

Excellence



Community

Pleasant Hill School District No. 1

Adopted Budget Document

2025-26



Commitment



PLEASANT HILL SCHOOL DISTRICT NO. 1, LANE COUNTY, OREGON

BUDGET FOR THE 2025-26 FISCAL YEAR, BEGINNING JULY 1, 2025

BUDGET CALENDAR AND COMMITTEE INFORMATION

PLEASANT HILL BOARD OF DIRECTORS

	Position	Term Expires
John Oldham	1	2027
Drew Gottfried, Vice Chair	2	2025
Jennifer Woodland	3	2027
Rusty Rexius	4	2025
Stephen Hammond, Chair	5	2025

LAY MEMBERS OF THE BUDGET COMMITTEE

Rich Driessnack		2025
John Goldberg		2026
Wesley Siburg		2026
Madeline Carlton		2027
Morgan Thomas		2027

ADMINISTRATION

Jim Crist, Superintendent

Sheri Longobardo, Business Manager

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SUPERINTENDENT’S BUDGET MESSAGE
Navigating Change and Advancing Literacy
May 2025

Dear Members of the Pleasant Hill School District Community,

I am pleased to present the proposed budget for the 2025-26 fiscal year for the Pleasant Hill School District. This budget has been thoughtfully developed with a focus on our core priorities - student success, facility upgrades and maintenance, and fiscal responsibility - while placing a particular emphasis on strengthening literacy instruction district-wide. Our financial outlook remains stable, allowing us to make strategic investments in early literacy, instructional excellence, and the continued well-being of our students and staff.

Fiscal Outlook and Strategic Investments

The proposed budget reflects a total of \$22,750,293 for the general fund and \$33,616,282 for all funds. Our ending fund balance remains strong, ensuring we can continue to invest in infrastructure and instructional improvements. As in previous years, we have maintained a conservative fiscal approach, positioning us to address both ongoing needs and new opportunities. The 2024-25 budget cycle saw an increase in state funding, and we will continue leveraging these resources to support instructional priorities, including expanding literacy interventions and professional development for educators.

March Economic and Revenue Forecast – Key Considerations

The March 2025 Economic and Revenue Forecast provides insight into the state’s financial outlook and its impact on school funding:

- **General Fund & Lottery Revenue Growth:** The state’s projected General Fund and Lottery resources for the 2025-27 biennium increased by \$267.5 million from the December forecast, surpassing the \$40 billion mark for the first time (\$40.138 billion).
- **2023-25 Budget Adjustments:** A \$109 million decrease in projected General Fund and Lottery resources for the current biennium was attributed to increased spending during the December 2024 Special Session. However, Oregon still maintains \$5.5 billion in reserves across the Education Stability Fund, Rainy Day Fund, and Cash Reserves, ensuring the state’s ability to weather economic fluctuations.
- **Corporate Kicker & Student Success Act:** The corporate kicker of \$993.1 million must be allocated to K-12 education in the next budget cycle, though the Corporate Activity Tax (CAT), which funds the Student Success Act, is projected to decline by \$9.5 million.

- **Lottery Revenue Decline:** Lottery earnings, a key revenue source for the State School Fund, are projected to decline by \$65.6 million in 2025-27, which could impact overall school funding.

While these projections indicate modest revenue growth, school districts across the state must still advocate for necessary K-12 investments amid competing budget priorities.

Title I Funding Reduction & Impact on PHSD

An additional challenge we face is the impact of the Small Area Income and Poverty Estimates (SAIPE) census data, which has led to an estimated 10% reduction in our Title I funding for 2025-26.

- Pleasant Hill SD has lost Concentration Grant Hold Harmless status due to a decline in our eligibility percentage (now 9.8%).
- This reduction in federal funding will require backfilling with general fund dollars to maintain existing student support programs.
- While we await further details on federal allocations, we must proactively plan to offset this loss while sustaining key student services.

Strategic Priorities for 2025-26

This year’s budget will reflect a renewed focus on literacy enhancement, alongside continued investment in safe, well-maintained facilities and student support systems. Our key priorities include:

1. **Strengthening Literacy Instruction**
 - **Curriculum Adjustments:** Implementing evidence-based literacy programs to ensure every student builds a strong foundation in reading and writing.
 - **Professional Development:** Providing targeted training for teachers and staff to improve instructional practices and intervention strategies.
 - **Expanded Data Systems:** Enhancing assessment tools and progress-monitoring systems to identify learning gaps early and provide timely support.
2. **Sustaining Safe and Modern Facilities**
 - **Facility Maintenance & Safety:** Continuing to prioritize infrastructure improvements that ensure a secure and supportive learning environment.
 - **Continued Facility Support for CTE -** Continuing to prioritize safe and functional spaces for our CTE programs.
 - **Long-Term Planning:** Evaluating future facility needs in alignment with enrollment projections and instructional shifts.
3. **Maintaining Student Support & Class Sizes**
 - **Backfilling Title I Reductions:** Ensuring that student intervention and academic support programs remain intact despite the funding reduction.
 - **Protecting Small Class Sizes:** Preserving low student-to-teacher ratios to maximize personalized learning opportunities.

Commitment to Literacy and Student Success

One of the most critical investments in this year's budget is our enhanced focus on literacy. Grounded in research and aligned with best practices, our literacy vision ensures that every student develops the reading and writing skills necessary for long-term academic success. Key initiatives include:

- **Early Literacy Foundations:** Implementation of a structured, 90-minute literacy block in elementary grades to provide systematic, evidence-based reading instruction.
- **Targeted Interventions:** Expansion of Multi-Tiered Systems of Support (MTSS) as a district-wide model to provide differentiated reading interventions for students who need additional support.
- **Local Interim Assessments:** Investment in local interim assessments to provide teachers with timely, actionable data that informs instruction and supports student growth.
- **Professional Development:** Ongoing training and job-embedded coaching for teachers in research-aligned literacy strategies, with an emphasis on the science of reading.
- **Equity in Literacy:** Providing targeted instruction and appropriate accommodations to support the literacy

growth of students with disabilities and those from low socio-economic backgrounds.

- **Engaged Learning Environments:** Investing in high-quality instructional materials, strengthening teacher efficacy to support a diverse range of learners, implementing a district-wide learner profile that connects education to real-life experiences, and ensuring access to enrichment activities for all students.

Looking Ahead

The 2025-26 budget will require careful balancing - maintaining fiscal responsibility while making critical investments in literacy and infrastructure to support long-term student success. We remain committed to aligning resources with district priorities while ensuring that every dollar spent directly benefits our students, teachers, and community.

Thank you for your continued support and partnership in shaping a bright future for our students.

With gratitude,

Jim Crist, Superintendent
Pleasant Hill School District

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Community

Introduction and Overview



Commitment



INTRODUCTION AND OVERVIEW

WELCOME!

This section of the budget explains how the Pleasant Hill School District budget is organized and developed.

The purpose of the budget is to present meaningful estimates of resources and requirements for district programs in the following year, in a way that can be readily understood by members of the community.

The budget process is open to the public, and all budget discussions are held in public meetings. Any member of the public is invited to address the Budget Committee or Board. The budget process and calendar are described below.

BUDGET FORMAT

Inside the cover is a list of the names and terms of the ten members of the Budget Committee. The Budget Committee consists of five elected school board members and five appointed lay members. As a committee, they are responsible for reviewing the proposed budget, receiving public comment and approving the budget.

The budget document is organized into five main sections:

- **Superintendent’s Budget Message** – Explanation of priorities and key issues addressed during the budget process and any significant changes from the previous year
- **Introduction and Overview** – Descriptions of budget format, process, calendar and structure; fiscal management policies; student enrollment and staffing summaries; academic performance measures; and tax rate computations

- **Financial Summaries** – Summaries of all funds budget totals, descriptions and summary of General Fund resources, summaries of expenditures by fund, and impact of interfund transfers
- **General Fund** – Budget detail for chief operating fund used to account for the daily operations of the district
- **Other Funds** – Budget detail for special funds established to account for resources with restricted uses: Special Revenue Fund, Debt Service Fund and Capital Projects Fund
- **Appendices** – Glossary, State School Fund Grant and ADMw (weighted average daily membership) estimates

BUDGETING AND ACCOUNTING

The budget was prepared in accordance with Oregon Local Budget Law, which provides standard procedures for Oregon municipalities, promotes citizen involvement in the budgeting process and controls the expenditure of public funds. The budget was also developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting.

As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay obligations of the current period. Revenues subject to accrual include property taxes, grant proceeds, interest earnings and charges for services.

Expenditures are recorded when a liability is incurred, except for principal and interest on long-term debt which are recorded when payments are due.

BUDGET PROCESS

The budget is a financial plan based on estimates of resources and requirements of the school district’s operations and programs for the next fiscal year. It is prepared in accordance with the requirements of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and review of budgets. The law requires citizen involvement in the preparation of the budget and public disclosure of the budget before its final adoption. The law also requires that the budget be balanced – that resources equal requirements in each fund.

The proposed budget is prepared by district staff under the direction of the superintendent, the district’s budget officer. Once the budget is developed, the superintendent presents it and the budget message to the budget committee. The budget committee reviews the proposed budget, hears and considers public comment, makes revisions as needed and approves the budget. Once the budget document is given to budget committee members, it is considered to be a public document and made available to members of the community.

Upon approval by the budget committee, the budget is forwarded to the board for further public input and discussion. Between five and 30 days prior to the public hearing, the district must publish public notice of the board hearing on the approved budget as well as a summary of the approved budget.

The school board may make changes in the approved budget prior to adoption, which must take place no later than June 30. Should any expenditure in any fund increase by more than 10% or tax rates

increase at all, notice of a hearing and a revised budget summary must be published and another budget hearing must be held.

The board then adopts the budget, making appropriations for public funds to be spent and imposing and categorizing taxes.

After the budget is adopted, public funds must be spent for the purposes and within the amounts appropriated in the budget, except for certain changes permitted by statute. Any board revisions must be approved through board resolution or supplemental budget.

BUDGET CALENDAR

May 4, 2025	Publication of Notice of Budget Committee Meeting
May 5, 2025	Budget Committee orientation and presentation of financial projections
May 19, 2025	First Budget Committee meeting. Budget Committee elects officers, receives the Superintendent’s budget message, reviews the Proposed 2025-26 Budget, and receives public comment.
June 2, 2025	Second Budget Committee meeting. Budget Committee approves the 2025-26 budget and sets the date for the public hearing by the Board.
June 8, 2025	Publication of Notice of the Budget Hearing and Summary of the Proposed Budget
June 9, 2025	Third Budget Committee meeting (if needed)
June 16, 2025	Public hearing on budget approved by the Budget Committee and Board adoption of budget

BUDGET FUND STRUCTURE

Oregon Budget Law requires that school district budgets be prepared by fund. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or meet certain objectives. Within each fund, the budget includes estimates of

resources and requirements in line-item detail. Again, resources and requirements must balance.

Budget resources, which are classified as local, intermediate, state and federal sources, include beginning fund balances and revenues.

Budget requirements are categorized by program or function – the type of activity that is being carried out. Requirements include appropriations for expenditures, contingencies, and unappropriated ending fund balances which cannot be spent during the budget year. Expenditures are presented in five major functional areas: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Other Uses (e.g., transfers). Contingencies or planned reserves are budgeted to allow for unforeseen expenditures in funds where Local Budget Law permits. Unappropriated ending fund balances represent a cash carry-over to the next year for stability in uncertain economic times and support cash flow needs until other resources are received.

Every budget has at least one fund, commonly called the General Fund, to account for the daily operations of the district. Special funds may also be established to account for revenues that must be used for particular types of expenditure. Examples of special revenue funds include grant funds and reserve funds.

This budget document presents budgets for three individual governmental funds: the General Fund, the Special Revenue Fund, and the Debt Service Fund. Descriptions of each fund and the functions they address are provided below.

General Fund

The General Fund is the district’s general operating fund where most revenues and expenditures are recorded. The primary sources of

revenue are the State School Fund and local property taxes. Other sources include earnings on investments, fees for services and reimbursements for certain costs. Expenditures represent the costs associated with the district’s on-going operations – educational programs, administrative support and other support services.

Staff compensation comprises the greatest portion of the district’s operating expenditures. Additional costs include purchased services, materials and supplies, capital outlay (more typically accounted for in reserve funds and the Capital Projects Fund), transfers, other expenditures such as dues and fees, insurance premiums and transfers to other funds.

Special Revenue Fund

The District utilizes the Special Revenue Fund to account for revenues and expenditures related to grants, student activities, reserves, and to support operations outside the General Fund. Main categories of special revenue funds include the following:

- Federal, state, local and private grants
- Student activity funds
- Board-approved reserves
- Preschool Fund
- Nutrition Services Fund.

These funds are described in more detail in the Other Funds section of the budget document.

Debt Service Fund

This fund accounts for the district’s repayment of general obligation (G.O.) bonds. Taxes levied for this purpose and scheduled principal and interest payments on the bonds are budgeted in the Debt Service Fund.

CLASSIFICATION OF RESOURCES AND REQUIREMENTS

Resources

Revenues are classified by fund and by source. Sources are designated as Local, Intermediate, State, Federal or Other. Examples of each include the following:

Local Sources (1000) – Property taxes, interest earnings

Intermediate Sources (2000) – County School Fund, reimbursements from Lane ESD

State Sources (3000) – State School Fund grant proceeds, Common School Fund payments

Federal Sources (4000) – Federal Forest Fees, grants

Other (5000) – Interfund transfers, beginning fund balance

Requirements

Expenditures are classified by fund, function and object. **Functions** describe the activity for which a service or material object is acquired. The seven major functions are:

Instruction (1000) – Activities dealing directly with teaching students

Support Services (2000) – Services to provide administrative, technical, personal and logistical support to facilitate and enhance instruction

Enterprise and Community Services (3000) – Activities concerned with operations that are financed in a manner similar to

private businesses or for which costs are recovered primarily through user charges and community programs

Facilities Acquisition and Construction (4000) – Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures eligible for general obligation bond financing are recorded here.

Other Uses (5000) – Activities including debt service and transfers between funds

Contingencies (6000) – To budget for expenditures which cannot be foreseen and planned in the budget process

Unappropriated Ending Fund Balance (7000) – An estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure can be made from the UEFB in the year in which it is budgeted.

Objects represent the service or commodity obtained as the result of a specific expenditure. Seven object categories are used for this purpose:

Salaries (100)

Associated Payroll Costs (200)

Purchased Services (300)

Supplies and Materials (400)

Capital Outlay (500)

Other Objects (600) *(i.e., debt service, dues and fees, insurance)*

Transfers (700)

Reserves (800)

DISTRICT POLICY – SECTION D: FISCAL MANAGEMENT

DB. District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose and the proposed means of financing the estimated expenditures.

The amount of the budget will be based upon the financial requirements of the educational program, insofar as the district's financial resources permit and in keeping with statutory provisions.

The district budget will be prepared in full compliance with Local Budget Law. The superintendent will be designated as budget officer and will prepare the budget document.

DBC. Budget Calendar

The Board will annually, in the fall of each year, adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget.

The superintendent will prepare and recommend a proposed calendar for Board approval. The calendar will identify dates and activities to include those needed to comply with state law.

DBE. Budget Preparation

The superintendent has the overall responsibility for budget preparation and will develop such procedures necessary to ensure that the proposed budget reflects all areas of district operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and budget committee.

The superintendent will deliver the budget message and actual budget document to the budget committee when the message and budget have been completed and are ready for presentation.

A copy of the budget document will be made available at the district office for local district patrons to review. In addition, specific pages of the budget document or the budget document as a whole will be available for purchase.

DBG. Budget Hearing

After the budget document has been approved by the budget committee, a public hearing will be held regarding the recommended budget document. The date, time and place will be determined by the Board. At the hearing, any person may speak for or against items in the budget document.

DBH. Budget Adoption Procedures

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem

property taxes to be certified to the assessor for the ensuing year; and itemize and categorize the ad valorem property taxes.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

DBJ. Budget Implementation

The budget, as adopted by the Board, becomes the financial plan of the district for the coming year.

The superintendent and staff are authorized to make expenditures and commitments in accordance with the policies of the Board and the approved budget.

The superintendent will make the Board aware of any substantial changes in expected revenues or unusual expenditures so the Board may adjust the budget, if necessary.

DBK Budget Transfer Authority

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the fiscal year. All appropriation transfers shall be made as follows:

Intrafund Transfers

Transfers between the levels of appropriation (i.e., functions 1000 - instruction, 2000 - support services, 3000 - community services, etc.) must be made by official resolution of the Board stating the need for the transfer, the purpose and the amount.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and/or object codes (i.e., 100 - salaries, 200 - benefits, 300 - purchase services, 400 - supplies, etc.) within the same level of appropriation.

Interfund Transfers

Transfers from the general fund to any other fund are authorized when completed by official resolution of the Board stating the need, the purpose and the amount.

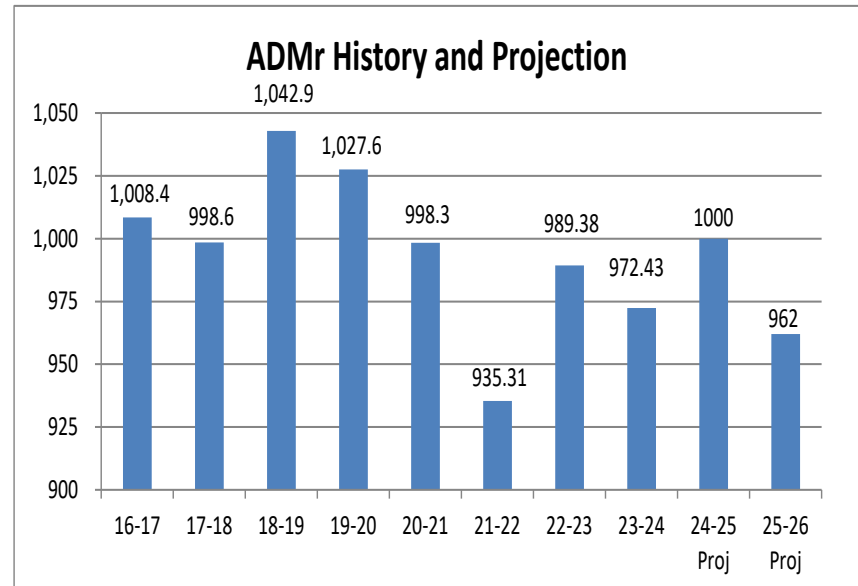
Appropriations transfers from any special revenue fund to the general fund or any other special revenue fund are prohibited.

STUDENT ENROLLMENT / ADM HISTORY AND PROJECTION					
Enrollment	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Projected)	2025-26 (Projected)
Elementary (K-5)	427	481	466	441	405
Middle/High (6-12)	505	568	580	559	557
Total	933	1049	1046	1000	962
	(Actual)	(Actual)	(Actual)	(Projected)	(Projected)
ADMr	935.31	989.38	972.43	1000	962
ADMw	1,113.58	1,169.76	1,143.7	1,159.37	1135.03

Student enrollment, as resident average daily membership (ADMr), represents average annual enrollment. ADMr serves as the basis for the distribution of state resources to K-12 districts through the State School Fund formula.

State funding is distributed on the basis of ADMw, or weighted average daily membership. Weighting is added to the district's ADMr to recognize the additional cost of serving students in special education programs, poverty, foster care, English as a Second Language programs, and pregnant or parenting programs.

Additional student weighting is also assigned for districts with small high schools. The difference in ADMr and ADMw above reflects weighting added to the district's ADMr for state funding purposes.



GENERAL FUND STAFFING HISTORY AND BUDGET - Grades K-5

Elementary Grades in FTE (1)	Actual 2023-24 (Grades K-5)	Budget 2024-25 (Grades K-5)	Adopted 2025-26 (Grades K-5)	Change from Budget 2024-25
Licensed (Teaching) Staff				
Classroom Teachers	18.00	18.00	18.00	0.00
Music Specialist	1.00	1.00	1.00	0.00
PE Specialist	1.00	1.00	1.00	0.00
Resource Room/Special Ed. Teacher	2.00	2.00	2.00	0.00
Counselor	0.35	0.00	0.25	0.25 (2)
Total Licensed Staff	22.35	22.00	22.25	0.25
Classified (Non-Teaching)				
Educational Assistants	5.69	5.68	5.68	0.00
Administrative Support	2.00	2.00	2.00	0.00
Student Support (Library)	0.94	0.94	0.88	(0.06) (3)
Custodians	2.00	2.00	2.00	0.00
Total Classified Staff	10.63	10.62	10.56	(0.06)
Administrators				
Principal	1.00	1.00	1.00	0.00
Total Staff FTE	33.98	33.62	33.81	0.19
October 1 Enrollment (not ADMw)	466	440	405	(35)

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Moved Counselor 0.25 FTE from SIA Fund 201. **(3)** Library position reduced .06 FTE

GENERAL FUND STAFFING HISTORY AND BUDGET - Grades 6-12

Middle / High School Grades in FTE (1)	Actual 2023-24 (Grades 6-12)	Budget 2024-25 (Grades 6-12)	Adopted 2025-26 (Grades 6-12)	Change from Budget 2024-25
Licensed (Teaching) Staff				
Regular Education Teachers	25.72	26.78	26.66	(0.12) (2)
Resource Room/Special Ed. Teachers	2.00	2.00	2.00	0.00
Counselors	2.00	2.00	2.00	0.00
Total Licensed Staff	29.72	30.78	30.66	(0.12)
Classified (Non-Teaching)				
Educational Assistants	4.38	5.25	5.25	0.00
Administrative Support	3.00	3.00	3.00	0.00
Student Support (Library)	0.94	0.94	0.94	0.00
Custodians	2.00	2.00	2.00	0.00
Total Classified Staff	10.32	11.19	11.19	0.00
Administrators				
Principal and Assistant Principal	2.50	2.50	2.50	0.00
Total Staff FTE	42.54	44.47	44.35	(0.12)
October 1 Enrollment (not ADMw)	580	560	557	(3)

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE. **(2)** Working retired teacher teaching one less period.

GENERAL FUND STAFFING HISTORY AND BUDGET - District-Wide

District Wide	Actual 2023-24	Budget 2024-25	Adopted 2025-26	Change from Budget 2024-25
Licensed Staff (Non-Teaching)				
Psychologist	0.00	1.00	1.00	0.00
SLP	0.00	1.00	1.00	0.00
Total Licensed Staff	0.00	2.00	2.00	0.00
Classified (Non-Teaching)				
Computer Network Tech	0.88	0.94	0.94	0.00
SLPA	0.00	0.41	0.41	0.00
K-12 Curriculum/HS Success Coordinator	0.00	1.00	1.00	0.00
ROMP Coordinator	0.50	0.50	0.50	0.00
Maintenance/Grounds	3.44	3.44	3.44	0.00
Total Classified Staff	4.83	6.28	6.28	0.00
Confidential				
Payroll, Accounts Payable, Administrative Assistants	2.88	2.88	2.88	0.00
Total Confidential Staff	2.88	2.88	2.88	0.00
Managerial				
Maintenance Lead	1.00	1.00	1.00	0.00
Technology Director	0.88	1.00	1.00	0.00
Nurse	0.00	1.00	1.00	0.00
Total Managerial Staff	1.00	3.00	3.00	0.00
Administrative				
Special Education Director	0.50	0.75	0.75	0.00
Superintendent	1.00	1.00	1.00	0.00
Business Manager	1.00	1.00	1.00	0.00
Total Administrative	2.50	2.75	2.75	0.00
Total District Wide Staff FTE	11.21	16.91	16.92	0.00

(1) FTE = Full-time equivalent staff. One FTE (1.0) is defined as a regular eight-hour position. A half-time position would be 0.5 FTE.

