

Scappoose School District 1J



Scappoose High School Student Art

2025-26
Adopted Budget

SCAPPOOSE SCHOOL DISTRICT 1J

33589 SE High School Way
Scappoose, Oregon 97056

ADOPTED BUDGET

2025-26

Tim Porter
Superintendent

Tracy Pinder
Business Manager

BUDGET OVERVIEW

BUDGET LAW

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

BUDGET FORMAT

The Budget document is organized into two sections:

- Budget Message and Related Information
- Fund Statements

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

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

FUNDS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

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

DEBT SERVICE FUNDS

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

CAPITAL PROJECTS FUNDS

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

THE BUDGET PROCESS

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

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

SUPPLEMENTAL BUDGETS

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

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

Scappoose School District 1J

Superintendent's Budget Message

2025-2026

Dear SSD Board of Education and Scappoose community,

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

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

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

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

Introduction

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

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

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

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

Background

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

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

General Fund

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

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

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

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

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

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

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

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

Special Revenue Funds

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

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

Closing

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

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

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

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

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

Respectfully submitted,

Tim Porter, Superintendent



Our Mission

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

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

Scappoose School District Strategic Plan 2024-2030



Our Vision

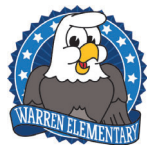
Cultivating passionate lifelong learners for an ever-changing world



OTTO PETERSEN
ELEMENTARY SCHOOL



GRANT WATTS
ELEMENTARY SCHOOL



OUR STUDENTS

OUR TEAM

OUR COMMUNITY



PROFILE OF A

SCAPPOOSE GRADUATE



COMMUNICATORS

Respectful, listeners, adaptive, culturally responsive, expressive

LEADERS

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

THINKERS

Curious, flexible, reflective, knowledgeable, creative



CARING

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

PRINCIPLED

Trustworthy, resilient, disciplined, accountable, well-balanced



OUR STUDENTS

OUR TEAM

OUR COMMUNITY

Our Three Foundational Pillars



OUR STUDENTS

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

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



OUR TEAM

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

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



OUR COMMUNITY

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

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

About Our Strategic Plan

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



**Superintendent
Tim Porter**

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

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

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

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

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

Thank you for your continued support,

Sincerely,
Tim Porter
Superintendent
Scappoose School District



Schools & Programs

Scappoose High School

Scappoose Middle School

Otto Petersen Elementary

Grant Watts Elementary

Warren Elementary

Scappoose Early Learning Center

Scappoose Online Academy

Sauvie Island School

South Columbia Family School

Board of Directors

Phil Lager
Chair

Branda Jurasek
Vice-Chair

Gwynn Klobes

Patrick Kessi

Christine Sprenger

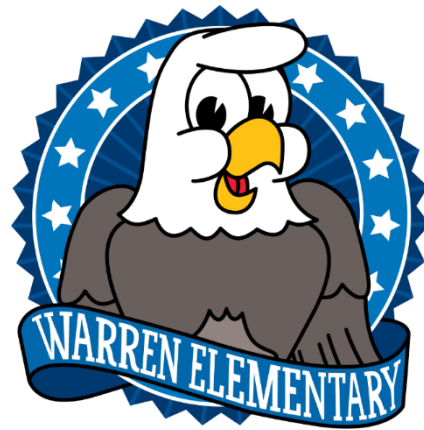
Alex Tardif

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

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

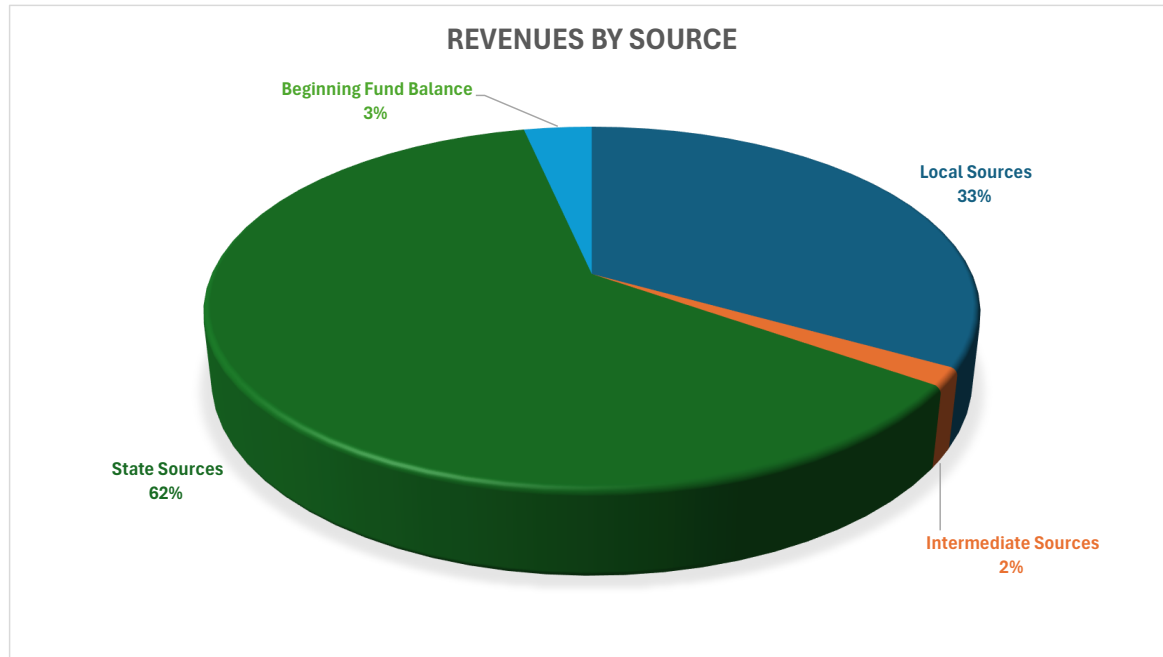
General Fund (100)



