	2,625	0.00	2,625	0.00	0	0	0.00
100	SALARIES	298,486	306,277	336,826	2.85	335,125	2.85	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	12,972	10,321	11,119	0.00	42,395	0.00	0	0	0.00
213	PERS BOND	41,778	45,540	44,864	0.00	54,010	0.00	0	0	0.00
216	TIER III/OPSRP	972	605	905	0.00	7,212	0.00	0	0	0.00
220	SOCIAL SECURITY	22,807	23,294	26,156	0.00	26,199	0.00	0	0	0.00
231	WORKMANS COMPENSATION	903	1,099	1,242	0.00	1,047	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	294	300	339	0.00	338	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	995	1,350	0.00	1,353	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	54,644	46,083	46,084	0.00	40,135	0.00	0	0	0.00
245	LIFE INSURANCE	455	447	453	0.00	447	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	4,833	4,978	5,289	0.00	5,697	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	139,657	133,662	137,800	0.00	178,833	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	55	0	1,500	0.00	1,500	0.00	0	0	0.00
324	RENTALS	0	2,448	2,500	0.00	2,500	0.00	0	0	0.00
328	GARBAGE	236	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	63	386	850	0.00	850	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	2,553	5,146	7,000	0.00	7,000	0.00	0	0	0.00
353	POSTAGE	0	16	200	0.00	200	0.00	0	0	0.00
300	PURCHASED SERVICES	2,907	7,996	12,050	0.00	12,050	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	108	750	0.00	750	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	203	0	500	0.00	500	0.00	0	0	0.00
440	PERIODICALS	100	195	500	0.00	500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	161	62	200	0.00	200	0.00	0	0	0.00
470	COMPUTER SOFTWARE	21	192	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	484	557	1,950	0.00	1,950	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2190	SPECIAL ED COORDINATION									
640	DUES AND FEES	1,379	1,409	1,900	0.00	1,900	0.00	0	0	0.00
600	OTHER OBJECTS	1,379	1,409	1,900	0.00	1,900	0.00	0	0	0.00
Total Function 2190	SPECIAL ED COORDINATION	442,913	449,901	490,526	2.85	529,858	2.85	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION									
111	LICENSED SALARIES	134,063	163,184	222,468	2.17	179,797	1.80	0	0	0.00
112	CLASSIFIED-SALARIES	0	4,806	7,669	0.19	31,718	0.66	0	0	0.00
113	ADMINISTRATORS	139,271	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE LICENSED	0	0	665	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	17,849	16,263	5,229	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	5,057	4,495	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	232	101	80	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	400	0	0	0.00	0	0.00	0	0	0.00
145	TRAVEL STIPEND	1,250	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	298,122	188,849	236,111	2.36	211,515	2.46	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	3,720	2,101	4,091	0.00	14,823	0.00	0	0	0.00
213	PERS BOND	43,237	27,565	30,923	0.00	17,271	0.00	0	0	0.00
216	TIER III/OPSRP	4,763	1,532	1,505	0.00	10,416	0.00	0	0	0.00
220	SOCIAL SECURITY	23,468	14,032	17,956	0.00	16,540	0.00	0	0	0.00
231	WORKMANS COMPENSATION	917	904	1,215	0.00	1,130	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	305	183	235	0.00	216	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	659	938	0.00	865	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	54,525	30,618	40,939	0.00	26,769	0.00	0	0	0.00
245	LIFE INSURANCE	239	2	3	0.00	8	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	2,546	0	3	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	133,719	77,597	97,810	0.00	88,039	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	7,200	0	10,595	0.00	5,000	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	1,702	2,481	0.00	2,481	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	33	50	0.00	50	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	3,255	6,865	4,850	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	10,455	8,601	17,976	0.00	7,531	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	166	1,144	10,595	0.00	5,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 2210 IMPROVEMENT OF INSTRUCTION

419	INSTRUCTIONAL MATERIALS	847	218	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	448	503	200	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	180	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	962	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	1,641	2,827	10,795	0.00	5,000	0.00	0	0	0.00
640	DUES AND FEES	59	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	59	0	0	0.00	0	0.00	0	0	0.00

Total Function 2210 IMPROVEMENT OF INSTRUCTION 443,996 277,874 362,692 2.36 312,085 2.46 0 0 0.00

Function 2213 INSTRUCTION/CURRICULUM DE

112	CLASSIFIED-SALARIES	33,450	35,246	41,322	0.50	40,079	0.50	0	0	0.00
130	LICENSED/EXTRA SALARY	9,992	106	150	0.00	10,005	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	2,533	86	0	0.00	0	0.00	0	0	0.00
100	SALARIES	45,975	35,437	41,472	0.50	50,085	0.50	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	220	4	33	0.00	0	0.00	0	0	0.00
213	PERS BOND	6,205	5,176	5,132	0.00	7,913	0.00	0	0	0.00
216	TIER III/OPSRP	844	399	464	0.00	5,840	0.00	0	0	0.00
220	SOCIAL SECURITY	3,307	2,495	3,119	0.00	3,831	0.00	0	0	0.00
231	WORKMANS COMPENSATION	143	130	155	0.00	159	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	43	33	41	0.00	50	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	108	162	0.00	200	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	7,626	7,626	7,626	0.00	7,626	0.00	0	0	0.00
245	LIFE INSURANCE	6	6	6	0.00	6	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	18,394	15,977	16,737	0.00	25,625	0.00	0	0	0.00

Total Function 2213 INSTRUCTION/CURRICULUM DE 64,369 51,414 58,210 0.50 75,710 0.50 0 0 0.00

Function 2220 EDUCATIONAL MEDIA SERVICES

430	LIBRARY BOOKS	0	569	500	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	59	68	100	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	59	637	600	0.00	0	0.00	0	0	0.00

Total Function 2220 EDUCATIONAL MEDIA SERVICES 59 637 600 0.00 0 0.00 0 0 0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2222	LIBRARY/MEDIA SERVICES									
111	LICENSED SALARIES	195,611	209,391	223,750	2.50	99,887	1.00	0	0	0.00
112	CLASSIFIED-SALARIES	60,006	66,076	74,087	2.00	78,394	2.00	0	0	0.00
121	SUBSTITUTE LICENSED	402	0	475	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	1,067	719	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	6,390	133	800	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	3,478	1,168	1,275	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	685	603	483	0.00	0	0.00	0	0	0.00
100	SALARIES	267,639	278,090	300,870	4.50	178,281	3.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	6,824	5,367	5,688	0.00	16,494	0.00	0	0	0.00
213	PERS BOND	37,218	37,805	39,405	0.00	21,520	0.00	0	0	0.00
216	TIER III/OPSRP	2,738	1,616	1,782	0.00	4,234	0.00	0	0	0.00
220	SOCIAL SECURITY	19,322	19,771	22,663	0.00	13,639	0.00	0	0	0.00
231	WORKMANS COMPENSATION	825	1,009	1,139	0.00	568	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	253	258	297	0.00	178	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	944	1,185	0.00	713	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	79,439	79,446	79,446	0.00	42,852	0.00	0	0	0.00
245	LIFE INSURANCE	25	24	24	0.00	24	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	146,644	146,240	151,627	0.00	100,221	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	2,063	1,570	0.00	1,570	0.00	0	0	0.00
300	PURCHASED SERVICES	0	2,063	1,570	0.00	1,570	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,083	1,942	1,177	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	70	75	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	10,747	6,821	8,750	0.00	0	0.00	0	0	0.00
440	PERIODICALS	96	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,062	707	979	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	39	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	13,058	9,584	10,906	0.00	0	0.00	0	0	0.00
Total Function 2222	LIBRARY/MEDIA SERVICES	427,341	435,977	464,973	4.50	280,072	3.00	0	0	0.00
Function 2230	ASSESSMENT AND TESTING									
112	CLASSIFIED-SALARIES	33,450	77,644	95,860	1.50	94,438	1.50	0	0	0.00
130	LICENSED/EXTRA SALARY	0	2,500	4,641	0.00	7,059	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

213	PERS BOND	780	2,677	2,997	0.00	1,971	0.00	0	0	0.00
216	TIER III/OPSRP	114	145	366	0.00	1,455	0.00	0	0	0.00
220	SOCIAL SECURITY	420	1,595	1,751	0.00	954	0.00	0	0	0.00
231	WORKMANS COMPENSATION	17	77	282	0.00	39	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	6	21	25	0.00	12	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	80	88	0.00	50	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	7	0.00	0	0.00	0	0	0.00
246	TUITION REIMBURSEMENT	56,449	68,060	117,500	0.00	90,000	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 57,785 72,912 123,172 0.00 94,481 0.00 0 0 0.00

310	PROFESSIONAL/TECHNICAL SE	8,594	39,791	49,965	0.00	20,000	0.00	0	0	0.00
311	INSTRUCTION SERVICES	879	23,948	18,747	0.00	6	0.00	0	0	0.00
324	RENTALS	1,061	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	2,472	4,565	3,504	0.00	3,504	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	34,951	28,300	27,555	0.00	11,000	0.00	0	0	0.00
353	POSTAGE	0	13	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	752	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	875	0	0.00	0	0.00	0	0	0.00

300 PURCHASED SERVICES 48,709 97,491 99,771 0.00 34,510 0.00 0 0 0.00

410	CONSUMABLE SUPPLIES	7,928	7,535	6,334	0.00	500	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	(1,064)	358	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	1,000	1,000	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	579	21	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	106	0	0	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 8,549 8,914 6,334 0.00 500 0.00 0 0 0.00

Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT 120,662 200,755 252,161 0.00 141,966 0.00 0 0 0.00

Function 2310 BOARD OF EDUCATION SERVICES

114	MANAGERIAL-CLASSIFIED	49,146	46,302	46,728	0.50	44,010	0.50	0	0	0.00
145	TRAVEL STIPEND	990	990	990	0.00	990	0.00	0	0	0.00

100 SALARIES 50,136 47,292 47,718 0.50 45,000 0.50 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	0	0	0	0.00	6,952	0.00	0	0	0.00
213	PERS BOND	7,390	7,358	44,689	0.00	7,110	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2310	BOARD OF EDUCATION SERVICES									
216	TIER III/OPSRP	1,062	567	577	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,073	3,846	3,864	0.00	3,447	0.00	0	0	0.00
231	WORKMANS COMPENSATION	160	178	179	0.00	140	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	52	49	49	0.00	44	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	166	198	0.00	180	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	5,047	5,047	5,047	0.00	8,658	0.00	0	0	0.00
245	LIFE INSURANCE	60	59	59	0.00	59	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	1,592	1,757	1,869	0.00	1,845	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	19,437	19,026	18,531	0.00	28,434	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	8,618	0	2,500	0.00	0	0.00	0	0	0.00
328	GARBAGE	236	0	200	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	3,654	0	2,000	0.00	1,000	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	7,506	11,219	6,000	0.00	5,000	0.00	0	0	0.00
353	POSTAGE	5	0	75	0.00	0	0.00	0	0	0.00
354	ADVERTISING	1,346	1,923	1,400	0.00	1,400	0.00	0	0	0.00
355	PRINTING & BINDING	410	1,122	750	0.00	750	0.00	0	0	0.00
381	AUDIT SERVICES	49,300	57,780	60,000	0.00	70,000	0.00	0	0	0.00
382	LEGAL SERVICES	43,240	41,852	55,500	0.00	155,500	0.00	0	0	0.00
388	ELECTION SERVICES	5,768	0	6,000	0.00	6,000	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROFIT	26,553	1,730	1,900	0.00	1,900	0.00	0	0	0.00
300	PURCHASED SERVICES	146,634	115,626	136,325	0.00	241,550	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,540	4,036	2,800	0.00	2,800	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	8	0	50	0.00	50	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,015	3,768	5,750	0.00	5,750	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	6,564	7,804	8,600	0.00	8,600	0.00	0	0	0.00
640	DUES AND FEES	9,653	5,953	10,250	0.00	10,250	0.00	0	0	0.00
651	LIABILITY INSURANCE	76,327	75,929	98,700	0.00	90,000	0.00	0	0	0.00
652	FIDELITY BOND PREMIUMS	3,251	3,227	4,195	0.00	4,195	0.00	0	0	0.00
653	PROPERTY INSURANCE PREMIU	0	37	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	89,231	85,145	113,145	0.00	104,445	0.00	0	0	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	312,002	274,893	324,319	0.50	428,029	0.50	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2321	OFFICE OF SUPERINTENDENT									
112	CLASSIFIED-SALARIES	0	0	2,000	0.00	0	0.00	0	0	0.00
113	ADMINISTRATORS	191,842	204,344	235,583	1.00	180,000	1.00	0	0	0.00
114	MANAGERIAL-CLASSIFIED	49,146	46,302	46,728	0.50	44,010	0.50	0	0	0.00
130	LICENSED/EXTRA SALARY	0	651	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	80	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	0	98	78	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	2,400	2,400	2,400	0.00	2,400	0.00	0	0	0.00
145	TRAVEL STIPEND	6,990	6,990	6,990	0.00	6,990	0.00	0	0	0.00
100	SALARIES	250,377	260,864	293,779	1.50	233,400	1.50	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	9,977	8,667	9,568	0.00	6,952	0.00	0	0	0.00
213	PERS BOND	34,429	35,154	38,853	0.00	36,877	0.00	0	0	0.00
216	TIER III/OPSRP	1,062	575	1,058	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	15,869	17,166	22,546	0.00	17,910	0.00	0	0	0.00
231	WORKMANS COMPENSATION	719	891	1,380	0.00	689	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	239	247	288	0.00	224	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	786	1,080	0.00	900	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	29,443	29,443	29,443	0.00	33,054	0.00	0	0	0.00
245	LIFE INSURANCE	488	487	496	0.00	487	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	19,734	20,881	23,122	0.00	23,245	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	111,959	114,297	127,834	0.00	120,337	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	258	0	0.00	0	0.00	0	0	0.00
324	RENTALS	0	518	0	0.00	0	0.00	0	0	0.00
328	GARBAGE	236	0	500	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	414	38	500	0.00	500	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	8,044	7,918	8,500	0.00	8,000	0.00	0	0	0.00
355	PRINTING & BINDING	108	48	250	0.00	100	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	7,697	8,000	0.00	5,000	0.00	0	0	0.00
300	PURCHASED SERVICES	8,802	16,477	17,750	0.00	13,600	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,005	12,338	17,000	0.00	10,000	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	2,150	0.00	0	0.00	0	0	0.00
440	PERIODICALS	60	70	500	0.00	100	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	510	830	1,500	0.00	1,500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	535	1,621	46,200	0.00	2,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 2321 OFFICE OF SUPERINTENDENT

480	COMPUTER HARDWARE	164	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	5,274	14,859	23,150	0.00	13,600	0.00	0	0	0.00
640	DUES AND FEES	2,464	1,384	2,500	0.00	2,500	0.00	0	0	0.00
600	OTHER OBJECTS	2,464	1,384	2,500	0.00	2,500	0.00	0	0	0.00

Total Function 2321 OFFICE OF SUPERINTENDENT 378,877 407,881 465,013 1.50 383,437 1.50 0 0 0.00

Function 2329 OFFICE OF PERSONNEL

112	CLASSIFIED-SALARIES	52,158	53,518	59,004	1.00	61,852	1.00	0	0	0.00
113	ADMINISTRATORS	139,271	143,449	163,877	1.00	161,729	1.00	0	0	0.00
130	LICENSED/EXTRA SALARY	19,003	15,284	3,790	0.00	3,810	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	7,947	2,131	1,400	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	0	2,142	3,154	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	195	0	0	0.00	0	0.00	0	0	0.00
145	TRAVEL STIPEND	1,485	1,815	1,815	0.00	1,815	0.00	0	0	0.00
100	SALARIES	220,059	218,340	233,040	2.00	229,205	2.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	7,576	5,851	6,354	0.00	24,776	0.00	0	0	0.00
213	PERS BOND	30,707	32,183	31,402	0.00	37,275	0.00	0	0	0.00
214	RETRO PERS	5,924	21,082	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	1,493	853	1,099	0.00	8,438	0.00	0	0	0.00
220	SOCIAL SECURITY	17,075	16,971	18,267	0.00	18,077	0.00	0	0	0.00
231	WORKMANS COMPENSATION	676	795	1,001	0.00	727	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	221	219	239	0.00	234	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	719	943	0.00	936	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	33,707	31,105	31,105	0.00	31,105	0.00	0	0	0.00
245	LIFE INSURANCE	251	247	254	0.00	247	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	2,785	2,869	3,041	0.00	3,409	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 100,417 112,893 93,706 0.00 125,223 0.00 0 0 0.00

310	PROFESSIONAL/TECHNICAL SE	3,323	3,501	2,500	0.00	2,500	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	387	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR PROF/TECH SVCS	5,327	4,158	3,500	0.00	3,500	0.00	0	0	0.00
328	GARBAGE	236	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	271	196	200	0.00	200	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2329	OFFICE OF PERSONNEL									
344	CONFERENCE EXPENDITURES	3,249	2,380	2,500	0.00	2,000	0.00	0	0	0.00
354	ADVERTISING	0	45	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	55	808	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	6,083	2,511	8,000	0.00	6,000	0.00	0	0	0.00
300	PURCHASED SERVICES	18,542	13,985	16,700	0.00	14,200	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,355	2,030	1,764	0.00	1,600	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,723	1,241	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	20,783	53,271	34,000	0.00	30,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	24,860	56,542	35,764	0.00	31,600	0.00	0	0	0.00
640	DUES AND FEES	10,927	4,870	5,450	0.00	5,450	0.00	0	0	0.00
600	OTHER OBJECTS	10,927	4,870	5,450	0.00	5,450	0.00	0	0	0.00
Total Function 2329 OFFICE OF PERSONNEL		374,806	406,630	384,660	2.00	405,679	2.00	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPAL									
111	LICENSED SALARIES	72,587	45,848	82,991	1.00	273,805	3.00	0	0	0.00
112	CLASSIFIED-SALARIES	429,670	448,377	543,293	11.00	583,851	11.11	0	0	0.00
113	ADMINISTRATORS	1,275,439	1,372,361	1,466,167	10.50	1,259,025	9.00	0	0	0.00
121	SUBSTITUTE LICENSED	3,568	754	2,565	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	8,096	5,924	570	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	974	6,255	300	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	11,631	(68)	0	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	20,146	18,690	18,549	0.00	3,276	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	3,932	5,207	4,166	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	3,428	3,600	3,400	0.00	3,600	0.00	0	0	0.00
145	TRAVEL STIPEND	12,000	12,500	11,875	0.00	11,415	0.00	0	0	0.00
100	SALARIES	1,841,472	1,919,447	2,133,876	22.50	2,134,973	23.11	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	42,096	34,944	37,028	0.00	123,129	0.00	0	0	0.00
213	PERS BOND	256,894	273,354	279,929	0.00	311,383	0.00	0	0	0.00
216	TIER III/OPSRP	20,889	11,942	14,380	0.00	143,210	0.00	0	0	0.00
220	SOCIAL SECURITY	139,679	144,863	164,878	0.00	167,378	0.00	0	0	0.00
231	WORKMANS COMPENSATION	5,606	6,943	8,795	0.00	6,774	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1,808	1,870	2,144	0.00	2,172	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2410	OFFICE OF THE PRINCIPAL									
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	6,522	8,516	0.00	8,686	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	343,613	387,449	414,215	0.00	370,437	0.00	0	0	0.00
245	LIFE INSURANCE	2,361	2,446	2,369	0.00	2,189	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	921	614	592	0.00	383	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	23,295	26,132	26,896	0.00	26,311	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	837,159	897,078	959,742	0.00	1,162,052	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	4,563	543	0.00	543	0.00	0	0	0.00
311	INSTRUCTION SERVICES	754	9,542	12,359	0.00	12,359	0.00	0	0	0.00
324	RENTALS	2,964	5,225	2,220	0.00	2,220	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	470	3,116	2,000	0.00	2,000	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	372	1,900	0.00	1,000	0.00	0	0	0.00
353	POSTAGE	3,096	4,470	6,382	0.00	6,382	0.00	0	0	0.00
355	PRINTING & BINDING	7,446	5,811	7,850	0.00	7,850	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	4,637	7,297	9,128	0.00	8,700	0.00	0	0	0.00
300	PURCHASED SERVICES	19,366	40,396	42,382	0.00	41,054	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	21,393	19,730	19,643	0.00	12,500	0.00	0	0	0.00
440	PERIODICALS	25	0	100	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	5,739	3,730	2,612	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	792	1,166	1,191	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	945	1,206	1,600	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	28,894	25,831	25,146	0.00	12,500	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	2,220	2,210	0	0.00	0	0.00	0	0	0.00
621	REGULAR INTEREST	26	10	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	8,009	7,255	11,994	0.00	11,955	0.00	0	0	0.00
600	OTHER OBJECTS	10,255	9,475	11,994	0.00	11,955	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL	2,737,147	2,892,228	3,173,140	22.50	3,362,534	23.11	0	0	0.00
Function 2520	FISCAL SERVICES									
112	CLASSIFIED-SALARIES	130,801	98,824	161,125	1.88	158,565	1.75	0	0	0.00
113	ADMINISTRATORS	100,195	130,102	117,763	0.72	118,015	0.72	0	0	0.00
114	MANAGERIAL-CLASSIFIED	92,621	94,585	101,406	1.00	92,725	1.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	3,630	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND									
Function 2520 FISCAL SERVICES									
132 OVERTIME SALARIES	1,426	3,065	1,755	0.00	0	0.00	0	0	0.00
135 DISCRETIONARY LEAVE PAYOUT	119	293	234	0.00	0	0.00	0	0	0.00
144 CELL STIPEND	960	960	960	0.00	920	0.00	0	0	0.00
145 TRAVEL STIPEND	3,000	3,000	3,000	0.00	2,875	0.00	0	0	0.00
100 SALARIES	332,752	330,829	386,243	3.59	373,101	3.47	0	0	0.00
211 PERS EMPLOYER CONTRIBUTIO	4,817	3,876	4,215	0.00	14,631	0.00	0	0	0.00
213 PERS BOND	41,503	44,397	49,441	0.00	47,248	0.00	0	0	0.00
216 TIER III/OPSRP	4,145	2,360	3,250	0.00	33,024	0.00	0	0	0.00
220 SOCIAL SECURITY	25,658	25,203	29,407	0.00	28,942	0.00	0	0	0.00
231 WORKMANS COMPENSATION	1,022	1,180	1,383	0.00	1,169	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	325	319	376	0.00	374	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,042	1,483	0.00	1,496	0.00	0	0	0.00
241 HEALTH AND DENTAL INSURAN	47,749	44,902	72,609	0.00	47,624	0.00	0	0	0.00
245 LIFE INSURANCE	228	215	224	0.00	293	0.00	0	0	0.00
247 DISTRICT PAID HEALTH SAVINGS ACCOUNTS	6,040	5,175	5,142	0.00	9,916	0.00	0	0	0.00
248 ADMIN-CONFIDENTIAL TSA	7,418	7,641	8,882	0.00	3,888	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	138,906	136,311	176,413	0.00	188,606	0.00	0	0	0.00
324 RENTALS	7,067	4,896	7,500	0.00	7,500	0.00	0	0	0.00
328 GARBAGE	236	0	0	0.00	0	0.00	0	0	0.00
342 TRAVEL, OUT OF DISTRICT	679	182	675	0.00	500	0.00	0	0	0.00
344 CONFERENCE EXPENDITURES	5,206	2,877	4,500	0.00	2,500	0.00	0	0	0.00
353 POSTAGE	6,709	5,856	8,050	0.00	8,200	0.00	0	0	0.00
355 PRINTING & BINDING	55	0	175	0.00	0	0.00	0	0	0.00
389 OTHER NON-INSTRUCT PROF/T	5,952	29,798	35,000	0.00	85,000	0.00	0	0	0.00
300 PURCHASED SERVICES	25,904	43,609	55,900	0.00	103,700	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	2,972	2,735	3,000	0.00	2,000	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	1,476	753	675	0.00	600	0.00	0	0	0.00
470 COMPUTER SOFTWARE	2,831	9,847	3,810	0.00	3,810	0.00	0	0	0.00
400 SUPPLIES AND MATERIAL	7,278	13,335	7,485	0.00	6,410	0.00	0	0	0.00
550 TECHNOLOGY	14,588	0	0	0.00	0	0.00	0	0	0.00
500 CAPITAL OUTLAY	14,588	0	0	0.00	0	0.00	0	0	0.00
610 REDEMPTION OF PRINCIPAL	6,170	2,160	50	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 100	GENERAL FUND									
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Function 2520	FISCAL SERVICES									
621	REGULAR INTEREST	56	10	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	12,781	9,403	14,000	0.00	2,000	0.00	0	0	0.00
600	OTHER OBJECTS	19,007	11,573	14,000	0.00	2,000	0.00	0	0	0.00
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Total Function 2520	FISCAL SERVICES	538,435	535,657	640,041	3.59	673,817	3.47	0	0	0.00
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Function 2542	CARE AND UPKEEP OF BUILDI									
112	CLASSIFIED-SALARIES	734,996	791,483	897,844	15.13	862,962	14.63	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	14,451	2,093	3,230	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	1,432	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	20,682	1,888	1,400	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	8,786	12,326	15,355	0.00	9,001	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	1,110	1,193	954	0.00	0	0.00	0	0	0.00
136	STUDENT WORKER SALARIES	14,862	23,787	30,000	0.00	31,997	0.00	0	0	0.00
100	SALARIES	796,320	832,770	948,783	15.13	903,959	14.63	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	10,081	7,553	8,307	0.00	19,609	0.00	0	0	0.00
213	PERS BOND	110,434	119,949	115,912	0.00	138,954	0.00	0	0	0.00
216	TIER III/OPSRP	12,002	7,111	8,366	0.00	93,124	0.00	0	0	0.00
220	SOCIAL SECURITY	60,789	63,052	74,082	0.00	71,206	0.00	0	0	0.00
231	WORKMANS COMPENSATION	12,411	18,320	20,408	0.00	15,841	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	795	824	974	0.00	932	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	2,721	3,841	0.00	3,723	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	201,234	208,542	221,549	0.00	226,219	0.00	0	0	0.00
245	LIFE INSURANCE	193	195	198	0.00	165	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	46	0	0	0.00	2,295	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	407,985	428,267	453,636	0.00	572,067	0.00	0	0	0.00
320	PROPERTY SERVICES	43,438	65,151	69,600	0.00	69,600	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	36,478	51,744	133,586	0.00	111,586	0.00	0	0	0.00
324	RENTALS	1,307	3,129	4,250	0.00	4,250	0.00	0	0	0.00
325	ELECTRICITY	275,028	311,912	328,100	0.00	398,100	0.00	0	0	0.00
326	FUEL-OIL/GAS	145,752	142,415	159,000	0.00	159,000	0.00	0	0	0.00
327	WATER AND SEWAGE	225,498	217,665	241,200	0.00	241,200	0.00	0	0	0.00
328	GARBAGE	72,617	85,483	83,465	0.00	83,465	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	0	51	200	0.00	0	0.00	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2542	CARE AND UPKEEP OF BUILDI									
344	CONFERENCE EXPENDITURES	664	2,271	1,250	0.00	1,450	0.00	0	0	0.00
353	POSTAGE	294	580	950	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	912	93	100	0.00	100	0.00	0	0	0.00
383	ARCHITECT/ENGINEER SERVIC	46,485	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	2,453	22,218	25,222	0.00	25,977	0.00	0	0	0.00
300	PURCHASED SERVICES	850,925	902,661	1,046,923	0.00	1,094,728	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	118,279	127,595	149,100	0.00	138,100	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	91,901	89,602	112,533	0.00	72,533	0.00	0	0	0.00
470	COMPUTER SOFTWARE	428	9,469	7,035	0.00	7,035	0.00	0	0	0.00
480	COMPUTER HARDWARE	991	0	1,070	0.00	1,070	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	211,599	226,666	269,738	0.00	218,738	0.00	0	0	0.00
640	DUES AND FEES	1,467	1,022	1,418	0.00	1,418	0.00	0	0	0.00
653	PROPERTY INSURANCE PREMIU	248,164	308,138	430,806	0.00	870,000	0.00	0	0	0.00
600	OTHER OBJECTS	249,630	309,160	432,224	0.00	871,418	0.00	0	0	0.00
Total Function 2542 CARE AND UPKEEP OF BUILDI		2,516,460	2,699,524	3,151,303	15.13	3,660,909	14.63	0	0	0.00
Function 2543	CARE AND UPKEEP OF GROUND									
310	PROFESSIONAL/TECHNICAL SE	0	0	50	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	92	6,374	7,150	0.00	7,150	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	0	17,426	13,537	0.00	13,537	0.00	0	0	0.00
324	RENTALS	643	291	1,300	0.00	1,300	0.00	0	0	0.00
328	GARBAGE	1,878	2,034	3,074	0.00	3,074	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	0	100	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	895	770	450	0.00	450	0.00	0	0	0.00
300	PURCHASED SERVICES	3,508	26,895	25,661	0.00	25,511	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	41,336	22,698	47,493	0.00	47,493	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	9,713	5,946	13,695	0.00	13,695	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	51,049	28,644	61,188	0.00	61,188	0.00	0	0	0.00
640	DUES AND FEES	150	150	150	0.00	150	0.00	0	0	0.00
600	OTHER OBJECTS	150	150	150	0.00	150	0.00	0	0	0.00
Total Function 2543 CARE AND UPKEEP OF GROUND		54,706	55,689	86,998	0.00	86,848	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 100	GENERAL FUND									
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Function 2544	MAINTENANCE-PLANT & EQUIP									
112	CLASSIFIED-SALARIES	197,012	247,068	294,529	4.13	306,462	4.25	0	0	0.00
114	MANAGERIAL-CLASSIFIED	116,205	119,716	129,498	1.00	119,497	1.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	134	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	0	3,387	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	4,000	0	0	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	1,853	4,367	5,541	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	585	585	468	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	480	480	480	0.00	480	0.00	0	0	0.00
100	SALARIES	320,268	375,604	430,517	5.13	426,439	5.25	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	105	517	0.00	0	0.00	0	0	0.00
213	PERS BOND	44,716	51,609	55,262	0.00	56,563	0.00	0	0	0.00
216	TIER III/OPSRP	6,439	3,967	4,873	0.00	51,287	0.00	0	0	0.00
220	SOCIAL SECURITY	23,920	27,966	33,240	0.00	33,653	0.00	0	0	0.00
231	WORKMANS COMPENSATION	6,179	8,056	8,758	0.00	8,184	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	312	365	438	0.00	439	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,167	1,711	0.00	1,758	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	81,803	88,964	88,704	0.00	83,802	0.00	0	0	0.00
245	LIFE INSURANCE	159	164	165	0.00	167	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	0	0	0	0.00	680	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	4,396	4,527	5,517	0.00	5,010	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	167,924	186,891	199,185	0.00	241,543	0.00	0	0	0.00
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Total Function 2544	MAINTENANCE-PLANT & EQUIP	488,192	562,495	629,702	5.13	667,982	5.25	0	0	0.00
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Function 2545	MAINTENANCE-VEHICLES									
320	PROPERTY SERVICES	115	0	115	0.00	0	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	6,121	1,018	6,000	0.00	5,000	0.00	0	0	0.00
300	PURCHASED SERVICES	6,236	1,018	6,115	0.00	5,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	14,395	11,412	14,400	0.00	12,200	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	969	320	800	0.00	800	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	15,364	11,732	15,200	0.00	13,000	0.00	0	0	0.00
640	DUES AND FEES	0	124	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	124	53 0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Total Function 2545 MAINTENANCE-VEHICLES 21,601 12,874 21,315 0.00 18,000 0.00 0 0 0.00