GENERAL FUND STAFFING HISTORY AND BUDGET - All Staff

All Staff in FTE (1)	Actual 2023-24	Budget 2024-25	Adopted 2025-26	Change from Budget 2024-25
Licensed (Teaching) Staff				
Classroom/Specialists/Regular Ed.	45.72	46.78	46.66	(0.12)
Special Ed. Teachers/SLP/Psychologist	4.00	6.00	6.00	0.00
Counselors	2.35	2.00	2.25	0.25
Total Licensed Staff	52.07	54.78	54.91	0.13
Classified and Confidential (Non-Teaching)				
Administrative Support	7.88	7.88	7.88	0.00
Computer Network Tech	0.88	0.94	0.94	0.00
K-12 Curriculum/HS Success Coordinator	0.00	1.00	1.00	0.00
Custodial/Maintenance/Grounds	7.44	7.44	7.44	0.00
Educational Assistants	10.07	10.93	10.93	0.00
ROMP Coordinator	0.50	0.50	0.50	0.00
SLPA	0.00	0.41	0.41	0.00
Student Support (Library)	1.88	1.88	1.81	(0.06)
Total Classified and Confidential	28.65	30.97	30.90	(0.07)
Managerial				
Maintenance Lead	1.00	1.00	1.00	0.00
Technology Director	0.88	1.00	1.00	0.00
Nurse	0.00	1.00	1.00	0.00
Total Managerial	1.88	3.00	3.00	0.00
Administrative				
Superintendent	1.00	1.00	1.00	0.00
Principals and Assistant Principals	3.50	3.50	3.50	0.00
Special Education Director	0.50	0.75	0.75	0.00
Business Manager	1.00	1.00	1.00	0.00
Total Administrative	6.00	6.25	6.25	0.00
Total District Staff	87.73	95.00	95.07	0.07
Total Student Enrollment	1046	1000	962	(38)

See footnotes above for school based staffing changes.

2025-26 TAX LEVY COMPUTATION

	2024-25 Budget		2025-26 Budget	
	General Fund (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5)	General Fund (Inside M. 5 Limits)	Debt Service Fund (Outside M. 5)
Total Requirements	\$15,095,534	\$1,702,494	\$17,174	\$1,750,000
Total Resources	11,387,032	77,359	31,317,859	124,025
Property Tax Required to Balance	\$3,708,502	\$1,625,135	\$3,856,873	\$1,625,975
Loss Due to Compression (Constitutional Limit)	24,433		22,525	
Uncollected Tax	166,631	73,021	119,285	76,617
Estimated Tax Imposed	\$3,899,566	\$1,698,156	\$3,998,683	\$1,702,592
	2024-25 Estimated		2025-26 Estimated	
Tax Rate	\$4.6414	\$2.0212	\$4.6414	\$1.9561
Assessed Value		\$840,170,240		\$870,395,305

Excellence



Community

Financial Summaries



Commitment



2025-26 ALL FUNDS SUMMARY

Resources

Fund	Local	Intermediate	State	Federal	Bonds	Transfers	Beginning Fund Balance	Total
General (100)	\$4,529,873	\$135,000	\$9,523,469	\$0	\$0	\$1,000	\$8,560,951	\$22,750,293
Special Revenue (200-299)	915,237	75,000	2,189,385	1,283,042	0	2,595,000	2,058,325	9,115,989
Debt Service (300)	1,638,725	0	0	0	0	0	111,275	1,750,000
Total	\$7,083,835	\$210,000	\$11,712,854	\$1,283,042	\$0	\$2,596,000	\$10,730,551	\$33,616,282

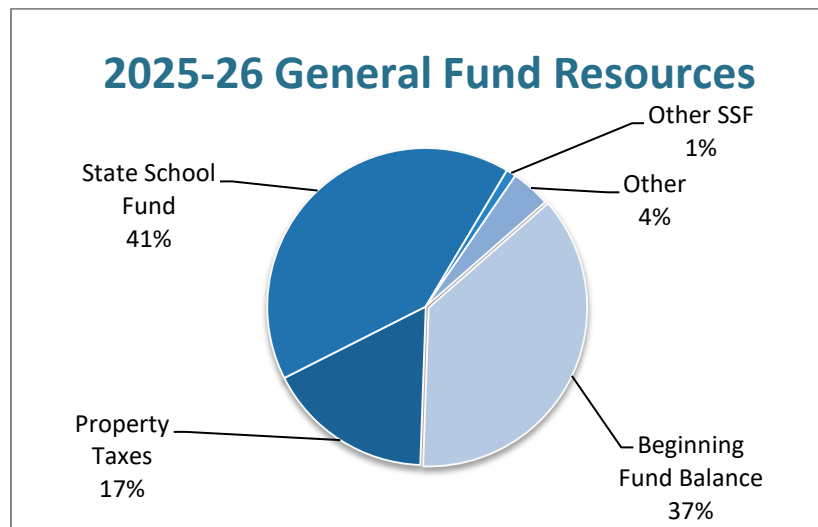
Requirements

Fund	Instruction	Support Services	Enterprise and Community Services	Facilities Acquisition and Construction	Transfers / Debt Service	Contingency	Ending Fund Balance	Total
General (100)	\$8,110,900	\$6,468,832	\$0	\$0	\$2,595,000	\$291,595	\$5,283,966	\$22,750,293
Special Revenue (200-299)	3,305,583	2,723,452	840,954	2,246,000	0	0	0	9,115,989
Debt Service (300)	0	0	0	0	1,625,000	0	125,000	1,750,000
Total	\$11,416,483	\$9,192,284	\$840,954	\$2,246,000	\$4,220,000	\$291,595	\$5,408,966	\$33,616,282

2025-26 GENERAL FUND RESOURCES

The 2025-26 General Fund budget includes total resources of \$22,750,293. This is \$1,759,651 (8.4%) higher than the budget adopted for 2024-25.

This proposed General Fund budget is based on the \$11,359,400,000 State School Fund for the biennium, dispersed at 49% for the 2025-26 Fiscal Year.



State School Fund - \$9,373,469

State aid to K-12 schools is appropriated by the Oregon Legislature and provided through the State School Fund (SSF) which consists of State General Fund and Lottery Fund revenues. Aid is distributed to school districts using a formula designed to provide equal funding for all school districts. Funds are allocated on a per student (average daily membership) basis with additional weight provided for factors such as special education, poverty, foster care and remote small schools.

The SSF grant consists of a general purpose grant, transportation grant, small high school grant, high cost disability grant and facility grant, less local revenues. Local revenues are defined as local property taxes designated for school operations (excluding taxes to pay general obligation bonds), and funds provided from the Common School Fund, County School Fund, and other funds received in lieu of taxes.

A district's general purpose grant is determined by multiplying a district's total weighted average daily membership (ADMw) by a statewide target amount. This amount is adjusted by \$25 per year that a district's average teacher experience exceeds state average teacher experience. A funding ratio representing available state resources is applied to determine the grant amount.

The general purpose grant is added to a transportation grant (70% state reimbursement of eligible transportation expenditures) to determine a district's total formula revenue.

State funding is set on a biennial basis in the State budget adopted by the Legislature. Appropriations are based on projected corporate and personal income taxes as well as local property taxes. Every other year, school districts must develop their proposed budgets before the conclusion of the legislative process.

The 2025-26 General Fund budget includes a State School Fund grant of \$9,247,469, a \$56,000 Small High School Grant, and a \$70,000 High Cost Disability Grant. Grant amounts are based on estimates provided by the Oregon Department of Education in March 2025.

Local Property Taxes - \$3,911,873

School districts have permanent authority to levy property taxes for general operations up to a maximum rate. The permanent tax rate for Pleasant Hill School District is \$4.6414 per \$1,000 of assessed property value. Increases in assessed value are limited to 3% per year, with exceptions such as for the value of new construction.

General Fund revenues budgeted for 2025-26 include \$3,856,873 in current year taxes and \$55,000 in taxes that were levied in prior years and penalties and interest on delinquent taxes. The budget assumes that 97% of current year's taxes will be collected, based on current trends. Local property taxes are included in the State School Fund formula.

Other SSF Revenue - \$185,000

Income from the Common School Fund and the County School Fund is also included in the State School Fund formula.

Common School Fund - \$150,000

The State of Oregon holds income from lands granted by the federal government in trust for the benefit of public schools. Investment earnings from the management of these lands are distributed annually to school districts based on the value of the fund. Amounts are allocated to districts on a per student basis. Budgeted revenues are based on estimates provided by the Oregon Department of Education.

County School Fund - \$35,000

A portion of revenues received by counties from the sale of timber cut on federal forest land and other sources are shared with local school districts. Funds are distributed to schools on a per student basis. Funds included in the 2025-26 General Fund budget are estimated based on prior year receipts.

Other Revenue - \$719,000

Additional revenues include earnings on investments, transportation fees, rental income, co-curricular fees and other miscellaneous sources. These revenues are not included in the State School Fund Formula.

Beginning Fund Balance - \$8,560,951

Other resources include unexpended amounts and the unappropriated ending fund balance carried over from the prior year. These funds are excluded from the SSF formula.

2025-26 GENERAL FUND RESOURCES

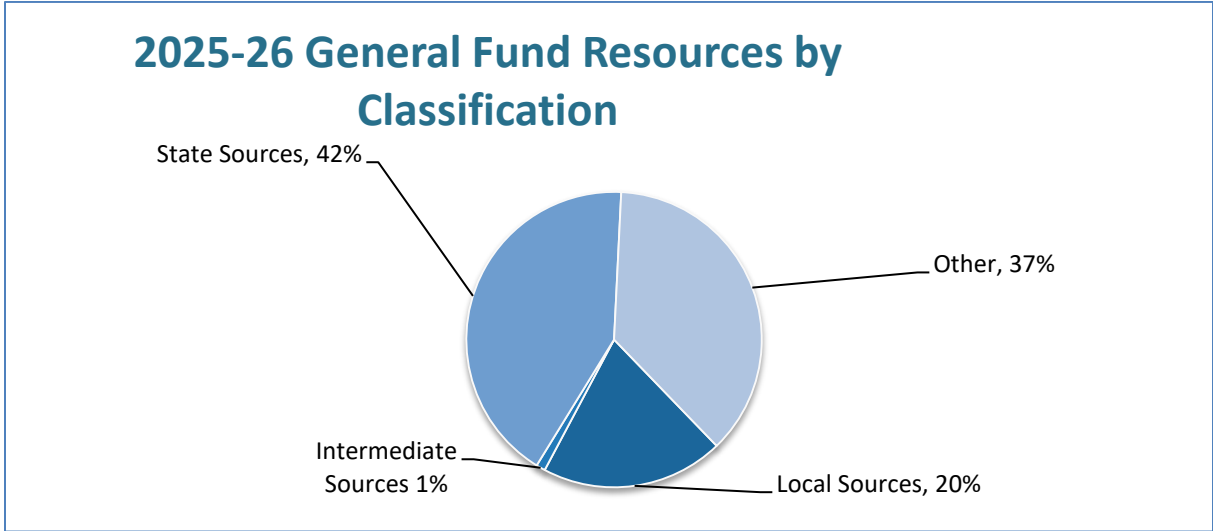
By Revenue Source

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Adopted
State School Fund				
Current Year's Taxes	\$3,426,737	\$3,563,757	\$3,708,532	\$3,856,873
Prior Year's Taxes	72,779	57,081	32,000	55,000
Common School Fund	139,092	153,311	150,000	150,000
County School Fund	76,376	68,063	25,000	35,000
State School Fund	7,958,455	8,263,151	8,811,207	9,247,469
Small High School Grant	55,895	62,729	55,000	56,000
High Cost Disability Grant	133,980	75,820	70,000	70,000
Total State School Fund	\$11,863,314	\$12,243,912	\$12,851,739	\$13,470,342
Other Revenue	464,351	842,113	735,000	718,000
Interfund Transfers	0	0	1,000	1,000
Total Revenue	\$12,327,665	\$13,086,026	\$13,587,739	\$14,189,342
Beginning Fund Balance	\$5,544,032	\$7,261,733	\$7,402,903	\$8,560,951
Total Budgeted Resources	\$17,871,697	\$20,347,759	\$20,990,642	\$22,750,293

2025-26 GENERAL FUND RESOURCES

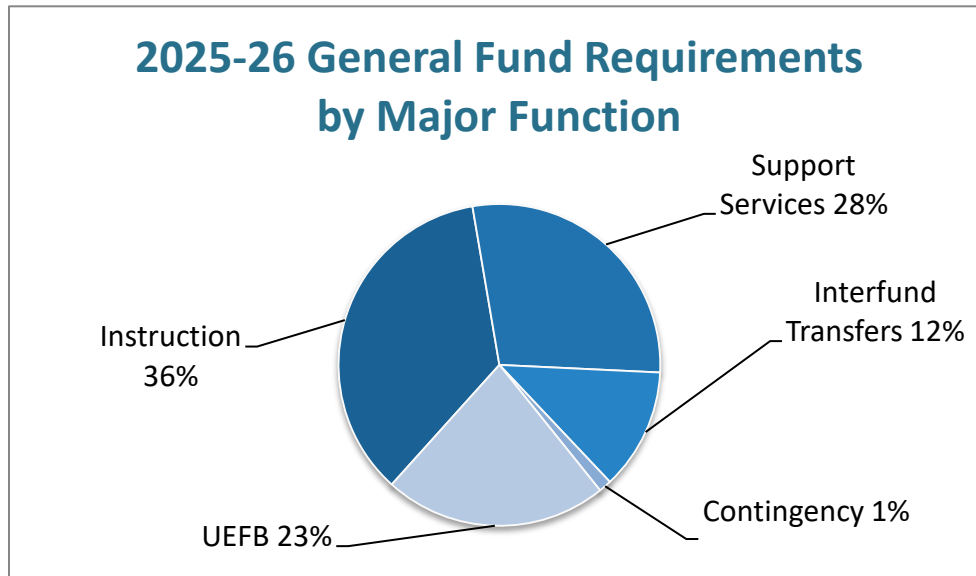
By Classification

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Adopted
1000 Local Sources	\$3,963,867	\$4,455,466	\$4,435,532	\$4,529,873
2000 Intermediate Sources	76,376	75,548	65,000	135,000
3000 State Sources	8,287,422	8,555,011	9,086,207	9,523,469
4000 Federal Sources	0	0	0	0
5000 Other	5,544,032	6,447,645	7,403,903	8,561,951
	\$17,871,696	\$19,533,669	\$20,990,642	\$22,750,293



2025-26 GENERAL FUND REQUIREMENTS BY MAJOR FUNCTION

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Adopted
Instruction	\$6,060,558	\$6,690,101	\$7,692,610	\$8,110,900
Support Services	3,790,406	4,272,351	6,277,924	6,468,832
Enterprise and Community Services	0	0	0	0
Facilities Acquisition and Construction	0	0	0	0
Interfund Transfers	759,000	990,000	1,125,000	2,595,000
Contingency	0	0	279,411	291,595
Unappropriated Ending Fund Balance	0	7,261,733	5,615,697	5,283,966
Total Requirements	\$10,609,964	\$19,214,186	\$20,990,642	\$22,750,293



2025-26 ALL FUNDS REQUIREMENTS BY FUNCTION
Comparisons between 2024-25 and 2025-26

Function	2024-25 Budget	2025-26 Adopted	Difference
1111 - Primary, K-5	\$ 3,280,997	\$ 3,356,700	\$ 75,703
1113 - K-5 Co-curricular Contracts	77,390	2,449	(74,941)
1121 - Middle/Junior High Programs	1,406,029	1,457,553	51,524
1122 - Middle School Extra-curricular	247,009	175,481	(71,528)
1131 - High School Programs	2,715,281	3,011,510	296,229
1132 - HS Extra-curricular	797,910	694,309	(103,601)
1140 - PreKinder Programs	75,410	98,497	23,087
1210 - Prgs for the Talented & Gifted	40,094	33,020	(7,074)
1220 - Restrict Prog for Students w/Disabilities	68,000	98,000	30,000
1227 - Instruction Services	-	55,000	55,000
1250 - Less Restrict Prg for Stu w/ Disabilities	1,568,994	1,655,349	86,355
1260 - Early Intervention	5,000	20,000	15,000
1272 - Title I	260,165	269,100	8,935
1281 - Public Alternative Programs	15,000	40,000	25,000
1282 - Private Alternative Programs	400,000	400,000	-
1289 - Other Alternative Programs	1,000	1,000	-
1410 - Summer Programs K-5	39,379	44,000	4,621
1490 - Additional Salary	6,383	4,515	(1,868)
2110 - Attendance & Social Work Services	126,527	75,459	(51,068)
2122 - Counseling Services	353,444	348,174	(5,270)
2126 - Placement Services	56,691	66,827	10,136
2128 - Other Guidance Services Saturday School	-	2,942	2,942
2129 - Other Guidance Services	30,788	39,388	8,600

2025-26 ALL FUNDS REQUIREMENTS BY FUNCTION (Cont'd)

Function	2024-25 Budget	2025-26 Adopted	Difference
2130 - Health Services	20,293	16,000	(4,293)
2134 - Nurse Services	113,386	121,225	7,839
2140 - Psychological Services	305,449	295,246	(10,203)
2150 - Speech Pathology & Audiology Srvs	309,859	327,249	17,390
2190 - Service Direction, Student Sup Srvs	198,164	194,491	(3,673)
2210 - Improvement of Instruction Srv	51,000	179,185	128,185
2219 - Other Improvement of Instr Srvs	8,453	16,418	7,965
2222 - Library/Media Center	124,978	122,654	(2,324)
2230 - Assessment and Testing	2,000	2,000	-
2240 - Instructional Staff Development	333,552	323,223	(10,329)
2310 - Board of Education Services	86,700	91,000	4,300
2321 - Office of the Superintendent Services	375,480	371,603	(3,877)
2410 - Office of the Principal Services	1,027,512	1,056,136	28,624
2490 - Other Support Srvs -School Admin	19,100	45,569	26,469
2520 - Fiscal Services	404,344	440,588	36,244
2524 - Planning Services	492,500	550,000	57,500
2528 - Risk Management Services	38,500	45,000	6,500
2542 - Care -Upkeep of Buildings Srvs	1,383,835	1,362,034	(21,801)
2543 - Care - Upkeep of Grounds Srvs	640,207	146,478	(493,729)
2544 - Maintenance	743,557	931,651	188,094
2545 - District Vehicles	25,950	28,500	2,550
2546 - Security Services	145,235	105,000	(40,235)
2552 - Vehicle Operation Services	604,600	604,600	-
2553 - Reimbursable Student Transportation	17,000	17,000	-

2025-26 ALL FUNDS REQUIREMENTS BY FUNCTION (Cont'd)

Function	2024-25 Budget	2025-26 Adopted	Difference
2554 - Non Reimburse Transportation	50,000	40,000	(10,000)
2558 - Special Education Trans.	275,000	350,000	75,000
2559 - Other Student Transportation	19,000	19,000	-
2579 - Other Internal Services	4,000	4,000	-
2630 - Information Services	1,700	2,100	400
2640 - Staff Services	8,500	8,500	-
2660 - Technology Services	898,416	815,555	(82,861)
2700 - Supplemental Retirement Prgm	48,500	27,489	(21,011)
3100 - Food Services	785,008	777,929	(7,079)
3300 - Community Services	8,418	37,825	29,407
3310 - Direction of Community Services Activities	29,000	25,200	(3,800)
4150 - Building Acquisition, Construction	490,000	1,546,000	1,056,000
4190 - Other Facility Construction	-	700,000	700,000
5110 - Long Term Debt Service	1,577,494	1,625,000	47,506
5200 - Transfers of Funds	1,125,000	2,595,000	1,470,000
6110 - Operating Contingency	279,411	291,595	12,184
7000 - Unappropriated Ending Fund Bal	5,740,697	5,408,966	(331,731)
All Funds Totals	\$ 30,383,289	\$ 33,616,282	\$ 3,232,993

2025-26 ALL FUNDS REQUIREMENTS BY FUND

All Funds			
Fund	2024-25 Budget	2025-26 Adopted	Difference
100 - General Funds	\$ 20,990,642	\$ 22,750,293	\$ 1,759,651
200 - Special Revenue Funds	1,917,341	1,625,982	(291,359)
201 - Student Investment Account	1,005,743	1,010,481	4,738
211 - Title I		224,000	224,000
215 - IDEA		296,048	296,048
216 - Title IIa		26,469	26,469
244 - Preschool Program Fund	75,410	83,880	8,470
247 - Student Success Act	302,954	291,198	(11,756)
248 - Title IVa	-	16,725	16,725
255 - Early Literacy	-	74,206	74,206
269 - Student Activity Fund - ES	-	75,000	75,000
270 - Student Activity Fund - MS/HS	532,000	505,000	(27,000)
271 - Insurance/Benefit Reserve	492,500	550,000	57,500
282 - K-12 Enrichment Reserve	49,500	80,000	30,500
283 - Equipment Repair and Repl. Reserve	194,000	195,000	1,000
284 - Maintenance Reserve	645,000	800,000	155,000
285 - Capital Projects	350,000	1,321,000	971,000
286 - Technology Reserve	351,458	247,000	(104,458)
287 - Instructional Materials Reserve	469,500	393,000	(76,500)
289 - Field Repair and Replacement Reserve	502,000	500,000	(2,000)
299 - Nutrition Services Fund	802,747	801,000	(1,747)
300 - Debt Service Fund	1,702,494	1,750,000	47,506
Total All Funds	\$ 30,383,289	\$ 33,616,282	\$ 3,232,993

2025-26 GENERAL FUND REQUIREMENTS BY FUNCTION

Instruction

GENERAL FUND				
Function	Actual 2022-23	Actual 2023-24	Budget 2024-25	Adopted 2025-26
1111 - Primary, K-5	\$ 2,303,033	\$ 2,477,757	\$ 2,709,874	\$ 2,805,632
1113 - K-5 Co-Curricular	728	1,934	2,390	2,449
1121 - Middle/Junior High Programs	1,143,694	1,146,271	1,248,029	1,270,553
1122 - Middle School Extra-curricular	7,320	40,319	49,004	49,306
1131 - High School Programs	1,339,991	1,685,206	1,946,243	2,054,565
1132 - HS Extra-curricular	384,854	392,167	391,910	439,309
1210 - Prgs for the Talented & Gifted	2,131	4,141	4,892	5,020
1220 - Restrict Prog for Students w/Disabilities	30,809	42,159	60,000	90,000
1227 - Instructional Services	2,408	-		55,000
1250 - Less Restrict Prg for Stu w/ Disabilities	651,690	689,334	852,885	883,551
1260 - Early Intervention	2,891	5,668	5,000	20,000
1281 - Public Alternative Programs	54,536	55,126	15,000	30,000
1282 - Private Alternative Programs	136,473	145,154	400,000	400,000
1289 - Other Alternative Programs	-	-	1,000	1,000
1400 - Extended School Year, Admin	-	-	-	-
1410 - Extended School Year, Elementary	-	-	-	-
1420 - Extended School Year, Middle School	-	-	-	-
1430 - Extended School Year, High School	-	-	-	-
1460 - Special Programs, Summer School	-	-	-	-
1490 - Special Program	-	4,868	6,383	4,515
Total Instruction	\$ 6,060,558	\$ 6,690,101	\$ 7,692,610	\$ 8,110,900