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

**Scappoose School District 1J
General Fund
Revenue Summary by Source**

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



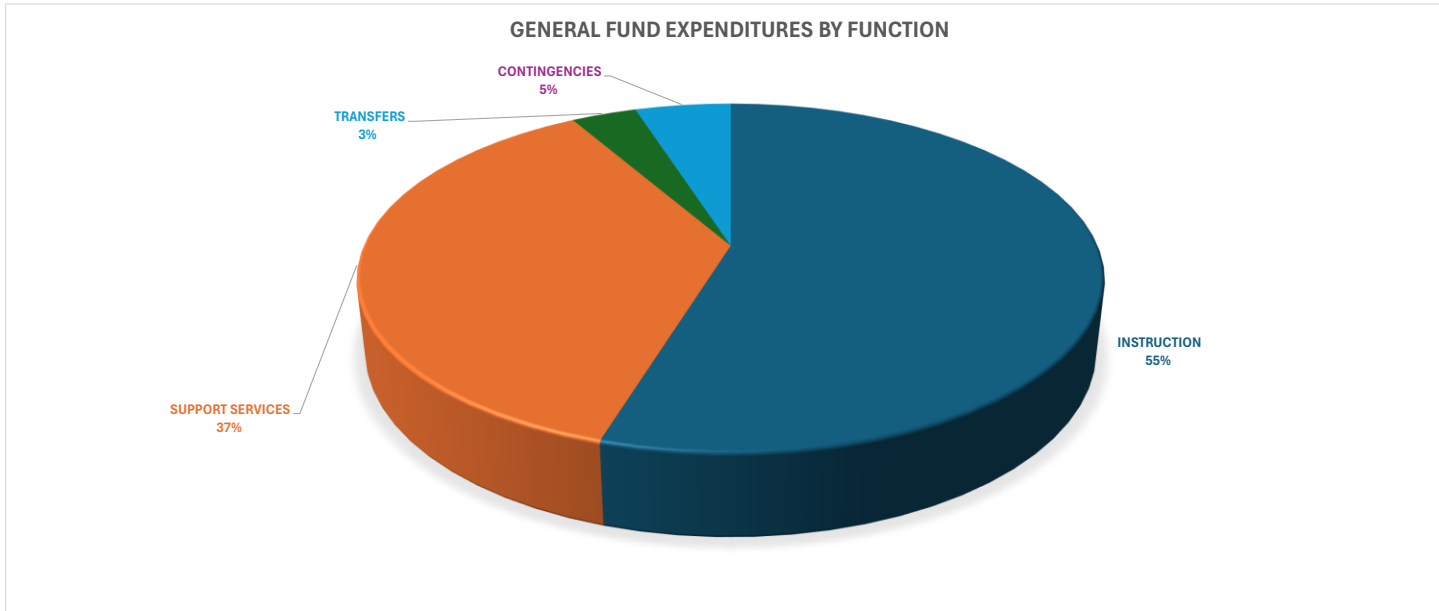
Scappoose School District 1J
33589 SE High School Way Scappoose, OR 97056

Resources Report

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

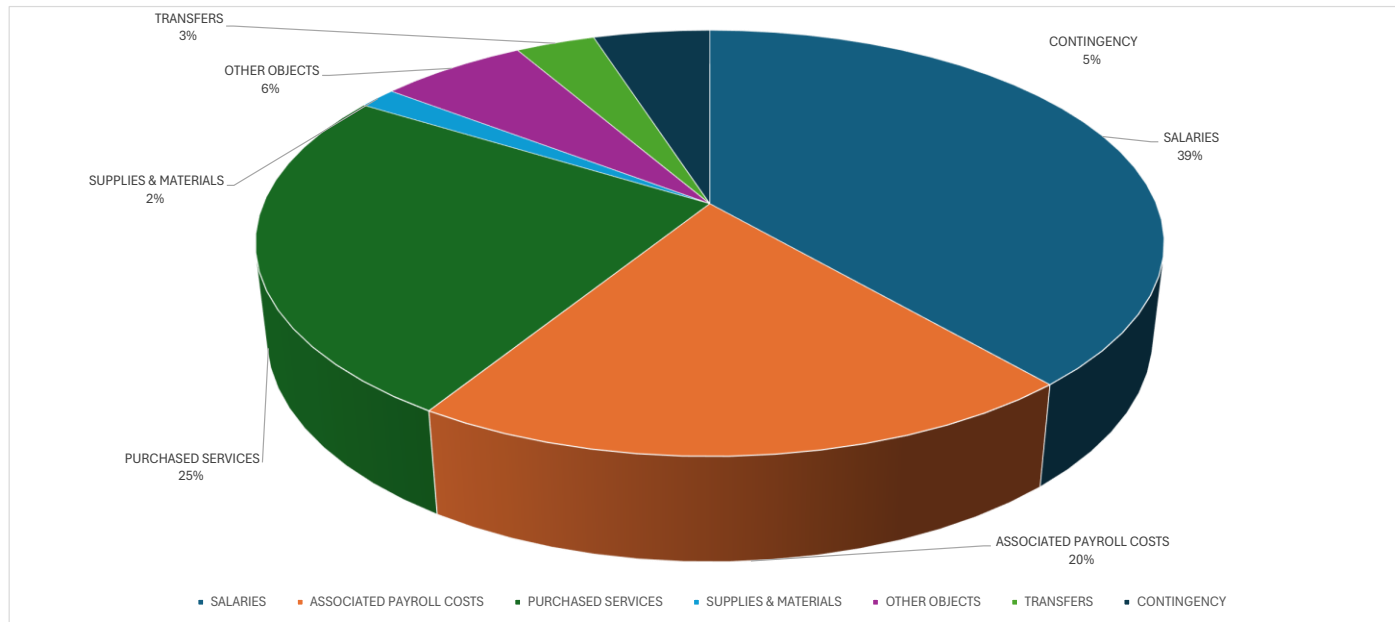
**Scappoose School District 1J
General Fund
Expenditure Summary by Major Function**

