

COMMITMENT

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YAMHILL CARLTON SCHOOL DISTRICT 2025-2026 ADOPTED BUDGET

YAMHILL CARLTON SCHOOL DISTRICT

YAMHILL, OREGON

ADOPTED BUDGET 2025-2026

Prepared by:

Clint Raever
Superintendent

Tami Zigler
Director of Fiscal Services

YAMHILL CARLTON SCHOOL DISTRICT

2025-2026 ADOPTED BUDGET

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

BOARD MEMBERS

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

COMMITTEE MEMBERS

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



YAMHILL CARLTON SCHOOL DISTRICT

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

Dear Members of the Budget Committee,

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

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

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

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

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

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

Key changes in the 2025-26 proposed budget:

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

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

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

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

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

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

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

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

Respectfully submitted,



Clint Raever
Superintendent

BUDGET OVERVIEW

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

BUDGET FORMAT

The budget document is organized into two sections:

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

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

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

General Fund (100) - The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories which include program descriptions, budgeted positions and programs and services analysis.

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

Other funds include:

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

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

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

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

THE BUDGET PROCESS

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

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June Board meeting. The adopted budget becomes the basic short-term operational plan and fiscal guideline for the Yamhill Carlton School District board of directors and administrative staff for the 2025-2026 fiscal year.

SUPPLEMENTAL BUDGETS

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

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

YAMHILL CARLTON SCHOOL DISTRICT 2024-2025 PROFILE

Board of Directors

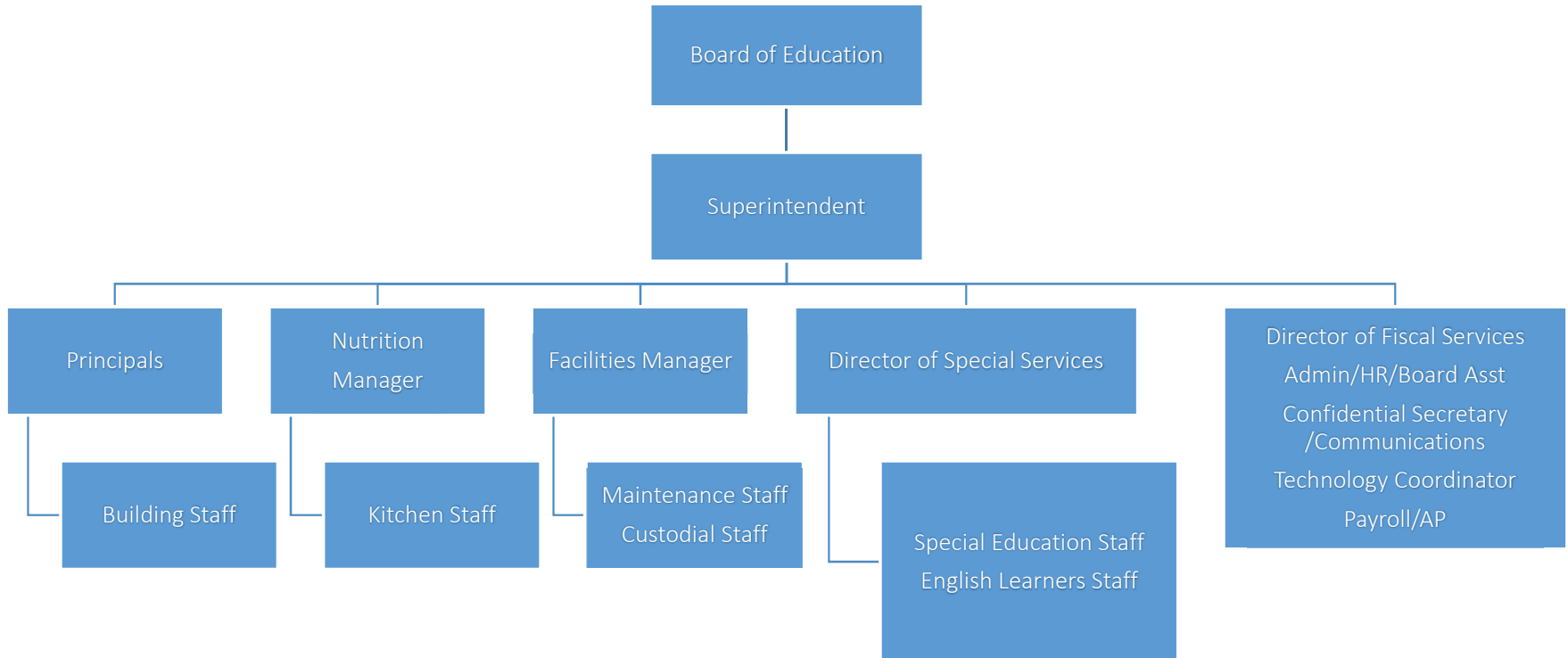
Board Member (by Position)	Term Expires
Jami Eglund	06/30/2025
Erin Galyean, Board Chair	06/30/2027
Susan FitzGerald, Vice Board Chair	06/30/2027
JaJetta Dumdi	06/30/2025
Ken Watson	06/30/2025

School District Administration

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

YAMHILL CARLTON SCHOOL DISTRICT

Organizational Chart



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

	General Fund	Grant Funds	Unempl/ Retiree Fund	Staff Tuition Fund	Nutrition Services Fund	Debt Service Fund	Capital Projects Fund	Scholarship Fund	Adopted 2025-2026
<u>RESOURCES</u>									
Local Taxes	4,580,000	-	-	-	-	963,450	-	-	5,543,450
Other Local Revenue	485,874	325,500	-	-	12,500	1,541,966	169,992	8,900	2,544,732
Intermediate Sources	190,000	-	-	-	-	-	-	-	190,000
State Revenue	9,426,877	1,770,595	-	-	156,500	-	-	-	11,353,972
Federal Revenue	-	449,409	-	-	275,000	-	-	-	724,409
Transfers In	-	-	368,957	25,000	66,376	124,700	-	-	585,033
Bond Proceeds	-	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Other Revenue (BFB)	3,430,946	340,715	115,000	40,000	12,000	758,705	1,739,000	55,000	6,491,366
Total Revenue	18,113,697	2,886,219	483,957	65,000	522,376	3,388,821	1,908,992	63,900	27,432,962
<u>EXPENDITURES</u>									
Instruction	9,137,874	2,103,693	332,307	-	-	-	-	8,000	11,581,874
Supporting Services	6,390,790	782,026	151,650	65,000	-	-	914,000	-	8,303,466
Community Services	-	500	-	-	522,376	-	-	-	522,876
Building Acquisition & Const.	-	-	-	-	-	-	994,992	-	994,992
Debt Service	-	-	-	-	-	3,388,821	-	-	3,388,821
Transfers Out	585,033	-	-	-	-	-	-	-	585,033
Contingency	2,000,000	-	-	-	-	-	-	-	2,000,000
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	55,900	55,900
Total Expenditures	18,113,697	2,886,219	483,957	65,000	522,376	3,388,821	1,908,992	63,900	27,432,962

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Fund

FUND 100



GENERAL FUND

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

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

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

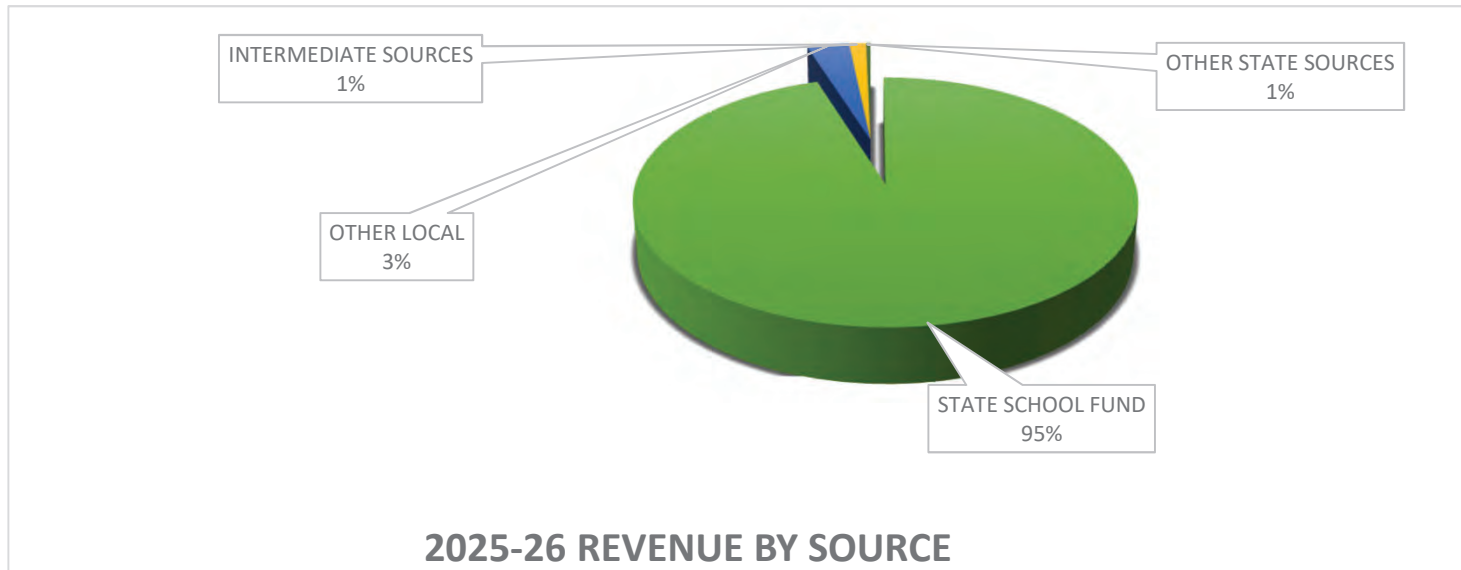
State School Fund is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property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

**YAMHILL CARLTON SCHOOL DISTRICT
SUMMARY OF GENERAL FUND**

<u>Resources</u>		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Local Sources	1000	4,597,522	4,980,548	4,707,564	5,065,874
Intermediate Sources	2000	379,035	323,831	200,000	190,000
State Revenue	3000	8,343,065	8,925,902	8,992,254	9,426,877
Sale of Asset/Insurance Proceeds	5300	-	-	-	-
Beginning Fund Balance	5400	2,229,182	2,979,668	3,040,000	3,430,946
		<u>15,548,804</u>	<u>17,209,949</u>	<u>16,939,818</u>	<u>18,113,697</u>
<u>Requirements</u>					
Instruction	1000	6,769,301	7,402,550	8,515,502	9,137,874
Support Services	2000	5,056,217	5,522,929	5,962,203	6,390,790
Community Services	3000	-	-	-	-
Transfers and Debt Service	5000	743,617	835,393	1,002,147	585,033
Unappropriated Ending Fund Balance	7000	2,979,668	3,449,077	1,459,966	2,000,000
		<u>15,548,804</u>	<u>17,209,949</u>	<u>16,939,818</u>	<u>18,113,697</u>

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

SOURCE	ACTUALS 2022-23	ACTUALS 2023-24	ADOPTED 2024-25	ADOPTED 2025-26
STATE SCHOOL FUND (INC LOCAL TAXES)	\$ 12,367,877	\$ 13,101,075	\$ 13,297,254	\$ 13,966,877
OTHER LOCAL REVENUES	509,224	747,078	352,564	475,874
INTERMEDIATE SOURCES	375,504	319,889	200,000	190,000
OTHER STATE SOURCES	67,017	62,238	50,000	50,000
FEDERAL SOURCES	-	-	-	-
OTHER SOURCES	-	69,815	-	-
BEGINNING FUND BALANCE	2,229,182	2,979,668	3,040,000	3,430,946
GENERAL FUND TOTAL	\$ 15,548,804	\$ 17,279,764	\$ 16,939,818	\$ 18,113,697



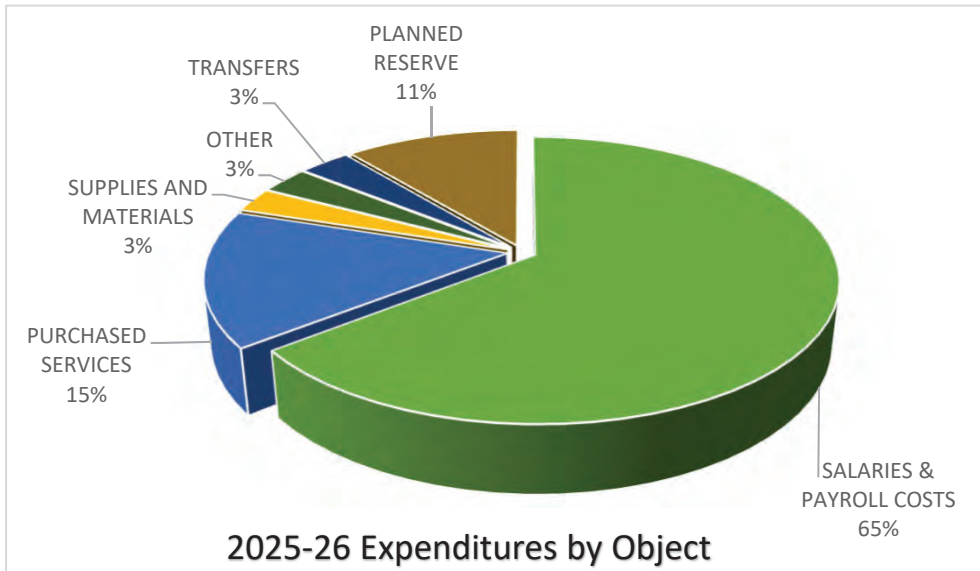
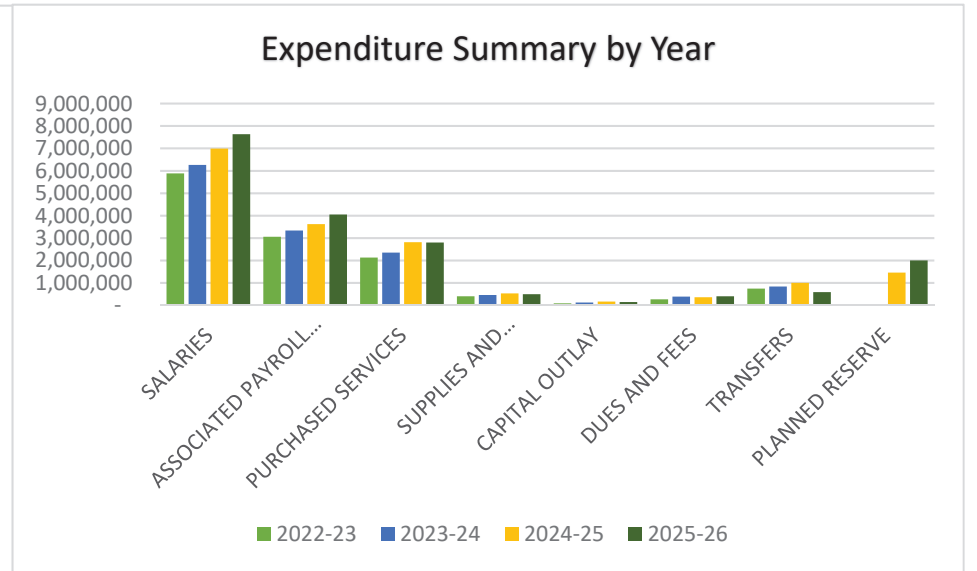
Yamhill-Carlton School District No. 1
120 N Larch Place Yamhill, OR 97148-8667

Resources Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 100 GENERAL FUND									
1111 CURRENT YEAR TAXES	4,003,792	4,149,731	4,285,000	0.00	4,530,000	0.00	4,530,000	4,530,000	0.00
1112 PRIOR YEAR TAXES	69,477	68,003	60,000	0.00	50,000	0.00	50,000	50,000	0.00
1113 COUNTY TAX SALES FOR BACK TAXI	772	793	0	0.00	0	0.00	0	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T	524	0	0	0.00	0	0.00	0	0	0.00
1190 PENALTIES & INTEREST ON TAXES	13,733	14,944	10,000	0.00	10,000	0.00	10,000	10,000	0.00
1312 TUITION FROM OTHER OREGON DIS	221,540	160,882	174,420	0.00	241,680	0.00	241,680	241,680	0.00
1330 SUMMER SCHOOL TUITION	0	2,825	2,500	0.00	2,500	0.00	2,500	2,500	0.00
1411 TRANSPORTATION FEES FROM INDI	372	1,898	0	0.00	0	0.00	0	0	0.00
1510 INTEREST ON INVESTMENTS	162,286	328,383	40,000	0.00	100,000	0.00	100,000	100,000	0.00
1710 ADMISSIONS	0	33,894	27,025	0.00	11,500	0.00	11,500	11,500	0.00
1711 ATHLETIC SIGN UP	0	46,637	25,000	0.00	35,000	0.00	35,000	35,000	0.00
1740 STUDENT FEES (LOCKER, TOWEL, E	23,550	0	0	0.00	0	0.00	0	0	0.00
1910 RENTALS	3,350	4,335	2,575	0.00	5,000	0.00	5,000	5,000	0.00
1960 RECOVERY OF PRIOR YEAR EXPENC	0	37,645	0	0.00	0	0.00	0	0	0.00
1980 FEES CHARGED TO GRANTS	47,939	54,397	56,044	0.00	55,194	0.00	55,194	55,194	0.00
1990 MISCELLANEOUS	50,187	76,182	25,000	0.00	25,000	0.00	25,000	25,000	0.00
1000 REVENUE FROM LOCAL SOURCES	4,597,522	4,980,548	4,707,564	0.00	5,065,874	0.00	5,065,874	5,065,874	0.00
2101 COUNTY SCHOOL FUNDS	3,531	3,942	0	0.00	0	0.00	0	0	0.00
2102 EDUCATION SERVICE DISTRICT APP	375,000	319,000	200,000	0.00	190,000	0.00	190,000	190,000	0.00
2199 OTHER INTERMEDIATE SOURCES	504	889	0	0.00	0	0.00	0	0	0.00
2000 REVENUE FROM INTERMEDIATE SOURCES	379,035	323,831	200,000	0.00	190,000	0.00	190,000	190,000	0.00
3101 STATE SCHOOL FUND - GENERAL SL	8,139,048	8,708,744	8,792,799	0.00	9,221,557	0.00	9,221,557	9,221,557	0.00
3103 COMMON SCHOOL FUND	137,000	154,919	149,455	0.00	155,320	0.00	155,320	155,320	0.00
3199 OTHER UNRESTRICTED GRANTS-IN-	67,017	62,238	50,000	0.00	50,000	0.00	50,000	50,000	0.00
3000 REVENUE FROM STATE SOURCES	8,343,065	8,925,902	8,992,254	0.00	9,426,877	0.00	9,426,877	9,426,877	0.00
5150 LOAN RECEIPTS	0	69,815	0	0.00	0	0.00	0	0	0.00
5400 RESOURCES - BEGINNING FUND BAL	2,229,182	2,979,668	3,040,000	0.00	3,430,946	0.00	3,430,946	3,430,946	0.00
5000 OTHER SOURCES	2,229,182	3,049,483	3,040,000	0.00	3,430,946	0.00	3,430,946	3,430,946	0.00
Total Fund 100 GENERAL FUND	15,548,804	17,279,764	16,939,818	0.00	18,113,697	0.00	18,113,697	18,113,697	0.00

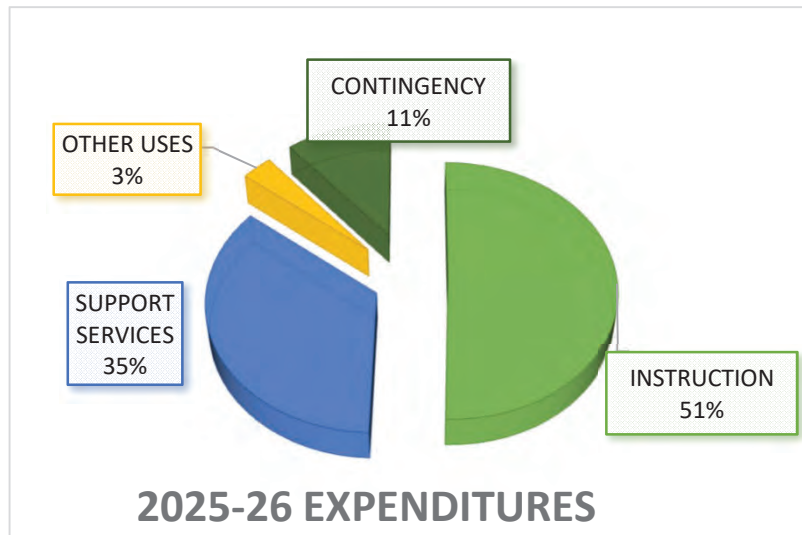
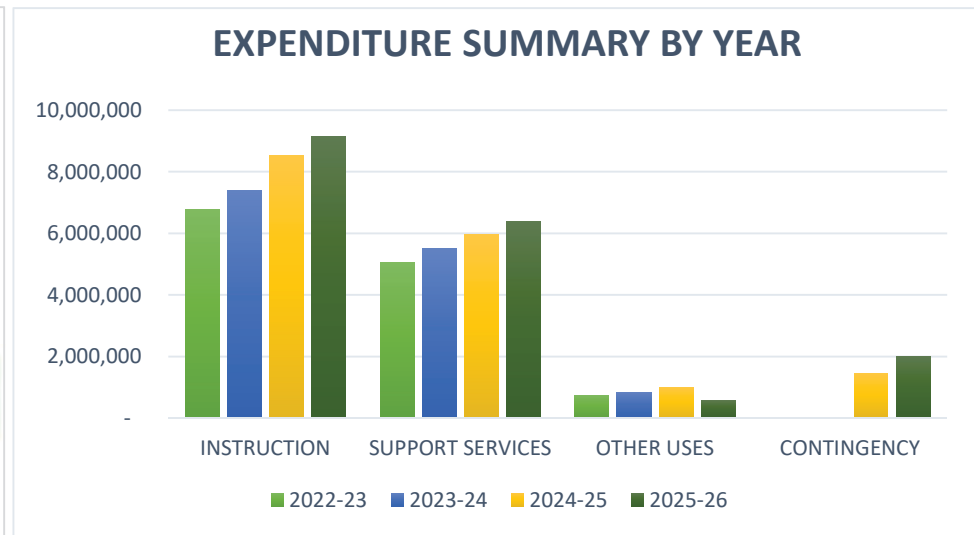
**YAMHILL CARLTON SCHOOL DISTRICT
GENERAL FUND
EXPENDITURE SUMMARY BY MAJOR OBJECT**