2025-26 GENERAL FUND REQUIREMENTS BY FUNCTION (Cont'd)
Support Services

Function	Actual 2022-23	Actual 2023-24	Budget 2024-25	Adopted 2025-26
2110 - Student Success	-	107	-	60,459
2122 - Counseling Services	232,749	267,641	297,985	246,916
2126 - Placement Services	-	2,351	-	-
2128 - Saturday School				2,942
2129 - Other Guidance Services	145	20,311	35,597	39,388
2130 - Health Services	2,588	2,912	15,294	16,000
2134 - Nursing Services	-	-	-	121,225
2140 - School PsychologistHealth Services	34,752	4,840	113,626	230,246
2150 - Speech Pathology & Audiology Svcs	74,603	711	113,626	299,693
2190 - Service Direction, Student Sup Svcs	74,384	119,676	87,952	146,740
2210 - Improvement of Instruction Srv	20,726	6,867	21,831	19,205
2219 - Other Improvement of Instr Svcs	5,263	9,267	8,353	16,418
2222 - Library/Media Center	99,820	114,371	121,079	122,654
2230 - Assessment and Testing	-	-	2,000	2,000
2240 - Instructional Staff Development	42,017	55,670	71,017	163,223
2310 - Board of Education Services	39,373	42,262	82,800	91,000
2321 - Office of the Superintendent Services	295,620	325,509	342,710	371,603
2410 - Office of the Principal Services	794,611	792,398	948,250	982,321
2490 - Other Support Svcs -School Admin	3,485	5,726	17,200	19,100
2520 - Fiscal Services	331,619	348,013	360,609	412,517
2524 - Payroll Services	155	194	-	-
2528 - Risk Management Services	27,647	32,590	37,500	45,000
2542 - Care -Upkeep of Buildings Svcs	493,957	519,274	711,454	732,034
2543 - Care - Upkeep of Grounds Svcs	74,840	68,147	103,717	106,478
2544 - Maintenance	394,675	452,149	506,559	666,651
2545 - District Vehicles	11,988	7,470	25,900	28,500
2546 - Security Services	16,680	13,085	22,100	25,000
2552 - Vehicle Operation Services	379,844	457,369	504,600	604,600

2025-26 GENERAL FUND REQUIREMENTS BY FUNCTION (Cont'd)

Support Services (Cont'd)

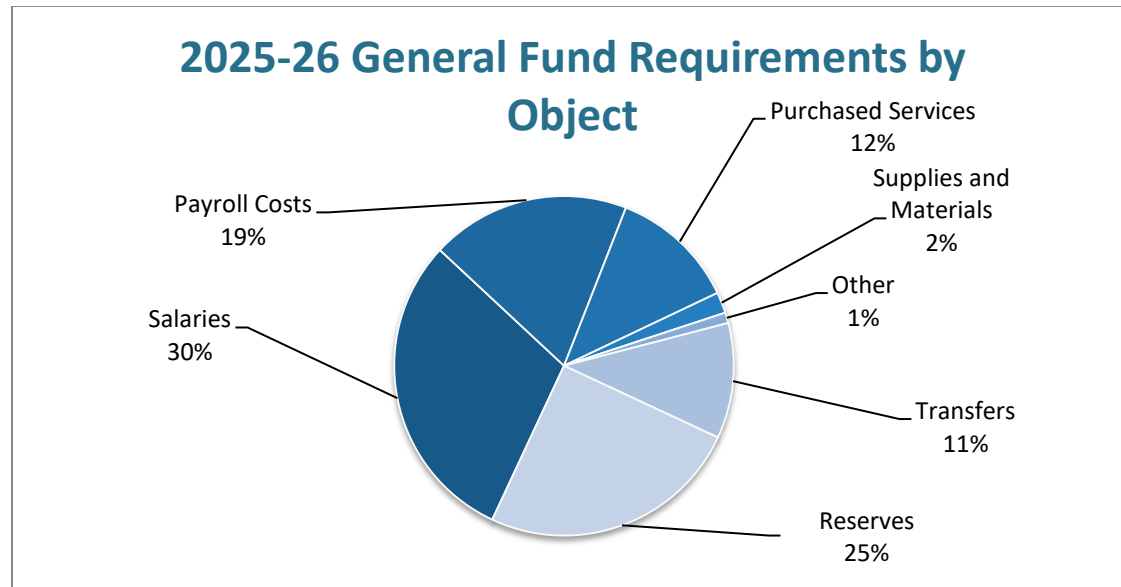
Function	Actual 2022-23	Actual 2023-24	Budget 2024-25	Adopted 2025-26
2553 - Reimburse Transportation	912	4,117	12,000	17,000
2554 - Non Reimburse Transportation	36,834	17,690	60,000	40,000
2558 - Special Education Trans.	139,508	283,917	175,000	350,000
2559 - Other Student Transportation	-	5,082	19,000	19,000
2579 - Other Internal Services	-	-	4,000	4,000
2630 - Information Services	-	-	1,700	2,100
2640 - Staff Services	4,163	7,010	7,500	8,500
2660 - Technology Services	188,832	245,644	229,635	428,830
2700 - Supplemental Retirement Prgm	41,675	39,981	51,884	27,489
Total Support Services	\$ 3,863,463	\$ 4,272,351	\$ 5,112,478	\$ 6,468,832

Other Functions

Function	Actual 2022-23	Actual 2023-24	Budget 2024-25	Adopted 2025-26
5200 - Transfers of Funds	\$ 1,490,000	\$ 990,000	\$ 1,020,000	\$ 2,595,000
6110 - Operating Contingency	-	-	251,383	291,595
7000 - Unappropriated Ending Fund Bal	-	-	4,974,119	5,283,966
Total Other Functions	\$ 1,490,000	\$ 990,000	\$ 6,245,502	\$ 8,170,561
Total General Fund	\$ 11,414,020	\$ 11,952,453	\$ 19,050,590	\$ 22,750,293

2025-26 GENERAL FUND REQUIREMENTS BY OBJECT

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Adopted
Salaries	\$5,072,782	\$0	\$6,531,819	\$6,735,593
Payroll Costs	2,990,435	2,990,435	4,057,215	4,226,279
Purchased Services	1,383,306	1,383,306	2,607,052	2,817,062
Supplies and Materials	270,379	270,379	548,398	548,873
Capital Outlay	3,143	3,143	14,000	14,000
Other	130,920	130,920	212,050	237,925
Transfers	759,000	759,000	1,125,000	2,595,000
Reserves	0	0	5,895,108	5,575,561
Total Requirements	\$10,609,964	\$5,537,182	\$20,990,642	\$22,750,293



2025-26 GENERAL FUND TRANSFERS

Impact on Reserves and Nutrition Services Fund

From General Fund to	Projected BFB	Transfer In	Other Revenue	Total Resources
271 - Insurance/Benefit Reserve	\$450,000	\$100,000	\$0	\$550,000
282 - K-12 Enrichment Reserve	30,000	50,000	0	80,000
283 - Equipment Repair/Repl. Reserve	115,000	80,000	0	195,000
284 - Maintenance Reserve	150,000	650,000	0	800,000
285 - Capital Projects	171,000	1,150,000	0	1,321,000
286 - Technology Reserve	247,000	0	0	247,000
287 - Instructional Materials Reserve	293,000	100,000	0	393,000
289 - Field Repair and Replacement Reserve	245,863	200,000	0	445,863
299 - Nutrition Services Fund Reserve	100,000	265,000	0	365,000
	\$1,801,863	\$2,595,000	\$0	\$4,396,863

Budgeted 2024-25

From General Fund to	Projected BFB	Transfer In	Other Revenue	Total Resources
271 - Insurance/Benefit Reserve	\$392,501	\$100,000	\$0	\$492,501
282 - K-12 Enrichment Reserve	34,494	15,000	0	49,494
283 - Equipment Repair/Repl. Reserve	114,068	80,000	0	194,068
284 - Maintenance Reserve	240,361	400,000	0	640,361
285 - Capital Projects	0	350,000	0	350,000
286 - Technology Reserve	351,458	0	0	351,458
287 - Instructional Materials Reserve	419,607	50,000	0	469,607
289 - Field Repair and Replacement Reserve	402,355	100,000	0	502,355
299 - Nutrition Services Fund Reserve	140,746	30,000	632,000	802,746
	\$2,095,590	\$1,125,000	\$632,000	\$3,852,590

2025-26 DEBT SERVICE FUND (Fund 300)

Resources	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Adopted
Current Year's Taxes	\$1,575,117	\$1,338,777	\$1,625,135	\$1,625,975
Prior Year's Taxes	22,542	15,711	10,000	12,000
Penalties and Interest on Taxes	3,976	3,654	500	750
Interest Earnings on Investments	0	6	0	0
Beginning Fund Balance	136,608	255,188	66,859	111,275
	\$1,738,244	\$1,613,336	\$1,702,494	\$1,750,000

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Adopted
Redemption of Principal	\$1,310,000	\$1,410,000	\$1,515,000	\$1,155,781
Regular Interest	173,056	120,656	62,494	469,219
Unappropriated Ending Fund Balance	0	0	125,000	125,000
Total Requirements	\$1,483,056	\$1,530,656	\$1,702,494	\$1,750,000

Excellence



Community

General Funds



Commitment



LANE COUNTY SD #1
PLEASANT HILL SCHOOL DISTRICT PLEASANT HILL, OR 97455

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100	General Fund									
1111	Current Year's Taxes	3,426,736.97	3,563,756.55	3,708,532.00	0.00	3,856,873.00	0.00	3,856,873.00	3,856,873.00	0.00
1112	Prior Year's Taxes	57,825.99	34,893.84	24,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
1114	Payments in Lieu of Property Taxes	3,679.07	6,339.45	4,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
1190	Penalties and Interest on Taxes	11,274.34	15,847.53	4,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
1411	Transportation Fees From Individuals	9,514.91	13,754.52	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
1510	Interest on Investments	325,272.27	647,143.46	525,000.00	0.00	450,000.00	0.00	450,000.00	450,000.00	0.00
1511	Tax Investment Interest	1,201.98	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
1710	Admissions	0.00	21,865.95	20,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
1715	Cocurricular Athletic Fees	0.00	0.00	86,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
1790	Other Curricular Activities	56,988.70	58,985.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1910	Rentals	6,225.00	8,443.34	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
1990	Miscellaneous	56,449.57	80,602.68	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
1994	Fingerprint Revenue	1,320.00	1,584.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
1995	Sub Reimbursement	7,378.49	2,250.11	1,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
2101	County School Funds	76,375.68	68,063.00	25,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00
2200	Restricted Revenue	0.00	7,485.25	40,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
3101	State School Fund - General Support	8,082,087.60	8,530,153.57	8,811,207.00	0.00	9,247,469.00	0.00	9,247,469.00	9,247,469.00	0.00
3103	Common School Fund	139,092.10	153,311.36	150,000.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00
3115	SSF Prior Year Adjustment	(123,632.40)	(267,002.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3199	Other Unrestricted Grants-In-Aid	55,894.53	62,728.49	55,000.00	0.00	56,000.00	0.00	56,000.00	56,000.00	0.00
3299	Other Restricted Grants-In-Aid	133,980.36	75,820.12	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
5200	Interfund Transfers	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
5400	Resources - Beginning Fund Balance	5,544,031.82	7,261,733.29	7,402,903.00	0.00	8,560,951.00	0.00	8,560,951.00	8,560,951.00	0.00
Total Fund 100	General Fund	17,871,696.98	20,347,759.02	20,990,642.00	0.00	22,750,293.00	0.00	22,750,293.00	22,750,293.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Grand Totals:	17,871,696.98	20,347,759.02	20,990,642.00	0.00	22,750,293.00	0.00	22,750,293.00	22,750,293.00	0.00

LANE COUNTY SD #1
PLEASANT HILL SCHOOL DISTRICT PLEASANT HILL, OR 97455

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526	
Fund 100 General Fund											
Function 1111	Primary, K-6										
111	Licensed Salaries	1,216,083.39	1,317,123.96	1,406,344.00	20.00	1,465,051.00	20.00	1,465,051.00	1,465,051.00	20.00	
112	Classified Salaries	117,799.65	125,947.79	156,925.00	4.88	146,843.00	4.88	146,843.00	146,843.00	4.88	
119	Classified Additional Pay	0.00	0.00	0.00	0.00	374.00	0.00	374.00	374.00	0.00	
121	Substitutes - Licensed	21,812.84	24,003.12	40,000.00	0.00	44,000.00	0.00	44,000.00	44,000.00	0.00	
122	Substitutes - Classified	10,896.52	7,327.67	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00	
142	Licensed Opt Out Payment	29,592.00	34,476.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
211	Employer Contribution Tier I & Tier II	18,005.72	20,203.00	21,765.00	0.00	30,073.00	0.00	30,073.00	30,073.00	0.00	
212	Employee Contribution Pick-Up	81,025.65	88,066.16	95,596.00	0.00	99,650.00	0.00	99,650.00	99,650.00	0.00	
216	OPSRP Tier III	299,774.19	345,380.69	371,617.00	0.00	403,253.00	0.00	403,253.00	403,253.00	0.00	
220	Social Security Administration	105,135.72	114,128.83	122,063.00	0.00	124,230.00	0.00	124,230.00	124,230.00	0.00	
231	Workers' Compensation	4,724.57	5,046.55	7,082.00	0.00	6,603.00	0.00	6,603.00	6,603.00	0.00	
241	Classified Medical	108,911.28	108,519.68	79,200.00	0.00	81,600.00	0.00	81,600.00	81,600.00	0.00	
244	Licensed Medical	244,559.28	235,027.60	330,000.00	0.00	330,000.00	0.00	330,000.00	330,000.00	0.00	
247	OR PFMLI	3,670.63	5,967.58	6,957.00	0.00	6,483.00	0.00	6,483.00	6,483.00	0.00	
322	Repairs and Maintenance Services	4,672.74	3,734.35	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	
324	Rentals	7,152.00	7,207.82	7,152.00	0.00	7,152.00	0.00	7,152.00	7,152.00	0.00	
410	Consumable Supplies and Materials	5,903.11	6,404.80	26,825.00	0.00	26,825.00	0.00	26,825.00	26,825.00	0.00	
415	Common Supplies	20,771.04	22,268.76	27,348.00	0.00	22,473.00	0.00	22,473.00	22,473.00	0.00	
460	Non-consumable Items	2,542.24	6,922.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Function 1113	Elementary Extra-curricular										
134	Co-curricular Contracts	531.00	1,395.00	1,726.00	0.00	1,746.00	0.00	1,746.00	1,746.00	0.00	
212	Employee Contribution Pick-Up	31.84	83.50	103.00	0.00	103.00	0.00	103.00	103.00	0.00	
216	OPSRP Tier III	122.89	339.97	422.00	0.00	454.00	0.00	454.00	454.00	0.00	
220	Social Security Administration	39.15	105.07	132.00	0.00	133.00	0.00	133.00	133.00	0.00	
231	Workers' Compensation	1.66	4.59	7.00	0.00	6.00	0.00	6.00	6.00	0.00	
247	OR PFMLI	1.41	5.45	0.00	0.00	7.00	0.00	7.00	7.00	0.00	
Function 1121	Middle/Junior High Programs										
111	Licensed Salaries	686,571.47	664,328.15	755,210.00	10.83	747,965.00	10.50	747,965.00	747,965.00	10.50	
121	Substitutes - Licensed	20,532.95	31,437.98	30,000.00	0.00	34,000.00	0.00	34,000.00	34,000.00	0.00	