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



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

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



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

Requirements Report

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

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

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

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

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

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED	
Fund 100 GENERAL FUND											
Function	1260	EARLY INTERVENTION									
	310	INSTR PROF. & TECHNICAL SERVICES	42,795	0	0	0.00	0	0.00	0	0	0.00
Total Function	1260	EARLY INTERVENTION	42,795	0	0	0.00	0	0.00	0	0	0.00
Function	1272	TITLE I									
	310	INSTR PROF. & TECHNICAL SERVICES	0	0	500	0.00	500	0.00	500	500	0.00
Total Function	1272	TITLE I	0	0	500	0.00	500	0.00	500	500	0.00
Function	1283	DISTRICT ALTERNATIVE PROG									
	111	LICENSED SALARIES	6,896	9,158	0	0.00	0	0.00	0	0	0.00
	211	PERS	1,620	2,087	0	0.00	0	0.00	0	0	0.00
	220	FICA	522	637	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	34	41	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	61	152	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	47	0	0.00	0	0.00	0	0	0.00
Total Function	1283	DISTRICT ALTERNATIVE PROG	9,134	12,121	0	0.00	0	0.00	0	0	0.00
Function	1288	CHARTER SCHOOL									
	360	CHARTER SCHOOL PAYMENT	2,429,355	2,605,114	2,760,785	0.00	2,965,000	0.00	2,965,000	2,965,000	0.00
Total Function	1288	CHARTER SCHOOL	2,429,355	2,605,114	2,760,785	0.00	2,965,000	0.00	2,965,000	2,965,000	0.00
Function	1289	OTHER ALTERNATIVE PROGRAM									
	640	DUES AND FEES	0	151,291	0	0.00	1,800,000	0.00	1,800,000	1,800,000	0.00
Total Function	1289	OTHER ALTERNATIVE PROGRAM	0	151,291	0	0.00	1,800,000	0.00	1,800,000	1,800,000	0.00
Function	1290	OTHER SPECIAL PROGRAMS									
	410	CONSUMABLE SUPPLIES	280	0	0	0.00	0	0.00	0	0	0.00
Total Function	1290	OTHER SPECIAL PROGRAMS	280	0	0	0.00	0	0.00	0	0	0.00
Function	1291	ESL PROGRAMS									
	111	LICENSED SALARIES	84,247	89,341	95,660	1.00	0	0.00	0	0	0.00
	112	CLASSIFIED SALARIES	0	1,435	14,000	0.47	0	0.00	0	0	0.00
	121	LICENSED SUB SALARY	3,187	2,747	0	0.00	0	0.00	0	0	0.00
	130	OVERTIME	0	833	0	0.00	0	0.00	0	0	0.00
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			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND											
Function	1291	ESL PROGRAMS									
211	PERS		20,739	25,577	33,144	0.00	0	0.00	0	0	0.00
220	FICA		7,345	7,799	9,257	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		412	483	573	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		864	2,738	5,291	0.00	0	0.00	0	0	0.00
241	INSURANCE		16,219	16,491	16,491	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		11	583	628	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES		2,839	4,588	3,000	0.00	0	0.00	0	0	0.00
351	TELEPHONE		614	604	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		87	2,461	1,050	0.00	0	0.00	0	0	0.00
470	SOFTWARE		1,341	99	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		0	24	0	0.00	0	0.00	0	0	0.00
Total Function	1291	ESL PROGRAMS	137,904	155,803	179,094	1.47	0	0.00	0	0	0.00
Function	2112	ATTENDANCE SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES		3,034	0	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES		592	0	0	0.00	0	0.00	0	0	0.00
Total Function	2112	ATTENDANCE SERVICES	3,626	0	0	0.00	0	0.00	0	0	0.00
Function	2120	GUIDANCE									
111	LICENSED SALARIES		323,788	373,577	399,917	4.50	316,578	3.50	316,578	316,578	3.50
112	CLASSIFIED SALARIES		32,762	36,461	39,600	1.00	42,234	1.00	42,234	42,234	1.00
121	LICENSED SUB SALARY		171	474	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY		1,444	1,921	0	0.00	0	0.00	0	0	0.00
130	OVERTIME		0	1,665	0	0.00	0	0.00	0	0	0.00
211	PERS		88,219	111,145	112,243	0.00	101,357	0.00	101,357	101,357	0.00
220	FICA		27,038	32,617	33,300	0.00	27,277	0.00	27,277	27,277	0.00
231	WORKERS COMP		1,699	2,042	2,080	0.00	1,743	0.00	1,743	1,743	0.00
232	UNEMPLOYMENT		3,181	10,238	18,282	0.00	3,566	0.00	3,566	3,566	0.00
241	INSURANCE		62,062	49,869	48,243	0.00	77,232	0.00	77,232	77,232	0.00
243	OTHER BENEFITS		14,095	20,189	22,159	0.00	21,464	0.00	21,464	21,464	0.00
310	INSTR PROF. & TECHNICAL SERVICES		1,872	3,004	1,500	0.00	1,500	0.00	1,500	1,500	0.00
410	CONSUMABLE SUPPLIES		378	239	578	0.00	578	0.00	578	578	0.00
Total Function	2120	GUIDANCE	556,707	643,440	677,902	5.50	593,529	4.50	593,529	593,529	4.50