Function 2546 SECURITY SERVICES

112	CLASSIFIED-SALARIES	73,212	83,134	136,583	3.08	60,118	1.53	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	4,401	776	570	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	0	0	10,829	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	2,882	3,142	1,100	0.00	0	0.00	0	0	0.00

100 SALARIES 80,495 87,052 149,082 3.08 60,118 1.53 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	1,529	1,082	1,218	0.00	1,058	0.00	0	0	0.00
213	PERS BOND	6,707	7,430	14,783	0.00	7,409	0.00	0	0	0.00
216	TIER III/OPSRP	964	567	1,451	0.00	5,467	0.00	0	0	0.00
220	SOCIAL SECURITY	7,408	7,670	12,431	0.00	5,625	0.00	0	0	0.00
231	WORKMANS COMPENSATION	312	377	659	0.00	239	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	97	100	164	0.00	74	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	368	647	0.00	294	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	16,339	17,323	34,639	0.00	13,418	0.00	0	0	0.00
245	LIFE INSURANCE	29	29	36	0.00	24	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 33,385 34,946 66,027 0.00 33,608 0.00 0 0 0.00

389	OTHER NON-INSTRUCT PROF/T	876	4,990	4,485	0.00	3,000	0.00	0	0	0.00
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300 PURCHASED SERVICES 876 4,990 4,485 0.00 3,000 0.00 0 0 0.00

410	CONSUMABLE SUPPLIES	863	100	400	0.00	400	0.00	0	0	0.00
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400 SUPPLIES AND MATERIAL 863 100 400 0.00 400 0.00 0 0 0.00

Total Function 2546 SECURITY SERVICES 115,618 127,088 219,994 3.08 97,126 1.53 0 0 0.00

Function 2550 STUDENT TRANSPORTATION

113	ADMINISTRATORS	39,076	40,249	42,828	0.28	46,026	0.28	0	0	0.00
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100 SALARIES 39,076 40,249 42,828 0.28 46,026 0.28 0 0 0.00

213	PERS BOND	5,492	5,893	5,609	0.00	7,570	0.00	0	0	0.00
216	TIER III/OPSRP	791	455	484	0.00	5,586	0.00	0	0	0.00
220	SOCIAL SECURITY	2,899	3,032	3,212	0.00	3,673	0.00	0	0	0.00
231	WORKMANS COMPENSATION	116	142	150	0.00	146	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	38	40	42	0.00	48	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	132	168	0.00	192	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 2550 STUDENT TRANSPORTATION

241	HEALTH AND DENTAL INSURAN	6,403	6,664	6,845	0.00	2,157	0.00	0	0	0.00
245	LIFE INSURANCE	34	33	33	0.00	61	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	1,563	1,610	1,713	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 17,335 18,000 18,256 0.00 19,432 0.00 0 0 0.00

322	REPAIR AND MAINTENANCE SE	324	351	380	0.00	380	0.00	0	0	0.00
331	REIMBURSEABLE STUDENT TRA	1,684,921	1,916,253	2,001,501	0.00	2,111,500	0.00	0	0	0.00
332	NONREIMBURSABLE STUDENT T	206,745	222,371	241,590	0.00	241,590	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	81	0	90	0.00	45	0.00	0	0	0.00
355	PRINTING & BINDING	663	428	770	0.00	700	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	14,500	1,290	1,940	0.00	1,940	0.00	0	0	0.00

300 PURCHASED SERVICES 1,907,233 2,140,692 2,246,271 0.00 2,356,155 0.00 0 0 0.00

410	CONSUMABLE SUPPLIES	156,008	153,821	182,310	0.00	173,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	520	1,010	610	0.00	610	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	3,188	0	0.00	8,500	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 156,528 158,019 182,920 0.00 182,610 0.00 0 0 0.00

Total Function 2550 STUDENT TRANSPORTATION 2,120,172 2,356,960 2,490,275 0.28 2,604,224 0.28 0 0 0.00

Function 2573 WAREHOUSING AND DISTRIBUTING SERVICES

112	CLASSIFIED-SALARIES	7,415	6,477	7,745	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	1,130	4,937	154	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	250	0	0	0.00	0	0.00	0	0	0.00

100 SALARIES 8,795 11,414 7,899 0.00 0 0.00 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	457	257	310	0.00	0	0.00	0	0	0.00
213	PERS BOND	1,220	1,707	1,140	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	56	1	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	673	873	604	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	25	44	168	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	9	11	8	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	46	26	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	3	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 2,384 2,994 2,260 0.00 0 0.00 0 0 0.00

341	TRAVEL, LOCAL IN DISTRICT	1,652	0	55,1870	0.00	0	0.00	0	0	0.00
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Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

Function 2573 WAREHOUSING AND DISTRIBUTING SERVICES

389	OTHER NON-INSTRUCT PROF/T	0	0	1,094	0.00	14,000	0.00	0	0	0.00
300	PURCHASED SERVICES	1,652	0	2,964	0.00	14,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	29	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	29	0	0	0.00	0	0.00	0	0	0.00

Total Function 2573 WAREHOUSING AND DISTRIBUTING SERVICES 12,860 14,408 13,123 0.00 14,000 0.00 0 0 0.00

Function 2574 PRINTING, PUBLISHING & DU

324	RENTALS	40,782	44,490	51,360	0.00	51,360	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	332	66	225	0.00	700	0.00	0	0	0.00
355	PRINTING & BINDING	30,678	36,738	40,949	0.00	40,949	0.00	0	0	0.00
300	PURCHASED SERVICES	71,793	81,294	92,534	0.00	93,009	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,401	1,851	2,425	0.00	1,905	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	1,401	1,851	2,425	0.00	1,905	0.00	0	0	0.00

Total Function 2574 PRINTING, PUBLISHING & DU 73,194 83,145 94,959 0.00 94,914 0.00 0 0 0.00

Function 2630 INFORMATION SERVICES

112	CLASSIFIED-SALARIES	26,528	0	1,875	0.00	0	0.00	0	0	0.00
114	MANAGERIAL-CLASSIFIED	73,258	110,012	120,480	1.00	113,915	1.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	1,551	0	0	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	967	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	0	195	156	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	400	480	480	0.00	480	0.00	0	0	0.00
145	TRAVEL STIPEND	1,250	1,500	1,500	0.00	1,500	0.00	0	0	0.00
100	SALARIES	103,955	112,187	124,491	1.00	115,895	1.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	0	142	0.00	0	0.00	0	0	0.00
213	PERS BOND	14,401	16,284	16,059	0.00	18,311	0.00	0	0	0.00
216	TIER III/OPSRP	2,070	1,257	1,388	0.00	13,513	0.00	0	0	0.00
220	SOCIAL SECURITY	7,692	8,353	9,483	0.00	8,871	0.00	0	0	0.00
231	WORKMANS COMPENSATION	310	397	447	0.00	355	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	99	107	123	0.00	114	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	351	481	0.00	456	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	15,252	15,252	56 15,252	0.00	15,252	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 100	GENERAL FUND									
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Function 2630	INFORMATION SERVICES									
245	LIFE INSURANCE	91	118	118	0.00	118	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	2,856	4,104	4,825	0.00	4,776	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	42,771	46,223	48,318	0.00	61,766	0.00	0	0	0.00
324	RENTALS	200	195	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	328	500	0.00	250	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	207	731	500	0.00	250	0.00	0	0	0.00
355	PRINTING & BINDING	55	270	750	0.00	250	0.00	0	0	0.00
300	PURCHASED SERVICES	462	1,524	1,750	0.00	750	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,025	7,349	5,774	0.00	2,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	102	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	833	1,335	13,696	0.00	12,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	1,858	8,785	19,470	0.00	14,500	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	11,082	10,752	0	0.00	0	0.00	0	0	0.00
621	REGULAR INTEREST	1,348	1,333	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	85	115	500	0.00	250	0.00	0	0	0.00
600	OTHER OBJECTS	12,514	12,200	500	0.00	250	0.00	0	0	0.00
Total Function 2630 INFORMATION SERVICES		161,560	180,920	194,529	1.00	193,162	1.00	0	0	0.00
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Function 2661	TECHNOLOGY SERVICE AREA DIRECTION									
112	CLASSIFIED-SALARIES	137,647	142,972	165,114	2.00	165,083	2.00	0	0	0.00
114	MANAGERIAL-CLASSIFIED	112,734	118,628	129,498	1.00	119,497	1.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	2,000	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	484	422	338	0.00	0	0.00	0	0	0.00
145	TRAVEL STIPEND	4,500	4,500	4,500	0.00	4,500	0.00	0	0	0.00
100	SALARIES	257,365	266,522	299,451	3.00	289,080	3.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	5,863	4,841	5,210	0.00	18,699	0.00	0	0	0.00
213	PERS BOND	35,611	38,695	38,728	0.00	45,675	0.00	0	0	0.00
216	TIER III/OPSRP	2,835	1,634	1,982	0.00	19,599	0.00	0	0	0.00
220	SOCIAL SECURITY	18,953	19,557	22,461	0.00	22,112	0.00	0	0	0.00
231	WORKMANS COMPENSATION	777	949	1,073	0.00	898	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	243	251	290	0.00	284	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	832	57 1,148	0.00	1,138	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND										
Function 2661	TECHNOLOGY SERVICE AREA DIRECTION									
241	HEALTH AND DENTAL INSURAN	54,256	55,276	57,012	0.00	56,279	0.00	0	0	0.00
245	LIFE INSURANCE	144	141	141	0.00	141	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	2,756	1,599	1,514	0.00	733	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	4,396	4,527	5,193	0.00	5,010	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	125,833	128,302	134,752	0.00	170,568	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	0	5,100	0.00	1,100	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	0	0	1,000	0.00	1,000	0.00	0	0	0.00
324	RENTALS	0	151	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	1,661	0	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	8,243	1,246	8,600	0.00	4,300	0.00	0	0	0.00
351	TELEPHONE	32,837	44,811	35,000	0.00	35,000	0.00	0	0	0.00
352	DATA LINES	669	8,285	79,500	0.00	82,500	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	7,524	12,472	10,000	0.00	8,000	0.00	0	0	0.00
300	PURCHASED SERVICES	50,934	66,965	139,200	0.00	131,900	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,695	176	400	0.00	400	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	16,722	14,429	9,500	0.00	9,500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	76,522	88,021	115,000	0.00	115,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	139,225	160,953	174,521	0.00	74,321	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	234,164	263,578	299,421	0.00	199,221	0.00	0	0	0.00
550	TECHNOLOGY	0	92,570	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	92,570	0	0.00	0	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL	101,260	134,839	0	0.00	0	0.00	0	0	0.00
621	REGULAR INTEREST	8,198	6,947	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	300	300	350	0.00	350	0.00	0	0	0.00
600	OTHER OBJECTS	109,757	142,086	350	0.00	350	0.00	0	0	0.00
Total Function 2661	TECHNOLOGY SERVICE AREA DIRECTION	778,054	960,023	873,174	3.00	791,118	3.00	0	0	0.00
Function 2680	INTERPRETATION AND TRANSLATION SERVICES									
389	OTHER NON-INSTRUCT PROF/T	65	68	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	65	68	0	0.00	0	0.00	0	0	0.00
Total Function 2680	INTERPRETATION AND	65	68	58	0	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 100 GENERAL FUND

TRANSLATION SERVICES

Function 2700 EARLY RETIREES

220	SOCIAL SECURITY	1,005	743	100	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	79,370	61,741	44,900	0.00	45,000	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	80,375	62,484	45,000	0.00	45,000	0.00	0	0	0.00
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Total Function 2700	EARLY RETIREES	80,375	62,484	45,000	0.00	45,000	0.00	0	0	0.00
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Function 3300 COMMUNITY SERVICES

112	CLASSIFIED-SALARIES	0	0	1,875	0.00	0	0.00	0	0	0.00
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100	SALARIES	0	0	1,875	0.00	0	0.00	0	0	0.00
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211	PERS EMPLOYER CONTRIBUTIO	0	0	25	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	0	18	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	143	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	8	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	2	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	6	0.00	0	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	0	0	203	0.00	0	0.00	0	0	0.00
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Total Function 3300	COMMUNITY SERVICES	0	0	2,078	0.00	0	0.00	0	0	0.00
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Function 4150 BUILDING ACQUIS/CONST/IMP

510	LAND ACQUISITION	0	1,034,929	0	0.00	0	0.00	0	0	0.00
520	BUILDING ACQUISITION	28,480	228,192	0	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN B	42,364	6,777	55,000	0.00	0	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	6,354	0	0	0.00	0	0.00	0	0	0.00

500	CAPITAL OUTLAY	77,198	1,269,898	55,000	0.00	0	0.00	0	0	0.00
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Total Function 4150	BUILDING ACQUIS/CONST/IMP	77,198	1,269,898	55,000	0.00	0	0.00	0	0	0.00
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Function 4180 OTHER CAPITAL ITEMS

541	INITIAL/ADDL EQUIP PURCHA	27,714	44,290	15,000	0.00	15,000	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	5,013	33,211	91,460	0.00	91,460	0.00	0	0	0.00

500	CAPITAL OUTLAY	32,727	77,501	106,460	0.00	106,460	0.00	0	0	0.00
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Total Function 4180	OTHER CAPITAL ITEMS	32,727	77,501	106,460	0.00	106,460	0.00	0	0	0.00
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Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 100 GENERAL FUND									
Function 5110 LONG TERM DEBT SERVICE									
610 REDEMPTION OF PRINCIPAL	173,000	174,000	176,000	0.00	178,000	0.00	0	0	0.00
621 REGULAR INTEREST	5,531	3,969	2,394	0.00	801	0.00	0	0	0.00
600 OTHER OBJECTS	178,531	177,969	178,394	0.00	178,801	0.00	0	0	0.00
Total Function 5110 LONG TERM DEBT SERVICE	178,531	177,969	178,394	0.00	178,801	0.00	0	0	0.00
Function 5200 TRANSFERS OF FUNDS									
710 FUND MODIFICATIONS	63,162	0	30,000	0.00	0	0.00	0	0	0.00
715 TRANSFER TO CAPITAL PROJE	350,000	0	150,000	0.00	0	0.00	0	0	0.00
716 TRANSFER TO INSTRUCTIONAL	50,121	50,121	0	0.00	0	0.00	0	0	0.00
718 CHILD CARE TRANSFER	101,884	104,862	145,745	0.00	140,000	0.00	0	0	0.00
700 TRANSFERS	565,166	154,983	325,745	0.00	140,000	0.00	0	0	0.00
Total Function 5200 TRANSFERS OF FUNDS	565,166	154,983	325,745	0.00	140,000	0.00	0	0	0.00
Function 6110 OPERATING CONTINGENCY									
810 CONTINGENCY	0	0	200,000	0.00	809,806	0.00	0	0	0.00
800 OTHER USES OF FUNDS	0	0	200,000	0.00	809,806	0.00	0	0	0.00
Total Function 6110 OPERATING CONTINGENCY	0	0	200,000	0.00	809,806	0.00	0	0	0.00
Function 7000 UNAPPROPRIATED ENDING FUN									
820 RESERVE FOR NEXT YEAR	0	0	1,387,914	0.00	0	0.00	0	0	0.00
830 RESERVE FOR RESTRICTED PURPOSE	0	0	200,000	0.00	0	0.00	0	0	0.00
800 OTHER USES OF FUNDS	0	0	1,587,914	0.00	0	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUN	0	0	1,587,914	0.00	0	0.00	0	0	0.00
Total Fund 100 GENERAL FUND	35,186,284	38,291,150	43,512,217	274.59	40,490,302	238.94	0	0	0.00

**St Helens School District
QZAB Obligation**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
7/16/2025	\$ 178,000	2.520%	\$ 801	\$ 178,801
Totals	<u>\$ 178,000</u>		<u>\$ 801</u>	<u>\$ 178,801</u>

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Special Revenue Funds (200)



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

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 201 ELEMENTARY PTO & GRANTS									
1920 PRIVATE DONATIONS	0	0	10,000	0.00	10,000	0.00	0	0	0.00
1000 LOCAL SOURCES	0	0	10,000	0.00	10,000	0.00	0	0	0.00
Total Fund 201 ELEMENTARY PTO & GRANTS	0	0	10,000	0.00	10,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 201 ELEMENTARY PTO & GRANTS

Function 1111 ELEMENTARY K-5

480 COMPUTER HARDWARE 0 0 10,000 0.00 10,000 0.00 0 0 0.00

400 SUPPLIES AND MATERIAL 0 0 10,000 0.00 10,000 0.00 0 0 0.00

Total Function 1111 ELEMENTARY K-5 0 0 10,000 0.00 10,000 0.00 0 0 0.00

Total Fund 201 ELEMENTARY PTO & GRANTS 0 0 10,000 0.00 10,000 0.00 0 0 0.00

Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 202	21ST CCLC (FORM COL CTY COMM ON CHILDREN AND FAMI)									
	4500 RESTRICTED FEDERAL FUNDS	0	640	331,436	0.00	331,500	0.00	0	0	0.00
	4000 FEDERAL SOURCES	0	640	331,436	0.00	331,500	0.00	0	0	0.00
Total Fund 202	21ST CCLC (FORM COL CTY COMM ON CHILDREN AND FAMI)	0	640	331,436	0.00	331,500	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
<hr/>										
Fund 202 21ST CCLC (FORM COL CTY COMM ON CHILDREN AND FAMI)										
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Function 1111 ELEMENTARY K-5										
310 PROFESSIONAL/TECHNICAL SE	0	0	315,000	0.00	315,000	0.00	0	0	0.00	
300 PURCHASED SERVICES	0	0	315,000	0.00	315,000	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES	0	0	16,436	0.00	16,500	0.00	0	0	0.00	
400 SUPPLIES AND MATERIAL	0	0	16,436	0.00	16,500	0.00	0	0	0.00	
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Total Function 1111 ELEMENTARY K-5	0	0	331,436	0.00	331,500	0.00	0	0	0.00	
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Function 2550 STUDENT TRANSPORTATION										
332 NONREIMBURSABLE STUDENT T	0	640	0	0.00	0	0.00	0	0	0.00	
300 PURCHASED SERVICES	0	640	0	0.00	0	0.00	0	0	0.00	
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Total Function 2550 STUDENT TRANSPORTATION	0	640	0	0.00	0	0.00	0	0	0.00	
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Total Fund 202 21ST CCLC (FORM COL CTY COMM ON CHILDREN AND FAMI)	0	640	331,436	0.00	331,500	0.00	0	0	0.00	

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 203 SAFE SCHOOL CULTURE GRANT FORM EE/CCSS									
3299 STATE RESTRICTED GRANT	0	0	27,000	0.00	27,000	0.00	0	0	0.00
3000 STATE SOURCES	0	0	27,000	0.00	27,000	0.00	0	0	0.00
Total Fund 203 SAFE SCHOOL CULTURE GRANT FORM EE/CCSS	0	0	27,000	0.00	27,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 203 SAFE SCHOOL CULTURE GRANT | FORM EE/CCSS

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

130	LICENSED/EXTRA SALARY	0	0	10,000	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	0	5,100	0.00	0	0.00	0	0	0.00
100	SALARIES	0	0	15,100	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	0	1,978	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	0	414	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	1,294	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	119	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	19	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	68	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	9	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	3,900	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	0	7,000	0.00	26,000	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	7,000	0.00	26,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	0	1,000	0.00	1,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		0	0	27,000	0.00	27,000	0.00	0	0	0.00

Total Fund 203 SAFE SCHOOL CULTURE GRANT FORM EE/CCSS	0	0	27,000	0.00	27,000	0.00	0	0	0.00
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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 205 STUDENT BODY ACCOUNTS									
1510 INTEREST ON INVESTMENTS	2	0	0	0.00	0	0.00	0	0	0.00
1628 CASH OVER/SHORT	14	0	0	0.00	0	0.00	0	0	0.00
1710 ADMISSIONS	35,379	30,346	19,942	0.00	35,000	0.00	0	0	0.00
1740 XCURRICULAR FEES	31,452	52,975	57,047	0.00	60,000	0.00	0	0	0.00
1760 CLUB FUND RAISING	115,658	145,195	150,338	0.00	165,000	0.00	0	0	0.00
1790 OTHER CURRICULAR ACTIVITY	4,560	5,975	5,467	0.00	8,000	0.00	0	0	0.00
1910 RENTALS	0	1,200	0	0.00	0	0.00	0	0	0.00
1920 PRIVATE DONATIONS	17,086	26,034	14,010	0.00	20,000	0.00	0	0	0.00
1950 TEXTBOOK SALES	741	698	523	0.00	0	0.00	0	0	0.00
1960 RECOVERY PRIOR YR EXP	(6,264)	0	0	0.00	0	0.00	0	0	0.00
1961 RECOUP CURRENT YR EXP	1,500	1,639	0	0.00	0	0.00	0	0	0.00
1980 REVENUES FROM FEES	275	43	54	0.00	0	0.00	0	0	0.00
1990 MISCELLANEOUS REVENUE	119,375	210,646	79,018	0.00	75,000	0.00	0	0	0.00
1000 LOCAL SOURCES	319,777	474,751	326,399	0.00	363,000	0.00	0	0	0.00
2200 RESTRICTED GRANTS	0	5,000	0	0.00	0	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	0	5,000	0	0.00	0	0.00	0	0	0.00
5200 TRANSFER FROM FUND	0	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	591,983	599,335	491,300	0.00	451,000	0.00	0	0	0.00
5000 OTHER SOURCES	591,983	599,335	491,300	0.00	451,000	0.00	0	0	0.00
Total Fund 205 STUDENT BODY ACCOUNTS	911,760	1,079,086	817,699	0.00	814,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 205 STUDENT BODY ACCOUNTS

