

A misty forest of tall evergreen trees, likely Douglas firs, with a soft, hazy atmosphere. The trees are densely packed and their tops are partially obscured by the mist. The overall color palette is muted greens and greys.

**BUTTE FALLS
SCHOOL DISTRICT #91**

720 LAUREL AVE
BUTTE FALLS, OR 97522

**2026 - 2027
PROPOSED BUDGET**

2026-2027 Budget Message
Jackson County School District #91 (Butte Falls)

May 4, 2026

To the Jackson County School District #91 (Butte Falls) Budget Committee:

Thank you for investing time in support of the budget-approval process for Jackson County School District #91 (Butte Falls).

The Recommendation.

This evening you are receiving a proposed budget for the 2026-2027 school year. It is a proposal that supports our progress toward rebalancing our revenue and expenditures in order to make our regular school year program stronger. It assumes our enrollment at 100 ADMr (Average Daily Membership regular) down from 115 ADMr last year. It is a budget that (1) leverages state and federal grant funding to maintain the investments we have made in quality instructional staff and instructional tools to improve the opportunities for our students' learning and (2) through grant funding, supports staffing to improve communication with and support for students and families.

It is a budget that I encourage you to approve.

This past year we have worked to address our culture and the systems within our schools that contributed to the declining enrollment trend of recent years. As public school enrollment has dropped substantially across Oregon, we, too, have experienced a significant 59% decline since 2023. There are at least four factors that seem to be causing the enrollment decline: (1) Per the CDC, the U.S. and, to a greater degree, Oregon, has seen a significant drop in the birth rate, a trend that began in 2007 but accelerated after 2016; (2) In the aftermath of pandemic distance learning, some students have continued to be reluctant to return to on-site learning; (3) Conditions in public schools have changed due to challenging dysregulated behaviors that emerged as students returned to campus; and (4) Staffing shortages, turnover, and higher levels of employee absenteeism have impacted the quality of our customer service.

We responded to these factors by addressing the unique needs of each student through a personalized approach to teaching and learning and a focus on socio-emotional needs. From the beginning of the year we focused on nurturing a positive, supportive, and we participated in a districtwide planning process to identify our shared goals and create a three-year plan to meet them. We continued vital investments

in mental health counseling and behavioral intervention support which have led to a decrease in behavior referrals and other disruptions to the learning process.

Reflecting on Investments from the 2025-2026 School Year.

Over the course of this school year, we have experienced a 17% decrease in enrollment from the previous year; the average for the year will likely end up around 106 students.

In partnership with the Southern Oregon ESD, we have expanded our training and professional development activities to support the success of our teachers and students. We are beginning to see improvements in the academic success of our younger students in reading and mathematics and the engagement (behavior and attendance) of all students.

With the continuation of grant funds like the Federal Stronger Connections grant, we continued to improve our relationships with students and their families. We have seen a marked increase in parent engagement and involvement in activities that improve the climate of our campuses. We have also seen the great benefit of having increased mental health counseling embedded on our campuses through our partnership with Rogue Community Health.

This year we continued middle and high school wrestling programs and were able to expand and add middle and high school track and field programs. We will need to increase our enrollment before we can confidently continue to sustain these programs and possibly add new programs.

We have continued to make facilities upgrades that improve safety on our campuses. This year, we made improvements to infrastructure at the elementary and secondary campuses including sidewalk repairs and plumbing upgrades. We invested in a new electronically controlled entrance door at the elementary school which allowed us to effectively monitor visitors on campus.

We finalized a comprehensive upgrade to our Construction/Woodworking and Welding/Metal Manufacturing Labs at the secondary campus which increases our ability to provide hands-on learning for our students in CTE related classes.

Our partnership agreement with Southern Oregon University continued to bring more college students to the Butte Falls School District Natural Resource Center (NRC) campus where they developed on-site research projects. Grant funding has financed upgrades to NRC facilities and the improvements in the new SOU Aquaponics/Hydroponics Lab housed in the main Hatchery building.

Our partnership with the Butte Falls Community School Partnership continues to thrive and expand through the AgVenture Club. This work fosters agricultural literacy for students through practical, hands-on, place-based education rooted in developing a deeper understanding of food systems, animal husbandry, ranching/farming and sustainable practices. It represents an enhanced collaboration between the Butte Falls Charter School, Jackson County Library Services (Butte Falls Branch), the Butte Falls Community Forest, local farmers, ranchers, and community members.

This summer, utilizing grant funds, we will, once again, host several day camps for students in our region and be able to employ some of our own students as helpers. Substantial gifts from Ruby Edwards have helped fund the teaching and learning activities that occur at the Fall Festival and Spring Earth Day learning events.

A Budget that supports the District Mission.

This proposed budget relies on the most recent official state K-12 revenue projections as the funding basis for on-going operational costs. Even in the face of impending revenue changes, we remain committed to protecting our programs in support of the District Mission. Our mission is “to create successful, productive, and literate citizens who will be ready for college and/or the workforce by learning collaboration, creativity, communication and critical thinking through Natural Resources.” To accomplish our mission, we must continue to strategically align and calibrate our funding resources to provide a safe, supportive learning environment with sufficient staffing and tools for our students to succeed.

Budget Assumptions:

This proposed budget is based on several important assumptions about school funding and enrollment:

1. **The state-wide base funding level for K-12 education will remain at least \$11.36 billion for the biennium with 51% of the funding being distributed in this second year of the biennium. This helps account for increases in most roll-up costs (contract salary/wage increases, insurance, PERS, utilities, supplies/materials).** With this level of funding, the district had to make significant budget reductions to maintain a balanced and sustainable budget **We must increase our enrollment substantially this year in order sustain our current service level in coming years.**
2. **The district had several staff positions funded by a grant that ended at the end of the 2025-2026 school year.** As a result we have eliminated these positions.

3. **Our district will at least maintain its current enrollment level.** We have created our budget based on ADM (Average Daily Membership) set at 100 reduced by 15 from previous year. If we are to see any enrollment growth, our hope remains in the hands-on real-life learning experiences that we provide to students when they are on our campuses.
4. **Strategic Investments** in the further development of the Butte Falls Natural Resource Center, associated efforts by our instructional staff to integrate this theme into our curriculum, and on-going communication with the region about the benefits of our charter school program **will continue to attract new students (and more grant funding) to our district.**
5. **We will proactively add additional staff and instructional materials,** when fiscally possible, to respond to any excessive enrollment growth we may experience. Providing sufficient academic support is essential as we add new students.
6. **We will continue to work to ensure sufficient reserve funds to provide for regular, planned curriculum adoptions and facilities maintenance.** Having up-to-date instructional materials and technology in quantities sufficient for all students will increase learning quality and efficiency. Because of our conservative fiscal practices the past several years, we will begin the new school year with sufficient updated science, mathematics, and English/Language Arts curriculum for the next four years. Upgrading security measures are important capital improvements that enhance the safety of our campuses. Ensuring funds for roof, flooring, and lighting replacements extends the usefulness of our facilities for many years.

Revenue.

State School Fund. As briefly noted above, the revenue assumptions from the State School Fund reflect the current anticipated funding level of \$11.36 billion for the biennium. This was a reduction of \$289,285 for our district. We anticipate using additional state and federal grant funding to augment our program. This budget uses \$290,000 in reserves to fill the remaining funding gap to ensure our instructional program is sustainable for the coming year. **We recommend approval of this proposed budget, as that approval (along with adoption by the School Board) will provide the authority to spend up to those funding levels.**

Federal Title Funding was reduced 10% due to state wide poverty level adjustments.

Student Enrollment. We anticipate any increases in revenue beyond the State School Fund Estimate will come primarily from any increases we might experience in our enrollment.

Projected Wages and Salary increases. Our primary method for delivering teaching and learning is through the work of our teachers and support staff. Employee compensation costs comprise about 57% of our budget expenditure, which makes this expense the largest non-discretionary item in the budget. This year increases in compensation for classified employees are somewhat predictable because we are in the third year of three-year collective bargaining agreements with our classified union. We are currently bargaining with our classified union but anticipate an agreement that will provide stability and predictability in licensed staff compensation costs for the next several years.

Public Employee Retirement System (PERS) Increases. PERS costs are an on-going concern as the state and each district holds an unfunded pension liability for future payments. This year we anticipate a slight decrease in the employer costs, because the adjustment is based on how the economy has functioned in the past two years. Given the recent volatility in the national and world economy, however, we should anticipate and prepare for a significant increase in subsequent years. Such volatility is increasing the unfunded liability costs of the state PERS program. This budget maintains a set-aside in reserves to account for increases that will likely come in the near future.

Health Insurance Costs. This budget includes funding increases of 3.4% for health insurance benefits as required by our collective bargaining agreements with our classified and licensed employees.

Staffing Allocations. The proposed budget includes some adjustments to staffing allocations based on the needs of the district. This budget following adjustments to staffing:

Reductions

- Administration
 - 2.0 Assistant Principal positions

- Licensed
 - 2.0 Elementary Teacher positions

- Classified
 - 1.0 Cafeteria worker position
 - 1.0 Technology Coordinator position
 - 1.0 School Liaison

Additions

- Administration
 - 1.0 K-12 Principal position

Teaching/Technology Materials. The proposed budget includes funding for the replacement cycle of Chromebooks. It also maintains our current subscriptions for instructional software, and the costs associated with migrating to our new Student Information System.

Food Services. This budget includes a transfer of funds to cover the subsidy provided by the district to allow all students to receive free breakfast and lunch.

Transportation. This budget maintains the current transportation service level. Note: We need for a new/used replacement bus listed below under Future Priorities for Investment.

Safety. We anticipate upgrading safety needs at the NRC, including emergency alarm systems and perimeter fencing this summer. Several safety-related items are not included in this proposed budget. If we are able to find ways to accomplish these within the scope of our facilities maintenance reserves and/or grant funding, we will. These are included in the list below under Priorities for Future Investments.

Reserves. This budget proposes set-asides for future needs.

Priorities for Future Investments.

Below are items that remain as high needs but are not funded within this proposed budget.

1. Purchase a used mid-sized bus as we must dispose of our oldest bus and our small bus is less dependable for long runs. Estimated cost: \$80,000.
2. Repair or replacement of walkways at the high school campus and at the district office to reduce tripping hazards. This has been completed at the elementary campus. Estimated cost: To be determined.
3. Additional Reserve funding for larger capital maintenance improvements to ensure roofing, flooring, and exterior painting occur on a reasonable schedule along with other such large maintenance investments. Recommended annual amount: \$50,000.