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



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

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



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

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

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

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



Yamhill Carlton Elementary Center 811

Projected Enrollment 2025-2026: 275

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

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

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

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
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Center 811 YC ELEMENTARY SCHOOL K-3										
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Function	1111 ELEMENTARY PROGRAMS									
111	LICENSED SALARIES	775,078	773,465	919,504	14.99	783,795	12.50	783,795	783,795	12.50
121	SUBSTITUTES - LICENSED	984	8,928	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	250	6,008	10,468	0.00	10,820	0.00	10,820	10,820	0.00
131	EXTRA DUTY LICENSED	3,308	4,111	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	283	829	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	32,522	25,080	27,990	0.00	28,800	0.00	28,800	28,800	0.00
100	SALARIES	812,425	818,421	957,962	14.99	823,415	12.50	823,415	823,415	12.50
211	P E R S	70	2	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	47,494	42,868	55,796	0.00	45,015	0.00	45,015	45,015	0.00
213	PERS UAL CONTRIBUTION	152,376	139,320	137,963	0.00	146,287	0.00	146,287	146,287	0.00
220	FICA/MEDICARE	60,455	60,966	71,144	0.00	62,990	0.00	62,990	62,990	0.00
231	WORKERS' COMPENSATION	1,869	1,840	2,136	0.00	1,998	0.00	1,998	1,998	0.00
233	PAID FAMILY MED LEAVE INS	0	3,180	3,720	0.00	3,178	0.00	3,178	3,178	0.00
241	EMPLOYEES INSURANCE	133,905	167,148	186,507	0.00	144,000	0.00	144,000	144,000	0.00
242	HSA EMPLR PD INS	5,449	4,939	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	401,618	420,263	457,266	0.00	403,468	0.00	403,468	403,468	0.00
310	INSTR, PROF & TECH SRVS	57	33	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	30,405	63,356	40,000	0.00	75,000	0.00	75,000	75,000	0.00
341	TRAVEL, LOCAL IN DISTRICT	45	0	50	0.00	50	0.00	50	50	0.00
355	PRINTING AND BINDING	8,172	8,026	8,000	0.00	8,000	0.00	8,000	8,000	0.00
300	PURCHASED SERVICES	38,679	71,415	48,050	0.00	83,050	0.00	83,050	83,050	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	9,592	9,223	14,530	0.00	14,000	0.00	14,000	14,000	0.00
420	TEXTBOOKS	43,915	43,074	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	130	542	200	0.00	200	0.00	200	200	0.00
470	COMPUTER SOFTWARE	0	36	200	0.00	200	0.00	200	200	0.00
400	SUPPLIES AND MATERIALS	53,637	52,875	14,930	0.00	14,400	0.00	14,400	14,400	0.00
610	REDEMPTION OF PRINCIPAL DEBT	0	4,960	5,000	0.00	5,000	0.00	5,000	5,000	0.00
620	INTEREST	0	35	0	0.00	5,000	0.00	5,000	5,000	0.00
600	OTHER OBJECTS	0	4,995	5,000	0.00	10,000	0.00	10,000	10,000	0.00
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Total Function	1111 ELEMENTARY PROGRAMS	1,306,359	1,367,969	1,483,208	14.99	1,334,333	12.50	1,334,333	1,334,333	12.50
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Function	1113 ELEMENTARY EXTRACURRICULAR									
130	ADDITIONAL SALARY	0	0	0	0.00	4,138	0.00	4,138	4,138	0.00
100	SALARIES	0	0	0	0.00	4,138	0.00	4,138	4,138	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Function 1113	ELEMENTARY EXTRACURRICULAR									
212	P E R S, PICK-UP	0	0	0	0.00	249	0.00	249	249	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	807	0.00	807	807	0.00
220	FICA/MEDICARE	0	0	0	0.00	316	0.00	316	316	0.00
231	WORKERS' COMPENSATION	0	0	0	0.00	9	0.00	9	9	0.00
233	PAID FAMILY MED LEAVE INS	0	0	0	0.00	17	0.00	17	17	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	1,398	0.00	1,398	1,398	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	162	181	475	0.00	475	0.00	475	475	0.00
400	SUPPLIES AND MATERIALS	162	181	475	0.00	475	0.00	475	475	0.00
Total Function 1113 ELEMENTARY EXTRACURRICULAR		162	181	475	0.00	6,011	0.00	6,011	6,011	0.00
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
111	LICENSED SALARIES	44,778	47,487	84,857	1.50	94,453	1.50	94,453	94,453	1.50
112	CLASSIFIED SALARIES	68,315	150,738	152,364	5.44	220,523	7.25	220,523	220,523	7.25
131	EXTRA DUTY LICENSED	0	4,423	4,600	0.00	5,911	0.00	5,911	5,911	0.00
132	EXTRA DUTY CLASSIFIED	0	1,238	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	15,147	10,944	16,794	0.00	17,280	0.00	17,280	17,280	0.00
100	SALARIES	128,240	214,830	258,615	6.94	338,167	8.75	338,167	338,167	8.75
212	P E R S, PICK-UP	6,874	10,864	14,509	0.00	19,600	0.00	19,600	19,600	0.00
213	PERS UAL CONTRIBUTION	22,056	35,296	38,690	0.00	63,698	0.00	63,698	63,698	0.00
220	FICA/MEDICARE	9,715	16,273	18,500	0.00	24,991	0.00	24,991	24,991	0.00
231	WORKERS' COMPENSATION	314	513	605	0.00	868	0.00	868	868	0.00
233	PAID FAMILY MED LEAVE INS	0	851	968	0.00	1,284	0.00	1,284	1,284	0.00
241	EMPLOYEES INSURANCE	17,670	51,708	83,970	0.00	124,800	0.00	124,800	124,800	0.00
200	ASSOCIATED PAYROLL COSTS	56,629	115,505	157,242	0.00	235,241	0.00	235,241	235,241	0.00
310	INSTR, PROF & TECH SRVS	33	99	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	3,581	18,698	10,000	0.00	15,000	0.00	15,000	15,000	0.00
300	PURCHASED SERVICES	3,614	18,797	10,000	0.00	15,000	0.00	15,000	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	409	500	0.00	1,000	0.00	1,000	1,000	0.00
400	SUPPLIES AND MATERIALS	0	409	500	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS		188,483	349,541	426,357	6.94	589,408	8.75	589,408	589,408	8.75
Function 1250	RESOURCE ROOMS									
111	LICENSED SALARIES	37,077	37,962	39,817	0.50	42,933	0.50	42,933	42,933	0.50
121	SUBSTITUTES - LICENSED	0	71	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	250	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Function	1250 RESOURCE ROOMS									
	131 EXTRA DUTY LICENSED	2,368	2,212	2,300	0.00	2,956	0.00	2,956	2,956	0.00
	132 EXTRA DUTY CLASSIFIED	0	70	0	0.00	0	0.00	0	0	0.00
	136 INS OPT OUT INCENTIVE	2,673	2,736	2,799	0.00	2,880	0.00	2,880	2,880	0.00
100	SALARIES	42,118	43,301	44,916	0.50	48,769	0.50	48,769	48,769	0.50
	211 P E R S	21	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	2,527	2,594	2,527	0.00	2,926	0.00	2,926	2,926	0.00
	213 PERS UAL CONTRIBUTION	8,108	8,430	6,739	0.00	9,510	0.00	9,510	9,510	0.00
	220 FICA/MEDICARE	3,222	3,312	3,222	0.00	3,730	0.00	3,730	3,730	0.00
	231 WORKERS' COMPENSATION	94	95	94	0.00	112	0.00	112	112	0.00
	233 PAID FAMILY MED LEAVE INS	0	173	168	0.00	184	0.00	184	184	0.00
	241 EMPLOYEES INSURANCE	6	6	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	13,978	14,610	12,750	0.00	16,462	0.00	16,462	16,462	0.00
	310 INSTR, PROF & TECH SRVS	72	0	100	0.00	100	0.00	100	100	0.00
	311 SUBSTITUTE SERVICES	1,175	1,965	2,500	0.00	2,500	0.00	2,500	2,500	0.00
	322 REPAIRS & MAINTENANCE SERVICES	175	0	200	0.00	0	0.00	0	0	0.00
	342 TRAVEL, OUT OF DISTRICT	202	239	200	0.00	200	0.00	200	200	0.00
300	PURCHASED SERVICES	1,624	2,204	3,000	0.00	2,800	0.00	2,800	2,800	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	175	169	250	0.00	350	0.00	350	350	0.00
	420 TEXTBOOKS	3,468	0	400	0.00	0	0.00	0	0	0.00
	470 COMPUTER SOFTWARE	36	0	50	0.00	50	0.00	50	50	0.00
400	SUPPLIES AND MATERIALS	3,679	169	700	0.00	400	0.00	400	400	0.00
Total Function 1250 RESOURCE ROOMS		61,399	60,284	61,366	0.50	68,431	0.50	68,431	68,431	0.50
Function	1291 ENGLISH SECOND LANGUAGE									
	111 LICENSED SALARIES	9,694	11,633	12,211	0.25	21,041	0.25	21,041	21,041	0.25
	112 CLASSIFIED SALARIES	0	3,539	10,145	0.40	8,544	0.31	8,544	8,544	0.31
	130 ADDITIONAL SALARY	0	0	330	0.00	330	0.00	330	330	0.00
	136 INS OPT OUT INCENTIVE	0	0	0	0.00	3,587	0.00	3,587	3,587	0.00
100	SALARIES	9,694	15,172	22,686	0.65	33,502	0.56	33,502	33,502	0.56
	212 P E R S, PICK-UP	582	787	1,362	0.00	1,893	0.00	1,893	1,893	0.00
	213 PERS UAL CONTRIBUTION	1,866	2,559	3,630	0.00	6,151	0.00	6,151	6,151	0.00
	220 FICA/MEDICARE	735	1,152	1,735	0.00	2,414	0.00	2,414	2,414	0.00
	231 WORKERS' COMPENSATION	24	36	58	0.00	77	0.00	77	77	0.00
	233 PAID FAMILY MED LEAVE INS	0	60	91	0.00	119	0.00	119	119	0.00
	241 EMPLOYEES INSURANCE	5,323	7,085	13,622	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	8,530	11,679	20,498	0.00	10,654	0.00	10,654	10,654	0.00
	311 SUBSTITUTE SERVICES	760	262	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
300	PURCHASED SERVICES	760	262	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	2,560	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	2,560	0	0.00	0	0.00	0	0	0.00
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Total Function 1291	ENGLISH SECOND LANGUAGE	18,984	29,673	43,184	0.65	44,156	0.56	44,156	44,156	0.56
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Function 1410	ELEMENTARY SUMMER PROGRAM									
132	EXTRA DUTY CLASSIFIED	0	447	1,500	0.00	1,500	0.00	1,500	1,500	0.00
100	SALARIES	0	447	1,500	0.00	1,500	0.00	1,500	1,500	0.00
212	P E R S, PICK-UP	0	0	90	0.00	90	0.00	90	90	0.00
213	PERS UAL CONTRIBUTION	0	0	240	0.00	293	0.00	293	293	0.00
220	FICA/MEDICARE	0	34	115	0.00	115	0.00	115	115	0.00
231	WORKERS' COMPENSATION	0	1	4	0.00	4	0.00	4	4	0.00
233	PAID FAMILY MED LEAVE INS	0	2	6	0.00	6	0.00	6	6	0.00
200	ASSOCIATED PAYROLL COSTS	0	37	455	0.00	508	0.00	508	508	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	181	0	200	0.00	200	0.00	200	200	0.00
400	SUPPLIES AND MATERIALS	181	0	200	0.00	200	0.00	200	200	0.00
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Total Function 1410	ELEMENTARY SUMMER PROGRAM	181	484	2,155	0.00	2,208	0.00	2,208	2,208	0.00
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Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
112	CLASSIFIED SALARIES	36,418	37,604	38,025	1.00	40,374	1.00	40,374	40,374	1.00
100	SALARIES	36,418	37,604	38,025	1.00	40,374	1.00	40,374	40,374	1.00
211	P E R S	18	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	2,185	2,256	2,282	0.00	2,422	0.00	2,422	2,422	0.00
213	PERS UAL CONTRIBUTION	7,010	7,333	6,084	0.00	7,873	0.00	7,873	7,873	0.00
220	FICA/MEDICARE	2,725	2,822	2,909	0.00	3,089	0.00	3,089	3,089	0.00
231	WORKERS' COMPENSATION	91	92	94	0.00	107	0.00	107	107	0.00
233	PAID FAMILY MED LEAVE INS	0	148	152	0.00	161	0.00	161	161	0.00
241	EMPLOYEES INSURANCE	20,464	18,252	18,660	0.00	19,200	0.00	19,200	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	32,493	30,903	30,181	0.00	32,852	0.00	32,852	32,852	0.00
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Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	68,911	68,507	68,206	1.00	73,226	1.00	73,226	73,226	1.00
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Function 2120	GUIDANCE SERVICES									
111	LICENSED SALARIES	0	1,959	25,504	0.50	26,418	0.50	26,418	26,418	0.50
100	SALARIES	0	1,959	25,504	0.50	26,418	0.50	26,418	26,418	0.50

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3									
212 P E R S, PICK-UP	0	118	1,530	0.00	1,585	0.00	1,585	1,585	0.00
213 PERS UAL CONTRIBUTION	0	382	4,081	0.00	5,152	0.00	5,152	5,152	0.00
220 FICA/MEDICARE	0	149	1,951	0.00	2,021	0.00	2,021	2,021	0.00
231 WORKERS' COMPENSATION	0	5	60	0.00	68	0.00	68	68	0.00
233 PAID FAMILY MED LEAVE INS	0	8	102	0.00	106	0.00	106	106	0.00
241 EMPLOYEES INSURANCE	0	761	9,330	0.00	9,600	0.00	9,600	9,600	0.00
200 ASSOCIATED PAYROLL COSTS	0	1,423	17,054	0.00	18,532	0.00	18,532	18,532	0.00
310 INSTR, PROF & TECH SRVS	22,348	32,584	33,700	0.00	31,900	0.00	31,900	31,900	0.00
311 SUBSTITUTE SERVICES	2,153	2,621	0	0.00	0	0.00	0	0	0.00
300 PURCHASED SERVICES	24,501	35,205	33,700	0.00	31,900	0.00	31,900	31,900	0.00
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Total Function 2120 GUIDANCE SERVICES	24,501	38,587	76,258	0.50	76,850	0.50	76,850	76,850	0.50
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Function 2130 HEALTH SERVICES									
310 INSTR, PROF & TECH SRVS	14,258	15,696	16,500	0.00	16,500	0.00	16,500	16,500	0.00
300 PURCHASED SERVICES	14,258	15,696	16,500	0.00	16,500	0.00	16,500	16,500	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	90	186	500	0.00	500	0.00	500	500	0.00
400 SUPPLIES AND MATERIALS	90	186	500	0.00	500	0.00	500	500	0.00
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Total Function 2130 HEALTH SERVICES	14,348	15,882	17,000	0.00	17,000	0.00	17,000	17,000	0.00
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Function 2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
112 CLASSIFIED SALARIES	0	0	17,940	0.40	19,020	0.40	19,020	19,020	0.40
100 SALARIES	0	0	17,940	0.40	19,020	0.40	19,020	19,020	0.40
212 P E R S, PICK-UP	0	0	1,076	0.00	1,141	0.00	1,141	1,141	0.00
213 PERS UAL CONTRIBUTION	0	0	2,870	0.00	3,709	0.00	3,709	3,709	0.00
220 FICA/MEDICARE	0	0	1,372	0.00	1,455	0.00	1,455	1,455	0.00
231 WORKERS' COMPENSATION	0	0	45	0.00	51	0.00	51	51	0.00
233 PAID FAMILY MED LEAVE INS	0	0	72	0.00	76	0.00	76	76	0.00
241 EMPLOYEES INSURANCE	0	0	9,330	0.00	9,600	0.00	9,600	9,600	0.00
200 ASSOCIATED PAYROLL COSTS	0	0	14,765	0.00	16,032	0.00	16,032	16,032	0.00
310 INSTR, PROF & TECH SRVS	1,165	0	0	0.00	0	0.00	0	0	0.00
300 PURCHASED SERVICES	1,165	0	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	86	94	0	0.00	300	0.00	300	300	0.00
400 SUPPLIES AND MATERIALS	86	94	0	0.00	300	0.00	300	300	0.00
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Total Function 2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES	1,251	94	32,705	0.40	35,352	0.40	35,352	35,352	0.40

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3										
Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES								
	310	INSTR, PROF & TECH SRVS	0	0	500	0.00	500	0.00	500	0.00
	300	PURCHASED SERVICES	0	0	500	0.00	500	0.00	500	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	46	0	50	0.00	50	0.00	50	0.00
	400	SUPPLIES AND MATERIALS	46	0	50	0.00	50	0.00	50	0.00
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Total Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES	46	0	550	0.00	550	0.00	550	0.00
Function	2220	EDUCATIONAL MEDIA SERVICES								
	112	CLASSIFIED SALARIES	30,600	27,557	31,246	0.91	33,126	0.91	33,126	0.91
	132	EXTRA DUTY CLASSIFIED	0	97	0	0.00	0	0.00	0	0.00
	136	INS OPT OUT INCENTIVE	0	4,959	5,073	0.00	5,220	0.00	5,220	0.00
	100	SALARIES	30,600	32,613	36,319	0.91	38,346	0.91	38,346	0.91
	212	P E R S, PICK-UP	1,836	1,931	1,875	0.00	1,988	0.00	1,988	0.00
	213	PERS UAL CONTRIBUTION	5,890	6,276	4,999	0.00	6,460	0.00	6,460	0.00
	220	FICA/MEDICARE	2,341	2,463	2,390	0.00	2,534	0.00	2,534	0.00
	231	WORKERS' COMPENSATION	76	78	78	0.00	89	0.00	89	0.00
	233	PAID FAMILY MED LEAVE INS	0	129	125	0.00	133	0.00	133	0.00
	241	EMPLOYEES INSURANCE	16,872	11	0	0.00	0	0.00	0	0.00
	242	HSA EMPLR PD INS	714	0	0	0.00	0	0.00	0	0.00
	200	ASSOCIATED PAYROLL COSTS	27,729	10,888	9,467	0.00	11,204	0.00	11,204	0.00
	311	SUBSTITUTE SERVICES	778	491	1,000	0.00	1,000	0.00	1,000	0.00
	300	PURCHASED SERVICES	778	491	1,000	0.00	1,000	0.00	1,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	440	149	250	0.00	250	0.00	250	0.00
	430	LIBRARY BOOKS	1,532	1,685	1,600	0.00	1,600	0.00	1,600	0.00
	400	SUPPLIES AND MATERIALS	1,972	1,834	1,850	0.00	1,850	0.00	1,850	0.00
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Total Function	2220	EDUCATIONAL MEDIA SERVICES	61,079	45,826	48,636	0.91	52,400	0.91	52,400	0.91
Function	2410	OFFICE OF THE PRINCIPAL								
	112	CLASSIFIED SALARIES	41,613	43,377	44,000	1.00	46,640	1.00	46,640	1.00
	113	ADMINISTRATORS	116,424	123,847	130,750	1.00	128,700	1.00	128,700	1.00
	132	EXTRA DUTY CLASSIFIED	304	848	0	0.00	0	0.00	0	0.00
	136	INS OPT OUT INCENTIVE	5,336	5,462	5,598	0.00	5,760	0.00	5,760	0.00
	100	SALARIES	163,677	173,534	180,348	2.00	181,100	2.00	181,100	2.00
	211	P E R S	24	0	0	0.00	0	0.00	0	0.00
	212	P E R S, PICK-UP	9,824	10,413	10,485	0.00	10,520	0.00	10,520	0.00
	213	PERS UAL CONTRIBUTION	31,519	33,843	27,960	0.00	34,192	0.00	34,192	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3											
Function	2410	OFFICE OF THE PRINCIPAL									
	220	FICA/MEDICARE	12,338	13,093	13,368	0.00	13,414	0.00	13,414	13,414	0.00
	231	WORKERS' COMPENSATION	370	383	393	0.00	432	0.00	432	432	0.00
	233	PAID FAMILY MED LEAVE INS	0	587	699	0.00	702	0.00	702	702	0.00
	241	EMPLOYEES INSURANCE	17,627	18,298	18,660	0.00	19,200	0.00	19,200	19,200	0.00
200		ASSOCIATED PAYROLL COSTS	71,702	76,617	71,565	0.00	78,460	0.00	78,460	78,460	0.00
	310	INSTR, PROF & TECH SRVS	544	430	550	0.00	550	0.00	550	550	0.00
	311	SUBSTITUTE SERVICES	0	0	1,500	0.00	2,500	0.00	2,500	2,500	0.00
	318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	0	275	275	0.00	275	0.00	275	275	0.00
	341	TRAVEL, LOCAL IN DISTRICT	159	0	200	0.00	200	0.00	200	200	0.00
	342	TRAVEL, OUT OF DISTRICT	2,769	292	200	0.00	200	0.00	200	200	0.00
	353	POSTAGE	154	313	200	0.00	200	0.00	200	200	0.00
300		PURCHASED SERVICES	3,626	1,310	2,925	0.00	3,925	0.00	3,925	3,925	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	2,367	3,128	2,500	0.00	2,500	0.00	2,500	2,500	0.00
	460	NON-CONSUMABLE ITEMS	75	0	200	0.00	200	0.00	200	200	0.00
	470	COMPUTER SOFTWARE	375	179	200	0.00	200	0.00	200	200	0.00
	480	COMPUTER HARDWARE	138	97	200	0.00	200	0.00	200	200	0.00
400		SUPPLIES AND MATERIALS	2,955	3,404	3,100	0.00	3,100	0.00	3,100	3,100	0.00
	640	DUES AND FEES	645	645	750	0.00	750	0.00	750	750	0.00
600		OTHER OBJECTS	645	645	750	0.00	750	0.00	750	750	0.00
Total Function 2410 OFFICE OF THE PRINCIPAL			242,605	255,510	258,688	2.00	267,335	2.00	267,335	267,335	2.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	112	CLASSIFIED SALARIES	65,959	76,560	103,484	2.58	118,213	2.58	118,213	118,213	2.58
	132	EXTRA DUTY CLASSIFIED	897	3,536	0	0.00	0	0.00	0	0	0.00
	136	INS OPT OUT INCENTIVE	435	5,462	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100		SALARIES	67,291	85,558	109,082	2.58	123,973	2.58	123,973	123,973	2.58
	211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	1,325	4,786	6,209	0.00	7,093	0.00	7,093	7,093	0.00
	213	PERS UAL CONTRIBUTION	4,251	15,045	16,557	0.00	23,051	0.00	23,051	23,051	0.00
	220	FICA/MEDICARE	5,112	6,492	7,916	0.00	9,043	0.00	9,043	9,043	0.00
	231	WORKERS' COMPENSATION	930	1,272	1,496	0.00	2,209	0.00	2,209	2,209	0.00
	233	PAID FAMILY MED LEAVE INS	0	309	414	0.00	473	0.00	473	473	0.00
	241	EMPLOYEES INSURANCE	29,857	18,027	24,818	0.00	25,536	0.00	25,536	25,536	0.00
	242	HSA EMPLR PD INS	1,879	0	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	43,354	45,931	57,410	0.00	67,405	0.00	67,405	67,405	0.00
	318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	1,450	270	1,600	0.00	1,600	0.00	1,600	1,600	0.00
	322	REPAIRS & MAINTENANCE SERVICES	30,254	56,344	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	325	ELECTRICITY	70,661	68,905	80,000	0.00	82,400	0.00	82,400	82,400	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3											
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES										
326 FUEL			0	0	250	0.00	258	0.00	258	258	0.00
327 WATER AND SEWAGE			32,599	28,611	39,008	0.00	40,178	0.00	40,178	40,178	0.00
328 GARBAGE			7,515	8,016	6,800	0.00	7,004	0.00	7,004	7,004	0.00
351 TELEPHONE			2,339	2,335	2,652	0.00	2,732	0.00	2,732	2,732	0.00
389 OTHER NON-INSTR PROF & TECH SRVS			2,188	408	5,000	0.00	5,000	0.00	5,000	5,000	0.00
300	PURCHASED SERVICES		147,006	164,889	150,310	0.00	154,172	0.00	154,172	154,172	0.00
410 CONSUMABLE SUPPLIES & MATERIALS			15,887	19,935	15,000	0.00	15,000	0.00	15,000	15,000	0.00
460 NON-CONSUMABLE ITEMS			1,001	0	6,000	0.00	6,000	0.00	6,000	6,000	0.00
400	SUPPLIES AND MATERIALS		16,888	19,935	21,000	0.00	21,000	0.00	21,000	21,000	0.00
541 INITIAL & ADDITIONAL EQUIPMENT PURCHASE			0	35,750	0	0.00	0	0.00	0	0	0.00
542 REPLACEMENT EQUIPMENT PURCHASES			6,152	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY		6,152	35,750	0	0.00	0	0.00	0	0	0.00
640 DUES AND FEES			168	197	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		168	197	0	0.00	0	0.00	0	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES		280,859	352,260	337,802	2.58	366,550	2.58	366,550	366,550	2.58
Function 2550	STUDENT TRANSPORTATION SERVICES										
331 REIMBURSABLE STUDENT TRANSPORTATION			2,410	1,908	2,500	0.00	2,500	0.00	2,500	2,500	0.00
300	PURCHASED SERVICES		2,410	1,908	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES		2,410	1,908	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Function 2660	TECHNOLOGY SERVICES										
322 REPAIRS & MAINTENANCE SERVICES			0	4,928	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		0	4,928	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS			23	0	0	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE			495	495	0	0.00	0	0.00	0	0	0.00
480 COMPUTER HARDWARE			0	1,197	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		518	1,692	0	0.00	0	0.00	0	0	0.00
550 TECHNOLOGY			0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
500	CAPITAL OUTLAY		0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 2660	TECHNOLOGY SERVICES		518	6,620	25,000	0.00	25,000	0.00	25,000	25,000	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 811 YC ELEMENTARY SCHOOL K-3											
Total Center	811	YC ELEMENTARY SCHOOL K-3	2,272,096	2,593,326	2,884,090	30.47	2,961,310	29.69	2,961,310	2,961,310	29.69