Function 1111 ELEMENTARY K-5

410	CONSUMABLE SUPPLIES	784	0	0	0.00	20,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	91	0	0	0.00	0	0.00	0	0	0.00

400	SUPPLIES AND MATERIAL	875	0	0	0.00	20,000	0.00	0	0	0.00
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Total Function 1111	ELEMENTARY K-5	875	0	0	0.00	20,000	0.00	0	0	0.00
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Function 1121 MIDDLE SCHOOL INSTRUCTION

324	RENTALS	0	430	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	1,226	0	0.00	0	0.00	0	0	0.00

300	PURCHASED SERVICES	0	1,656	0	0.00	0	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES	406	544	2,216	0.00	0	0.00	0	0	0.00
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400	SUPPLIES AND MATERIAL	406	544	2,216	0.00	0	0.00	0	0	0.00
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Total Function 1121	MIDDLE SCHOOL INSTRUCTION	406	2,200	2,216	0.00	0	0.00	0	0	0.00
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Function 1122 MIDDLE SCHOOL EXTRACURRICULAR

324	RENTALS	91	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	85	0	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	0	5,989	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	184	0	0.00	0	0.00	0	0	0.00

300	PURCHASED SERVICES	175	6,173	0	0.00	0	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES	8,944	9,275	7,062	0.00	50,000	0.00	0	0	0.00
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419	INSTRUCTIONAL MATERIALS	80	0	0	0.00	0	0.00	0	0	0.00
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460	NON-CONSUMABLE SUPPLIES	615	238	240	0.00	0	0.00	0	0	0.00
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400	SUPPLIES AND MATERIAL	9,640	9,513	7,302	0.00	50,000	0.00	0	0	0.00
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640	DUES AND FEES	0	755	0	0.00	0	0.00	0	0	0.00
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600	OTHER OBJECTS	0	755	0	0.00	0	0.00	0	0	0.00
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Total Function 1122	MIDDLE SCHOOL EXTRACURRICULAR	9,815	16,441	7,302	0.00	50,000	0.00	0	0	0.00
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Function 1131 HIGH SCHOOL INSTRUCTION

310	PROFESSIONAL/TECHNICAL SE	930	0	0	0.00	0	0.00	0	0	0.00
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322	REPAIR AND MAINTENANCE SE	0	120	0	0.00	0	0.00	0	0	0.00
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344	CONFERENCE EXPENDITURES	0	32	0	0.00	0	0.00	0	0	0.00
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Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 205 STUDENT BODY ACCOUNTS										
Function 1131	HIGH SCHOOL INSTRUCTION									
374	OTHER TUITION	0	673	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	875	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	930	1,700	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	66,539	100,155	24,471	0.00	30,000	0.00	0	0	0.00
420	TEXTBOOKS	0	208	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,578	5,646	6,215	0.00	20,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	9,929	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	69,117	115,938	30,686	0.00	50,000	0.00	0	0	0.00
640	DUES AND FEES	0	558	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	558	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION		70,047	118,196	30,686	0.00	50,000	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
322	REPAIR AND MAINTENANCE SE	0	330	0	0.00	0	0.00	0	0	0.00
324	RENTALS	15,072	21,793	24,660	0.00	30,000	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	9,058	68,646	81,839	0.00	100,000	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	27,021	25,441	30,547	0.00	50,000	0.00	0	0	0.00
353	POSTAGE	34	277	349	0.00	1,000	0.00	0	0	0.00
354	ADVERTISING	0	150	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	22,132	23,894	29,598	0.00	30,000	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	28,720	33,339	52,870	0.00	75,000	0.00	0	0	0.00
300	PURCHASED SERVICES	102,035	173,868	219,863	0.00	286,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	81,547	108,225	125,040	0.00	230,000	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	121	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	14,383	34,689	47,145	0.00	75,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	6,240	70,488	19,785	0.00	80,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	250	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	102,420	213,523	191,970	0.00	385,000	0.00	0	0	0.00
640	DUES AND FEES	9,884	16,255	13,983	0.00	20,000	0.00	0	0	0.00
600	OTHER OBJECTS	9,884	16,255	13,983	0.00	20,000	0.00	0	0	0.00
Total Function 1132 HIGH SCHOOL EXTRACURRICULAR		214,340	403,646	425,816	0.00	691,000	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 205	STUDENT BODY ACCOUNTS									
300	PURCHASED SERVICES	0	75	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION	0	75	0	0.00	0	0.00	0	0	0.00
Function 3300	COMMUNITY SERVICES									
410	CONSUMABLE SUPPLIES	0	225	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	225	0	0.00	0	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	0	225	0	0.00	0	0.00	0	0	0.00
Function 4180	OTHER CAPITAL ITEMS									
541	INITIAL/ADDL EQUIP PURCHA	0	11,427	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	11,427	0	0.00	0	0.00	0	0	0.00
Total Function 4180	OTHER CAPITAL ITEMS	0	11,427	0	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUN									
820	RESERVE FOR NEXT YEAR	0	0	349,119	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	0	0	349,119	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUN	0	0	349,119	0.00	0	0.00	0	0	0.00
Total Fund 205	STUDENT BODY ACCOUNTS	312,424	559,842	817,699	0.00	814,000	0.00	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 208 NWRESD GRANTS									
2199 ESD TARGETED FUNDS	0	0	0	0.00	20,000	0.00	0	0	0.00
2200 RESTRICTED GRANTS	34,621	301,517	41,079	0.00	393,569	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	34,621	301,517	41,079	0.00	413,569	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	0	0	279,826	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	0	0	279,826	0.00	0	0.00	0	0	0.00
5200 TRANSFER FROM FUND	7,082	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(7,460)	0	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	(378)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 208 NWRESD GRANTS	34,243	301,517	320,905	0.00	413,569	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 208	NWRES D GRANTS									
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Function 1111	ELEMENTARY K-5									
130	LICENSED/EXTRA SALARY	5,858	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	4,773	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	10,631	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	46	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	1,595	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	193	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	809	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	33	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	11	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	2,686	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,580	3,974	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	1,403	1,208	13,000	0.00	27,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	1,256	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	2,982	6,437	13,000	0.00	27,000	0.00	0	0	0.00
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Total Function 1111	ELEMENTARY K-5	16,300	6,437	13,000	0.00	27,000	0.00	0	0	0.00
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Function 1121	MIDDLE SCHOOL INSTRUCTION									
310	PROFESSIONAL/TECHNICAL SE	0	74,028	84,500	0.00	100,000	0.00	0	0	0.00
300	PURCHASED SERVICES	0	74,028	84,500	0.00	100,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	1,992	2,500	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	4,144	0.00	5,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	1,992	6,644	0.00	5,000	0.00	0	0	0.00
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Total Function 1121	MIDDLE SCHOOL INSTRUCTION	0	76,021	91,144	0.00	105,000	0.00	0	0	0.00
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Function 1131	HIGH SCHOOL INSTRUCTION									
130	LICENSED/EXTRA SALARY	0	309	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	309	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	42	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	3	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	24	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	76	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 208 NWRES D GRANTS										
Function 1131	HIGH SCHOOL INSTRUCTION									
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	71	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	98,131	110,700	0.00	150,000	0.00	0	0	0.00
300	PURCHASED SERVICES	0	98,131	110,700	0.00	150,000	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	5,500	0.00	5,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	1,463	2,500	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	1,463	8,000	0.00	5,500	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION		0	99,974	118,700	0.00	155,500	0.00	0	0	0.00
Function 2120	GUIDANCE/COUNSELING									
130	LICENSED/EXTRA SALARY	1,570	1,610	1,691	0.00	0	0.00	0	0	0.00
100	SALARIES	1,570	1,610	1,691	0.00	0	0.00	0	0	0.00
213	PERS BOND	212	243	231	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	31	18	44	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	112	119	125	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	5	6	6	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	2	2	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	6	7	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	361	394	413	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	251	264	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	251	264	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	947	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	947	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120 GUIDANCE/COUNSELING		2,878	2,255	2,368	0.00	0	0.00	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION									
130	LICENSED/EXTRA SALARY	273	211	11,500	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	1,066	543	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,340	754	11,500	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	0	1,668	0.00	0	0.00	0	0	0.00
213	PERS BOND	119	114	77	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 208 NWRES D GRANTS										
Function 2210	IMPROVEMENT OF INSTRUCTION									
216	TIER III/OPSRP	17	9	747	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	101	57	880	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	4	3	47	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	1	13	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	3	46	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	242	187	3,401	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	0	23,081	0.00	82,500	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	23,081	0.00	82,500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	234	234	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	234	234	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION		1,582	1,175	38,216	0.00	82,500	0.00	0	0	0.00
Function 2230	ASSESSMENT AND TESTING									
470	COMPUTER SOFTWARE	9,529	6,402	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	9,529	6,402	0	0.00	0	0.00	0	0	0.00
Total Function 2230 ASSESSMENT AND TESTING		9,529	6,402	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	LICENSED/EXTRA SALARY	0	16,469	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	1,416	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	17,885	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	272	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	2,506	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	125	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	1,329	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	65	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	17	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	69	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	4,383	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	23,856	41,746	0.00	29,569	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	136	741	0	0.00	0	0.00	0	0	0.00
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Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
<hr/>										
Fund 208	NWRES D GRANTS									
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Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
344	CONFERENCE EXPENDITURES	3,222	47,006	0	0.00	10,000	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	66	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	3,359	71,668	41,746	0.00	39,569	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	576	7,204	13,380	0.00	4,000	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	6,097	377	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	20	719	1,974	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	596	14,020	15,731	0.00	4,000	0.00	0	0	0.00
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Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	3,954	107,956	57,477	0.00	43,569	0.00	0	0	0.00
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Function 3300	COMMUNITY SERVICES									
410	CONSUMABLE SUPPLIES	0	636	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	636	0	0.00	0	0.00	0	0	0.00
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Total Function 3300	COMMUNITY SERVICES	0	636	0	0.00	0	0.00	0	0	0.00
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Total Fund 208	NWRES D GRANTS	34,243	300,856	320,905	0.00	413,569	0.00	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 209 ODE - CTE RENO REMODEL									
1961 RECOUP CURRENT YR EXP	(10,080)	0	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	(10,080)	0	0	0.00	0	0.00	0	0	0.00
5300 SALE OF FIXED ASSET	406,500	0	500,000	0.00	500,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	87,515	15,000	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	406,500	87,515	515,000	0.00	500,000	0.00	0	0	0.00
Total Fund 209 ODE - CTE RENO REMODEL	396,420	87,515	515,000	0.00	500,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 209 ODE - CTE RENO REMODEL

Function 1131 HIGH SCHOOL INSTRUCTION

410	CONSUMABLE SUPPLIES	7,277	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	442	0	10,000	0.00	20,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	55	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	7,719	55	10,000	0.00	20,000	0.00	0	0	0.00
640	DUES AND FEES	325	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	325	0	0	0.00	0	0.00	0	0	0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 8,044 55 10,000 0.00 20,000 0.00 0 0 0.00

Function 2520 FISCAL SERVICES

653	PROPERTY INSURANCE PREMIU	200	234	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	200	234	0	0.00	0	0.00	0	0	0.00

Total Function 2520 FISCAL SERVICES 200 234 0 0.00 0 0.00 0 0 0.00

Function 2545 MAINTENANCE-VEHICLES

410	CONSUMABLE SUPPLIES	341	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	100	33	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	441	33	0	0.00	0	0.00	0	0	0.00

Total Function 2545 MAINTENANCE-VEHICLES 441 33 0 0.00 0 0.00 0 0 0.00

Function 2550 STUDENT TRANSPORTATION

410	CONSUMABLE SUPPLIES	333	187	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	333	187	0	0.00	0	0.00	0	0	0.00

Total Function 2550 STUDENT TRANSPORTATION 333 187 0 0.00 0 0.00 0 0 0.00

Function 4150 BUILDING ACQUIS/CONST/IMP

389	OTHER NON-INSTRUCT PROF/T	22,865	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	22,865	0	0	0.00	0	0.00	0	0	0.00
510	LAND ACQUISITION	0	0	125,000	0.00	125,000	0.00	0	0	0.00
520	BUILDING ACQUISITION	42,472	38,711	380,000	0.00	355,000	0.00	0	0	0.00
500	CAPITAL OUTLAY	42,472	38,711	505,000	0.00	480,000	0.00	0	0	0.00

Total Function 4150 BUILDING ACQUIS/CONST/IMP 65,337 38,711 805,000 0.00 480,000 0.00 0 0 0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 209 ODE - CTE RENO REMODEL

Function 4180 OTHER CAPITAL ITEMS

541	INITIAL/ADDL EQUIP PURCHA	9,550	0	0	0.00	0	0.00	0	0	0.00
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500	CAPITAL OUTLAY	9,550	0	0	0.00	0	0.00	0	0	0.00
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Total Function 4180	OTHER CAPITAL ITEMS	9,550	0	0	0.00	0	0.00	0	0	0.00
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Function 5200 TRANSFERS OF FUNDS

710	FUND MODIFICATIONS	225,000	0	0	0.00	0	0.00	0	0	0.00
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700	TRANSFERS	225,000	0	0	0.00	0	0.00	0	0	0.00
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Total Function 5200	TRANSFERS OF FUNDS	225,000	0	0	0.00	0	0.00	0	0	0.00
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Total Fund 209	ODE - CTE RENO REMODEL	308,905	39,220	515,000	0.00	500,000	0.00	0	0	0.00
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Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 210	ODE - CAREER PATHWAYS CTE									
	3299 STATE RESTRICTED GRANT	14,207	6,082	19,040	0.00	17,000	0.00	0	0	0.00
	3000 STATE SOURCES	14,207	6,082	19,040	0.00	17,000	0.00	0	0	0.00
Total Fund 210	ODE - CAREER PATHWAYS CTE	14,207	6,082	19,040	0.00	17,000	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 210 ODE - CAREER PATHWAYS CTE										
Function 1131	HIGH SCHOOL INSTRUCTION									
410	CONSUMABLE SUPPLIES	2,589	558	3,429	0.00	7,500	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	2,311	0	1,356	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	9,307	3,108	2,365	0.00	1,500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	0	2,355	0.00	2,500	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	0	1,052	0.00	1,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	14,207	3,667	10,557	0.00	12,500	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL INSTRUCTION	14,207	3,667	10,557	0.00	12,500	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
344	CONFERENCE EXPENDITURES	0	1,863	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	1,863	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	1,863	0	0.00	0	0.00	0	0	0.00
Function 4150	BUILDING ACQUIS/CONST/IMP									
541	INITIAL/ADDL EQUIP PURCHA	0	0	4,058	0.00	2,500	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT PUR	0	0	890	0.00	2,000	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	0	4,948	0.00	4,500	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUIS/CONST/IMP	0	0	4,948	0.00	4,500	0.00	0	0	0.00
Function 4180	OTHER CAPITAL ITEMS									
540	EQUIPMENT	0	0	1,430	0.00	0	0.00	0	0	0.00
541	INITIAL/ADDL EQUIP PURCHA	0	0	2,105	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	0	3,535	0.00	0	0.00	0	0	0.00
Total Function 4180	OTHER CAPITAL ITEMS	0	0	3,535	0.00	0	0.00	0	0	0.00
Total Fund 210	ODE - CAREER PATHWAYS CTE	14,207	5,530	19,040	0.00	17,000	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 211 CONNECT ST HELENS									
3299 STATE RESTRICTED GRANT	90,210	0	0	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	90,210	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	806	4,587	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	806	4,587	0	0.00	0	0.00	0	0	0.00
Total Fund 211 CONNECT ST HELENS	91,016	4,587	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 211 CONNECT ST HELENS										
Function 2130	HEALTH SERVICES									
319	OTHER INSTR PROF/TECH SVCS	58,746	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	3,150	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	61,896	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	723	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	23,743	1,181	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	24,466	1,181	0	0.00	0	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES		86,362	1,181	0	0.00	0	0.00	0	0	0.00
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Function 2329	OFFICE OF PERSONNEL									
319	OTHER INSTR PROF/TECH SVCS	66	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	66	0	0	0.00	0	0.00	0	0	0.00
Total Function 2329 OFFICE OF PERSONNEL		66	0	0	0.00	0	0.00	0	0	0.00
<hr/>										
Total Fund 211	CONNECT ST HELENS	86,428	1,181	0	0.00	0	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 212 ODE - CTE REVITALIZATION									
1960 RECOVERY PRIOR YR EXP	0	(2,500)	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	0	(2,500)	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	239,034	0	0	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	239,034	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	2,500	2,500	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	2,500	2,500	0	0.00	0	0.00	0	0	0.00
Total Fund 212 ODE - CTE REVITALIZATION	241,534	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 212 ODE - CTE REVITALIZATION										
Function 1131	HIGH SCHOOL INSTRUCTION									
130	LICENSED/EXTRA SALARY	3,606	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	3,606	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	143	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	487	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	276	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	13	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	0	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	14	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	937	0	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	186,424	0	0	0.00	0	0.00	0	0	0.00
354	ADVERTISING	225	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	10,249	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	196,898	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	30,303	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	6,500	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	36,803	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION		238,244	0	0	0.00	0	0.00	0	0	0.00
Function 2310	BOARD OF EDUCATION SERVICES									
382	LEGAL SERVICES	541	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	541	0	0	0.00	0	0.00	0	0	0.00
653	PROPERTY INSURANCE PREMIU	249	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	249	0	0	0.00	0	0.00	0	0	0.00
Total Function 2310 BOARD OF EDUCATION SERVICES		790	0	0	0.00	0	0.00	0	0	0.00
Total Fund 212	ODE - CTE REVITALIZATION	239,034	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 213	BOLI HEAVY MACHINERY FORMERLY ODE ROBOTICS GRANT									
	3299 STATE RESTRICTED GRANT	389,974	18,952	0	0.00	0	0.00	0	0	0.00
	3000 STATE SOURCES	389,974	18,952	0	0.00	0	0.00	0	0	0.00
Total Fund 213	BOLI HEAVY MACHINERY FORMERLY ODE ROBOTICS GRANT	389,974	18,952	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 213 BOLI HEAVY MACHINERY | FORMERLY ODE ROBOTICS GRANT

Function 1131 HIGH SCHOOL INSTRUCTION

111	LICENSED SALARIES	0	6,151	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	6,151	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	244	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	929	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	471	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	21	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	6	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	25	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	1,696	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	2,108	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	11,299	8,998	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	11,299	11,106	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION		11,299	18,952	0	0.00	0	0.00	0	0	0.00

Function 2542 CARE AND UPKEEP OF BUILDI

653	PROPERTY INSURANCE PREMIU	123	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	123	0	0	0.00	0	0.00	0	0	0.00
Total Function 2542 CARE AND UPKEEP OF BUILDI		123	0	0	0.00	0	0.00	0	0	0.00

Function 4180 OTHER CAPITAL ITEMS

541	INITIAL/ADDL EQUIP PURCHA	378,553	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	378,553	0	0	0.00	0	0.00	0	0	0.00
Total Function 4180 OTHER CAPITAL ITEMS		378,553	0	0	0.00	0	0.00	0	0	0.00

Total Fund 213	BOLI HEAVY MACHINERY FORMERLY ODE ROBOTICS GRANT	389,974	18,952	0	0.00	0	0.00	0	0	0.00
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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 214 ODE EARLY LITERACY (FORM OR COMM FDN)									
3299 STATE RESTRICTED GRANT	0	177,373	294,744	0.00	228,774	0.00	0	0	0.00
3000 STATE SOURCES	0	177,373	294,744	0.00	228,774	0.00	0	0	0.00
Total Fund 214 ODE EARLY LITERACY (FORM OR COMM FDN)	0	177,373	294,744	0.00	228,774	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
<hr/>										
Fund 214	ODE EARLY LITERACY (FORM OR COMM FDN)									
<hr/>										
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	8	279	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	37	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	492	16,071	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	1,290	17,140	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	13,246	60,000	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	14,535	77,140	0.00	0	0.00	0	0	0.00
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Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	17,048	154,086	0.00	0	0.00	0	0	0.00
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Total Fund 214	ODE EARLY LITERACY (FORM OR COMM FDN)	0	28,485	294,744	1.00	228,774	1.60	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 216 SMALL WOODLANDS GRANT									
5400 BEGINNING FUND BALANCE	1,703	1,703	1,703	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	1,703	1,703	1,703	0.00	0	0.00	0	0	0.00
Total Fund 216 SMALL WOODLANDS GRANT	1,703	1,703	1,703	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 216 SMALL WOODLANDS GRANT

Function 1131 HIGH SCHOOL INSTRUCTION

410	CONSUMABLE SUPPLIES	0	0	703	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	0	1,000	0.00	0	0.00	0	0	0.00

400	SUPPLIES AND MATERIAL	0	0	1,703	0.00	0	0.00	0	0	0.00
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Total Function	1131 HIGH SCHOOL INSTRUCTION	0	0	1,703	0.00	0	0.00	0	0	0.00
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Total Fund 216	SMALL WOODLANDS GRANT	0	0	1,703	0.00	0	0.00	0	0	0.00
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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 217 ST HELENS FOUNDATION GRANTS									
1920 PRIVATE DONATIONS	0	2,707	7,250	0.00	5,000	0.00	0	0	0.00
1000 LOCAL SOURCES	0	2,707	7,250	0.00	5,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	3,659	3,659	3,800	0.00	5,889	0.00	0	0	0.00
5000 OTHER SOURCES	3,659	3,659	3,800	0.00	5,889	0.00	0	0	0.00
Total Fund 217 ST HELENS FOUNDATION GRANTS	3,659	6,365	11,050	0.00	10,889	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 217 ST HELENS FOUNDATION GRANTS										
Function 1111	ELEMENTARY K-5									
440	PERIODICALS	0	304	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	281	4,500	0.00	4,339	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	586	4,500	0.00	4,339	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-5		0	586	4,500	0.00	4,339	0.00	0	0	0.00
Function 1121	MIDDLE SCHOOL INSTRUCTION									
460	NON-CONSUMABLE SUPPLIES	0	0	2,650	0.00	2,650	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	0	2,650	0.00	2,650	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL INSTRUCTION		0	0	2,650	0.00	2,650	0.00	0	0	0.00
Function 1131	HIGH SCHOOL INSTRUCTION									
410	CONSUMABLE SUPPLIES	0	438	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	1,452	3,900	0.00	3,900	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	1,890	3,900	0.00	3,900	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION		0	1,890	3,900	0.00	3,900	0.00	0	0	0.00
Total Fund 217	ST HELENS FOUNDATION GRANTS	0	2,475	11,050	0.00	10,889	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 218 COACH PAY									
1960 RECOVERY PRIOR YR EXP	0	(38)	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	0	(38)	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	38	38	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	38	38	0	0.00	0	0.00	0	0	0.00
Total Fund 218 COACH PAY	38	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 218 COACH PAY

Function 1111 ELEMENTARY K-5

410 CONSUMABLE SUPPLIES 0 0 0 0.00 0 0.00 0 0 0.00

400 SUPPLIES AND MATERIAL 0 0 0 0.00 0 0.00 0 0 0.00

Total Function 1111 ELEMENTARY K-5 0 0 0 0.00 0 0.00 0 0 0.00

Total Fund 218 COACH PAY 0 0 0 0.00 0 0.00 0 0 0.00

Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 220	IDEA ARP EQUIP FORM SPR&I (TH 2019)									
	4508 IDEA GRANT	38,919	1,172	0	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	38,919	1,172	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	2	336	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	2	336	0	0.00	0	0.00	0	0	0.00
Total Fund 220	IDEA ARP EQUIP FORM SPR&I (TH 2019)	38,921	1,509	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 220 IDEA ARP EQUIP | FORM SPR&I (TH 2019)

Function 1220 SPECIAL NEEDS PROGRAM

410	CONSUMABLE SUPPLIES	1,069	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	1,365	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	497	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	5,377	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	2,100	0	0	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 9,911 497 0 0.00 0 0.00 0 0 0.00

Total Function 1220 SPECIAL NEEDS PROGRAM 9,911 497 0 0.00 0 0.00 0 0 0.00

Function 1221 STRUCTURED & INTENSIVE

410	CONSUMABLE SUPPLIES	491	1	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	3,446	34	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	1,523	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,489	30	0	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 7,948 65 0 0.00 0 0.00 0 0 0.00

Total Function 1221 STRUCTURED & INTENSIVE 7,948 65 0 0.00 0 0.00 0 0 0.00

Function 1229 EMOTIONALLY DISABLED

410	CONSUMABLE SUPPLIES	369	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	989	300	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	931	0	0	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 2,288 300 0 0.00 0 0.00 0 0 0.00

Total Function 1229 EMOTIONALLY DISABLED 2,288 300 0 0.00 0 0.00 0 0 0.00

Function 1250 RESOURCE ROOM

410	CONSUMABLE SUPPLIES	596	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	1,459	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	454	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	872	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	2,281	0	0	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 5,662 0 0 0.00 0 0.00 0 0 0.00

Total Function 1250 RESOURCE ROOM 5,662 0 0 0.00 0 0.00 0 0 0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 220 IDEA ARP EQUIP | FORM SPR&I (TH 2019)