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

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			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100	GENERAL FUND										
		SERVICES									
Function 2152	SPEECH PATHOLOGY										
310	INSTR PROF. & TECHNICAL SERVICES		0	0	220,000	0.00	220,000	0.00	220,000	220,000	0.00
410	CONSUMABLE SUPPLIES		0	0	525	0.00	525	0.00	525	525	0.00
Total Function 2152	SPEECH PATHOLOGY		0	0	220,525	0.00	220,525	0.00	220,525	220,525	0.00
Function 2190	SERVICE DIRECTION, SPECIA										
113	ADMINISTRATOR SALARY		133,471	145,583	155,651	1.00	162,647	1.00	162,647	162,647	1.00
211	PERS		37,581	40,574	43,380	0.00	48,306	0.00	48,306	48,306	0.00
220	FICA		10,184	11,106	11,875	0.00	12,405	0.00	12,405	12,405	0.00
231	WORKERS COMP		627	682	729	0.00	760	0.00	760	760	0.00
232	UNEMPLOYMENT		1,198	3,323	6,520	0.00	1,622	0.00	1,622	1,622	0.00
241	INSURANCE		14,592	16,695	17,564	0.00	18,286	0.00	18,286	18,286	0.00
243	OTHER BENEFITS		6,611	7,289	7,620	0.00	8,231	0.00	8,231	8,231	0.00
310	INSTR PROF. & TECHNICAL SERVICES		900	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT		1,274	1,106	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		818	1,118	1,050	0.00	1,050	0.00	1,050	1,050	0.00
640	DUES AND FEES		1,235	2,461	1,800	0.00	1,800	0.00	1,800	1,800	0.00
Total Function 2190	SERVICE DIRECTION, SPECIA		208,490	229,937	246,188	1.00	255,106	1.00	255,106	255,106	1.00
Function 2213	CURRICULUM DEVELOPMENT										
410	CONSUMABLE SUPPLIES		0	75	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT		0	75	0	0.00	0	0.00	0	0	0.00
Function 2222	LIBRARY SERVICES										
111	LICENSED SALARIES		86,861	94,401	102,341	1.00	106,048	1.00	106,048	106,048	1.00
112	CLASSIFIED SALARIES		36,221	40,548	45,120	1.00	82,117	1.97	82,117	82,117	1.97
122	CLASSIFIED SUB SALARY		0	175	0	0.00	0	0.00	0	0	0.00
211	PERS		33,023	37,659	40,035	0.00	50,423	0.00	50,423	50,423	0.00
220	FICA		9,259	10,177	10,830	0.00	14,216	0.00	14,216	14,216	0.00
231	WORKERS COMP		588	723	683	0.00	1,052	0.00	1,052	1,052	0.00
232	UNEMPLOYMENT		1,089	3,172	5,946	0.00	1,858	0.00	1,858	1,858	0.00
241	INSURANCE		28,569	16,491	16,531	0.00	17,580	0.00	17,580	17,580	0.00
243	OTHER BENEFITS		5,122	5,867	6,042	0.00	11,967	0.00	11,967	11,967	0.00
310	INSTR PROF. & TECHNICAL SERVICES		3,584	5,545	0	0.00	0	0.00	0	27	0.00

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

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

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

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND										
Function	2521 BUSINESS OPERATIONS									
	231 WORKERS COMP	583	634	639	0.00	719	0.00	719	719	0.00
	232 UNEMPLOYMENT	1,111	3,040	5,716	0.00	1,483	0.00	1,483	1,483	0.00
	241 INSURANCE	54	53	53	0.00	19,723	0.00	19,723	19,723	0.00
	243 OTHER BENEFITS	17,054	17,913	18,199	0.00	944	0.00	944	944	0.00
	310 INSTR PROF. & TECHNICAL SERVICES	520	0	0	0.00	0	0.00	0	0	0.00
	342 TRAVEL-OUT OF DISTRICT	0	0	2,400	0.00	2,400	0.00	2,400	2,400	0.00
	410 CONSUMABLE SUPPLIES	326	610	0	0.00	0	0.00	0	0	0.00
	470 SOFTWARE	4,950	0	0	0.00	0	0.00	0	0	0.00
	640 DUES AND FEES	865	3,290	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function	2521 BUSINESS OPERATIONS	193,253	208,399	213,454	1.00	237,455	1.00	237,455	237,455	1.00
Function	2525 FINANCIAL ACCT. SERVICES									
	112 CLASSIFIED SALARIES	154,167	147,960	150,419	2.00	158,730	2.00	158,730	158,730	2.00
	122 CLASSIFIED SUB SALARY	4,523	970	0	0.00	0	0.00	0	0	0.00
	211 PERS	39,151	39,809	40,165	0.00	45,038	0.00	45,038	45,038	0.00
	220 FICA	11,729	10,696	10,870	0.00	11,455	0.00	11,455	11,455	0.00
	231 WORKERS COMP	747	715	725	0.00	757	0.00	757	757	0.00
	232 UNEMPLOYMENT	1,380	3,126	5,968	0.00	1,497	0.00	1,497	1,497	0.00
	241 INSURANCE	37,044	25,153	20,373	0.00	18,286	0.00	18,286	18,286	0.00
	243 OTHER BENEFITS	3,617	9,362	10,245	0.00	11,779	0.00	11,779	11,779	0.00
	310 INSTR PROF. & TECHNICAL SERVICES	830	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
	319 OTHER INSTR, PROF & TECH SERVICES	2,178	0	0	0.00	0	0.00	0	0	0.00
	342 TRAVEL-OUT OF DISTRICT	25	4,410	2,500	0.00	2,500	0.00	2,500	2,500	0.00
	353 POSTAGE	4,840	10,141	13,000	0.00	13,000	0.00	13,000	13,000	0.00
	355 PRINTING AND BINDING	260	798	0	0.00	0	0.00	0	0	0.00
	385 MANAGEMENT SERVICES	0	134	0	0.00	0	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES	6,261	3,622	5,250	0.00	5,250	0.00	5,250	5,250	0.00
	470 SOFTWARE	0	0	5,500	0.00	5,500	0.00	5,500	5,500	0.00
	640 DUES AND FEES	30,197	34,687	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function	2525 FINANCIAL ACCT. SERVICES	296,950	291,581	293,017	2.00	301,793	2.00	301,793	301,793	2.00
Function	2541 GENERAL BUILDING NEEDS									
	410 CONSUMABLE SUPPLIES	10,296	7,645	13,131	0.00	0	0.00	0	0	0.00
Total Function	2541 GENERAL BUILDING NEEDS	10,296	7,645	13,131	0.00	0	0.00	0	310	0.00

Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND											
Function	2542	CARE/UPKEEP OF BUILDINGS									
112	CLASSIFIED SALARIES		729,148	807,055	900,943	16.88	1,026,159	17.88	1,026,159	1,026,159	17.88
122	CLASSIFIED SUB SALARY		30,963	17,258	0	0.00	0	0.00	0	0	0.00
211	PERS		164,889	190,033	217,436	0.00	266,624	0.00	266,624	266,624	0.00
220	FICA		56,597	61,278	70,220	0.00	76,178	0.00	76,178	76,178	0.00
231	WORKERS COMP		25,546	27,536	30,815	0.00	34,781	0.00	34,781	34,781	0.00
232	UNEMPLOYMENT		6,658	19,347	37,030	0.00	9,958	0.00	9,958	9,958	0.00
241	INSURANCE		169,325	181,418	196,572	0.00	187,545	0.00	187,545	187,545	0.00
243	OTHER BENEFITS		23,534	27,490	30,004	0.00	33,448	0.00	33,448	33,448	0.00
310	INSTR PROF. & TECHNICAL SERVICES		3,739	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES		168,744	90,578	305,962	0.00	305,962	0.00	305,962	305,962	0.00
324	RENTALS		1,656	2,815	4,752	0.00	4,752	0.00	4,752	4,752	0.00
325	ELECTRICITY		191,735	242,385	209,336	0.00	230,000	0.00	230,000	230,000	0.00
326	HEATING FUEL		168,503	154,829	146,300	0.00	175,000	0.00	175,000	175,000	0.00
327	WATER AND SEWAGE		76,471	124,047	56,937	0.00	160,000	0.00	160,000	160,000	0.00
328	GARBAGE		77,106	78,490	57,838	0.00	86,000	0.00	86,000	86,000	0.00
329	OTHER PROPERTY SERVICES		19,676	21,114	27,018	0.00	27,018	0.00	27,018	27,018	0.00
342	TRAVEL-OUT OF DISTRICT		766	97	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE		24,272	20,759	23,715	0.00	23,715	0.00	23,715	23,715	0.00
410	CONSUMABLE SUPPLIES		146,581	223,193	107,695	0.00	107,695	0.00	107,695	107,695	0.00
541	INITIAL & ADDITIONAL EQUIPMENT		50,460	0	0	0.00	0	0.00	0	0	0.00
542	REPLACEMENT EQUIPMENT		0	16,332	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		17,656	23,906	8,005	0.00	8,005	0.00	8,005	8,005	0.00
653	PROPERTY INSURANCE PREMIUMS		280,201	328,498	280,182	0.00	328,000	0.00	328,000	328,000	0.00
Total Function	2542	CARE/UPKEEP OF BUILDINGS	2,434,223	2,658,460	2,710,757	16.88	3,090,838	17.88	3,090,838	3,090,838	17.88
Function	2543	CARE/UPKEEP OF GROUNDS									
112	CLASSIFIED SALARIES		106,226	149,576	164,677	2.00	167,875	3.00	167,875	167,875	3.00
122	CLASSIFIED SUB SALARY		7,529	5,077	0	0.00	0	0.00	0	0	0.00
130	OVERTIME		0	1,776	0	0.00	0	0.00	0	0	0.00
136	IMPUTED INCOME		(591)	0	0	0.00	0	0.00	0	0	0.00
211	PERS		24,188	37,629	44,129	0.00	47,590	0.00	47,590	47,590	0.00
220	FICA		9,307	11,931	13,877	0.00	13,110	0.00	13,110	13,110	0.00
231	WORKERS COMP		3,324	5,012	5,979	0.00	4,513	0.00	4,513	4,513	0.00
232	UNEMPLOYMENT		1,095	3,748	7,619	0.00	1,714	0.00	1,714	1,714	0.00