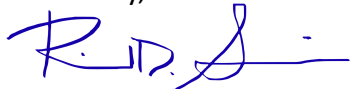
4. Improvements to the playground area at the elementary campus. These include additional signage and stripping to help guide student play. Estimated cost: To be determined.
5. Additional Reserve funding for scheduled technology upgrades. Recommended annual amount: \$20,000.
6. Additional Reserve funding for textbook adoptions on the state recommended cycle. Recommended annual amount: \$50,000.
7. Additional improvements at the NRC which align to the District Priorities.

Over the past two decades, our district has persevered in the face of many challenges. Through all of these our progress is continuous when we persist. We have endured the threat of the summer wildfires. We have responded to economic constraints and state restrictions caused by a worldwide pandemic. Costs have continued to remain high as major military and political conflicts interrupt the flow of goods. Nevertheless, we persist together. Recent developments in the community focusing on the importance of healthy families and a strong community school, increased local economic development, a consistent local law enforcement presence, and the development of the community forest, provide great conditions for growing our school and accomplishing our mission.

If we see reductions in our revenues, we will work together to make the necessary adjustments to this budget. While this proposed budget moves us one year forward toward a healthier, safer, more robust educational program for our students and their families, we must remain committed to working together with our employees, our students' families and our community to ensure Butte Falls Charter School becomes a healthier, safer place for all.

Thank you for your consideration of this proposed budget.

Sincerely,



Rich Sullivan, Superintendent



**Butte Falls School District #91
Board/Budget Committee 2026**

Board of Directors

Katie Misfeldt - Board Chair
Mark Carlton - Vice-Chair
Bonnie Freeman
Blair Anderson
Dianne Gorman

Budget Committee

Megan Krous
Melissa Edwards
Marze Azevedo
Julie Rettmann
Lindsey Thompson

**Butte Falls School District
2026-2027
Adopted Budget Calendar**

April 13, 2026 (21 days prior)	Publish notice of Budget Meeting (5 to 30 days prior to meeting)
April 13, 2026 (21 days prior)	Post notice of Budget Meeting on the District’s website @ www.buttefalls.k12.or.us (Posted for at least the 10 days before the meeting) HB2425 (2011)
May 4, 2026	Budget Committee Meeting #1 @ 6:00pm <ul style="list-style-type: none"> ○ Elect presiding officer ○ Presentation of the budget message ○ Presentation of the budget document Receive public comment on the budget
May 22, 2026 (14 days)	Publish Notice of Budget Hearing (ED1) <ul style="list-style-type: none"> ○ (not more than 30 days nor less than 5 days prior to public hearing)
June 8, 2026	Budget Hearing and Regular Board Meeting @ 6:00 p.m. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring the tax levy.
July 15, 2026	Certify Tax Levy to County Assessor Forms (ED50)

STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Jackson County, Butte Falls SD 91 - 2046

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$600,000.00
Common School Fund	=	\$14,643.08
County School Fund	=	\$10,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$624,643.08

2026-2027 Experience Adjustment

District Average Teacher Experience	=	11.93
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.64

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$180,000.00
Transportation per ADMr Rank		80%
Transportation Reimbursement Rate		80.00%
80.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$144,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 240.00	2025-2026 ADMw 238.96	Extended ADMw 240.00
------------------------------	------------------------------	-----------------------------

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.64 by \$25 then add \$4500 to the result = \$4,484.00
 Then multiply \$4,484.00 by the Extended ADMw 239.9975 and then by the funding ratio 2.5922539943 = \$2,789,651.00

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$2,789,651.00 to the Transportation Grant \$144,000.00 = \$2,933,651.00

2026-2027 State School Fund Grant

Subtract the Local Revenue \$624,643.08 from the Total Formula Revenue \$2,933,651.00 = \$2,309,007.92

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,624	Total Formula Revenue per Extended ADMw = \$12,224
Charter Schools Rate(ORS 338.155) = \$11,624	

Payments

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

2026-2027 Extended ADMw

Butte Falls SD 91: District total extended ADMw for funding calculations

	2026-2027		2025-2026	
ADMr:	100.00 X 1.00	100.00	0.00 X 1.00	0.00
Students in EL programs:	0.00 X 0.50	0.00	0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
19 IEP Students capped at 11% of District ADMr:	11.00 X 1.00	11.00	10.90 X 1.00	10.90
Students on IEP Above 11% of ADMr:	8.80 X 1.00	8.80	8.80 X 1.00	8.80
Students in Poverty:	8.99 X 0.25	2.25	-0.19 X 0.25	-0.05
Students in Foster Care and Neglected/Delinquent:	4.00 X 0.25	1.00	4.00 X 0.25	1.00
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2026-2027 ADMw	123.05	2025-2026 ADMw	20.65
	Butte Falls SD 91 Extended ADMw			240.00

Butte Falls Charter School: Charter ADMw for information only

	2026-2027		2025-2026	
ADMr:	0.00 X 1.00	0.00	99.08 X 1.00	99.08
Students in EL programs:	0.00 X 0.50	0.00	0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Students in Poverty:	0.00 X 0.25	0.00	9.10 X 0.25	2.28
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00	0.00 X 0.25	0.00
Remote Elementary School Correction:	66.49 X 1.00	66.49	66.49 X 1.00	66.49
Small High School Correction:	50.46 X 1.00	50.46	50.46 X 1.00	50.46
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2026-2027 ADMw	116.95	2025-2026 ADMw	218.31

Butte Falls SD 91 Extended ADMw 240.00

Butte Falls School District #91

2026-2027 Proposed Budget Funds Summary

	100		200		400		600	
	General Fund		Grants & Special Revenue Funds		Capital Project Funds		Unemployment	Proposed Budget 2026-2027
RESOURCES								
Local Revenue	662,500		128,100				19,848	810,448
Intermediate Revenue	10,000							10,000
State Revenue	2,325,701		528,099					2,853,801
Federal Revenue			282,699					282,699
Transfers In	290,000		135,000					425,000
Other (Beginning Fund Bal)	625,000		753,213		25,675		38,000	1,441,888
Total Revenue	3,913,201		1,827,111		25,675		57,848	5,823,836
EXPENDITURES								
		FTE		FTE				FTE
Instruction	1,849,624	14.33	699,362	5.42			2,548,986	19.75
Support Services	1,528,577	9.23	370,250	0.25	25,675		32,848	1,957,350
Enterprise/Community Services			163,500	1.78				163,500
Facilities Acquisition and Construction			30,000					30,000
Other Uses	135,000		250,000				385,000	-
Contingency	150,000		140,000				290,000	-
Ending Fund Balance	250,000		174,000				25,000	449,000
Total Expenditures	3,913,201	23.56	1,827,111	7.45	25,675		57,848	5,823,836

GENERAL FUND

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Resources Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 100	GENERAL FUND								
1110 TAXES	554,836	562,474	581,000	0.00	600,000	0.00	0	0	0
1500 EARNINGS ON INVESTMENTS	81,084	99,231	50,000	0.00	50,000	0.00	0	0	0
1910 RENTALS	2,389	5,163	0	0.00	0	0.00	0	0	0
1920 CONTRIBUTIONS/PRIVATE	450	450	500	0.00	500	0.00	0	0	0
1990 MISCELLANEOUS	104,005	17,754	12,000	0.00	12,000	0.00	0	0	0
1000 REVENUE/LOCAL SOURCES	742,764	685,072	643,500	0.00	662,500	0.00	0	0	0
2101 COUNTY SCHOOL FUNDS	0	0	10,000	0.00	10,000	0.00	0	0	0
2199 OTHER IMMEDIATE SOURCES	421	527	0	0.00	0	0.00	0	0	0
2000 REVENUE/INTERM. SOURCES	421	527	10,000	0.00	10,000	0.00	0	0	0
3101 SCHOOL SUPPORT FUND	3,181,297	2,868,169	2,598,292	0.00	2,309,008	0.00	0	0	0
3103 COMMON SCHOOL FUND	24,553	22,848	16,693	0.00	16,693	0.00	0	0	0
3000 REVENUE/STATE SOURCES	3,205,850	2,891,017	2,614,986	0.00	2,325,701	0.00	0	0	0
4801 FEDERAL FOREST FEES	2,189	566	0	0.00	0	0.00	0	0	0
4000 REVENUE/FEDERAL SOURCES	2,189	566	0	0.00	0	0.00	0	0	0
5200 INTERFUND TRANSFER	0	(68,054)	0	0.00	290,000	0.00	0	0	0
5400 BEGINNING FUND BALANCE	740,649	1,030,206	1,100,000	0.00	625,000	0.00	0	0	0
5000 REVENUE/OTHER SOURCES	740,649	962,152	1,100,000	0.00	915,000	0.00	0	0	0
Total Fund 100	GENERAL FUND	4,691,873	4,539,333	4,368,486	0.00	3,913,201	0.00	0	0

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Requirements Report

		23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Fund 100 GENERAL FUND									
Function 1111	PRIMARY K-6								
111	LICENSED SALARY	600,611	511,983	519,282	6.40	360,927	4.00	0	0
112	CLASSIFIED SALARIES	70,845	38,726	38,978	1.50	24,065	0.78	0	0
121	SUBSTITUTE SALARY	3,076	1,893	1,500	0.00	0	0.00	0	0
122	SUBSTITUTE CLASSIFIED	3,614	9,743	5,000	0.00	5,000	0.00	0	0
130	ADDITIONAL SALARY	37,029	42,839	29,868	0.00	7,080	0.00	0	0
100	SALARIES	715,175	605,183	594,628	7.90	397,072	4.78	0	0
210	PERS	178,968	149,696	155,972	0.00	104,274	0.00	0	0
220	FICA/MEDICARE	53,559	45,408	44,992	0.00	30,014	0.00	0	0
230	OTHER PAYROLL COSTS	12,045	10,026	10,084	0.00	6,372	0.00	0	0
240	CONTRACTUAL BENEFITS	118,173	76,931	70,706	0.00	77,445	0.00	0	0
200	PAYROLL COSTS	362,745	282,062	281,753	0.00	218,106	0.00	0	0
310	INST, PROF, TECH SERVICES	13,823	21,186	5,000	0.00	10,000	0.00	0	0
343	TRAVEL STUDENT OUT OF DISTRICT	5,510	0	0	0.00	0	0.00	0	0
390	OTHER GENERAL PROF/TECH	1,683	1,313	0	0.00	0	0.00	0	0
300	PURCHASED SERVICES	21,016	22,499	5,000	0.00	10,000	0.00	0	0
410	CONSUMABLE SUPPLIES	4,764	5,887	7,700	0.00	7,700	0.00	0	0
420	TEXTBOOKS	0	3,392	50,000	0.00	2,500	0.00	0	0
440	PERIODICALS	0	1,415	500	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	672	1,000	0.00	1,000	0.00	0	0
470	COMPUTER SOFTWARE	4,521	2,506	17,000	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	9,286	13,872	76,200	0.00	11,200	0.00	0	0
Total Function 1111 PRIMARY K-6		1,108,222	923,615	957,582	7.90	636,378	4.78	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 1113 ES EXTRA-CURRICULAR