Function 2140 PSYCHOLOGICAL SERVICES

460 NON-CONSUMABLE SUPPLIES 1,858 0 0 0.00 0 0.00 0 0 0.00

400 SUPPLIES AND MATERIAL 1,858 0 0 0.00 0 0.00 0 0 0.00

Total Function 2140 PSYCHOLOGICAL SERVICES 1,858 0 0 0.00 0 0.00 0 0 0.00

Function 2150 SPEECH SERVICES

410 CONSUMABLE SUPPLIES 95 0 0 0.00 0 0.00 0 0 0.00

419 INSTRUCTIONAL MATERIALS 677 0 0 0.00 0 0.00 0 0 0.00

460 NON-CONSUMABLE SUPPLIES 65 0 0 0.00 0 0.00 0 0 0.00

400 SUPPLIES AND MATERIAL 837 0 0 0.00 0 0.00 0 0 0.00

Total Function 2150 SPEECH SERVICES 837 0 0 0.00 0 0.00 0 0 0.00

Function 2190 SPECIAL ED COORDINATION

410 CONSUMABLE SUPPLIES 1,073 0 0 0.00 0 0.00 0 0 0.00

460 NON-CONSUMABLE SUPPLIES 8,211 647 0 0.00 0 0.00 0 0 0.00

470 COMPUTER SOFTWARE 798 0 0 0.00 0 0.00 0 0 0.00

400 SUPPLIES AND MATERIAL 10,081 647 0 0.00 0 0.00 0 0 0.00

Total Function 2190 SPECIAL ED COORDINATION 10,081 647 0 0.00 0 0.00 0 0 0.00

Total Fund 220 IDEA ARP EQUIP | FORM SPR&I (TH 2019) 38,584 1,509 0 0.00 0 0.00 0 0 0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 221	EXTENDED ASSESSMENT GRANT									
4508 IDEA GRANT	2,585	0	1,100	0.00	0	0.00	0	0	0.00	
4000 FEDERAL SOURCES	2,585	0	1,100	0.00	0	0.00	0	0	0.00	
Total Fund 221	2,585	0	1,100	0.00	0	0.00	0	0	0.00	

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 221 EXTENDED ASSESSMENT GRANT										
Function 1220	SPECIAL NEEDS PROGRAM									
470	COMPUTER SOFTWARE	1,500	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	1,085	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	2,585	0	0	0.00	0	0.00	0	0	0.00
Total Function 1220 SPECIAL NEEDS PROGRAM		2,585	0	0	0.00	0	0.00	0	0	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
130	LICENSED/EXTRA SALARY	0	0	886	0.00	0	0.00	0	0	0.00
100	SALARIES	0	0	886	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	0	116	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	0	22	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	65	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	6	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	1	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	4	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	1	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	214	0.00	0	0.00	0	0	0.00
Total Function 2140 PSYCHOLOGICAL SERVICES		0	0	1,100	0.00	0	0.00	0	0	0.00
Total Fund 221	EXTENDED ASSESSMENT GRANT	2,585	0	1,100	0.00	0	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 222 IDEA ENHANCEMENT GRANT (th 2021) --- IDEA 611 ARP									
1960 RECOVERY PRIOR YR EXP	196	0	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	196	0	0	0.00	0	0.00	0	0	0.00
4500 RESTRICTED FEDERAL FUNDS	0	4,248	0	0.00	0	0.00	0	0	0.00
4512 IDEA ENHANCEMENT GRANT	102,205	0	0	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	102,205	4,248	0	0.00	0	0.00	0	0	0.00
Total Fund 222 IDEA ENHANCEMENT GRANT (th 2021) --- IDEA 611 ARP	102,401	4,248	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 222 IDEA ENHANCEMENT GRANT (th 2021) --- IDEA 611 ARP

Function 1220 SPECIAL NEEDS PROGRAM

130	LICENSED/EXTRA SALARY	188	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	188	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	10	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	14	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	25	0	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	3,983	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	3,983	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	2,858	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	490	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	3,348	0	0.00	0	0.00	0	0	0.00
Total Function 1220 SPECIAL NEEDS PROGRAM		4,196	3,348	0	0.00	0	0.00	0	0	0.00

Function 2140 PSYCHOLOGICAL SERVICES

310	PROFESSIONAL/TECHNICAL SE	4,500	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	4,500	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	8,555	335	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	565	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	8,555	900	0	0.00	0	0.00	0	0	0.00
Total Function 2140 PSYCHOLOGICAL SERVICES		13,055	900	0	0.00	0	0.00	0	0	0.00

Function 2150 SPEECH SERVICES

131	CLASSIFIED/EXTRA SALARY	5,704	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	5,704	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	116	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	513	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	30	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	418	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	18	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 222 IDEA ENHANCEMENT GRANT (th 2021) --- IDEA 611 ARP

Function 2150 SPEECH SERVICES

241	HEALTH AND DENTAL INSURAN	1,144	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	2	0	0	0.00	0	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	246	0	0	0.00	0	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	2,491	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2150	SPEECH SERVICES	8,196	0	0	0.00	0	0.00	0	0	0.00
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Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

121	SUBSTITUTE LICENSED	7,045	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	345	0	0	0.00	0	0.00	0	0	0.00

100	SALARIES	7,390	0	0	0.00	0	0.00	0	0	0.00
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211	PERS EMPLOYER CONTRIBUTIO	138	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	355	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	46	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	555	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	24	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	7	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	35	0	0	0.00	0	0.00	0	0	0.00

200	ASSOCIATED PAYROLL COST	1,161	0	0	0.00	0	0.00	0	0	0.00
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342	TRAVEL, OUT OF DISTRICT	25,794	0	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	42,610	0	0	0.00	0	0.00	0	0	0.00

300	PURCHASED SERVICES	68,404	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	76,955	0	0	0.00	0	0.00	0	0	0.00
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Total Fund 222	IDEA ENHANCEMENT GRANT (th 2021) --- IDEA 611 ARP	102,401	4,248	0	0.00	0	0.00	0	0	0.00
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Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 223	IDEA SEC 619 KINDERGARTEN									
	4516 IDEA SEC 619 KINDERGARTEN	2,315	12,323	10,200	0.00	11,000	0.00	0	0	0.00
	4000 FEDERAL SOURCES	2,315	12,323	10,200	0.00	11,000	0.00	0	0	0.00
Total Fund 223	IDEA SEC 619 KINDERGARTEN	2,315	12,323	10,200	0.00	11,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 223 IDEA SEC 619 KINDERGARTEN

Total Fund 223 IDEA SEC 619 KINDERGARTEN	2,315	12,323	10,200	0.00	11,000	0.00	0	0	0.00
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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 225 ODE SUMMER GRANT									
1960 RECOVERY PRIOR YR EXP	59	0	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	59	0	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	104,466	0	0	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	104,466	0	0	0.00	0	0.00	0	0	0.00
5200 TRANSFER FROM FUND	56,080	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(11,699)	0	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	44,381	0	0	0.00	0	0.00	0	0	0.00
Total Fund 225 ODE SUMMER GRANT	148,906	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 225 ODE SUMMER GRANT										
Function 1410	SUMMER SCHOOL PROGRAM-INT									
130	LICENSED/EXTRA SALARY	52,365	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	3,959	0	0	0.00	0	0.00	0	0	0.00
136	STUDENT WORKER SALARIES	15,201	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	71,525	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	870	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	8,244	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	750	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	5,436	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	226	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	71	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	15,596	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	600	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	2,400	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	3,000	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,829	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	1,156	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	14,502	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	1,398	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	19,884	0	0	0.00	0	0.00	0	0	0.00
Total Function 1410	SUMMER SCHOOL PROGRAM-INT	110,005	0	0	0.00	0	0.00	0	0	0.00
Function 1430	SUMMER SCHOOL PROGRAM-HIG									
410	CONSUMABLE SUPPLIES	3,846	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	15,065	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	1,593	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	20,505	0	0	0.00	0	0.00	0	0	0.00
Total Function 1430	SUMMER SCHOOL PROGRAM-HIG	20,505	0	0	0.00	0	0.00	0	0	0.00
Function 1460	SPECIAL PROGRAMS, SUMMER SCH									
136	STUDENT WORKER SALARIES	1,728	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,728	0	118	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 225 ODE SUMMER GRANT										
Function 1460	SPECIAL PROGRAMS, SUMMER SCH									
220	SOCIAL SECURITY	132	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	6	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	140	0	0	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL PROGRAMS, SUMMER SCH	1,868	0	0	0.00	0	0.00	0	0	0.00
Function 2550	STUDENT TRANSPORTATION									
332	NONREIMBURSABLE STUDENT T	13,754	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	13,754	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,774	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	2,774	0	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION	16,528	0	0	0.00	0	0.00	0	0	0.00
Total Fund 225	ODE SUMMER GRANT	148,906	0	0	0.00	0	0.00	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 226 OREGON GEARUP FORMERLY WISE GRANT									
4500 RESTRICTED FEDERAL FUNDS	50,419	144,665	100,000	0.00	125,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	50,419	144,665	100,000	0.00	125,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
Total Fund 226 OREGON GEARUP FORMERLY WISE GRANT	50,419	144,665	100,000	0.00	125,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 226 OREGON GEARUP | FORMERLY WISE GRANT

Function 1121 MIDDLE SCHOOL INSTRUCTION

410	CONSUMABLE SUPPLIES	0	331	0	0.00	0	0.00	0	0	0.00
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400	SUPPLIES AND MATERIAL	0	331	0	0.00	0	0.00	0	0	0.00
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Total Function 1121	MIDDLE SCHOOL INSTRUCTION	0	331	0	0.00	0	0.00	0	0	0.00
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Function 1131 HIGH SCHOOL INSTRUCTION

311	INSTRUCTION SERVICES	0	129	0	0.00	0	0.00	0	0	0.00
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300	PURCHASED SERVICES	0	129	0	0.00	0	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES	0	991	0	0.00	0	0.00	0	0	0.00
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400	SUPPLIES AND MATERIAL	0	991	0	0.00	0	0.00	0	0	0.00
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Total Function 1131	HIGH SCHOOL INSTRUCTION	0	1,120	0	0.00	0	0.00	0	0	0.00
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Function 2120 GUIDANCE/COUNSELING

112	CLASSIFIED-SALARIES	9,099	39,368	43,943	1.00	42,645	1.00	0	0	0.00
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130	LICENSED/EXTRA SALARY	0	3,378	0	0.00	0	0.00	0	0	0.00
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100	SALARIES	9,099	42,746	43,943	1.00	42,645	1.00	0	0	0.00
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211	PERS EMPLOYER CONTRIBUTIO	0	89	0	0.00	0	0.00	0	0	0.00
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213	PERS BOND	1,164	6,312	5,755	0.00	6,738	0.00	0	0	0.00
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216	TIER III/OPSRP	173	458	630	0.00	4,972	0.00	0	0	0.00
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220	SOCIAL SECURITY	650	3,129	3,779	0.00	3,262	0.00	0	0	0.00
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231	WORKMANS COMPENSATION	29	161	202	0.00	140	0.00	0	0	0.00
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232	UNEMPLOYMENT COMPENSATION	9	41	50	0.00	43	0.00	0	0	0.00
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233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	146	198	0.00	171	0.00	0	0	0.00
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241	HEALTH AND DENTAL INSURAN	3,341	15,252	15,252	0.00	15,252	0.00	0	0	0.00
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245	LIFE INSURANCE	3	12	12	0.00	12	0.00	0	0	0.00
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200	ASSOCIATED PAYROLL COST	5,368	25,599	25,877	0.00	30,590	0.00	0	0	0.00
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311	INSTRUCTION SERVICES	0	258	0	0.00	0	0.00	0	0	0.00
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353	POSTAGE	0	1,093	0	0.00	0	0.00	0	0	0.00
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355	PRINTING & BINDING	0	0	80	0.00	100	0.00	0	0	0.00
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300	PURCHASED SERVICES	0	1,350	80	0.00	100	0.00	0	0	0.00
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410	CONSUMABLE SUPPLIES	1,854	8,666	11,900	0.00	28,465	0.00	0	0	0.00
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460	NON-CONSUMABLE SUPPLIES	1,394	2,136	2,400	0.00	2,400	0.00	0	0	0.00
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470	COMPUTER SOFTWARE	0	1,047	122 11,100	0.00	11,100	0.00	0	0	0.00
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Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 226 OREGON GEARUP | FORMERLY WISE GRANT

Function 2120 GUIDANCE/COUNSELING

480 COMPUTER HARDWARE (507) 10,898 0 0.00 0 0.00 0 0 0 0.00

400 SUPPLIES AND MATERIAL 2,741 22,746 25,400 0.00 41,965 0.00 0 0 0.00

Total Function 2120 GUIDANCE/COUNSELING 17,208 92,441 95,300 1.00 115,300 1.00 0 0 0.00

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

130 LICENSED/EXTRA SALARY 7,654 5,637 0 0.00 0 0.00 0 0 0 0.00

131 CLASSIFIED/EXTRA SALARY 0 149 0 0.00 0 0.00 0 0 0 0.00

100 SALARIES 7,654 5,786 0 0.00 0 0.00 0 0 0.00

211 PERS EMPLOYER CONTRIBUTIO 97 128 0 0.00 0 0.00 0 0 0 0.00

213 PERS BOND 1,011 799 0 0.00 0 0.00 0 0 0 0.00

216 TIER III/OPSRP 114 29 0 0.00 0 0.00 0 0 0 0.00

220 SOCIAL SECURITY 566 428 0 0.00 0 0.00 0 0 0 0.00

231 WORKMANS COMPENSATION 23 21 0 0.00 0 0.00 0 0 0 0.00

232 UNEMPLOYMENT COMPENSATION 7 6 0 0.00 0 0.00 0 0 0 0.00

233 OR PAID FAMILY LEAVE (EFF 09-2023) 0 19 0 0.00 0 0.00 0 0 0 0.00

200 ASSOCIATED PAYROLL COST 1,819 1,429 0 0.00 0 0.00 0 0 0.00

311 INSTRUCTION SERVICES 0 4,126 0 0.00 0 0.00 0 0 0 0.00

342 TRAVEL, OUT OF DISTRICT 455 8,404 1,200 0.00 6,200 0.00 0 0 0 0.00

344 CONFERENCE EXPENDITURES 23,283 28,741 0 0.00 0 0.00 0 0 0 0.00

300 PURCHASED SERVICES 23,738 41,271 1,200 0.00 6,200 0.00 0 0 0.00

Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT 33,211 48,486 1,200 0.00 6,200 0.00 0 0 0.00

Function 2550 STUDENT TRANSPORTATION

332 NONREIMBURSABLE STUDENT T 0 2,286 3,500 0.00 3,500 0.00 0 0 0 0.00

300 PURCHASED SERVICES 0 2,286 3,500 0.00 3,500 0.00 0 0 0.00

Total Function 2550 STUDENT TRANSPORTATION 0 2,286 3,500 0.00 3,500 0.00 0 0 0.00

Total Fund 226 OREGON GEARUP | FORMERLY WISE GRANT 50,419 144,665 100,000 1.00 125,000 1.00 0 0 0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 230 SCHOOL NUTRITION PROGRAM									
1530 GAIN OR LOSS ON SALE OF INVESTM	795	0	0	0.00	0	0.00	0	0	0.00
1610 DAILY SALES	55,224	56,632	65,000	0.00	65,000	0.00	0	0	0.00
1611 BREAKFAST-FULL PRICE	24,654	826	0	0.00	0	0.00	0	0	0.00
1612 LUNCH-FULL PRICE	174,501	11,879	0	0.00	12,000	0.00	0	0	0.00
1613 MILK SALES	288	182	0	0.00	0	0.00	0	0	0.00
1620 LUNCH-SUMMER PROGRAM	1,129	2,314	500	0.00	1,000	0.00	0	0	0.00
1622 LUNCH-ADULT	14,730	12,267	12,500	0.00	13,500	0.00	0	0	0.00
1624 ALA CARTE SALES	4	0	0	0.00	0	0.00	0	0	0.00
1628 CASH OVER/SHORT	(58,033)	9,181	0	0.00	0	0.00	0	0	0.00
1630 SPECIAL FUNCTIONS	0	424	0	0.00	0	0.00	0	0	0.00
1920 PRIVATE DONATIONS	88	265	0	0.00	0	0.00	0	0	0.00
1960 RECOVERY PRIOR YR EXP	5,623	190	0	0.00	0	0.00	0	0	0.00
1961 RECOUP CURRENT YR EXP	141	1,054	0	0.00	0	0.00	0	0	0.00
1990 MISCELLANEOUS REVENUE	6,136	246	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	225,280	95,458	78,000	0.00	91,500	0.00	0	0	0.00
3102 BSSF SCHOOL LUNCH MATCH	13,454	9,734	9,000	0.00	10,000	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	125,276	251,544	5,000	0.00	200,000	0.00	0	0	0.00
3000 STATE SOURCES	138,730	261,278	14,000	0.00	210,000	0.00	0	0	0.00
4500 RESTRICTED FEDERAL FUNDS	47,452	10,111	0	0.00	0	0.00	0	0	0.00
4503 SUMMER LUNCH REIMBURSE	26,569	34,085	30,000	0.00	30,000	0.00	0	0	0.00
4504 SCHOOL BREAKFAST REIMBURSEME	140,048	248,289	150,000	0.00	175,000	0.00	0	0	0.00
4505 SCHOOL LUNCH REIMBURSEMENT	581,675	834,422	1,362,209	0.00	1,300,000	0.00	0	0	0.00
4506 SCHOOL SNACK REIMBURSEMENT	0	0	30,000	0.00	0	0.00	0	0	0.00
4910 DONATED COMMODITIES	111,767	86,989	81,466	0.00	90,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	907,512	1,213,896	1,653,675	0.00	1,595,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	780,081	591,938	407,000	0.00	200,000	0.00	0	0	0.00
5000 OTHER SOURCES	780,081	591,938	407,000	0.00	200,000	0.00	0	0	0.00
Total Fund 230 SCHOOL NUTRITION PROGRAM	2,051,602	2,162,571	2,152,675	0.00	2,096,500	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 230 SCHOOL NUTRITION PROGRAM										
Function 2545	MAINTENANCE-VEHICLES									
322	REPAIR AND MAINTENANCE SE	0	945	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	945	0	0.00	0	0.00	0	0	0.00
Total Function 2545	MAINTENANCE-VEHICLES	0	945	0	0.00	0	0.00	0	0	0.00
Function 3110	FOOD SERVICES-SERVICE ARE									
112	CLASSIFIED-SALARIES	12,706	17,507	20,451	0.50	6,061	0.14	0	0	0.00
114	MANAGERIAL-CLASSIFIED	81,656	84,671	93,456	1.00	92,725	1.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	3,181	1,866	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	293	353	282	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	400	400	400	0.00	400	0.00	0	0	0.00
145	TRAVEL STIPEND	1,250	1,250	1,250	0.00	1,250	0.00	0	0	0.00
100	SALARIES	99,486	106,047	115,839	1.50	100,436	1.14	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	4,171	3,465	3,928	0.00	3,895	0.00	0	0	0.00
213	PERS BOND	14,147	16,380	16,050	0.00	1,095	0.00	0	0	0.00
216	TIER III/OPSRP	379	298	309	0.00	808	0.00	0	0	0.00
220	SOCIAL SECURITY	7,691	8,447	9,245	0.00	7,765	0.00	0	0	0.00
231	WORKMANS COMPENSATION	794	1,278	1,413	0.00	316	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	99	108	119	0.00	100	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	364	476	0.00	399	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	13,121	14,929	14,929	0.00	23,920	0.00	0	0	0.00
245	LIFE INSURANCE	129	127	126	0.00	12	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	131	0	0	0.00	0	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	3,411	3,513	3,750	0.00	3,738	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	44,072	48,910	50,345	0.00	42,048	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	0	90	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	179	784	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	179	874	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,153	894	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	501	708	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	1,654	1,602	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	206	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	206	0	126	0	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 230 SCHOOL NUTRITION PROGRAM

Total Function 3110	FOOD SERVICES-SERVICE ARE	145,596	157,432	166,183	1.50	142,484	1.14	0	0	0.00
Function 3120	FOOD PREPARATION & DISPEN									
112	CLASSIFIED-SALARIES	309,978	335,883	327,003	9.75	389,669	11.41	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	267	0	10,000	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	42,939	40,028	37,560	0.00	37,479	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	679	815	652	0.00	0	0.00	0	0	0.00
136	STUDENT WORKER SALARIES	6,639	8,312	11,090	0.00	9,021	0.00	0	0	0.00
100	SALARIES	360,502	385,039	386,305	9.75	436,169	11.41	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	2,558	1,292	1,341	0.00	0	0.00	0	0	0.00
213	PERS BOND	51,551	54,538	52,848	0.00	63,288	0.00	0	0	0.00
216	TIER III/OPSRP	6,304	3,973	5,091	0.00	51,665	0.00	0	0	0.00
220	SOCIAL SECURITY	29,604	31,397	32,064	0.00	34,907	0.00	0	0	0.00
231	WORKMANS COMPENSATION	6,547	7,695	7,749	0.00	6,883	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	387	407	425	0.00	456	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,434	1,677	0.00	1,825	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	64,023	64,370	66,425	0.00	53,007	0.00	0	0	0.00
245	LIFE INSURANCE	100	91	129	0.00	94	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	161,073	165,196	167,750	0.00	212,125	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	1,350	3,000	0.00	3,000	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	5,846	0	2,500	0.00	2,500	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	383	266	850	0.00	850	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	296	609	600	0.00	600	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	4,262	2,950	3,075	0.00	3,075	0.00	0	0	0.00
353	POSTAGE	0	13	13	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	1,032	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	4,985	4,260	450	0.00	3,000	0.00	0	0	0.00
300	PURCHASED SERVICES	16,803	9,448	10,488	0.00	13,025	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,621	3,725	5,100	0.00	5,100	0.00	0	0	0.00
417	NONFOOD SUPPLIES	77,320	51,233	81,580	0.00	81,580	0.00	0	0	0.00
450	FOOD EXPENDITURES	650,390	711,307	925,510	0.00	1,096,686	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	16,735	4,874	5,830	0.00	5,830	0.00	0	0	0.00
470	COMPUTER SOFTWARE	968	506	10,750	0.00	10,750	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	750,034	771,644	1,028,770	0.00	1,199,946	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 230 SCHOOL NUTRITION PROGRAM										
Function 3120 FOOD PREPARATION & DISPEN										
541 INITIAL/ADDL EQUIP PURCHA	0	0	0	0.00	75,000	0.00	0	0	0.00	
500 CAPITAL OUTLAY	0	0	0	0.00	75,000	0.00	0	0	0.00	
610 REDEMPTION OF PRINCIPAL	8,880	8,127	0	0.00	10,000	0.00	0	0	0.00	
621 REGULAR INTEREST	1,079	1,071	0	0.00	0	0.00	0	0	0.00	
640 DUES AND FEES	6,932	6,920	7,750	0.00	7,750	0.00	0	0	0.00	
600 OTHER OBJECTS	16,892	16,118	7,750	0.00	17,750	0.00	0	0	0.00	
Total Function 3120 FOOD PREPARATION & DISPEN	1,305,305	1,347,444	1,601,063	9.75	1,954,016	11.41	0	0	0.00	
Function 4180 OTHER CAPITAL ITEMS										
541 INITIAL/ADDL EQUIP PURCHA	8,763	0	0	0.00	0	0.00	0	0	0.00	
542 REPLACEMENT EQUIPMENT PUR	0	0	25,000	0.00	0	0.00	0	0	0.00	
500 CAPITAL OUTLAY	8,763	0	25,000	0.00	0	0.00	0	0	0.00	
Total Function 4180 OTHER CAPITAL ITEMS	8,763	0	25,000	0.00	0	0.00	0	0	0.00	
Function 7000 UNAPPROPRIATED ENDING FUN										
820 RESERVE FOR NEXT YEAR	0	0	360,429	0.00	0	0.00	0	0	0.00	
800 OTHER USES OF FUNDS	0	0	360,429	0.00	0	0.00	0	0	0.00	
Total Function 7000 UNAPPROPRIATED ENDING FUN	0	0	360,429	0.00	0	0.00	0	0	0.00	
Total Fund 230 SCHOOL NUTRITION PROGRAM	1,459,664	1,505,821	2,152,675	11.25	2,096,500	12.56	0	0	0.00	

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 231 OREGON YOUTH CONSERVATION									
1920 PRIVATE DONATIONS	43	34	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	43	34	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	1,810	1,853	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	1,810	1,853	0	0.00	0	0.00	0	0	0.00
Total Fund 231 OREGON YOUTH CONSERVATION	1,853	1,886	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 231 OREGON YOUTH CONSERVATION

Function 1131 HIGH SCHOOL INSTRUCTION

410 CONSUMABLE SUPPLIES 0 0 0 0.00 0 0.00 0 0 0.00

400 SUPPLIES AND MATERIAL 0 0 0 0.00 0 0.00 0 0 0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 0 0 0 0.00 0 0.00 0 0 0.00

Total Fund 231 OREGON YOUTH CONSERVATION 0 0 0 0.00 0 0.00 0 0 0.00

Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 235	ESSER II FUNDS									
	4500 RESTRICTED FEDERAL FUNDS	1,103,666	352,137	0	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	1,103,666	352,137	0	0.00	0	0.00	0	0	0.00
Total Fund 235	ESSER II FUNDS	1,103,666	352,137	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 235 ESSER II FUNDS

Function 1111 ELEMENTARY K-5

111	LICENSED SALARIES	166,040	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED-SALARIES	53,091	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE LICENSED	145	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	114	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	133	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	1,249	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	938	0	0	0.00	0	0.00	0	0	0.00

100 SALARIES 221,711 0 0 0.00 0 0.00 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	2,371	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	24,415	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	3,464	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	16,594	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	682	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	217	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	41,784	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	12	0	0	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 89,539 0 0 0.00 0 0.00 0 0 0.00

Total Function 1111 ELEMENTARY K-5 311,249 0 0 0.00 0 0.00 0 0 0.00

Function 1131 HIGH SCHOOL INSTRUCTION

111	LICENSED SALARIES	162,343	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	588	0	0	0.00	0	0.00	0	0	0.00

100 SALARIES 162,931 0 0 0.00 0 0.00 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	3,518	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	22,623	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	1,858	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	12,397	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	499	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	162	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	17,719	0	0	0.00	0	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	2,191	0	0	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 60,966 0 0 0.00 0 0.00 0 0 0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 235 ESSER II FUNDS										
Total Function 1131	HIGH SCHOOL INSTRUCTION	223,897	0	0	0.00	0	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
112	CLASSIFIED-SALARIES	39,797	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	39,797	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	3,009	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	125	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	39	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	6,165	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	9	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	9,347	0	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	49,144	0	0	0.00	0	0.00	0	0	0.00
Function 1288	CHARTER SCHOOLS									
360	CHARTER SCHOOL PAYMENTS	191,049	20,672	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	191,049	20,672	0	0.00	0	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOLS	191,049	20,672	0	0.00	0	0.00	0	0	0.00
Function 2230	ASSESSMENT AND TESTING									
112	CLASSIFIED-SALARIES	6,123	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	6,123	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	828	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	129	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	498	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	21	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	7	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	381	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	1	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,864	0	0	0.00	0	0.00	0	0	0.00
Total Function 2230	ASSESSMENT AND TESTING	7,987	0	0	0.00	0	0.00	0	0	0.00
Function 2542	CARE AND UPKEEP OF BUILDI									
112	CLASSIFIED-SALARIES	21,618	0	134	0	0.00	0	0.00	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 235 ESSER II FUNDS