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 1121	Middle/Junior High Programs									
142	Licensed Opt Out Payment	4,932.00	4,932.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	44,931.34	53,795.30	51,511.00	0.00	52,368.00	0.00	52,368.00	52,368.00	0.00
212	Employee Contribution Pick-Up	36,755.98	34,028.76	42,536.00	0.00	45,092.00	0.00	45,092.00	45,092.00	0.00
216	OPSRP Tier III	122,503.31	115,866.02	142,248.00	0.00	148,172.00	0.00	148,172.00	148,172.00	0.00
220	Social Security Administration	52,346.81	53,162.67	54,411.00	0.00	57,216.00	0.00	57,216.00	57,216.00	0.00
231	Workers' Compensation	2,385.48	2,330.92	3,364.00	0.00	3,118.00	0.00	3,118.00	3,118.00	0.00
244	Licensed Medical	165,596.18	179,068.91	159,349.00	0.00	173,243.00	0.00	173,243.00	173,243.00	0.00
247	OR PFMLI	1,823.68	2,779.28	3,000.00	0.00	2,979.00	0.00	2,979.00	2,979.00	0.00
410	Consumable Supplies and Materials	3,631.13	3,043.94	3,900.00	0.00	3,900.00	0.00	3,900.00	3,900.00	0.00
415	Common Supplies	1,683.19	1,496.69	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Function 1122	Middle Schoo Extra-curricular									
134	Co-curricular Contracts	786.46	1,248.00	1,276.00	0.00	1,344.00	0.00	1,344.00	1,344.00	0.00
138	Athletic Coach Contracts	4,444.00	17,848.00	22,957.00	0.00	23,069.00	0.00	23,069.00	23,069.00	0.00
212	Employee Contribution Pick-Up	336.52	725.76	833.00	0.00	624.00	0.00	624.00	624.00	0.00
216	OPSRP Tier III	1,298.79	2,953.70	2,987.00	0.00	2,710.00	0.00	2,710.00	2,710.00	0.00
220	Social Security Administration	421.03	1,447.59	1,554.00	0.00	1,401.00	0.00	1,401.00	1,401.00	0.00
231	Workers' Compensation	18.41	66.31	91.00	0.00	61.00	0.00	61.00	61.00	0.00
247	OR PFMLI	14.66	75.70	56.00	0.00	72.00	0.00	72.00	72.00	0.00
332	Non-Reimbursable Student Transportation	0.00	7,209.38	5,000.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
389	Other Non-instructional Professional and Technical	0.00	4,490.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
410	Consumable Supplies and Materials	0.00	3,348.00	5,750.00	0.00	5,750.00	0.00	5,750.00	5,750.00	0.00
542	Replacement Equipment Purchase	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
640	Dues and Fees	0.00	906.12	1,000.00	0.00	1,275.00	0.00	1,275.00	1,275.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	767,077.25	918,334.48	1,047,763.00	14.95	1,128,627.00	15.83	1,128,627.00	1,128,627.00	15.83
112	Classified Salaries	668.75	557.20	45,817.00	0.88	27,108.00	0.88	27,108.00	27,108.00	0.88
121	Substitutes - Licensed	23,714.12	83,243.68	50,000.00	0.00	54,000.00	0.00	54,000.00	54,000.00	0.00
122	Substitutes - Classified	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
135	Extended Days	496.00	496.00	594.00	0.00	629.00	0.00	629.00	629.00	0.00
142	Licensed Opt Out Payment	16,029.00	9,864.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	30,762.09	43,168.95	58,230.00	0.00	47,598.00	0.00	47,598.00	47,598.00	0.00
212	Employee Contribution Pick-Up	44,282.10	58,161.45	64,387.00	0.00	68,616.00	0.00	68,616.00	68,616.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 1131	High School Programs									
216	OPSRP Tier III	155,655.93	208,725.95	218,966.00	0.00	259,456.00	0.00	259,456.00	259,456.00	0.00
220	Social Security Administration	59,876.85	76,633.15	82,270.00	0.00	88,649.00	0.00	88,649.00	88,649.00	0.00
231	Workers' Compensation	2,685.20	3,360.47	4,898.00	0.00	4,812.00	0.00	4,812.00	4,812.00	0.00
241	Classified Medical	0.00	0.00	13,200.00	0.00	13,600.00	0.00	13,600.00	13,600.00	0.00
244	Licensed Medical	173,482.28	209,473.21	257,919.00	0.00	258,472.00	0.00	258,472.00	258,472.00	0.00
247	OR PFMLI	2,107.89	4,007.06	449.00	0.00	4,620.00	0.00	4,620.00	4,620.00	0.00
310	Instructional, Professional and Technical Service	0.00	0.00	6,900.00	0.00	6,900.00	0.00	6,900.00	6,900.00	0.00
322	Repairs and Maintenance Services	6,893.50	7,712.65	10,200.00	0.00	9,800.00	0.00	9,800.00	9,800.00	0.00
324	Rentals	0.00	3,006.70	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
342	Travel, Out of District	1,481.89	623.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	34,672.00	42,361.06	73,350.00	0.00	70,900.00	0.00	70,900.00	70,900.00	0.00
415	Common Supplies	6,310.52	3,299.88	6,500.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
460	Non-consumable Items	13,796.02	12,176.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	HS Extra-curricular									
113	Administrators	40,000.00	42,400.00	6,800.00	0.00	7,004.00	0.00	7,004.00	7,004.00	0.00
121	Substitutes - Licensed	1,817.63	2,389.73	3,600.00	0.00	3,600.00	0.00	3,600.00	3,600.00	0.00
132	Overtime - Classified	289.97	1,215.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Co-curricular Contracts	16,407.00	17,405.00	17,823.00	0.00	18,301.00	0.00	18,301.00	18,301.00	0.00
136	Supervision	10,336.00	7,984.31	16,000.00	0.00	16,000.00	0.00	16,000.00	16,000.00	0.00
138	Athletic Coach Contracts	128,731.00	125,779.00	164,147.00	0.00	175,946.00	0.00	175,946.00	175,946.00	0.00
211	Employer Contribution Tier I & Tier II	5,861.30	4,540.38	5,360.00	0.00	5,440.00	0.00	5,440.00	5,440.00	0.00
212	Employee Contribution Pick-Up	7,559.63	7,982.99	6,348.00	0.00	7,155.00	0.00	7,155.00	7,155.00	0.00
216	OPSRP Tier III	25,124.23	29,520.37	22,515.00	0.00	20,159.00	0.00	20,159.00	20,159.00	0.00
220	Social Security Administration	14,950.61	14,971.75	12,342.00	0.00	13,462.00	0.00	13,462.00	13,462.00	0.00
231	Workers' Compensation	703.67	697.28	575.00	0.00	529.00	0.00	529.00	529.00	0.00
243	Admin/Confidential Medical	9,003.32	9,248.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	424.87	782.77	500.00	0.00	813.00	0.00	813.00	813.00	0.00
322	Repairs and Maintenance Services	294.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Student Transportation	32,245.19	45,532.33	30,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
342	Travel, Out of District	5,832.64	2,909.01	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
389	Other Non-instructional Professional and Technical	38,162.48	34,567.14	40,000.00	0.00	48,000.00	0.00	48,000.00	48,000.00	0.00
410	Consumable Supplies and Materials	27,328.54	22,881.63	25,500.00	0.00	25,500.00	0.00	25,500.00	25,500.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 1132	HS Extra-curricular									
460	Non-consumable Items	559.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	8,027.00	8,885.00	8,400.00	0.00	8,400.00	0.00	8,400.00	8,400.00	0.00
542	Replacement Equipment Purchase	3,142.54	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
640	Dues and Fees	8,051.92	12,473.22	11,000.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
Function 1210	Prgs for the Talented & Gifted									
133	Curriculum Contracts	1,178.00	2,570.00	2,628.00	0.00	2,688.00	0.00	2,688.00	2,688.00	0.00
212	Employee Contribution Pick-Up	70.65	154.10	158.00	0.00	160.00	0.00	160.00	160.00	0.00
216	OPSRP Tier III	272.73	627.40	642.00	0.00	700.00	0.00	700.00	700.00	0.00
220	Social Security Administration	82.92	188.63	202.00	0.00	204.00	0.00	204.00	204.00	0.00
231	Workers' Compensation	3.82	8.60	12.00	0.00	8.00	0.00	8.00	8.00	0.00
247	OR PFMLI	2.91	9.85	0.00	0.00	10.00	0.00	10.00	10.00	0.00
410	Consumable Supplies and Materials	520.00	582.57	1,250.00	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00
Function 1220	Restrict Prog for Students w/Disabilities									
310	Instructional, Professional and Technical Service	30,809.00	42,158.74	60,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00	0.00
Function 1227	Extended School Year Programs									
311	Instruction Services	2,408.00	0.00	0.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
111	Licensed Salaries	234,870.00	252,944.00	269,562.00	4.00	280,152.00	4.00	280,152.00	280,152.00	4.00
112	Classified Salaries	134,787.14	133,758.43	149,419.00	5.19	162,471.00	5.19	162,471.00	162,471.00	5.19
121	Substitutes - Licensed	6,684.58	3,302.96	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
122	Substitutes - Classified	847.70	1,308.91	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
130	Additional Salary	0.00	12,000.00	12,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00	0.00
140	Classified Opt out Payment	5,743.92	7,778.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
158	Tutoring	0.00	25.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	19,806.54	22,529.36	28,302.00	0.00	24,651.00	0.00	24,651.00	24,651.00	0.00
212	Employee Contribution Pick-Up	20,749.42	23,407.28	25,860.00	0.00	28,320.00	0.00	28,320.00	28,320.00	0.00
216	OPSRP Tier III	64,294.31	76,163.52	86,815.00	0.00	98,618.00	0.00	98,618.00	98,618.00	0.00
220	Social Security Administration	27,920.02	31,308.40	32,972.00	0.00	35,113.00	0.00	35,113.00	35,113.00	0.00
231	Workers' Compensation	1,321.70	1,402.99	1,813.00	0.00	1,744.00	0.00	1,744.00	1,744.00	0.00
241	Classified Medical	50,968.44	40,286.16	79,200.00	0.00	81,600.00	0.00	81,600.00	81,600.00	0.00
244	Licensed Medical	70,857.60	70,641.72	65,994.00	0.00	66,000.00	0.00	66,000.00	66,000.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
247	OR PFMLI	950.33	1,637.15	598.00	0.00	1,832.00	0.00	1,832.00	1,832.00	0.00
319	Other Instructional, Professional and Technical S	0.00	0.00	80,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
342	Travel, Out of District	295.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	6,029.56	4,797.55	5,850.00	0.00	4,850.00	0.00	4,850.00	4,850.00	0.00
420	Textbooks	0.00	223.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	128.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	5,434.51	5,818.59	1,500.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
Function 1260	Early Intervention									
310	Instructional, Professional and Technical Service	2,891.00	5,667.79	5,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Function 1281	Public Alternative Programs									
310	Instructional, Professional and Technical Service	54,536.00	55,126.00	15,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Function 1282	Private Alternative Programs									
310	Instructional, Professional and Technical Service	136,473.33	145,153.79	400,000.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00
Function 1289	Other Alternative Programs									
374	Other Tuition	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 1490	Other Summer School Programs									
130	Additional Salary	0.00	0.00	4,515.00	0.00	4,515.00	0.00	4,515.00	4,515.00	0.00
135	Extended Days	0.00	3,439.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	937.62	1,231.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	206.37	271.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	259.66	345.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	11.37	3.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	13.57	18.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110	Attendance & Social Work Services									
111	Licensed Salaries	0.00	0.00	67,056.00	1.00	35,733.00	0.50	35,733.00	35,733.00	0.50
212	Employee Contribution Pick-Up	0.00	0.00	4,023.00	0.00	2,143.00	0.00	2,143.00	2,143.00	0.00
216	OPSRP Tier III	0.00	0.00	16,375.00	0.00	9,308.00	0.00	9,308.00	9,308.00	0.00
220	Social Security Administration	0.00	0.00	5,130.00	0.00	2,733.00	0.00	2,733.00	2,733.00	0.00
231	Workers' Compensation	0.00	0.00	223.00	0.00	150.00	0.00	150.00	150.00	0.00
244	Licensed Medical	0.00	0.00	16,452.00	0.00	8,250.00	0.00	8,250.00	8,250.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 100	General Fund									
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Function 2110	Attendance & Social Work Services									
247	OR PFMLI	0.00	0.00	268.00	0.00	142.00	0.00	142.00	142.00	0.00
410	Consumable Supplies and Materials	0.00	106.95	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2122	Counseling Services									
111	Licensed Salaries	146,034.00	149,660.28	130,623.00	2.00	142,670.00	2.08	142,670.00	142,670.00	2.08
135	Extended Days	6,876.00	5,136.00	5,616.00	0.00	5,872.00	0.00	5,872.00	5,872.00	0.00
142	Licensed Opt Out Payment	4,932.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	9,470.64	9,287.84	8,175.00	0.00	8,910.00	0.00	8,910.00	8,910.00	0.00
216	OPSRP Tier III	36,540.35	37,801.23	33,270.00	0.00	38,692.00	0.00	38,692.00	38,692.00	0.00
220	Social Security Administration	12,070.47	11,480.81	10,422.00	0.00	11,361.00	0.00	11,361.00	11,361.00	0.00
231	Workers' Compensation	519.49	513.31	572.00	0.00	622.00	0.00	622.00	622.00	0.00
241	Classified Medical	0.00	1,698.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	17,104.68	51,301.53	33,000.00	0.00	34,372.00	0.00	34,372.00	34,372.00	0.00
247	OR PFMLI	420.72	600.24	0.00	0.00	592.00	0.00	592.00	592.00	0.00
410	Consumable Supplies and Materials	530.94	161.02	825.00	0.00	825.00	0.00	825.00	825.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
Function 2126	Placement Services									
112	Classified Salaries	40.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	226.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	2,351.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2128	Other Guidance Services - Saturday School									
130	Additional Salary	0.00	0.00	0.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	547.00	0.00	547.00	547.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	126.00	0.00	126.00	126.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	161.00	0.00	161.00	161.00	0.00
230	Other Required Payroll Costs	0.00	0.00	0.00	0.00	7.00	0.00	7.00	7.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00
Function 2129	Other Guidance Services									
112	Classified Salaries	9,184.33	12,730.00	14,404.00	0.50	15,804.00	0.50	15,804.00	15,804.00	0.50
140	Classified Opt out Payment	798.15	1,930.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	791.35	864.00	0.00	939.00	0.00	939.00	939.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2129	Other Guidance Services									
216	OPSRP Tier III	0.00	3,220.94	3,517.00	0.00	4,078.00	0.00	4,078.00	4,078.00	0.00
220	Social Security Administration	601.91	1,118.38	1,102.00	0.00	1,197.00	0.00	1,197.00	1,197.00	0.00
231	Workers' Compensation	36.43	52.32	61.00	0.00	48.00	0.00	48.00	48.00	0.00
241	Classified Medical	2,554.00	0.00	7,782.00	0.00	13,600.00	0.00	13,600.00	13,600.00	0.00
247	OR PFMLI	23.61	58.45	58.00	0.00	62.00	0.00	62.00	62.00	0.00
322	Repairs and Maintenance Services	0.00	20.70	0.00	0.00	360.00	0.00	360.00	360.00	0.00
324	Rentals	0.00	217.80	0.00	0.00	300.00	0.00	300.00	300.00	0.00
410	Consumable Supplies and Materials	244.73	170.91	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
Function 2130	Health Services									
130	Additional Salary	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	12.61	0.00	4,193.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	48.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	15.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	80.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	524.00	0.00	1,100.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies and Materials	1,673.95	1,036.73	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
460	Non-consumable Items	0.00	261.50	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
640	Dues and Fees	218.43	1,613.50	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Function 2134	Nurse Services									
114	Managerial - Classified	0.00	0.00	69,885.00	1.00	74,487.00	1.00	74,487.00	74,487.00	1.00
212	Employee Contribution Pick-Up	0.00	0.00	4,193.00	0.00	4,469.00	0.00	4,469.00	4,469.00	0.00
216	OPSRP Tier III	0.00	0.00	17,066.00	0.00	19,403.00	0.00	19,403.00	19,403.00	0.00
220	Social Security Administration	0.00	0.00	5,346.00	0.00	5,698.00	0.00	5,698.00	5,698.00	0.00
231	Workers' Compensation	0.00	0.00	230.00	0.00	230.00	0.00	230.00	230.00	0.00
243	Admin/Confidential Medical	0.00	0.00	16,386.00	0.00	16,641.00	0.00	16,641.00	16,641.00	0.00
247	OR PFMLI	0.00	0.00	280.00	0.00	297.00	0.00	297.00	297.00	0.00
Function 2140	Psychological Services									
111	Licensed Salaries	0.00	0.00	72,893.00	1.00	71,466.00	1.00	71,466.00	71,466.00	1.00
130	Additional Salary	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2140	Psychological Services									
212	Employee Contribution Pick-Up	0.00	0.00	4,374.00	0.00	4,113.00	0.00	4,113.00	4,113.00	0.00
216	OPSRP Tier III	0.00	0.00	17,800.00	0.00	17,861.00	0.00	17,861.00	17,861.00	0.00
220	Social Security Administration	0.00	0.00	5,576.00	0.00	5,245.00	0.00	5,245.00	5,245.00	0.00
231	Workers' Compensation	0.00	0.00	306.00	0.00	287.00	0.00	287.00	287.00	0.00
244	Licensed Medical	0.00	0.00	16,500.00	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	274.00	0.00	274.00	274.00	0.00
389	Other Non-instructional Professional and Technical	89,146.55	4,388.00	100,000.00	0.00	109,500.00	0.00	109,500.00	109,500.00	0.00
410	Consumable Supplies and Materials	0.00	287.95	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2142	Psychological Testing Services									
310	Instructional, Professional and Technical Service	0.00	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2150	Speech Pathology & Audiology Svcs									
111	Licensed Salaries	15,539.97	0.00	72,893.00	1.00	71,465.00	1.00	71,465.00	71,465.00	1.00
112	Classified Salaries	0.00	0.00	14,116.00	0.41	14,822.00	0.41	14,822.00	14,822.00	0.41
130	Additional Salary	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
212	Employee Contribution Pick-Up	932.40	0.00	5,221.00	0.00	5,941.00	0.00	5,941.00	5,941.00	0.00
216	OPSRP Tier III	3,597.50	0.00	21,247.00	0.00	25,796.00	0.00	25,796.00	25,796.00	0.00
220	Social Security Administration	1,113.08	0.00	6,656.00	0.00	7,575.00	0.00	7,575.00	7,575.00	0.00
231	Workers' Compensation	51.70	0.00	365.00	0.00	399.00	0.00	399.00	399.00	0.00
241	Classified Medical	0.00	0.00	6,600.00	0.00	6,800.00	0.00	6,800.00	6,800.00	0.00
244	Licensed Medical	2,952.40	0.00	16,500.00	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
247	OR PFMLI	0.00	0.00	56.00	0.00	395.00	0.00	395.00	395.00	0.00
389	Other Non-instructional Professional and Technical	9,866.64	0.00	135,000.00	0.00	145,000.00	0.00	145,000.00	145,000.00	0.00
410	Consumable Supplies and Materials	541.89	710.67	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2190	Service Direction, Student Sup Svcs									
113	Administrators	45,000.00	74,101.51	79,321.00	0.75	81,700.00	0.75	81,700.00	81,700.00	0.75
130	Additional Salary	300.00	450.00	450.00	0.00	600.00	0.00	600.00	600.00	0.00
141	Admin Opt Out Payment	4,648.00	6,979.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,996.94	4,738.80	4,786.00	0.00	4,937.00	0.00	4,937.00	4,937.00	0.00
216	OPSRP Tier III	11,563.01	19,286.77	19,480.00	0.00	21,438.00	0.00	21,438.00	21,438.00	0.00
220	Social Security Administration	3,821.02	6,041.89	6,102.00	0.00	6,295.00	0.00	6,295.00	6,295.00	0.00
231	Workers' Compensation	163.59	171.56	265.00	0.00	255.00	0.00	255.00	255.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2190	Service Direction, Student Sup Svcs									
243	Admin/Confidential Medical	144.03	151.68	14,086.00	0.00	14,437.00	0.00	14,437.00	14,437.00	0.00
247	OR PFMLI	118.08	210.60	319.00	0.00	328.00	0.00	328.00	328.00	0.00
341	Travel, Local in District	750.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	424.00	750.00	0.00	750.00	0.00	750.00	750.00	0.00
382	Legal Services	228.75	5,525.00	10,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
640	Dues and Fees	645.00	645.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 2210	Improvement of Instruction Srv									
121	Substitutes - Licensed	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
134	Co-curricular Contracts	440.00	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	5,000.00	0.00	585.00	0.00	585.00	585.00	0.00
212	Employee Contribution Pick-Up	26.41	16.77	0.00	0.00	120.00	0.00	120.00	120.00	0.00
216	OPSRP Tier III	101.87	68.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	32.81	21.11	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	1.49	0.92	500.00	0.00	0.00	0.00	0.00	0.00	0.00
245	Tuition Reimbursement	1,050.00	4,496.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
247	OR PFMLI	0.00	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	1,982.53	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
Function 2219	Other Improvement of Instr Svcs									
112	Classified Salaries	3,403.01	3,755.62	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
119	Classified Additional Pay	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
131	Licensed - Rm/Bldg Move	600.00	2,100.00	2,700.00	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00
134	Co-curricular Contracts	785.00	857.00	876.00	0.00	896.00	0.00	896.00	896.00	0.00
211	Employer Contribution Tier I & Tier II	268.44	413.86	239.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	216.92	310.34	0.00	0.00	711.00	0.00	711.00	711.00	0.00
216	OPSRP Tier III	781.91	1,098.26	488.00	0.00	311.00	0.00	311.00	311.00	0.00
220	Social Security Administration	436.73	502.50	0.00	0.00	690.00	0.00	690.00	690.00	0.00
231	Workers' Compensation	31.53	34.20	0.00	0.00	5.00	0.00	5.00	5.00	0.00
241	Classified Medical	130.69	169.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	8.55	26.26	150.00	0.00	5.00	0.00	5.00	5.00	0.00
Function 2222	Library/Media Center									
112	Classified Salaries	54,021.11	56,281.80	60,278.00	1.88	59,346.00	1.81	59,346.00	59,346.00	1.81

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2222	Library/Media Center									
122	Substitutes - Classified	2,026.84	2,153.38	2,400.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
211	Employer Contribution Tier I & Tier II	7,874.05	8,442.54	8,216.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	3,241.26	3,376.91	3,616.00	0.00	3,671.00	0.00	3,671.00	3,671.00	0.00
216	OPSRP Tier III	5,961.39	6,612.38	7,360.00	0.00	15,313.00	0.00	15,313.00	15,313.00	0.00
220	Social Security Administration	4,287.71	4,470.28	4,612.00	0.00	4,496.00	0.00	4,496.00	4,496.00	0.00
231	Workers' Compensation	204.64	211.95	254.00	0.00	195.00	0.00	195.00	195.00	0.00
241	Classified Medical	21,044.64	21,700.32	26,400.00	0.00	27,200.00	0.00	27,200.00	27,200.00	0.00
247	OR PFMLI	143.37	233.76	242.00	0.00	233.00	0.00	233.00	233.00	0.00
410	Consumable Supplies and Materials	2,030.51	1,437.05	2,400.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
430	Library Books	5,522.25	6,211.42	5,300.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
470	Computer Software	3,983.17	3,239.23	3,900.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
Function 2230	Assessment and Testing									
319	Other Instructional, Professional and Technical S	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2240	Instructional Staff Development									
111	Licensed Salaries	40.00	1,040.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	470.13	765.57	54,493.00	1.00	58,158.00	1.00	58,158.00	58,158.00	1.00
113	Administrators	7,887.00	9,095.00	9,300.00	0.00	5,832.00	0.00	5,832.00	5,832.00	0.00
121	Substitutes - Licensed	4,440.70	7,084.88	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
133	Curriculum Contracts	10,674.23	13,251.00	13,550.00	0.00	14,069.00	0.00	14,069.00	14,069.00	0.00
160	Stipend/Workshop	2,695.00	2,520.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
211	Employer Contribution Tier I & Tier II	2,994.11	4,564.22	5,492.00	0.00	1,139.00	0.00	1,139.00	1,139.00	0.00
212	Employee Contribution Pick-Up	1,296.96	1,577.94	6,555.00	0.00	5,243.00	0.00	5,243.00	5,243.00	0.00
216	OPSRP Tier III	3,147.04	3,909.30	18,091.00	0.00	19,175.00	0.00	19,175.00	19,175.00	0.00
220	Social Security Administration	1,956.21	2,508.39	5,808.00	0.00	5,768.00	0.00	5,768.00	5,768.00	0.00
231	Workers' Compensation	86.54	110.04	228.00	0.00	236.00	0.00	236.00	236.00	0.00
241	Classified Medical	0.00	0.00	16,333.00	0.00	16,607.00	0.00	16,607.00	16,607.00	0.00
247	OR PFMLI	66.94	131.19	212.00	0.00	296.00	0.00	296.00	296.00	0.00
341	Travel, Local in District	0.00	0.00	2,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
342	Travel, Out of District	6,399.67	9,112.41	13,500.00	0.00	16,000.00	0.00	16,000.00	16,000.00	0.00
410	Consumable Supplies and Materials	358.02	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
Function 2310	Board of Education Services									

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2310	Board of Education Services									
341	Travel, Local in District	0.00	0.00	2,000.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
342	Travel, Out of District	3,069.59	2,712.48	4,500.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
354	Advertising	2,108.52	1,291.86	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
381	Audit Services	24,000.00	24,000.00	30,000.00	0.00	32,000.00	0.00	32,000.00	32,000.00	0.00
382	Legal Services	2,653.95	1,020.75	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
384	Negotiation Services	2,756.50	400.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
388	Election Services	1,096.66	1,096.66	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
389	Other Non-instructional Professional and Technical	9,949.27	5,421.78	12,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
390	Other General Professional and Technological Servi	1,300.00	1,560.00	2,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
410	Consumable Supplies and Materials	571.50	1,373.35	2,200.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
470	Computer Software	274.59	291.07	500.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
640	Dues and Fees	2,538.85	3,094.45	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2321	Office of the Superintendent Services									
112	Classified Salaries	25,891.68	26,023.43	29,650.00	0.75	32,219.00	0.75	32,219.00	32,219.00	0.75
113	Administrators	127,482.78	169,280.20	176,119.00	1.00	180,081.00	1.00	180,081.00	180,081.00	1.00
130	Additional Salary	100.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
141	Admin Opt Out Payment	5,473.93	6,012.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	33,503.24	46,309.40	48,010.00	0.00	47,095.00	0.00	47,095.00	47,095.00	0.00
212	Employee Contribution Pick-Up	8,164.00	12,593.56	12,336.00	0.00	12,216.00	0.00	12,216.00	12,216.00	0.00
216	OPSRP Tier III	3,442.28	9,669.51	7,241.00	0.00	11,067.00	0.00	11,067.00	11,067.00	0.00
220	Social Security Administration	11,657.63	14,600.19	15,740.00	0.00	15,573.00	0.00	15,573.00	15,573.00	0.00
231	Workers' Compensation	523.83	656.64	602.00	0.00	640.00	0.00	640.00	640.00	0.00
241	Classified Medical	0.00	0.00	12,217.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	18,999.97	19,051.20	19,091.00	0.00	32,250.00	0.00	32,250.00	32,250.00	0.00
247	OR PFMLI	352.04	711.48	824.00	0.00	812.00	0.00	812.00	812.00	0.00
310	Instructional, Professional and Technical Service	16,429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	3,472.56	1,699.52	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
324	Rentals	2,339.76	2,451.57	3,100.00	0.00	3,100.00	0.00	3,100.00	3,100.00	0.00
341	Travel, Local in District	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	3,431.86	3,341.60	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
353	Postage	3,045.86	3,027.28	4,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
355	Printing and Binding	4,989.61	6,663.12	30,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function	2321	Office of the Superintendent Services								
410	Consumable Supplies and Materials	672.31	682.79	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
460	Non-consumable Items	0.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00	0.00
640	Dues and Fees	2,305.00	2,134.80	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
Function	2410	Office of the Principal Services								
112	Classified Salaries	169,456.56	168,899.70	174,648.00	5.00	181,587.00	5.00	181,587.00	181,587.00	5.00
113	Administrators	281,646.00	284,831.50	380,414.00	3.50	378,366.00	3.50	378,366.00	378,366.00	3.50
119	Classified Additional Pay	0.00	0.00	1,500.00	0.00	3,752.00	0.00	3,752.00	3,752.00	0.00
122	Substitutes - Classified	1,937.83	1,226.21	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
130	Additional Salary	2,100.00	2,100.00	2,400.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
132	Overtime - Classified	425.25	1,329.83	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
141	Admin Opt Out Payment	9,306.00	9,306.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	35,116.31	54,025.39	77,398.00	0.00	39,537.00	0.00	39,537.00	39,537.00	0.00
212	Employee Contribution Pick-Up	27,775.85	23,233.39	25,951.00	0.00	34,515.00	0.00	34,515.00	34,515.00	0.00
216	OPSRP Tier III	76,211.43	61,164.69	69,875.00	0.00	111,777.00	0.00	111,777.00	111,777.00	0.00
220	Social Security Administration	35,019.73	35,483.09	43,111.00	0.00	43,053.00	0.00	43,053.00	43,053.00	0.00
231	Workers' Compensation	1,580.00	1,582.09	2,003.00	0.00	1,743.00	0.00	1,743.00	1,743.00	0.00
241	Classified Medical	93,257.51	84,936.74	77,820.00	0.00	79,020.00	0.00	79,020.00	79,020.00	0.00
243	Admin/Confidential Medical	37,133.18	39,922.42	66,357.00	0.00	67,375.00	0.00	67,375.00	67,375.00	0.00
247	OR PFMLI	1,041.06	1,855.28	2,253.00	0.00	2,246.00	0.00	2,246.00	2,246.00	0.00
342	Travel, Out of District	336.44	255.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	4,202.30	5,564.05	6,000.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
389	Other Non-instructional Professional and Technical	46.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	9,405.06	14,003.20	14,450.00	0.00	17,550.00	0.00	17,550.00	17,550.00	0.00
460	Non-consumable Items	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,580.00	2,580.00	3,900.00	0.00	3,900.00	0.00	3,900.00	3,900.00	0.00
Function	2490	Other Support Srvs -School Admin								
310	Instructional, Professional and Technical Service	0.00	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
389	Other Non-instructional Professional and Technical	0.00	1,787.04	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
470	Computer Software	3,671.45	3,938.81	4,600.00	0.00	4,600.00	0.00	4,600.00	4,600.00	0.00
Function	2520	Fiscal Services								