130	ADDITIONAL SALARY	741	761	597	0.00	615	0.00	0	0
100	SALARIES	741	761	597	0.00	615	0.00	0	0
210	PERS	185	190	158	0.00	163	0.00	0	0
220	FICA/MEDICARE	57	58	46	0.00	47	0.00	0	0
230	OTHER PAYROLL COSTS	13	13	10	0.00	10	0.00	0	0
200	PAYROLL COSTS	255	261	214	0.00	221	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1113	ES EXTRA-CURRICULAR	996	1,022	811	0.00	836	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 1122 MS EXTRA-CURRICULAR

130	ADDITIONAL SALARY	13,184	2,746	22,626	0.00	10,332	0.00	0	0
100	SALARIES	13,184	2,746	22,626	0.00	10,332	0.00	0	0
210	PERS	1,382	0	6,000	0.00	2,740	0.00	0	0
220	FICA/MEDICARE	996	210	1,731	0.00	790	0.00	0	0
230	OTHER PAYROLL COSTS	224	46	390	0.00	177	0.00	0	0
200	PAYROLL COSTS	2,602	256	8,121	0.00	3,707	0.00	0	0
342	OUT OF DISTRICT TRAVEL	0	639	0	0.00	0	0.00	0	0
343	TRAVEL STUDENT OUT OF DISTRICT	404	499	0	0.00	0	0.00	0	0
390	OTHER GENERAL PROF/TECH	0	0	1,500	0.00	0	0.00	0	0
300	PURCHASED SERVICES	404	1,138	1,500	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES	119	0	700	0.00	200	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	0	500	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	119	0	1,200	0.00	200	0.00	0	0
540	EQUIPMENT	0	6,011	0	0.00	0	0.00	0	0
500	CAPITAL OUTLAY	0	6,011	0	0.00	0	0.00	0	0
640	DUES/FEES	827	95	1,000	0.00	500	0.00	0	0
600	OTHER OBJECTS	827	95	1,000	0.00	500	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1122	MS EXTRA-CURRICULAR	17,136	10,246	34,447	0.00	14,739	0.00	0	0

Requirements Report

Fund	23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Fund 100 GENERAL FUND								
Function 1131	HS PROGRAMS							
111	LICENSED SALARY	308,082	324,792	375,651	5.00	348,083	4.00	0
112	CLASSIFIED SALARIES	52	(277)	0	0.00	25,226	1.00	0
121	SUBSTITUTE SALARY	5,826	7,119	3,500	0.00	0	0.00	0
130	ADDITIONAL SALARY	6,840	7,580	7,080	0.00	4,700	0.00	0
100	SALARIES	320,800	339,213	386,231	5.00	378,009	5.00	0
210	PERS	88,025	73,941	104,060	0.00	100,248	0.00	0
220	FICA/MEDICARE	24,174	25,186	29,279	0.00	28,918	0.00	0
230	OTHER PAYROLL COSTS	5,419	5,556	6,563	0.00	6,479	0.00	0
240	CONTRACTUAL BENEFITS	63,533	79,598	86,348	0.00	114,879	0.00	0
200	PAYROLL COSTS	181,151	184,281	226,250	0.00	250,524	0.00	0
310	INST, PROF, TECH SERVICES	7,749	7,192	3,000	0.00	3,000	0.00	0
390	OTHER GENERAL PROF/TECH	1,683	1,313	0	0.00	0	0.00	0
300	PURCHASED SERVICES	9,432	8,504	3,000	0.00	3,000	0.00	0
410	CONSUMABLE SUPPLIES	1,923	2,245	6,170	0.00	5,600	0.00	0
420	TEXTBOOKS	1,448	709	50,000	0.00	2,500	0.00	0
460	NON CONSUMABLE SUPPLIES	0	0	2,500	0.00	0	0.00	0
470	COMPUTER SOFTWARE	4,841	2,755	10,000	0.00	2,000	0.00	0
400	SUPPLIES AND MATERIALS	8,211	5,708	68,670	0.00	10,100	0.00	0
Total Function 1131	HS PROGRAMS	519,595	537,706	684,151	5.00	641,633	5.00	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 1132 HS EXTRA-CURRICULAR

130	ADDITIONAL SALARY	31,973	12,763	71,823	0.00	34,797	0.00	0	0
100	SALARIES	31,973	12,763	71,823	0.00	34,797	0.00	0	0
210	PERS	5,927	2,085	12,739	0.00	9,228	0.00	0	0
220	FICA/MEDICARE	2,375	964	5,494	0.00	2,662	0.00	0	0
230	OTHER PAYROLL COSTS	536	212	1,241	0.00	603	0.00	0	0
200	PAYROLL COSTS	8,838	3,262	19,474	0.00	12,494	0.00	0	0
342	OUT OF DISTRICT TRAVEL	4,796	258	2,500	0.00	2,000	0.00	0	0
343	TRAVEL STUDENT OUT OF DISTRICT	641	701	3,000	0.00	2,500	0.00	0	0
390	OTHER GENERAL PROF/TECH	3,000	0	5,000	0.00	2,500	0.00	0	0
300	PURCHASED SERVICES	8,438	958	10,500	0.00	7,000	0.00	0	0
410	CONSUMABLE SUPPLIES	200	2,208	2,200	0.00	400	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	860	2,500	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	200	3,068	4,700	0.00	400	0.00	0	0
540	EQUIPMENT	0	6,011	0	0.00	0	0.00	0	0
500	CAPITAL OUTLAY	0	6,011	0	0.00	0	0.00	0	0
640	DUES/FEES	3,926	3,393	3,500	0.00	2,000	0.00	0	0
600	OTHER OBJECTS	3,926	3,393	3,500	0.00	2,000	0.00	0	0
Total Function 1132 HS EXTRA-CURRICULAR		53,374	29,455	109,997	0.00	56,691	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 1210 TALENTED AND GIFTED

130	ADDITIONAL SALARY	0	0	0	0.00	1,553	0.00	0	0
100	SALARIES	0	0	0	0.00	1,553	0.00	0	0
210	PERS	0	0	0	0.00	412	0.00	0	0
220	FICA/MEDICARE	0	0	0	0.00	119	0.00	0	0
230	OTHER PAYROLL COSTS	0	0	0	0.00	26	0.00	0	0
200	PAYROLL COSTS	0	0	0	0.00	557	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1210	TALENTED AND GIFTED	0	0	0	0.00	2,110	0.00	0	0

Requirements Report

Fund	23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED	26-27 ADOPTED
<hr/>									
Fund 100	GENERAL FUND								
<hr/>									
Function 1250	LESS RESTRICTIVE - ERC								
111	LICENSED SALARY	73,012	83,859	67,440	1.00	76,313	1.00	0	0
112	CLASSIFIED SALARIES	27,423	24,933	29,466	1.00	108,108	3.10	0	0
113	ADMINISTRATORS	0	5,221	5,378	0.00	5,539	0.00	0	0
130	ADDITIONAL SALARY	3,696	3,540	4,137	0.00	615	0.00	0	0
100	SALARIES	104,131	117,552	106,421	2.00	190,576	4.10	0	0
210	PERS	22,674	30,227	28,223	0.00	50,541	0.00	0	0
220	FICA/MEDICARE	7,671	8,734	8,141	0.00	14,579	0.00	0	0
230	OTHER PAYROLL COSTS	1,738	1,924	1,833	0.00	3,288	0.00	0	0
240	CONTRACTUAL BENEFITS	36,100	37,540	36,726	0.00	65,208	0.00	0	0
200	PAYROLL COSTS	68,183	78,426	74,923	0.00	133,616	0.00	0	0
310	INST, PROF, TECH SERVICES	262	0	500	0.00	0	0.00	0	0
342	OUT OF DISTRICT TRAVEL	1,505	962	1,500	0.00	0	0.00	0	0
390	OTHER GENERAL PROF/TECH	136,125	95,416	90,000	0.00	100,000	0.00	0	0
300	PURCHASED SERVICES	137,893	96,378	92,000	0.00	100,000	0.00	0	0
410	CONSUMABLE SUPPLIES	434	359	500	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	2,597	1,005	3,000	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	3,031	1,364	3,500	0.00	0	0.00	0	0
640	DUES/FEES	200	0	250	0.00	0	0.00	0	0
600	OTHER OBJECTS	200	0	250	0.00	0	0.00	0	0
<hr/>									
Total Function 1250	LESS RESTRICTIVE - ERC	313,439	293,720	277,094	2.00	424,192	4.10	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 1271 RESPONSE TO INTERVENTION (RTI)

111	LICENSED SALARY	0	0	0	0.00	44,235	0.45	0	0
130	ADDITIONAL SALARY	2,804	2,972	2,589	0.00	2,168	0.00	0	0

100	SALARIES	2,804	2,972	2,589	0.00	46,403	0.45	0	0
------------	-----------------	--------------	--------------	--------------	-------------	---------------	-------------	----------	----------

210	PERS	782	828	687	0.00	12,517	0.00	0	0
220	FICA/MEDICARE	210	224	198	0.00	3,637	0.00	0	0
230	OTHER PAYROLL COSTS	47	49	44	0.00	812	0.00	0	0
240	CONTRACTUAL BENEFITS	0	0	0	0.00	9,677	0.00	0	0