Function 2542 CARE AND UPKEEP OF BUILDI

131	CLASSIFIED/EXTRA SALARY	335	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	156	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	22,108	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	3,115	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	438	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	1,690	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	164	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	22	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	3,942	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	6	0	0	0.00	0	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	46	0	0	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 9,423 0 0 0.00 0 0.00 0 0 0.00

Total Function 2542 CARE AND UPKEEP OF BUILDI

31,532 0 0 0.00 0 0.00 0 0 0.00

Function 2544 MAINTENANCE-PLANT & EQUIP

112	CLASSIFIED-SALARIES	54,620	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	54,620	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	8,456	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	1,192	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,605	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	191	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	60	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	6,276	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	12	0	0	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 20,792 0 0 0.00 0 0.00 0 0 0.00

Total Function 2544 MAINTENANCE-PLANT & EQUIP

75,412 0 0 0.00 0 0.00 0 0 0.00

Function 2661 TECHNOLOGY SERVICE AREA DIRECTION

480	COMPUTER HARDWARE	196,146	0	0	0.00	0	0.00	0	0	0.00
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400 SUPPLIES AND MATERIAL 196,146 0 0 0.00 0 0.00 0 0 0.00

Total Function 2661 TECHNOLOGY SERVICE AREA DIRECTION

196,146 0 0 0.00 0 0.00 0 0 0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 235 ESSER II FUNDS									
Function 4150 BUILDING ACQUIS/CONST/IMP									
520 BUILDING ACQUISITION	17,000	34,773	0	0.00	0	0.00	0	0	0.00
500 CAPITAL OUTLAY	17,000	34,773	0	0.00	0	0.00	0	0	0.00
Total Function 4150 BUILDING ACQUIS/CONST/IMP	17,000	34,773	0	0.00	0	0.00	0	0	0.00
Function 4180 OTHER CAPITAL ITEMS									
541 INITIAL/ADDL EQUIP PURCHA	250	282,869	0	0.00	0	0.00	0	0	0.00
542 REPLACEMENT EQUIPMENT PUR	0	13,823	0	0.00	0	0.00	0	0	0.00
500 CAPITAL OUTLAY	250	296,692	0	0.00	0	0.00	0	0	0.00
Total Function 4180 OTHER CAPITAL ITEMS	250	296,692	0	0.00	0	0.00	0	0	0.00
Total Fund 235 ESSER II FUNDS	1,103,666	352,137	0	0.00	0	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 236 ESSER III									
4500 RESTRICTED FEDERAL FUNDS	548,036	723,823	105,000	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	548,036	723,823	105,000	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(4,887)	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	0	(4,887)	0	0.00	0	0.00	0	0	0.00
Total Fund 236 ESSER III	548,036	718,936	105,000	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 236 ESSER III

Function 1121	MIDDLE SCHOOL INSTRUCTION									
111	LICENSED SALARIES	250,704	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED-SALARIES	15,714	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	1,500	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	35	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	267,953	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	3,552	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	31,993	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	4,062	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	20,887	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	861	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	273	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	65,538	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	10	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	127,177	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL INSTRUCTION		395,130	0	0	0.00	0	0.00	0	0	0.00
Function 2230	ASSESSMENT AND TESTING									
112	CLASSIFIED-SALARIES	27,181	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	27,181	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	4,440	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	619	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	2,392	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	99	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	31	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	4,091	0	0	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	7	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	11,681	0	0	0.00	0	0.00	0	0	0.00
Total Function 2230 ASSESSMENT AND TESTING		38,861	0	0	0.00	0	0.00	0	0	0.00
Function 4150	BUILDING ACQUIS/CONST/IMP									
520	BUILDING ACQUISITION	118,932	718,936	105,000	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	118,932	718,936	105,000	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 236 ESSER III

Total Function 4150 BUILDING ACQUIS/CONST/IMP	118,932	718,936	105,000	0.00	0	0.00	0	0	0.00
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Total Fund 236 ESSER III	552,923	718,936	105,000	0.00	0	0.00	0	0	0.00
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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 237 ARP-HOMELESS CHILDREN AND YOUTH II									
4500 RESTRICTED FEDERAL FUNDS	6,948	18,549	3,750	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	6,948	18,549	3,750	0.00	0	0.00	0	0	0.00
Total Fund 237 ARP-HOMELESS CHILDREN AND YOUTH II	6,948	18,549	3,750	0.00	0	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 240 TITLE IA									
4500 RESTRICTED FEDERAL FUNDS	0	517,861	631,628	0.00	710,151	0.00	0	0	0.00
4501 TITLE I GRANT	554,387	77,361	0	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	554,387	595,221	631,628	0.00	710,151	0.00	0	0	0.00
Total Fund 240 TITLE IA	554,387	595,221	631,628	0.00	710,151	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
<hr/>										
Fund 240	TITLE IA									
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Function 1272	TITLE IA/D									
111	LICENSED SALARIES	133,564	175,766	172,163	1.90	162,530	1.70	0	0	0.00
112	CLASSIFIED-SALARIES	76,619	89,505	111,839	3.28	138,135	3.75	0	0	0.00
121	SUBSTITUTE LICENSED	19,670	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	0	234	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	2,750	176	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	1,579	295	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	686	208	167	0.00	0	0.00	0	0	0.00
100	SALARIES	234,867	266,184	284,169	5.18	300,665	5.45	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	6	2	0.00	0	0.00	0	0	0.00
213	PERS BOND	32,081	40,123	37,894	0.00	46,055	0.00	0	0	0.00
216	TIER III/OPSRP	4,576	3,069	3,269	0.00	35,723	0.00	0	0	0.00
220	SOCIAL SECURITY	18,042	20,268	21,953	0.00	23,437	0.00	0	0	0.00
231	WORKMANS COMPENSATION	760	995	1,056	0.00	981	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	236	265	287	0.00	307	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	965	1,148	0.00	1,225	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	36,263	34,571	32,614	0.00	26,439	0.00	0	0	0.00
245	LIFE INSURANCE	12	2	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	91,970	100,264	98,223	0.00	134,167	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	1,032	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	72	1,144	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	72	2,176	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,576	432	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	551	4,657	6,400	0.00	6,400	0.00	0	0	0.00
420	TEXTBOOKS	687	3,979	2,800	0.00	2,800	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	213	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	375	1,138	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	4,140	1,645	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	9,542	11,851	9,200	0.00	9,200	0.00	0	0	0.00
Total Function 1272 TITLE IA/D		336,451	380,476	391,592	5.18	444,032	5.45	0	0	0.00
Function 2120	GUIDANCE/COUNSELING									
112	CLASSIFIED-SALARIES	65,340	64,823	76,689	2.25	89,849	2.25	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 240 TITLE IA										
Function 2120	GUIDANCE/COUNSELING									
122	SUBSTITUTE-CLASSIFIED	240	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	29	56	45	0.00	0	0.00	0	0	0.00
100	SALARIES	65,608	64,879	76,734	2.25	89,849	2.25	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	0	1	0.00	0	0.00	0	0	0.00
213	PERS BOND	10,057	9,791	11,807	0.00	15,256	0.00	0	0	0.00
216	TIER III/OPSRP	1,432	752	1,019	0.00	11,259	0.00	0	0	0.00
220	SOCIAL SECURITY	4,896	5,153	6,249	0.00	7,386	0.00	0	0	0.00
231	WORKMANS COMPENSATION	239	287	339	0.00	318	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	64	67	82	0.00	96	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	246	327	0.00	386	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	47,730	33,918	30,734	0.00	47,322	0.00	0	0	0.00
245	LIFE INSURANCE	35	26	24	0.00	35	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	691	120	72	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	65,144	50,362	50,653	0.00	82,060	0.00	0	0	0.00
353	POSTAGE	11	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	11	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	325	68	2,250	0.00	2,250	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	2,107	212	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	193	41	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	2,625	321	2,250	0.00	2,250	0.00	0	0	0.00
Total Function 2120	GUIDANCE/COUNSELING	133,388	115,562	129,636	2.25	174,158	2.25	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION									
112	CLASSIFIED-SALARIES	36,533	33,431	36,038	0.75	23,637	0.47	0	0	0.00
113	ADMINISTRATORS	20,891	21,517	22,808	0.15	24,259	0.15	0	0	0.00
100	SALARIES	57,424	54,948	58,847	0.90	47,896	0.62	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	1,063	863	924	0.00	3,676	0.00	0	0	0.00
213	PERS BOND	8,983	9,081	8,586	0.00	3,833	0.00	0	0	0.00
216	TIER III/OPSRP	856	454	483	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,824	4,592	4,884	0.00	3,927	0.00	0	0	0.00
231	WORKMANS COMPENSATION	198	224	237	0.00	618	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	63	60	145 64	0.00	51	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 240 TITLE IA										
Function 2210	IMPROVEMENT OF INSTRUCTION									
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	212	255	0.00	205	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	10,368	10,368	10,368	0.00	5,952	0.00	0	0	0.00
245	LIFE INSURANCE	48	47	47	0.00	41	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	418	430	456	0.00	511	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	26,822	26,330	26,303	0.00	18,815	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	301	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	301	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION	84,547	81,279	85,150	0.90	66,712	0.62	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
310	PROFESSIONAL/TECHNICAL SE	0	0	5,000	0.00	4,999	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	0	500	0.00	500	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	3,495	7,500	0.00	7,500	0.00	0	0	0.00
300	PURCHASED SERVICES	0	3,495	13,000	0.00	12,999	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	51	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	5,829	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	5,880	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	9,375	13,000	0.00	12,999	0.00	0	0	0.00
Function 3300	COMMUNITY SERVICES									
389	OTHER NON-INSTRUCT PROF/T	0	424	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	424	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	8,106	5,250	0.00	5,250	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	8,106	5,250	0.00	5,250	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	0	8,530	5,250	0.00	5,250	0.00	0	0	0.00
Function 3330	CIVIC SERVICES									
410	CONSUMABLE SUPPLIES	0	0	7,000	0.00	7,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	0	7,000	0.00	7,000	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	0	0	7,000	0.00	7,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 240 TITLE IA

Total Fund 240 TITLE IA 554,387 595,221 631,628 8.33 710,151 8.32 0 0 0.00

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Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 241	ESSA PARTNERSHIPS 19-20 (TITLE IA - D&SI OIPD PHHS)									
	4501 TITLE I GRANT	61,955	0	0	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	61,955	0	0	0.00	0	0.00	0	0	0.00
Total Fund 241	ESSA PARTNERSHIPS 19-20 (TITLE IA - D&SI OIPD PHHS)	61,955	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund	Function	Description	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 241 ESSA PARTNERSHIPS 19-20 (TITLE IA - D&SI OIPD PHHS)											
	Function 1272	TITLE IA/D									
	310	PROFESSIONAL/TECHNICAL SE	57,800	0	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	57,800	0	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	4,155	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIAL	4,155	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272 TITLE IA/D			61,955	0	0	0.00	0	0.00	0	0	0.00
Total Fund 241	ESSA PARTNERSHIPS 19-20 (TITLE IA - D&SI OIPD PHHS)		61,955	0	0	0.00	0	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 243 ODE ELL OUTCOMES									
3299 STATE RESTRICTED GRANT	478,015	101,176	380,192	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	478,015	101,176	380,192	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	99,313	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	0	99,313	0	0.00	0	0.00	0	0	0.00
Total Fund 243 ODE ELL OUTCOMES	478,015	200,488	380,192	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 243 ODE ELL OUTCOMES

Function 1291 ENGLISH LANGUAGE LEARNERS

111	LICENSED SALARIES	0	63,423	103,472	1.00	0	0.00	0	0	0.00
100	SALARIES	0	63,423	103,472	1.00	0	0.00	0	0	0.00
213	PERS BOND	0	9,492	13,552	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	717	1,169	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	4,852	7,916	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	224	363	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	63	103	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	220	414	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	15,568	23,517	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	1,290	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	1,290	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	48,766	79	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	234,477	14,627	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,387	512	25,000	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	504	360	40,000	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	54,929	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	341,063	15,578	65,000	0.00	0	0.00	0	0	0.00

Total Function 1291 ENGLISH LANGUAGE LEARNERS 341,063 95,859 191,989 1.00 0 0.00 0 0 0.00

Function 2110 ATTENDANCE & SOCIAL WORK

324	RENTALS	450	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	450	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,943	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	101	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	2,044	0	0	0.00	0	0.00	0	0	0.00

Total Function 2110 ATTENDANCE & SOCIAL WORK 2,494 0 0 0.00 0 0.00 0 0 0.00

Function 2210 IMPROVEMENT OF INSTRUCTION

130	LICENSED/EXTRA SALARY	118	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	118	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	18	0	152	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 243 ODE ELL OUTCOMES										
Function 2210	IMPROVEMENT OF INSTRUCTION									
216	TIER III/OPSRP	2	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	9	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	29	0	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	0	95,000	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	95,000	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION		147	0	95,000	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	LICENSED/EXTRA SALARY	0	2,111	31,901	0.00	0	0.00	0	0	0.00
100	SALARIES	0	2,111	31,901	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	8	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	288	4,178	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	19	778	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	151	2,440	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	8	223	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	2	35	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	8	128	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	19	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	484	7,802	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	2,708	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	2,059	6,215	8,500	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	14,401	6,681	45,000	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	16,460	15,604	53,500	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	718	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	718	0	0.00	0	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		16,460	18,917	93,203	0.00	0	0.00	0	0	0.00
Function 2680	INTERPRETATION AND TRANSLATION SERVICES									
389	OTHER NON-INSTRUCT PROFIT	0	755	153	0	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 243	ODE ELL OUTCOMES									
300	PURCHASED SERVICES	0	755	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	18,537	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	18,537	0	0	0.00	0	0.00	0	0	0.00
Total Function 2680	INTERPRETATION AND TRANSLATION SERVICES	18,537	755	0	0.00	0	0.00	0	0	0.00
Function 3300	COMMUNITY SERVICES									
130	LICENSED/EXTRA SALARY	0	211	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	117	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	328	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	16	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	1	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	25	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	45	0	0.00	0	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	0	373	0	0.00	0	0.00	0	0	0.00
Total Fund 243	ODE ELL OUTCOMES	378,702	115,904	380,192	1.00	0	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 248 TITLE IV									
4530 FEDERAL SOURCES	55,285	68,331	62,000	0.00	60,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	55,285	68,331	62,000	0.00	60,000	0.00	0	0	0.00
Total Fund 248 TITLE IV	55,285	68,331	62,000	0.00	60,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 248 TITLE IV

Function 1272 TITLE IA/D

111	LICENSED SALARIES	394	15,052	15,960	0.00	0	0.00	0	0	0.00
112	CLASSIFIED-SALARIES	1,204	5,462	5,790	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE LICENSED	792	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	33,345	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	8,295	0	0	0.00	0	0.00	0	0	0.00

100 SALARIES 44,031 20,515 21,750 0.00 0 0.00 0 0 0.00

211	PERS EMPLOYER CONTRIBUTIO	311	29	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	5,411	2,349	3,154	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	601	187	531	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	3,328	1,547	1,664	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	137	75	152	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	43	20	24	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	87	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	13	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 9,831 4,208 5,625 0.00 0 0.00 0 0 0.00

410	CONSUMABLE SUPPLIES	1,339	0	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	6,200	0.00	10,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	85	0	0	0.00	0	0.00	0	0	0.00

400 SUPPLIES AND MATERIAL 1,424 0 6,200 0.00 10,000 0.00 0 0 0.00

Total Function 1272 TITLE IA/D 55,285 24,723 33,575 0.00 10,000 0.00 0 0 0.00

Function 2210 IMPROVEMENT OF INSTRUCTION

111	LICENSED SALARIES	0	33,255	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	33,255	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	1,541	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	2,930	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	137	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	38	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	138	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	5,568	0	0.00	0	0.00	0	0	0.00

200 ASSOCIATED PAYROLL COST 0 10,353 0 0.00 0 0.00 0 0 0.00

Total Function 2210 IMPROVEMENT OF 0 43,608 156 0 0.00 0 0.00 0 0 0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 248 TITLE IV										
INSTRUCTION										
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
310	PROFESSIONAL/TECHNICAL SE	0	0	25,000	0.00	25,000	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	0	3,425	0.00	25,000	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	28,425	0.00	50,000	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	0	28,425	0.00	50,000	0.00	0	0	0.00
Total Fund 248	TITLE IV	55,285	68,331	62,000	0.00	60,000	0.00	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 251 STUDENT INVESTMENT ACT (ODE)									
1961 RECOUP CURRENT YR EXP	100	5,545	600	0.00	0	0.00	0	0	0.00
1980 REVENUES FROM FEES	6,274	0	6,750	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	6,374	5,545	7,350	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	2,149,086	2,639,816	2,731,169	0.00	2,906,352	0.00	0	0	0.00
3000 STATE SOURCES	2,149,086	2,639,816	2,731,169	0.00	2,906,352	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	8,739	0	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	8,739	0	0	0.00	0	0.00	0	0	0.00
Total Fund 251 STUDENT INVESTMENT ACT (ODE)	2,164,198	2,645,361	2,738,519	0.00	2,906,352	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 251 STUDENT INVESTMENT ACT (ODE)

Function 1111	ELEMENTARY K-5									
111	LICENSED SALARIES	295,790	594,933	659,792	8.00	446,933	6.00	0	0	0.00
112	CLASSIFIED-SALARIES	105,551	103,590	123,918	3.75	212,804	5.67	0	0	0.00
121	SUBSTITUTE LICENSED	251	259	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	310	58	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	2,000	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	642	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	54	405	324	0.00	0	0.00	0	0	0.00
100	SALARIES	404,598	699,245	784,034	11.75	659,737	11.67	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	9,507	7,420	7,795	0.00	0	0.00	0	0	0.00
213	PERS BOND	33,421	99,072	102,685	0.00	108,479	0.00	0	0	0.00
216	TIER III/OPSRP	3,228	5,588	7,007	0.00	80,054	0.00	0	0	0.00
220	SOCIAL SECURITY	31,351	52,471	59,390	0.00	52,523	0.00	0	0	0.00
231	WORKMANS COMPENSATION	1,278	2,539	2,928	0.00	2,191	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	407	685	779	0.00	686	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	2,532	3,106	0.00	2,746	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	36,843	109,468	119,208	0.00	146,542	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	17	0.00	82	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	0	3,758	4,386	0.00	3,630	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	116,035	283,533	307,299	0.00	396,934	0.00	0	0	0.00
311	INSTRUCTION SERVICES	503	11,992	9,190	0.00	9,190	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	63	3,961	5,240	0.00	5,240	0.00	0	0	0.00
300	PURCHASED SERVICES	566	15,953	14,430	0.00	14,430	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	342	45	1,725	0.00	1,725	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	1,250	0.00	1,250	0.00	0	0	0.00
440	PERIODICALS	0	0	209	0.00	209	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	342	45	3,184	0.00	3,184	0.00	0	0	0.00
640	DUES AND FEES	9,675	9,975	12,139	0.00	12,139	0.00	0	0	0.00
600	OTHER OBJECTS	9,675	9,975	12,139	0.00	12,139	0.00	0	0	0.00
Total Function 1111	ELEMENTARY K-5	531,216	1,008,751	1,121,086	11.75	1,086,424	11.67	0	0	0.00
Function 1121	MIDDLE SCHOOL INSTRUCTION									
111	LICENSED SALARIES	0	39,703	160	0	74,105	1.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 251	STUDENT INVESTMENT ACT (ODE)									
100	SALARIES	0	39,703	0	0.00	74,105	1.00	0	0	0.00
213	PERS BOND	0	5,800	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	449	0	0.00	8,641	0.00	0	0	0.00
220	SOCIAL SECURITY	0	2,983	0	0.00	5,669	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	145	0	0.00	233	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	39	0	0.00	74	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	138	0	0.00	296	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	5,480	0	0.00	24,396	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	15,033	0	0.00	39,309	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	75,250	6,470	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	75,250	6,470	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,062	4,035	2,625	0.00	2,625	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	1,075	0.00	1,075	0.00	0	0	0.00
440	PERIODICALS	610	635	895	0.00	895	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	21	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	4,693	4,670	4,595	0.00	4,595	0.00	0	0	0.00
640	DUES AND FEES	4,199	4,299	6,069	0.00	6,069	0.00	0	0	0.00
600	OTHER OBJECTS	4,199	4,299	6,069	0.00	6,069	0.00	0	0	0.00
Total Function 1121	MIDDLE SCHOOL INSTRUCTION	84,142	70,175	10,664	0.00	124,078	1.00	0	0	0.00
Function 1122	MIDDLE SCHOOL EXTRACURRICULAR									
130	LICENSED/EXTRA SALARY	77,391	94,748	100,232	0.00	91,465	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	76	79	0	0.00	0	0.00	0	0	0.00
100	SALARIES	77,467	94,827	100,232	0.00	91,465	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	584	454	246	0.00	1,089	0.00	0	0	0.00
213	PERS BOND	4,369	5,639	5,118	0.00	4,494	0.00	0	0	0.00
216	TIER III/OPSRP	387	371	407	0.00	2,562	0.00	0	0	0.00
220	SOCIAL SECURITY	5,888	7,194	7,143	0.00	6,997	0.00	0	0	0.00
231	WORKMANS COMPENSATION	225	329	321	0.00	266	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	77	94	93	0.00	92	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	376	374	0.00	366	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	11,530	14,458	13,701	0.00	15,864	0.00	0	0	0.00
324	RENTALS	0	2,000	161 2,210	0.00	2,210	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 251 STUDENT INVESTMENT ACT (ODE)										
Function 1122	MIDDLE SCHOOL EXTRACURRICULAR									
342	TRAVEL, OUT OF DISTRICT	0	1,082	525	0.00	525	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	15,259	17,126	15,440	0.00	15,440	0.00	0	0	0.00
300	PURCHASED SERVICES	15,259	20,208	18,175	0.00	18,175	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	6,090	3,427	12,310	0.00	12,310	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	4,013	18,616	3,810	0.00	3,810	0.00	0	0	0.00
470	COMPUTER SOFTWARE	344	3,585	820	0.00	820	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	10,448	25,627	16,940	0.00	16,940	0.00	0	0	0.00
640	DUES AND FEES	1,661	1,775	2,200	0.00	2,200	0.00	0	0	0.00
600	OTHER OBJECTS	1,661	1,775	2,200	0.00	2,200	0.00	0	0	0.00
Total Function 1122	MIDDLE SCHOOL EXTRACURRICULAR	116,365	156,894	151,247	0.00	144,644	0.00	0	0	0.00
Function 1131	HIGH SCHOOL INSTRUCTION									
111	LICENSED SALARIES	0	0	0	0.00	68,078	1.00	0	0	0.00
100	SALARIES	0	0	0	0.00	68,078	1.00	0	0	0.00
216	TIER III/OPSRP	0	0	0	0.00	7,938	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	5,208	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	0	0.00	216	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	68	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	0	0.00	272	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	0	0	0.00	8,220	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	21,922	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	99,750	8,576	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	0	225	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	99,750	8,801	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,976	1,268	5,250	0.00	5,250	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	0	1,425	0.00	1,425	0.00	0	0	0.00
440	PERIODICALS	610	635	4,164	0.00	4,164	0.00	0	0	0.00
470	COMPUTER SOFTWARE	1,250	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	5,836	1,903	10,839	0.00	10,839	0.00	0	0	0.00
640	DUES AND FEES	4,199	4,299	11,088	0.00	11,088	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 251	STUDENT INVESTMENT ACT (ODE)									
600	OTHER OBJECTS	4,199	4,299	11,088	0.00	11,088	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL INSTRUCTION	109,785	15,003	21,927	0.00	111,927	1.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
130	LICENSED/EXTRA SALARY	272,395	308,903	339,462	0.00	259,507	0.00	0	0	0.00
100	SALARIES	272,395	308,903	339,462	0.00	259,507	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	2,472	1,006	1,059	0.00	(21,405)	0.00	0	0	0.00
213	PERS BOND	23,237	21,905	22,344	0.00	23,338	0.00	0	0	0.00
216	TIER III/OPSRP	2,511	1,458	1,869	0.00	16,484	0.00	0	0	0.00
220	SOCIAL SECURITY	20,685	23,480	25,888	0.00	25,590	0.00	0	0	0.00
231	WORKMANS COMPENSATION	791	1,073	1,168	0.00	1,003	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	270	307	338	0.00	335	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,228	1,354	0.00	1,338	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	49,968	50,457	54,019	0.00	46,682	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE	35	146	550	0.00	550	0.00	0	0	0.00
324	RENTALS	8,037	9,869	12,800	0.00	12,800	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	6,587	8,291	6,850	0.00	6,850	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	0	1,585	1,505	0.00	1,505	0.00	0	0	0.00
355	PRINTING & BINDING	471	1,122	500	0.00	500	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	53,019	61,386	67,890	0.00	63,890	0.00	0	0	0.00
300	PURCHASED SERVICES	68,149	82,399	90,095	0.00	86,095	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	33,155	24,835	31,530	0.00	26,530	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	32,529	31,909	32,650	0.00	32,650	0.00	0	0	0.00
470	COMPUTER SOFTWARE	479	5,792	6,260	0.00	260	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	66,163	62,536	70,440	0.00	59,440	0.00	0	0	0.00
640	DUES AND FEES	16,495	17,041	18,175	0.00	18,175	0.00	0	0	0.00
600	OTHER OBJECTS	16,495	17,041	18,175	0.00	18,175	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	473,170	521,337	572,190	0.00	469,899	0.00	0	0	0.00
Function 1288	CHARTER SCHOOLS									
360	CHARTER SCHOOL PAYMENTS	0	122,364	0	0.00	128,000	0.00	0	0	0.00
300	PURCHASED SERVICES	0	122,364	0	0.00	128,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 251 STUDENT INVESTMENT ACT (ODE)