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2520	Fiscal Services									
112	Classified Salaries	112,412.13	101,329.12	111,360.00	2.13	120,268.00	2.13	120,268.00	120,268.00	2.13
113	Administrators	96,527.00	102,315.00	105,384.00	1.00	108,546.00	1.00	108,546.00	108,546.00	1.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
132	Overtime - Classified	248.58	444.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	4,243.90	4,296.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	12,386.06	12,526.16	12,955.00	0.00	13,763.00	0.00	13,763.00	13,763.00	0.00
216	OPSRP Tier III	47,789.45	50,981.28	53,076.00	0.00	59,760.00	0.00	59,760.00	59,760.00	0.00
220	Social Security Administration	16,364.00	15,907.62	16,628.00	0.00	17,546.00	0.00	17,546.00	17,546.00	0.00
231	Workers' Compensation	729.59	692.83	658.00	0.00	711.00	0.00	711.00	711.00	0.00
241	Classified Medical	0.00	0.00	34,728.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	44,842.31	48,541.34	18,947.00	0.00	55,457.00	0.00	55,457.00	55,457.00	0.00
247	OR PFMLI	425.90	831.79	869.00	0.00	916.00	0.00	916.00	916.00	0.00
310	Instructional, Professional and Technical Service	340.00	340.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
322	Repairs and Maintenance Services	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,618.07	2,828.67	4,500.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	5,000.00	0.00	6,450.00	0.00	6,450.00	6,450.00	0.00
410	Consumable Supplies and Materials	2,630.31	2,474.96	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
460	Non-consumable Items	404.92	970.34	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
470	Computer Software	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	3,200.49	2,933.59	7,400.00	0.00	9,000.00	0.00	9,000.00	9,000.00	0.00
655	Judgments and Settlements Against the District	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
Function 2524	Payroll Services									
220	Social Security Administration	141.40	193.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	(658.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2528	Risk Management Services									
651	Liability Insurance	31,360.00	32,590.22	38,500.00	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00
Function 2542	Care -Upkeep of Buildings Srvs									
112	Classified Salaries	143,621.48	144,263.14	190,985.00	4.00	174,546.00	4.00	174,546.00	174,546.00	4.00
122	Substitutes - Classified	6,752.72	22,737.39	10,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
132	Overtime - Classified	2,436.57	1,459.59	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
211	Employer Contribution Tier I & Tier II	1,898.19	6,660.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2542	Care -Upkeep of Buildings Svcs									
212	Employee Contribution Pick-Up	8,353.33	7,147.43	10,060.00	0.00	11,692.00	0.00	11,692.00	11,692.00	0.00
216	OPSRP Tier III	31,574.52	31,288.55	43,220.00	0.00	45,036.00	0.00	45,036.00	45,036.00	0.00
220	Social Security Administration	11,664.58	12,831.04	12,827.00	0.00	13,225.00	0.00	13,225.00	13,225.00	0.00
231	Workers' Compensation	3,314.76	2,583.32	3,203.00	0.00	3,128.00	0.00	3,128.00	3,128.00	0.00
241	Classified Medical	39,864.95	28,759.78	61,896.00	0.00	63,216.00	0.00	63,216.00	63,216.00	0.00
247	OR PFMLI	299.78	670.86	644.00	0.00	691.00	0.00	691.00	691.00	0.00
322	Repairs and Maintenance Services	17,870.90	24,875.53	38,500.00	0.00	39,000.00	0.00	39,000.00	39,000.00	0.00
325	Electricity	108,172.28	111,176.05	170,000.00	0.00	160,000.00	0.00	160,000.00	160,000.00	0.00
326	Fuel	102,608.28	81,048.94	120,000.00	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00
329	Other Property Services	5,742.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	Telephone	439.82	463.91	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies and Materials	38,043.07	37,201.63	66,000.00	0.00	66,000.00	0.00	66,000.00	66,000.00	0.00
460	Non-consumable Items	2,629.20	5,415.96	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
640	Dues and Fees	0.00	689.92	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
670	Taxes and Licenses	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Function 2543	Care - Upkeep of Grounds Svcs									
112	Classified Salaries	25,272.00	20,133.98	26,812.00	0.50	28,152.00	0.50	28,152.00	28,152.00	0.50
122	Substitutes - Classified	0.00	5,454.89	2,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
132	Overtime - Classified	0.00	131.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,516.32	1,209.33	1,609.00	0.00	1,913.00	0.00	1,913.00	1,913.00	0.00
216	OPSRP Tier III	5,850.57	5,680.93	7,036.00	0.00	7,263.00	0.00	7,263.00	7,263.00	0.00
220	Social Security Administration	1,933.32	1,959.24	2,051.00	0.00	2,133.00	0.00	2,133.00	2,133.00	0.00
231	Workers' Compensation	565.29	576.07	512.00	0.00	504.00	0.00	504.00	504.00	0.00
241	Classified Medical	13,129.22	11,367.85	7,722.00	0.00	7,902.00	0.00	7,902.00	7,902.00	0.00
247	OR PFMLI	50.58	102.46	465.00	0.00	111.00	0.00	111.00	111.00	0.00
322	Repairs and Maintenance Services	9,870.00	5,845.34	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
324	Rentals	4,139.04	4,830.60	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
341	Travel, Local in District	940.50	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
342	Travel, Out of District	280.00	388.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
351	Telephone	215.34	221.67	400.00	0.00	400.00	0.00	400.00	400.00	0.00
410	Consumable Supplies and Materials	12,435.95	7,879.23	22,000.00	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
412	Tires/Batteries	0.00	99.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function 2543	Care - Upkeep of Grounds Srvs									
413	Vehicle Repair Parts	79.37	0.00	1,000.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
460	Non-consumable Items	1,223.57	1,562.35	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
640	Dues and Fees	687.00	704.00	1,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Function 2544	Maintenance									
112	Classified Salaries	62,233.56	93,776.74	134,120.00	2.94	150,052.00	2.94	150,052.00	150,052.00	2.94
114	Managerial - Classified	72,792.72	74,977.00	77,226.00	1.00	79,547.00	1.00	79,547.00	79,547.00	1.00
122	Substitutes - Classified	0.00	0.00	3,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
130	Additional Salary	600.00	600.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
132	Overtime - Classified	450.59	381.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	7,942.00	8,012.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	6,941.81	9,927.99	12,717.00	0.00	13,915.00	0.00	13,915.00	13,915.00	0.00
216	OPSRP Tier III	26,783.89	40,407.04	52,491.00	0.00	59,638.00	0.00	59,638.00	59,638.00	0.00
220	Social Security Administration	11,120.80	13,124.31	16,215.00	0.00	17,512.00	0.00	17,512.00	17,512.00	0.00
231	Workers' Compensation	3,051.78	3,491.15	4,161.00	0.00	3,862.00	0.00	3,862.00	3,862.00	0.00
241	Classified Medical	13,927.60	21,595.95	46,228.00	0.00	39,510.00	0.00	39,510.00	39,510.00	0.00
243	Admin/Confidential Medical	5,557.05	6,233.60	16,410.00	0.00	24,250.00	0.00	24,250.00	24,250.00	0.00
247	OR PFMLI	337.58	706.78	489.00	0.00	915.00	0.00	915.00	915.00	0.00
322	Repairs and Maintenance Services	16,117.28	37,766.14	35,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
324	Rentals	335.66	655.17	2,100.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
325	Electricity	6,193.99	6,255.19	10,400.00	0.00	10,400.00	0.00	10,400.00	10,400.00	0.00
327	Water and Sewage	8,239.00	2,877.00	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
328	Garbage	16,188.98	12,304.62	24,000.00	0.00	24,000.00	0.00	24,000.00	24,000.00	0.00
329	Other Property Services	0.00	730.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
342	Travel, Out of District	469.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
351	Telephone	215.35	221.67	600.00	0.00	600.00	0.00	600.00	600.00	0.00
383	Architect/Engineer Services	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
389	Other Non-instructional Professional and Technical	0.00	750.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
410	Consumable Supplies and Materials	14,466.40	15,416.59	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
460	Non-consumable Items	7,779.26	6,189.47	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
640	Dues and Fees	143.00	1,042.96	1,800.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
653	Property Insurance Premiums	75,866.00	94,555.78	112,500.00	0.00	125,750.00	0.00	125,750.00	125,750.00	0.00
670	Taxes and Licenses	150.00	150.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100	General Fund									
Function 2545	District Vehicles									
322	Repairs and Maintenance Services	1,073.82	448.00	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
410	Consumable Supplies and Materials	50.00	1,212.15	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
411	Gasoline/Diesel	360.41	1,615.53	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
412	Tires/Batteries	303.00	65.00	1,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
413	Vehicle Repair Parts	1,005.40	9.52	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
651	Liability Insurance	3,095.00	3,262.00	3,950.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
653	Property Insurance Premiums	737.00	858.00	1,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Function 2546	Security Services									
310	Instructional, Professional and Technical Service	0.00	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
322	Repairs and Maintenance Services	2,034.38	3,373.53	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
389	Other Non-instructional Professional and Technical	8,254.72	6,766.20	13,500.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
410	Consumable Supplies and Materials	889.12	125.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	3,489.08	2,820.00	3,100.00	0.00	3,300.00	0.00	3,300.00	3,300.00	0.00
Function 2552	Vehicle Operation Services									
325	Electricity	1,319.81	1,309.62	4,600.00	0.00	4,600.00	0.00	4,600.00	4,600.00	0.00
331	Reimbursable Student Transportation	365,597.76	456,059.05	600,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00
Function 2553	Reimbursable Field Trips									
331	Reimbursable Student Transportation	2,037.63	4,116.74	17,000.00	0.00	17,000.00	0.00	17,000.00	17,000.00	0.00
Function 2554	Non Reimburse Transportation									
331	Reimbursable Student Transportation	4,143.66	5,169.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Student Transportation	8,099.01	12,520.54	50,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Function 2558	Special Education Trans.									
331	Reimbursable Student Transportation	150,798.92	283,917.28	275,000.00	0.00	350,000.00	0.00	350,000.00	350,000.00	0.00
Function 2559	Other Student Transportation									
331	Reimbursable Student Transportation	0.00	5,081.72	19,000.00	0.00	19,000.00	0.00	19,000.00	19,000.00	0.00
Function 2579	Other Internal Services									
410	Consumable Supplies and Materials	0.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Function 2630	Information Services									
353	Postage	0.00	0.00	1,700.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00

Requirements Report

			Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund											
Function 2640	Staff Services										
389	Other Non-instructional Professional and Technical		6,161.00	7,010.25	8,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00	0.00
Function 2660	Technology Services										
112	Classified Salaries		0.00	2,475.61	49,725.00	0.94	62,264.00	0.94	62,264.00	62,264.00	0.94
114	Managerial - Classified		58,329.24	68,660.26	81,990.00	1.00	88,245.00	1.00	88,245.00	88,245.00	1.00
122	Substitutes - Classified		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
130	Additional Salary		600.00	700.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
133	Curriculum Contracts		1,593.00	1,689.00	1,726.00	0.00	1,790.00	0.00	1,790.00	1,790.00	0.00
211	Employer Contribution Tier I & Tier II		15,648.61	8,638.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		3,590.32	4,263.46	8,043.00	0.00	9,168.00	0.00	9,168.00	9,168.00	0.00
216	OPSRP Tier III		210.41	9,613.07	32,856.00	0.00	39,676.00	0.00	39,676.00	39,676.00	0.00
220	Social Security Administration		4,624.95	5,621.40	10,254.00	0.00	11,651.00	0.00	11,651.00	11,651.00	0.00
231	Workers' Compensation		206.15	249.10	452.00	0.00	492.00	0.00	492.00	492.00	0.00
241	Classified Medical		0.00	4,435.02	14,591.00	0.00	13,600.00	0.00	13,600.00	13,600.00	0.00
243	Admin/Confidential Medical		9,410.18	9,928.27	16,442.00	0.00	16,687.00	0.00	16,687.00	16,687.00	0.00
247	OR PFMLI		121.90	294.01	529.00	0.00	607.00	0.00	607.00	607.00	0.00
322	Repairs and Maintenance Services		240.00	3,120.00	5,500.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
342	Travel, Out of District		0.00	0.00	550.00	0.00	550.00	0.00	550.00	550.00	0.00
351	Telephone		5,285.03	5,684.68	7,500.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
352	Telephone Data Processing		4,193.27	4,186.18	6,200.00	0.00	6,200.00	0.00	6,200.00	6,200.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
390	Other General Professional and Technological Servi		6,422.00	6,767.73	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
410	Consumable Supplies and Materials		4,022.04	3,294.29	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
470	Computer Software		10,118.81	101,585.82	134,000.00	0.00	132,300.00	0.00	132,300.00	132,300.00	0.00
475	Computer NonConsumable		739.88	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
480	Computer Hardware		2,090.26	4,437.12	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
640	Dues and Fees		0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Function 2700	Supplemental Retirement Prgm										
116	Supplemental Retirement Stipends		27,600.00	23,225.00	26,400.00	0.00	15,725.00	0.00	15,725.00	15,725.00	0.00
220	Social Security Administration		2,089.40	1,753.95	2,000.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
231	Workers' Compensation		0.00	0.00	0.00	0.00	64.00	0.00	64.00	64.00	0.00
247	OR PFMLI		54.64	52.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
249	Retiree Medical		13,800.00	14,950.00	20,100.00	0.00	10,500.00	0.00	10,500.00	10,500.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 100 General Fund										
Function	5200 Transfers of Funds									
	710 Fund Modifications	759,000.00	990,000.00	1,125,000.00	0.00	2,595,000.00	0.00	2,595,000.00	2,595,000.00	0.00
Function	6110 Operating Contingency									
	810 Planned Reserve	0.00	0.00	279,411.00	0.00	291,595.00	0.00	291,595.00	291,595.00	0.00
Function	7000 Unappropriated Ending Fund Bal									
	820 Reserved for Next Year	0.00	0.00	5,615,697.00	0.00	5,283,966.00	0.00	5,283,966.00	5,283,966.00	0.00
Total Fund	100 General Fund	10,609,963.69	11,952,452.82	20,990,642.00	95.00	22,750,293.00	95.07	22,750,293.00	22,750,293.00	95.07

Requirements Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Grand Totals:	10,609,963.69	11,952,452.82	20,990,642.00	95.00	22,750,293.00	95.07	22,750,293.00	22,750,293.00	95.07

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Excellence



Community

Other Funds



Commitment



SPECIAL REVENUE FUNDS

Special Revenue Funds – Grants and Reserves (Fund 200)

The district receives grant proceeds from a variety of federal, state, local and private sources, such as federal Title I funding, Lane County, and the Pleasant Hill Education Foundation.

Note: * **Grant funds are rolled up to Fund 200**
** **All or partial federal funding**

Student Investment Account (Fund 201)

Implemented for the 2020-21 academic year, the Student Investment Account (SIA) is estimated to provide close to a \$500 million investment to Oregon school districts and eligible charter schools. The SIA is a non-competitive grant program aimed at meeting students' mental and behavioral health needs and increase academic achievement, including reducing academic disparities for students of color, students with disabilities, emerging bilingual students, students navigating poverty, homelessness and foster care, and other student groups that have historically experienced academic disparities.

***Chintimini Grant (Fund 204)**

Funds awarded through the Oregon Community Foundation are used for after-school enrichment classes for elementary students and extended learning opportunities for middle and high school students. Unspent balances are available for expenditure in future years.

Youth Transition Program (Fund 206) *

The Youth Transition Program (YTP) is funded by the Oregon Department of Human Resources Vocational Rehabilitation Division.

The program is designed to provide work transition opportunities and job readiness training for minimally disabled students both in and out of school.

Title I (Fund 211) **

Title I, Part A (Title I) of the Elementary and Secondary Education Act (ESEA) provides financial assistance to local educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds are allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state.

IDEA (Fund 215) **

The Individuals with Disabilities Education Act (IDEA) is the federal education law that regulates special education by guaranteeing all children with disabilities access to a free and appropriate public education. Grant funding is available to supplement state and local funds in the provision of special education services.

Title IIA: Teacher Quality (Fund 216) **

To increase the academic achievement of all students, the District receives Title IIA funds to improve teacher quality and ensure that all teachers are highly qualified. Funds may also be used to lower class size.

***Perkins (Fund 217)**

To support career exploration and guidance, particularly to expand diversity in CTE programs.

Family Resource Grant (Fund 225) and United Way Grant (Fund 237)*

These grants are funded through Lane County Department of Children and Families to assist in serving youth and families of Pleasant Hill.

***My Future, My Choice (Fund 238)**

Annually, the State of Oregon provides supplemental funds to support the delivery of a comprehensive sexuality education curriculum to middle school students.

***Oregon Community Foundation Grant (Fund 242)**

The Music Counts! Grant funds the purchase of sheet music and instruments for the District's elementary and high school music programs.

Preschool Program (Fund 244)

The preschool is operated as a self-sustaining program. Registration fees, preschool tuition and program costs are recorded in this fund.

***Outdoor School Measure 99 (Fund 246)**

State funds are provided through OSU Extension to support outdoor education for 5th and 6th grade students.

High School Success (Fund 247)

This ballot initiative was funded to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education and College and Career Readiness.

Title IV: Student Support and Academic Enrichment (Fund 248)**

To provide students with access to a well-rounded education, improve conditions for student learning and improve use of technology for academic achievement and digital literacy.

***Technical Assistance Program (TAP) Grant (Fund 249)**

Helps districts plan for capital improvements and expansion by offsetting some of the costs of facilities condition, seismic, and environmental hazard assessments as well as Long Range Facility Planning.

***Stanley R. Smith Scholarship (Fund 251)**

College scholarships in the name of Stanley R. Smith are awarded annually to the graduating senior member of the PHHS baseball team with the highest cumulative grade point average.

Elementary and Secondary School Emergency Relief (ESSER) (Fund 253)**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the ESSER Fund providing local educational agencies with emergency relief funds to address the impact of COVID-19.

***Oregon American Rescue Plan Homeless Children and Youth (ARP-HCY) Grant (Fund 254)**

Funds are used to provide wraparound services and purchase needed supplies and transportation to enable children and youth to attend school and fully participate in school activities

Early Literacy Success Initiative (Fund 255)**

The purpose is to increase early literacy, reduce literacy academic disparities and increase access to early literacy learning.

Elementary Student Activity (Fund 269)

This special revenue fund accounts for student body activities at the elementary school.

Middle School/High School Student Activity (Fund 270)

This special revenue fund accounts for student body activities at the middle and high school.

Insurance / Benefit Reserve (Fund 271)

This fund was established to account for the district’s obligations related to the Public Employees Retirement System (PERS). Funds are reserved to reduce the impact of increases in PERS employer rates on the district. The fund is also used as a source of funding for unemployment obligations.

K-12 Enrichment Reserve (Fund 282)

This fund is primarily used to provide opportunities for high school students outside of the high school schedule and beyond the high school campus.

Equipment Repair and Replacement Reserve (Fund 283)

This reserve funds the costs of school and office equipment repair and replacement.

Maintenance Reserve (Fund 284)

This fund was established to build a progressive reserve account to support needed large and/or unexpected maintenance projects.

Capital Improvements Reserve (Fund 285)

This fund was established to fund planned projects and improvements.

Technology Reserve (Fund 286)

This fund was established as a reserve to support necessary technology upgrades and improvements and keep pace with advances in educational technology.

Instructional Materials Reserve (Fund 287)

This fund was established for the purchase of textbooks, software and other instructional materials for district schools.

Field Repair and Replacement Reserve (Fund 289)

This fund was established to build a progressive reserve account to fund regular maintenance for the track and artificial turf field and offset future replacement costs.

***Pleasant Hill Education Foundation (Fund 290)**

Grants awarded by the PHEF are accounted for in this fund. Founded in 1991, the PHEF provides funds to district schools to support excellence in academics, arts and enrichment programs.

Nutrition Services (Fund 299) **

The purpose of the district’s food service program is to provide nutritious and affordable meals and to promote nutrition education. The financial goal of the program is a break-even or better level of operation. Income is received from federal and state government reimbursements as well as student participation.