200	PAYROLL COSTS	1,038	1,101	928	0.00	26,642	0.00	0	0
------------	----------------------	--------------	--------------	------------	-------------	---------------	-------------	----------	----------

410	CONSUMABLE SUPPLIES	90	528	500	0.00	0	0.00	0	0
-----	---------------------	----	-----	-----	------	---	------	---	---

400	SUPPLIES AND MATERIALS	90	528	500	0.00	0	0.00	0	0
------------	-------------------------------	-----------	------------	------------	-------------	----------	-------------	----------	----------

Total Function 1271	RESPONSE TO INTERVENTION (RTI)	3,933	4,602	4,017	0.00	73,045	0.45	0	0
----------------------------	---------------------------------------	--------------	--------------	--------------	-------------	---------------	-------------	----------	----------

Major Function 1000	INSTRUCTION	2,016,693	1,800,365	2,068,100	14.90	1,849,624	14.33	0	0
----------------------------	--------------------	-----------	-----------	-----------	-------	-----------	-------	---	---

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2120 GUIDANCE SERVICES

130	ADDITIONAL SALARY	3,136	0	0	0.00	0	0.00	0	0
100	SALARIES	3,136	0	0	0.00	0	0.00	0	0
210	PERS	874	0	0	0.00	0	0.00	0	0
220	FICA/MEDICARE	235	0	0	0.00	0	0.00	0	0
230	OTHER PAYROLL COSTS	52	0	0	0.00	0	0.00	0	0

200 PAYROLL COSTS 1,161 0 0 0.00 0 0.00 0 0

Total Function 2120 GUIDANCE SERVICES 4,297 0 0 0.00 0 0.00 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2130 HEALTH SERVICES

410	CONSUMABLE SUPPLIES	0	0	2,000	0.00	0	0.00	0	0
-----	---------------------	---	---	-------	------	---	------	---	---

400	SUPPLIES AND MATERIALS	0	0	2,000	0.00	0	0.00	0	0
------------	-------------------------------	----------	----------	--------------	-------------	----------	-------------	----------	----------

Total Function 2130	HEALTH SERVICES	0	0	2,000	0.00	0	0.00	0	0
----------------------------	------------------------	----------	----------	--------------	-------------	----------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2140 PSYCHOLOGICAL SERVICES

390	OTHER GENERAL PROF/TECH	11,988	0	0	0.00	0	0.00	0	0
-----	-------------------------	--------	---	---	------	---	------	---	---

300	PURCHASED SERVICES	11,988	0	0	0.00	0	0.00	0	0
------------	---------------------------	---------------	----------	----------	-------------	----------	-------------	----------	----------

Total Function 2140	PSYCHOLOGICAL SERVICES	11,988	0	0	0.00	0	0.00	0	0
----------------------------	-------------------------------	---------------	----------	----------	-------------	----------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2210 IMPROVE/INSTRUCTION

240	CONTRACTUAL BENEFITS	2,228	0	0	0.00	0	0.00	0	0
200	PAYROLL COSTS	2,228	0	0	0.00	0	0.00	0	0
640	DUES/FEES	3,778	0	0	0.00	0	0.00	0	0
600	OTHER OBJECTS	3,778	0	0	0.00	0	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 2210	IMPROVE/INSTRUCTION	6,006	0	0	0.00	0	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2230 ASSESSMENT AND TESTING

410	CONSUMABLE SUPPLIES	9	0	200	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	1,330	945	1,600	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	1,339	945	1,800	0.00	0	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 2230	ASSESSMENT AND TESTING	1,339	945	1,800	0.00	0	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2240 INSTRUCT STAFF DEVELOP

111	LICENSED SALARY	0	5,537	0	0.00	0	0.00	0	0
100	SALARIES	0	5,537	0	0.00	0	0.00	0	0
210	PERS	0	1,404	0	0.00	0	0.00	0	0
220	FICA/MEDICARE	0	421	0	0.00	0	0.00	0	0
230	OTHER PAYROLL COSTS	0	92	0	0.00	0	0.00	0	0
240	CONTRACTUAL BENEFITS	576	0	0	0.00	0	0.00	0	0
200	PAYROLL COSTS	576	1,916	0	0.00	0	0.00	0	0
312	INSTRUCT PRG IMP	0	3,385	0	0.00	3,000	0.00	0	0
342	OUT OF DISTRICT TRAVEL	0	582	0	0.00	0	0.00	0	0
390	OTHER GENERAL PROF/TECH	50	50	200	0.00	0	0.00	0	0
300	PURCHASED SERVICES	50	4,017	200	0.00	3,000	0.00	0	0
410	CONSUMABLE SUPPLIES	0	601	0	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	0	601	0	0.00	0	0.00	0	0
640	DUES/FEES	455	0	500	0.00	500	0.00	0	0
600	OTHER OBJECTS	455	0	500	0.00	500	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 2240	INSTRUCT STAFF DEVELOP	1,081	12,072	700	0.00	3,500	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2310 BOARD OF EDUCATION

353	POSTAGE	0	86	0	0.00	0	0.00	0	0
354	ADVERTISING	521	782	2,000	0.00	0	0.00	0	0
380	NON-INSTRUCT PROF/TECH	20,600	23,156	26,500	0.00	29,500	0.00	0	0
390	OTHER GENERAL PROF/TECH	0	10,976	0	0.00	0	0.00	0	0
300	PURCHASED SERVICES	21,121	34,999	28,500	0.00	29,500	0.00	0	0
410	CONSUMABLE SUPPLIES	58	1,424	0	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	58	1,424	0	0.00	0	0.00	0	0
640	DUES/FEES	3,236	3,236	3,000	0.00	4,000	0.00	0	0
650	INSURANCE/JUDGMENTS	63,454	70,164	76,000	0.00	97,000	0.00	0	0
600	OTHER OBJECTS	66,690	73,400	79,000	0.00	101,000	0.00	0	0
Total Function 2310 BOARD OF EDUCATION		87,868	109,823	107,500	0.00	130,500	0.00	0	0

Requirements Report

Fund	23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED	26-27 ADOPTED
Fund 100 GENERAL FUND									
Function 2320	EXECUTIVE ADMIN								
113	ADMINISTRATORS	99,700	99,700	135,000	1.00	109,598	0.75	0	0
130	ADDITIONAL SALARY	0	0	0	0.00	7,200	0.00	0	0
100	SALARIES	99,700	99,700	135,000	1.00	116,798	0.75	0	0
210	PERS	27,786	27,820	35,802	0.00	29,065	0.00	0	0
220	FICA/MEDICARE	7,627	7,627	10,328	0.00	8,384	0.00	0	0
230	OTHER PAYROLL COSTS	1,638	1,670	2,305	0.00	1,870	0.00	0	0
240	CONTRACTUAL BENEFITS	11	23	20,796	0.00	0	0.00	0	0
200	PAYROLL COSTS	37,062	37,139	69,231	0.00	39,320	0.00	0	0
342	OUT OF DISTRICT TRAVEL	374	477	0	0.00	5,000	0.00	0	0
300	PURCHASED SERVICES	374	477	0	0.00	5,000	0.00	0	0
410	CONSUMABLE SUPPLIES	32	324	0	0.00	1,000	0.00	0	0
400	SUPPLIES AND MATERIALS	32	324	0	0.00	1,000	0.00	0	0
640	DUES/FEES	1,505	1,570	1,500	0.00	2,000	0.00	0	0
600	OTHER OBJECTS	1,505	1,570	1,500	0.00	2,000	0.00	0	0
Total Function 2320 EXECUTIVE ADMIN		138,673	139,210	205,731	1.00	164,117	0.75	0	0

Requirements Report

Fund	23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED	26-27 ADOPTED
Fund 100 GENERAL FUND									
Function 2410	OFFICE OF PRINCIPAL								
112	CLASSIFIED SALARIES	80,740	73,202	81,259	2.00	85,073	2.00	0	0
113	ADMINISTRATORS	98,274	100,977	104,006	1.00	104,000	1.00	0	0
114	MANAGERIAL CLASSIFIED	135	0	0	0.00	0	0.00	0	0
122	SUBSTITUTE CLASSIFIED	2,429	12,356	2,500	0.00	1,000	0.00	0	0
130	ADDITIONAL SALARY	1,042	177	0	0.00	0	0.00	0	0
100	SALARIES	182,620	186,712	187,766	3.00	190,073	3.00	0	0
210	PERS	46,449	45,141	50,453	0.00	51,523	0.00	0	0
220	FICA/MEDICARE	13,675	14,097	14,173	0.00	14,464	0.00	0	0
230	OTHER PAYROLL COSTS	2,997	3,098	3,194	0.00	3,254	0.00	0	0
240	CONTRACTUAL BENEFITS	43,685	50,085	56,184	0.00	59,595	0.00	0	0
200	PAYROLL COSTS	106,806	112,421	124,004	0.00	128,837	0.00	0	0
324	RENTALS	11,977	8,034	8,400	0.00	9,000	0.00	0	0
342	OUT OF DISTRICT TRAVEL	3,711	172	500	0.00	500	0.00	0	0
351	TELEPHONE	1,885	2,063	1,000	0.00	1,750	0.00	0	0
353	POSTAGE	817	1,484	1,500	0.00	1,500	0.00	0	0
355	PRINTING/BINDING	16,224	13,280	10,000	0.00	10,000	0.00	0	0
390	OTHER GENERAL PROF/TECH	0	0	500	0.00	0	0.00	0	0
300	PURCHASED SERVICES	34,614	25,033	21,900	0.00	22,750	0.00	0	0
410	CONSUMABLE SUPPLIES	7,589	4,523	8,000	0.00	5,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	420	2,500	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	4,530	30	5,000	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	12,119	4,973	15,500	0.00	5,000	0.00	0	0
640	DUES/FEES	3,920	1,895	2,900	0.00	3,300	0.00	0	0
600	OTHER OBJECTS	3,920	1,895	2,900	0.00	3,300	0.00	0	0
Total Function 2410	OFFICE OF PRINCIPAL	340,080	331,034	352,070	3.00	349,960	3.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function	2520	FISCAL SERVICES								
	112	CLASSIFIED SALARIES	22,808	23,416	24,097	0.40	19,859	0.30	0	0
100		SALARIES	22,808	23,416	24,097	0.40	19,859	0.30	0	0
	210	PERS	6,357	6,526	7,157	0.00	5,898	0.00	0	0
	220	FICA/MEDICARE	1,722	1,769	1,843	0.00	1,519	0.00	0	0
	230	OTHER PAYROLL COSTS	375	393	417	0.00	339	0.00	0	0
	240	CONTRACTUAL BENEFITS	7,554	7,660	8,318	0.00	6,451	0.00	0	0
200		PAYROLL COSTS	16,008	16,348	17,735	0.00	14,208	0.00	0	0
	324	RENTALS	3,167	2,009	2,300	0.00	2,300	0.00	0	0
	342	OUT OF DISTRICT TRAVEL	42	0	400	0.00	0	0.00	0	0
	353	POSTAGE	536	1,021	1,000	0.00	1,000	0.00	0	0
	355	PRINTING/BINDING	4,008	7,998	2,500	0.00	2,500	0.00	0	0
	390	OTHER GENERAL PROF/TECH	77,100	83,784	70,000	0.00	95,000	0.00	0	0
300		PURCHASED SERVICES	84,852	94,811	76,200	0.00	100,800	0.00	0	0
	410	CONSUMABLE SUPPLIES	1,279	1,494	1,000	0.00	1,000	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	0	0	5,250	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	6,375	6,694	7,500	0.00	7,500	0.00	0	0
400		SUPPLIES AND MATERIALS	7,654	8,188	13,750	0.00	8,500	0.00	0	0
	640	DUES/FEES	2,119	1,755	2,000	0.00	2,000	0.00	0	0
600		OTHER OBJECTS	2,119	1,755	2,000	0.00	2,000	0.00	0	0
Total Function 2520 FISCAL SERVICES			133,441	144,518	133,782	0.40	145,366	0.30	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2540 OPERATION/MAINT