Requirements Report

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

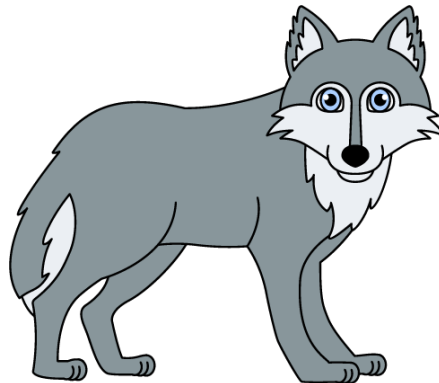
Requirements Report

			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 100 GENERAL FUND											
Function	2550	PUPIL TRANSPORTATION									
331	REIMBURSABLE STUDENT TRANSP		2,684,089	3,222,728	2,864,121	0.00	3,400,000	0.00	3,400,000	3,400,000	0.00
332	NON-REIMBURSABLE STUDENT TRANSP		135,069	171,107	122,000	0.00	135,000	0.00	135,000	135,000	0.00
343	TRAVEL-STUDENT		156	(345)	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		(764)	0	0	0.00	0	0.00	0	0	0.00
Total Function	2550	PUPIL TRANSPORTATION	2,818,550	3,393,491	2,986,121	0.00	3,535,000	0.00	3,535,000	3,535,000	0.00
Function	2660	TECHNOLOGY SERVICES									
111	LICENSED SALARIES		3	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES		156,516	169,437	184,038	2.00	196,940	2.00	196,940	196,940	2.00
122	CLASSIFIED SUB SALARY		3,770	(8,024)	0	0.00	0	0.00	0	0	0.00
211	PERS		37,984	40,402	46,265	0.00	52,229	0.00	52,229	52,229	0.00
220	FICA		12,082	12,134	13,908	0.00	14,827	0.00	14,827	14,827	0.00
231	WORKERS COMP		768	775	882	0.00	936	0.00	936	936	0.00
232	UNEMPLOYMENT		1,421	4,019	7,636	0.00	1,938	0.00	1,938	1,938	0.00
241	INSURANCE		33,815	35,507	39,286	0.00	38,328	0.00	38,328	38,328	0.00
243	OTHER BENEFITS		2,909	2,394	2,710	0.00	3,141	0.00	3,141	3,141	0.00
310	INSTR PROF. & TECHNICAL SERVICES		75,818	99,186	75,000	0.00	75,000	0.00	75,000	75,000	0.00
351	TELEPHONE		1,062	964	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		118,307	8,603	175,000	0.00	175,000	0.00	175,000	175,000	0.00
470	SOFTWARE		51,081	19,256	55,000	0.00	55,000	0.00	55,000	55,000	0.00
550	TECHNOLOGY EQUIPMENT		40,869	0	0	0.00	0	0.00	0	0	0.00
610	REDEMPTION OF PRINCIPAL		22,920	18,601	0	0.00	0	0.00	0	0	0.00
621	PRINCIPAL INTEREST		13	334	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		44,428	83,241	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Function	2660	TECHNOLOGY SERVICES	603,768	486,829	629,726	2.00	643,338	2.00	643,338	643,338	2.00
Function	2700	SUPPLEMENTAL RETIREMENT P									
116	SUPPLEMENTAL RETIREE STIPEND		16,787	16,556	16,462	0.00	19,257	0.00	19,257	19,257	0.00
211	PERS		0	181	600	0.00	0	0.00	0	0	0.00
220	FICA		1,284	1,267	1,259	0.00	1,473	0.00	1,473	1,473	0.00
231	WORKERS COMP		0	3	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		0	6	0	0.00	0	0.00	0	0	0.00
241	INSURANCE		12,971	0	18,000	0.00	0	0.00	0	0	0.00
Total Function	2700	SUPPLEMENTAL RETIREMENT P	31,042	18,013	36,321	0.00	20,730	0.00	20,730	20,730³⁴	0.00

Requirements Report

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

Special Revenue Funds (200)



GRANT WATTS
ELEMENTARY SCHOOL

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Requirements Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251 STUDENT INVESTMENT ACCOUNT										
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	180,172	301,310	321,820	6.00	413,095	7.00	413,095	413,095	7.00
211	PERS	31,112	68,853	66,892	0.00	132,420	0.00	132,420	132,420	0.00
220	FICA	13,739	22,793	24,510	0.00	37,836	0.00	37,836	37,836	0.00
231	WORKERS COMP	874	1,446	1,546	0.00	2,379	0.00	2,379	2,379	0.00
232	UNEMPLOYMENT	1,616	7,421	13,457	0.00	4,946	0.00	4,946	4,946	0.00
241	INSURANCE	24,246	36,694	37,207	0.00	45,055	0.00	45,055	45,055	0.00
243	OTHER BENEFITS	6,255	16,003	17,607	0.00	20,283	0.00	20,283	20,283	0.00
310	INSTR PROF. & TECHNICAL SERVICES	19,129	6,150	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	75,050	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	352,193	460,669	483,038	6.00	656,014	7.00	656,014	656,014	7.00
Function 1121	MID SCHOOL INSTRUCTIONAL									
111	LICENSED SALARIES	47,998	59,483	60,671	0.69	137,688	1.50	137,688	137,688	1.50
130	OVERTIME	0	1,219	0	0.00	0	0.00	0	0	0.00
136	IMPUTED INCOME	4,327	0	0	0.00	0	0.00	0	0	0.00
211	PERS	11,747	16,545	17,041	0.00	40,826	0.00	40,826	40,826	0.00
220	FICA	3,835	4,797	4,916	0.00	10,666	0.00	10,666	10,666	0.00
231	WORKERS COMP	226	300	311	0.00	671	0.00	671	671	0.00
232	UNEMPLOYMENT	451	1,502	2,699	0.00	1,394	0.00	1,394	1,394	0.00
241	INSURANCE	15,692	16,690	18,201	0.00	37,491	0.00	37,491	37,491	0.00
243	OTHER BENEFITS	8	359	426	0.00	902	0.00	902	902	0.00
310	INSTR PROF. & TECHNICAL SERVICES	955	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTIONAL	85,239	100,896	104,266	0.69	229,637	1.50	229,637	229,637	1.50
Function 1272	TITLE I									
111	LICENSED SALARIES	55,884	45,991	79,272	0.50	0	0.00	0	0	0.00
211	PERS	4,659	12,818	21,340	0.00	0	0.00	0	0	0.00
220	FICA	1,439	3,518	6,001	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	94	216	376	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	169	1,062	2,332	0.00	0	0.00	0	0	0.00
241	INSURANCE	2,126	8,245	11,943	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	4	263	333	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	1,520	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I	65,895	72,112	121,596	0.50	0	0.00	0	550	0.00

Requirements Report

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

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251 STUDENT INVESTMENT ACCOUNT										
Function 2113	SOCIAL WORK SERVICES									
111	LICENSED SALARIES	179,602	68,023	73,578	1.00	76,611	1.00	76,611	76,611	1.00
211	PERS	39,804	17,026	17,817	0.00	20,317	0.00	20,317	20,317	0.00
220	FICA	13,739	5,189	5,431	0.00	5,837	0.00	5,837	5,837	0.00
231	WORKERS COMP	857	325	339	0.00	370	0.00	370	370	0.00
232	UNEMPLOYMENT	1,617	1,554	2,982	0.00	763	0.00	763	763	0.00
241	INSURANCE	41,984	12,283	12,366	0.00	13,131	0.00	13,131	13,131	0.00
243	OTHER BENEFITS	3,632	1,591	1,672	0.00	1,698	0.00	1,698	1,698	0.00
342	TRAVEL-OUT OF DISTRICT	33	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	1,566	1,183	0	0.00	0	0.00	0	0	0.00
Total Function 2113	SOCIAL WORK SERVICES	282,832	107,175	114,184	1.00	118,728	1.00	118,728	118,728	1.00
Function 2120	GUIDANCE									
112	CLASSIFIED SALARIES	0	0	0	0.00	21,117	0.50	21,117	21,117	0.50
211	PERS	0	0	0	0.00	6,097	0.00	6,097	6,097	0.00
220	FICA	0	0	0	0.00	1,593	0.00	1,593	1,593	0.00
231	WORKERS COMP	0	0	0	0.00	113	0.00	113	113	0.00
232	UNEMPLOYMENT	0	0	0	0.00	208	0.00	208	208	0.00
243	OTHER BENEFITS	0	0	0	0.00	6,347	0.00	6,347	6,347	0.00
Total Function 2120	GUIDANCE	0	0	0	0.00	35,476	0.50	35,476	35,476	0.50
Function 2132	MEDICAL SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	33,000	2,129	0	0.00	0	0.00	0	0	0.00
Total Function 2132	MEDICAL SERVICES	33,000	2,129	0	0.00	0	0.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	22,180	0	0	0.00	0	0.00	0	0	0.00
211	PERS	6,177	0	0	0.00	0	0.00	0	0	0.00
220	FICA	1,675	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	106	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	197	0	0	0.00	0	0.00	0	0	0.00
241	INSURANCE	718	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	2,438	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	566	0	0	0.00	0	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES	34,055	0	0	0.00	0	0.00	0	570	0.00