LANE COUNTY SD #1
 PLEASANT HILL SCHOOL DISTRICT PLEASANT HILL, OR 97455

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 200	Special Revenue Funds									
1920	Contributions and Donations From Priva	0.00	0.00	147,130.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00
2200	Restricted Revenue	0.00	0.00	35,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
3299	Other Restricted Grants-In-Aid	0.00	0.00	655,223.00	0.00	584,500.00	0.00	584,500.00	584,500.00	0.00
4500	Restricted Revenue From the Federal G	0.00	0.00	363,677.00	0.00	254,800.00	0.00	254,800.00	254,800.00	0.00
4501	Title I	0.00	0.00	206,510.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00
4508	IDEA Grant	0.00	0.00	368,245.00	0.00	0.00	0.00	0.00	0.00	0.00
4516	Title IIA Class Size Reduction Grant	0.00	0.00	28,661.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
4517	Vocational Rehabilitation	0.00	0.00	4,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
4530	Title IV Safe & Drug Free Schools	0.00	0.00	15,365.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
5400	Resources - Beginning Fund Balance	0.00	0.00	93,535.00	0.00	21,682.00	0.00	21,682.00	21,682.00	0.00
Total Fund 200	Special Revenue Funds	0.00	0.00	1,917,346.00	0.00	1,625,982.00	0.00	1,625,982.00	1,625,982.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 201	Student Investment Account									
	3299 Other Restricted Grants-In-Aid	804,207.04	968,922.27	1,005,739.00	0.00	1,010,481.00	0.00	1,010,481.00	1,010,481.00	0.00
Total Fund 201	Student Investment Account	804,207.04	968,922.27	1,005,739.00	0.00	1,010,481.00	0.00	1,010,481.00	1,010,481.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 204	Chintimini Grant									
	1920 Contributions and Donations From Priva	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	4,855.21	5,244.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 204	Chintimini Grant	9,355.21	5,244.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 206	Youth Transition Program Grant									
	3299 Other Restricted Grants-In-Aid	15,725.45	10,233.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4517 Vocational Rehabilitation	1,247.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	(2,351.32)	(2,351.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 206	Youth Transition Program Grant	14,621.82	7,882.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 211	Title I Grant									
	4501 Title I	220,541.96	193,832.97	0.00	0.00	224,000.00	0.00	224,000.00	224,000.00	0.00
	5400 Resources - Beginning Fund Balance	0.00	(7,430.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211	Title I Grant	220,541.96	186,402.25	0.00	0.00	224,000.00	0.00	224,000.00	224,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 215	IDEA Grant									
	4508 IDEA Grant	257,709.00	229,148.38	0.00	0.00	296,048.00	0.00	296,048.00	296,048.00	0.00
	5400 Resources - Beginning Fund Balance	(0.20)	(0.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 215	IDEA Grant	257,708.80	229,148.18	0.00	0.00	296,048.00	0.00	296,048.00	296,048.00	0.00

Resources Report

Fund	Title	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
216	Title IIA Grant									
4516	Title IIA Class Size Reduction Grant	31,789.14	26,277.76	0.00	0.00	26,469.00	0.00	26,469.00	26,469.00	0.00
5400	Resources - Beginning Fund Balance	4,342.08	4,342.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 216	Title IIA Grant	36,131.22	30,619.84	0.00	0.00	26,469.00	0.00	26,469.00	26,469.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 217	Perkins Grant									
	4506 Vocational Ed Grant	24,756.54	3,132.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 217	Perkins Grant	24,756.54	3,132.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

Fund		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 225	Family Resource Center Grant									
	2225 Family Resource Center	5,855.22	9,331.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	76.03	76.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 225	Family Resource Center Grant	5,931.25	9,407.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 237 United Way Grant									
2200 Restricted Revenue	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 237 United Way Grant	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 241	Operation Impact								
5400 Resources - Beginning Fund Balance	297.25	297.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 241	Operation Impact								
	297.25	297.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 242	Oregon Community Foundation Grant									
	1920 Contributions and Donations From Priva	5,180.00	5,376.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	4,928.45	3,629.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 242	Oregon Community Foundation Grant	10,108.45	9,005.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 244	Preschool Program Fund								
1993 PreSchool Tuition	52,005.00	57,639.07	68,310.00	0.00	81,180.00	0.00	81,180.00	81,180.00	0.00
1998 Preschool Registration	785.00	4,970.00	2,400.00	0.00	2,700.00	0.00	2,700.00	2,700.00	0.00
5400 Resources - Beginning Fund Balance	22,958.12	8,603.51	4,700.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 244	75,748.12	71,212.58	75,410.00	0.00	83,880.00	0.00	83,880.00	83,880.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 246	Outdoor School - 6th Grade									
	3299 Other Restricted Grants-In-Aid	31,837.60	39,776.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 246	Outdoor School - 6th Grade	31,837.60	39,776.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 247 High School Success									
3299 Other Restricted Grants-In-Aid	290,550.56	280,753.37	302,954.00	0.00	291,198.00	0.00	291,198.00	291,198.00	0.00
Total Fund 247 High School Success	290,550.56	280,753.37	302,954.00	0.00	291,198.00	0.00	291,198.00	291,198.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 248	TITLE IV A Student Support & Academic Enrichment									
	4530 Title IV Safe & Drug Free Schools	15,596.24	24,770.59	0.00	0.00	16,725.00	0.00	16,725.00	16,725.00	0.00
	5400 Resources - Beginning Fund Balance	(1,293.09)	(1,293.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 248	TITLE IV A Student Support & Academic Enrichment	14,303.15	23,477.50	0.00	0.00	16,725.00	0.00	16,725.00	16,725.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 249 TAP Gants									
3299 Other Restricted Grants-In-Aid	3,515.00	1,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 249 TAP Gants	3,515.00	1,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

Fund		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 251	Stan Smith Scholarship Fund									
	1510 Interest on Investments	0.00	1,033.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	6,288.85	6,288.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 251	Stan Smith Scholarship Fund	6,288.85	7,322.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

Fund		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 253 ESSER/CARES Fund										
	4500 Restricted Revenue From the Federal G	849,551.20	933,003.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	138.87	138.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 253	ESSER/CARES Fund	849,690.07	933,142.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 254 ARP-HCY II									
4500 Restricted Revenue From the Federal G	1,000.00	3,138.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 254 ARP-HCY II	1,000.00	3,138.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 255 Early Literacy Grant									
3299 Other Restricted Grants-In-Aid	0.00	78,139.72	0.00	0.00	74,206.00	0.00	74,206.00	74,206.00	0.00
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Total Fund 255 Early Literacy Grant	0.00	78,139.72	0.00	0.00	74,206.00	0.00	74,206.00	74,206.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 269	Elementary Student Activity Fund									
	1790 Other Curricular Activities	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5400 Resources - Beginning Fund Balance	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
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Total Fund 269	Elementary Student Activity Fund	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

Resources Report

Fund		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 270	Student Activity Fund									
1510	Interest on Investments	1,838.97	2,747.93	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1730	Student Organization Membership Dues	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
1760	Club Fund Raising	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
1790	Other Curricular Activities	234,379.18	296,366.92	250,000.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00
1990	Miscellaneous	0.00	26,495.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	201,552.66	228,407.58	280,000.00	0.00	205,000.00	0.00	205,000.00	205,000.00	0.00
Total Fund 270	Student Activity Fund	437,770.81	554,018.27	532,000.00	0.00	505,000.00	0.00	505,000.00	505,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 271	Insurance/Benefit Reserve									
	5200 Interfund Transfers	149,000.00	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	5400 Resources - Beginning Fund Balance	291,299.07	436,991.59	392,500.00	0.00	450,000.00	0.00	450,000.00	450,000.00	0.00
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Total Fund 271	Insurance/Benefit Reserve	440,299.07	436,991.59	492,500.00	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 282	K-12 Enrichment Reserve (Beyond H.S. Connections)									
	5200 Interfund Transfers	4,088.20	45,000.00	15,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	5400 Resources - Beginning Fund Balance	13,773.83	7,393.40	34,500.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Fund 282	K-12 Enrichment Reserve (Beyond H.S. Connections)	17,862.03	52,393.40	49,500.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 283	Equipment Repair and Repl. Reserve									
	5200 Interfund Transfers	80,000.00	60,000.00	80,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00
	5400 Resources - Beginning Fund Balance	111,322.34	112,800.17	114,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00
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Total Fund 283	Equipment Repair and Repl. Reserve	191,322.34	172,800.17	194,000.00	0.00	195,000.00	0.00	195,000.00	195,000.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 284 Maintenance Reserve									
5200 Interfund Transfers	150,000.00	600,000.00	400,000.00	0.00	650,000.00	0.00	650,000.00	650,000.00	0.00
5300 Sale of or Compensation for Loss of Fixt	129.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Resources - Beginning Fund Balance	377,194.43	308,062.12	245,000.00	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00
Total Fund 284 Maintenance Reserve	527,324.29	908,062.12	645,000.00	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 285	Capital Improvements Reserve									
	5200 Interfund Transfers	0.00	0.00	350,000.00	0.00	1,150,000.00	0.00	1,150,000.00	1,150,000.00	0.00
	5400 Resources - Beginning Fund Balance	0.00	0.00	0.00	0.00	171,000.00	0.00	171,000.00	171,000.00	0.00
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Total Fund 285	Capital Improvements Reserve	0.00	0.00	350,000.00	0.00	1,321,000.00	0.00	1,321,000.00	1,321,000.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 286	Technology Reserve								
5200 Interfund Transfers	125,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Resources - Beginning Fund Balance	285,068.97	358,215.82	351,458.00	0.00	247,000.00	0.00	247,000.00	247,000.00	0.00
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Total Fund 286	410,068.97	408,215.82	351,458.00	0.00	247,000.00	0.00	247,000.00	247,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 287	Instructional Materials Reserve									
	5200 Interfund Transfers	150,000.00	160,000.00	50,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
	5400 Resources - Beginning Fund Balance	487,319.18	437,549.05	419,500.00	0.00	293,000.00	0.00	293,000.00	293,000.00	0.00
Total Fund 287	Instructional Materials Reserve	637,319.18	597,549.05	469,500.00	0.00	393,000.00	0.00	393,000.00	393,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 289	Field Repair and Replacement Reserve									
1920	Contributions and Donations From Priva	0.00	0.00	0.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
5200	Interfund Transfers	100,000.00	75,000.00	100,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
5400	Resources - Beginning Fund Balance	229,494.89	328,354.89	402,000.00	0.00	245,000.00	0.00	245,000.00	245,000.00	0.00
Total Fund 289	Field Repair and Replacement Reserve	329,494.89	403,354.89	502,000.00	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 290	PH Education Foundation Fund									
	1920 Contributions and Donations From Priva	57,696.00	48,628.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	10,729.23	15,769.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 290	PH Education Foundation Fund	68,425.23	64,397.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 299 Nutrition Services Fund									
1611 Breakfast	34,935.15	19,300.75	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1612 Lunch	75,176.10	70,848.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1620 Daily Food Sales	(907.11)	6,785.68	5,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
1622 Daily Food Sales - PHES	156.60	106.75	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1623 Daily Food Sales - PHHS	6,545.75	6,757.50	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
1624 Non Reimb Food Sales - Snacks	191.75	29.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
1625 Milk Sales - Non-reimbursable	1,628.00	1,946.50	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
1990 Miscellaneous	45.29	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
3102 State School Fund - School Lunch Matcl	4,456.62	3,593.95	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
3299 Other Restricted Grants-In-Aid	40,075.42	44,219.30	195,000.00	0.00	225,000.00	0.00	225,000.00	225,000.00	0.00
4500 Restricted Revenue From the Federal G	0.00	13,005.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501 Title I	71,751.88	4,433.90	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
4503 SNP BREAKFAST	78,233.50	74,513.02	80,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
4504 SNP LUNCH	178,349.37	201,373.33	210,000.00	0.00	95,000.00	0.00	95,000.00	95,000.00	0.00
4900 Revenue for/on Behalf of the District	0.00	32,291.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200 Interfund Transfers	911.80	0.00	30,000.00	0.00	265,000.00	0.00	265,000.00	265,000.00	0.00
5400 Resources - Beginning Fund Balance	227,098.39	225,246.84	140,746.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Total Fund 299 Nutrition Services Fund	718,648.51	704,451.70	802,746.00	0.00	801,000.00	0.00	801,000.00	801,000.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Grand Totals:	6,435,128.21	7,195,785.13	7,690,153.00	0.00	9,115,989.00	0.00	9,115,989.00	9,115,989.00	0.00

LANE COUNTY SD #1
PLEASANT HILL SCHOOL DISTRICT PLEASANT HILL, OR 97455

Requirements Report

			Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526	
Fund 200	Special Revenue Funds											
Function 1111	Primary, K-6											
111	Licensed Salaries		0.00	0.00	68,240.00	0.00	70,000.00	0.00	0.00	0.00	0.00	
121	Substitutes - Licensed		0.00	0.00	5,800.00	0.00	11,000.00	0.00	0.00	0.00	0.00	
122	Substitutes - Classified		0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	
211	Employer Contribution Tier I & Tier II		0.00	0.00	4,100.00	0.00	3,070.00	0.00	0.00	0.00	0.00	
212	Employee Contribution Pick-Up		0.00	0.00	5,570.00	0.00	4,000.00	0.00	0.00	0.00	0.00	
216	OPSRP Tier III		0.00	0.00	15,435.00	0.00	8,000.00	0.00	0.00	0.00	0.00	
220	Social Security Administration		0.00	0.00	5,315.00	0.00	4,000.00	0.00	0.00	0.00	0.00	
231	Workers' Compensation		0.00	0.00	1,181.00	0.00	2,400.00	0.00	0.00	0.00	0.00	
241	Classified Medical		0.00	0.00	15,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	
244	Licensed Medical		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	
247	OR PFMLI		0.00	0.00	220.00	0.00	500.00	0.00	0.00	0.00	0.00	
310	Instructional, Professional and Technical Service		0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	
410	Consumable Supplies and Materials		0.00	0.00	25,661.00	0.00	40,000.00	0.00	0.00	0.00	0.00	
460	Non-consumable Items		0.00	0.00	17,500.00	0.00	8,000.00	0.00	0.00	0.00	0.00	
470	Computer Software		0.00	0.00	10,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	
640	Dues and Fees		0.00	0.00	20,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	
Function 1121	Middle/Junior High Programs											
319	Other Instructional, Professional and Technical S		0.00	0.00	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	
410	Consumable Supplies and Materials		0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	
Function 1122	Middle Schoo Extra-curricular											
119	Classified Additional Pay		0.00	0.00	6,500.00	0.00	7,000.00	0.00	0.00	0.00	0.00	
121	Substitutes - Licensed		0.00	0.00	1,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	
130	Additional Salary		0.00	0.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00	
211	Employer Contribution Tier I & Tier II		0.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00	
212	Employee Contribution Pick-Up		0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00	
216	OPSRP Tier III		0.00	0.00	2,050.00	0.00	2,100.00	0.00	0.00	0.00	0.00	
220	Social Security Administration		0.00	0.00	400.00	0.00	650.00	0.00	0.00	0.00	0.00	
231	Workers' Compensation		0.00	0.00	50.00	0.00	100.00	0.00	0.00	0.00	0.00	
247	OR PFMLI		0.00	0.00	75.00	0.00	125.00	0.00	0.00	0.00	0.00	

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 200	Special Revenue Funds									
Function 1122	Middle Schoo Extra-curricular									
319	Other Instructional, Professional and Technical S	0.00	0.00	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	0.00	40,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
330	Student Transportation Services	0.00	0.00	75,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	1,200.00	0.00	3,200.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	1,800.00	0.00	6,800.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	17,030.00	0.00	13,500.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
112	Classified Salaries	0.00	0.00	32,000.00	0.00	41,530.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	150.00	0.00	175.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	10,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	20,000.00	0.00	11,974.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	20,200.00	0.00	12,000.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	20,000.00	0.00	16,966.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	50.00	0.00	850.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	13,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	34,500.00	0.00	27,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	0.00	0.00	0.00	11,000.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	20,000.00	0.00	18,000.00	0.00	0.00	0.00	0.00
Function 1140	Pre-kindergarten Programs									
112	Classified Salaries	0.00	0.00	0.00	0.00	3,237.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	233.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	950.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	197.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 1210	Prgs for the Talented & Gifted									

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 200	Special Revenue Funds									
Function 1210	Prgs for the Talented & Gifted									
130	Additional Salary	0.00	0.00	9,202.00	0.00	10,000.00	0.00	0.00	0.00	0.00
374	Other Tuition	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	9,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	2,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
Function 1220	Restrict Prog for Students w/Disabilities									
410	Consumable Supplies and Materials	0.00	0.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
112	Classified Salaries	0.00	0.00	140,443.00	4.13	13,300.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	0.00	8,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	0.00	6,851.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	7,974.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	26,315.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	10,166.00	0.00	8,000.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	589.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	70,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	532.00	0.00	300.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1272	Title I									
111	Licensed Salaries	0.00	0.00	82,481.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	40,201.00	1.63	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	0.00	2,300.00	0.00	2,500.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	0.00	1,200.00	0.00	2,200.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	7,361.00	0.00	4,000.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	29,959.00	0.00	4,000.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	9,417.00	0.00	2,000.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	515.00	0.00	200.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	25,292.00	0.00	10,000.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	16,452.00	0.00	10,000.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	491.00	0.00	200.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	32,496.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	12,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 200	Special Revenue Funds									
Function 1281	Public Alternative Programs									
310	Instructional, Professional and Technical Service	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1410	Intermediate									
111	Licensed Salaries	0.00	0.00	8,770.00	0.00	10,000.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	11,834.00	0.00	14,000.00	0.00	0.00	0.00	0.00
330	Student Transportation Services	0.00	0.00	18,775.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function 2110	Attendance & Social Work Services									
112	Classified Salaries	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Function 2126	Placement Services									
342	Travel, Out of District	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 2140	Psychological Services									
389	Other Non-instructional Professional and Technical	0.00	0.00	83,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Function 2190	Service Direction, Student Sup Svcs									
113	Administrators	0.00	0.00	46,440.00	0.25	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	1,595.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	6,493.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	2,034.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	92.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	0.00	0.00	4,695.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	106.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Improvement of Instruction Srv									
310	Instructional, Professional and Technical Service	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	15,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
112	Classified Salaries	0.00	0.00	10,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	0.00	0.00	107,290.00	0.00	80,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00

Requirements Report

Fund	200	Special Revenue Funds	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Function	2240	Instructional Staff Development									
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function	2542	Care -Upkeep of Buildings Srvs									
	389	Other Non-instructional Professional and Technical	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00	0.00	0.00
Function	2544	Maintenance									
	530	Improvements Other Than Buildings	0.00	0.00	5,000.00	0.00	150,000.00	0.00	0.00	0.00	0.00
	541	Initial and Additional Equipment Purchase	0.00	0.00	75,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Function	2546	Security Services									
	460	Non-consumable Items	0.00	0.00	70,435.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Function	2660	Technology Services									
	241	Classified Medical	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	460	Non-consumable Items	0.00	0.00	0.00	0.00	23,000.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	0.00	33,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	0.00	100,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
Function	3300	Community Services									
	319	Other Instructional, Professional and Technical S	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
	374	Other Tuition	0.00	0.00	8,418.00	0.00	4,325.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	15,500.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Function	3310	Direction of Community Srvs Act.									
	112	Classified Salaries	0.00	0.00	8,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	212	Employee Contribution Pick-Up	0.00	0.00	480.00	0.00	800.00	0.00	0.00	0.00	0.00
	216	OPSRP Tier III	0.00	0.00	2,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	0.00	0.00	600.00	0.00	800.00	0.00	0.00	0.00	0.00
	231	Workers' Compensation	0.00	0.00	150.00	0.00	300.00	0.00	0.00	0.00	0.00
	247	OR PFMLI	0.00	0.00	150.00	0.00	300.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	17,220.00	0.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	4150	Building Acquisition, Construction, Improvem									
	520	Buildings Acquisition	0.00	0.00	100,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00