112	CLASSIFIED SALARIES	48,578	72,500	116,975	2.60	71,873	1.55	0	0
113	ADMINISTRATORS	63,770	66,125	60,858	1.00	69,764	1.00	0	0
122	SUBSTITUTE CLASSIFIED	0	324	5,000	0.00	0	0.00	0	0
124	TEMPORARY-CLASSIFIED	0	104	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	2,544	90	7,080	0.00	0	0.00	0	0

100 SALARIES 114,892 139,144 189,913 3.60 141,637 2.55 0 0

210	PERS	15,833	25,386	49,231	0.00	37,906	0.00	0	0
220	FICA/MEDICARE	8,783	10,639	14,146	0.00	10,835	0.00	0	0
230	OTHER PAYROLL COSTS	2,756	4,384	6,816	0.00	5,079	0.00	0	0
240	CONTRACTUAL BENEFITS	1,888	10,052	39,400	0.00	25,954	0.00	0	0

200 PAYROLL COSTS 29,260 50,460 109,592 0.00 79,774 0.00 0 0

321	CLEANING SERVICES	3,395	3,210	2,250	0.00	3,000	0.00	0	0
322	REPAIRS/MAINTENANCE	31,253	35,944	20,000	0.00	15,000	0.00	0	0
324	RENTALS	248	894	0	0.00	0	0.00	0	0
325	ELECTRICITY	26,661	29,069	33,000	0.00	33,000	0.00	0	0
326	HEATING FUEL	30,091	55,274	44,500	0.00	20,000	0.00	0	0
327	WATER / SEWER	4,066	4,382	6,000	0.00	5,500	0.00	0	0
328	GARBAGE	7,300	6,970	6,250	0.00	7,250	0.00	0	0
342	OUT OF DISTRICT TRAVEL	1,656	2,438	500	0.00	500	0.00	0	0
390	OTHER GENERAL PROF/TECH	13,095	3,972	14,000	0.00	14,000	0.00	0	0

300 PURCHASED SERVICES 117,765 142,154 126,500 0.00 98,250 0.00 0 0

410	CONSUMABLE SUPPLIES	39,681	29,812	25,500	0.00	25,500	0.00	0	0
460	NON CONSUMABLE SUPPLIES	12,709	18,312	12,000	0.00	0	0.00	0	0

400 SUPPLIES AND MATERIALS 52,390 48,124 37,500 0.00 25,500 0.00 0 0

540	EQUIPMENT	0	2,500	5,000	0.00	2,500	0.00	0	0
-----	-----------	---	-------	-------	------	-------	------	---	---

500 CAPITAL OUTLAY 0 2,500 5,000 0.00 2,500 0.00 0 0

640	DUES/FEES	290	502	250	0.00	325	0.00	0	0
-----	-----------	-----	-----	-----	------	-----	------	---	---

600 OTHER OBJECTS 290 502 250 0.00 325 0.00 0 0

Total Function 2540 OPERATION/MAINT 314,598 382,883 468,755 3.60 347,986 2.55 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2550 STUDENT TRANSPORT

112	CLASSIFIED SALARIES	96,606	89,609	86,652	2.40	108,360	2.40	0	0
113	ADMINISTRATORS	14,255	14,635	15,061	0.25	15,344	0.22	0	0
122	SUBSTITUTE CLASSIFIED	5,725	0	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	13,992	15,578	15,264	0.00	0	0.00	0	0

100 SALARIES 130,578 119,822 116,976 2.65 123,704 2.63 0 0

210	PERS	32,411	31,261	32,200	0.00	34,013	0.00	0	0
220	FICA/MEDICARE	9,614	8,739	8,949	0.00	9,463	0.00	0	0
230	OTHER PAYROLL COSTS	5,639	5,083	4,686	0.00	5,465	0.00	0	0
240	CONTRACTUAL BENEFITS	14,497	15,254	16,191	0.00	16,202	0.00	0	0

200 PAYROLL COSTS 62,161 60,338 62,026 0.00 65,144 0.00 0 0

322	REPAIRS/MAINTENANCE	14,463	23,305	20,000	0.00	15,000	0.00	0	0
325	ELECTRICITY	2,150	2,504	2,000	0.00	2,000	0.00	0	0
327	WATER / SEWER	452	472	500	0.00	500	0.00	0	0
342	OUT OF DISTRICT TRAVEL	2,658	1,025	3,000	0.00	3,000	0.00	0	0
351	TELEPHONE	2,933	2,666	2,500	0.00	2,500	0.00	0	0
390	OTHER GENERAL PROF/TECH	1,351	1,006	1,500	0.00	1,500	0.00	0	0

300 PURCHASED SERVICES 24,007 30,978 29,500 0.00 24,500 0.00 0 0

410	CONSUMABLE SUPPLIES	17,082	20,018	20,500	0.00	20,500	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	0	500	0.00	0	0.00	0	0

400 SUPPLIES AND MATERIALS 17,082 20,018 21,000 0.00 20,500 0.00 0 0

640	DUES/FEES	128	0	0	0.00	0	0.00	0	0
650	INSURANCE/JUDGMENTS	7,936	8,646	9,200	0.00	9,500	0.00	0	0

600 OTHER OBJECTS 8,064 8,646 9,200 0.00 9,500 0.00 0 0

Total Function 2550 STUDENT TRANSPORT 241,890 239,802 238,703 2.65 243,348 2.63 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function	2640	STAFF SERVICES								
	390	OTHER GENERAL PROF/TECH	25,875	25,749	25,000	0.00	25,000	0.00	0	0
	300	PURCHASED SERVICES	25,875	25,749	25,000	0.00	25,000	0.00	0	0
	640	DUES/FEES	756	353	800	0.00	800	0.00	0	0
	600	OTHER OBJECTS	756	353	800	0.00	800	0.00	0	0
Total Function 2640 STAFF SERVICES			26,630	26,102	25,800	0.00	25,800	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2660 TECHNOLOGY SERVICES

112	CLASSIFIED SALARIES	40,204	48,535	54,731	1.00	0	0.00	0	0
130	ADDITIONAL SALARY	0	3,816	5,088	0.00	0	0.00	0	0

100 SALARIES 40,204 52,351 59,819 1.00 0 0.00 0 0

210	PERS	11,205	14,590	17,766	0.00	0	0.00	0	0
220	FICA/MEDICARE	2,972	3,900	4,576	0.00	0	0.00	0	0
230	OTHER PAYROLL COSTS	663	866	1,035	0.00	0	0.00	0	0
240	CONTRACTUAL BENEFITS	10,353	4,352	0	0.00	0	0.00	0	0

200 PAYROLL COSTS 25,192 23,708 23,377 0.00 0 0.00 0 0

322	REPAIRS/MAINTENANCE	168	234	0	0.00	0	0.00	0	0
342	OUT OF DISTRICT TRAVEL	771	552	250	0.00	800	0.00	0	0
351	TELEPHONE	2,139	1,762	2,600	0.00	1,000	0.00	0	0
390	OTHER GENERAL PROF/TECH	10,071	9,319	13,000	0.00	66,700	0.00	0	0

300 PURCHASED SERVICES 13,149 11,867 15,850 0.00 68,500 0.00 0 0

410	CONSUMABLE SUPPLIES	4,967	1,457	3,000	0.00	1,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	554	620	3,000	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	30,073	36,517	9,000	0.00	34,000	0.00	0	0
480	COMPUTER HARDWARE	20,684	14,071	13,000	0.00	13,000	0.00	0	0

400 SUPPLIES AND MATERIALS 56,278 52,665 28,000 0.00 48,000 0.00 0 0

640	DUES/FEES	2,062	2,032	1,500	0.00	1,500	0.00	0	0
-----	-----------	-------	-------	-------	------	-------	------	---	---

600 OTHER OBJECTS 2,062 2,032 1,500 0.00 1,500 0.00 0 0

Total Function 2660 TECHNOLOGY SERVICES 136,886 142,623 128,546 1.00 118,000 0.00 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 2700 RETIREE INSURANCE

270 POST RETIREMENT HEALTH BENEFITS 197 (129) 0 0.00 0 0.00 0 0

200 PAYROLL COSTS 197 (129) 0 0.00 0 0.00 0 0

Total Function 2700 RETIREE INSURANCE 197 (129) 0 0.00 0 0.00 0 0

Major Function 2000 SUPPORT SERVICES 1,444,974 1,528,883 1,665,386 11.65 1,528,577 9.23 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 5200 INTERFUND TRANSFER

710 TRANSFERS	200,000	100,000	135,000	0.00	135,000	0.00	0	0
---------------	---------	---------	---------	------	---------	------	---	---