Yamhill Carlton Intermediate Center 820

Projected Enrollment 2025-2026: 335

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

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

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

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8											
Function	1111	ELEMENTARY PROGRAMS									
111	LICENSED SALARIES		109,287	142,238	172,261	3.17	201,781	3.33	201,781	201,781	3.33
136	INS OPT OUT INCENTIVE		0	0	8,397	0.00	8,640	0.00	8,640	8,640	0.00
100	SALARIES		109,287	142,238	180,658	3.17	210,421	3.33	210,421	210,421	3.33
212	P E R S, PICK-UP		6,557	8,302	10,336	0.00	12,626	0.00	12,626	12,626	0.00
213	PERS UAL CONTRIBUTION		21,038	26,982	27,562	0.00	41,033	0.00	41,033	41,033	0.00
220	FICA/MEDICARE		8,291	10,926	13,178	0.00	16,097	0.00	16,097	16,097	0.00
231	WORKERS' COMPENSATION		253	324	414	0.00	526	0.00	526	526	0.00
233	PAID FAMILY MED LEAVE INS		0	563	689	0.00	807	0.00	807	807	0.00
241	EMPLOYEES INSURANCE		38,844	39,548	31,162	0.00	35,136	0.00	35,136	35,136	0.00
242	HSA EMPLR PD INS		1,090	43	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		76,073	86,688	83,341	0.00	106,225	0.00	106,225	106,225	0.00
311	SUBSTITUTE SERVICES		15,074	21,498	20,000	0.00	10,000	0.00	10,000	10,000	0.00
300	PURCHASED SERVICES		15,074	21,498	20,000	0.00	10,000	0.00	10,000	10,000	0.00
420	TEXTBOOKS		9,904	12,183	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		9,904	12,183	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS			210,338	262,607	283,999	3.17	326,646	3.33	326,646	326,646	3.33
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
111	LICENSED SALARIES		686,881	710,804	864,318	14.66	1,016,393	15.33	1,016,393	1,016,393	15.33
112	CLASSIFIED SALARIES		0	11,233	11,641	0.45	12,722	0.45	12,722	12,722	0.45
121	SUBSTITUTES - LICENSED		3,608	8,916	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY		85	1,194	9,888	0.00	10,240	0.00	10,240	10,240	0.00
131	EXTRA DUTY LICENSED		4,550	5,479	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED		726	998	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE		27,621	43,776	33,588	0.00	37,440	0.00	37,440	37,440	0.00
100	SALARIES		723,471	782,400	919,435	15.11	1,076,795	15.78	1,076,795	1,076,795	15.78
211	P E R S		1	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		40,506	39,889	53,150	0.00	64,610	0.00	64,610	64,610	0.00
213	PERS UAL CONTRIBUTION		129,315	129,639	141,736	0.00	209,973	0.00	209,973	209,973	0.00
220	FICA/MEDICARE		54,506	59,222	67,766	0.00	82,374	0.00	82,374	82,374	0.00
231	WORKERS' COMPENSATION		1,666	1,777	2,044	0.00	2,593	0.00	2,593	2,593	0.00
233	PAID FAMILY MED LEAVE INS		0	3,096	3,543	0.00	4,157	0.00	4,157	4,157	0.00
241	EMPLOYEES INSURANCE		122,708	125,563	170,926	0.00	179,136	0.00	179,136	179,136	0.00
242	HSA EMPLR PD INS		7,076	5,140	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		355,778	364,326	439,165	0.00	542,843	0.00	542,843	542,843	0.00
310	INSTR, PROF & TECH SRVS		0	628	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES		62,576	24,896	40,000	0.00	75,000	0.00	75,000	75,000	0.00
355	PRINTING AND BINDING		7,854	7,789	8,000	0.00	8,000	0.00	8,000	8,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
300	PURCHASED SERVICES	70,430	33,313	48,000	0.00	83,000	0.00	83,000	83,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	11,121	10,427	13,200	0.00	13,200	0.00	13,200	13,200	0.00
420	TEXTBOOKS	42,838	39,415	4,000	0.00	4,000	0.00	4,000	4,000	0.00
440	PERIODICALS	445	643	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE ITEMS	2,511	13,872	15,000	0.00	7,500	0.00	7,500	7,500	0.00
470	COMPUTER SOFTWARE	1,341	2,105	1,500	0.00	1,500	0.00	1,500	1,500	0.00
480	COMPUTER HARDWARE	0	1,975	500	0.00	500	0.00	500	500	0.00
400	SUPPLIES AND MATERIALS	58,256	68,437	35,200	0.00	27,700	0.00	27,700	27,700	0.00
610	REDEMPTION OF PRINCIPAL DEBT	0	4,640	4,800	0.00	4,800	0.00	4,800	4,800	0.00
620	INTEREST	0	33	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
600	OTHER OBJECTS	0	4,673	5,000	0.00	5,000	0.00	5,000	5,000	0.00
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Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	1,207,935	1,253,149	1,446,800	15.11	1,735,338	15.78	1,735,338	1,735,338	15.78
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Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
130	ADDITIONAL SALARY	0	0	36,570	0.00	44,483	0.00	44,483	44,483	0.00
131	EXTRA DUTY LICENSED	0	885	6,670	0.00	7,142	0.00	7,142	7,142	0.00
132	EXTRA DUTY CLASSIFIED	67	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	67	885	43,240	0.00	51,625	0.00	51,625	51,625	0.00
212	P E R S, PICK-UP	4	53	2,591	0.00	3,095	0.00	3,095	3,095	0.00
213	PERS UAL CONTRIBUTION	13	173	6,915	0.00	10,062	0.00	10,062	10,062	0.00
220	FICA/MEDICARE	5	67	3,310	0.00	3,948	0.00	3,948	3,948	0.00
231	WORKERS' COMPENSATION	0	2	106	0.00	130	0.00	130	130	0.00
233	PAID FAMILY MED LEAVE INS	0	3	173	0.00	210	0.00	210	210	0.00
200	ASSOCIATED PAYROLL COSTS	22	298	13,095	0.00	17,445	0.00	17,445	17,445	0.00
310	INSTR, PROF & TECH SRVS	0	0	8,880	0.00	8,880	0.00	8,880	8,880	0.00
342	TRAVEL, OUT OF DISTRICT	0	0	200	0.00	200	0.00	200	200	0.00
300	PURCHASED SERVICES	0	0	9,080	0.00	9,080	0.00	9,080	9,080	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	170	2,783	6,970	0.00	6,970	0.00	6,970	6,970	0.00
460	NON-CONSUMABLE ITEMS	0	0	9,100	0.00	9,100	0.00	9,100	9,100	0.00
400	SUPPLIES AND MATERIALS	170	2,783	16,070	0.00	16,070	0.00	16,070	16,070	0.00
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Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR	259	3,966	81,485	0.00	94,220	0.00	94,220	94,220	0.00
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Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
111	LICENSED SALARIES	69,314	75,977	80,683	1.50	90,878	1.50	90,878	90,878	1.50
112	CLASSIFIED SALARIES	241,636	294,497	315,966	10.81	336,325	10.88	336,325	336,325	10.88

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
121	SUBSTITUTES - LICENSED	2,392	632	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED	1,683	6,947	9,200	0.00	11,822	0.00	11,822	11,822	0.00
132	EXTRA DUTY CLASSIFIED	1,087	999	0	0.00	0	0.00	0	0	0.00
134	IMPUTED INCOME	0	1,030	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	21,384	25,571	16,794	0.00	23,040	0.00	23,040	23,040	0.00
100	SALARIES	337,496	405,653	422,643	12.31	462,065	12.38	462,065	462,065	12.38
211	P E R S	48	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	17,976	23,076	24,352	0.00	26,343	0.00	26,343	26,343	0.00
213	PERS UAL CONTRIBUTION	57,671	74,996	64,936	0.00	85,611	0.00	85,611	85,611	0.00
220	FICA/MEDICARE	26,059	31,392	31,048	0.00	33,588	0.00	33,588	33,588	0.00
231	WORKERS' COMPENSATION	966	1,017	1,029	0.00	1,194	0.00	1,194	1,194	0.00
233	PAID FAMILY MED LEAVE INS	0	1,622	1,624	0.00	1,758	0.00	1,758	1,758	0.00
241	EMPLOYEES INSURANCE	131,913	173,735	195,930	0.00	182,400	0.00	182,400	182,400	0.00
242	HSA EMPLR PD INS	1,204	1,273	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	235,837	307,111	318,919	0.00	330,894	0.00	330,894	330,894	0.00
310	INSTR, PROF & TECH SRVS	50	0	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	8,214	7,034	10,000	0.00	15,000	0.00	15,000	15,000	0.00
300	PURCHASED SERVICES	8,264	7,034	10,000	0.00	15,000	0.00	15,000	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	265	500	0.00	700	0.00	700	700	0.00
460	NON-CONSUMABLE ITEMS	0	140	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	1,874	912	1,000	0.00	800	0.00	800	800	0.00
400	SUPPLIES AND MATERIALS	1,874	1,317	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	583,471	721,115	753,062	12.31	809,459	12.38	809,459	809,459	12.38
Function 1250	RESOURCE ROOMS									
111	LICENSED SALARIES	29,372	46,171	49,336	1.00	77,868	1.00	77,868	77,868	1.00
112	CLASSIFIED SALARIES	68,386	68,478	74,454	2.72	80,284	2.72	80,284	80,284	2.72
121	SUBSTITUTES - LICENSED	27	190	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED	0	8,846	4,600	0.00	5,911	0.00	5,911	5,911	0.00
136	INS OPT OUT INCENTIVE	10,692	5,472	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100	SALARIES	108,477	129,157	133,988	3.72	169,823	3.72	169,823	169,823	3.72
212	P E R S, PICK-UP	6,530	7,173	7,703	0.00	9,844	0.00	9,844	9,844	0.00
213	PERS UAL CONTRIBUTION	20,952	23,313	20,542	0.00	31,993	0.00	31,993	31,993	0.00
220	FICA/MEDICARE	8,053	9,469	9,822	0.00	12,551	0.00	12,551	12,551	0.00
231	WORKERS' COMPENSATION	270	316	322	0.00	431	0.00	431	431	0.00
233	PAID FAMILY MED LEAVE INS	0	495	514	0.00	657	0.00	657	657	0.00
241	EMPLOYEES INSURANCE	17,617	54,380	55,980	0.00	57,600	0.00	57,600	57,600	0.00
200	ASSOCIATED PAYROLL COSTS	53,422	95,146	94,883	0.00	113,076	0.00	113,076	113,076	0.00

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		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
	310 INSTR, PROF & TECH SRVS	146	0	0	0.00	0	0.00	0	0	0.00
	311 SUBSTITUTE SERVICES	18,373	1,703	15,000	0.00	2,500	0.00	2,500	2,500	0.00
	342 TRAVEL, OUT OF DISTRICT	56	0	250	0.00	150	0.00	150	150	0.00
300	PURCHASED SERVICES	18,575	1,703	15,250	0.00	2,650	0.00	2,650	2,650	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	443	348	1,000	0.00	600	0.00	600	600	0.00
	460 NON-CONSUMABLE ITEMS	527	0	500	0.00	200	0.00	200	200	0.00
400	SUPPLIES AND MATERIALS	970	348	1,500	0.00	800	0.00	800	800	0.00
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Total Function	1250 RESOURCE ROOMS	181,444	226,354	245,621	3.72	286,349	3.72	286,349	286,349	3.72
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Function	1291 ENGLISH SECOND LANGUAGE									
	111 LICENSED SALARIES	10,019	11,688	12,581	0.25	21,679	0.25	21,679	21,679	0.25
	112 CLASSIFIED SALARIES	0	3,434	10,145	0.40	8,295	0.30	8,295	8,295	0.30
	130 ADDITIONAL SALARY	0	0	330	0.00	330	0.00	330	330	0.00
	131 EXTRA DUTY LICENSED	0	2,555	0	0.00	0	0.00	0	0	0.00
	136 INS OPT OUT INCENTIVE	0	0	0	0.00	3,580	0.00	3,580	3,580	0.00
100	SALARIES	10,019	17,677	23,056	0.66	33,884	0.55	33,884	33,884	0.55
	212 P E R S, PICK-UP	601	946	1,384	0.00	1,920	0.00	1,920	1,920	0.00
	213 PERS UAL CONTRIBUTION	1,929	3,074	3,689	0.00	6,236	0.00	6,236	6,236	0.00
	220 FICA/MEDICARE	760	1,343	1,763	0.00	2,446	0.00	2,446	2,446	0.00
	231 WORKERS' COMPENSATION	24	42	59	0.00	78	0.00	78	78	0.00
	233 PAID FAMILY MED LEAVE INS	0	70	92	0.00	121	0.00	121	121	0.00
	241 EMPLOYEES INSURANCE	5,499	7,198	13,808	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	8,813	12,673	20,795	0.00	10,801	0.00	10,801	10,801	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	0	0	250	0.00	0	0.00	0	0	0.00
	420 TEXTBOOKS	0	1,261	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	1,261	250	0.00	0	0.00	0	0	0.00
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Total Function	1291 ENGLISH SECOND LANGUAGE	18,832	31,611	44,101	0.66	44,685	0.55	44,685	44,685	0.55
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Function	2120 GUIDANCE SERVICES									
	310 INSTR, PROF & TECH SRVS	22,297	32,584	33,700	0.00	46,200	0.00	46,200	46,200	0.00
	318 PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	0	440	500	0.00	500	0.00	500	500	0.00
300	PURCHASED SERVICES	22,297	33,024	34,200	0.00	46,700	0.00	46,700	46,700	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	56	78	300	0.00	300	0.00	300	300	0.00
	460 NON-CONSUMABLE ITEMS	267	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	323	78	300	0.00	300	0.00	300	300	0.00
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Total Function	2120 GUIDANCE SERVICES	22,620	33,102	34,500	0.00	47,000	0.00	47,000	47,000	0.00

Requirements Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
200	ASSOCIATED PAYROLL COSTS	10,552	11,157	8,506	0.00	11,206	0.00	11,206	11,206	0.00
311	SUBSTITUTE SERVICES	142	264	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	142	264	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	518	226	500	0.00	500	0.00	500	500	0.00
430	LIBRARY BOOKS	1,434	774	1,500	0.00	1,500	0.00	1,500	1,500	0.00
470	COMPUTER SOFTWARE	0	0	500	0.00	600	0.00	600	600	0.00
400	SUPPLIES AND MATERIALS	1,952	1,000	2,500	0.00	2,600	0.00	2,600	2,600	0.00
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Total Function 2220	EDUCATIONAL MEDIA SERVICES	44,445	45,406	44,668	0.91	52,692	0.91	52,692	52,692	0.91
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Function 2410	OFFICE OF THE PRINCIPAL									
111	LICENSED SALARIES	34,862	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	66,897	71,727	76,694	2.00	85,305	2.00	85,305	85,305	2.00
113	ADMINISTRATORS	126,613	131,423	135,366	1.00	143,487	1.00	143,487	143,487	1.00
131	EXTRA DUTY LICENSED	1,129	0	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	69	4,276	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	10,682	5,472	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100	SALARIES	240,252	212,898	217,658	3.00	234,552	3.00	234,552	234,552	3.00
211	P E R S	63	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	14,400	12,767	12,724	0.00	13,727	0.00	13,727	13,727	0.00
213	PERS UAL CONTRIBUTION	46,199	41,492	33,930	0.00	44,615	0.00	44,615	44,615	0.00
220	FICA/MEDICARE	18,029	16,079	16,222	0.00	17,503	0.00	17,503	17,503	0.00
231	WORKERS' COMPENSATION	548	478	485	0.00	568	0.00	568	568	0.00
233	PAID FAMILY MED LEAVE INS	0	740	848	0.00	916	0.00	916	916	0.00
241	EMPLOYEES INSURANCE	26,433	33,914	37,320	0.00	38,400	0.00	38,400	38,400	0.00
242	HSA EMPLR PD INS	0	2,600	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	105,672	108,070	101,529	0.00	115,729	0.00	115,729	115,729	0.00
311	SUBSTITUTE SERVICES	0	0	1,500	0.00	2,500	0.00	2,500	2,500	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	750	1,485	2,000	0.00	2,000	0.00	2,000	2,000	0.00
342	TRAVEL, OUT OF DISTRICT	486	1,533	2,000	0.00	2,000	0.00	2,000	2,000	0.00
353	POSTAGE	1,198	1,613	3,500	0.00	3,500	0.00	3,500	3,500	0.00
300	PURCHASED SERVICES	2,434	4,631	9,000	0.00	10,000	0.00	10,000	10,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,679	3,270	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE ITEMS	400	0	500	0.00	500	0.00	500	500	0.00
470	COMPUTER SOFTWARE	79	248	100	0.00	100	0.00	100	100	0.00
400	SUPPLIES AND MATERIALS	2,158	3,518	1,600	0.00	1,600	0.00	1,600	1,600	0.00
640	DUES AND FEES	1,290	1,290	1,300	0.00	1,300	0.00	1,300	1,300	0.00
600	OTHER OBJECTS	1,290	1,290	1,300	0.00	1,300	0.00	1,300	1,300	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 820 YC INTERMEDIATE SCHOOL 4-8										
Total Function	2410 OFFICE OF THE PRINCIPAL	351,806	330,407	331,087	3.00	363,181	3.00	363,181	363,181	3.00
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES									
	112 CLASSIFIED SALARIES	73,808	76,673	103,768	2.33	71,962	1.33	71,962	71,962	1.33
	136 INS OPT OUT INCENTIVE	4,901	5,016	5,598	0.00	0	0.00	0	0	0.00
100	SALARIES	78,709	81,689	109,366	2.33	71,962	1.33	71,962	71,962	1.33
	211 P E R S	19	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	4,720	3,634	6,226	0.00	4,318	0.00	4,318	4,318	0.00
	213 PERS UAL CONTRIBUTION	15,144	11,811	16,602	0.00	14,033	0.00	14,033	14,033	0.00
	220 FICA/MEDICARE	5,734	5,972	7,938	0.00	5,505	0.00	5,505	5,505	0.00
	231 WORKERS' COMPENSATION	1,175	1,235	1,486	0.00	1,334	0.00	1,334	1,334	0.00
	233 PAID FAMILY MED LEAVE INS	0	280	415	0.00	288	0.00	288	288	0.00
	241 EMPLOYEES INSURANCE	13,814	14,293	24,818	0.00	25,536	0.00	25,536	25,536	0.00
	242 HSA EMPLR PD INS	3,715	3,861	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	44,321	41,086	57,485	0.00	51,014	0.00	51,014	51,014	0.00
	322 REPAIRS & MAINTENANCE SERVICES	9,154	44,858	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	325 ELECTRICITY	36,062	39,004	35,000	0.00	36,050	0.00	36,050	36,050	0.00
	326 FUEL	44,825	80,312	85,000	0.00	87,550	0.00	87,550	87,550	0.00
	327 WATER AND SEWAGE	50,344	64,719	125,500	0.00	129,265	0.00	129,265	129,265	0.00
	328 GARBAGE	240	251	0	0.00	0	0.00	0	0	0.00
	351 TELEPHONE	3,757	3,913	3,713	0.00	3,824	0.00	3,824	3,824	0.00
	389 OTHER NON-INSTR PROF & TECH SRVS	1,313	538	5,000	0.00	5,000	0.00	5,000	5,000	0.00
300	PURCHASED SERVICES	145,695	233,595	269,213	0.00	276,689	0.00	276,689	276,689	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	7,896	14,566	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	460 NON-CONSUMABLE ITEMS	72	745	6,000	0.00	6,000	0.00	6,000	6,000	0.00
400	SUPPLIES AND MATERIALS	7,968	15,311	21,000	0.00	21,000	0.00	21,000	21,000	0.00
	520 BUILDINGS ACQUISITION	7,593	0	0	0.00	0	0.00	0	0	0.00
	530 IMPROVEMENTS OTHER THAN BUILDINGS	0	9,999	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	7,593	9,999	0	0.00	0	0.00	0	0	0.00
	640 DUES AND FEES	90	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	90	0	0	0.00	0	0.00	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	284,376	381,680	457,064	2.33	420,665	1.33	420,665	420,665	1.33
Function	2550 STUDENT TRANSPORTATION SERVICES									
	331 REIMBURSABLE STUDENT TRANSPORTATION	2,962	2,213	2,500	0.00	2,500	0.00	2,500	2,500	0.00
	332 NON-REIMBURSABLE STUDENT TRANSPORTATION	0	456	5,000	0.00	5,000	0.00	5,000	5,000	0.00
300	PURCHASED SERVICES	2,962	2,669	7,500	0.00	7,500	0.00	7,500	7,500	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
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Center 820	YC INTERMEDIATE SCHOOL 4-8										
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Total Function	2550	STUDENT TRANSPORTATION SERVICES	2,962	2,669	7,500	0.00	7,500	0.00	7,500	7,500	0.00
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Function	2660	TECHNOLOGY SERVICES									
410		CONSUMABLE SUPPLIES & MATERIALS	372	226	0	0.00	0	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	0	625	0	0.00	0	0.00	0	0	0.00
480		COMPUTER HARDWARE	0	3,886	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	372	4,737	0	0.00	0	0.00	0	0	0.00
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Total Function	2660	TECHNOLOGY SERVICES	372	4,737	0	0.00	0	0.00	0	0	0.00
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Total Center	820	YC INTERMEDIATE SCHOOL 4-8	2,923,640	3,312,007	3,780,592	41.61	4,240,787	41.40	4,240,787	4,240,787	41.40



Yamhill Carlton High Center 830

Projected Enrollment 2025-2026: 267

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

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

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12											
Function 1131	HIGH SCHOOL PROGRAMS										
111	LICENSED SALARIES		896,574	878,204	1,014,725	14.74	1,106,768	14.67	1,106,768	1,106,768	14.67
121	SUBSTITUTES - LICENSED		6,804	6,120	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY		11,528	13,400	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED		4,848	8,111	16,728	0.00	18,151	0.00	18,151	18,151	0.00
132	EXTRA DUTY CLASSIFIED		4,180	870	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE		6,014	5,472	5,598	0.00	11,520	0.00	11,520	11,520	0.00
100	SALARIES		929,948	912,177	1,037,051	14.74	1,136,439	14.67	1,136,439	1,136,439	14.67
211	P E R S		152	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		55,737	47,092	61,888	0.00	62,741	0.00	62,741	62,741	0.00
213	PERS UAL CONTRIBUTION		178,506	153,715	165,030	0.00	203,904	0.00	203,904	203,904	0.00
220	FICA/MEDICARE		69,742	68,458	78,906	0.00	86,934	0.00	86,934	86,934	0.00
231	WORKERS' COMPENSATION		2,111	2,036	2,330	0.00	2,766	0.00	2,766	2,766	0.00
233	PAID FAMILY MED LEAVE INS		0	3,551	4,124	0.00	4,502	0.00	4,502	4,502	0.00
241	EMPLOYEES INSURANCE		208,064	237,364	256,482	0.00	243,264	0.00	243,264	243,264	0.00
242	HSA EMLPR PD INS		9,870	3,136	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		524,182	515,352	568,760	0.00	604,111	0.00	604,111	604,111	0.00
310	INSTR, PROF & TECH SRVS		825	0	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES		46,103	74,274	50,000	0.00	75,000	0.00	75,000	75,000	0.00
324	RENTALS		585	891	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT		0	241	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING		4,091	5,243	6,000	0.00	6,000	0.00	6,000	6,000	0.00
300	PURCHASED SERVICES		51,604	80,649	56,000	0.00	81,000	0.00	81,000	81,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		13,210	15,719	28,200	0.00	28,200	0.00	28,200	28,200	0.00
420	TEXTBOOKS		2,956	8,346	2,000	0.00	2,000	0.00	2,000	2,000	0.00
460	NON-CONSUMABLE ITEMS		7,963	600	13,300	0.00	13,300	0.00	13,300	13,300	0.00
470	COMPUTER SOFTWARE		450	1,325	1,500	0.00	1,500	0.00	1,500	1,500	0.00
480	COMPUTER HARDWARE		91	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		24,670	25,990	45,000	0.00	45,000	0.00	45,000	45,000	0.00
610	REDEMPTION OF PRINCIPAL DEBT		0	7,059	7,200	0.00	7,200	0.00	7,200	7,200	0.00
620	INTEREST		0	50	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		0	50	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		0	7,159	7,200	0.00	7,200	0.00	7,200	7,200	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS			1,530,404	1,541,327	1,714,011	14.74	1,873,750	14.67	1,873,750	1,873,750	14.67
Function 1132	HIGH SCHOOL-EXTRACURRICULAR										
130	ADDITIONAL SALARY		162,120	187,090	205,713	0.00	214,423	0.00	214,423	214,423	0.00
131	EXTRA DUTY LICENSED		0	4,423	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED		6,547	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12										
100	SALARIES	168,667	191,513	205,713	0.00	214,423	0.00	214,423	214,423	0.00
211	P E R S	9	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	4,675	5,730	12,338	0.00	12,863	0.00	12,863	12,863	0.00
213	PERS UAL CONTRIBUTION	15,200	20,002	32,907	0.00	41,810	0.00	41,810	41,810	0.00
220	FICA/MEDICARE	12,791	14,459	15,739	0.00	16,403	0.00	16,403	16,403	0.00
231	WORKERS' COMPENSATION	397	441	468	0.00	532	0.00	532	532	0.00
233	PAID FAMILY MED LEAVE INS	0	753	829	0.00	870	0.00	870	870	0.00
241	EMPLOYEES INSURANCE	378	0	0	0.00	0	0.00	0	0	0.00
242	HSA EMPLR PD INS	0	41	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	33,450	41,426	62,281	0.00	72,478	0.00	72,478	72,478	0.00
310	INSTR, PROF & TECH SRVS	36,426	41,279	48,050	0.00	49,478	0.00	49,478	49,478	0.00
324	RENTALS	1,275	6,626	6,250	0.00	6,250	0.00	6,250	6,250	0.00
342	TRAVEL, OUT OF DISTRICT	8,260	10,815	11,000	0.00	11,000	0.00	11,000	11,000	0.00
300	PURCHASED SERVICES	45,961	58,720	65,300	0.00	66,728	0.00	66,728	66,728	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	4,590	5,207	12,550	0.00	12,550	0.00	12,550	12,550	0.00
460	NON-CONSUMABLE ITEMS	5,260	9,300	5,000	0.00	5,000	0.00	5,000	5,000	0.00
470	COMPUTER SOFTWARE	3,151	3,286	4,100	0.00	4,100	0.00	4,100	4,100	0.00
400	SUPPLIES AND MATERIALS	13,001	17,793	21,650	0.00	21,650	0.00	21,650	21,650	0.00
541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	6,000	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	6,000	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	15,226	14,255	13,200	0.00	13,200	0.00	13,200	13,200	0.00
600	OTHER OBJECTS	15,226	14,255	13,200	0.00	13,200	0.00	13,200	13,200	0.00
Total Function 1132 HIGH SCHOOL-EXTRACURRICULAR		276,305	329,707	368,144	0.00	388,479	0.00	388,479	388,479	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS										
111	LICENSED SALARIES	43,487	45,936	49,336	1.00	68,820	1.00	68,820	68,820	1.00
112	CLASSIFIED SALARIES	37,334	52,800	56,271	1.81	111,354	3.63	111,354	111,354	3.63
121	SUBSTITUTES - LICENSED	0	181	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED	8,594	8,846	4,600	0.00	5,911	0.00	5,911	5,911	0.00
132	EXTRA DUTY CLASSIFIED	55	235	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	870	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	90,340	107,998	110,207	2.81	186,085	4.63	186,085	186,085	4.63
212	P E R S, PICK-UP	4,461	4,716	6,613	0.00	11,165	0.00	11,165	11,165	0.00
213	PERS UAL CONTRIBUTION	14,313	15,328	17,633	0.00	36,288	0.00	36,288	36,288	0.00
220	FICA/MEDICARE	6,811	8,068	8,431	0.00	14,236	0.00	14,236	14,236	0.00
231	WORKERS' COMPENSATION	221	260	269	0.00	495	0.00	495	495	0.00
233	PAID FAMILY MED LEAVE INS	0	421	441	0.00	744	0.00	744	744	0.00
241	EMPLOYEES INSURANCE	40,651	54,370	55,980	0.00	96,000	0.00	96,000	96,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12										
200	ASSOCIATED PAYROLL COSTS	66,457	83,163	89,367	0.00	158,928	0.00	158,928	158,928	0.00
310	INSTR, PROF & TECH SRVS	50	0	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	0	701	15,000	0.00	15,000	0.00	15,000	15,000	0.00
300	PURCHASED SERVICES	50	701	15,000	0.00	15,000	0.00	15,000	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	300	0.00	200	0.00	200	200	0.00
420	TEXTBOOKS	0	0	200	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	0	300	0.00	200	0.00	200	200	0.00
400	SUPPLIES AND MATERIALS	0	0	800	0.00	400	0.00	400	400	0.00
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Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	156,847	191,862	215,374	2.81	360,413	4.63	360,413	360,413	4.63
Function 1250	RESOURCE ROOMS									
111	LICENSED SALARIES	26,642	27,965	29,752	0.40	32,577	0.40	32,577	32,577	0.40
112	CLASSIFIED SALARIES	43,357	42,600	47,373	1.81	54,057	1.81	54,057	54,057	1.81
121	SUBSTITUTES - LICENSED	0	245	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED	1,852	2,141	2,300	0.00	2,956	0.00	2,956	2,956	0.00
132	EXTRA DUTY CLASSIFIED	436	13	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	1,782	5,472	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100	SALARIES	74,069	78,436	85,023	2.21	95,350	2.21	95,350	95,350	2.21
211	P E R S	14	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	4,077	3,852	4,765	0.00	3,420	0.00	3,420	3,420	0.00
213	PERS UAL CONTRIBUTION	13,082	12,519	12,708	0.00	11,117	0.00	11,117	11,117	0.00
220	FICA/MEDICARE	5,464	5,886	6,076	0.00	6,853	0.00	6,853	6,853	0.00
231	WORKERS' COMPENSATION	181	189	199	0.00	239	0.00	239	239	0.00
233	PAID FAMILY MED LEAVE INS	0	308	318	0.00	358	0.00	358	358	0.00
241	EMPLOYEES INSURANCE	34,529	25,349	26,124	0.00	26,880	0.00	26,880	26,880	0.00
242	HSA EMPLR PD INS	252	215	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	57,599	48,318	50,190	0.00	48,867	0.00	48,867	48,867	0.00
311	SUBSTITUTE SERVICES	1,157	363	5,000	0.00	2,500	0.00	2,500	2,500	0.00
300	PURCHASED SERVICES	1,157	363	5,000	0.00	2,500	0.00	2,500	2,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	314	0	400	0.00	200	0.00	200	200	0.00
460	NON-CONSUMABLE ITEMS	55	0	200	0.00	200	0.00	200	200	0.00
470	COMPUTER SOFTWARE	0	0	1,300	0.00	200	0.00	200	200	0.00
400	SUPPLIES AND MATERIALS	369	0	1,900	0.00	600	0.00	600	600	0.00
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Total Function 1250	RESOURCE ROOMS	133,194	127,117	142,113	2.21	147,317	2.21	147,317	147,317	2.21
Function 1280	ALTERNATIVE EDUCATION									
112	CLASSIFIED SALARIES	19,061	24,515	25,107	0.91	30,176	0.97	30,176	30,176	0.97