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			ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 251 STUDENT INVESTMENT ACCOUNT											
Function	2139	OTHER HEALTH SERVICES									
112	CLASSIFIED SALARIES		21,112	0	83,830	0.00	0	0.00	0	0	0.00
211	PERS		5,664	0	20,983	0.00	0	0.00	0	0	0.00
220	FICA		1,565	0	6,105	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		107	0	398	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		184	0	3,352	0.00	0	0.00	0	0	0.00
241	INSURANCE		15,289	0	17,247	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		2,054	0	3,530	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES		3,600	0	160,680	0.00	0	0.00	0	0	0.00
Total Function 2139 OTHER HEALTH SERVICES			49,575	0	296,124	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVEL									
111	LICENSED SALARIES		60,387	0	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY		1,149	0	0	0.00	0	0.00	0	0	0.00
211	PERS		7,124	0	0	0.00	0	0.00	0	0	0.00
220	FICA		4,684	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		296	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		551	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		6,551	0	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES		7,002	0	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT		27	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT		50	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		1,479	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		455	197	0	0.00	0	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVEL			89,756	197	0	0.00	0	0.00	0	0	0.00
Function	2329	DIRECTOR OF SUPPORT SERVI									
112	CLASSIFIED SALARIES		49,314	56,867	62,065	1.00	0	0.00	0	0	0.00
113	ADMINISTRATOR SALARY		133,087	145,304	155,651	1.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY		2,369	113	0	0.00	0	0.00	0	0	0.00
211	PERS		48,658	52,250	56,257	0.00	0	0.00	0	0	0.00
220	FICA		13,372	14,648	15,752	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		880	959	1,030	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		1,573	4,570	8,648	0.00	0	0.00	0	0	0.00
241	INSURANCE		27,955	29,201	31,209	0.00	0	0.00	0	58	0.00

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

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

Requirements Report

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

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

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

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED	
Fund 273 MISC STATE GRANTS											
Function	1111	ELEMENTARY INSTRUCTION									
	111	LICENSED SALARIES	7,157	5,733	29,813	0.00	0	0.00	0	0	0.00
	112	CLASSIFIED SALARIES	930	2,064	0	0.00	0	0.00	0	0	0.00
	121	LICENSED SUB SALARY	0	98	0	0.00	0	0.00	0	0	0.00
	211	PERS	1,918	1,970	360	0.00	0	0.00	0	0	0.00
	220	FICA	612	600	109	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	39	37	7	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	72	78	13	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	44	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	21,888	2,847	250,000	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	116,200	0	73,697	0.00	105,000	0.00	105,000	105,000	0.00
Total Function 1111		ELEMENTARY INSTRUCTION	148,815	13,470	354,000	0.00	105,000	0.00	105,000	105,000	0.00
Function	1131	H.S. INSTRUCTIONAL									
	342	TRAVEL-OUT OF DISTRICT	570	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	12,562	140,637	106,000	0.00	64,900	0.00	64,900	64,900	0.00
Total Function 1131		H.S. INSTRUCTIONAL	13,132	140,637	106,000	0.00	64,900	0.00	64,900	64,900	0.00
Function	1140	PRE-KINDERGARTEN PROGRAMS									
	111	LICENSED SALARIES	3,651	490	0	0.00	0	0.00	0	0	0.00
	112	CLASSIFIED SALARIES	4,409	267	0	0.00	0	0.00	0	0	0.00
	211	PERS	2,029	189	0	0.00	0	0.00	0	0	0.00
	220	FICA	639	57	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	41	4	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	75	8	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	4	0	0.00	0	0.00	0	0	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	386	0	0	0.00	0	0.00	0	0	0.00
	319	OTHER INSTR, PROF & TECH SERVICES	1,400	0	0	0.00	0	0.00	0	0	0.00
	332	NON-REIMBURSABLE STUDENT TRANSP	5,917	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	1,121	0	0	0.00	0	0.00	0	0	0.00
Total Function 1140		PRE-KINDERGARTEN PROGRAMS	19,670	1,019	0	0.00	0	0.00	0	0	0.00
Function	1210	GIFTED/TALENTED									
	410	CONSUMABLE SUPPLIES	0	275	0	0.00	0	0.00	0	0	0.00
										76	