Total Function	1288	CHARTER SCHOOLS	0	122,364	0	0.00	128,000	0.00	0	0	0.00
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Function	1291	ENGLISH LANGUAGE LEARNERS									
111		LICENSED SALARIES	0	0	0	0.00	99,887	1.00	0	0	0.00
100		SALARIES	0	0	0	0.00	99,887	1.00	0	0	0.00
211		PERS EMPLOYER CONTRIBUTIO	0	0	0	0.00	14,823	0.00	0	0	0.00
213		PERS BOND	0	0	0	0.00	16,842	0.00	0	0	0.00
216		TIER III/OPSRP	0	0	0	0.00	782	0.00	0	0	0.00
220		SOCIAL SECURITY	0	0	0	0.00	8,155	0.00	0	0	0.00
231		WORKMANS COMPENSATION	0	0	0	0.00	329	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	0	0	0	0.00	107	0.00	0	0	0.00
233		OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	0	0.00	426	0.00	0	0	0.00
241		HEALTH AND DENTAL INSURAN	0	0	0	0.00	21,961	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COST	0	0	0	0.00	63,425	0.00	0	0	0.00
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Total Function	1291	ENGLISH LANGUAGE LEARNERS	0	0	0	0.00	163,312	1.00	0	0	0.00
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Function	2110	ATTENDANCE & SOCIAL WORK									
111		LICENSED SALARIES	0	41,366	65,111	1.00	38,824	0.60	0	0	0.00
112		CLASSIFIED-SALARIES	11,003	0	0	0.00	0	0.00	0	0	0.00
135		DISCRETIONARY LEAVE PAYOUT	48	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	11,051	41,366	65,111	1.00	38,824	0.60	0	0	0.00
213		PERS BOND	1,540	7,029	9,406	0.00	7,194	0.00	0	0	0.00
216		TIER III/OPSRP	219	543	812	0.00	5,309	0.00	0	0	0.00
220		SOCIAL SECURITY	723	3,817	5,494	0.00	3,483	0.00	0	0	0.00
231		WORKMANS COMPENSATION	35	174	257	0.00	143	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	9	48	72	0.00	45	0.00	0	0	0.00
233		OR PAID FAMILY LEAVE (EFF 09-2023)	0	170	287	0.00	182	0.00	0	0	0.00
241		HEALTH AND DENTAL INSURAN	6,169	6,717	6,709	0.00	6,709	0.00	0	0	0.00
245		LIFE INSURANCE	3	0	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COST	8,698	18,498	23,037	0.00	23,066	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES	1,332	0	0	0.00	0	0.00	0	0	0.00
460		NON-CONSUMABLE SUPPLIES	372	0	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIAL	1,704	0	164	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 251 STUDENT INVESTMENT ACT (ODE)

Total Function 2110	ATTENDANCE & SOCIAL WORK	21,453	59,864	88,148	1.00	61,890	0.60	0	0	0.00
Function 2120	GUIDANCE/COUNSELING									
111	LICENSED SALARIES	198,124	148,821	165,399	2.00	161,736	2.00	0	0	0.00
100	SALARIES	198,124	148,821	165,399	2.00	161,736	2.00	0	0	0.00
213	PERS BOND	29,469	21,397	21,662	0.00	26,614	0.00	0	0	0.00
216	TIER III/OPSRP	4,097	1,639	1,869	0.00	19,641	0.00	0	0	0.00
220	SOCIAL SECURITY	15,970	11,067	12,653	0.00	12,886	0.00	0	0	0.00
231	WORKMANS COMPENSATION	644	536	591	0.00	526	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	209	145	165	0.00	168	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	527	662	0.00	674	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	37,919	31,120	32,616	0.00	31,105	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	88,308	66,431	70,218	0.00	91,614	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	645	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	645	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	536	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	536	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE/COUNSELING	286,968	215,897	235,617	2.00	253,351	2.00	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION									
111	LICENSED SALARIES	0	0	132,747	1.70	99,887	1.00	0	0	0.00
113	ADMINISTRATORS	176,813	172,139	182,467	1.20	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	0	30,845	25,792	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	500	0	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	0	528	528	0.00	0	0.00	0	0	0.00
145	TRAVEL STIPEND	0	1,650	1,650	0.00	0	0.00	0	0	0.00
100	SALARIES	176,813	205,662	343,184	2.90	99,887	1.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	9,000	7,283	10,359	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	4,749	11,365	0.00	15,782	0.00	0	0	0.00
216	TIER III/OPSRP	0	253	1,318	0.00	11,647	0.00	0	0	0.00
220	SOCIAL SECURITY	13,526	15,421	26,670	0.00	7,641	0.00	0	0	0.00
231	WORKMANS COMPENSATION	519	715	1,316	0.00	307	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	177	199	349	0.00	100	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 251 STUDENT INVESTMENT ACT (ODE)

Function 2210 IMPROVEMENT OF INSTRUCTION

233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	717	1,386	0.00	400	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	17,316	30,802	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	20	15	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	23,222	46,674	83,582	0.00	35,876	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	88	489	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	2,499	6,772	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,587	7,261	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	469	85	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	0	3,587	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	4,000	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	469	7,671	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	5,935	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	5,935	0	0	0.00	0	0.00	0	0	0.00

Total Function 2210	IMPROVEMENT OF INSTRUCTION	209,026	267,268	426,766	2.90	135,763	1.00	0	0	0.00
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Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

121	SUBSTITUTE LICENSED	3,989	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	43,715	16,943	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	4,434	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	52,137	16,943	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	624	96	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	6,680	2,571	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	690	164	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	3,936	1,256	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	160	61	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	51	16	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	66	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	12,142	4,230	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	91,740	6,500	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	10,574	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	6,651	2,015	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 251 STUDENT INVESTMENT ACT (ODE)										
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
344	CONFERENCE EXPENDITURES	96,400	84,950	19,165	0.00	10,000	0.00	0	0	0.00
300	PURCHASED SERVICES	194,791	104,039	19,165	0.00	10,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	581	1,162	0	0.00	0	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	14,130	327	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	14,711	1,488	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	273,781	126,701	19,165	0.00	10,000	0.00	0	0	0.00
Function 2321	OFFICE OF SUPERINTENDENT									
113	ADMINISTRATORS	0	0	0	0.00	162,184	1.00	0	0	0.00
144	CELL STIPEND	0	0	0	0.00	2,400	0.00	0	0	0.00
145	TRAVEL STIPEND	0	0	0	0.00	6,000	0.00	0	0	0.00
100	SALARIES	0	0	0	0.00	170,584	1.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	0	0	0.00	6,772	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	13,050	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	0	0.00	498	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	162	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	0	0.00	682	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	0	0	0.00	17,316	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	38,480	0.00	0	0	0.00
Total Function 2321	OFFICE OF SUPERINTENDENT	0	0	0	0.00	209,064	1.00	0	0	0.00
Function 2329	OFFICE OF PERSONNEL									
319	OTHER INSTR PROF/TECH SVCS	(66)	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	(66)	0	0	0.00	0	0.00	0	0	0.00
Total Function 2329	OFFICE OF PERSONNEL	(66)	0	0	0.00	0	0.00	0	0	0.00
Function 2520	FISCAL SERVICES									
640	DUES AND FEES	4	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	4	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	4	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 251 STUDENT INVESTMENT ACT (ODE)										
Function 3300 COMMUNITY SERVICES										
112 CLASSIFIED-SALARIES	32,511	44,940	48,311	0.94	0	0.00	0	0	0.00	
135 DISCRETIONARY LEAVE PAYOUT	142	0	0	0.00	0	0.00	0	0	0.00	
100 SALARIES	32,653	44,940	48,311	0.94	0	0.00	0	0	0.00	
213 PERS BOND	4,549	6,640	6,327	0.00	0	0.00	0	0	0.00	
216 TIER III/OPSRP	647	508	546	0.00	0	0.00	0	0	0.00	
220 SOCIAL SECURITY	2,137	2,926	3,696	0.00	0	0.00	0	0	0.00	
231 WORKMANS COMPENSATION	104	168	179	0.00	0	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	28	38	48	0.00	0	0.00	0	0	0.00	
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	140	193	0.00	0	0.00	0	0	0.00	
241 HEALTH AND DENTAL INSURAN	18,227	24,396	24,396	0.00	0	0.00	0	0	0.00	
245 LIFE INSURANCE	9	12	12	0.00	0	0.00	0	0	0.00	
200 ASSOCIATED PAYROLL COST	25,701	34,828	35,397	0.00	0	0.00	0	0	0.00	
389 OTHER NON-INSTRUCT PROF/T	0	0	5,000	0.00	5,000	0.00	0	0	0.00	
300 PURCHASED SERVICES	0	0	5,000	0.00	5,000	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES	0	1,291	2,500	0.00	2,500	0.00	0	0	0.00	
460 NON-CONSUMABLE SUPPLIES	0	48	500	0.00	500	0.00	0	0	0.00	
400 SUPPLIES AND MATERIAL	0	1,340	3,000	0.00	3,000	0.00	0	0	0.00	
Total Function 3300 COMMUNITY SERVICES	58,354	81,108	91,707	0.94	8,000	0.00	0	0	0.00	
Total Fund 251 STUDENT INVESTMENT ACT (ODE)	2,164,198	2,645,361	2,738,519	18.59	2,906,352	19.27	0	0	0.00	

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 265 YOUTH TRANSITION PROGRAM									
1750 CONCESSIONS	10,218	15,686	14,000	0.00	14,000	0.00	0	0	0.00
1960 RECOVERY PRIOR YR EXP	0	312	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	10,218	15,997	14,000	0.00	14,000	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	33,465	30,551	0	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	33,465	30,551	0	0.00	0	0.00	0	0	0.00
4530 FEDERAL SOURCES	125,892	114,930	148,517	0.00	155,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	125,892	114,930	148,517	0.00	155,000	0.00	0	0	0.00
5200 TRANSFER FROM FUND	50,121	50,121	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	8,963	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	50,121	59,084	0	0.00	0	0.00	0	0	0.00
Total Fund 265 YOUTH TRANSITION PROGRAM	219,696	220,562	162,517	0.00	169,000	0.00	0	0	0.00

Requirements Report

			Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 265 YOUTH TRANSITION PROGRAM											
Function 1250	RESOURCE ROOM										
112	CLASSIFIED-SALARIES		82,377	87,645	94,434	1.88	91,850	1.88	0	0	0.00
131	CLASSIFIED/EXTRA SALARY		165	26	500	0.00	0	0.00	0	0	0.00
100	SALARIES		82,542	87,671	94,934	1.88	91,850	1.88	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO		2,166	1,754	1,893	0.00	3,700	0.00	0	0	0.00
213	PERS BOND		12,493	13,885	13,312	0.00	13,800	0.00	0	0	0.00
216	TIER III/OPSRP		925	567	616	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY		6,525	6,858	7,683	0.00	7,065	0.00	0	0	0.00
231	WORKMANS COMPENSATION		286	353	378	0.00	154	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		85	90	101	0.00	47	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)		0	314	402	0.00	186	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN		24,025	24,025	24,025	0.00	35,316	0.00	0	0	0.00
245	LIFE INSURANCE		24	24	24	0.00	12	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST		46,529	47,870	48,433	0.00	60,280	0.00	0	0	0.00
322	REPAIR AND MAINTENANCE SE		394	931	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT		359	528	700	0.00	700	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES		0	79	100	0.00	100	0.00	0	0	0.00
355	PRINTING & BINDING		55	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		808	1,538	800	0.00	800	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		8,668	319	14,450	0.00	12,170	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS		10,077	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES		6,249	798	900	0.00	900	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL		24,995	1,117	15,350	0.00	13,070	0.00	0	0	0.00
640	DUES AND FEES		50,371	50,541	750	0.00	750	0.00	0	0	0.00
600	OTHER OBJECTS		50,371	50,541	750	0.00	750	0.00	0	0	0.00
Total Function 1250 RESOURCE ROOM			205,244	188,737	160,267	1.88	166,750	1.88	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT										
310	PROFESSIONAL/TECHNICAL SE		3,000	0	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES		2,489	1,499	2,250	0.00	2,250	0.00	0	0	0.00
300	PURCHASED SERVICES		5,489	1,499	2,250	0.00	2,250	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT			5,489	1,499	2,250	0.00	2,250	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 265 YOUTH TRANSITION PROGRAM									
Function 3120 FOOD PREPARATION & DISPEN									
410 CONSUMABLE SUPPLIES	0	6,355	0	0.00	0	0.00	0	0	0.00
400 SUPPLIES AND MATERIAL	0	6,355	0	0.00	0	0.00	0	0	0.00
Total Function 3120 FOOD PREPARATION & DISPEN	0	6,355	0	0.00	0	0.00	0	0	0.00
Total Fund 265 YOUTH TRANSITION PROGRAM	210,733	196,591	162,517	1.88	169,000	1.88	0	0	0.00

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Resources Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 271	TITLE IIA - Teacher Quality									
	4529 TITLE IIA	141,549	104,102	89,100	0.00	93,000	0.00	0	0	0.00
	4000 FEDERAL SOURCES	141,549	104,102	89,100	0.00	93,000	0.00	0	0	0.00
Total Fund 271	TITLE IIA - Teacher Quality	141,549	104,102	89,100	0.00	93,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 271 TITLE IIA - Teacher Quality

Function 1272	TITLE IA/D									
111	LICENSED SALARIES	45,356	8,137	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	1,000	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	0	201	0	0.00	0	0.00	0	0	0.00
100	SALARIES	46,356	8,338	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	2,701	331	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,009	633	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	157	29	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	52	8	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	32	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	6,709	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	13,628	1,033	0	0.00	0	0.00	0	0	0.00
Total Function 1272 TITLE IA/D		59,984	9,371	0	0.00	0	0.00	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION									
111	LICENSED SALARIES	24,993	49,029	54,480	0.60	28,682	0.30	0	0	0.00
130	LICENSED/EXTRA SALARY	750	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	25,743	49,029	54,480	0.60	28,682	0.30	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	0	691	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	3,733	4,985	7,337	0.00	4,691	0.00	0	0	0.00
216	TIER III/OPSRP	530	382	634	0.00	3,462	0.00	0	0	0.00
220	SOCIAL SECURITY	1,961	3,790	5,004	0.00	2,271	0.00	0	0	0.00
231	WORKMANS COMPENSATION	82	183	200	0.00	92	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	26	50	56	0.00	30	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	184	219	0.00	119	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	7,105	7,839	10,157	0.00	4,666	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	13,436	18,103	23,608	0.00	15,330	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	7,654	0	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	1,032	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	7,654	1,032	0	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION		46,833	68,164	78,088	0.60	44,011	0.30	0	0	0.00

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
<hr/>										
Fund 271 TITLE IIA - Teacher Quality										
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Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
130 LICENSED/EXTRA SALARY	0	10,480	0	0.00	0	0.00	0	0	0.00	
100 SALARIES	0	10,480	0	0.00	0	0.00	0	0	0.00	
211 PERS EMPLOYER CONTRIBUTIO	0	222	0	0.00	0	0.00	0	0	0.00	
213 PERS BOND	0	1,422	0	0.00	0	0.00	0	0	0.00	
216 TIER III/OPSRP	0	55	0	0.00	0	0.00	0	0	0.00	
220 SOCIAL SECURITY	0	783	0	0.00	0	0.00	0	0	0.00	
231 WORKMANS COMPENSATION	0	37	0	0.00	0	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	0	10	0	0.00	0	0.00	0	0	0.00	
200 ASSOCIATED PAYROLL COST	0	2,530	0	0.00	0	0.00	0	0	0.00	
310 PROFESSIONAL/TECHNICAL SE	33,010	13,482	11,012	0.00	48,989	0.00	0	0	0.00	
300 PURCHASED SERVICES	33,010	13,482	11,012	0.00	48,989	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES	1,722	76	0	0.00	0	0.00	0	0	0.00	
400 SUPPLIES AND MATERIAL	1,722	76	0	0.00	0	0.00	0	0	0.00	
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Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	34,732	26,568	11,012	0.00	48,989	0.00	0	0	0.00	
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Total Fund 271 TITLE IIA - Teacher Quality	141,549	104,102	89,100	0.60	93,000	0.30	0	0	0.00	

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 273 GRANTS & DONATIONS									
1920 PRIVATE DONATIONS	898	8,931	20,000	0.00	20,000	0.00	0	0	0.00
1960 RECOVERY PRIOR YR EXP	10,431	0	0	0.00	0	0.00	0	0	0.00
1990 MISCELLANEOUS REVENUE	0	27,249	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	11,329	36,180	20,000	0.00	20,000	0.00	0	0	0.00
2200 RESTRICTED GRANTS	113,947	62,000	70,000	0.00	70,000	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	113,947	62,000	70,000	0.00	70,000	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	8,356	14,521	375,000	0.00	350,000	0.00	0	0	0.00
3000 STATE SOURCES	8,356	14,521	375,000	0.00	350,000	0.00	0	0	0.00
4500 RESTRICTED FEDERAL FUNDS	0	0	25,000	0.00	25,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	0	0	25,000	0.00	25,000	0.00	0	0	0.00
5200 TRANSFER FROM FUND	0	0	30,000	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	41,294	76,001	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	41,294	76,001	30,000	0.00	0	0.00	0	0	0.00
Total Fund 273 GRANTS & DONATIONS	174,926	188,702	520,000	0.00	465,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 273 GRANTS & DONATIONS

400	SUPPLIES AND MATERIAL	12,192	0	15,000	0.00	15,000	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL INSTRUCTION	12,192	0	25,000	0.00	25,530	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
324	RENTALS	0	1,200	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	1,200	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	1,589	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	9,484	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	11,074	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	0	12,274	0	0.00	0	0.00	0	0	0.00
Function 2115	STUDENT SAFETY									
310	PROFESSIONAL/TECHNICAL SE	0	2,025	27,310	0.00	27,310	0.00	0	0	0.00
300	PURCHASED SERVICES	0	2,025	27,310	0.00	27,310	0.00	0	0	0.00
Total Function 2115	STUDENT SAFETY	0	2,025	27,310	0.00	27,310	0.00	0	0	0.00
Function 2120	GUIDANCE/COUNSELING									
310	PROFESSIONAL/TECHNICAL SE	500	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	500	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	655	3,142	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	655	3,142	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE/COUNSELING	1,155	3,142	0	0.00	0	0.00	0	0	0.00
Function 2130	HEALTH SERVICES									
131	CLASSIFIED/EXTRA SALARY	0	4,106	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	4,106	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	620	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	46	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	308	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	15	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	4	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	16	0	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 273 GRANTS & DONATIONS

200	ASSOCIATED PAYROLL COST	0	1,009	0	0.00	0	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES		0	5,116	0	0.00	0	0.00	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION									
112	CLASSIFIED-SALARIES	6,654	10,133	15,162	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE LICENSED	1,255	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	3,818	3,774	7,659	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	2,228	726	0	0.00	0	0.00	0	0	0.00
100	SALARIES	13,954	14,634	22,821	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	18	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	803	644	2,989	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	109	50	187	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	1,063	1,116	2,374	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	45	55	105	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	14	15	24	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	58	89	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	5	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	2,051	1,937	5,771	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	0	31,355	0.00	41,000	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	3,997	4,110	0.00	4,110	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	1,716	423	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	17,378	25,267	18,000	0.00	18,000	0.00	0	0	0.00
300	PURCHASED SERVICES	19,094	29,687	53,465	0.00	63,110	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION		35,099	46,258	82,057	0.00	63,110	0.00	0	0	0.00
Function 2230	ASSESSMENT AND TESTING									
470	COMPUTER SOFTWARE	8,356	8,318	25,000	0.00	25,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	8,356	8,318	25,000	0.00	25,000	0.00	0	0	0.00
Total Function 2230 ASSESSMENT AND TESTING		8,356	8,318	25,000	0.00	25,000	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	LICENSED/EXTRA SALARY	0	357	31,898	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	0	78	180 8,899	0.00	0	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 273 GRANTS & DONATIONS

100	SALARIES	0	434	40,797	0.00	0	0.00	0	0	0.00
213	PERS BOND	0	66	5,344	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	0	5	996	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	32	3,694	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	2	286	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	45	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	2	147	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	106	10,510	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	540	51,308	0.00	0	0.00	0	0	0.00
Function 2550	STUDENT TRANSPORTATION									
332	NONREIMBURSABLE STUDENT T	876	391	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	876	391	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION	876	391	0	0.00	0	0.00	0	0	0.00
Function 2661	TECHNOLOGY SERVICE AREA DIRECTION									
480	COMPUTER HARDWARE	0	0	76,100	0.00	76,100	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	0	76,100	0.00	76,100	0.00	0	0	0.00
Total Function 2661	TECHNOLOGY SERVICE AREA DIRECTION	0	0	76,100	0.00	76,100	0.00	0	0	0.00
Function 3120	FOOD PREPARATION & DISPEN									
410	CONSUMABLE SUPPLIES	0	1,498	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	3,830	0	0.00	10,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	5,328	0	0.00	10,000	0.00	0	0	0.00
Total Function 3120	FOOD PREPARATION & DISPEN	0	5,328	0	0.00	10,000	0.00	0	0	0.00
Function 4150	BUILDING ACQUIS/CONST/IMP									
530	IMPROVEMENTS OTHER THAN B	0	10,000	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	10,000	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUIS/CONST/IMP	0	10,000	0	0.00	0	0.00	0	0	0.00
Function 4180	OTHER CAPITAL ITEMS									

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
<hr/>									
Fund 273 GRANTS & DONATIONS									
<hr/>									
Function 4180 OTHER CAPITAL ITEMS									
541 INITIAL/ADDL EQUIP PURCHA	0	0	75,000	0.00	75,000	0.00	0	0	0.00
500 CAPITAL OUTLAY	0	0	75,000	0.00	75,000	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 4180 OTHER CAPITAL ITEMS	0	0	75,000	0.00	75,000	0.00	0	0	0.00
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Total Fund 273 GRANTS & DONATIONS	98,924	129,104	520,000	0.00	465,000	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 274 IDEA GRANT									
4508 IDEA GRANT	555,817	649,985	683,646	0.00	680,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	555,817	649,985	683,646	0.00	680,000	0.00	0	0	0.00
Total Fund 274 IDEA GRANT	555,817	649,985	683,646	0.00	680,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 274 IDEA GRANT

Function 1221 STRUCTURED & INTENSIVE

112	CLASSIFIED-SALARIES	14,278	34,702	34,819	0.88	38,895	0.88	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	761	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	172	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	149	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	15,360	34,702	34,819	0.88	38,895	0.88	0	0	0.00
213	PERS BOND	2,138	5,897	5,439	0.00	6,145	0.00	0	0	0.00
216	TIER III/OPSRP	304	447	469	0.00	4,535	0.00	0	0	0.00
220	SOCIAL SECURITY	1,108	3,027	3,177	0.00	2,976	0.00	0	0	0.00
231	WORKMANS COMPENSATION	51	147	153	0.00	128	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	14	40	42	0.00	39	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	158	166	0.00	156	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	17,426	6,150	6,709	0.00	8,220	0.00	0	0	0.00
245	LIFE INSURANCE	11	11	12	0.00	12	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	21,051	15,877	16,167	0.00	22,210	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	132	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	132	0	0.00	0	0.00	0	0	0.00

Total Function 1221 STRUCTURED & INTENSIVE 36,411 50,710 50,986 0.88 61,105 0.88 0 0 0.00