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12											
Function	1280	ALTERNATIVE EDUCATION									
121	SUBSTITUTES - LICENSED		1,304	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTES - CLASSIFIED		0	246	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED		3,751	735	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE		0	5,472	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100	SALARIES		24,116	30,968	30,705	0.91	35,936	0.97	35,936	35,936	0.97
211	P E R S		0	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		1,521	1,844	1,506	0.00	1,811	0.00	1,811	1,811	0.00
213	PERS UAL CONTRIBUTION		4,880	5,993	4,017	0.00	5,884	0.00	5,884	5,884	0.00
220	FICA/MEDICARE		1,915	2,376	1,921	0.00	2,308	0.00	2,308	2,308	0.00
231	WORKERS' COMPENSATION		61	76	66	0.00	83	0.00	83	83	0.00
233	PAID FAMILY MED LEAVE INS		0	124	100	0.00	121	0.00	121	121	0.00
241	EMPLOYEES INSURANCE		8,709	12	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		17,086	10,425	7,610	0.00	10,207	0.00	10,207	10,207	0.00
310	INSTR, PROF & TECH SRVS		5,596	3,944	25,000	0.00	10,000	0.00	10,000	10,000	0.00
311	SUBSTITUTE SERVICES		1,761	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
300	PURCHASED SERVICES		7,357	3,944	27,000	0.00	12,000	0.00	12,000	12,000	0.00
Total Function	1280	ALTERNATIVE EDUCATION	48,559	45,337	65,315	0.91	58,143	0.97	58,143	58,143	0.97
Function	1281	PUBLIC ALTERNATIVE PROGRAMS									
420	TEXTBOOKS		6,947	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE		0	10,525	44,500	0.00	16,000	0.00	16,000	16,000	0.00
400	SUPPLIES AND MATERIALS		6,947	10,525	44,500	0.00	16,000	0.00	16,000	16,000	0.00
Total Function	1281	PUBLIC ALTERNATIVE PROGRAMS	6,947	10,525	44,500	0.00	16,000	0.00	16,000	16,000	0.00
Function	1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY									
131	EXTRA DUTY LICENSED		182	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES		182	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		11	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION		35	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE		14	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		60	0	0	0.00	0	0.00	0	0	0.00
Total Function	1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	242	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
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Center 830 YC HIGH SCHOOL 9-12										
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Function	1291	ENGLISH SECOND LANGUAGE								
111	LICENSED SALARIES	9,694	11,344	12,211	0.25	21,041	0.25	21,041	21,041	0.25
112	CLASSIFIED SALARIES	0	3,434	5,073	0.20	8,295	0.30	8,295	8,295	0.30
130	ADDITIONAL SALARY	0	0	340	0.00	340	0.00	340	340	0.00
136	INS OPT OUT INCENTIVE	0	0	0	0.00	3,530	0.00	3,530	3,530	0.00
100	SALARIES	9,694	14,778	17,624	0.45	33,206	0.55	33,206	33,206	0.55
212	P E R S, PICK-UP	582	772	1,057	0.00	1,878	0.00	1,878	1,878	0.00
213	PERS UAL CONTRIBUTION	1,866	2,509	2,820	0.00	6,105	0.00	6,105	6,105	0.00
220	FICA/MEDICARE	735	1,122	1,348	0.00	2,396	0.00	2,396	2,396	0.00
231	WORKERS' COMPENSATION	24	35	44	0.00	77	0.00	77	77	0.00
233	PAID FAMILY MED LEAVE INS	0	59	70	0.00	118	0.00	118	118	0.00
241	EMPLOYEES INSURANCE	5,323	7,016	9,890	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	8,530	11,513	15,229	0.00	10,574	0.00	10,574	10,574	0.00
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Total Function	1291	18,224	26,291	32,853	0.45	43,780	0.55	43,780	43,780	0.55
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Function	2110	ATTENDANCE & SOCIAL WORK SERVICES								
410	CONSUMABLE SUPPLIES & MATERIALS	0	14	100	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	14	100	0.00	0	0.00	0	0	0.00
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Total Function	2110	0	14	100	0.00	0	0.00	0	0	0.00
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Function	2120	GUIDANCE SERVICES								
111	LICENSED SALARIES	77,072	58,777	62,693	1.00	68,930	1.00	68,930	68,930	1.00
112	CLASSIFIED SALARIES	31,749	37,116	33,519	1.00	39,642	1.00	39,642	39,642	1.00
131	EXTRA DUTY LICENSED	130	0	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	2,433	117	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	10,682	6,388	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100	SALARIES	122,066	102,398	101,810	2.00	114,332	2.00	114,332	114,332	2.00
212	P E R S, PICK-UP	7,178	5,943	5,773	0.00	6,515	0.00	6,515	6,515	0.00
213	PERS UAL CONTRIBUTION	23,029	19,314	15,394	0.00	21,171	0.00	21,171	21,171	0.00
220	FICA/MEDICARE	9,338	7,809	7,360	0.00	8,306	0.00	8,306	8,306	0.00
231	WORKERS' COMPENSATION	282	234	227	0.00	277	0.00	277	277	0.00
233	PAID FAMILY MED LEAVE INS	0	396	385	0.00	435	0.00	435	435	0.00
241	EMPLOYEES INSURANCE	24	18,273	18,660	0.00	19,200	0.00	19,200	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	39,851	51,969	47,799	0.00	55,904	0.00	55,904	55,904	0.00
310	INSTR, PROF & TECH SRVS	17,731	27,000	27,000	0.00	31,900	0.00	31,900	31,900	0.00
311	SUBSTITUTE SERVICES	0	(212)	1,000	0.00	2,500	0.00	2,500	2,500	0.00
342	TRAVEL, OUT OF DISTRICT	223	80	200	0.00	200	0.00	200	200	0.00
300	PURCHASED SERVICES	17,954	26,868	28,200	0.00	34,600	0.00	34,600	34,600	0.00

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12									
410 CONSUMABLE SUPPLIES & MATERIALS	2,294	1,424	2,400	0.00	2,400	0.00	2,400	2,400	0.00
460 NON-CONSUMABLE ITEMS	0	100	100	0.00	100	0.00	100	100	0.00
400 SUPPLIES AND MATERIALS	2,294	1,524	2,500	0.00	2,500	0.00	2,500	2,500	0.00
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Total Function 2120 GUIDANCE SERVICES	182,165	182,759	180,309	2.00	207,336	2.00	207,336	207,336	2.00
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Function 2130 HEALTH SERVICES									
310 INSTR, PROF & TECH SRVS	14,690	14,850	16,500	0.00	16,500	0.00	16,500	16,500	0.00
300 PURCHASED SERVICES	14,690	14,850	16,500	0.00	16,500	0.00	16,500	16,500	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	500	167	500	0.00	500	0.00	500	500	0.00
460 NON-CONSUMABLE ITEMS	217	0	200	0.00	200	0.00	200	200	0.00
400 SUPPLIES AND MATERIALS	717	167	700	0.00	700	0.00	700	700	0.00
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Total Function 2130 HEALTH SERVICES	15,407	15,017	17,200	0.00	17,200	0.00	17,200	17,200	0.00
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Function 2220 EDUCATIONAL MEDIA SERVICES									
470 COMPUTER SOFTWARE	495	495	500	0.00	600	0.00	600	600	0.00
400 SUPPLIES AND MATERIALS	495	495	500	0.00	600	0.00	600	600	0.00
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Total Function 2220 EDUCATIONAL MEDIA SERVICES	495	495	500	0.00	600	0.00	600	600	0.00
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Function 2410 OFFICE OF THE PRINCIPAL									
112 CLASSIFIED SALARIES	59,344	60,695	61,880	1.50	65,587	1.50	65,587	65,587	1.50
113 ADMINISTRATORS	224,295	248,522	262,378	2.00	281,176	2.00	281,176	281,176	2.00
132 EXTRA DUTY CLASSIFIED	713	6,139	0	0.00	0	0.00	0	0	0.00
136 INS OPT OUT INCENTIVE	0	7,752	2,799	0.00	2,880	0.00	2,880	2,880	0.00
100 SALARIES	284,352	323,108	327,057	3.50	349,643	3.50	349,643	349,643	3.50
211 P E R S	22	0	0	0.00	0	0.00	0	0	0.00
212 P E R S, PICK-UP	16,998	19,269	19,456	0.00	20,806	0.00	20,806	20,806	0.00
213 PERS UAL CONTRIBUTION	54,536	62,623	51,882	0.00	67,619	0.00	67,619	67,619	0.00
220 FICA/MEDICARE	20,704	24,338	24,806	0.00	26,528	0.00	26,528	26,528	0.00
231 WORKERS' COMPENSATION	639	777	723	0.00	845	0.00	845	845	0.00
233 PAID FAMILY MED LEAVE INS	0	1,095	1,296	0.00	1,387	0.00	1,387	1,387	0.00
241 EMPLOYEES INSURANCE	55,818	54,446	55,980	0.00	57,600	0.00	57,600	57,600	0.00
242 HSA EMPLR PD INS	291	141	0	0.00	0	0.00	0	0	0.00
200 ASSOCIATED PAYROLL COSTS	149,008	162,689	154,143	0.00	174,785	0.00	174,785	174,785	0.00
310 INSTR, PROF & TECH SRVS	2,319	1,624	3,000	0.00	3,000	0.00	3,000	3,000	0.00
311 SUBSTITUTE SERVICES	2,389	0	1,500	0.00	2,500	0.00	2,500	2,500	0.00
342 TRAVEL, OUT OF DISTRICT	260	521	1,000	0.00	1,000	0.00	1,000	1,000	0.00
353 POSTAGE	1,893	2,109	4,000	0.00	4,000	0.00	4,000	4,000	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12										
300	PURCHASED SERVICES	6,861	4,254	9,500	0.00	10,500	0.00	10,500	10,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,889	3,189	4,000	0.00	4,000	0.00	4,000	4,000	0.00
460	NON-CONSUMABLE ITEMS	790	117	1,000	0.00	1,000	0.00	1,000	1,000	0.00
400	SUPPLIES AND MATERIALS	3,679	3,306	5,000	0.00	5,000	0.00	5,000	5,000	0.00
640	DUES AND FEES	1,290	1,290	1,500	0.00	1,500	0.00	1,500	1,500	0.00
600	OTHER OBJECTS	1,290	1,290	1,500	0.00	1,500	0.00	1,500	1,500	0.00
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Total Function 2410	OFFICE OF THE PRINCIPAL	445,190	494,647	497,200	3.50	541,428	3.50	541,428	541,428	3.50
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES									
112	CLASSIFIED SALARIES	111,216	124,205	154,045	3.34	173,909	3.34	173,909	173,909	3.34
132	EXTRA DUTY CLASSIFIED	924	355	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	9,345	5,907	11,196	0.00	11,520	0.00	11,520	11,520	0.00
100	SALARIES	121,485	130,467	165,241	3.34	185,429	3.34	185,429	185,429	3.34
211	P E R S	19	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	7,289	7,763	9,243	0.00	10,434	0.00	10,434	10,434	0.00
213	PERS UAL CONTRIBUTION	23,386	25,230	24,647	0.00	33,912	0.00	33,912	33,912	0.00
220	FICA/MEDICARE	8,917	9,603	11,785	0.00	13,304	0.00	13,304	13,304	0.00
231	WORKERS' COMPENSATION	1,699	1,964	2,203	0.00	3,227	0.00	3,227	3,227	0.00
233	PAID FAMILY MED LEAVE INS	0	454	616	0.00	696	0.00	696	696	0.00
241	EMPLOYEES INSURANCE	16,482	17,045	25,004	0.00	25,728	0.00	25,728	25,728	0.00
242	HSA EMPLR PD INS	1,091	1,196	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	58,883	63,255	73,498	0.00	87,301	0.00	87,301	87,301	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	0	435	1,600	0.00	1,600	0.00	1,600	1,600	0.00
322	REPAIRS & MAINTENANCE SERVICES	21,650	42,617	60,000	0.00	60,000	0.00	60,000	60,000	0.00
325	ELECTRICITY	65,872	76,314	100,000	0.00	103,000	0.00	103,000	103,000	0.00
326	FUEL	18,590	45,079	85,000	0.00	87,550	0.00	87,550	87,550	0.00
327	WATER AND SEWAGE	23,317	29,319	38,500	0.00	39,655	0.00	39,655	39,655	0.00
328	GARBAGE	8,058	7,810	10,000	0.00	10,300	0.00	10,300	10,300	0.00
351	TELEPHONE	3,810	3,965	3,713	0.00	3,824	0.00	3,824	3,824	0.00
389	OTHER NON-INSTR PROF & TECH SRVS	8,321	408	5,000	0.00	5,000	0.00	5,000	5,000	0.00
300	PURCHASED SERVICES	149,618	205,947	303,813	0.00	310,929	0.00	310,929	310,929	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	20,414	23,133	25,000	0.00	25,000	0.00	25,000	25,000	0.00
460	NON-CONSUMABLE ITEMS	10,687	295	6,000	0.00	6,000	0.00	6,000	6,000	0.00
400	SUPPLIES AND MATERIALS	31,101	23,428	31,000	0.00	31,000	0.00	31,000	31,000	0.00
610	REDEMPTION OF PRINCIPAL DEBT	0	2,750	0	0.00	11,000	0.00	11,000	11,000	0.00
640	DUES AND FEES	397	197	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	397	2,947	0	0.00	11,000	0.00	11,000	11,000	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 830 YC HIGH SCHOOL 9-12											
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	361,484	426,044	573,552	3.34	625,659	3.34	625,659	625,659	3.34
Function	2550	STUDENT TRANSPORTATION SERVICES									
	331	REIMBURSABLE STUDENT TRANSPORTATION	5,139	3,349	5,000	0.00	5,000	0.00	5,000	5,000	0.00
	332	NON-REIMBURSABLE STUDENT TRANSPORTATION	38,227	45,748	40,000	0.00	40,000	0.00	40,000	40,000	0.00
300		PURCHASED SERVICES	43,366	49,097	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Total Function	2550	STUDENT TRANSPORTATION SERVICES	43,366	49,097	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Function	2660	TECHNOLOGY SERVICES									
	410	CONSUMABLE SUPPLIES & MATERIALS	113	585	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	1,860	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	113	2,445	0	0.00	0	0.00	0	0	0.00
	550	TECHNOLOGY	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
500		CAPITAL OUTLAY	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function	2660	TECHNOLOGY SERVICES	113	2,445	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Center	830	YC HIGH SCHOOL 9-12	3,218,942	3,442,684	3,921,171	29.96	4,350,105	31.86	4,350,105	4,350,105	31.86



Yamhill Carlton School District Center 850

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

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

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD											
Function	1210	TALENTED & GIFTED									
410		CONSUMABLE SUPPLIES & MATERIALS	0	72	2,000	0.00	2,000	0.00	2,000	2,000	0.00
470		COMPUTER SOFTWARE	0	1,203	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	0	1,275	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 1210 TALENTED & GIFTED			0	1,275	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
112		CLASSIFIED SALARIES	21,476	0	0	0.00	0	0.00	0	0	0.00
130		ADDITIONAL SALARY	4,297	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	25,773	0	0	0.00	0	0.00	0	0	0.00
212		P E R S, PICK-UP	1,545	0	0	0.00	0	0.00	0	0	0.00
213		PERS UAL CONTRIBUTION	4,955	0	0	0.00	0	0.00	0	0	0.00
220		FICA/MEDICARE	1,844	0	0	0.00	0	0.00	0	0	0.00
231		WORKERS' COMPENSATION	66	0	0	0.00	0	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	17,587	0	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	25,997	0	0	0.00	0	0.00	0	0	0.00
310		INSTR, PROF & TECH SRVS	4,000	58,994	146,500	0.00	25,000	0.00	25,000	25,000	0.00
311		SUBSTITUTE SERVICES	398	0	15,000	0.00	0	0.00	0	0	0.00
300		PURCHASED SERVICES	4,398	58,994	161,500	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS			56,168	58,994	161,500	0.00	25,000	0.00	25,000	25,000	0.00
Function	1250	RESOURCE ROOMS									
310		INSTR, PROF & TECH SRVS	26,023	26,000	30,000	0.00	19,500	0.00	19,500	19,500	0.00
342		TRAVEL, OUT OF DISTRICT	0	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
300		PURCHASED SERVICES	26,023	26,000	32,500	0.00	22,000	0.00	22,000	22,000	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	0	1,751	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	0	1,751	0	0.00	0	0.00	0	0	0.00
Total Function 1250 RESOURCE ROOMS			26,023	27,751	32,500	0.00	22,000	0.00	22,000	22,000	0.00
Function	1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY									
111		LICENSED SALARIES	253,490	226,699	242,207	3.50	180,257	2.50	180,257	180,257	2.50
112		CLASSIFIED SALARIES	33,551	34,854	36,976	1.00	37,755	1.00	37,755	37,755	1.00
130		ADDITIONAL SALARY	250	250	0	0.00	0	0.00	0	0	0.00
132		EXTRA DUTY CLASSIFIED	0	197	0	0.00	0	0.00	0	0	0.00
136		INS OPT OUT INCENTIVE	5,792	2,736	2,799	0.00	2,880	0.00	2,880	2,880	0.00
140		ADDITIONAL SALARY	58,991	84,780	87,560	0.00	129,008	0.00	129,008	129,008	0.00