700 TRANSFERS	200,000	100,000	135,000	0.00	135,000	0.00	0	0
----------------------	----------------	----------------	----------------	-------------	----------------	-------------	----------	----------

Total Function 5200 INTERFUND TRANSFER	200,000	100,000	135,000	0.00	135,000	0.00	0	0
---	----------------	----------------	----------------	-------------	----------------	-------------	----------	----------

Major Function 5000 OTHER USES	200,000	100,000	135,000	0.00	135,000	0.00	0	0
---------------------------------------	---------	---------	---------	------	---------	------	---	---

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 6000 CONTINGENCIES

810 PLANNED RESERVE	0	0	250,000	0.00	150,000	0.00	0	0
-----------------------	---	---	---------	------	---------	------	---	---

800 OTHER USES OF FUNDS	0	0	250,000	0.00	150,000	0.00	0	0
----------------------------------	----------	----------	----------------	-------------	----------------	-------------	----------	----------

Total Function 6000 CONTINGENCIES	0	0	250,000	0.00	150,000	0.00	0	0
--	----------	----------	----------------	-------------	----------------	-------------	----------	----------

Major Function 6000 CONTINGENCIES	0	0	250,000	0.00	150,000	0.00	0	0
--	---	---	---------	------	---------	------	---	---

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 100 GENERAL FUND

Function 7000 UNAPPROPRIATED ENDING FUND BALANCE

820	UNAPPROPRIATED ENDING FUND BALANCE	0	0	250,000	0.00	250,000	0.00	0	0
-----	------------------------------------	---	---	---------	------	---------	------	---	---

800	OTHER USES OF FUNDS	0	0	250,000	0.00	250,000	0.00	0	0
------------	----------------------------	----------	----------	----------------	-------------	----------------	-------------	----------	----------

Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	250,000	0.00	250,000	0.00	0	0
----------------------------	---	----------	----------	----------------	-------------	----------------	-------------	----------	----------

Major Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	250,000	0.00	250,000	0.00	0	0
----------------------------	---	----------	----------	----------------	-------------	----------------	-------------	----------	----------

Total Fund 100	GENERAL FUND	3,661,667	3,429,248	4,368,486	26.55	3,913,201	23.55	0	0
-----------------------	---------------------	-----------	-----------	-----------	-------	-----------	-------	---	---

This page intentionally left blank

SPECIAL REVENUE

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Resources Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund	200	SPECIAL REVENUE FUNDS							
1600	FOOD SERVICE	1,095	4,326	1,000	0.00	1,000	0.00	0	0
1700	EXTRA-CURRICULAR ACTIVITIES	9,745	9,046	7,750	0.00	7,000	0.00	0	0
1910	RENTALS	1,650	10,971	9,600	0.00	9,600	0.00	0	0
1920	CONTRIBUTIONS/PRIVATE	30,121	117,050	53,250	0.00	103,000	0.00	0	0
1990	MISCELLANEOUS	17,838	18,018	8,250	0.00	7,500	0.00	0	0
1000	REVENUE/LOCAL SOURCES	60,449	159,411	79,850	0.00	128,100	0.00	0	0
3102	SSF LUNCH MATCH	997	824	1,000	0.00	1,000	0.00	0	0
3222	SSF EQUIPMENT	19,761	17,942	28,000	0.00	28,000	0.00	0	0
3299	RESTRICTED GRANTS-IN-AID	510,834	362,397	727,829	0.00	499,099	0.00	0	0
3000	REVENUE/STATE SOURCES	531,592	381,163	756,829	0.00	528,099	0.00	0	0
4300	DIRECT/FED GOVERNMENT	25,545	13,124	17,287	0.00	9,881	0.00	0	0
4500	RESTRICTED FED THRU STATE	520,010	379,820	243,539	0.00	207,829	0.00	0	0
4700	GRANTS-IN-AID FEDERAL	80,456	4,517	58,665	0.00	64,989	0.00	0	0
4900	FOR/ON BEHALF STATE	6,588	9,301	0	0.00	0	0.00	0	0
4000	REVENUE/FEDERAL SOURCES	632,599	406,761	319,491	0.00	282,699	0.00	0	0
5200	INTERFUND TRANSFER	100,000	395,216	135,000	0.00	135,000	0.00	0	0
5400	BEGINNING FUND BALANCE	518,785	675,163	687,014	0.00	753,213	0.00	0	0
5000	REVENUE/OTHER SOURCES	618,785	1,070,378	822,014	0.00	888,213	0.00	0	0
Total Fund	200 SPECIAL REVENUE FUNDS	1,843,424	2,017,713	1,978,183	0.00	1,827,111	0.00	0	0

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Requirements Report

		23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Fund 200 SPECIAL REVENUE FUNDS									
Function 1111	PRIMARY K-6								
111	LICENSED SALARY	30,633	30,182	37,284	0.60	40,919	0.40	0	0
112	CLASSIFIED SALARIES	54,121	55,320	59,035	2.50	63,451	2.18	0	0
122	SUBSTITUTE CLASSIFIED	214	0	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	2,885	5,305	2,544	0.00	0	0.00	0	0
100	SALARIES	87,853	90,808	98,863	3.10	104,370	2.58	0	0
210	PERS	22,900	22,861	26,483	0.00	27,522	0.00	0	0
220	FICA/MEDICARE	6,606	6,675	7,547	0.00	7,939	0.00	0	0
230	OTHER PAYROLL COSTS	1,502	1,482	1,713	0.00	1,795	0.00	0	0
240	CONTRACTUAL BENEFITS	30,504	24,751	39,363	0.00	31,716	0.00	0	0
200	PAYROLL COSTS	61,512	55,769	75,106	0.00	68,972	0.00	0	0
343	TRAVEL STUDENT OUT OF DISTRICT	0	2,113	8,000	0.00	18,000	0.00	0	0
300	PURCHASED SERVICES	0	2,113	8,000	0.00	18,000	0.00	0	0
410	CONSUMABLE SUPPLIES	7,424	7,248	19,138	0.00	31,188	0.00	0	0
420	TEXTBOOKS	54,654	0	0	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES	2,622	0	21,000	0.00	28,000	0.00	0	0
400	SUPPLIES AND MATERIALS	64,700	7,248	40,138	0.00	59,188	0.00	0	0
Total Function 1111 PRIMARY K-6		214,065	155,938	222,107	3.10	250,530	2.58	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 1122 MS EXTRA-CURRICULAR

342	OUT OF DISTRICT TRAVEL	187	0	500	0.00	300	0.00	0	0
300	PURCHASED SERVICES	187	0	500	0.00	300	0.00	0	0
410	CONSUMABLE SUPPLIES	3,040	0	0	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	3,040	0	0	0.00	0	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1122	MS EXTRA-CURRICULAR	3,227	0	500	0.00	300	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function		23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Function 1131	HS PROGRAMS								
111	LICENSED SALARY	66,103	46,734	36,643	1.00	37,972	1.00	0	0
130	ADDITIONAL SALARY	1,129	1,343	1,195	0.00	1,292	0.00	0	0
100	SALARIES	67,232	48,077	37,838	1.00	39,264	1.00	0	0
210	PERS	16,168	9,690	10,035	0.00	10,413	0.00	0	0
220	FICA/MEDICARE	4,625	3,807	2,895	0.00	3,004	0.00	0	0
230	OTHER PAYROLL COSTS	1,051	843	655	0.00	679	0.00	0	0
240	CONTRACTUAL BENEFITS	26,058	10,050	0	0.00	0	0.00	0	0
200	PAYROLL COSTS	47,901	24,390	13,584	0.00	14,095	0.00	0	0
370	TUITION	4,896	0	0	0.00	4,239	0.00	0	0
390	OTHER GENERAL PROF/TECH	0	5,290	0	0.00	100,000	0.00	0	0
300	PURCHASED SERVICES	4,896	5,290	0	0.00	104,239	0.00	0	0
410	CONSUMABLE SUPPLIES	18,049	14,654	17,838	0.00	26,588	0.00	0	0
420	TEXTBOOKS	55,740	0	0	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES	5,340	10,660	25,253	0.00	32,503	0.00	0	0
470	COMPUTER SOFTWARE	0	1,293	1,500	0.00	1,500	0.00	0	0
400	SUPPLIES AND MATERIALS	79,129	26,608	44,590	0.00	60,590	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1131	HS PROGRAMS	199,158	104,364	96,012	1.00	218,189	1.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 1132 HS EXTRA-CURRICULAR

342	OUT OF DISTRICT TRAVEL	0	0	500	0.00	300	0.00	0	0
343	TRAVEL STUDENT OUT OF DISTRICT	0	1,144	12,000	0.00	12,000	0.00	0	0

300	PURCHASED SERVICES	0	1,144	12,500	0.00	12,300	0.00	0	0
------------	---------------------------	----------	--------------	---------------	-------------	---------------	-------------	----------	----------

410	CONSUMABLE SUPPLIES	5,817	2,506	13,000	0.00	15,000	0.00	0	0
-----	---------------------	-------	-------	--------	------	--------	------	---	---

400	SUPPLIES AND MATERIALS	5,817	2,506	13,000	0.00	15,000	0.00	0	0
------------	-------------------------------	--------------	--------------	---------------	-------------	---------------	-------------	----------	----------

Total Function 1132	HS EXTRA-CURRICULAR	5,817	3,650	25,500	0.00	27,300	0.00	0	0
----------------------------	----------------------------	--------------	--------------	---------------	-------------	---------------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 1250 LESS RESTRICTIVE - ERC