Function 1229 EMOTIONALLY DISABLED

112	CLASSIFIED-SALARIES	53,156	13,662	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	3,853	0	0	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	440	0	0	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	0	113	0	0.00	0	0.00	0	0	0.00
143	DOMESTIC PARTNERSHIP TAXABLE	(5,155)	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	52,294	13,775	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	5,471	2,085	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	842	165	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,737	1,048	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	211	56	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	62	14	0	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	44	0	0.00	0	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	21,402	6,355	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 274 IDEA GRANT									
Function 1229 EMOTIONALLY DISABLED									
245 LIFE INSURANCE	23	5	0	0.00	0	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	32,748	9,772	0	0.00	0	0.00	0	0	0.00
389 OTHER NON-INSTRUCT PROF/T	0	72	0	0.00	0	0.00	0	0	0.00
300 PURCHASED SERVICES	0	72	0	0.00	0	0.00	0	0	0.00
Total Function 1229 EMOTIONALLY DISABLED	85,042	23,620	0	0.00	0	0.00	0	0	0.00
Function 1250 RESOURCE ROOM									
111 LICENSED SALARIES	132,309	273,677	280,861	3.00	274,472	3.00	0	0	0.00
112 CLASSIFIED-SALARIES	125,776	97,630	135,291	3.63	114,157	2.69	0	0	0.00
121 SUBSTITUTE LICENSED	17,608	728	0	0.00	0	0.00	0	0	0.00
122 SUBSTITUTE-CLASSIFIED	3,040	0	0	0.00	0	0.00	0	0	0.00
135 DISCRETIONARY LEAVE PAYOUT	783	461	460	0.00	0	0.00	0	0	0.00
143 DOMESTIC PARTNERSHIP TAXABLE	5,155	0	0	0.00	0	0.00	0	0	0.00
100 SALARIES	284,671	372,497	416,612	6.63	388,630	5.69	0	0	0.00
211 PERS EMPLOYER CONTRIBUTIO	5,558	7,720	8,568	0.00	56,155	0.00	0	0	0.00
213 PERS BOND	36,579	48,740	55,442	0.00	51,404	0.00	0	0	0.00
216 TIER III/OPSRP	3,222	1,539	2,345	0.00	14,093	0.00	0	0	0.00
220 SOCIAL SECURITY	21,135	27,951	31,804	0.00	24,888	0.00	0	0	0.00
231 WORKMANS COMPENSATION	908	1,367	1,537	0.00	1,026	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	271	363	416	0.00	325	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,327	1,663	0.00	1,301	0.00	0	0	0.00
241 HEALTH AND DENTAL INSURAN	81,072	110,845	113,653	0.00	81,037	0.00	0	0	0.00
245 LIFE INSURANCE	53	38	47	0.00	35	0.00	0	0	0.00
247 DISTRICT PAID HEALTH SAVINGS ACCOUNTS	0	638	574	0.00	0	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	148,798	200,528	216,048	0.00	230,265	0.00	0	0	0.00
311 INSTRUCTION SERVICES	628	(129)	0	0.00	0	0.00	0	0	0.00
389 OTHER NON-INSTRUCT PROF/T	267	2,759	0	0.00	0	0.00	0	0	0.00
300 PURCHASED SERVICES	895	2,630	0	0.00	0	0.00	0	0	0.00
Total Function 1250 RESOURCE ROOM	434,364	575,655	632,660	6.63	618,895	5.69	0	0	0.00
Total Fund 274 IDEA GRANT	555,817	649,985	683,646	7.51	680,000	6.57	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 289 COMMUNITY SCHOOLS GRANT									
3299 STATE RESTRICTED GRANT	21,529	22,433	13,000	0.00	14,000	0.00	0	0	0.00
3000 STATE SOURCES	21,529	22,433	13,000	0.00	14,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	23	23	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	23	23	0	0.00	0	0.00	0	0	0.00
Total Fund 289 COMMUNITY SCHOOLS GRANT	21,551	22,456	13,000	0.00	14,000	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 289 COMMUNITY SCHOOLS GRANT									
Function 1122 MIDDLE SCHOOL EXTRACURRICULAR									
111 LICENSED SALARIES	31	0	0	0.00	0	0.00	0	0	0.00
130 LICENSED/EXTRA SALARY	17,122	2,210	2,320	0.00	2,695	0.00	0	0	0.00
100 SALARIES	17,153	2,210	2,320	0.00	2,695	0.00	0	0	0.00
211 PERS EMPLOYER CONTRIBUTIO	383	44	0	0.00	0	0.00	0	0	0.00
213 PERS BOND	2,440	332	304	0.00	426	0.00	0	0	0.00
216 TIER III/OPSRP	190	12	57	0.00	314	0.00	0	0	0.00
220 SOCIAL SECURITY	1,293	168	210	0.00	206	0.00	0	0	0.00
231 WORKMANS COMPENSATION	52	8	16	0.00	9	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	17	2	3	0.00	3	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	9	9	0.00	11	0.00	0	0	0.00
245 LIFE INSURANCE	0	0	1	0.00	0	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	4,376	575	600	0.00	968	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	0	0	2,425	0.00	2,425	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	0	0	2,425	0.00	2,425	0.00	0	0	0.00
400 SUPPLIES AND MATERIAL	0	0	4,850	0.00	4,850	0.00	0	0	0.00
Total Function 1122 MIDDLE SCHOOL EXTRACURRICULAR	21,529	2,785	7,770	0.00	8,513	0.00	0	0	0.00
Function 2550 STUDENT TRANSPORTATION									
332 NONREIMBURSABLE STUDENT T	0	4,652	5,230	0.00	5,487	0.00	0	0	0.00
300 PURCHASED SERVICES	0	4,652	5,230	0.00	5,487	0.00	0	0	0.00
Total Function 2550 STUDENT TRANSPORTATION	0	4,652	5,230	0.00	5,487	0.00	0	0	0.00
Total Fund 289 COMMUNITY SCHOOLS GRANT	21,529	7,437	13,000	0.00	14,000	0.00	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 295 CUBS' CORNER - HS									
1810 DAY CARE FEES	93,920	77,663	80,910	0.00	329,000	0.00	0	0	0.00
1990 MISCELLANEOUS REVENUE	625	1,510	600	0.00	1,000	0.00	0	0	0.00
1000 LOCAL SOURCES	94,545	79,173	81,510	0.00	330,000	0.00	0	0	0.00
5200 TRANSFER FROM FUND	77,082	76,979	116,198	0.00	110,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	18,753	0	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	95,835	76,979	116,198	0.00	110,000	0.00	0	0	0.00
Total Fund 295 CUBS' CORNER - HS	190,380	156,151	197,708	0.00	440,000	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 295 CUBS' CORNER - HS										
Function 1140	PRE-KINDERGARTEN PROGRAMS									
112	CLASSIFIED-SALARIES	0	0	0	0.00	142,037	3.00	0	0	0.00
100	SALARIES	0	0	0	0.00	142,037	3.00	0	0	0.00
213	PERS BOND	0	0	0	0.00	22,248	0.00	0	0	0.00
216	TIER III/OPSRP	0	0	0	0.00	16,418	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	10,772	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	0	0.00	461	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	141	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	0	0.00	563	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	0	0	0.00	40,788	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	0	0.00	35	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	91,426	0.00	0	0	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	0	0	0	0.00	233,463	3.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
344	CONFERENCE EXPENDITURES	30	263	400	0.00	500	0.00	0	0	0.00
300	PURCHASED SERVICES	30	263	400	0.00	500	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	30	263	400	0.00	500	0.00	0	0	0.00
Function 2520	FISCAL SERVICES									
640	DUES AND FEES	1,885	861	740	0.00	2,000	0.00	0	0	0.00
600	OTHER OBJECTS	1,885	861	740	0.00	2,000	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	1,885	861	740	0.00	2,000	0.00	0	0	0.00
Function 3020	CLASSIFIED SALARY									
410	CONSUMABLE SUPPLIES	0	0	0	0.00	15,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	0	0	0.00	15,000	0.00	0	0	0.00
Total Function 3020	CLASSIFIED SALARY	0	0	0	0.00	15,000	0.00	0	0	0.00
Function 3300	COMMUNITY SERVICES									
410	CONSUMABLE SUPPLIES	83	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	83	0	190	0.00	0	0.00	0	0	0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 296 PRESCHOOL PROMISE									
1311 TUITION FROM INDIVIDUALS	127,340	132,858	138,500	0.00	85,000	0.00	0	0	0.00
1990 MISCELLANEOUS REVENUE	0	1,730	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	127,340	134,588	138,500	0.00	85,000	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	291,000	327,455	341,700	0.00	450,000	0.00	0	0	0.00
3000 STATE SOURCES	291,000	327,455	341,700	0.00	450,000	0.00	0	0	0.00
5200 TRANSFER FROM FUND	24,802	27,883	29,548	0.00	30,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	6,054	0	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	30,856	27,883	29,548	0.00	30,000	0.00	0	0	0.00
Total Fund 296 PRESCHOOL PROMISE	449,196	489,926	509,748	0.00	565,000	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 296	PRESCHOOL PROMISE									
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Function 1140	PRE-KINDERGARTEN PROGRAMS									
112	CLASSIFIED-SALARIES	238,452	240,175	270,153	6.00	276,539	6.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	0	17,818	0	0.00	16,448	0.48	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	1,219	5,638	2,715	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	6,361	1,651	1,775	0.00	0	0.00	0	0	0.00
135	DISCRETIONARY LEAVE PAYOUT	671	253	203	0.00	0	0.00	0	0	0.00
100	SALARIES	246,702	265,535	274,846	6.00	292,987	6.48	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	1	0	3	0.00	0	0.00	0	0	0.00
213	PERS BOND	28,432	31,740	36,911	0.00	37,186	0.00	0	0	0.00
216	TIER III/OPSRP	4,015	2,410	3,246	0.00	36,649	0.00	0	0	0.00
220	SOCIAL SECURITY	19,904	20,963	21,514	0.00	24,045	0.00	0	0	0.00
231	WORKMANS COMPENSATION	837	1,043	1,067	0.00	1,025	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	260	274	282	0.00	314	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	1,030	1,125	0.00	1,257	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	55,099	71,169	63,937	0.00	46,692	0.00	0	0	0.00
245	LIFE INSURANCE	72	78	73	0.00	67	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	108,619	128,706	128,158	0.00	147,237	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	73	13	80	0.00	40	0.00	0	0	0.00
389	OTHER NON-INSTRUCT PROF/T	0	1,242	1,000	0.00	1,000	0.00	0	0	0.00
300	PURCHASED SERVICES	73	1,255	1,080	0.00	1,040	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	10,376	4,747	6,000	0.00	10,000	0.00	0	0	0.00
419	INSTRUCTIONAL MATERIALS	10	230	400	0.00	200	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,195	546	350	0.00	500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	99	200	0.00	100	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	11,581	5,623	6,950	0.00	10,800	0.00	0	0	0.00
640	DUES AND FEES	0	0	100	0.00	50	0.00	0	0	0.00
600	OTHER OBJECTS	0	0	100	0.00	50	0.00	0	0	0.00
Total Function 1140 PRE-KINDERGARTEN PROGRAMS		366,976	401,120	411,134	6.00	452,114	6.48	0	0	0.00
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Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
344	CONFERENCE EXPENDITURES	210	3,144	2,750	0.00	5,250	0.00	0	0	0.00
300	PURCHASED SERVICES	210	3,144	2,750	0.00	5,250	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 296 PRESCHOOL PROMISE

Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	210	3,144	2,750	0.00	5,250	0.00	0	0	0.00
Function 2329	OFFICE OF PERSONNEL									
319	OTHER INSTR PROF/TECH SVCS	66	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	66	0	0	0.00	0	0.00	0	0	0.00
Total Function 2329	OFFICE OF PERSONNEL	66	0	0	0.00	0	0.00	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPAL									
112	CLASSIFIED-SALARIES	14,731	0	0	0.00	0	0.00	0	0	0.00
114	MANAGERIAL-CLASSIFIED	34,644	57,319	61,861	0.70	62,138	0.70	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	914	0	0	0.00	0	0.00	0	0	0.00
132	OVERTIME SALARIES	2,084	0	0	0.00	0	0.00	0	0	0.00
144	CELL STIPEND	224	308	308	0.00	308	0.00	0	0	0.00
145	TRAVEL STIPEND	700	963	963	0.00	963	0.00	0	0	0.00
100	SALARIES	53,297	58,589	63,131	0.70	63,409	0.70	0	0	0.00
213	PERS BOND	7,264	8,480	8,268	0.00	10,018	0.00	0	0	0.00
216	TIER III/OPSRP	1,037	654	713	0.00	7,394	0.00	0	0	0.00
220	SOCIAL SECURITY	4,035	4,426	4,815	0.00	4,853	0.00	0	0	0.00
231	WORKMANS COMPENSATION	160	207	222	0.00	195	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	52	56	62	0.00	62	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	188	247	0.00	249	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	5,779	5,754	5,275	0.00	5,754	0.00	0	0	0.00
245	LIFE INSURANCE	45	82	75	0.00	82	0.00	0	0	0.00
248	ADMIN-CONFIDENTIAL TSA	1,155	2,293	2,475	0.00	2,619	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	19,527	22,141	22,151	0.00	31,227	0.00	0	0	0.00
470	COMPUTER SOFTWARE	72	85	130	0.00	1,000	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	72	85	130	0.00	1,000	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL	72,896	80,815	85,412	0.70	95,636	0.70	0	0	0.00
Function 2520	FISCAL SERVICES									
640	DUES AND FEES	1,225	1,935	1,710	0.00	2,000	0.00	0	0	0.00
600	OTHER OBJECTS	1,225	1,935	1,710	0.00	2,000	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	1,225	1,935	¹⁹⁵ 1,710	0.00	2,000	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
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Fund 296	PRESCHOOL PROMISE									
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Function 2550	STUDENT TRANSPORTATION									
332	NONREIMBURSABLE STUDENT T	7,823	2,913	8,742	0.00	10,000	0.00	0	0	0.00
300	PURCHASED SERVICES	7,823	2,913	8,742	0.00	10,000	0.00	0	0	0.00
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Total Function 2550	STUDENT TRANSPORTATION	7,823	2,913	8,742	0.00	10,000	0.00	0	0	0.00
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Total Fund 296	PRESCHOOL PROMISE	449,196	489,926	509,748	6.70	565,000	7.18	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 298 HIGH SCHOOL SUCCESS (FORM M98)									
1960 RECOVERY PRIOR YR EXP	0	1,055	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	0	1,055	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	779,124	731,862	1,072,127	0.00	854,439	0.00	0	0	0.00
3000 STATE SOURCES	779,124	731,862	1,072,127	0.00	854,439	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	29,859	62,916	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	29,859	62,916	0	0.00	0	0.00	0	0	0.00
Total Fund 298 HIGH SCHOOL SUCCESS (FORM M98)	808,983	795,834	1,072,127	0.00	854,439	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
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Fund 298	HIGH SCHOOL SUCCESS (FORM M98)									
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Function 1121	MIDDLE SCHOOL INSTRUCTION									
111	LICENSED SALARIES	28,953	30,850	33,079	0.40	32,919	0.40	0	0	0.00
100	SALARIES	28,953	30,850	33,079	0.40	32,919	0.40	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	923	775	814	0.00	2,965	0.00	0	0	0.00
213	PERS BOND	4,033	4,551	4,332	0.00	5,201	0.00	0	0	0.00
216	TIER III/OPSRP	214	127	242	0.00	1,509	0.00	0	0	0.00
220	SOCIAL SECURITY	2,132	2,233	2,816	0.00	2,518	0.00	0	0	0.00
231	WORKMANS COMPENSATION	88	110	146	0.00	102	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	28	29	37	0.00	33	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	107	147	0.00	132	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	9,071	9,758	9,758	0.00	9,758	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	16,488	17,691	18,294	0.00	22,218	0.00	0	0	0.00
311	INSTRUCTION SERVICES	235	1,019	680	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	235	1,019	680	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,141	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	4,237	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	590	650	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	3,148	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	9,526	590	650	0.00	0	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL INSTRUCTION		55,201	50,150	52,703	0.40	55,137	0.40	0	0	0.00
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Function 1131	HIGH SCHOOL INSTRUCTION									
111	LICENSED SALARIES	162,982	164,375	303,001	3.83	178,383	2.16	0	0	0.00
121	SUBSTITUTE LICENSED	611	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	2,745	1,408	5,000	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	438	803	2,200	0.00	0	0.00	0	0	0.00
100	SALARIES	166,776	166,586	310,201	3.83	178,383	2.16	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	808	1,231	0	0.00	1,309	0.00	0	0	0.00
213	PERS BOND	20,486	24,386	41,506	0.00	25,425	0.00	0	0	0.00
216	TIER III/OPSRP	2,622	1,601	6,634	0.00	18,763	0.00	0	0	0.00
220	SOCIAL SECURITY	13,204	13,000	27,365	0.00	14,832	0.00	0	0	0.00
231	WORKMANS COMPENSATION	524	615	1,951	0.00	601	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	171	170	198 376	0.00	194	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 298 HIGH SCHOOL SUCCESS (FORM M98)

Function 1131 HIGH SCHOOL INSTRUCTION

233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	633	1,424	0.00	776	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	30,695	31,684	74,945	0.00	32,310	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	96	0.00	0	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	1,132	261	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	69,641	73,581	154,297	0.00	94,210	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	0	23,400	29,250	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	188	11,844	5,480	0.00	15,000	0.00	0	0	0.00
320	PROPERTY SERVICES	4,500	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	4,688	35,244	34,730	0.00	15,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,267	1,001	1,250	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	401	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	24,530	23,110	26,350	0.00	11,300	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	26,198	24,111	27,600	0.00	11,300	0.00	0	0	0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 267,304 299,522 526,828 3.83 298,893 2.16 0 0 0.00

Function 1285 VIRTUAL ACADEMY

111	LICENSED SALARIES	0	0	0	0.00	99,887	1.00	0	0	0.00
100	SALARIES	0	0	0	0.00	99,887	1.00	0	0	0.00
213	PERS BOND	0	0	0	0.00	15,782	0.00	0	0	0.00
216	TIER III/OPSRP	0	0	0	0.00	11,647	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	7,641	0.00	0	0	0.00
231	WORKMANS COMPENSATION	0	0	0	0.00	308	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	100	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	0	0.00	400	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	0	0	0	0.00	24,396	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	60,274	0.00	0	0	0.00

Total Function 1285 VIRTUAL ACADEMY 0 0 0 0.00 160,161 1.00 0 0 0.00

Function 1430 SUMMER SCHOOL PROGRAM-HIG

111	LICENSED SALARIES	10	0	0	0.00	0	0.00	0	0	0.00
130	LICENSED/EXTRA SALARY	57,333	32,429	9,221	0.00	0	0.00	0	0	0.00
131	CLASSIFIED/EXTRA SALARY	8,859	2,124	199,3074	0.00	0	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 298	HIGH SCHOOL SUCCESS (FORM M98)									
100	SALARIES	66,202	34,553	12,294	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	1,664	796	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	9,134	4,490	1,610	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	576	164	337	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	5,024	2,593	1,057	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	201	123	97	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	66	34	15	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	55	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	7	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	16,664	8,200	3,179	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	0	2,500	0.00	2,082	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	0	7,500	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	0	0	10,000	0.00	2,082	0.00	0	0	0.00
Total Function 1430	SUMMER SCHOOL PROGRAM-HIG	82,866	42,753	25,473	0.00	2,082	0.00	0	0	0.00
Function 2110	ATTENDANCE & SOCIAL WORK									
111	LICENSED SALARIES	65,437	64,155	69,581	1.00	69,972	1.00	0	0	0.00
100	SALARIES	65,437	64,155	69,581	1.00	69,972	1.00	0	0	0.00
213	PERS BOND	9,213	9,479	9,113	0.00	11,055	0.00	0	0	0.00
216	TIER III/OPSRP	1,296	725	997	0.00	8,159	0.00	0	0	0.00
220	SOCIAL SECURITY	4,676	4,887	5,984	0.00	5,353	0.00	0	0	0.00
231	WORKMANS COMPENSATION	198	231	309	0.00	220	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	61	64	79	0.00	70	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	234	313	0.00	280	0.00	0	0	0.00
241	HEALTH AND DENTAL INSURAN	14,580	8,131	8,220	0.00	8,220	0.00	0	0	0.00
247	DISTRICT PAID HEALTH SAVINGS ACCOUNTS	358	90	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	30,381	23,841	25,015	0.00	33,357	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK	95,818	87,996	94,596	1.00	103,328	1.00	0	0	0.00
Function 2120	GUIDANCE/COUNSELING									
111	LICENSED SALARIES	73,077	88,399	173,433	1.09	77,494	1.00	0	0	0.00
112	CLASSIFIED-SALARIES	68,636	68,283	61,226	1.00	60,511	1.00	0	0	0.00
122	SUBSTITUTE-CLASSIFIED	278	0	200 0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
<hr/>									
Fund 298 HIGH SCHOOL SUCCESS (FORM M98)									
100 SALARIES	141,991	156,682	234,658	2.09	138,004	2.00	0	0	0.00
211 PERS EMPLOYER CONTRIBUTIO	14	1,279	1,343	0.00	0	0.00	0	0	0.00
213 PERS BOND	18,568	17,791	26,452	0.00	22,865	0.00	0	0	0.00
216 TIER III/OPSRP	2,649	1,358	3,893	0.00	16,874	0.00	0	0	0.00
220 SOCIAL SECURITY	10,768	11,036	19,714	0.00	11,071	0.00	0	0	0.00
231 WORKMANS COMPENSATION	437	547	1,279	0.00	454	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	141	144	268	0.00	145	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	529	1,031	0.00	579	0.00	0	0	0.00
241 HEALTH AND DENTAL INSURAN	27,684	44,615	73,125	0.00	31,105	0.00	0	0	0.00
245 LIFE INSURANCE	12	12	58	0.00	12	0.00	0	0	0.00
247 DISTRICT PAID HEALTH SAVINGS ACCOUNTS	288	0	0	0.00	0	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	60,561	77,311	127,162	0.00	83,104	0.00	0	0	0.00
311 INSTRUCTION SERVICES	188	626	750	0.00	0	0.00	0	0	0.00
300 PURCHASED SERVICES	188	626	750	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	0	71	500	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE	2,438	18,777	9,457	0.00	0	0.00	0	0	0.00
400 SUPPLIES AND MATERIAL	2,438	18,848	9,957	0.00	0	0.00	0	0	0.00
610 REDEMPTION OF PRINCIPAL	3,108	0	0	0.00	0	0.00	0	0	0.00
621 REGULAR INTEREST	57	0	0	0.00	0	0.00	0	0	0.00
600 OTHER OBJECTS	3,164	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120 GUIDANCE/COUNSELING	208,343	253,467	372,527	2.09	221,108	2.00	0	0	0.00
Function 2210 IMPROVEMENT OF INSTRUCTION									
111 LICENSED SALARIES	0	0	0	0.00	9,989	0.10	0	0	0.00
100 SALARIES	0	0	0	0.00	9,989	0.10	0	0	0.00
216 TIER III/OPSRP	0	0	0	0.00	1,165	0.00	0	0	0.00
220 SOCIAL SECURITY	0	0	0	0.00	764	0.00	0	0	0.00
231 WORKMANS COMPENSATION	0	0	0	0.00	31	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	0	0.00	10	0.00	0	0	0.00
233 OR PAID FAMILY LEAVE (EFF 09-2023)	0	0	0	0.00	40	0.00	0	0	0.00
241 HEALTH AND DENTAL INSURAN	0	0	0	0.00	1,732	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COST	0	0	0	0.00	3,741	0.00	0	0	0.00

Requirements Report

		Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 298 HIGH SCHOOL SUCCESS (FORM M98)										
Total Function 2210	IMPROVEMENT OF INSTRUCTION	0	0	0	0.00	13,730	0.10	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	LICENSED/EXTRA SALARY	5,741	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	5,741	0	0	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	41	0	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	608	0	0	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	73	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	408	0	0	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	17	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,153	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	54	30	0	0.00	0	0.00	0	0	0.00
344	CONFERENCE EXPENDITURES	16,148	3,619	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	16,202	3,649	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	23,095	3,649	0	0.00	0	0.00	0	0	0.00
Function 4180	OTHER CAPITAL ITEMS									
541	INITIAL/ADDL EQUIP PURCHA	13,439	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	13,439	0	0	0.00	0	0.00	0	0	0.00
Total Function 4180	OTHER CAPITAL ITEMS	13,439	0	0	0.00	0	0.00	0	0	0.00
Total Fund 298	HIGH SCHOOL SUCCESS (FORM M98)	746,066	737,537	1,072,127	7.32	854,439	6.66	0	0	0.00

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 299 ODE OUTDOOR SCHOOL									
3299 STATE RESTRICTED GRANT	127,370	154,993	160,925	0.00	170,000	0.00	0	0	0.00
3000 STATE SOURCES	127,370	154,993	160,925	0.00	170,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	957	1,559	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	957	1,559	0	0.00	0	0.00	0	0	0.00
Total Fund 299 ODE OUTDOOR SCHOOL	128,328	156,553	160,925	0.00	170,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 299 ODE OUTDOOR SCHOOL

Function 1121 MIDDLE SCHOOL INSTRUCTION

130	LICENSED/EXTRA SALARY	6,636	6,271	7,070	0.00	0	0.00	0	0	0.00
100	SALARIES	6,636	6,271	7,070	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRIBUTIO	148	156	0	0.00	0	0.00	0	0	0.00
213	PERS BOND	755	829	926	0.00	0	0.00	0	0	0.00
216	TIER III/OPSRP	58	26	173	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	495	459	642	0.00	0	0.00	0	0	0.00
231	WORKMANS COMPENSATION	20	22	49	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	6	6	8	0.00	0	0.00	0	0	0.00
233	OR PAID FAMILY LEAVE (EFF 09-2023)	0	24	28	0.00	0	0.00	0	0	0.00
245	LIFE INSURANCE	0	0	4	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,483	1,522	1,830	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL/TECHNICAL SE	118,300	0	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	0	142,500	149,625	0.00	167,600	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	137	150	0.00	150	0.00	0	0	0.00
353	POSTAGE	34	20	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	118,334	142,657	149,775	0.00	167,750	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	315	218	400	0.00	400	0.00	0	0	0.00
400	SUPPLIES AND MATERIAL	315	218	400	0.00	400	0.00	0	0	0.00
Total Function 1121 MIDDLE SCHOOL INSTRUCTION		126,769	150,668	159,075	0.00	168,150	0.00	0	0	0.00

Function 1221 STRUCTURED & INTENSIVE

311	INSTRUCTION SERVICES	0	1,032	1,100	0.00	1,100	0.00	0	0	0.00
300	PURCHASED SERVICES	0	1,032	1,100	0.00	1,100	0.00	0	0	0.00
Total Function 1221 STRUCTURED & INTENSIVE		0	1,032	1,100	0.00	1,100	0.00	0	0	0.00

Function 2550 STUDENT TRANSPORTATION

324	RENTALS	0	460	750	0.00	750	0.00	0	0	0.00
300	PURCHASED SERVICES	0	460	750	0.00	750	0.00	0	0	0.00
Total Function 2550 STUDENT TRANSPORTATION		0	460	750	0.00	750	0.00	0	0	0.00

Total Fund 299 ODE OUTDOOR SCHOOL	126,769	152,160	160,925	0.00	170,000	0.00	0	0	0.00
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Debt Service Funds (300)



Oregon Budget Law requires the establishment of a Debt Service Fund when a bond levy is passed. These funds account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest. The District has issued bonds for building construction and to pay 50% of the District's Unfunded Actuarial Liability (UAL) of its PERS pension plan.