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		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD										
100	SALARIES	352,074	349,516	369,542	4.50	349,900	3.50	349,900	349,900	3.50
211	P E R S	39	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	21,125	20,954	22,005	0.00	20,995	0.00	20,995	20,995	0.00
213	PERS UAL CONTRIBUTION	67,774	68,100	58,679	0.00	68,232	0.00	68,232	68,232	0.00
220	FICA/MEDICARE	26,391	26,322	28,054	0.00	26,766	0.00	26,766	26,766	0.00
231	WORKERS' COMPENSATION	799	776	825	0.00	846	0.00	846	846	0.00
233	PAID FAMILY MED LEAVE INS	0	1,372	1,467	0.00	1,389	0.00	1,389	1,389	0.00
241	EMPLOYEES INSURANCE	68,701	72,669	74,640	0.00	57,600	0.00	57,600	57,600	0.00
242	HSA EMPLR PD INS	5	52	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	184,834	190,245	185,670	0.00	175,828	0.00	175,828	175,828	0.00
310	INSTR, PROF & TECH SRVS	126,869	134,602	192,000	0.00	198,000	0.00	198,000	198,000	0.00
342	TRAVEL, OUT OF DISTRICT	3,247	4,079	5,800	0.00	4,600	0.00	4,600	4,600	0.00
353	POSTAGE	328	269	400	0.00	400	0.00	400	400	0.00
354	ADVERTISING	0	0	150	0.00	500	0.00	500	500	0.00
355	PRINTING AND BINDING	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
300	PURCHASED SERVICES	130,444	138,950	200,350	0.00	205,500	0.00	205,500	205,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,384	3,177	3,500	0.00	2,275	0.00	2,275	2,275	0.00
420	TEXTBOOKS	64,436	39,263	80,000	0.00	82,500	0.00	82,500	82,500	0.00
460	NON-CONSUMABLE ITEMS	66	318	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,924	6,706	14,000	0.00	15,155	0.00	15,155	15,155	0.00
400	SUPPLIES AND MATERIALS	69,810	49,464	97,500	0.00	99,930	0.00	99,930	99,930	0.00
Total Function 1285 DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY		737,162	728,175	853,062	4.50	831,158	3.50	831,158	831,158	3.50
Function 1291 ENGLISH SECOND LANGUAGE										
131	EXTRA DUTY LICENSED	710	305	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	0	220	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	0	3,648	0	0.00	0	0.00	0	0	0.00
100	SALARIES	710	4,173	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	43	114	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	137	369	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	54	319	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	2	10	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MED LEAVE INS	0	17	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	236	829	0	0.00	0	0.00	0	0	0.00
310	INSTR, PROF & TECH SRVS	0	0	1,000	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	0	0	3,500	0.00	2,500	0.00	2,500	2,500	0.00
300	PURCHASED SERVICES	0	0	4,500	0.00	2,500	0.00	2,500	2,500	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD											
Total Function	1291	ENGLISH SECOND LANGUAGE	946	5,002	4,500	0.00	2,500	0.00	2,500	2,500	0.00
Function	1400	SUMMER SCHOOL PROGRAMS									
131		EXTRA DUTY LICENSED	335	1,720	6,000	0.00	19,500	0.00	19,500	19,500	0.00
100		SALARIES	335	1,720	6,000	0.00	19,500	0.00	19,500	19,500	0.00
212		P E R S, PICK-UP	20	96	360	0.00	1,170	0.00	1,170	1,170	0.00
213		PERS UAL CONTRIBUTION	65	312	960	0.00	3,803	0.00	3,803	3,803	0.00
220		FICA/MEDICARE	26	122	459	0.00	1,492	0.00	1,492	1,492	0.00
231		WORKERS' COMPENSATION	1	4	14	0.00	47	0.00	47	47	0.00
233		PAID FAMILY MED LEAVE INS	0	3	24	0.00	78	0.00	78	78	0.00
200		ASSOCIATED PAYROLL COSTS	112	537	1,817	0.00	6,590	0.00	6,590	6,590	0.00
Total Function	1400	SUMMER SCHOOL PROGRAMS	447	2,257	7,817	0.00	26,090	0.00	26,090	26,090	0.00
Function	2115	STUDENT SAFETY									
310		INSTR, PROF & TECH SRVS	10,000	12,600	12,750	0.00	12,500	0.00	12,500	12,500	0.00
342		TRAVEL, OUT OF DISTRICT	0	0	0	0.00	500	0.00	500	500	0.00
300		PURCHASED SERVICES	10,000	12,600	12,750	0.00	13,000	0.00	13,000	13,000	0.00
470		COMPUTER SOFTWARE	0	0	0	0.00	4,000	0.00	4,000	4,000	0.00
400		SUPPLIES AND MATERIALS	0	0	0	0.00	4,000	0.00	4,000	4,000	0.00
Total Function	2115	STUDENT SAFETY	10,000	12,600	12,750	0.00	17,000	0.00	17,000	17,000	0.00
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
111		LICENSED SALARIES	56,474	0	0	0.00	0	0.00	0	0	0.00
112		CLASSIFIED SALARIES	0	32,765	0	0.00	0	0.00	0	0	0.00
131		EXTRA DUTY LICENSED	4,297	0	0	0.00	0	0.00	0	0	0.00
136		INS OPT OUT INCENTIVE	4,232	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	65,003	32,765	0	0.00	0	0.00	0	0	0.00
212		P E R S, PICK-UP	2,408	1,966	0	0.00	0	0.00	0	0	0.00
213		PERS UAL CONTRIBUTION	7,727	6,389	0	0.00	0	0.00	0	0	0.00
220		FICA/MEDICARE	4,973	2,445	0	0.00	0	0.00	0	0	0.00
231		WORKERS' COMPENSATION	144	78	0	0.00	0	0.00	0	0	0.00
233		PAID FAMILY MED LEAVE INS	0	128	0	0.00	0	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	12	18,252	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	15,264	29,258	0	0.00	0	0.00	0	0	0.00
420		TEXTBOOKS	1,332	0	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	1,332	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD											
Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	81,599	62,023	0	0.00	0	0.00	0	0	0.00
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
	113	ADMINISTRATORS	69,294	73,042	78,105	0.50	83,781	0.50	83,781	83,781	0.50
100		SALARIES	69,294	73,042	78,105	0.50	83,781	0.50	83,781	83,781	0.50
	211	P E R S	35	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	4,161	4,384	4,686	0.00	5,027	0.00	5,027	5,027	0.00
	213	PERS UAL CONTRIBUTION	13,350	14,248	12,497	0.00	16,337	0.00	16,337	16,337	0.00
	220	FICA/MEDICARE	5,208	5,501	5,975	0.00	6,409	0.00	6,409	6,409	0.00
	231	WORKERS' COMPENSATION	150	155	168	0.00	198	0.00	198	198	0.00
	233	PAID FAMILY MED LEAVE INS	0	240	312	0.00	335	0.00	335	335	0.00
	241	EMPLOYEES INSURANCE	6,854	7,130	9,330	0.00	9,600	0.00	9,600	9,600	0.00
	242	HSA EMPLR PD INS	1,954	2,013	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	31,712	33,671	32,968	0.00	37,906	0.00	37,906	37,906	0.00
	310	INSTR, PROF & TECH SRVS	0	394	0	0.00	500	0.00	500	500	0.00
300		PURCHASED SERVICES	0	394	0	0.00	500	0.00	500	500	0.00
Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	101,006	107,107	111,073	0.50	122,187	0.50	122,187	122,187	0.50
Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES									
	310	INSTR, PROF & TECH SRVS	750	795	0	0.00	0	0.00	0	0	0.00
	311	SUBSTITUTE SERVICES	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
300		PURCHASED SERVICES	750	795	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES	750	795	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Function	2310	BOARD OF EDUCATION SERVICES									
	310	INSTR, PROF & TECH SRVS	10,841	4,160	4,500	0.00	4,500	0.00	4,500	4,500	0.00
	340	TRAVEL	0	0	4,500	0.00	4,500	0.00	4,500	4,500	0.00
	354	ADVERTISING	0	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
	355	PRINTING AND BINDING	0	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
	381	AUDIT SERVICES	32,400	35,400	36,500	0.00	40,000	0.00	40,000	40,000	0.00
	382	LEGAL SERVICES	584	8,413	4,000	0.00	4,000	0.00	4,000	4,000	0.00
	388	ELECTION SERVICES	2,741	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
300		PURCHASED SERVICES	46,566	47,973	57,500	0.00	61,000	0.00	61,000	61,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	2,678	3,121	3,500	0.00	3,500	0.00	3,500	3,500	0.00
	470	COMPUTER SOFTWARE	150	160	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	2,828	3,281	3,500	0.00	3,500	0.00	3,500	3,500	0.00

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		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD										
Function	2310 BOARD OF EDUCATION SERVICES									
640	DUES AND FEES	2,326	5,089	5,200	0.00	7,800	0.00	7,800	7,800	0.00
651	LIABILITY INSURANCE	37,411	44,262	50,901	0.00	66,009	0.00	66,009	66,009	0.00
600	OTHER OBJECTS	39,737	49,351	56,101	0.00	73,809	0.00	73,809	73,809	0.00
Total Function	2310 BOARD OF EDUCATION SERVICES	89,131	100,605	117,101	0.00	138,309	0.00	138,309	138,309	0.00
Function	2320 EXECUTIVE ADMINISTRATION SERVICES									
112	CLASSIFIED SALARIES	38,377	39,535	40,234	1.00	43,715	1.00	43,715	43,715	1.00
113	ADMINISTRATORS	137,770	156,200	164,841	1.00	187,495	1.00	187,495	187,495	1.00
114	MANAGERIAL-CLASSIFIED- CONF	25,507	32,535	34,224	0.50	36,277	0.50	36,277	36,277	0.50
136	INS OPT OUT INCENTIVE	2,440	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	204,094	228,270	239,299	2.50	267,487	2.50	267,487	267,487	2.50
211	P E R S	68	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	12,180	12,506	14,357	0.00	16,050	0.00	16,050	16,050	0.00
213	PERS UAL CONTRIBUTION	39,079	40,643	38,288	0.00	52,160	0.00	52,160	52,160	0.00
220	FICA/MEDICARE	14,803	16,761	18,307	0.00	20,463	0.00	20,463	20,463	0.00
231	WORKERS' COMPENSATION	462	504	537	0.00	654	0.00	654	654	0.00
233	PAID FAMILY MED LEAVE INS	0	744	958	0.00	1,070	0.00	1,070	1,070	0.00
241	EMPLOYEES INSURANCE	35,596	45,352	46,650	0.00	48,550	0.00	48,550	48,550	0.00
242	HSA EMPLR PD INS	0	2,206	0	0.00	17,780	0.00	17,780	17,780	0.00
200	ASSOCIATED PAYROLL COSTS	102,188	118,716	119,097	0.00	156,727	0.00	156,727	156,727	0.00
310	INSTR, PROF & TECH SRVS	2,611	2,630	4,000	0.00	4,000	0.00	4,000	4,000	0.00
322	REPAIRS & MAINTENANCE SERVICES	0	875	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	227	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
353	POSTAGE	0	9	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING	0	391	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,838	3,905	6,500	0.00	6,500	0.00	6,500	6,500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,972	1,443	1,700	0.00	1,700	0.00	1,700	1,700	0.00
460	NON-CONSUMABLE ITEMS	0	6,126	3,000	0.00	3,000	0.00	3,000	3,000	0.00
470	COMPUTER SOFTWARE	196	292	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	2,168	7,861	4,700	0.00	4,700	0.00	4,700	4,700	0.00
640	DUES AND FEES	1,563	2,339	2,400	0.00	900	0.00	900	900	0.00
600	OTHER OBJECTS	1,563	2,339	2,400	0.00	900	0.00	900	900	0.00
Total Function	2320 EXECUTIVE ADMINISTRATION SERVICES	312,851	361,091	371,996	2.50	436,314	2.50	436,314	436,314	2.50
Function	2520 FISCAL SERVICES									

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			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD											
Function	2520	FISCAL SERVICES									
	112	CLASSIFIED SALARIES	34,785	35,922	36,999	0.75	40,199	0.75	40,199	40,199	0.75
	114	MANAGERIAL-CLASSIFIED- CONF	106,856	111,130	114,464	1.00	121,332	1.00	121,332	121,332	1.00
	132	EXTRA DUTY CLASSIFIED	8	0	0	0.00	0	0.00	0	0	0.00
	136	INS OPT OUT INCENTIVE	5,325	5,451	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100		SALARIES	146,974	152,503	157,061	1.75	167,291	1.75	167,291	167,291	1.75
	211	P E R S	53	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	8,818	9,165	9,088	0.00	9,692	0.00	9,692	9,692	0.00
	213	PERS UAL CONTRIBUTION	28,291	29,738	24,234	0.00	31,499	0.00	31,499	31,499	0.00
	220	FICA/MEDICARE	10,881	11,333	11,586	0.00	12,357	0.00	12,357	12,357	0.00
	231	WORKERS' COMPENSATION	5,384	2,228	347	0.00	403	0.00	403	403	0.00
	233	PAID FAMILY MED LEAVE INS	0	546	606	0.00	646	0.00	646	646	0.00
	241	EMPLOYEES INSURANCE	13,207	13,729	13,995	0.00	14,400	0.00	14,400	14,400	0.00
	242	HSA EMPLR PD INS	4,322	4,465	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	70,956	71,204	59,856	0.00	68,997	0.00	68,997	68,997	0.00
	310	INSTR, PROF & TECH SRVS	9,456	9,047	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	324	RENTALS	180	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
	342	TRAVEL, OUT OF DISTRICT	543	739	1,000	0.00	6,000	0.00	6,000	6,000	0.00
	353	POSTAGE	1,187	1,567	4,000	0.00	4,000	0.00	4,000	4,000	0.00
	354	ADVERTISING	1,257	2,533	2,000	0.00	2,000	0.00	2,000	2,000	0.00
	355	PRINTING AND BINDING	801	692	4,000	0.00	4,000	0.00	4,000	4,000	0.00
	380	NON-INSTR PROF & TECH SRVS	0	0	5,000	0.00	0	0.00	0	0	0.00
300		PURCHASED SERVICES	13,424	14,578	34,000	0.00	34,000	0.00	34,000	34,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	698	1,231	2,000	0.00	2,000	0.00	2,000	2,000	0.00
	470	COMPUTER SOFTWARE	44,098	26,367	60,000	0.00	60,000	0.00	60,000	60,000	0.00
	480	COMPUTER HARDWARE	1,673	0	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	46,469	27,598	62,000	0.00	62,000	0.00	62,000	62,000	0.00
	542	REPLACEMENT EQUIPMENT PURCHASES	0	6,196	0	0.00	0	0.00	0	0	0.00
	550	TECHNOLOGY	0	21,344	0	0.00	0	0.00	0	0	0.00
500		CAPITAL OUTLAY	0	27,540	0	0.00	0	0.00	0	0	0.00
	610	REDEMPTION OF PRINCIPAL DEBT	18,386	22,943	3,000	0.00	3,000	0.00	3,000	3,000	0.00
	620	INTEREST	214	680	300	0.00	300	0.00	300	300	0.00
	630	UNRECOVERABLE BAD DEBT	3,573	57,327	10,000	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	2,689	2,538	3,500	0.00	5,000	0.00	5,000	5,000	0.00
600		OTHER OBJECTS	24,862	83,488	16,800	0.00	8,300	0.00	8,300	8,300	0.00
Total Function 2520 FISCAL SERVICES			302,685	376,911	329,717	1.75	340,588	1.75	340,588	340,588	1.75
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	112	CLASSIFIED SALARIES	68,328	69,152	0	0.00	54,587	1.00	54,587	54,587	1.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD										
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES								
	114	MANAGERIAL-CLASSIFIED- CONF	62,723	77,070	79,422	1.00	84,115	1.00	84,115	1.00
	132	EXTRA DUTY CLASSIFIED	30	0	0	0.00	0	0.00	0	0.00
	136	INS OPT OUT INCENTIVE	0	0	0	0.00	5,760	0.00	5,760	0.00
100		SALARIES	131,081	146,222	79,422	1.00	144,462	2.00	144,462	2.00
	212	P E R S, PICK-UP	5,978	8,669	4,765	0.00	8,322	0.00	8,322	0.00
	213	PERS UAL CONTRIBUTION	19,181	28,176	12,708	0.00	27,046	0.00	27,046	0.00
	220	FICA/MEDICARE	9,776	10,778	6,076	0.00	10,611	0.00	10,611	0.00
	231	WORKERS' COMPENSATION	1,828	2,172	1,109	0.00	2,541	0.00	2,541	0.00
	233	PAID FAMILY MED LEAVE INS	0	494	318	0.00	555	0.00	555	0.00
	241	EMPLOYEES INSURANCE	33,599	36,394	18,660	0.00	19,200	0.00	19,200	0.00
200		ASSOCIATED PAYROLL COSTS	70,362	86,683	43,636	0.00	68,275	0.00	68,275	0.00
	318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL ST.	20,698	1,365	1,600	0.00	1,600	0.00	1,600	0.00
	322	REPAIRS & MAINTENANCE SERVICES	12,133	13,990	17,000	0.00	17,000	0.00	17,000	0.00
	324	RENTALS	1,459	4,432	3,500	0.00	3,500	0.00	3,500	0.00
	325	ELECTRICITY	4,005	4,290	5,000	0.00	5,150	0.00	5,150	0.00
	326	FUEL	55,587	2,876	5,000	0.00	5,150	0.00	5,150	0.00
	327	WATER AND SEWAGE	1,415	1,955	2,200	0.00	2,266	0.00	2,266	0.00
	342	TRAVEL, OUT OF DISTRICT	339	75	500	0.00	982	0.00	982	0.00
	351	TELEPHONE	1,567	1,619	2,652	0.00	2,732	0.00	2,732	0.00
	389	OTHER NON-INSTR PROF & TECH SRVS	14,519	25,904	30,000	0.00	30,000	0.00	30,000	0.00
300		PURCHASED SERVICES	111,722	56,506	67,452	0.00	68,380	0.00	68,380	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	13,007	32,907	25,000	0.00	25,000	0.00	25,000	0.00
	460	NON-CONSUMABLE ITEMS	590	2,258	6,000	0.00	6,000	0.00	6,000	0.00
	470	COMPUTER SOFTWARE	0	7,805	0	0.00	0	0.00	0	0.00
400		SUPPLIES AND MATERIALS	13,597	42,970	31,000	0.00	31,000	0.00	31,000	0.00
	520	BUILDINGS ACQUISITION	0	0	28,722	0.00	28,722	0.00	28,722	0.00
	541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	9,709	0	15,000	0.00	15,000	0.00	15,000	0.00
	542	REPLACEMENT EQUIPMENT PURCHASES	0	19,414	50,000	0.00	30,000	0.00	30,000	0.00
	550	TECHNOLOGY	0	12,721	0	0.00	0	0.00	0	0.00
500		CAPITAL OUTLAY	9,709	32,135	93,722	0.00	73,722	0.00	73,722	0.00
	640	DUES AND FEES	219	1,297	1,500	0.00	1,500	0.00	1,500	0.00
	653	PROPERTY INSURANCE PREMIUMS	176,851	212,170	243,996	0.00	263,530	0.00	263,530	0.00
600		OTHER OBJECTS	177,070	213,467	245,496	0.00	265,030	0.00	265,030	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	513,541	577,983	560,728	1.00	650,869	2.00	650,869	2.00
Function	2550	STUDENT TRANSPORTATION SERVICES								
	322	REPAIRS & MAINTENANCE SERVICES	0	422	0	0.00	0	0.00	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD											
Function	2550	STUDENT TRANSPORTATION SERVICES									
331		REIMBURSABLE STUDENT TRANSPORTATION	742,602	775,257	795,393	0.00	820,000	0.00	820,000	820,000	0.00
300		PURCHASED SERVICES	742,602	775,679	795,393	0.00	820,000	0.00	820,000	820,000	0.00
Total Function 2550 STUDENT TRANSPORTATION SERVICES			742,602	775,679	795,393	0.00	820,000	0.00	820,000	820,000	0.00
Function	2640	STAFF SERVICES									
113		ADMINISTRATORS	69,295	73,043	78,105	0.50	83,781	0.50	83,781	83,781	0.50
114		MANAGERIAL-CLASSIFIED- CONF	25,326	32,535	34,224	0.50	36,277	0.50	36,277	36,277	0.50
136		INS OPT OUT INCENTIVE	2,440	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	97,061	105,578	112,329	1.00	120,058	1.00	120,058	120,058	1.00
211		P E R S	35	0	0	0.00	0	0.00	0	0	0.00
212		P E R S, PICK-UP	5,827	5,215	6,739	0.00	7,204	0.00	7,204	7,204	0.00
213		PERS UAL CONTRIBUTION	18,695	16,947	17,973	0.00	23,411	0.00	23,411	23,411	0.00
220		FICA/MEDICARE	7,235	7,990	8,593	0.00	9,184	0.00	9,184	9,184	0.00
231		WORKERS' COMPENSATION	215	230	248	0.00	290	0.00	290	290	0.00
233		PAID FAMILY MED LEAVE INS	0	350	449	0.00	480	0.00	480	480	0.00
241		EMPLOYEES INSURANCE	6,859	15,566	18,660	0.00	19,200	0.00	19,200	19,200	0.00
242		HSA EMPLR PD INS	1,953	2,668	0	0.00	0	0.00	0	0	0.00
248		ADMIN TUITION REIMBURSEMENT	0	0	17,000	0.00	17,000	0.00	17,000	17,000	0.00
200		ASSOCIATED PAYROLL COSTS	40,819	48,966	69,662	0.00	76,769	0.00	76,769	76,769	0.00
310		INSTR, PROF & TECH SRVS	13,546	16,056	20,000	0.00	20,000	0.00	20,000	20,000	0.00
342		TRAVEL, OUT OF DISTRICT	0	0	1,500	0.00	0	0.00	0	0	0.00
390		OTHER GENERAL PROF & TECHNICAL SERVICES	0	7,785	0	0.00	0	0.00	0	0	0.00
300		PURCHASED SERVICES	13,546	23,841	21,500	0.00	20,000	0.00	20,000	20,000	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	889	0	500	0.00	500	0.00	500	500	0.00
460		NON-CONSUMABLE ITEMS	0	0	200	0.00	200	0.00	200	200	0.00
470		COMPUTER SOFTWARE	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
400		SUPPLIES AND MATERIALS	889	0	10,700	0.00	10,700	0.00	10,700	10,700	0.00
640		DUES AND FEES	2,762	2,650	3,000	0.00	3,600	0.00	3,600	3,600	0.00
600		OTHER OBJECTS	2,762	2,650	3,000	0.00	3,600	0.00	3,600	3,600	0.00
Total Function 2640 STAFF SERVICES			155,077	181,035	217,191	1.00	231,127	1.00	231,127	231,127	1.00
Function	2660	TECHNOLOGY SERVICES									
112		CLASSIFIED SALARIES	0	0	69,053	1.00	74,482	1.00	74,482	74,482	1.00
114		MANAGERIAL-CLASSIFIED- CONF	32,954	45,458	0	0.00	0	0.00	0	0	0.00
136		INS OPT OUT INCENTIVE	0	0	0	0.00	5,760	0.00	5,760	5,760	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD										
100	SALARIES	32,954	45,458	69,053	1.00	80,242	1.00	80,242	80,242	1.00
211	P E R S	16	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	0	891	4,143	0.00	4,469	0.00	4,469	4,469	0.00
213	PERS UAL CONTRIBUTION	0	2,895	11,048	0.00	14,524	0.00	14,524	14,524	0.00
220	FICA/MEDICARE	2,390	3,430	5,283	0.00	5,698	0.00	5,698	5,698	0.00
231	WORKERS' COMPENSATION	77	109	162	0.00	189	0.00	189	189	0.00
233	PAID FAMILY MED LEAVE INS	0	154	276	0.00	298	0.00	298	298	0.00
241	EMPLOYEES INSURANCE	7,607	3,902	18,660	0.00	0	0.00	0	0	0.00
242	HSA EMPLR PD INS	1,158	629	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	11,248	12,010	39,572	0.00	25,178	0.00	25,178	25,178	0.00
310	INSTR, PROF & TECH SRVS	109,350	39,179	67,500	0.00	67,500	0.00	67,500	67,500	0.00
359	OTHER COMMUNICATION SERVICES	40,275	39,111	41,400	0.00	41,400	0.00	41,400	41,400	0.00
389	OTHER NON-INSTR PROF & TECH SRVS	0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00
300	PURCHASED SERVICES	149,625	78,290	112,900	0.00	112,900	0.00	112,900	112,900	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,020	3,686	4,000	0.00	4,000	0.00	4,000	4,000	0.00
460	NON-CONSUMABLE ITEMS	1,315	2,066	6,000	0.00	6,000	0.00	6,000	6,000	0.00
470	COMPUTER SOFTWARE	14,961	26,709	30,000	0.00	30,000	0.00	30,000	30,000	0.00
480	COMPUTER HARDWARE	0	15,086	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	18,296	47,547	40,000	0.00	40,000	0.00	40,000	40,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	66,212	0	0	0.00	0	0.00	0	0	0.00
550	TECHNOLOGY	0	13,481	25,000	0.00	25,000	0.00	25,000	25,000	0.00
500	CAPITAL OUTLAY	66,212	13,481	25,000	0.00	25,000	0.00	25,000	25,000	0.00
610	REDEMPTION OF PRINCIPAL DEBT	0	1,252	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	2,534	150	3,000	0.00	3,000	0.00	3,000	3,000	0.00
600	OTHER OBJECTS	2,534	1,402	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 2660 TECHNOLOGY SERVICES		280,869	198,188	289,525	1.00	286,320	1.00	286,320	286,320	1.00
Function 5200	TRANSFER OF FUNDS									
710	FUND MODIFICATIONS	0	0	293,707	0.00	293,707	0.00	293,707	293,707	0.00
790	OTHER TRANSFERS	568,315	121,043	400,000	0.00	0	0.00	0	0	0.00
791	TRANSFER TO BUILDING FUND	120,302	562,350	117,600	0.00	124,700	0.00	124,700	124,700	0.00
794	TRANSFER TO CAFETERIA	0	75,000	90,590	0.00	66,376	0.00	66,376	66,376	0.00
795	TRANSFER TO EMP BENEFIT FUND	55,000	77,000	100,250	0.00	100,250	0.00	100,250	100,250	0.00
700	TRANSFERS	743,617	835,393	1,002,147	0.00	585,033	0.00	585,033	585,033	0.00
Total Function 5200 TRANSFER OF FUNDS		743,617	835,393	1,002,147	0.00	585,033	0.00	585,033	585,033	0.00
Function 6110	OPERATING CONTINGENCY									

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Center 850 YCSD											
Function	6110	OPERATING CONTINGENCY									
	810	PLANNED RESERVE	0	0	1,459,966	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
	800	OTHER USES OF FUNDS	0	0	1,459,966	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
Total Function 6110 OPERATING CONTINGENCY			0	0	1,459,966	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
Total Center	850	YCSD	4,154,474	4,412,864	6,353,966	12.25	6,561,495	12.25	6,561,495	6,561,495	12.25

Requirements Report

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Grand Totals:	12,569,152	13,760,881	16,939,819	114.29	18,113,697	115.20	18,113,697	18,113,697	115.20

Special Revenue Funds

FUNDS 200 - 299



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

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

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

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

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

Resources Report

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

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	201	TITLE IA									
Function	1272	TITLE I									
	111	LICENSED SALARIES	57,700	63,591	67,700	1.00	86,807	1.00	86,807	86,807	1.00
	112	CLASSIFIED SALARIES	24,157	39,266	40,180	1.63	50,215	1.81	50,215	50,215	1.81
	121	SUBSTITUTES - LICENSED	0	406	0	0.00	0	0.00	0	0	0.00
	132	EXTRA DUTY CLASSIFIED	0	111	0	0.00	0	0.00	0	0	0.00
	136	INS OPT OUT INCENTIVE	4,845	5,472	5,598	0.00	5,760	0.00	5,760	5,760	0.00
100		SALARIES	86,702	108,846	113,478	2.63	142,782	2.81	142,782	142,782	2.81
	212	P E R S, PICK-UP	5,248	5,472	6,472	0.00	3,013	0.00	3,013	3,013	0.00
	213	PERS UAL CONTRIBUTION	16,838	17,785	17,261	0.00	9,792	0.00	9,792	9,792	0.00
	220	FICA/MEDICARE	6,607	8,094	8,253	0.00	10,483	0.00	10,483	10,483	0.00
	231	WORKERS' COMPENSATION	206	258	262	0.00	355	0.00	355	355	0.00
	233	PAID FAMILY MED LEAVE INS	0	423	432	0.00	548	0.00	548	548	0.00
	241	EMPLOYEES INSURANCE	17,213	43,577	33,593	0.00	38,400	0.00	38,400	38,400	0.00
	242	HSA EMPLR PD INS	385	539	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	46,497	76,148	66,273	0.00	62,591	0.00	62,591	62,591	0.00
	310	INSTR, PROF & TECH SRVS	0	1,258	0	0.00	0	0.00	0	0	0.00
	311	SUBSTITUTE SERVICES	0	168	0	0.00	0	0.00	0	0	0.00
300		PURCHASED SERVICES	0	1,426	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	248	0	6,950	0.00	0	0.00	0	0	0.00
	420	TEXTBOOKS	2,188	0	0	0.00	0	0.00	0	0	0.00
400		SUPPLIES AND MATERIALS	2,436	0	6,950	0.00	0	0.00	0	0	0.00
Total Function	1272	TITLE I	135,635	186,420	186,701	2.63	205,373	2.81	205,373	205,373	2.81
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	310	INSTR, PROF & TECH SRVS	0	1,182	0	0.00	0	0.00	0	0	0.00
300		PURCHASED SERVICES	0	1,182	0	0.00	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	1,182	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	201	TITLE IA									
Function	3100	COMMUNITY SERVICES									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	100	1,000	0.00	500	0.00	500	500	0.00
	400	SUPPLIES AND MATERIALS	0	100	1,000	0.00	500	0.00	500	500	0.00
Total Function	3100	COMMUNITY SERVICES	0	100	1,000	0.00	500	0.00	500	500	0.00
Total Fund	201	TITLE IA	135,635	187,702	187,701	2.63	205,873	2.81	205,873	205,873	2.81