Requirements Report

Fund	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 200	Special Revenue Funds								
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Total Fund 200	0.00	0.00	1,917,341.00	6.00	1,625,982.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526	
Fund 201	Student Investment Account											
Function 1111	Primary, K-6											
111	Licensed Salaries		64,485.00	70,871.96	86,057.00	1.00	0.00	0.00	0.00	0.00	0.00	
112	Classified Salaries		42,028.51	42,194.07	53,208.00	1.63	46,278.00	1.63	0.00	0.00	0.00	
121	Substitutes - Licensed		603.12	1,341.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
122	Substitutes - Classified		1,849.14	2,393.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	Classified Opt out Payment		3,000.00	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
211	Employer Contribution Tier I & Tier II		5,641.08	6,345.41	6,535.00	0.00	7,288.00	0.00	0.00	0.00	0.00	
212	Employee Contribution Pick-Up		6,576.92	6,393.83	7,148.00	0.00	3,041.00	0.00	0.00	0.00	0.00	
216	OPSRP Tier III		20,214.36	20,610.49	23,239.00	0.00	5,447.00	0.00	0.00	0.00	0.00	
220	Social Security Administration		8,343.07	8,807.91	9,113.00	0.00	3,506.00	0.00	0.00	0.00	0.00	
231	Workers' Compensation		393.09	404.30	501.00	0.00	170.00	0.00	0.00	0.00	0.00	
241	Classified Medical		9,802.07	15,691.74	26,400.00	0.00	26,000.00	0.00	0.00	0.00	0.00	
244	Licensed Medical		17,528.04	15,393.44	16,500.00	0.00	0.00	0.00	0.00	0.00	0.00	
247	OR PFMLI		289.56	460.51	400.00	0.00	184.00	0.00	0.00	0.00	0.00	
Function 1131	High School Programs											
111	Licensed Salaries		0.00	46,438.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
112	Classified Salaries		3,658.00	24,835.20	25,817.00	0.88	25,944.00	0.88	0.00	0.00	0.00	
121	Substitutes - Licensed		0.00	713.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
211	Employer Contribution Tier I & Tier II		0.00	12,839.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
212	Employee Contribution Pick-Up		0.00	1,490.11	1,549.00	0.00	1,541.00	0.00	0.00	0.00	0.00	
216	OPSRP Tier III		0.00	6,077.36	6,305.00	0.00	6,693.00	0.00	0.00	0.00	0.00	
220	Social Security Administration		279.85	5,489.58	1,975.00	0.00	1,965.00	0.00	0.00	0.00	0.00	
231	Workers' Compensation		13.63	244.08	108.00	0.00	80.00	0.00	0.00	0.00	0.00	
241	Classified Medical		0.00	13,655.40	13,200.00	0.00	12,904.00	0.00	0.00	0.00	0.00	
244	Licensed Medical		0.00	10,400.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
247	OR PFMLI		14.63	287.00	180.00	0.00	103.00	0.00	0.00	0.00	0.00	
Function 1250	Less Restrict Prg for Stu w/ Disabilities											
111	Licensed Salaries		175,826.00	194,080.00	206,840.00	3.00	220,439.00	3.00	0.00	0.00	0.00	
112	Classified Salaries		35,347.78	44,694.61	50,081.00	1.75	50,556.00	1.69	0.00	0.00	0.00	
121	Substitutes - Licensed		1,306.76	3,181.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
122	Substitutes - Classified		1,340.64	1,349.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
130	Additional Salary		0.00	9,000.00	9,000.00	0.00	9,000.00	0.00	0.00	0.00	0.00	
211	Employer Contribution Tier I & Tier II		197.97	612.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 201	Student Investment Account									
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
212	Employee Contribution Pick-Up	11,702.77	14,020.35	15,956.00	0.00	16,771.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	45,267.19	57,507.84	64,940.00	0.00	72,813.00	0.00	0.00	0.00	0.00
220	Social Security Administration	15,927.87	19,172.26	20,345.00	0.00	21,383.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	731.16	851.09	1,120.00	0.00	1,120.00	0.00	0.00	0.00	0.00
241	Classified Medical	20,592.61	33,507.66	26,400.00	0.00	27,200.00	0.00	0.00	0.00	0.00
244	Licensed Medical	53,143.20	32,719.52	49,494.00	0.00	49,500.00	0.00	0.00	0.00	0.00
247	OR PFMLI	548.11	1,002.38	1,063.00	0.00	1,119.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
111	Licensed Salaries	73,017.00	50,308.72	82,481.00	1.00	63,253.00	0.75	0.00	0.00	0.00
212	Employee Contribution Pick-Up	4,381.08	3,018.50	4,949.00	0.00	3,795.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	16,903.44	12,285.38	20,142.00	0.00	16,477.00	0.00	0.00	0.00	0.00
220	Social Security Administration	5,376.92	3,746.39	6,310.00	0.00	4,839.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	241.60	165.12	277.00	0.00	266.00	0.00	0.00	0.00	0.00
244	Licensed Medical	17,714.40	15,864.51	16,452.00	0.00	12,375.00	0.00	0.00	0.00	0.00
247	OR PFMLI	187.38	195.87	330.00	0.00	253.00	0.00	0.00	0.00	0.00
Function 2126	Placement Services									
112	Classified Salaries	32,550.28	18,151.70	30,404.00	0.88	30,548.00	0.88	0.00	0.00	0.00
119	Classified Additional Pay	0.00	0.00	0.00	0.00	454.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	8,362.35	4,948.15	8,288.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,004.28	1,089.10	1,824.00	0.00	1,815.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	7,881.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,444.00	1,299.91	2,326.00	0.00	2,314.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	118.67	63.75	108.00	0.00	94.00	0.00	0.00	0.00	0.00
241	Classified Medical	8,319.55	5,614.23	13,619.00	0.00	13,600.00	0.00	0.00	0.00	0.00
247	OR PFMLI	84.86	67.96	122.00	0.00	121.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	132.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2150	Speech Pathology & Audiology Svcs									
112	Classified Salaries	4,188.38	13,474.44	14,116.00	0.41	14,822.00	0.41	0.00	0.00	0.00
140	Classified Opt out Payment	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	898.48	847.00	0.00	881.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	3,656.78	3,447.00	0.00	3,825.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 201	Student Investment Account									
Function 2150	Speech Pathology & Audiology Svcs									
220	Social Security Administration	320.39	1,145.52	1,080.00	0.00	1,123.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	15.27	52.36	59.00	0.00	46.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	6,600.00	0.00	6,800.00	0.00	0.00	0.00	0.00
247	OR PFMLI	16.75	59.90	56.00	0.00	59.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	20,133.36	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Improvement of Instruction Srv									
111	Licensed Salaries	0.00	0.00	0.00	0.00	87,904.00	1.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	5,274.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	0.00	0.00	22,899.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	0.00	0.00	6,725.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	0.00	0.00	326.00	0.00	0.00	0.00	0.00
244	Licensed Medical	0.00	0.00	0.00	0.00	16,500.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.00	0.00	0.00	352.00	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal Services									
113	Administrators	37,500.00	39,750.00	42,474.00	0.50	45,716.00	0.50	0.00	0.00	0.00
130	Additional Salary	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,268.00	2,403.00	2,548.00	0.00	2,743.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	8,750.63	9,780.12	10,372.00	0.00	11,909.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,891.74	3,063.84	3,249.00	0.00	3,497.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	126.27	132.88	178.00	0.00	142.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	9,117.14	9,398.09	9,441.00	0.00	9,625.00	0.00	0.00	0.00	0.00
247	OR PFMLI	88.20	160.20	170.00	0.00	183.00	0.00	0.00	0.00	0.00
Total Fund 201	Student Investment Account	804,207.04	968,922.27	1,005,743.00	11.03	1,010,481.00	10.72	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 204 Chintimini Grant										
Function 1210	Prgs for the Talented & Gifted									
130	Additional Salary	2,082.36	2,673.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	124.93	160.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	482.06	652.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	151.41	200.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	7.04	8.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	7.92	10.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	705.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	443.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services									
124	Student Worker	1,234.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	20.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	Chintimini Grant	4,110.93	4,855.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 206 Youth Transition Program Grant										
Function 2126	Placement Services									
112	Classified Salaries	8,677.34	5,231.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Student Worker	1,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	2,462.93	1,426.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	469.36	313.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	567.82	372.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	56.48	18.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	2,512.00	1,795.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	12.62	19.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	824.60	1,055.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	25.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	149.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	(2,351.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 206	Youth Transition Program Grant	16,973.14	7,882.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 211 Title I Grant										
Function 1272	Title I									
111	Licensed Salaries	70,054.00	77,398.00	0.00	0.00	84,337.00	1.00	0.00	0.00	0.00
112	Classified Salaries	44,126.88	34,730.79	0.00	0.00	44,128.00	1.63	0.00	0.00	0.00
121	Substitutes - Licensed	2,101.28	618.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	1,131.50	2,759.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	0.00	5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	150.60	450.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	6,919.80	5,315.31	0.00	0.00	7,682.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	26,745.39	21,786.43	0.00	0.00	33,356.00	0.00	0.00	0.00	0.00
220	Social Security Administration	8,415.12	8,740.92	0.00	0.00	9,796.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	404.23	413.47	0.00	0.00	490.00	0.00	0.00	0.00	0.00
241	Classified Medical	23,746.56	0.00	0.00	0.00	27,200.00	0.00	0.00	0.00	0.00
244	Licensed Medical	17,714.40	24,012.60	0.00	0.00	16,500.00	0.00	0.00	0.00	0.00
247	OR PFMLI	294.02	457.02	0.00	0.00	511.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	26,168.90	11,399.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	1,630.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211	Title I Grant	227,972.68	195,463.22	0.00	0.00	224,000.00	2.63	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 215 IDEA Grant										
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
112	Classified Salaries	108,044.54	103,019.57	0.00	0.00	128,492.00	4.13	0.00	0.00	0.00
122	Substitutes - Classified	3,985.35	8,678.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	5,267.80	6,529.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	6,555.85	5,633.00	0.00	0.00	7,636.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	18,513.46	18,529.65	0.00	0.00	33,155.00	0.00	0.00	0.00	0.00
220	Social Security Administration	8,320.39	8,361.71	0.00	0.00	10,109.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	437.61	402.55	0.00	0.00	394.00	0.00	0.00	0.00	0.00
241	Classified Medical	43,829.09	41,427.60	0.00	0.00	68,000.00	0.00	0.00	0.00	0.00
247	OR PFMLI	228.73	437.27	0.00	0.00	511.00	0.00	0.00	0.00	0.00
Function 1260	Early Intervention									
310	Instructional, Professional and Technical Service	5,721.00	1,797.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2190	Service Direction, Student Sup Svcs									
113	Administrators	37,500.00	21,298.49	0.00	0.00	27,233.00	0.25	0.00	0.00	0.00
130	Additional Salary	300.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	3,489.75	2,326.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,474.34	1,579.56	0.00	0.00	1,634.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	9,546.94	6,428.98	0.00	0.00	7,094.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3,154.84	2,013.96	0.00	0.00	2,083.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	135.99	171.60	0.00	0.00	84.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	120.07	151.68	0.00	0.00	9,514.00	0.00	0.00	0.00	0.00
247	OR PFMLI	83.25	210.60	0.00	0.00	109.00	0.00	0.00	0.00	0.00
Total Fund 215	IDEA Grant	257,709.00	229,148.38	0.00	0.00	296,048.00	4.38	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 216	Title IIA Grant									
Function 1111	Primary, K-6									
410	Consumable Supplies and Materials	0.00	20,227.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Improvement of Instruction Srv									
341	Travel, Local in District	0.00	779.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
111	Licensed Salaries	2,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	1,809.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	242.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	178.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	894.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	360.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	16.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	18.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	24,000.00	1,999.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,288.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	3,083.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2490	Other Support Srvs -School Admin									
310	Instructional, Professional and Technical Service	0.00	0.00	0.00	0.00	26,469.00	0.00	0.00	0.00	0.00
Total Fund 216	Title IIA Grant	31,789.14	26,088.82	0.00	0.00	26,469.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 217 Perkins Grant										
Function 1131	High School Programs									
121	Substitutes - Licensed	0.00	206.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	56.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	15.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	23,931.54	260.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
342	Travel, Out of District	0.00	992.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 217	Perkins Grant	24,756.54	3,132.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 225	Family Resource Center Grant									
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Function	3310	Direction of Community Svcs Act.								
112	Classified Salaries	1,647.07	3,003.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	110.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	449.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	121.20	235.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	5.90	11.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	6.23	12.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	239.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	3,835.54	4,489.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	1,019.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 225	Family Resource Center Grant	5,855.22	9,331.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 237 United Way Grant										
Function 3310	Direction of Community Svcs Act.									
112	Classified Salaries	0.00	1,276.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	72.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	296.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	97.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	4.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	5.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	1,462.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 237	United Way Grant	0.00	3,215.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 242	Oregon Community Foundation Grant									
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Function 1111	Primary, K-6									
410	Consumable Supplies and Materials	0.00	47.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	680.00	526.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
410	Consumable Supplies and Materials	5,798.81	577.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 242	Oregon Community Foundation Grant	6,478.81	1,151.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526	
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Fund 244	Preschool Program Fund									
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Function 1140	Pre-kindergarten Programs									
112	Classified Salaries	35,498.22	33,777.09	37,377.00	1.20	40,420.00	1.23	0.00	0.00	0.00
122	Substitutes - Classified	2,092.50	1,745.58	990.00	0.00	2,158.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	2,374.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,584.33	1,501.06	2,154.00	0.00	2,555.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	9,971.25	6,126.87	8,767.00	0.00	11,091.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3,057.28	2,717.48	2,746.00	0.00	3,257.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	142.64	127.81	405.00	0.00	479.00	0.00	0.00	0.00	0.00
241	Classified Medical	9,047.64	14,936.79	18,677.00	0.00	20,428.00	0.00	0.00	0.00	0.00
247	OR PFMLI	106.26	142.08	144.00	0.00	170.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	268.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	45.48	36.57	50.00	0.00	50.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	952.80	356.25	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	0.00	300.00	0.00	872.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,003.19	2,352.43	2,600.00	0.00	1,200.00	0.00	0.00	0.00	0.00
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Total Fund 244	Preschool Program Fund	67,144.61	63,820.01	75,410.00	1.20	83,880.00	1.23	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 246	Outdoor School - 6th Grade									
Function 1122	Middle Schoo Extra-curricular									
119	Classified Additional Pay	0.00	1,322.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	804.16	722.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	5,064.00	6,664.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	105.58	168.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	303.84	435.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	1,265.38	1,975.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	439.06	664.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	19.80	29.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	34.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	525.58	3,527.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	16,559.00	18,434.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	626.18	993.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	4,260.00	1,401.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,514.03	2,902.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	350.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	500.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 246	Outdoor School - 6th Grade	31,837.60	39,776.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 247	High School Success									
Function 1121	Middle/Junior High Programs									
111	Licensed Salaries	17,009.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	1,270.58	51.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	2,326.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,014.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	2,036.47	12.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,255.22	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	62.03	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	5,906.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	44.10	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	146,379.21	167,533.73	187,998.00	2.50	177,657.00	2.50	0.00	0.00	0.00
121	Substitutes - Licensed	14,692.14	6,153.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	0.00	2,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	31,653.89	28,301.64	30,866.00	0.00	21,516.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	5,154.60	7,138.93	8,804.00	0.00	8,129.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	8,304.87	12,878.32	18,258.00	0.00	27,103.00	0.00	0.00	0.00	0.00
220	Social Security Administration	11,634.20	13,470.65	14,382.00	0.00	13,591.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	543.90	585.39	764.00	0.00	746.00	0.00	0.00	0.00	0.00
244	Licensed Medical	40,866.13	36,724.16	41,130.00	0.00	40,225.00	0.00	0.00	0.00	0.00
247	OR PFMLI	395.99	704.20	752.00	0.00	2,231.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	2,078.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	2,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 247	High School Success	290,550.56	280,753.37	302,954.00	2.50	291,198.00	2.50	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 248	TITLE IV A Student Support & Academic Enrichment									
Function 1111	Primary, K-6									
112	Classified Salaries	0.00	873.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	412.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	63.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	28.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	111.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	97.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	4.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	5.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	0.00	3,840.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	4,640.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	4,995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	5,255.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
410	Consumable Supplies and Materials	2,172.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Improvement of Instruction Srv									
310	Instructional, Professional and Technical Service	0.00	4,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	7,647.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	Travel, Local in District	0.00	2,016.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	396.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	398.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2225	Family Resource Center									
310	Instructional, Professional and Technical Service	122.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
121	Substitutes - Licensed	0.00	825.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	56.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	50.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	63.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	2.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	3.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services									

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 248	TITLE IV A Student Support & Academic Enrichment	<hr/>								
Function 2660	Technology Services									
470	Computer Software	0.00	0.00	0.00	0.00	16,725.00	0.00	0.00	0.00	0.00
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Total Fund 248	TITLE IV A Student Support & Academic Enrichment	15,596.24	24,837.29	0.00	0.00	16,725.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 249 TAP Gants										
Function	2240 Instructional Staff Development									
	341 Travel, Local in District	3,390.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2544 Maintenance									
	322 Repairs and Maintenance Services	0.00	1,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	342 Travel, Out of District	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	249 TAP Gants	3,515.00	1,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 251	Stan Smith Scholarship Fund									
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Function 3300	Community Services									
374	Other Tuition	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 251	Stan Smith Scholarship Fund	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 253 ESSER/CARES Fund										
Function 1111	Primary, K-6									
470	Computer Software	26,158.00	29,209.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle/Junior High Programs									
111	Licensed Salaries	0.00	12,902.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	336.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	0.00	63.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	393.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	1,601.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1,012.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	43.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	52.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	37,441.71	25,796.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	24,644.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	209.09	543.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	Licensed Opt Out Payment	0.00	2,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	5,309.49	112.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,246.54	2,332.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	4,109.11	9,500.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,831.19	4,088.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	124.76	183.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	10,258.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Licensed Medical	3,884.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	136.03	213.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	2,117.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	10,760.30	10,392.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1227	Extended School Year Programs									
311	Instruction Services	0.00	14,230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
112	Classified Salaries	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 253	ESSER/CARES Fund									
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
216	OPSRP Tier III	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	4,962.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	25,551.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	329.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	1,268.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1282	Private Alternative Programs									
310	Instructional, Professional and Technical Service	6,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110	Attendance & Social Work Services									
112	Classified Salaries	43,680.00	44,990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,620.77	2,699.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	10,111.95	10,986.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3,341.57	3,441.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	153.60	156.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	15,845.39	19,316.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	95.28	179.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2134	Nurse Services									
114	Managerial - Classified	59,358.00	65,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	7,842.00	8,022.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	4,032.02	4,416.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	15,556.78	17,973.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	5,140.79	5,630.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	223.84	242.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	188.76	208.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	163.39	294.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140	Psychological Services									
389	Other Non-instructional Professional and Technical	27,210.00	85,409.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2150	Speech Pathology & Audiology Svcs									
112	Classified Salaries	4,188.38	12,891.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 253	ESSER/CARES Fund									
Function 2150	Speech Pathology & Audiology Svcs									
140	Classified Opt out Payment	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	863.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	3,514.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	320.41	1,100.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	15.34	50.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	16.75	57.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	30,000.00	96,441.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2190	Service Direction, Student Sup Svcs									
113	Administrators	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	1,158.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	522.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	2,015.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	666.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	27.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	23.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	34.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
111	Licensed Salaries	320.00	1,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	49,869.12	51,494.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	7,842.00	8,022.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	3,481.87	3,647.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	13,434.24	14,846.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	4,378.90	4,551.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	195.35	203.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	159.00	163.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	138.67	237.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	10,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	127.07	621.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	2,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	146.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520	Fiscal Services									

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 253	ESSER/CARES Fund									
Function 2520	Fiscal Services									
112	Classified Salaries	0.00	3,632.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	217.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	887.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	277.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	12.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	14.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542	Care -Upkeep of Buildings Svcs									
410	Consumable Supplies and Materials	(380.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2546	Security Services									
322	Repairs and Maintenance Services	997.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	102.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services									
112	Classified Salaries	32,146.92	38,630.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	Managerial - Classified	8,332.68	15,249.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Student Worker	0.00	4,998.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	Curriculum Contracts	0.00	2,892.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	2,188.32	1,222.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	2,428.74	2,145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	7,442.03	7,635.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	3,096.67	4,337.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	142.18	290.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Classified Medical	7,449.57	4,914.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	1,344.34	2,507.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	110.10	240.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	17,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	Telephone	5,677.17	4,078.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	390.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	799.68	4,024.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	66,125.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	25,387.17	28,793.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	45,472.90	32,193.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 253	ESSER/CARES Fund									
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Function 4150	Building Acquisition, Construction, Improvem									
530	Improvements Other Than Buildings	208,155.90	86,266.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 253	ESSER/CARES Fund	849,551.14	933,003.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 254	ARP-HCY II									
<hr/>										
Function	3310	Direction of Community Srvs Act.								
	410	Consumable Supplies and Materials								
		1,000.00	3,138.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Fund 254	ARP-HCY II	1,000.00	3,138.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 255	Early Literacy Grant								
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Function 1111	Primary, K-6								
112	0.00	5,869.56	0.00	0.00	18,710.00	0.00	0.00	0.00	0.00
130	0.00	10,216.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	0.00	184.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	0.00	902.40	0.00	0.00	1,045.00	0.00	0.00	0.00	0.00
216	0.00	3,507.23	0.00	0.00	4,536.00	0.00	0.00	0.00	0.00
220	0.00	1,189.10	0.00	0.00	1,332.00	0.00	0.00	0.00	0.00
231	0.00	54.86	0.00	0.00	58.00	0.00	0.00	0.00	0.00
241	0.00	0.00	0.00	0.00	10,320.00	0.00	0.00	0.00	0.00
247	0.00	62.20	0.00	0.00	5.00	0.00	0.00	0.00	0.00
319	0.00	0.00	0.00	0.00	38,200.00	0.00	0.00	0.00	0.00
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Total Fund 255	0.00	21,985.91	0.00	0.00	74,206.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
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Fund 269	Elementary Student Activity Fund										
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Function 1111	Primary, K-6										
410	Consumable Supplies and Materials										
			0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00
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Total Fund 269	Elementary Student Activity Fund										
			0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 270	Student Activity Fund									
Function 1112	Intermediate Programs									
410	Consumable Supplies and Materials	0.00	(2.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1113	Elementary Extra-curricular									
319	Other Instructional, Professional and Technical S	6,124.41	526.05	12,500.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	5,143.26	19,847.49	62,500.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	(22.66)	6.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle/Junior High Programs									
410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Function 1122	Middle Schoo Extra-curricular									
319	Other Instructional, Professional and Technical S	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	(2,666.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	26.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	10,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	168.74	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
342	Travel, Out of District	292.68	23,136.39	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00
Function 1132	HS Extra-curricular									
319	Other Instructional, Professional and Technical S	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	(75.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	199,776.69	234,718.22	300,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	520.24	23,256.65	51,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
790	Other Transfers	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 270	Student Activity Fund	209,363.23	301,413.92	532,000.00	0.00	505,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 271 Insurance/Benefit Reserve										
Function	2410 Office of the Principal Services									
113	Administrators	0.00	14,288.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	Admin Opt Out Payment	0.00	775.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	903.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	3,678.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	1,152.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	48.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	OR PFMLI	0.00	60.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2524 Payroll Services									
232	Unemployment Compensation	3,307.48	16,528.98	492,500.00	0.00	550,000.00	0.00	0.00	0.00	0.00
Total Fund 271	Insurance/Benefit Reserve	3,307.48	37,436.31	492,500.00	0.00	550,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 282	K-12 Enrichment Reserve (Beyond H.S. Connections)									
Function 1111	Primary, K-6									
319	Other Instructional, Professional and Technical S	4,553.28	0.00	5,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
319	Other Instructional, Professional and Technical S	0.00	1,604.44	4,500.00	0.00	10,000.00	0.00	0.00	0.00	0.00
374	Other Tuition	1,871.50	12,257.80	35,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Function 1210	Prgs for the Talented & Gifted									
640	Dues and Fees	0.00	1,095.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services									
124	Student Worker	4,043.85	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Total Fund 282	K-12 Enrichment Reserve (Beyond H.S. Connections)	10,468.63	14,957.24	49,500.00	0.00	80,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 283	Equipment Repair and Repl. Reserve									
Function 1111	Primary, K-6									
460	Non-consumable Items	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1121	Middle/Junior High Programs									
460	Non-consumable Items	0.00	149.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
322	Repairs and Maintenance Services	0.00	1,615.00	3,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	3,182.44	4,238.12	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1132	HS Extra-curricular									
460	Non-consumable Items	7,165.60	2,057.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
460	Non-consumable Items	0.00	845.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	Health Services									
460	Non-consumable Items	0.00	2,416.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal Services									
460	Non-consumable Items	499.00	2,229.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520	Fiscal Services									
460	Non-consumable Items	1,319.15	739.89	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 2542	Care -Upkeep of Buildings Srvs									
460	Non-consumable Items	14,173.80	1,684.19	10,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	19,974.00	0.00	121,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
Function 2543	Care - Upkeep of Grounds Srvs									
460	Non-consumable Items	989.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	0.00	37,308.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544	Maintenance									
460	Non-consumable Items	799.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	0.00	6,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2546	Security Services									
322	Repairs and Maintenance Services	3,910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services									

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526	
Fund 283 Equipment Repair and Repl. Reserve											
Function	2660 Technology Services										
	460 Non-consumable Items	0.00	878.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	480 Computer Hardware	999.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Function	4150 Building Acquisition, Construction, Improvem										
	530 Improvements Other Than Buildings	25,510.23	0.00	40,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00	
Total Fund	283 Equipment Repair and Repl. Reserve	78,522.17	60,712.15	194,000.00	0.00	195,000.00	0.00	0.00	0.00	0.00	

Requirements Report

			Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 284	Maintenance Reserve										
Function 1132	HS Extra-curricular										
322	Repairs and Maintenance Services		0.00	10,546.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542	Care -Upkeep of Buildings Srvs										
322	Repairs and Maintenance Services		29,459.31	71,926.82	460,000.00	0.00	375,000.00	0.00	0.00	0.00	0.00
324	Rentals		0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
383	Architect/Engineer Services		0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		1,436.76	8,518.74	10,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		1,783.36	1,684.64	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		42,694.05	37,427.93	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 2543	Care - Upkeep of Grounds Srvs										
322	Repairs and Maintenance Services		17,193.00	14,648.75	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
329	Other Property Services		1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	423.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		4,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544	Maintenance										
322	Repairs and Maintenance Services		23,340.86	15,359.83	10,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
327	Water and Sewage		3,800.00	287.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		1,274.00	949.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Function 2546	Security Services										
322	Repairs and Maintenance Services		0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		5,040.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	Building Acquisition, Construction, Improvem										
383	Architect/Engineer Services		0.00	64,654.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings Acquisition		0.00	77,641.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		15,610.00	11,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	Other Capital Outlay		37,535.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	5,953.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4190	Other Facilities Construction Services										
530	Improvements Other Than Buildings		34,719.00	139,700.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
<hr/>									
Fund 284 Maintenance Reserve									
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Total Fund 284 Maintenance Reserve	219,262.17	460,783.43	645,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
<hr/>											
Fund 285	Capital Improvements Reserve										
<hr/>											
Function 4150	Building Acquisition, Construction, Improvem										
520	Buildings Acquisition		0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings		0.00	0.00	150,000.00	0.00	1,321,000.00	0.00	0.00	0.00	0.00
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Total Fund 285	Capital Improvements Reserve		0.00	0.00	350,000.00	0.00	1,321,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 286 Technology Reserve										
Function 2660	Technology Services									
121	Substitutes - Licensed	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	0.00	400.00	0.00	400.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	0.00	0.00	1,160.00	0.00	1,160.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	383.00	0.00	383.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	0.00	0.00	32.00	0.00	32.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	1,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,559.20	926.42	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,181.32	1,368.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	9,910.23	0.00	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
470	Computer Software	7,081.00	7,575.86	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware	31,121.40	36,585.91	187,883.00	0.00	90,025.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 286	Technology Reserve	51,853.15	46,456.19	351,458.00	0.00	247,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 287	Instructional Materials Reserve									
Function 1111	Primary, K-6									
410	Consumable Supplies and Materials	0.00	178.39	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
420	Textbooks	174,294.22	94,113.22	88,000.00	0.00	48,000.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	20,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Function 1121	Middle/Junior High Programs									
410	Consumable Supplies and Materials	0.00	131.37	50,000.00	0.00	28,000.00	0.00	0.00	0.00	0.00
420	Textbooks	20,016.25	39,026.65	98,000.00	0.00	88,000.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	1,143.98	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
410	Consumable Supplies and Materials	105.00	531.70	53,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
420	Textbooks	3,762.86	39,259.65	83,000.00	0.00	84,000.00	0.00	0.00	0.00	0.00
470	Computer Software	1,591.80	1,395.90	36,500.00	0.00	40,000.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
420	Textbooks	0.00	315.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	856.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
310	Instructional, Professional and Technical Service	0.00	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services									
470	Computer Software	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Total Fund 287	Instructional Materials Reserve	199,770.13	176,952.68	469,500.00	0.00	393,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 289 Field Repair and Replacement Reserve										
Function 2543	Care - Upkeep of Grounds Srvs									
322	Repairs and Maintenance Services	1,140.00	0.00	497,000.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4190	Other Facilities Construction Services									
530	Improvements Other Than Buildings	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00
Total Fund 289	Field Repair and Replacement Reserve	1,140.00	0.00	502,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 290	PH Education Foundation Fund									
Function 1111	Primary, K-6									
342	Travel, Out of District	0.00	148.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	6,806.37	2,470.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	2,626.87	11,743.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	253.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	51.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle/Junior High Programs									
342	Travel, Out of District	698.91	1,579.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	4,864.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	2,498.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1122	Middle Schoo Extra-curricular									
324	Rentals	0.00	825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	1,710.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	181.23	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
322	Repairs and Maintenance Services	668.50	231.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	7,121.81	3,593.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	2,925.00	1,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	5,824.95	10,745.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	6,899.64	10,348.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	412.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,562.24	4,683.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	HS Extra-curricular									
389	Other Non-instructional Professional and Technical	772.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,402.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	665.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1140	Pre-kindergarten Programs									
342	Travel, Out of District	625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	75.00	275.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrict Prg for Stu w/ Disabilities									