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

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		ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	FTE 2024-25	PROPOSED 2025-26	FTE 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE 2025-26 ADOPTED
Fund 273 MISC STATE GRANTS										
Function 1420	MIDDLE/JUNIOR HIGH									
231	WORKERS COMP	30	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	55	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	55	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	1,759	0	0	0.00	0	0.00	0	0	0.00
Total Function 1420	MIDDLE/JUNIOR HIGH	9,921	0	0	0.00	0	0.00	0	0	0.00
Function 1430	SUMMER SCHOOL SECONDARY									
111	LICENSED SALARIES	7,133	0	0	0.00	0	0.00	0	0	0.00
211	PERS	1,974	0	0	0.00	0	0.00	0	0	0.00
220	FICA	546	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	34	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	64	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	7,365	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	45,626	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	2,727	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	16,435	0	0	0.00	0	0.00	0	0	0.00
Total Function 1430	SUMMER SCHOOL SECONDARY	81,905	0	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE									
111	LICENSED SALARIES	0	2,098	0	0.00	0	0.00	0	0	0.00
211	PERS	0	1,032	0	0.00	0	0.00	0	0	0.00
220	FICA	0	314	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	19	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	86	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	23	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	201	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,822	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE	4,023	3,573	0	0.00	0	0.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	0	35,281	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	660	0	0	0.00	0	0.00	0	0	0.00
211	PERS	177	5,800	0	0.00	0	0.00	0	0	0.00
220	FICA	51	0	0	0.00	0	0.00	0	78	0.00

Requirements Report

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

Requirements Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Debt Service Funds (300)



OTTO PETERSEN
ELEMENTARY SCHOOL

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

Resources Report

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

Requirements Report

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

Capital Projects Fund (400)



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

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

REQUIREMENTS

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

Resources Report

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

Requirements Report

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

Appendices



BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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

ACCOUNTS OVERVIEW

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

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

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

FUND CLASSIFICATIONS

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

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

RESOURCE OBJECTS (REVENUES)

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

- **1190 Penalties and Interest on Taxes** - Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- **1200 Revenue from Local Governmental Units Other Than Districts** - Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- **1310 Regular Day School Tuition** - Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.
- **1500 Earnings on Investments** - Money received as interest earnings from holdings for savings.
- **1600 Food Service** - Revenue for dispensing food to students and adults.
- **1700 Extracurricular Activities** - Revenue from school-sponsored activities.
- **1800 Community Services Activities** - Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.
- **1910 Rentals** - Revenue from the rental of either real or personal property owned by the district.
- **1920 Contributions and Donations from Private Sources** - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.
- **1960 Recovery of Prior Years' Expenditure** - Refund of expenditure made in a prior fiscal year.
- **1970 Services Provided Other Funds** - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- **1980 Fees Charged to Grants** - Indirect administrative charges assessed to grants.
- **1990 Miscellaneous** - Revenue from local sources not provided for elsewhere.

- **2000 Revenue from Intermediate Sources**
 - **2100 Unrestricted Revenue** - Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - **2199 Other Intermediate Sources** - All other unrestricted intermediate revenue sources not listed in 2100.
 - **2200 Restricted Revenue** - Revenue received as grants by the district which must be used for a categorical or specific purpose.

- **3000 Revenue from State Sources**
 - **3101 State School Fund—General Support** - State school funding for general operations based on the number and types of students.
 - **3103 Common School Fund** - A local revenue generated from state surplus funds, and a component of the State School Funding.
 - **3199 Other Unrestricted Grants-in-aid**
 - **3299 Other Restricted Grants-in-aid** - This is used for restricted grants in aid from the state.

- **4000 Revenue from Federal Sources**
 - **4100 Unrestricted Revenue Direct from the Federal Government** - Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

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

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

REQUIREMENT OBJECTS (EXEPENDITURES)

● **100 Salaries**

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

● **200 Associated Payroll Costs**

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

● **300 Purchased Services**

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

- **400 Supplies and Materials**

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

- **500 Capital Outlay**

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

- **600 Other Objects**

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

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

A public meeting of the _____ will be held on _____ at _____ a.m. at
(Governing body) (Date) p.m.

_____, Oregon. The purpose of this meeting is to discuss the
(Location)

budget for the fiscal year beginning July 1, 20____ as approved by the _____ Budget Committee.
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at _____
(Street address)

_____ between the hours of _____ a.m., and _____ p.m., or online at _____.

This budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;
 different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
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FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20____-20____	Adopted Budget This Year: 20____-20____	Approved Budget Next Year: 20____-20____
1. Beginning Fund Balance			
2. Current Year Property Taxes, other than Local Option Taxes			
3. Current Year Local Option Property Taxes			
4. Other Revenue from Local Sources			
5. Revenue from Intermediate Sources			
6. Revenue from State Sources.....			
7. Revenue from Federal Sources			
8. Interfund Transfers.....			
9. All Other Budget Resources			
10. Total Resources			

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries			
12. Other Associated Payroll Costs.....			
13. Purchased Services.....			
14. Supplies & Materials.....			
15. Capital Outlay			
16. Other Objects (except debt service & interfund transfers).....			
17. Debt Service*			
18. Interfund Transfers*			
19. Operating Contingency.....			
20. Unappropriated Ending Fund Balance & Reserves			
21. Total Requirements.....			

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction			
FTE			
2000 Support Services			
FTE			

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

<u>33589 SE High School Way</u>	<u>Scappoose</u>	<u>OR</u>	<u>97056</u>	<u>06.30.2025</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Tracy Pinder</u>	<u>Business Manager</u>	<u>971.200.8000</u>	<u>tpinder@scappoose.k12.or.us</u>	
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	4.9725		
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			3,125,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			3,125,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.9725
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.

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 Multnomah 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 Scappoose School District has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Multnomah County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

33589 SE High School Way Scappoose OR 97056 06.30.2025

Mailing Address of District

City

State

ZIP Code

Date Submitted

Tracy Pinder

Business Manager

971.200.8000

tpinder@scappoose.k12.or.us

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	4.9725		
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			3,125,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			3,125,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.9725
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	

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(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.

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

<u>33589 SE High School Way</u>	<u>Scappoose</u>	<u>OR</u>	<u>97056</u>	<u>06.30.2025</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Tracy Pinder</u>	<u>Business Manager</u>	<u>971.200.8000</u>	<u>tpinder@scappoose.k12.or.us</u>	
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	4.9725		
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			3,125,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			3,125,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.9725
6. Election date when your new district received voter approval for your permanent rate limit6	
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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.