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 206 IDEA PART B SECTION 611										
Function	1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
	112 CLASSIFIED SALARIES	47,737	22,144	22,986	0.91	25,854	0.91	25,854	25,854	0.91
	136 INS OPT OUT INCENTIVE	10,247	5,472	5,598	0.00	0	0.00	0	0	0.00
100	SALARIES	57,984	27,616	28,584	0.91	25,854	0.91	25,854	25,854	0.91
	211 P E R S	0	135	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	2,399	1,088	1,379	0.00	1,551	0.00	1,551	1,551	0.00
	213 PERS UAL CONTRIBUTION	7,696	3,534	3,678	0.00	5,042	0.00	5,042	5,042	0.00
	220 FICA/MEDICARE	4,319	2,103	1,758	0.00	1,978	0.00	1,978	1,978	0.00
	231 WORKERS' COMPENSATION	148	68	62	0.00	73	0.00	73	73	0.00
	233 PAID FAMILY MED LEAVE INS	0	110	92	0.00	103	0.00	103	103	0.00
	241 EMPLOYEES INSURANCE	28	12	0	0.00	19,200	0.00	19,200	19,200	0.00
200	ASSOCIATED PAYROLL COSTS	14,590	7,050	6,969	0.00	27,947	0.00	27,947	27,947	0.00
	420 TEXTBOOKS	0	1,051	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	1,051	0	0.00	0	0.00	0	0	0.00
Total Function	1220 STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	72,574	35,717	35,553	0.91	53,801	0.91	53,801	53,801	0.91
Function	1250 RESOURCE ROOMS									
	111 LICENSED SALARIES	77,239	80,465	84,444	1.10	91,798	1.10	91,798	91,798	1.10
	112 CLASSIFIED SALARIES	19,948	11,099	11,641	0.45	12,722	0.45	12,722	12,722	0.45
	131 EXTRA DUTY LICENSED	7,558	8,146	7,400	0.00	8,412	0.00	8,412	8,412	0.00
	132 EXTRA DUTY CLASSIFIED	1,498	620	1,600	0.00	1,300	0.00	1,300	1,300	0.00
	136 INS OPT OUT INCENTIVE	8,019	5,472	5,598	0.00	2,880	0.00	2,880	2,880	0.00
100	SALARIES	114,262	105,802	110,683	1.55	117,112	1.55	117,112	117,112	1.55
	211 P E R S	42	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	6,856	6,326	6,305	0.00	4,094	0.00	4,094	4,094	0.00
	213 PERS UAL CONTRIBUTION	21,995	20,556	16,814	0.00	13,309	0.00	13,309	13,309	0.00
	220 FICA/MEDICARE	8,644	7,959	8,039	0.00	8,957	0.00	8,957	8,957	0.00
	231 WORKERS' COMPENSATION	266	237	239	0.00	283	0.00	283	283	0.00
	233 PAID FAMILY MED LEAVE INS	0	416	420	0.00	457	0.00	457	457	0.00
	241 EMPLOYEES INSURANCE	10,192	10,640	11,196	0.00	21,120	0.00	21,120	21,120	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 206 IDEA PART B SECTION 611											
Function	1250	RESOURCE ROOMS									
	242	HSA EMPLR PD INS	378	323	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	48,373	46,457	43,013	0.00	48,220	0.00	48,220	48,220	0.00
	310	INSTR, PROF & TECH SRVS	0	672	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	672	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	4,518	12,926	16,751	0.00	0	0.00	0	0	0.00
	420	TEXTBOOKS	0	4,207	0	0.00	0	0.00	0	0	0.00
	440	PERIODICALS	28	0	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	324	1,938	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	450	2,465	0	0.00	0	0.00	0	0	0.00
	480	COMPUTER HARDWARE	0	7,502	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	5,320	29,038	16,751	0.00	0	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	167,955	181,969	170,447	1.55	165,332	1.55	165,332	165,332	1.55
Total Fund 206 IDEA PART B SECTION 611			240,529	217,686	206,000	2.46	219,133	2.46	219,133	219,133	2.46

Resources Report

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 207 IDEA PART B SECTION 619											
Function	1250	RESOURCE ROOMS									
	111	LICENSED SALARIES	2,249	0	0	0.00	0	0.00	0	0	0.00
	100	SALARIES	2,249	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	134	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	431	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	169	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	875	0	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	1,614	0	0	0.00	0	0.00	0	0	0.00
	311	SUBSTITUTE SERVICES	0	1,091	2,575	0.00	2,575	0.00	2,575	2,575	0.00
	300	PURCHASED SERVICES	0	1,091	2,575	0.00	2,575	0.00	2,575	2,575	0.00
Total Function 1250 RESOURCE ROOMS			3,863	1,091	2,575	0.00	2,575	0.00	2,575	2,575	0.00
Total Fund 207 IDEA PART B SECTION 619			3,863	1,091	2,575	0.00	2,575	0.00	2,575	2,575	0.00

Resources Report

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

Requirements Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 212 ESSER II FUNDS 2020-2023										
Function	1410 ELEMENTARY SUMMER PROGRAM									
	131 EXTRA DUTY LICENSED	7,459	0	0	0.00	0	0.00	0	0	0.00
	132 EXTRA DUTY CLASSIFIED	1,783	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	9,242	0	0	0.00	0	0.00	0	0	0.00
	211 P E R S	1	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	530	0	0	0.00	0	0.00	0	0	0.00
	213 PERS UAL CONTRIBUTION	1,702	0	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	707	0	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	24	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	2,964	0	0	0.00	0	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	2,085	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	2,085	0	0	0.00	0	0.00	0	0	0.00
Total Function	1410 ELEMENTARY SUMMER PROGRAM	14,291	0	0	0.00	0	0.00	0	0	0.00
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT									
	131 EXTRA DUTY LICENSED	4,379	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	4,379	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	263	0	0	0.00	0	0.00	0	0	0.00
	213 PERS UAL CONTRIBUTION	843	0	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	335	0	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	9	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,450	0	0	0.00	0	0.00	0	0	0.00
	310 INSTR, PROF & TECH SRVS	350	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	350	0	0	0.00	0	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	6,179	0	0	0.00	0	0.00	0	0	0.00
Function	2310 BOARD OF EDUCATION SERVICES									
	310 INSTR, PROF & TECH SRVS	1,641	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,641	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
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Fund	212	ESSER II FUNDS 2020-2023									
<hr/>											
Function	2310	BOARD OF EDUCATION SERVICES									
	410	CONSUMABLE SUPPLIES & MATERIALS	1,607	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	1,607	0	0	0.00	0	0.00	0	0	0.00
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Total Function	2310	BOARD OF EDUCATION SERVICES	3,248	0	0	0.00	0	0.00	0	0	0.00
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Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	460	NON-CONSUMABLE ITEMS	4,736	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	4,736	0	0	0.00	0	0.00	0	0	0.00
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Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	4,736	0	0	0.00	0	0.00	0	0	0.00
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Function	2550	STUDENT TRANSPORTATION SERVICES									
	332	NON-REIMBURSABLE STUDENT TRANSPORTATION	13,437	0	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	13,437	0	0	0.00	0	0.00	0	0	0.00
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Total Function	2550	STUDENT TRANSPORTATION SERVICES	13,437	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Function	2660	TECHNOLOGY SERVICES									
	480	COMPUTER HARDWARE	63,208	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	63,208	0	0	0.00	0	0.00	0	0	0.00
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Total Function	2660	TECHNOLOGY SERVICES	63,208	0	0	0.00	0	0.00	0	0	0.00
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Total Fund	212	ESSER II FUNDS 2020-2023	127,052	0	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 213 ESSER III FUNDS										
Function	1111 ELEMENTARY PROGRAMS									
	112 CLASSIFIED SALARIES	23,721	23,354	0	0.00	0	0.00	0	0	0.00
	131 EXTRA DUTY LICENSED	0	2,276	0	0.00	0	0.00	0	0	0.00
	132 EXTRA DUTY CLASSIFIED	0	904	0	0.00	0	0.00	0	0	0.00
	136 INS OPT OUT INCENTIVE	3,174	3,249	0	0.00	0	0.00	0	0	0.00
100	SALARIES	26,895	29,783	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	1,626	1,861	0	0.00	0	0.00	0	0	0.00
	213 PERS UAL CONTRIBUTION	5,216	6,050	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	2,073	2,391	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	67	76	0	0.00	0	0.00	0	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	121	0	0.00	0	0.00	0	0	0.00
	241 EMPLOYEES INSURANCE	13	13	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	8,995	10,512	0	0.00	0	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	0	1,517	0	0.00	0	0.00	0	0	0.00
	420 TEXTBOOKS	64,412	1,500	0	0.00	0	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	0	1,236	0	0.00	0	0.00	0	0	0.00
	470 COMPUTER SOFTWARE	1,333	1,320	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	65,745	5,573	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS		101,635	45,868	0	0.00	0	0.00	0	0	0.00
Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS									
	111 LICENSED SALARIES	46,898	0	0	0.00	0	0.00	0	0	0.00
	112 CLASSIFIED SALARIES	0	8,401	0	0.00	0	0.00	0	0	0.00
	132 EXTRA DUTY CLASSIFIED	0	98	0	0.00	0	0.00	0	0	0.00
	136 INS OPT OUT INCENTIVE	3,689	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	50,587	8,499	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	3,035	147	0	0.00	0	0.00	0	0	0.00
	213 PERS UAL CONTRIBUTION	9,738	479	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	3,870	650	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	113	22	0	0.00	0	0.00	0	0	0.00
	233 PAID FAMILY MED LEAVE INS	0	34	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 213 ESSER III FUNDS											
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
	241	EMPLOYEES INSURANCE	8	3,970	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	16,764	5,302	0	0.00	0	0.00	0	0	0.00
	420	TEXTBOOKS	36,188	0	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	2,099	1,320	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	38,287	1,320	0	0.00	0	0.00	0	0	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	105,638	15,121	0	0.00	0	0.00	0	0	0.00
Function	1131	HIGH SCHOOL PROGRAMS									
	470	COMPUTER SOFTWARE	2,008	1,360	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	2,008	1,360	0	0.00	0	0.00	0	0	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	2,008	1,360	0	0.00	0	0.00	0	0	0.00
Function	2120	GUIDANCE SERVICES									
	111	LICENSED SALARIES	0	16,211	0	0.00	0	0.00	0	0	0.00
	100	SALARIES	0	16,211	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	0	973	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	0	3,161	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	0	1,238	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	37	0	0.00	0	0.00	0	0	0.00
	233	PAID FAMILY MED LEAVE INS	0	65	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	0	5,324	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	0	10,798	0	0.00	0	0.00	0	0	0.00
Total Function	2120	GUIDANCE SERVICES	0	27,009	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	310	INSTR. PROF & TECH SRVS	0	2,645	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL, OUT OF DISTRICT	0	701	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	3,346	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 213	ESSER III FUNDS										
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	3,346	0	0.00	0	0.00	0	0	0.00
Function	2310	BOARD OF EDUCATION SERVICES									
	350	COMMUNICATION	0	3,260	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	3,260	0	0.00	0	0.00	0	0	0.00
Total Function	2310	BOARD OF EDUCATION SERVICES	0	3,260	0	0.00	0	0.00	0	0	0.00
Function	2520	FISCAL SERVICES									
	690	GRANT INDIRECT CHARGES	8,371	9,100	0	0.00	0	0.00	0	0	0.00
	600	OTHER OBJECTS	8,371	9,100	0	0.00	0	0.00	0	0	0.00
Total Function	2520	FISCAL SERVICES	8,371	9,100	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	322	REPAIRS & MAINTENANCE SERVICES	0	1,980	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	1,980	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	4,352	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	0	4,352	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	89,425	62,850	0	0.00	0	0.00	0	0	0.00
	541	INITIAL & ADDITIONAL EQUIPMENT PURCHASE	0	18,725	0	0.00	0	0.00	0	0	0.00
	500	CAPITAL OUTLAY	89,425	81,575	0	0.00	0	0.00	0	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	89,425	87,907	0	0.00	0	0.00	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
	460	NON-CONSUMABLE ITEMS	0	2,490	0	0.00	0	0.00	0	0	0.00
	480	COMPUTER HARDWARE	0	126,870	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	0	129,360	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	0	129,360	0	0.00	0	0.00	0	0	0.00
Total Fund	213	ESSER III FUNDS	307,077	322,331	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 214 OR SUMMER SCHOOL GRANTS										
Function 1410	ELEMENTARY SUMMER PROGRAM									
131	EXTRA DUTY LICENSED	6,480	0	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	5,723	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	12,203	0	0	0.00	0	0.00	0	0	0.00
211	P E R S	1	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	732	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	2,349	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	925	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	31	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	4,038	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	5,504	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	1,519	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	7,023	0	0	0.00	0	0.00	0	0	0.00
Total Function 1410	ELEMENTARY SUMMER PROGRAM	23,264	0	0	0.00	0	0.00	0	0	0.00
Function 1420	MIDDLE/JUNIOR HIGH									
131	EXTRA DUTY LICENSED	15,829	0	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	5,599	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	21,428	0	0	0.00	0	0.00	0	0	0.00
211	P E R S	2	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	1,286	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	4,125	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	1,616	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	51	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	7,080	0	0	0.00	0	0.00	0	0	0.00
Total Function 1420	MIDDLE/JUNIOR HIGH	28,508	0	0	0.00	0	0.00	0	0	0.00
Function 1430	HIGH SCHOOL									
131	EXTRA DUTY LICENSED	10,107	0	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	914	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 214	OR SUMMER SCHOOL GRANTS										
100	SALARIES		11,021	0	0	0.00	0	0.00	0	0	0.00
211	P E R S		0	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		661	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION		2,121	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE		842	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		32	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		3,656	0	0	0.00	0	0.00	0	0	0.00
310	INSTR, PROF & TECH SRVS		400	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		400	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		851	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		851	0	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES		637	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		637	0	0	0.00	0	0.00	0	0	0.00
Total Function 1430	HIGH SCHOOL		16,565	0	0	0.00	0	0.00	0	0	0.00
Total Fund 214	OR SUMMER SCHOOL GRANTS		68,337	0	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Adopted	Adopted FTE	Proposed	Proposed FTE	Approved	Adopted	Adopted FTE
Fund 230	MISC GRANTS									
	1920 CONTRIBUTIONS-DONATIONS FROM	15,196	15,847	100,000	0.00	107,500	0.00	107,500	107,500	0.00
	1960 RECOVERY OF PRIOR YEAR EXPENSE	0	214	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS	6,468	15,604	0	0.00	0	0.00	0	0	0.00
	2199 OTHER INTERMEDIATE SOURCES	1,989	8,193	0	0.00	0	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	5,552	5,735	10,550	0.00	10,762	0.00	10,762	10,762	0.00
	5400 RESOURCES - BEGINNING FUND BAL	6,498	14,911	10,683	0.00	19,118	0.00	19,118	19,118	0.00
Total Fund 230	MISC GRANTS	35,703	60,503	121,233	0.00	137,380	0.00	137,380	137,380	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 230	MISC GRANTS									
Function 1111	ELEMENTARY PROGRAMS									
131	EXTRA DUTY LICENSED	434	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	434	0	0	0.00	0	0.00	0	0	0.00
211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	26	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	83	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	29	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	139	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	149	1,146	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	149	1,146	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY PROGRAMS	722	1,146	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
410	CONSUMABLE SUPPLIES & MATERIALS	648	1,684	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	2,056	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	2,704	1,684	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	2,704	1,684	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
131	EXTRA DUTY LICENSED	0	191	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	191	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	0	11	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	0	37	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	0	15	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MED LEAVE INS	0	1	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	64	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	1,013	937	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	230	MISC GRANTS									
Function	1131	HIGH SCHOOL PROGRAMS									
	342	TRAVEL, OUT OF DISTRICT	975	1,948	0	0.00	5,000	0.00	5,000	5,000	0.00
	300	PURCHASED SERVICES	1,988	2,885	0	0.00	5,000	0.00	5,000	5,000	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	234	703	50,000	0.00	53,030	0.00	53,030	53,030	0.00
	400	SUPPLIES AND MATERIALS	234	703	50,000	0.00	53,030	0.00	53,030	53,030	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	2,222	3,843	50,000	0.00	58,030	0.00	58,030	58,030	0.00
Function	1132	HIGH SCHOOL-EXTRACURRICULAR									
	310	INSTR, PROF & TECH SRVS	0	880	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL, OUT OF DISTRICT	0	7,881	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	8,761	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	16	3,286	0	0.00	785	0.00	785	785	0.00
	460	NON-CONSUMABLE ITEMS	0	0	10,683	0.00	17,673	0.00	17,673	17,673	0.00
	400	SUPPLIES AND MATERIALS	16	3,286	10,683	0.00	18,458	0.00	18,458	18,458	0.00
Total Function	1132	HIGH SCHOOL-EXTRACURRICULAR	16	12,047	10,683	0.00	18,458	0.00	18,458	18,458	0.00
Function	1250	RESOURCE ROOMS									
	410	CONSUMABLE SUPPLIES & MATERIALS	80	583	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	400	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	480	583	0	0.00	0	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	480	583	0	0.00	0	0.00	0	0	0.00
Function	2120	GUIDANCE SERVICES									
	112	CLASSIFIED SALARIES	0	1,749	1,469	0.05	1,557	0.05	1,557	1,557	0.05
	132	EXTRA DUTY CLASSIFIED	2,317	0	0	0.00	0	0.00	0	0	0.00
	136	INS OPT OUT INCENTIVE	0	304	280	0.00	288	0.00	288	288	0.00
	100	SALARIES	2,317	2,053	1,749	0.05	1,845	0.05	1,845	1,845	0.05
	212	P E R S, PICK-UP	0	63	88	0.00	93	0.00	93	93	0.00
	213	PERS UAL CONTRIBUTION	0	206	235	0.00	304	0.00	304	304	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 230 MISC GRANTS											
Function	2120	GUIDANCE SERVICES									
	220	FICA/MEDICARE	177	157	112	0.00	119	0.00	119	119	0.00
	231	WORKERS' COMPENSATION	6	9	4	0.00	5	0.00	5	5	0.00
	233	PAID FAMILY MED LEAVE INS	0	8	6	0.00	6	0.00	6	6	0.00
	241	EMPLOYEES INSURANCE	0	3	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	183	446	445	0.00	527	0.00	527	527	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	0	308	306	0.00	258	0.00	258	258	0.00
	400	SUPPLIES AND MATERIALS	0	308	306	0.00	258	0.00	258	258	0.00
Total Function 2120 GUIDANCE SERVICES			2,500	2,807	2,500	0.05	2,630	0.05	2,630	2,630	0.05
Function	2230	ASSESSMENT AND TESTING									
	470	COMPUTER SOFTWARE	3,052	3,235	3,234	0.00	3,227	0.00	3,227	3,227	0.00
	400	SUPPLIES AND MATERIALS	3,052	3,235	3,234	0.00	3,227	0.00	3,227	3,227	0.00
Total Function 2230 ASSESSMENT AND TESTING			3,052	3,235	3,234	0.00	3,227	0.00	3,227	3,227	0.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
	310	INSTR, PROF & TECH SRVS	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
	342	TRAVEL, OUT OF DISTRICT	0	8,193	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	8,193	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT			0	8,193	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Function	2410	OFFICE OF THE PRINCIPAL									
	310	INSTR, PROF & TECH SRVS	645	0	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL, OUT OF DISTRICT	5,999	0	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	6,644	0	0	0.00	0	0.00	0	0	0.00
Total Function 2410 OFFICE OF THE PRINCIPAL			6,644	0	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	7	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	1,681	0	4,816	0.00	5,035	0.00	5,035	5,035	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	230	MISC GRANTS									
	400	SUPPLIES AND MATERIALS	1,681	7	4,816	0.00	5,035	0.00	5,035	5,035	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	1,681	7	4,816	0.00	5,035	0.00	5,035	5,035	0.00
Total Fund	230	MISC GRANTS	20,021	33,545	121,233	0.05	137,380	0.05	137,380	137,380	0.05

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 239	MEASURE 99 - OUTDOOR SCHOOL									
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
131	EXTRA DUTY LICENSED	4,512	7,740	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	518	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	5,030	7,740	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	294	464	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	943	1,509	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	373	591	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	11	16	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MED LEAVE INS	0	31	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,621	2,611	0	0.00	0	0.00	0	0	0.00
310	INSTR, PROF & TECH SRVS	53,200	26,250	67,965	0.00	67,965	0.00	67,965	67,965	0.00
311	SUBSTITUTE SERVICES	0	1,310	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	53,200	27,560	67,965	0.00	67,965	0.00	67,965	67,965	0.00
690	GRANT INDIRECT CHARGES	500	500	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	500	500	0	0.00	0	0.00	0	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR	60,351	38,411	67,965	0.00	67,965	0.00	67,965	67,965	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES									
331	REIMBURSABLE STUDENT TRANSPORTATION	22	0	35	0.00	35	0.00	35	35	0.00
332	NON-REIMBURSABLE STUDENT TRANSPORTATION	0	296	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	22	296	35	0.00	35	0.00	35	35	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	22	296	35	0.00	35	0.00	35	35	0.00
Total Fund 239	MEASURE 99 - OUTDOOR SCHOOL	60,373	38,707	68,000	0.00	68,000	0.00	68,000	68,000	0.00