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 301 2017 G.O. BOND DEBT SERVICE									
1111 CURRENT YEARS TAXES	4,857,541	4,902,876	4,980,665	0.00	5,147,000	0.00	0	0	0.00
1112 PRIOR YEARS TAXES	72,531	49,109	87,285	0.00	60,000	0.00	0	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T,	2	0	0	0.00	0	0.00	0	0	0.00
1190 PENALTIES & INTEREST ON TAXES	13	29	0	0.00	0	0.00	0	0	0.00
1510 INTEREST ON INVESTMENTS	372	3,307	0	0.00	10,000	0.00	0	0	0.00
1530 GAIN OR LOSS ON SALE OF INVESTM	(922)	0	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	4,929,536	4,955,321	5,067,950	0.00	5,217,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	299,348	754,633	506,000	0.00	200,000	0.00	0	0	0.00
5000 OTHER SOURCES	299,348	754,633	506,000	0.00	200,000	0.00	0	0	0.00
Total Fund 301 2017 G.O. BOND DEBT SERVICE	5,228,883	5,709,954	5,573,950	0.00	5,417,000	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 301 2017 G.O. BOND DEBT SERVICE									
Function 5110 LONG TERM DEBT SERVICE									
610 REDEMPTION OF PRINCIPAL	783,206	1,405,551	1,232,621	0.00	1,661,941	0.00	0	0	0.00
621 REGULAR INTEREST	3,691,044	3,841,433	3,889,929	0.00	3,755,059	0.00	0	0	0.00
600 OTHER OBJECTS	4,474,250	5,246,983	5,122,550	0.00	5,417,000	0.00	0	0	0.00
Total Function 5110 LONG TERM DEBT SERVICE	4,474,250	5,246,983	5,122,550	0.00	5,417,000	0.00	0	0	0.00
Function 7000 UNAPPROPRIATED ENDING FUN									
820 RESERVE FOR NEXT YEAR	0	0	451,400	0.00	0	0.00	0	0	0.00
800 OTHER USES OF FUNDS	0	0	451,400	0.00	0	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUN	0	0	451,400	0.00	0	0.00	0	0	0.00
Total Fund 301 2017 G.O. BOND DEBT SERVICE	4,474,250	5,246,983	5,573,950	0.00	5,417,000	0.00	0	0	0.00

DEBT SERVICE FUNDS

**St Helens School District
General Obligation Bonds, Series 2017**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/15/2025			\$ 1,101,275	\$ 1,101,275
6/15/2026	\$ 815,000	5.000%	1,101,275	1,916,275
12/15/2026			1,080,900	1,080,900
6/15/2027	945,000	4.000%	1,080,900	2,025,900
12/15/2027			1,062,000	1,062,000
6/15/2028	1,080,000	5.000%	1,062,000	2,142,000
12/15/2028			1,035,000	1,035,000
6/15/2029	1,230,000	5.000%	1,035,000	2,265,000
12/15/2029			1,004,250	1,004,250
6/15/2030	1,390,000	5.000%	1,004,250	2,394,250
12/15/2030			969,500	969,500
6/15/2031	1,560,000	5.000%	969,500	2,529,500
12/15/2031			930,500	930,500
6/15/2032	1,745,000	5.000%	930,500	2,675,500
12/15/2032			886,875	886,875
6/15/2033	1,940,000	5.000%	886,875	2,826,875
12/15/2033			838,375	838,375
6/15/2034	2,150,000	5.000%	838,375	2,988,375
12/15/2034			784,625	784,625
6/15/2035	2,370,000	5.000%	784,625	3,154,625
12/15/2035			725,375	725,375
6/15/2036	2,605,000	5.000%	725,375	3,330,375
12/15/2036			660,250	660,250
6/15/2037	2,860,000	5.000%	660,250	3,520,250
12/15/2037			588,750	588,750
6/15/2038	3,125,000	5.000%	588,750	3,713,750
12/15/2038			510,625	510,625
6/15/2039	3,415,000	5.000%	510,625	3,925,625
12/15/2039			425,250	425,250
6/15/2040	3,715,000	5.000%	425,250	4,140,250
12/15/2040			332,375	332,375
6/15/2041	4,040,000	5.000%	332,375	4,372,375
12/15/2041			231,375	231,375
6/15/2042	4,385,000	5.000%	231,375	4,616,375
12/15/2042	4,870,000	5.000%	121,750	4,991,750
Totals	44,240,000		26,456,350	70,696,350

DEBT SERVICE FUNDS

St Helens School District General Obligation Bonds, Series 2020				
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Compound Interest</u>	<u>Total Debt Service</u>
6/15/2025	-	-	-	-
6/15/2026	-	-	-	-
6/15/2027	-	-	-	-
6/15/2028	-	-	-	-
6/15/2029	-	-	-	-
6/15/2030	-	-	-	-
6/15/2031	-	-	-	-
6/15/2032	\$ 931,636	1.940%	\$ 238,364	\$ 1,170,000
6/15/2033	956,288	2.040%	283,712	1,240,000
6/15/2034	980,561	2.110%	329,439	1,310,000
6/15/2035	1,004,804	2.180%	380,196	1,385,000
6/15/2036	1,026,833	2.240%	433,167	1,460,000
6/15/2037	1,041,915	2.300%	488,085	1,530,000
6/15/2038	1,067,402	2.340%	547,598	1,615,000
6/15/2039	1,083,206	2.380%	606,795	1,690,000
6/15/2040	1,105,522	2.420%	674,478	1,780,000
6/15/2041	-	-	-	-
6/15/2042	-	-	-	-
6/15/2043	-	-	-	-
6/15/2044	-	-	-	-
6/15/2045	-	-	-	-
6/15/2046	4,545,830	2.610%	4,329,142	8,874,972
6/15/2047	4,561,991	2.610%	4,578,491	9,140,482
6/15/2048	4,580,461	2.610%	4,838,083	9,418,544
6/15/2049	4,596,622	2.610%	5,103,530	9,700,152
6/15/2050	4,612,783	2.610%	5,377,217	9,990,000
Totals	<u>\$ 32,095,853</u>		<u>\$ 28,208,298</u>	<u>\$ 60,304,150</u>

DEBT SERVICE FUNDS

**St Helens School District
General Obligation Bonds, Series 2020B**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/15/2025			\$ 667,500	\$ 667,500
6/15/2026	\$ 516,941	5.000%	715,559	1,232,500
12/15/2026			653,375	653,375
6/15/2027	594,711	5.000%	708,664	1,303,375
12/15/2027			637,125	637,125
6/15/2028	677,056	5.000%	700,069	1,377,125
12/15/2028			618,625	618,625
6/15/2029	763,975	5.000%	689,650	1,453,625
12/15/2029			597,750	597,750
6/15/2030	860,044	5.000%	677,706	1,537,750
12/15/2030			574,250	574,250
6/15/2031	965,262	5.000%	663,988	1,629,250
12/15/2031			547,875	547,875
6/15/2032			547,875	547,875
12/15/2032			547,875	547,875
6/15/2033			547,875	547,875
12/15/2033			547,875	547,875
6/15/2034			547,875	547,875
12/15/2034			547,875	547,875
6/15/2035			547,875	547,875
12/15/2035			547,875	547,875
6/15/2036			547,875	547,875
12/15/2036			547,875	547,875
6/15/2037			547,875	547,875
12/15/2037			547,875	547,875
6/15/2038			547,875	547,875
12/15/2038			547,875	547,875
6/15/2039			547,875	547,875
12/15/2039			547,875	547,875
6/15/2040			547,875	547,875
12/15/2040			547,875	547,875
6/15/2041	1,701,788	5.000%	706,087	2,407,875
12/15/2041			501,375	501,375
6/15/2042	1,866,478	5.000%	674,897	2,541,375
12/15/2042			450,375	450,375
6/15/2043	2,044,891	5.000%	640,484	2,685,375
12/15/2043			394,500	394,500
6/15/2044	6,930,671	5.000%	1,038,830	7,969,500
12/15/2044			205,125	205,125
6/15/2045	7,507,083	5.000%	903,042	8,410,125
Totals	<u>24,428,898</u>	<u>209</u>	<u>23,828,602</u>	<u>48,257,500</u>

DEBT SERVICE FUNDS

St Helens School District General Obligation Bonds, Series 2020B

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/15/2025			\$ 84,625	\$ 84,625
6/15/2026	\$ 330,000	5.000%	84,625	414,625
12/15/2026			76,375	76,375
6/15/2027	360,000	5.000%	76,375	436,375
12/15/2027			67,375	67,375
6/15/2028	390,000	5.000%	67,375	457,375
12/15/2028			57,625	57,625
6/15/2029	430,000	5.000%	57,625	487,625
12/15/2029			46,875	46,875
6/15/2030	450,000	5.000%	46,875	496,875
12/15/2030			35,625	35,625
6/15/2031	505,000	5.000%	35,625	540,625
12/15/2031			23,000	23,000
6/15/2032	550,000	5.000%	23,000	573,000
12/15/2032			9,250	9,250
6/15/2033	370,000	5.000%	9,250	379,250
Totals	<u>3,385,000</u>		<u>801,500</u>	<u>4,186,500</u>

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 310 PERS BOND DEBT SERVICE									
1530 GAIN OR LOSS ON SALE OF INVESTM	(6,899)	0	0	0.00	0	0.00	0	0	0.00
1970 SERVICES TO OTHER FUNDS	3,023,272	3,161,240	3,310,761	0.00	3,473,800	0.00	0	0	0.00
1000 LOCAL SOURCES	3,016,373	3,161,240	3,310,761	0.00	3,473,800	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(50)	0	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	0	(50)	0	0.00	0	0.00	0	0	0.00
Total Fund 310 PERS BOND DEBT SERVICE	3,016,373	3,161,190	3,310,761	0.00	3,473,800	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 310 PERS BOND DEBT SERVICE										
Function 5110 LONG TERM DEBT SERVICE										
610 REDEMPTION OF PRINCIPAL	1,293,036	2,425,000	2,710,000	0.00	3,025,000	0.00	0	0	0.00	
621 REGULAR INTEREST	1,723,387	736,190	600,761	0.00	448,800	0.00	0	0	0.00	
600 OTHER OBJECTS	3,016,423	3,161,190	3,310,761	0.00	3,473,800	0.00	0	0	0.00	
Total Function 5110 LONG TERM DEBT SERVICE	3,016,423	3,161,190	3,310,761	0.00	3,473,800	0.00	0	0	0.00	
Total Fund 310 PERS BOND DEBT SERVICE	3,016,423	3,161,190	3,310,761	0.00	3,473,800	0.00	0	0	0.00	

**St Helens School District
OSBA Pension Bond Pool (2002 School Pool, CAPI)**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/15/2025			\$ 93,379	\$ 93,379
6/15/2026	\$ 1,280,000	5.550%	93,379	1,373,379
12/15/2026			57,859	57,859
6/15/2027	1,420,000	5.550%	58,859	1,478,859
12/15/2027			18,455	18,455
6/15/2028	<u>665,000</u>	5.550%	<u>18,454</u>	<u>683,454</u>
Totals	<u><u>\$ 3,365,000</u></u>		<u><u>\$ 340,384</u></u>	<u><u>\$ 3,705,384</u></u>

**St Helens School District
OSBA Pension Bond Pool (2003 School Pool, CAPI)**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/15/2025			\$ 130,782	\$ 130,782
6/15/2026	\$ 1,745,000	5.680%	130,782	1,875,782
12/15/2026			81,224	81,224
6/15/2027	1,940,000	5.680%	81,224	2,021,224
12/15/2027			26,128	26,128
6/15/2028	<u>920,001</u>	5.680%	<u>26,128</u>	<u>946,129</u>
Totals	<u><u>\$ 4,605,001</u></u>		<u><u>\$ 476,268</u></u>	<u><u>\$ 5,081,269</u></u>

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Capital Projects Fund (400)



The Capital Projects Fund accounts for activities related to the acquisition, construction, repairing and equipping of facilities.

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 430 CAPITAL PROJECTS FUND									
1130 CONSTRUCTION EXCISE TAX	76,396	38,778	45,000	0.00	45,000	0.00	0	0	0.00
1530 GAIN OR LOSS ON SALE OF INVESTM	754	0	0	0.00	0	0.00	0	0	0.00
1910 RENTALS	11,217	12,401	7,500	0.00	10,000	0.00	0	0	0.00
1000 LOCAL SOURCES	88,367	51,179	52,500	0.00	55,000	0.00	0	0	0.00
2200 RESTRICTED GRANTS	9,020	0	0	0.00	0	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	9,020	0	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	101,680	0	0	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	101,680	0	0	0.00	0	0.00	0	0	0.00
5200 TRANSFER FROM FUND	350,000	0	150,000	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	1,844,846	2,103,326	900,000	0.00	1,010,000	0.00	0	0	0.00
5000 OTHER SOURCES	2,194,846	2,103,326	1,050,000	0.00	1,010,000	0.00	0	0	0.00
Total Fund 430 CAPITAL PROJECTS FUND	2,393,913	2,154,505	1,102,500	0.00	1,065,000	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 430 CAPITAL PROJECTS FUND										
Function 4150 BUILDING ACQUIS/CONST/IMP										
322 REPAIR AND MAINTENANCE SE	0	4,450	0	0.00	0	0.00	0	0	0.00	
300 PURCHASED SERVICES	0	4,450	0	0.00	0	0.00	0	0	0.00	
520 BUILDING ACQUISITION	187,440	415,128	0	0.00	0	0.00	0	0	0.00	
530 IMPROVEMENTS OTHER THAN B	94,877	287,652	337,000	0.00	1,065,000	0.00	0	0	0.00	
542 REPLACEMENT EQUIPMENT PUR	8,020	0	0	0.00	0	0.00	0	0	0.00	
500 CAPITAL OUTLAY	290,338	702,780	337,000	0.00	1,065,000	0.00	0	0	0.00	
640 DUES AND FEES	250	0	0	0.00	0	0.00	0	0	0.00	
600 OTHER OBJECTS	250	0	0	0.00	0	0.00	0	0	0.00	
Total Function 4150 BUILDING ACQUIS/CONST/IMP	290,588	707,230	337,000	0.00	1,065,000	0.00	0	0	0.00	
Function 4180 OTHER CAPITAL ITEMS										
540 EQUIPMENT	0	81,177	0	0.00	0	0.00	0	0	0.00	
542 REPLACEMENT EQUIPMENT PUR	0	112,938	0	0.00	0	0.00	0	0	0.00	
500 CAPITAL OUTLAY	0	194,115	0	0.00	0	0.00	0	0	0.00	
Total Function 4180 OTHER CAPITAL ITEMS	0	194,115	0	0.00	0	0.00	0	0	0.00	
Function 7000 UNAPPROPRIATED ENDING FUN										
810 CONTINGENCY	0	0	50,000	0.00	0	0.00	0	0	0.00	
820 RESERVE FOR NEXT YEAR	0	0	215,500	0.00	0	0.00	0	0	0.00	
830 RESERVE FOR RESTRICTED PURPOSE	0	0	500,000	0.00	0	0.00	0	0	0.00	
800 OTHER USES OF FUNDS	0	0	765,500	0.00	0	0.00	0	0	0.00	
Total Function 7000 UNAPPROPRIATED ENDING FUN	0	0	765,500	0.00	0	0.00	0	0	0.00	
Total Fund 430 CAPITAL PROJECTS FUND	290,588	901,345	1,102,500	0.00	1,065,000	0.00	0	0	0.00	

Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 431 2017 BOND PROGRAM									
1510 INTEREST ON INVESTMENTS	30,588	35,784	0	0.00	0	0.00	0	0	0.00
1530 GAIN OR LOSS ON SALE OF INVESTM	67,925	0	0	0.00	0	0.00	0	0	0.00
1960 RECOVERY PRIOR YR EXP	0	9,336	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	98,512	45,120	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	6,737,302	6,117,300	200,000	0.00	225,000	0.00	0	0	0.00
5000 OTHER SOURCES	6,737,302	6,117,300	200,000	0.00	225,000	0.00	0	0	0.00
Total Fund 431 2017 BOND PROGRAM	6,835,815	6,162,420	200,000	0.00	225,000	0.00	0	0	0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 431 2017 BOND PROGRAM

Function 4110 SERVICE AREA DIRECTION

382	LEGAL SERVICES	496	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	496	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	1	0	0	0.00	0	0.00	0	0	0.00
653	PROPERTY INSURANCE PREMIU	0	1,321	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1	1,321	0	0.00	0	0.00	0	0	0.00

Total Function 4110 SERVICE AREA DIRECTION 496 1,321 0 0.00 0 0.00 0 0 0.00

Function 4150 BUILDING ACQUIS/CONST/IMP

383	ARCHITECT/ENGINEER SERVIC	0	11,307	0	0.00	0	0.00	0	0	0.00
390	OTHER GEN PROF & TECH SER	5,493	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	5,493	11,307	0	0.00	0	0.00	0	0	0.00
520	BUILDING ACQUISITION	623,822	5,906,797	0	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN B	88,704	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	712,526	5,906,797	0	0.00	0	0.00	0	0	0.00

Total Function 4150 BUILDING ACQUIS/CONST/IMP 718,019 5,918,104 0 0.00 0 0.00 0 0 0.00

Function 4180 OTHER CAPITAL ITEMS

542	REPLACEMENT EQUIPMENT PUR	0	33,659	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	33,659	0	0.00	0	0.00	0	0	0.00

Total Function 4180 OTHER CAPITAL ITEMS 0 33,659 0 0.00 0 0.00 0 0 0.00

Function 6110 OPERATING CONTINGENCY

810	CONTINGENCY	0	0	0	0.00	225,000	0.00	0	0	0.00
800	OTHER USES OF FUNDS	0	0	0	0.00	225,000	0.00	0	0	0.00

Total Function 6110 OPERATING CONTINGENCY 0 0 0 0.00 225,000 0.00 0 0 0.00

Function 7000 UNAPPROPRIATED ENDING FUN

830	RESERVE FOR RESTRICTED PURPOSE	0	0	200,000	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	0	0	200,000	0.00	0	0.00	0	0	0.00

Total Function 7000 UNAPPROPRIATED ENDING FUN 0 0 200,000 0.00 0 0.00 0 0 0.00

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 431 2017 BOND PROGRAM

Total Fund 431 2017 BOND PROGRAM	718,515	5,953,084	200,000	0.00	225,000	0.00	0	0	0.00
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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 432 2020 GO BOND - SHHS									
1510 INTEREST ON INVESTMENTS	1,511,556	1,466,572	180,000	0.00	250,000	0.00	0	0	0.00
1530 GAIN OR LOSS ON SALE OF INVESTM	106,990	0	0	0.00	0	0.00	0	0	0.00
1961 RECOUP CURRENT YR EXP	0	1,189	0	0.00	0	0.00	0	0	0.00
1991 E-RATE REIMBURSEMENT	0	52,556	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	1,618,546	1,520,317	180,000	0.00	250,000	0.00	0	0	0.00
2200 RESTRICTED GRANTS	880	0	0	0.00	0	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	880	0	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	7,512	25,000	0	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	7,512	25,000	0	0.00	0	0.00	0	0	0.00
5160 LEASE PURCHASE RECEIPTS	0	62,129	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	54,554,320	33,762,747	21,923,700	0.00	5,000,000	0.00	0	0	0.00
5000 OTHER SOURCES	54,554,320	33,824,877	21,923,700	0.00	5,000,000	0.00	0	0	0.00
Total Fund 432 2020 GO BOND - SHHS	56,181,258	35,370,193	22,103,700	0.00	5,250,000	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE	
Fund 432 2020 GO BOND - SHHS										
Function 4110 SERVICE AREA DIRECTION										
354 ADVERTISING	140	0	0	0.00	0	0.00	0	0	0.00	
355 PRINTING & BINDING	1,066	0	0	0.00	0	0.00	0	0	0.00	
382 LEGAL SERVICES	400	0	0	0.00	0	0.00	0	0	0.00	
385 MANAGEMENT SERVICES	220	220	0	0.00	0	0.00	0	0	0.00	
390 OTHER GEN PROF & TECH SER	24,798	30,454	11,520	0.00	0	0.00	0	0	0.00	
300 PURCHASED SERVICES	26,625	30,674	11,520	0.00	0	0.00	0	0	0.00	
525 RELOCATE PORTABLES	46,072	139,536	50,491	0.00	0	0.00	0	0	0.00	
500 CAPITAL OUTLAY	46,072	139,536	50,491	0.00	0	0.00	0	0	0.00	
610 REDEMPTION OF PRINCIPAL	25,200	31,873	0	0.00	0	0.00	0	0	0.00	
621 REGULAR INTEREST	68	283	0	0.00	0	0.00	0	0	0.00	
640 DUES AND FEES	4,970	4,497	0	0.00	0	0.00	0	0	0.00	
653 PROPERTY INSURANCE PREMIU	502,072	901,740	400,000	0.00	200,000	0.00	0	0	0.00	
600 OTHER OBJECTS	532,310	938,394	400,000	0.00	200,000	0.00	0	0	0.00	
Total Function 4110 SERVICE AREA DIRECTION	605,007	1,108,603	462,011	0.00	200,000	0.00	0	0	0.00	
Function 4150 BUILDING ACQUIS/CONST/IMP										
325 ELECTRICITY	18,946	19,524	8,741	0.00	10,000	0.00	0	0	0.00	
383 ARCHITECT/ENGINEER SERVIC	717,651	438,326	327,010	0.00	400,000	0.00	0	0	0.00	
385 MANAGEMENT SERVICES	286,000	252,000	0	0.00	0	0.00	0	0	0.00	
390 OTHER GEN PROF & TECH SER	61,596	47,477	23,216	0.00	30,000	0.00	0	0	0.00	
391 ENGINEERING SERVICES	26,851	38,927	21,896	0.00	0	0.00	0	0	0.00	
300 PURCHASED SERVICES	1,111,043	796,254	380,863	0.00	440,000	0.00	0	0	0.00	
520 BUILDING ACQUISITION	20,447,195	12,283,868	20,155,291	0.00	3,520,000	0.00	0	0	0.00	
500 CAPITAL OUTLAY	20,447,195	12,283,868	20,155,291	0.00	3,520,000	0.00	0	0	0.00	
Total Function 4150 BUILDING ACQUIS/CONST/IMP	21,558,238	13,080,122	20,536,154	0.00	3,960,000	0.00	0	0	0.00	
Function 4180 OTHER CAPITAL ITEMS										
541 INITIAL/ADDL EQUIP PURCHA	97,444	62,948	905,535	0.00	890,000	0.00	0	0	0.00	
550 TECHNOLOGY	157,822	610,888	200,000	0.00	200,000	0.00	0	0	0.00	
500 CAPITAL OUTLAY	255,266	673,836	1,105,535	0.00	1,090,000	0.00	0	0	0.00	
Total Function 4180 OTHER CAPITAL ITEMS	255,266	673,836	1,105,535	0.00	1,090,000	0.00	0	0	0.00	

Requirements Report

Actuals 22-23 Actuals 23-24 Budget 24-25 FTE 24-25 Proposed 25-26 Proposed FTE Approved 25-26 Adopted 25-26 Adopted FTE

Fund 432 2020 GO BOND - SHHS

Total Fund 432 2020 GO BOND - SHHS 22,418,511 14,862,561 22,103,700 0.00 5,250,000 0.00 0 0 0.00

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Resources Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 433 2023 GO BOND - SHHS									
1510 INTEREST ON INVESTMENTS	0	189,280	27,000	0.00	30,000	0.00	0	0	0.00
1000 LOCAL SOURCES	0	189,280	27,000	0.00	30,000	0.00	0	0	0.00
3299 STATE RESTRICTED GRANT	0	0	4,000,000	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	0	0	4,000,000	0.00	0	0.00	0	0	0.00
5110 BOND PROCEEDS	0	4,000,000	0	0.00	0	0.00	0	0	0.00
5120 BOND PREMIUM	0	439,432	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(200)	3,420,000	0.00	4,000,000	0.00	0	0	0.00
5000 OTHER SOURCES	0	4,439,232	3,420,000	0.00	4,000,000	0.00	0	0	0.00
Total Fund 433 2023 GO BOND - SHHS	0	4,628,511	7,447,000	0.00	4,030,000	0.00	0	0	0.00

Requirements Report

	Actuals 22-23	Actuals 23-24	Budget 24-25	FTE 24-25	Proposed 25-26	Proposed FTE	Approved 25-26	Adopted 25-26	Adopted FTE
Fund 433 2023 GO BOND - SHHS									
Function 4110 SERVICE AREA DIRECTION									
382 LEGAL SERVICES	0	30,000	0	0.00	0	0.00	0	0	0.00
390 OTHER GEN PROF & TECH SER	0	65,474	0	0.00	0	0.00	0	0	0.00
300 PURCHASED SERVICES	0	95,474	0	0.00	0	0.00	0	0	0.00
640 DUES AND FEES	0	96	0	0.00	0	0.00	0	0	0.00
600 OTHER OBJECTS	0	96	0	0.00	0	0.00	0	0	0.00
Total Function 4110 SERVICE AREA DIRECTION	0	95,570	0	0.00	0	0.00	0	0	0.00
Function 4150 BUILDING ACQUIS/CONST/IMP									
520 BUILDING ACQUISITION	0	0	676,700	0.00	0	0.00	0	0	0.00
530 IMPROVEMENTS OTHER THAN B	0	0	3,496,300	0.00	4,030,000	0.00	0	0	0.00
500 CAPITAL OUTLAY	0	0	4,173,000	0.00	4,030,000	0.00	0	0	0.00
640 DUES AND FEES	200	5,000	0	0.00	0	0.00	0	0	0.00
600 OTHER OBJECTS	200	5,000	0	0.00	0	0.00	0	0	0.00
Total Function 4150 BUILDING ACQUIS/CONST/IMP	200	5,000	4,173,000	0.00	4,030,000	0.00	0	0	0.00
Function 6110 OPERATING CONTINGENCY									
810 CONTINGENCY	0	0	994,000	0.00	0	0.00	0	0	0.00
800 OTHER USES OF FUNDS	0	0	994,000	0.00	0	0.00	0	0	0.00
Total Function 6110 OPERATING CONTINGENCY	0	0	994,000	0.00	0	0.00	0	0	0.00
Function 7000 UNAPPROPRIATED ENDING FUN									
820 RESERVE FOR NEXT YEAR	0	0	2,280,000	0.00	0	0.00	0	0	0.00
800 OTHER USES OF FUNDS	0	0	2,280,000	0.00	0	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUN	0	0	2,280,000	0.00	0	0.00	0	0	0.00
Total Fund 433 2023 GO BOND - SHHS	200	100,570	7,447,000	0.00	4,030,000	0.00	0	0	0.00

Appendices



GROWING THE FUTURE

BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

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

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

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The five fund types are: general, special revenue, capital projects, enterprise, 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 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 budget. 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.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the St. Helens School District #502, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at the District Office at 474 N. 16th Street, St. Helens, Oregon. The meeting will take place on Wednesday, May 7, 2025 at 6:00 p.m. Community members may view the meeting in real time via Zoom; a link will be available on the district website.

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be held on Wednesday, May 21, 2025 at 6:00 p.m. at the District Office at 474 N. 16th Street, St. Helens, Oregon. Those who wish to address the budget committee via a remote option may arrange to do so by e-mailing traciet@sthelens.k12.or.us by 4:00 PM on Wednesday, May 21, 2025. Community members may view the meeting in real time via Zoom; a link will be available on the district website.

A copy of the budget document may be inspected or obtained on or after May 8, 2025 at the District Office at 474 N. 16th Street, St. Helens, Oregon between the hours of 8:00 a.m. and 4:00 p.m. A nominal fee of \$3 will be charged for copies. The budget document will also be made available on the District's webpage at <https://www.sthelens.k12.or.us/district-info/budget-information/2025-2026-budget> .

A copy of this notice is also posted on the St. Helens School District website at www.sthelens.k12.or.us.

To be published:

Friday, April 25, 2025