111	LICENSED SALARY	24,527	25,916	35,353	0.50	37,839	0.50	0	0
100	SALARIES	24,527	25,916	35,353	0.50	37,839	0.50	0	0
210	PERS	2,113	6,487	9,375	0.00	10,035	0.00	0	0
220	FICA/MEDICARE	1,719	1,816	2,704	0.00	2,895	0.00	0	0
230	OTHER PAYROLL COSTS	392	406	607	0.00	649	0.00	0	0
240	CONTRACTUAL BENEFITS	7,781	8,045	10,625	0.00	10,752	0.00	0	0
200	PAYROLL COSTS	12,006	16,755	23,312	0.00	24,331	0.00	0	0
390	OTHER GENERAL PROF/TECH	1,177	0	0	0.00	0	0.00	0	0
300	PURCHASED SERVICES	1,177	0	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES	0	0	473	0.00	3,292	0.00	0	0
470	COMPUTER SOFTWARE	460	0	0	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	460	0	473	0.00	3,292	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 1250	LESS RESTRICTIVE - ERC	38,169	42,671	59,137	0.50	65,461	0.50	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function	1271	RESPONSE TO INTERVENTION (RTI)								
	111	LICENSED SALARY	0	0	4,500	0.00	19,623	0.15	0	0
	130	ADDITIONAL SALARY	1,710	0	3,000	0.00	1,673	0.00	0	0
100		SALARIES	1,710	0	7,500	0.00	21,296	0.15	0	0
	210	PERS	476	0	2,800	0.00	6,601	0.00	0	0
	220	FICA/MEDICARE	128	0	1,000	0.00	2,057	0.00	0	0
	230	OTHER PAYROLL COSTS	29	0	650	0.00	758	0.00	0	0
	240	CONTRACTUAL BENEFITS	0	0	1,883	0.00	4,226	0.00	0	0
200		PAYROLL COSTS	633	0	6,333	0.00	13,642	0.00	0	0
	410	CONSUMABLE SUPPLIES	0	0	0	0.00	4,340	0.00	0	0
400		SUPPLIES AND MATERIALS	0	0	0	0.00	4,340	0.00	0	0
<hr style="border-top: 1px dashed black;"/>										
Total Function	1271	RESPONSE TO INTERVENTION (RTI)	2,343	0	13,833	0.00	39,278	0.15	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 1272 TITLE I

112	CLASSIFIED SALARIES	38,985	42,156	38,458	1.50	35,957	1.04	0	0
122	SUBSTITUTE CLASSIFIED	120	0	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	8,730	8,441	6,423	0.10	11,240	0.15	0	0
100	SALARIES	47,835	50,597	44,881	1.60	47,197	1.19	0	0
210	PERS	11,245	13,302	12,094	0.00	12,504	0.00	0	0
220	FICA/MEDICARE	3,505	3,898	3,433	0.00	3,508	0.00	0	0
230	OTHER PAYROLL COSTS	792	871	784	0.00	793	0.00	0	0
240	CONTRACTUAL BENEFITS	16,480	27,831	27,850	0.00	15,478	0.00	0	0
200	PAYROLL COSTS	32,022	45,903	44,161	0.00	32,282	0.00	0	0
410	CONSUMABLE SUPPLIES	0	278	0	0.00	0	0.00	0	0
400	SUPPLIES AND MATERIALS	0	278	0	0.00	0	0.00	0	0
Total Function 1272 TITLE I		79,857	96,778	89,042	1.60	79,479	1.19	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 1400 SUMMER SCHOOL PROGRAMS

130	ADDITIONAL SALARY	0	13,132	15,000	0.00	15,000	0.00	0	0
100	SALARIES	0	13,132	15,000	0.00	15,000	0.00	0	0
210	PERS	0	2,184	2,500	0.00	2,500	0.00	0	0
220	FICA/MEDICARE	0	998	1,000	0.00	1,000	0.00	0	0
230	OTHER PAYROLL COSTS	0	222	325	0.00	325	0.00	0	0

200 PAYROLL COSTS 0 3,404 3,825 0.00 3,825 0.00 0 0

Total Function 1400 SUMMER SCHOOL PROGRAMS 0 16,536 18,825 0.00 18,825 0.00 0 0

Major Function 1000 INSTRUCTION 542,636 419,937 524,957 6.20 699,362 5.42 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2110 ATTENDANCE/SOCIAL WORK

390	OTHER GENERAL PROF/TECH	0	0	5,592	0.00	5,592	0.00	0	0
300	PURCHASED SERVICES	0	0	5,592	0.00	5,592	0.00	0	0
410	CONSUMABLE SUPPLIES	0	0	0	0.00	50,000	0.00	0	0
400	SUPPLIES AND MATERIALS	0	0	0	0.00	50,000	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 2110	ATTENDANCE/SOCIAL WORK	0	0	5,592	0.00	55,592	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2120 GUIDANCE SERVICES

353	POSTAGE	929	1,026	750	0.00	800	0.00	0	0
390	OTHER GENERAL PROF/TECH	159,264	193,626	132,536	0.00	75,000	0.00	0	0

300	PURCHASED SERVICES	160,193	194,652	133,286	0.00	75,800	0.00	0	0
------------	---------------------------	----------------	----------------	----------------	-------------	---------------	-------------	----------	----------

Total Function 2120	GUIDANCE SERVICES	160,193	194,652	133,286	0.00	75,800	0.00	0	0
----------------------------	--------------------------	----------------	----------------	----------------	-------------	---------------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2190 STUDENT SUPPORT SERVICES

130	ADDITIONAL SALARY	0	2,229	0	0.00	0	0.00	0	0
-----	-------------------	---	-------	---	------	---	------	---	---

100	SALARIES	0	2,229	0	0.00	0	0.00	0	0
------------	-----------------	----------	--------------	----------	-------------	----------	-------------	----------	----------

Total Function 2190	STUDENT SUPPORT SERVICES	0	2,229	0	0.00	0	0.00	0	0
----------------------------	---------------------------------	----------	--------------	----------	-------------	----------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2220 EDUCATIONAL MEDIA

410	CONSUMABLE SUPPLIES	3,197	0	0	0.00	0	0.00	0	0
430	LIBRARY BOOKS	6,763	0	0	0.00	0	0.00	0	0

400	SUPPLIES AND MATERIALS	9,959	0	0	0.00	0	0.00	0	0
------------	-------------------------------	--------------	----------	----------	-------------	----------	-------------	----------	----------

Total Function 2220	EDUCATIONAL MEDIA	9,959	0	0	0.00	0	0.00	0	0
----------------------------	--------------------------	--------------	----------	----------	-------------	----------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2240 INSTRUCT STAFF DEVELOP

310	INST, PROF, TECH SERVICES	0	6,770	0	0.00	0	0.00	0	0
342	OUT OF DISTRICT TRAVEL	4,393	8,810	0	0.00	0	0.00	0	0
390	OTHER GENERAL PROF/TECH	0	0	2,391	0.00	500	0.00	0	0
300	PURCHASED SERVICES	4,393	15,580	2,391	0.00	500	0.00	0	0
410	CONSUMABLE SUPPLIES	0	225	750	0.00	500	0.00	0	0
400	SUPPLIES AND MATERIALS	0	225	750	0.00	500	0.00	0	0
<hr style="border-top: 1px dashed black;"/>									
Total Function 2240	INSTRUCT STAFF DEVELOP	4,393	15,805	3,141	0.00	1,000	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2310 BOARD OF EDUCATION

354	ADVERTISING	9,850	2,935	12,500	0.00	5,000	0.00	0	0
-----	-------------	-------	-------	--------	------	-------	------	---	---

300 PURCHASED SERVICES

		9,850	2,935	12,500	0.00	5,000	0.00	0	0
--	--	--------------	--------------	---------------	-------------	--------------	-------------	----------	----------

410	CONSUMABLE SUPPLIES	0	0	750	0.00	13,000	0.00	0	0
-----	---------------------	---	---	-----	------	--------	------	---	---

400 SUPPLIES AND MATERIALS

		0	0	750	0.00	13,000	0.00	0	0
--	--	----------	----------	------------	-------------	---------------	-------------	----------	----------

Total Function 2310 BOARD OF EDUCATION

		9,850	2,935	13,250	0.00	18,000	0.00	0	0
--	--	--------------	--------------	---------------	-------------	---------------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2320 EXECUTIVE ADMIN

113	ADMINISTRATORS	0	0	0	0.00	36,533	0.25	0	0
100	SALARIES	0	0	0	0.00	36,533	0.25	0	0
210	PERS	0	0	0	0.00	9,688	0.00	0	0
220	FICA/MEDICARE	0	0	0	0.00	2,795	0.00	0	0
230	OTHER PAYROLL COSTS	0	0	0	0.00	623	0.00	0	0

200 PAYROLL COSTS 0 0 0 0.00 13,107 0.00 0 0

Total Function 2320 EXECUTIVE ADMIN 0 0 0 0.00 49,639 0.25 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2410 OFFICE OF PRINCIPAL

113	ADMINISTRATORS	0	86,000	88,580	1.00	0	0.00	0	0
-----	----------------	---	--------	--------	------	---	------	---	---

100	SALARIES	0	86,000	88,580	1.00	0	0.00	0	0
------------	-----------------	----------	---------------	---------------	-------------	----------	-------------	----------	----------

210	PERS	0	21,526	23,491	0.00	0	0.00	0	0
-----	------	---	--------	--------	------	---	------	---	---

220	FICA/MEDICARE	0	6,537	6,776	0.00	0	0.00	0	0
-----	---------------	---	-------	-------	------	---	------	---	---

230	OTHER PAYROLL COSTS	0	1,433	1,513	0.00	0	0.00	0	0
-----	---------------------	---	-------	-------	------	---	------	---	---

240	CONTRACTUAL BENEFITS	0	17,573	22,378	0.00	0	0.00	0	0
-----	----------------------	---	--------	--------	------	---	------	---	---

200	PAYROLL COSTS	0	47,069	54,159	0.00	0	0.00	0	0
------------	----------------------	----------	---------------	---------------	-------------	----------	-------------	----------	----------