Resources Report

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 241 ESSA SUPPORT											
Function	1291	ENGLISH SECOND LANGUAGE									
	111	LICENSED SALARIES	3,063	0	0	0.00	0	0.00	0	0	0.00
	112	CLASSIFIED SALARIES	20,019	0	0	0.00	0	0.00	0	0	0.00
	131	EXTRA DUTY LICENSED	1,360	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	24,442	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	745	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	2,389	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	1,858	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	62	0	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	18,963	0	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	24,017	0	0	0.00	0	0.00	0	0	0.00
Total Function	1291	ENGLISH SECOND LANGUAGE	48,459	0	0	0.00	0	0.00	0	0	0.00
Total Fund	241	ESSA SUPPORT	48,459	0	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 251 STUDENT INVESTMENT ACCOUNT										
Function	1111 ELEMENTARY PROGRAMS									
111	LICENSED SALARIES	110,167	122,885	73,096	1.00	78,364	1.50	78,364	78,364	1.50
112	CLASSIFIED SALARIES	27,873	29,910	55,080	1.69	58,386	1.69	58,386	58,386	1.69
121	SUBSTITUTES - LICENSED	0	612	0	0.00	0	0.00	0	0	0.00
132	EXTRA DUTY CLASSIFIED	0	448	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	5,346	5,472	8,922	0.00	14,940	0.00	14,940	14,940	0.00
100	SALARIES	143,386	159,327	137,098	2.69	151,690	3.19	151,690	151,690	3.19
212	P E R S, PICK-UP	8,604	9,539	7,691	0.00	8,550	0.00	8,550	8,550	0.00
213	PERS UAL CONTRIBUTION	27,605	31,001	20,509	0.00	27,789	0.00	27,789	27,789	0.00
220	FICA/MEDICARE	10,708	12,035	9,805	0.00	10,902	0.00	10,902	10,902	0.00
231	WORKERS' COMPENSATION	336	360	308	0.00	363	0.00	363	363	0.00
233	PAID FAMILY MED LEAVE INS	0	629	512	0.00	547	0.00	547	547	0.00
241	EMPLOYEES INSURANCE	35,178	18,280	18,753	0.00	9,600	0.00	9,600	9,600	0.00
200	ASSOCIATED PAYROLL COSTS	82,431	71,844	57,578	0.00	57,751	0.00	57,751	57,751	0.00
311	SUBSTITUTE SERVICES	0	393	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	393	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY PROGRAMS		225,817	231,564	194,676	2.69	209,441	3.19	209,441	209,441	3.19
Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS									
111	LICENSED SALARIES	61,309	52,256	123,715	2.00	100,711	1.50	100,711	100,711	1.50
112	CLASSIFIED SALARIES	11,308	2,749	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY LICENSED	2,320	0	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	9,676	2,736	2,799	0.00	2,880	0.00	2,880	2,880	0.00
100	SALARIES	84,613	57,741	126,514	2.00	103,591	1.50	103,591	103,591	1.50
212	P E R S, PICK-UP	5,173	3,300	7,423	0.00	6,216	0.00	6,216	6,216	0.00
213	PERS UAL CONTRIBUTION	16,596	10,723	19,795	0.00	20,200	0.00	20,200	20,200	0.00
220	FICA/MEDICARE	6,502	4,302	9,464	0.00	7,924	0.00	7,924	7,924	0.00
231	WORKERS' COMPENSATION	204	133	283	0.00	252	0.00	252	252	0.00
233	PAID FAMILY MED LEAVE INS	0	225	495	0.00	403	0.00	403	403	0.00
241	EMPLOYEES INSURANCE	10,310	9,091	27,990	0.00	19,200	0.00	19,200	19,200	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT										
200	ASSOCIATED PAYROLL COSTS		38,785	27,774	65,450	0.00	54,195	0.00	54,195	54,195	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	123,398	85,515	191,964	2.00	157,786	1.50	157,786	157,786	1.50
Function	1131	HIGH SCHOOL PROGRAMS									
	111	LICENSED SALARIES	25,452	26,932	28,843	0.50	31,782	0.50	31,782	31,782	0.50
	136	INS OPT OUT INCENTIVE	668	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	26,120	26,932	28,843	0.50	31,782	0.50	31,782	31,782	0.50
	212	P E R S, PICK-UP	1,567	1,616	1,731	0.00	1,907	0.00	1,907	1,907	0.00
	213	PERS UAL CONTRIBUTION	5,028	5,252	4,615	0.00	6,197	0.00	6,197	6,197	0.00
	220	FICA/MEDICARE	1,998	2,060	2,206	0.00	2,431	0.00	2,431	2,431	0.00
	231	WORKERS' COMPENSATION	61	61	67	0.00	80	0.00	80	80	0.00
	233	PAID FAMILY MED LEAVE INS	0	108	115	0.00	127	0.00	127	127	0.00
	241	EMPLOYEES INSURANCE	5,120	7,046	9,330	0.00	9,600	0.00	9,600	9,600	0.00
	242	HSA EMPLR PD INS	1,498	2,063	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		15,272	18,206	18,064	0.00	20,342	0.00	20,342	20,342	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	41,392	45,138	46,907	0.50	52,124	0.50	52,124	52,124	0.50
Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS									
	111	LICENSED SALARIES	26,034	29,090	65,197	1.00	72,505	1.00	72,505	72,505	1.00
	131	EXTRA DUTY LICENSED	1,611	2,212	0	0.00	0	0.00	0	0	0.00
100		SALARIES	27,645	31,302	65,197	1.00	72,505	1.00	72,505	72,505	1.00
	211	P E R S	14	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	1,659	1,878	3,912	0.00	4,350	0.00	4,350	4,350	0.00
	213	PERS UAL CONTRIBUTION	5,322	6,104	10,432	0.00	14,139	0.00	14,139	14,139	0.00
	220	FICA/MEDICARE	2,115	2,306	4,988	0.00	5,547	0.00	5,547	5,547	0.00
	231	WORKERS' COMPENSATION	63	69	149	0.00	180	0.00	180	180	0.00
	233	PAID FAMILY MED LEAVE INS	0	121	260	0.00	290	0.00	290	290	0.00
	241	EMPLOYEES INSURANCE	6,523	9,118	18,660	0.00	19,200	0.00	19,200	19,200	0.00
200	ASSOCIATED PAYROLL COSTS		15,696	19,596	38,401	0.00	43,706	0.00	43,706	43,706	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS	43,341	50,898	103,598	1.00	116,211	1.00	116,211	116,211	1.00

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		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 1410	ELEMENTARY SUMMER PROGRAM									
132	EXTRA DUTY CLASSIFIED	0	670	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	670	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	0	51	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	52	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,495	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	1,495	0	0	0.00	0	0.00	0	0	0.00
Total Function 1410	ELEMENTARY SUMMER PROGRAM	1,495	722	0	0.00	0	0.00	0	0	0.00
Function 1430	HIGH SCHOOL									
460	NON-CONSUMABLE ITEMS	3,136	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	3,136	0	0	0.00	0	0.00	0	0	0.00
Total Function 1430	HIGH SCHOOL	3,136	0	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE SERVICES									
111	LICENSED SALARIES	90,334	68,920	79,848	1.50	86,410	1.50	86,410	86,410	1.50
131	EXTRA DUTY LICENSED	50	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	90,384	68,920	79,848	1.50	86,410	1.50	86,410	86,410	1.50
212	P E R S, PICK-UP	5,423	4,129	4,791	0.00	5,185	0.00	5,185	5,185	0.00
213	PERS UAL CONTRIBUTION	17,399	13,420	12,776	0.00	16,850	0.00	16,850	16,850	0.00
220	FICA/MEDICARE	6,872	4,979	6,108	0.00	6,610	0.00	6,610	6,610	0.00
231	WORKERS' COMPENSATION	213	159	186	0.00	219	0.00	219	219	0.00
233	PAID FAMILY MED LEAVE INS	0	260	319	0.00	346	0.00	346	346	0.00
241	EMPLOYEES INSURANCE	35,090	24,335	27,990	0.00	28,800	0.00	28,800	28,800	0.00
200	ASSOCIATED PAYROLL COSTS	64,997	47,282	52,170	0.00	58,010	0.00	58,010	58,010	0.00
470	COMPUTER SOFTWARE	0	0	0	0.00	8,418	0.00	8,418	8,418	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	8,418	0.00	8,418	8,418	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT										
Total Function	2120	GUIDANCE SERVICES	155,381	116,202	132,018	1.50	152,838	1.50	152,838	152,838	1.50
Function	2310	BOARD OF EDUCATION SERVICES									
	389	OTHER NON-INSTR PROF & TECH SRVS	0	0	50,000	0.00	45,237	0.00	45,237	45,237	0.00
	300	PURCHASED SERVICES	0	0	50,000	0.00	45,237	0.00	45,237	45,237	0.00
Total Function	2310	BOARD OF EDUCATION SERVICES	0	0	50,000	0.00	45,237	0.00	45,237	45,237	0.00
Function	2410	OFFICE OF THE PRINCIPAL									
	113	ADMINISTRATORS	114,563	123,576	130,466	1.00	138,294	1.00	138,294	138,294	1.00
	100	SALARIES	114,563	123,576	130,466	1.00	138,294	1.00	138,294	138,294	1.00
	212	P E R S, PICK-UP	6,877	7,416	7,828	0.00	8,298	0.00	8,298	8,298	0.00
	213	PERS UAL CONTRIBUTION	22,065	24,101	20,875	0.00	26,967	0.00	26,967	26,967	0.00
	220	FICA/MEDICARE	8,131	8,823	9,981	0.00	10,580	0.00	10,580	10,580	0.00
	231	WORKERS' COMPENSATION	252	265	285	0.00	330	0.00	330	330	0.00
	233	PAID FAMILY MED LEAVE INS	0	384	522	0.00	554	0.00	554	554	0.00
	241	EMPLOYEES INSURANCE	17,615	18,286	18,660	0.00	19,200	0.00	19,200	19,200	0.00
	200	ASSOCIATED PAYROLL COSTS	54,940	59,275	58,151	0.00	65,929	0.00	65,929	65,929	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	169,503	182,851	188,617	1.00	204,223	1.00	204,223	204,223	1.00
Function	2520	FISCAL SERVICES									
	690	GRANT INDIRECT CHARGES	30,801	29,994	41,744	0.00	41,744	0.00	41,744	41,744	0.00
	600	OTHER OBJECTS	30,801	29,994	41,744	0.00	41,744	0.00	41,744	41,744	0.00
Total Function	2520	FISCAL SERVICES	30,801	29,994	41,744	0.00	41,744	0.00	41,744	41,744	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	389	OTHER NON-INSTR PROF & TECH SRVS	0	5,180	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	0	5,180	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	0	5,831	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	0	5,831	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	0	25,963	94,062	0.00	91,649	0.00	91,649	91,649	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT										
500	CAPITAL OUTLAY		0	25,963	94,062	0.00	91,649	0.00	91,649	91,649	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES		0	36,974	94,062	0.00	91,649	0.00	91,649	91,649	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES										
332	NON-REIMBURSABLE STUDENT TRANSPORTATION		9,592	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		9,592	0	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES		9,592	0	0	0.00	0	0.00	0	0	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT		803,856	779,858	1,043,586	8.69	1,071,253	8.69	1,071,253	1,071,253	8.69

Resources Report

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

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		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 252	HIGH SCHOOL SUCCESS: MEASURE 98									
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
111	LICENSED SALARIES	22,087	22,463	24,196	0.34	13,845	0.17	13,845	13,845	0.17
100	SALARIES	22,087	22,463	24,196	0.34	13,845	0.17	13,845	13,845	0.17
212	P E R S, PICK-UP	1,325	1,348	1,452	0.00	831	0.00	831	831	0.00
213	PERS UAL CONTRIBUTION	4,252	4,380	3,871	0.00	2,700	0.00	2,700	2,700	0.00
220	FICA/MEDICARE	1,619	1,640	1,851	0.00	1,059	0.00	1,059	1,059	0.00
231	WORKERS' COMPENSATION	50	50	56	0.00	34	0.00	34	34	0.00
233	PAID FAMILY MED LEAVE INS	0	86	97	0.00	55	0.00	55	55	0.00
241	EMPLOYEES INSURANCE	5,794	6,004	6,344	0.00	3,264	0.00	3,264	3,264	0.00
242	HSA EMPLR PD INS	185	201	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	13,225	13,709	13,671	0.00	7,943	0.00	7,943	7,943	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	35,312	36,172	37,867	0.34	21,788	0.17	21,788	21,788	0.17
Function 1131	HIGH SCHOOL PROGRAMS									
111	LICENSED SALARIES	36,762	6,352	6,627	0.09	26,286	0.33	26,286	26,286	0.33
112	CLASSIFIED SALARIES	15,886	16,273	16,595	0.50	17,592	0.50	17,592	17,592	0.50
130	ADDITIONAL SALARY	2,737	64	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	0	2,736	2,799	0.00	2,880	0.00	2,880	2,880	0.00
100	SALARIES	55,385	25,425	26,021	0.59	46,758	0.83	46,758	46,758	0.83
211	P E R S	3	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	3,254	1,430	1,394	0.00	2,633	0.00	2,633	2,633	0.00
213	PERS UAL CONTRIBUTION	10,440	4,649	3,715	0.00	8,556	0.00	8,556	8,556	0.00
220	FICA/MEDICARE	4,056	1,893	1,777	0.00	3,357	0.00	3,357	3,357	0.00
231	WORKERS' COMPENSATION	129	60	57	0.00	122	0.00	122	122	0.00
233	PAID FAMILY MED LEAVE INS	0	99	93	0.00	175	0.00	175	175	0.00
241	EMPLOYEES INSURANCE	16,192	1,557	1,586	0.00	6,336	0.00	6,336	6,336	0.00
242	HSA EMPLR PD INS	661	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	34,735	9,688	8,622	0.00	21,179	0.00	21,179	21,179	0.00
310	INSTR, PROF & TECH SRVS	0	38	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	38	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	252	HIGH SCHOOL SUCCESS: MEASURE 98									
Function	1131	HIGH SCHOOL PROGRAMS									
	410	CONSUMABLE SUPPLIES & MATERIALS	3,221	14,223	15,986	0.00	3,997	0.00	3,997	3,997	0.00
	420	TEXTBOOKS	4,750	0	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	2,176	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	0	5,084	8,500	0.00	5,375	0.00	5,375	5,375	0.00
	400	SUPPLIES AND MATERIALS	7,971	21,483	24,486	0.00	9,372	0.00	9,372	9,372	0.00
	610	REDEMPTION OF PRINCIPAL DEBT	0	4,656	0	0.00	0	0.00	0	0	0.00
	620	INTEREST	0	94	0	0.00	0	0.00	0	0	0.00
	690	GRANT INDIRECT CHARGES	7,629	9,210	10,000	0.00	0	0.00	0	0	0.00
	600	OTHER OBJECTS	7,629	13,960	10,000	0.00	0	0.00	0	0	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	105,720	70,594	69,129	0.59	77,309	0.83	77,309	77,309	0.83
Function	2120	GUIDANCE SERVICES									
	111	LICENSED SALARIES	55,687	76,531	79,634	1.00	83,228	1.00	83,228	83,228	1.00
	112	CLASSIFIED SALARIES	0	6,259	13,224	0.45	14,016	0.45	14,016	14,016	0.45
	121	SUBSTITUTES - LICENSED	0	52	0	0.00	0	0.00	0	0	0.00
	130	ADDITIONAL SALARY	4,750	411	0	0.00	0	0.00	0	0	0.00
	136	INS OPT OUT INCENTIVE	0	1,505	2,519	0.00	2,592	0.00	2,592	2,592	0.00
	100	SALARIES	60,437	84,758	95,377	1.45	99,836	1.45	99,836	99,836	1.45
	211	P E R S	28	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	3,341	4,787	5,571	0.00	841	0.00	841	841	0.00
	213	PERS UAL CONTRIBUTION	10,720	15,557	14,857	0.00	2,733	0.00	2,733	2,733	0.00
	220	FICA/MEDICARE	4,591	6,397	7,104	0.00	7,439	0.00	7,439	7,439	0.00
	231	WORKERS' COMPENSATION	142	188	217	0.00	248	0.00	248	248	0.00
	233	PAID FAMILY MED LEAVE INS	0	334	372	0.00	389	0.00	389	389	0.00
	241	EMPLOYEES INSURANCE	17,587	13,328	18,660	0.00	19,200	0.00	19,200	19,200	0.00
	242	HSA EMPLR PD INS	0	4,939	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	36,409	45,530	46,781	0.00	30,850	0.00	30,850	30,850	0.00
	310	INSTR, PROF & TECH SRVS	0	200	0	0.00	0	0.00	0	0	0.00
	311	SUBSTITUTE SERVICES	0	2,178	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL, OUT OF DISTRICT	0	41	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	252	HIGH SCHOOL SUCCESS: MEASURE 98									
	300	PURCHASED SERVICES	0	2,419	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	34	0	2,000	0.00	5,500	0.00	5,500	5,500	0.00
	400	SUPPLIES AND MATERIALS	34	0	2,000	0.00	5,500	0.00	5,500	5,500	0.00
Total Function	2120	GUIDANCE SERVICES	96,880	132,707	144,158	1.45	136,186	1.45	136,186	136,186	1.45
Function	2520	FISCAL SERVICES									
	690	GRANT INDIRECT CHARGES	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
	600	OTHER OBJECTS	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Function	2520	FISCAL SERVICES	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Fund	252	HIGH SCHOOL SUCCESS: MEASURE 98	237,912	239,473	251,154	2.38	245,283	2.45	245,283	245,283	2.45

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	253	EARLY LITERACY GRANT								
Function	1111	ELEMENTARY PROGRAMS								
	112	CLASSIFIED SALARIES	0	12,013	28,346	0.91	26,972	0.91	26,972	0.91
	130	ADDITIONAL SALARY	0	0	0	0.00	8,000	0.00	8,000	0.00
	136	INS OPT OUT INCENTIVE	0	0	0	0.00	5,760	0.00	5,760	0.00
100		SALARIES	0	12,013	28,346	0.91	40,732	0.91	40,732	0.91
	212	P E R S, PICK-UP	0	846	1,701	0.00	2,098	0.00	2,098	0.00
	213	PERS UAL CONTRIBUTION	0	2,750	4,535	0.00	6,820	0.00	6,820	0.00
	220	FICA/MEDICARE	0	1,064	2,168	0.00	2,675	0.00	2,675	0.00
	231	WORKERS' COMPENSATION	0	35	73	0.00	94	0.00	94	0.00
	233	PAID FAMILY MED LEAVE INS	0	56	113	0.00	140	0.00	140	0.00
	241	EMPLOYEES INSURANCE	0	10,507	18,660	0.00	0	0.00	0	0.00
200		ASSOCIATED PAYROLL COSTS	0	15,258	27,250	0.00	11,827	0.00	11,827	0.00
	310	INSTR, PROF & TECH SRVS	0	0	0	0.00	7,150	0.00	7,150	0.00
	311	SUBSTITUTE SERVICES	0	3,198	0	0.00	0	0.00	0	0.00
300		PURCHASED SERVICES	0	3,198	0	0.00	7,150	0.00	7,150	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	0	13,797	0	0.00	0	0.00	0	0.00
	420	TEXTBOOKS	0	732	0	0.00	0	0.00	0	0.00
	460	NON-CONSUMABLE ITEMS	0	5	0	0.00	0	0.00	0	0.00
400		SUPPLIES AND MATERIALS	0	14,534	0	0.00	0	0.00	0	0.00
	690	GRANT INDIRECT CHARGES	0	2,742	4,300	0.00	0	0.00	0	0.00
600		OTHER OBJECTS	0	2,742	4,300	0.00	0	0.00	0	0.00
Total Function	1111	ELEMENTARY PROGRAMS	0	47,745	59,896	0.91	59,709	0.91	59,709	0.91
Function	1400	SUMMER SCHOOL PROGRAMS								
	130	ADDITIONAL SALARY	0	0	0	0.00	16,000	0.00	16,000	0.00
	131	EXTRA DUTY LICENSED	0	8,724	15,900	0.00	0	0.00	0	0.00
	132	EXTRA DUTY CLASSIFIED	0	1,668	8,100	0.00	0	0.00	0	0.00
100		SALARIES	0	10,392	24,000	0.00	16,000	0.00	16,000	0.00
	212	P E R S, PICK-UP	0	563	1,440	0.00	960	0.00	960	0.00
	213	PERS UAL CONTRIBUTION	0	1,831	3,840	0.00	3,120	0.00	3,120	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 253	EARLY LITERACY GRANT									
Function 1400	SUMMER SCHOOL PROGRAMS									
220	FICA/MEDICARE	0	785	1,836	0.00	1,224	0.00	1,224	1,224	0.00
231	WORKERS' COMPENSATION	0	22	48	0.00	36	0.00	36	36	0.00
233	PAID FAMILY MED LEAVE INS	0	41	96	0.00	64	0.00	64	64	0.00
200	ASSOCIATED PAYROLL COSTS	0	3,242	7,260	0.00	5,404	0.00	5,404	5,404	0.00
332	NON-REIMBURSABLE STUDENT TRANSPORTATION	0	3,266	0	0.00	3,413	0.00	3,413	3,413	0.00
300	PURCHASED SERVICES	0	3,266	0	0.00	3,413	0.00	3,413	3,413	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	673	3,413	0.00	3,321	0.00	3,321	3,321	0.00
400	SUPPLIES AND MATERIALS	0	673	3,413	0.00	3,321	0.00	3,321	3,321	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	0	17,573	34,673	0.00	28,138	0.00	28,138	28,138	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
311	SUBSTITUTE SERVICES	0	262	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	5,719	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	5,981	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	5,981	0	0.00	0	0.00	0	0	0.00
Function 2520	FISCAL SERVICES									
690	GRANT INDIRECT CHARGES	0	2,851	0	0.00	3,450	0.00	3,450	3,450	0.00
600	OTHER OBJECTS	0	2,851	0	0.00	3,450	0.00	3,450	3,450	0.00
Total Function 2520	FISCAL SERVICES	0	2,851	0	0.00	3,450	0.00	3,450	3,450	0.00
Total Fund 253	EARLY LITERACY GRANT	0	74,150	94,569	0.91	91,297	0.91	91,297	91,297	0.91

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 255	SAFE SCHOOL CULTURE GRANT									
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
121	SUBSTITUTES - LICENSED	0	748	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	748	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	0	37	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	0	121	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	0	48	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MED LEAVE INS	0	2	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	209	0	0.00	0	0.00	0	0	0.00
310	INSTR, PROF & TECH SRVS	0	2,249	0	0.00	0	0.00	0	0	0.00
342	TRAVEL, OUT OF DISTRICT	0	733	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	2,982	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	250	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	250	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	4,189	0	0.00	0	0.00	0	0	0.00
Total Fund 255	SAFE SCHOOL CULTURE GRANT	0	4,189	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 259	RECRUITMENT AND RETENTION										
Total Function 1131	HIGH SCHOOL PROGRAMS		12,708	0	0	0.00	0	0.00	0	0	0.00
Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS										
130	ADDITIONAL SALARY		15,222	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES		15,222	0	0	0.00	0	0.00	0	0	0.00
211	P E R S		1	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		728	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION		2,335	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE		1,138	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		36	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		4,238	0	0	0.00	0	0.00	0	0	0.00
Total Function 1220	STUDENTS WITH MENTAL DISABILITIES - LIFE SKILLS		19,460	0	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS										
130	ADDITIONAL SALARY		3,664	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES		3,664	0	0	0.00	0	0.00	0	0	0.00
211	P E R S		0	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		214	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION		687	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE		263	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		9	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		1,173	0	0	0.00	0	0.00	0	0	0.00
310	INSTR, PROF & TECH SRVS		91	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		91	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS		4,928	0	0	0.00	0	0.00	0	0	0.00
Function 1272	TITLE I										
130	ADDITIONAL SALARY		771	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES		771	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP		46	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 259 RECRUITMENT AND RETENTION										
Function 1272	TITLE I									
213	PERS UAL CONTRIBUTION	148	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	58	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	254	0	0	0.00	0	0.00	0	0	0.00
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Total Function 1272	TITLE I	1,025	0	0	0.00	0	0.00	0	0	0.00
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Function 1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY									
130	ADDITIONAL SALARY	20,998	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	20,998	0	0	0.00	0	0.00	0	0	0.00
211	P E R S	2	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	1,212	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	3,889	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	1,560	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	62	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	6,725	0	0	0.00	0	0.00	0	0	0.00
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Total Function 1285	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	27,723	0	0	0.00	0	0.00	0	0	0.00
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Function 1291	ENGLISH SECOND LANGUAGE									
130	ADDITIONAL SALARY	1,541	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,541	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	46	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	148	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	117	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	4	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	315	0	0	0.00	0	0.00	0	0	0.00
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Total Function 1291	ENGLISH SECOND LANGUAGE	1,856	0	0	0.00	0	0.00	0	0	0.00
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Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 259	RECRUITMENT AND RETENTION									
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
130	ADDITIONAL SALARY	771	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	771	0	0	0.00	0	0.00	0	0	0.00
211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	46	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	148	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	57	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	253	0	0	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	1,024	0	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE SERVICES									
130	ADDITIONAL SALARY	2,988	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	2,988	0	0	0.00	0	0.00	0	0	0.00
211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	171	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	549	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	227	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	7	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	954	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE SERVICES	3,942	0	0	0.00	0	0.00	0	0	0.00
Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
130	ADDITIONAL SALARY	646	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	646	0	0	0.00	0	0.00	0	0	0.00
212	P E R S, PICK-UP	16	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL CONTRIBUTION	52	0	0	0.00	0	0.00	0	0	0.00
220	FICA/MEDICARE	49	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	118	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 259	RECRUITMENT AND RETENTION										
Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	764	0	0	0.00	0	0.00	0	0	0.00
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
	130	ADDITIONAL SALARY	271	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	271	0	0	0.00	0	0.00	0	0	0.00
	211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	16	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	52	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	20	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	89	0	0	0.00	0	0.00	0	0	0.00
Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	360	0	0	0.00	0	0.00	0	0	0.00
Function	2220	EDUCATIONAL MEDIA SERVICES									
	130	ADDITIONAL SALARY	541	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	541	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	32	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	104	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	41	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
200		ASSOCIATED PAYROLL COSTS	178	0	0	0.00	0	0.00	0	0	0.00
Total Function	2220	EDUCATIONAL MEDIA SERVICES	719	0	0	0.00	0	0.00	0	0	0.00
Function	2320	EXECUTIVE ADMINISTRATION SERVICES									
	130	ADDITIONAL SALARY	2,312	0	0	0.00	0	0.00	0	0	0.00
100		SALARIES	2,312	0	0	0.00	0	0.00	0	0	0.00
	211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	139	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	445	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	168	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	259	RECRUITMENT AND RETENTION									
Function	2320	EXECUTIVE ADMINISTRATION SERVICES									
	231	WORKERS' COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	757	0	0	0.00	0	0.00	0	0	0.00
Total Function	2320	EXECUTIVE ADMINISTRATION SERVICES	3,069	0	0	0.00	0	0.00	0	0	0.00
Function	2410	OFFICE OF THE PRINCIPAL									
	130	ADDITIONAL SALARY	5,705	0	0	0.00	0	0.00	0	0	0.00
	100	SALARIES	5,705	0	0	0.00	0	0.00	0	0	0.00
	211	P E R S	1	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	342	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	1,098	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	424	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	13	0	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	1,878	0	0	0.00	0	0.00	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	7,583	0	0	0.00	0	0.00	0	0	0.00
Function	2520	FISCAL SERVICES									
	130	ADDITIONAL SALARY	541	0	0	0.00	0	0.00	0	0	0.00
	100	SALARIES	541	0	0	0.00	0	0.00	0	0	0.00
	211	P E R S	0	0	0	0.00	0	0.00	0	0	0.00
	212	P E R S, PICK-UP	32	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL CONTRIBUTION	104	0	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	40	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	177	0	0	0.00	0	0.00	0	0	0.00
Total Function	2520	FISCAL SERVICES	718	0	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
	130	ADDITIONAL SALARY	5,570	0	0	0.00	0	0.00	0	0	0.00
	100	SALARIES	5,570	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 259	RECRUITMENT AND RETENTION									
	211 P E R S	1	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	264	0	0	0.00	0	0.00	0	0	0.00
	213 PERS UAL CONTRIBUTION	846	0	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	413	0	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	83	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,607	0	0	0.00	0	0.00	0	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	7,177	0	0	0.00	0	0.00	0	0	0.00
Function 2640	STAFF SERVICES									
	470 COMPUTER SOFTWARE	249	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	249	0	0	0.00	0	0.00	0	0	0.00
Total Function 2640	STAFF SERVICES	249	0	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
	130 ADDITIONAL SALARY	135	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	135	0	0	0.00	0	0.00	0	0	0.00
	211 P E R S	0	0	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	10	0	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	10	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	145	0	0	0.00	0	0.00	0	0	0.00
Function 3100	COMMUNITY SERVICES									
	130 ADDITIONAL SALARY	2,004	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	2,004	0	0	0.00	0	0.00	0	0	0.00
	212 P E R S, PICK-UP	105	0	0	0.00	0	0.00	0	0	0.00
	213 PERS UAL CONTRIBUTION	338	0	0	0.00	0	0.00	0	0	0.00
	220 FICA/MEDICARE	150	0	0	0.00	0	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	27	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	620	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	259	RECRUITMENT AND RETENTION									
Total Function	3100	COMMUNITY SERVICES	2,624	0	0	0.00	0	0.00	0	0	0.00
Total Fund	259	RECRUITMENT AND RETENTION	129,865	0	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	265	UNEMPL/RETIREE RESERVE									
Function	1111	ELEMENTARY PROGRAMS									
	0420		0	0	71,357	0.00	62,957	0.00	62,957	62,957	0.00
	400	SUPPLIES AND MATERIALS	0	0	71,357	0.00	62,957	0.00	62,957	62,957	0.00
Total Function	1111	ELEMENTARY PROGRAMS	0	0	71,357	0.00	62,957	0.00	62,957	62,957	0.00
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
	0420		0	0	152,350	0.00	152,350	0.00	152,350	152,350	0.00
	400	SUPPLIES AND MATERIALS	0	0	152,350	0.00	152,350	0.00	152,350	152,350	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	0	152,350	0.00	152,350	0.00	152,350	152,350	0.00
Function	1131	HIGH SCHOOL PROGRAMS									
	0420		0	0	117,000	0.00	117,000	0.00	117,000	117,000	0.00
	400	SUPPLIES AND MATERIALS	0	0	117,000	0.00	117,000	0.00	117,000	117,000	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	0	0	117,000	0.00	117,000	0.00	117,000	117,000	0.00
Function	2520	FISCAL SERVICES									
	232	UNEMPLOYMENT COMPENSATION	0	1,398	70,000	0.00	70,000	0.00	70,000	70,000	0.00
	200	ASSOCIATED PAYROLL COSTS	0	1,398	70,000	0.00	70,000	0.00	70,000	70,000	0.00
Total Function	2520	FISCAL SERVICES	0	1,398	70,000	0.00	70,000	0.00	70,000	70,000	0.00
Function	2700	SUPPLEMENTAL RETIREMENT PROGRAM									
	116	SUPPLEMENTAL RETIREMENT STIPENDS	0	1,000	0	0.00	0	0.00	0	0	0.00
	100	SALARIES	0	1,000	0	0.00	0	0.00	0	0	0.00
	220	FICA/MEDICARE	0	77	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	16,459	9,100	73,250	0.00	81,650	0.00	81,650	81,650	0.00
	200	ASSOCIATED PAYROLL COSTS	16,459	9,177	73,250	0.00	81,650	0.00	81,650	81,650	0.00
Total Function	2700	SUPPLEMENTAL RETIREMENT PROGRAM	16,459	10,177	73,250	0.00	81,650	0.00	81,650	81,650	0.00