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 290	PH Education Foundation Fund									
Function 1250	Less Restrict Prg for Stu w/ Disabilities									
410	Consumable Supplies and Materials	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
322	Repairs and Maintenance Services	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	230.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542	Care -Upkeep of Buildings Srvs									
322	Repairs and Maintenance Services	507.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 290	PH Education Foundation Fund	52,655.93	49,897.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 299	Nutrition Services Fund									
Function 2520	Fiscal Services									
112	Classified Salaries	9,596.40	10,093.60	10,519.00	0.19	11,405.00	0.19	0.00	0.00	0.00
141	Admin Opt Out Payment	1,157.58	1,171.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	645.24	675.94	618.00	0.00	684.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	2,489.56	2,751.07	2,514.00	0.00	2,971.00	0.00	0.00	0.00	0.00
220	Social Security Administration	822.65	861.76	788.00	0.00	873.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	36.99	37.99	43.00	0.00	35.00	0.00	0.00	0.00	0.00
241	Classified Medical	0.00	0.00	0.00	0.00	3,557.00	0.00	0.00	0.00	0.00
243	Admin/Confidential Medical	700.97	705.08	3,215.00	0.00	3,500.00	0.00	0.00	0.00	0.00
247	OR PFMLI	24.39	45.09	42.00	0.00	46.00	0.00	0.00	0.00	0.00
Function 3100	Food Services									
112	Classified Salaries	113,344.47	115,219.09	139,481.00	4.13	131,450.00	4.13	0.00	0.00	0.00
122	Substitutes - Classified	4,314.28	8,525.57	14,000.00	0.00	12,542.00	0.00	0.00	0.00	0.00
132	Overtime - Classified	0.00	168.51	2,451.00	0.00	3,500.00	0.00	0.00	0.00	0.00
140	Classified Opt out Payment	5,127.08	6,784.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution Tier I & Tier II	14.24	113.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	6,124.05	7,258.99	8,315.00	0.00	7,811.00	0.00	0.00	0.00	0.00
216	OPSRP Tier III	23,820.71	30,644.34	33,839.00	0.00	33,915.00	0.00	0.00	0.00	0.00
220	Social Security Administration	9,104.69	9,771.48	11,402.00	0.00	9,960.00	0.00	0.00	0.00	0.00
231	Workers' Compensation	2,312.66	2,622.55	2,906.00	0.00	2,229.00	0.00	0.00	0.00	0.00
241	Classified Medical	48,340.00	43,139.70	66,000.00	0.00	66,000.00	0.00	0.00	0.00	0.00
247	OR PFMLI	308.17	509.93	614.00	0.00	520.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	605.40	2,738.76	6,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
328	Garbage	18,230.66	19,547.96	22,000.00	0.00	24,000.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	674.76	270.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
353	Postage	271.53	377.54	6,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	0.00	500.00	2,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	14,336.90	14,492.28	18,000.00	0.00	22,000.00	0.00	0.00	0.00	0.00
450	Food - Food Service Only	211,899.77	239,599.74	375,000.00	0.00	375,000.00	0.00	0.00	0.00	0.00
451	Snack foods	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	868.14	7,237.20	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
470	Computer Software	2,203.79	2,670.00	12,000.00	0.00	4,002.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	960.29	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 299 Nutrition Services Fund										
Function 3100 Food Services										
530 Improvements Other Than Buildings	0.00	17,056.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
541 Initial and Additional Equipment Purchase	9,900.00	0.00	28,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00
640 Dues and Fees	6,126.59	6,356.54	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund 299 Nutrition Services Fund	493,401.67	552,906.83	802,747.00	4.31	801,000.00	4.31	0.00	0.00	0.00	0.00

Requirements Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Grand Totals:	3,958,792.21	4,520,547.32	7,690,153.00	25.04	9,115,989.00	25.76	0.00	0.00	0.00

LANE COUNTY SD #1
 PLEASANT HILL SCHOOL DISTRICT PLEASANT HILL, OR 97455

Resources Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 300	Debt Service Fund									
1111	Current Year's Taxes	1,575,117.45	1,338,777.22	1,625,135.00	0.00	1,625,975.00	0.00	1,625,975.00	1,625,975.00	0.00
1112	Prior Year's Taxes	22,542.40	15,711.35	10,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
1190	Penalties and Interest on Taxes	3,976.16	3,653.54	500.00	0.00	750.00	0.00	750.00	750.00	0.00
1510	Interest on Investments	0.42	6.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	136,607.70	255,187.87	66,859.00	0.00	111,275.00	0.00	111,275.00	111,275.00	0.00
Total Fund 300	Debt Service Fund	1,738,244.13	1,613,336.20	1,702,494.00	0.00	1,750,000.00	0.00	1,750,000.00	1,750,000.00	0.00

Resources Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Grand Totals:	1,738,244.13	1,613,336.20	1,702,494.00	0.00	1,750,000.00	0.00	1,750,000.00	1,750,000.00	0.00

LANE COUNTY SD #1
 PLEASANT HILL SCHOOL DISTRICT PLEASANT HILL, OR 97455

Requirements Report

		Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Fund 300	Debt Service Fund									
Function 5110	Long-Term Debt Service									
610	Redemption of Principal	1,310,000.00	1,410,000.00	1,515,000.00	0.00	1,155,781.25	0.00	1,155,781.25	1,155,781.25	0.00
621	Regular Interest	173,056.26	120,656.26	62,494.00	0.00	469,218.75	0.00	469,218.75	469,218.75	0.00
Function 7000	Unappropriated Ending Fund Bal									
820	Reserved for Next Year	0.00	0.00	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00	0.00
Total Fund 300	Debt Service Fund	1,483,056.26	1,530,656.26	1,702,494.00	0.00	1,750,000.00	0.00	1,750,000.00	1,750,000.00	0.00

Requirements Report

	Actuals 2223	Actuals 2324	Budget 2425	FTE 2425	Proposed 2526	Proposed FTE 2526	Approved 2526	Adopted 2526	Adopted FTE 2526
Grand Totals:	1,483,056.26	1,530,656.26	1,702,494.00	0.00	1,750,000.00	0.00	1,750,000.00	1,750,000.00	0.00

Excellence



Community

Appendices



Commitment



GLOSSARY

ADM (Average Daily Membership)

The year-to-date average of daily student enrollment

ADMw (Weighted Average Daily Membership)

Average daily membership increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for state funding purposes.

ADOPTED BUDGET

The financial plan that establishes authority to spend public money

AD VALOREM TAX

A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

APPROPRIATION

Authorization for spending a specific amount of money for a specific purpose during a fiscal year. Based on the adopted budget, including any supplemental budgets, it is presented in a resolution or ordinance adopted by the governing body.

APPROVED BUDGET

The budget approved by the budget committee. The data from the approved budget is published in a Financial Summary before the budget hearing.

ASSESSED VALUE

The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value.

ASSETS

Resources owned or held by a government, which have monetary value.

BEGINNING FUND BALANCE

Funds carried forward from the current fiscal year to become a resource to support the appropriations for the next fiscal year.

BOND OR BOND ISSUE

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

BUDGET

Written report of the local government’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

BUDGET COMMITTEE

Fiscal planning board of a local government, consisting of the governing body plus an equal

number of legal voters appointed from the district.

BUDGET MESSAGE

A written explanation of the budget and the local government’s financial priorities, prepared and presented by the executive officer or chairperson of the governing body

BUDGET OFFICER

Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget

BUDGET 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.

CAPITAL OUTLAY

Expenditures for items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings

CERTIFIED EMPLOYEES

Includes teachers, counselors and speech therapists. Also referred to as licensed employees.

CLASSIFIED EMPLOYEES

Support staff, including educational assistants, clerical staff, custodians, maintenance and food service staff.

CONTINGENCY

An amount budgeted each year for unforeseen expenditures. The use of contingency funds requires board approval.

COMPRESSION

Reduction in taxes required by the Measure 5 property tax rate limits, expressed as \$5 per \$1,000 of real market value (RMV) for taxes to support public education and \$10 per \$1,000 of RMV to support local government other than public education. Compression is computed on a property-by-property basis.

COMPRESSION LOSS

Amount of taxes reduced due to compression, either for taxes to support public education or taxes to support local government other than public education. Computed by subtracting taxes imposed from taxes extended.

CURRENT RESOURCES

Resources available to meet current obligations, such as cash and transfers from other funds authorized but not received.

DEBT SERVICE

Funds needed to make periodic payments on the principal and interest on outstanding debt. Debt service is usually expressed as an annual amount.

DEFICIT

The excess of the liabilities over assets in a fund. Oregon school districts cannot carry deficits in any fund.

ENCUMBRANCE

A financial obligation for which part of an appropriation is reserved

ENDING FUND BALANCE

The difference between a fund's resources and requirements at year end

EQUALIZATION

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per-student basis.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses which require the current of future use of net current assets, debt service and capital outlays.

FISCAL YEAR

The 12-month period to which an annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. The fiscal year for local governments is July 1 through June 30.

FIXED ASSETS

Long-term assets intended to continue to be held or used, such as land, buildings, improvements, machinery and equipment.

FTE

Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

FUNCTION

Expenditure classification identifying the activity or principal purpose for which expenditures are made.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The fund equity of a government fund

GENERAL FUND

The fund used to account for district operations except for 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 a local government unit

GENERAL OBLIGATION (G.O.) BOND

A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

IDEA

The Individuals with Disabilities Education Act is Federal legislation which requires local districts

to provide a free and appropriate education in the least restrictive environment to students with disabilities.

IEP (Individualized Education Program)

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly associated to one service.

INTERFUND LOANS

Loans made by one fund to another and authorized by resolution or ordinance.

LEVY

Amount of ad valorem tax certified by a local government for the support of the governmental activities.

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.

MODIFIED ACCRUAL BASIS

All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period”. Expenditures are recognized when the related fund liability is incurred.

OBJECT

A grouping of expenditures, such as personal services, materials and supplies, capital outlay, debt services, and other types of requirements.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the district are controlled. The use of an annual operating budget is required by state law.

PAYROLL EXPENSES

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are group health insurance; contributions to the Public Employees Retirement System (PERS); social security (FICA); and workers’ compensation.

PERMANENT RATE LIMIT

The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

PERS (PUBLIC EMPLOYEES RETIREMENT SYSTEM)

This system covers employees hired prior to August 29, 2003. Employees hired since that date are covered by the Oregon Public Service Retirement Plan (OPSRP)

PROGRAM

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

PROPOSED BUDGET

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

PUBLICATION

Public notice given by a publication in a newspaper of general circulation within the boundaries of the local government

REAL MARKET VALUE (RMV)

Real market value of all property, real and personal, as defined in ORS 308.205 is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm’s length transaction occurring as of the assessment date for the tax year.

REQUIREMENT

An expenditure or net decrease to a fund’s resources

RESERVE FUND

A fund established by board resolution to accumulate money from year to year for a specific purpose, such as purchase of new equipment

RESOURCE

Estimated beginning funds on hand plus anticipated receipts.

REVENUES

Monies received or anticipated by a local government from either tax or non-tax sources.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

STATE SCHOOL FUND

The major appropriation of state support for public schools. State School Fund grants are distributed to school district on a per-student basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues.

SUPPLEMENTAL BUDGET

A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

TITLE I

Title I of the Elementary and Secondary Education Act is a federally funded program aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

An amount set aside in the budget to be used as a cash carryover to the next year's 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.

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Lane County, Pleasant Hill SD 1 - 2081

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,856,873.00
Common School Fund	=	\$138,772.67
County School Fund	=	\$25,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,020,645.67

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.55
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.54

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$630,000.00
Transportation per ADMr Rank		21%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$441,000.00

2025-2026 Extended ADMw

2025-2026 ADMw 1,127.56	2024-2025 ADMw 1,102.10	Extended ADMw 1,127.56
--------------------------------	--------------------------------	-------------------------------

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.54 by \$25 then add \$4500 to the result = \$4,486.50
 Then multiply \$4,486.50 by the Extended ADMw 1127.555 and then by the funding ratio 2.47542604256 = \$12,522,624.63

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$12,522,624.63 to the Transportation Grant \$441,000.00 = \$12,963,624.63

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,020,645.67 from the Total Formula Revenue \$12,963,624.63 = \$8,942,978.96

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,106	Total Formula Revenue per Extended ADMw = \$11,497
Charter Schools Rate(ORS 338.155) = \$11,106	

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

Pleasant Hill SD 1: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr:	956.00 X 1.00	956.00	932.36 X 1.00	932.36
Students in EL programs:	3.00 X 0.50	1.50	1.34 X 0.50	0.67
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
114 IEP Students capped at 11% of District ADMr:	105.16 X 1.00	105.16	102.56 X 1.00	102.56
Students on IEP Above 11% of ADMr:	5.50 X 1.00	5.50	5.50 X 1.00	5.50
Students in Poverty:	88.54 X 0.25	22.14	95.00 X 0.25	23.75
Students in Foster Care and Neglected/Delinquent:	4.00 X 0.25	1.00	4.00 X 0.25	1.00
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	36.26 X 1.00	36.26	36.26 X 1.00	36.26
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	1,127.56	2024-2025 ADMw	1,102.10
	Pleasant Hill SD 1 Extended ADMw			1,127.56

Pleasant Hill SD 1 Extended ADMw 1,127.56

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Pleasant Hill School District
36386 Highway 58
Pleasant Hill OR 97455

STATE OF WISCONSIN, COUNTY OF BROWN

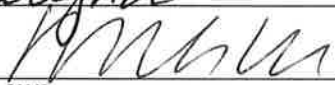
The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/04/2025

Sworn to and subscribed before on 05/04/2025



Legal Clerk



Notary, State of WI, County of Brown

8.25.26

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Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Pleasant Hill School District, Lane, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at the Pleasant Hill Community Center, 36386 Highway 58, Pleasant Hill, Oregon. The meeting will take place on Monday, May 19, 2025 at 7:00 p.m. 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 on Monday, June 2, 2025 at 7:00 p.m., held at 36386 Highway 58, Pleasant Hill, Oregon.

A copy of the budget document may be inspected or obtained on or after Thursday, May 15, 2025 at 36386 Highway 58, Pleasant Hill, Oregon, between the hours of 7:30 a.m. and 4:00 p.m.

May 4 2025

LEUG0288447 ¹⁵⁴

**Pleasant Hill School District No. 1
2025-26 Budget
Budget Committee Approval**

Proposed Motion:

"I move that the Budget Committee of the Pleasant Hill School District No. 1 approve the budget for the 2025-26 fiscal year in the amount of \$33,616,282 for all funds.

"This represents

- a General Fund total of \$22,750,293,
- a Special Revenue Fund total of \$9,115,989, and
- a Debt Service Fund total of \$1,750,000.

Moved by: Rich Driessnack
Seconded by: Wesley Siburg
Vote: 8 for, 0 opposed
Date: May 19, 2025

"I also move that the Budget Committee approve property taxes for the 2025-26 fiscal year at the rate of \$4.6414 per \$1,000 of assessed value for the permanent rate tax levy, and in the amount of \$1,702,592 for the debt service levy."

Moved by: Rich Driessnack
Seconded by: Madeline Carlton
Vote: 8 for, 0 opposed
Date: May 19, 2025

"I propose that district staff present a 1.0 FTE addition to the board when they review and adopt the budget and if the board deems needed and fit, to add the position to the budget. The budget committee gives the board the authority to make adjustments to the first two motions"

Moved by: John Goldberg
Seconded by: Rich Driessnack
Vote: 8 for, 0 opposed
Date: May 19, 2025

Signed: 
on this 20th day of May, 2025,
John Goldberg, Budget Committee Chair

**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the Pleasant Hill School District No. 1 will be held on June 16, 2025 at 7:00 p.m. at the Pleasant Hill Community Center in Pleasant Hill, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Pleasant Hill School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Pleasant Hill School District Office, 36386 Highway 58, between the hours of 7:30 a.m. and 3:30 p.m., or online at www.pleasanthill.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used during the preceding year.

Contact: Jim Crist, Superintendent

Telephone: 541-746-9646

Email: jcrist@pleasanthill.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$9,933,257	\$9,947,701	\$10,724,908
Current Year Property Taxes, other than Local Option Taxes	\$4,978,979	\$5,333,667	\$5,550,598
Current Year Local Option Property Taxes	\$0	\$0	\$0
Other Revenue from Local Sources	\$0	\$0	\$0
Revenue from Intermediate Sources	\$89,879	\$100,000	\$210,000
Revenue from State Sources	\$9,982,174	\$11,249,123	\$11,712,854
Revenue from Federal Sources	\$1,738,922	\$1,306,458	\$1,283,042
Interfund Transfers	\$990,000	\$1,126,000	\$2,596,000
All Other Budget Resources	\$1,383,668	\$1,320,340	\$1,538,880
Total Resources	\$29,096,880	\$30,383,289	\$33,616,282

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$7,110,792	\$8,035,674	\$8,302,306
Other Associated Payroll Costs	4,253,793	5,595,955	5,891,487
Purchased Services	2,083,704	4,327,281	3,992,106
Supplies & Materials	1,416,242	2,584,127	2,554,697
Capital Outlay	\$413,010	\$743,000	\$2,620,000
Other Objects (except debt service & interfund transfers)	205,458	349,650	335,125
Debt Service*	\$1,530,656	\$1,577,494	\$1,625,000
Interfund Transfers*	\$990,000	\$1,150,000	\$2,595,000
Operating Contingency	\$0	\$279,411	\$291,595
Unappropriated Ending Fund Balance & Reserves	\$0	\$5,740,697	\$5,408,966
Total Requirements	\$18,003,656	\$30,383,289	\$33,616,282

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$5,351,485	\$11,004,041	\$11,416,483
FTE	81.6505	78.4232	78.939
2000 Support Services	\$4,073,052	\$9,344,220	\$9,192,284
FTE	35.6875	37.5001	37.7708
3000 Enterprise & Community Service	\$553,249	\$822,426	\$840,954
FTE	4.125	4.125	4.125
4000 Facility Acquisition & Construction	\$385,276	\$490,000	\$2,246,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	\$1,530,656	\$1,577,494	\$1,625,000
5200 Interfund Transfers*	\$990,000	\$1,125,000	\$2,595,000
6000 Contingency	\$0	\$279,411	\$291,595
7000 Unappropriated Ending Fund Balance	\$0	\$5,740,697	\$5,408,966
Total Requirements	\$18,003,656	\$30,383,289	\$33,616,282
Total FTE	121.463	120.0483	120.8348

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
The PHSD budget goal is to provide a balanced and financially responsible program for our K-12 students that facilitates improving student achievement and provides a safe educational environment. Our 2025-26 budget is based on our expectation of receiving over \$9.2 million from the State School Fund (SSF) as well as additional funds from the Student Investment Account (SIA) and local property taxes.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.6414 per \$1,000)	4.6414	4.6414	4.6414
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,401,700	1,698,156	1,702,592

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$10,370,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$10,370,000	\$0

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PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION


Becky Johnson
Pleasant Hill School District
36386 Highway 58
Pleasant Hill OR 97455

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

06/08/2025

Sworn to and subscribed before on 06/08/2025



Legal Clerk



Notary, State of WI, County of Brown

8.25.26

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MARIAH VERHAGEN
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Telephone: 541-746-9646

Email: jcrist@pleasanthill.k12.or.us

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5100 Debt Service*	\$1,530,656	\$1,577,494	\$1,625,000
5200 Interfund Transfers*	\$990,000	\$1,125,000	\$2,595,000
6000 Contingency	\$0	\$279,411	\$291,595
7000 Unappropriated Ending Fund Balance	\$0	\$5,740,697	\$5,408,966
Total Requirements	\$18,003,656	\$30,383,289	\$33,616,282
Total FTE	121.463	120.0483	120.8348

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The PHSD budget goal is to provide a balanced and financially responsible program for our K-12 students that facilitates improving student achievement and provides a safe educational environment. Our 2025-26 budget is based on our expectation of receiving over \$9.2 million from the State School Fund (SSF) as well as additional funds from the Student Investment Account (SIA) and local property taxes.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.6414 per \$1,000)	4.6414	4.6414	4.6414
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1.401,700	1.698,156	1.702,592

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$10,370,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$10,370,000	\$0

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Pleasant Hill School District No. 1 hereby adopts the budget for fiscal year 20 25 - 26 in the total of \$ 33,616,282 .*

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 20 25 , and for the purposes shown below are hereby appropriated:

General Fund

Table with 2 columns: Item, Amount. Includes Instruction (8,110,900), Support Services (6,468,832), Facilities Acquisitions & Construction (0), Transfers (2,595,000), Debt Service (0), Contingency (291,595), Total (17,466,327).

Table with 2 columns: Item, Amount. Includes Support Services, Contingency, Total.

Debt Service

Table with 2 columns: Item, Amount. Includes Debt Service (1,625,000).

Capital Projects

Table with 2 columns: Item, Amount. Includes Support Services, Facilities Acquisitions & Construction (2,246,000), Total (0).

Special Revenue Fund

Table with 2 columns: Item, Amount. Includes Instruction (3,305,583), Support Services (2,723,452), Enterprise & Community Services (840,954), Total (6,869,989).

Total Appropriations, All Funds \$ 28,207,316

Total Unappropriated and Reserve Amounts, All Funds \$ 5,408,966

TOTAL ADOPTED BUDGET \$ 33,616,282 *

(*amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 20 25 - 26 upon the assessed value of all taxable property within the district:

- (1) In the amount of \$ OR at the rate per \$1,000 of assessed value of \$ 4.6414 for permanent rate tax;
(2) In the amount of \$ OR at the rate per \$1,000 of assessed value of \$ for local option tax;
(3) In the amount of \$ 1,702,592 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Education Limitation

Permanent Rate Tax..... \$ or 4.6414/\$1,000
Local Option Tax..... \$ or /\$1,000

Excluded from Limitation

General Obligation Debt Service \$ 1,702,592

The above resolution statements were approved and declared adopted on this 16th day of June, 20 25 .

x [Signature]
Signature

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50 2025-2026

To assessor of _____ County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The _____ has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of _____ County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP Code	Date Submitted
Contact person	Title	Daytime telephone number	Contact person e-mail address	

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1			
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Education is the most powerful weapon which
you can use to change the world
- Nelson Mandela



Commitment
Excellence
Community