Requirements Report

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

Resources Report

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	266	TUITION REIMBURSEMENT									
Function	2640	STAFF SERVICES									
	249	STAFF TUITION REIMBURSEMENT	31,063	23,340	60,000	0.00	65,000	0.00	65,000	65,000	0.00
	200	ASSOCIATED PAYROLL COSTS	31,063	23,340	60,000	0.00	65,000	0.00	65,000	65,000	0.00
Total Function	2640	STAFF SERVICES	31,063	23,340	60,000	0.00	65,000	0.00	65,000	65,000	0.00
Total Fund	266	TUITION REIMBURSEMENT	31,063	23,340	60,000	0.00	65,000	0.00	65,000	65,000	0.00

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

		2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund 299 NUTRITION SERVICES										
Function	3100 COMMUNITY SERVICES									
112	CLASSIFIED SALARIES	69,883	72,216	73,458	2.84	94,254	3.34	94,254	94,254	3.34
114	MANAGERIAL-CLASSIFIED- CONF	50,058	51,805	53,360	1.00	57,975	1.00	57,975	57,975	1.00
132	EXTRA DUTY CLASSIFIED	311	484	0	0.00	0	0.00	0	0	0.00
136	INS OPT OUT INCENTIVE	2,673	0	0	0.00	5,760	0.00	5,760	5,760	0.00
100	SALARIES	122,925	124,505	126,818	3.84	157,989	4.34	157,989	157,989	4.34
212	P E R S, PICK-UP	6,483	6,927	7,611	0.00	9,136	0.00	9,136	9,136	0.00
213	PERS UAL CONTRIBUTION	20,455	22,513	20,293	0.00	29,685	0.00	29,685	29,685	0.00
220	FICA/MEDICARE	8,982	9,269	9,702	0.00	11,645	0.00	11,645	11,645	0.00
231	WORKERS' COMPENSATION	1,640	1,673	1,324	0.00	2,613	0.00	2,613	2,613	0.00
233	PAID FAMILY MED LEAVE INS	0	485	507	0.00	608	0.00	608	608	0.00
241	EMPLOYEES INSURANCE	46,834	46,903	65,310	0.00	57,600	0.00	57,600	57,600	0.00
200	ASSOCIATED PAYROLL COSTS	84,394	87,770	104,747	0.00	111,287	0.00	111,287	111,287	0.00
310	INSTR, PROF & TECH SRVS	0	1,476	210	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE SERVICES	75	1,228	0	0.00	0	0.00	0	0	0.00
318	PROF & IMPROVE COSTS NON-INSTRUCTIONAL	0	0	250	0.00	500	0.00	500	500	0.00
322	REPAIRS & MAINTENANCE SERVICES	9,714	3,074	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	9,789	5,778	460	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,617	0	500	0.00	4,300	0.00	4,300	4,300	0.00
411	FOOD COSTS	15,601	16,178	16,000	0.00	21,000	0.00	21,000	21,000	0.00
413	COPY ROOM SUPPLIES	7,864	5,721	5,000	0.00	5,000	0.00	5,000	5,000	0.00
418	CAFETERIA SUPPLIES	12,013	11,070	10,000	0.00	15,000	0.00	15,000	15,000	0.00
450	FOOD	82,520	85,681	90,000	0.00	163,200	0.00	163,200	163,200	0.00
459	FOOD COMMODITIES	32,749	24,805	31,000	0.00	30,000	0.00	30,000	30,000	0.00
460	NON-CONSUMABLE ITEMS	778	5,142	5,000	0.00	5,000	0.00	5,000	5,000	0.00
470	COMPUTER SOFTWARE	2,395	0	2,600	0.00	5,600	0.00	5,600	5,600	0.00
480	COMPUTER HARDWARE	2,014	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	158,551	148,597	160,100	0.00	249,100	0.00	249,100	249,100	0.00
542	REPLACEMENT EQUIPMENT PURCHASES	0	452	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	452	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
<hr/>											
Fund	299	NUTRITION SERVICES	<hr/>								
Function	3100	COMMUNITY SERVICES									
	610	REDEMPTION OF PRINCIPAL DEBT	0	4,125	0	0.00	0	0.00	0	0	0.00
	620	INTEREST	0	186	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	3,608	2,102	4,200	0.00	2,000	0.00	2,000	2,000	0.00
	650	LUNCH FUND REIMBURSEMENT	361	0	0	0.00	0	0.00	0	0	0.00
	600	OTHER OBJECTS	3,969	6,413	4,200	0.00	2,000	0.00	2,000	2,000	0.00
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Total Function	3100	COMMUNITY SERVICES	379,628	373,515	396,325	3.84	520,876	4.34	520,876	520,876	4.34
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Function	3130	FOOD DELIVERY SERVICES									
	640	DUES AND FEES	1,212	1,499	1,200	0.00	1,500	0.00	1,500	1,500	0.00
	600	OTHER OBJECTS	1,212	1,499	1,200	0.00	1,500	0.00	1,500	1,500	0.00
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Total Function	3130	FOOD DELIVERY SERVICES	1,212	1,499	1,200	0.00	1,500	0.00	1,500	1,500	0.00
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Total Fund	299	NUTRITION SERVICES	380,840	375,014	397,525	3.84	522,376	4.34	522,376	522,376	4.34

Debt Service Funds

FUNDS 300 - 304



Resources Report

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

Requirements Report

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

YAMHILL CARLTON SCHOOL DISTRICT

GENERAL OBLIGATION BOND - 2016

General Obligation

Bond Series 2016

- Original Balance \$21,395,380

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

Resources Report

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

Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

YAMHILL CARLTON SCHOOL DISTRICT

LIMITED TAX PENSION OBLIGATION BONDS

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

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

Resources Report

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

Requirements Report

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

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

FFC 2019

- Original Balance \$5,331,785

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

Capital Improvement Funds

FUNDS 400 - 475



Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

			2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2024-2025 Adopted FTE	2025-2026 Proposed	2025-2026 Proposed FTE	2025-2026 Approved	2025-2026 Adopted	2025-2026 Adopted FTE
Fund	410	SEISMIC GRANT									
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
	310	INSTR, PROF & TECH SRVS	567	0	0	0.00	0	0.00	0	0	0.00
	383	ARCHITECT/ENGINEER SERVICES	39,982	0	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	40,549	0	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	1,075,224	0	0	0.00	0	0.00	0	0	0.00
	500	CAPITAL OUTLAY	1,075,224	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	1,115,773	0	0	0.00	0	0.00	0	0	0.00
Total Fund	410	SEISMIC GRANT	1,115,773	0	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Requirements Report

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

Scholarship Funds

FUNDS 784 - 785



Resources Report

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

Requirements Report

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

Resources Report

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

Requirements Report

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

Appendix



BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

Current Budget Period: The budget period currently in progress.

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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

00 "EXHIBIT A"

PUBLIC NOTICE

**1ST NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of the Yamhill Carlton School District, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will be held on May 5, 2025 at 6:00pm at the YC District Office at 120 N Larch Pl, Yamhill OR 97148. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may ask questions about and comment on the budget document at that time. Comments will be subject to a three-minute limit per community member. The second meeting is tentatively scheduled on May 19, 2025 and will take place on an as needed basis. Zoom information and this notice of this publication are also available at www.ycsd.k12.or.us.
NIR Published April 18, 2025

AFFIDAVIT OF PUBLICATION

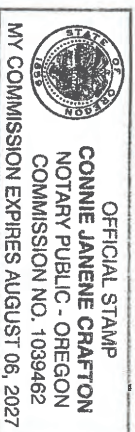
STATE OF OREGON } ss.
County of Yamhill

I, Terri Hartt
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that Yamhill Carlton School District - Public Notice
May 5, 2025 Budget Committee Meeting- April 18,
2025
Subscribed and sworn before me this 4/22/2025.

Terri Hartt

Connie Janene Crafton

Notary Public for Oregon
My Commission Expires 08/06/2027



Yamhill Carlton School District's post



Yamhill Carlton School District

April 30 · 🌐

2nd NOTICE OF 1st BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Yamhill Carlton School District, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will be held on May 5, 2025 at 6:00pm at the YC District Office at 120 N Larch Pl, Yamhill OR 97148.

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1st Publication was published April 18, 2025 in the McMinnville News Register.



1

1 comment 2 shares



Like



Comment



MOTION TO APPROVE PROPOSED FY 2025-2026 BUDGET:

- I move that the budget committee of Yamhill Carlton School District approve the proposed budget for the 2025-2026 fiscal year in the amount of \$27,432,962.

▪ General Fund	\$ 18,113,697
▪ Special Revenue Funds	\$ 3,957,552
▪ Debt Service Funds	\$ 3,388,821
▪ Capital Improvement Funds	\$ 1,908,992
▪ Trust and Agency Funds	\$ 63,900
	\$ 27,432,962

MOTION TO IMPOSE & CATEGORIZE AD VALOREM TAXES:

- I move that the permanent tax rate of 4.7818 per \$1,000 value be levied in support of the General Fund for Fiscal Year 2025-2026. This tax rate is expected to generate \$4,590,000 in taxes.
- I move to impose \$1,077,741 for debt service for general obligation bonds for the Fiscal Year 2025-2026, which for the purposes of Article XI Section 1 1b of the Oregon Constitution, is excluded from the education rate limitation.

Budget committee members in attendance on Monday, May 5, 2025: Erin Galyean, Julia Howard, Susan FitzGerald, Jami Egland, Jaletta Dumdi and Roy Durfee

J.Howard motioned to approve the proposed 2025-2026 budget as presented. S.FitzGerald seconded. All in favor. Motion passes.

S.FitzGerald motioned to approve the permanent tax rate of 4.7818 per \$1,000 value be levied in support of the general fund for fiscal year 2025-2026. This tax rate is expected to generate \$4,590,000 in taxes. E.Galyean seconded. All in favor. Motion passes.

J.Egland motioned to impose \$1,077,741 for debt service for general obligation bonds for the fiscal year 2025-2026, which for the purposes of Article XI Section 1 1b of the Oregon Constitution, is excluded from the education rate limitation. J.Dumdi Seconded. All in favor. Motion passes.

Yamhill County's
News-Register.com

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PO BOX 727 503-472-5114 www.newsregister.com

00 "EXHIBIT A"

FORM
OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Yamhill Carlton School Board will be held on June 12, 2025 at 6:00 pm at 120 N Larch Pl, Yamhill, Oregon and available via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Yamhill Carlton School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 120 N Larch Pl, Yamhill, Oregon between the hours of 8:00 am and 3:30 pm, or online at www.yscd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tammi Ziegler Telephone: (503) 852-6983 Email: ziegler@yscschools.org

TOTAL OF ALL FUNDS		FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026	
Beginning Fund Balance				
Current Year Property Taxes, other than Local Option Taxes	\$5,075,840	\$5,213,832	\$6,491,366	
Current Year Local Option Property Taxes	5,206,562	5,284,420	5,543,450	
Other Revenue from Local Sources	0	0	0	
Revenue from Intermediate Sources	2,672,039	2,092,729	2,544,732	
Revenue from State Sources	332,024	200,000	190,000	
Revenue from Federal Sources	10,144,913	10,521,013	11,353,972	
Interfund Transfers	919,602	630,311	724,409	
All Other Budget Resources	835,393	602,147	585,033	
Total Resources	69,815	0	0	
	\$25,256,188	\$24,544,452	\$27,432,962	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$7,321,650	\$8,149,379	\$8,928,648
Other Associated Payroll Costs	3,949,073	4,449,077	4,927,469
Purchased Services	2,519,774	3,064,785	3,091,150
Supplies & Materials	1,092,795	1,682,386	1,843,295
Capital Outlay	370,048	1,076,184	2,139,363
Other Objects (except debt service & interfund transfers)	464,874	432,191	473,283
Debt Service*	2,465,944	2,411,206	2,508,186
Interfund Transfers*	835,393	1,002,147	585,033
Operating Contingency	0	2,221,197	2,880,635
Unappropriated Ending Fund Balance & Reserves	6,236,638	55,900	55,900
Total Requirements	\$25,256,188	\$24,544,452	\$27,432,962

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TER, a newspaper of
O.R.S. 193.010 and
nes each week at
State of Oregon, and
strict - Display 2025
e this 6/10/2025.
2027

Tammi Ziegler

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$8,784,396	\$10,691,076	\$11,581,874
FTE	90.4077	96.9703	98.9981
2000 Support Services	6,489,863	7,326,001	8,303,466
FTE	34.6126	34.6127	34.6126
3000 Enterprise & Community Service	375,114	398,525	522,876
FTE	4.3126	3.8438	4.3438
4000 Facility Acquisition & Construction	68,840	438,400	994,992
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	2,465,944	3,112,437	3,388,821
5200 Interfund Transfers*	835,393	1,002,147	585,033
6000 Contingency	0	1,459,966	2,000,000
7000 Unappropriated Ending Fund Balance	6,236,638	55,900	55,900
Total Requirements	\$25,256,188	\$24,544,452	\$27,432,962
Total FTE	129.3329	135.4268	137.9945

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

STAMP
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NO. 1039462
UGUST 06, 2027

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00 "EXHIBIT A"

FORM
OR-ED-1
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Contact: Tami Zigler Telephone: (503) 852-6911

TOTAL OF ALL FUNDS		FINANCIAL SUMMARY - R
	Actual Amount	Last Year 2023-
Beginning Fund Balance		
Current Year Property Taxes, other than Local Option Taxes		
Current Year Local Option Property Taxes		
Other Revenue from Local Sources		
Revenue from Intermediate Sources		
Revenue from State Sources		
Revenue from Federal Sources		
Interfund Transfers		
All Other Budget Resources		
Total Resources		

FINANCIAL SUMMARY - REQUIREMENTS	
Salaries	
Other Associated Payroll Costs	
Purchased Services	
Supplies & Materials	
Capital Outlay	
Other Objects (except debt service & interfund transfers)	
Debt Service*	
Interfund Transfers*	
Operating Contingency	
Unappropriated Ending Fund Balance & Reserves	
Total Requirements	

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME	
1000 Instruction	
FTE	
2000 Support Services	
FTE	
3000 Enterprise & Community Service	
FTE	
4000 Facility Acquisition & Construction	
FTE	
5000 Other Uses	
5100 Debt Service*	
5200 Interfund Transfers*	
6000 Contingency	
7000 Unappropriated Ending Fund Balance	
Total Requirements	
Total FTE	

* not included in total 5000 Other Uses. To be appropriated separately from other 5100 Debt Service.

STATEMENT OF CHANGES IN ACTIVITY

AFFIDAVIT OF PUBLICATION

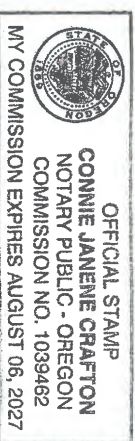
STATE OF OREGON } ss.
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I, Terri Hart
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that Yamhill Carlton School District - Display 2025
ED-1 Form - June 6, 2025
Subscribed and sworn before me this 6/10/2025.

Terri Hart

Connie Janene Crafton

Notary Public for Oregon
My Commission Expires 08/06/2027



FORM

OR-ED-1

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Contact: Taml Zigler

Telephone: (503) 852-6983

Email: ziglert@yoschools.org

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Interfund Transfers	835,393	602,147	585,033
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Total Resources	\$25,256,188	\$24,544,452	\$27,432,962

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Total FTE	129.3329	135.4268	137.9445

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The needs of our Special Education program continues to grow which creates the need for additional FTE.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.7818 per \$1,000)	4.7818	4.7818	4.7818
Local Option Levy	0	0	0
Levy for General Obligation Bonds	\$1,020,885	\$1,050,343	\$1,077,741

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$10,435,000	\$0	
Other Bonds	\$3,020,000	\$0	
Other Borrowings	\$3,005,000	\$0	
Total	\$16,460,000	\$0	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.



RESOLUTION 2025-02

YAMHILL CARLTON SCHOOL DISTRICT
RESOLUTION TO TRANSFER APPROPRIATIONS WITHIN FUNDS
2024-2025 BUDGET

Appropriation Details

General Fund –

1. To provide additional budget authority for transfers to the building fund for on-going facilities and maintenance projects.
2. Budget savings are anticipated due to a higher beginning fund balance. The transfer would come from the District's contingency fund.

BE IT RESOLVED, that for the fiscal year beginning July 1, 2024, the budget transfers shown below, are hereby appropriated as indicated within the funds listed:

GENERAL FUND

<u>Expenditure Function</u>	<u>Adopted Budget</u>	<u>Change</u>	<u>Adjusted Budget</u>
Instruction	\$ 8,515,502	0	\$ 8,515,502
Support Services	5,962,203	0	5,962,203
Transfers	602,147	400,000	1,002,147
Contingency	<u>1,859,966</u>	<u>(400,000)</u>	<u>1,459,966</u>
Total	<u>\$ 16,939,818</u>	<u>0</u>	<u>\$ 16,939,818</u>

ADOPTED by the Board of Directors of the Yamhill Carlton School District this 13th day of February 2025.


Erin Galyeen, Board Chair


Clint Raever, Superintendent



YAMHILL CARLTON SCHOOL DISTRICT

RESOLUTION 2025-06

YAMHILL CARLTON SCHOOL DISTRICT RESOLUTION TO INCREASE APPROPRIATIONS 2024-2025 BUDGET

WHEREAS, the Yamhill Carlton School District has determined that it is necessary to increase appropriations in the Special Revenue Fund for Nutrition Services due to the enrollment in the Community Eligibility Provision (CEP), which has provided free breakfast and lunch to all of our students physically attending our schools. This program has increased the participation in our nutrition program, which is generating more revenue and increasing expenditure appropriations; and

WHEREAS, ORS 294.471 allows for changes in appropriations after the adoption of the budget when certain conditions are met, and the Board of Directors has determined that such conditions apply;

NOW THEREFORE, BE IT RESOLVED, that THE Board of Directors for the Yamhill Carlton School District, Oregon, does hereby increase appropriations as follows for the 2024-2025 budget:

200 SPECIAL REVENUE FUND

RESOURCES

<u>Original Appropriation</u>
Local Sources
State Revenue
Federal Revenue
Interfund Transfers
Beginning Fund Balance
Total

<u>Adopted Budget</u>	<u>Change</u>	<u>New Appropriation</u>
409,000	0	409,000
1,528,759	115,000	1,643,759
630,311	100,000	730,311
484,547	0	484,547
492,280	0	492,280
<u>\$ 3,544,897</u>	<u>\$ 215,000</u>	<u>\$ 3,759,897</u>

REQUIREMENTS

<u>Original Appropriation</u>
Instruction
Support Services
Community Services
Total

<u>Adopted Budget</u>	<u>Change</u>	<u>New Appropriation</u>
2,167,574	0	2,167,574
978,798	0	978,798
398,525	215,000	613,525
<u>\$ 3,544,897</u>	<u>\$ 215,000</u>	<u>\$ 3,759,897</u>

ADOPTED this 8th day of May, 2025 by the Board of Directors of the Yamhill Carlton School District.


Erin Galyeon, Board Chair


Clint Raever, Superintendent

**Yamhill Carlton School District
Resolution # 2025-07**

ADOPTING THE BUDGET

BE IT RESOLVED THAT THE Board of Directors of the Yamhill Carlton School District hereby adopts the budget for the fiscal year 2025-2026 in the total amount of now on file at the Yamhill Carlton District Office and on our website www.ycsd.k12.or.us.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025 and for the purposes shown below are hereby appropriated.

GENERAL FUND		CONSTRUCTION PROJECT FUND	
Instruction	9,137,874	Support Services	914,000
Support Services	6,390,790	Building & Acquisition	994,992
Transfers	585,033	Contingency	-
Contingency	2,000,000	Total Construction Project Fund	1,908,992
Total General Fund	18,113,697		
SPECIAL REVENUE FUNDS		TRUST AND AGENCY FUNDS	
Instruction	2,436,000	Instruction	8,000
Support Services	998,676	Reserved for Next Year	55,900
Community Services	522,876	Total Trust & Agency Fund	63,900
Total Special Revenue Funds	3,957,552		
DEBT SERVICE FUND			
Debt Service	3,388,821	TOTAL APPROPRIATIONS, All Funds	27,377,062
Total Debt Service Fund	3,388,821	Total Unappropriated and Reserve Amounts	55,900
		TOTAL ADOPTED BUDGET	27,432,962

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2025-2026:

- (1) At the rate of \$4.7818 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$1,077,741 for debt service on general obligation bonds

CATEGORIZING THE TAX

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

Subject to the Education Limitation	
Permanent Rate Tax	\$4.7818/per \$1000
Excluded from Limitation	
General Obligation Bond Debt Service	\$1,077,741

The above resolution statements were approved and declared adopted on the 12th day of June 2025.


Erin Galyean, Board Chair


Clint Raever, Superintendent

Notice of Property Tax and Certification of Intent to Impose a
Tax on Property for Education Districts
To assessor of Yamhill County
FORM OR-ED-50
2025-2026

- File no later than JULY 15.
 - Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.
- ☐ Check here if this is an amended form.

The Yamhill Carlton School District No. 1 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Yamhill County. The property tax, fee, charge or assessment is categorized as stated by this form.

District Name
County Name
120 N Larch Pl
Mailing Address of District
City
Yamhill
OR
97148
07/13/2025
State
503-852-6983
Zip
Tami Zigler
Director of Fiscal Services
Title
Daytime Telephone
zigler@yoschools.org
Contact Person E-mail
Contact Person

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of 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	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.7818
2. Local option operating tax	2	
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.	\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$1,077,741
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$1,077,741

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.7818
6. Election date when your new district received voter approval for your permanent rate limit	6	
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 three 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