Total Function 2410	OFFICE OF PRINCIPAL	0	133,069	142,739	1.00	0	0.00	0	0
----------------------------	----------------------------	----------	----------------	----------------	-------------	----------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function	2520	FISCAL SERVICES								
	390	OTHER GENERAL PROF/TECH	4,672	11,665	6,380	0.00	6,592	0.00	0	0
	300	PURCHASED SERVICES	4,672	11,665	6,380	0.00	6,592	0.00	0	0
Total Function 2520 FISCAL SERVICES			4,672	11,665	6,380	0.00	6,592	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function	2540 OPERATION/MAINT								
322	REPAIRS/MAINTENANCE	28,578	2,411	8,000	0.00	13,000	0.00	0	0
325	ELECTRICITY	6,714	7,748	5,000	0.00	10,000	0.00	0	0
326	HEATING FUEL	24	24	0	0.00	500	0.00	0	0
327	WATER / SEWER	2,164	3,248	2,500	0.00	5,000	0.00	0	0
328	GARBAGE	1,351	0	0	0.00	0	0.00	0	0
351	TELEPHONE	214	766	500	0.00	500	0.00	0	0
390	OTHER GENERAL PROF/TECH	13,053	11,448	60,000	0.00	72,500	0.00	0	0
300	PURCHASED SERVICES	52,098	25,645	76,000	0.00	101,500	0.00	0	0
410	CONSUMABLE SUPPLIES	11,751	3,330	12,113	0.00	12,113	0.00	0	0
460	NON CONSUMABLE SUPPLIES	4,608	7,109	3,600	0.00	3,600	0.00	0	0
400	SUPPLIES AND MATERIALS	16,359	10,439	15,713	0.00	15,713	0.00	0	0
500	CAPITAL OUTLAY	31,319	5,600	20,000	0.00	12,000	0.00	0	0
520	BUILDING ACQUISITION	82,522	45,806	110,000	0.00	14,414	0.00	0	0
530	IMPROVEMENTS OTHER	0	23,556	0	0.00	0	0.00	0	0
500	CAPITAL OUTLAY	113,841	74,961	130,000	0.00	26,414	0.00	0	0
Total Function 2540 OPERATION/MAINT		182,297	111,045	221,713	0.00	143,627	0.00	0	0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2550 STUDENT TRANSPORT

564	BUS/CAPITAL BUS IMPROVEMENTS	28,913	28,913	30,000	0.00	20,000	0.00	0	0
-----	------------------------------	--------	--------	--------	------	--------	------	---	---

500	CAPITAL OUTLAY	28,913	28,913	30,000	0.00	20,000	0.00	0	0
------------	-----------------------	---------------	---------------	---------------	-------------	---------------	-------------	----------	----------

Total Function 2550	STUDENT TRANSPORT	28,913	28,913	30,000	0.00	20,000	0.00	0	0
----------------------------	--------------------------	---------------	---------------	---------------	-------------	---------------	-------------	----------	----------

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 2660 TECHNOLOGY SERVICES

359	INTERNET	5,905	0	0	0.00	0	0.00	0	0
390	OTHER GENERAL PROF/TECH	98	99	0	0.00	0	0.00	0	0

300	PURCHASED SERVICES	6,003	99	0	0.00	0	0.00	0	0
------------	---------------------------	--------------	-----------	----------	-------------	----------	-------------	----------	----------

Total Function 2660	TECHNOLOGY SERVICES	6,003	99	0	0.00	0	0.00	0	0
----------------------------	----------------------------	--------------	-----------	----------	-------------	----------	-------------	----------	----------

Major Function 2000	SUPPORT SERVICES	406,281	500,411	556,100	1.00	370,250	0.25	0	0
----------------------------	-------------------------	---------	---------	---------	------	---------	------	---	---

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 3100 FOOD SERVICES

112	CLASSIFIED SALARIES	69,901	69,627	70,071	2.35	57,207	1.77	0	0
122	SUBSTITUTE CLASSIFIED	1,217	2,702	1,500	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	3,723	3,374	0	0.00	0	0.00	0	0

100 SALARIES 74,841 75,704 71,571 2.35 57,207 1.77 0 0

210	PERS	17,447	17,299	18,870	0.00	16,534	0.00	0	0
220	FICA/MEDICARE	5,457	5,518	5,360	0.00	4,656	0.00	0	0
230	OTHER PAYROLL COSTS	2,256	2,276	2,368	0.00	1,967	0.00	0	0
240	CONTRACTUAL BENEFITS	27,470	28,357	29,447	0.00	30,991	0.00	0	0

200 PAYROLL COSTS 52,630 53,449 56,046 0.00 54,148 0.00 0 0

322	REPAIRS/MAINTENANCE	1,874	1,276	1,000	0.00	1,000	0.00	0	0
328	GARBAGE	1,829	1,813	2,500	0.00	1,500	0.00	0	0
329	PROPANE	2,159	1,047	3,000	0.00	2,000	0.00	0	0
340	TRAVEL	0	28	0	0.00	0	0.00	0	0
342	OUT OF DISTRICT TRAVEL	0	303	0	0.00	0	0.00	0	0

300 PURCHASED SERVICES 5,862 4,467 6,500 0.00 4,500 0.00 0 0

410	CONSUMABLE SUPPLIES	10,680	11,070	8,500	0.00	5,000	0.00	0	0
450	FOOD	68,629	66,742	65,738	0.00	40,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	3,018	2,422	0	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	0	0	2,500	0.00	0	0.00	0	0

400 SUPPLIES AND MATERIALS 82,327 80,234 76,738 0.00 45,000 0.00 0 0

640	DUES/FEES	2,685	2,741	1,145	0.00	1,145	0.00	0	0
-----	-----------	-------	-------	-------	------	-------	------	---	---

600 OTHER OBJECTS 2,685 2,741 1,145 0.00 1,145 0.00 0 0

Total Function 3100 FOOD SERVICES 218,344 216,595 212,000 2.35 162,000 1.77 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 3300 COMMUNITY SERVICES

113	ADMINISTRATORS	0	56,500	58,195	1.00	0	0.00	0	0
100	SALARIES	0	56,500	58,195	1.00	0	0.00	0	0
210	PERS	0	14,142	15,433	0.00	0	0.00	0	0
220	FICA/MEDICARE	0	4,295	4,452	0.00	0	0.00	0	0
230	OTHER PAYROLL COSTS	0	946	999	0.00	0	0.00	0	0
240	CONTRACTUAL BENEFITS	0	18,439	20,796	0.00	0	0.00	0	0
200	PAYROLL COSTS	0	37,823	41,680	0.00	0	0.00	0	0
340	TRAVEL	0	43	0	0.00	0	0.00	0	0
351	TELEPHONE	0	766	600	0.00	0	0.00	0	0
374	OTHER TUITION	1,000	0	1,000	0.00	1,500	0.00	0	0
390	OTHER GENERAL PROF/TECH	0	5,263	0	0.00	0	0.00	0	0
300	PURCHASED SERVICES	1,000	6,072	1,600	0.00	1,500	0.00	0	0
Total Function 3300 COMMUNITY SERVICES		1,000	100,394	101,475	1.00	1,500	0.00	0	0

Major Function 3000	ENTERPRISE/COMMUNITY SERV	219,344	316,990	313,475	3.35	163,500	1.77	0	0
----------------------------	----------------------------------	---------	---------	---------	------	---------	------	---	---

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 4150 BUILDING ACQUISITION

520	BUILDING ACQUISITION	0	26,995	30,000	0.00	30,000	0.00	0	0
-----	----------------------	---	--------	--------	------	--------	------	---	---

500	CAPITAL OUTLAY	0	26,995	30,000	0.00	30,000	0.00	0	0
------------	-----------------------	----------	---------------	---------------	-------------	---------------	-------------	----------	----------

Total Function 4150	BUILDING ACQUISITION	0	26,995	30,000	0.00	30,000	0.00	0	0
----------------------------	-----------------------------	----------	---------------	---------------	-------------	---------------	-------------	----------	----------

Major Function 4000	FACILITIES ACQUISITION/CONSTRUT	0	26,995	30,000	0.00	30,000	0.00	0	0
----------------------------	--	---	--------	--------	------	--------	------	---	---

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 5200 INTERFUND TRANSFER

710 TRANSFERS 0 0 0 0.00 250,000 0.00 0 0

700 TRANSFERS 0 0 0 0.00 250,000 0.00 0 0

Total Function 5200 INTERFUND TRANSFER 0 0 0 0.00 250,000 0.00 0 0

Major Function 5000 OTHER USES 0 0 0 0.00 250,000 0.00 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 6000 CONTINGENCIES

810 PLANNED RESERVE 0 0 240,000 0.00 140,000 0.00 0 0

800 OTHER USES OF FUNDS

0 0 240,000 0.00 140,000 0.00 0 0

Total Function 6000 CONTINGENCIES

0 0 240,000 0.00 140,000 0.00 0 0

Major Function 6000 CONTINGENCIES

0 0 240,000 0.00 140,000 0.00 0 0

Requirements Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE
 26-27 PROPOSED 26-27 PROPOSED FTE
 26-27 APPROVED 26-27 ADOPTED

Fund 200 SPECIAL REVENUE FUNDS

Function 7000 UNAPPROPRIATED ENDING FUND BALANCE

820 UNAPPROPRIATED ENDING FUND BALANCE 0 0 313,651 0.00 174,000 0.00 0 0

800 OTHER USES OF FUNDS 0 0 313,651 0.00 174,000 0.00 0 0

Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE 0 0 313,651 0.00 174,000 0.00 0 0

Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE 0 0 313,651 0.00 174,000 0.00 0 0

Total Fund 200 SPECIAL REVENUE FUNDS 1,168,261 1,264,333 1,978,183 10.55 1,827,111 7.44 0 0

This page intentionally left blank

CAPITAL PROJECTS

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Resources Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund	Description	23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Fund 400	CAPITAL IMPROVEMENT FUNDS								
	3299 RESTRICTED GRANTS-IN-AID	3,600	0	0	0.00	0	0.00	0	0
	3000 REVENUE/STATE SOURCES	3,600	0	0	0.00	0	0.00	0	0
	5200 INTERFUND TRANSFER	100,000	(227,162)	0	0.00	0	0.00	0	0
	5400 BEGINNING FUND BALANCE	188,298	288,298	230,000	0.00	25,675	0.00	0	0
	5000 REVENUE/OTHER SOURCES	288,298	61,137	230,000	0.00	25,675	0.00	0	0
Total Fund 400	CAPITAL IMPROVEMENT FUNDS	291,898	61,137	230,000	0.00	25,675	0.00	0	0

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Requirements Report

		23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Fund 400 CAPITAL IMPROVEMENT FUNDS		<hr/>							
Function 2540	OPERATION/MAINT								
390	OTHER GENERAL PROF/TECH	3,600	0	0	0.00	0	0.00	0	0
300	PURCHASED SERVICES	3,600	0	0	0.00	0	0.00	0	0
520	BUILDING ACQUISITION	0	35,462	230,000	0.00	25,675	0.00	0	0
500	CAPITAL OUTLAY	0	35,462	230,000	0.00	25,675	0.00	0	0
Total Function 2540 OPERATION/MAINT		3,600	35,462	230,000	0.00	25,675	0.00	0	0
Major Function 2000 SUPPORT SERVICES		3,600	35,462	230,000	0.00	25,675	0.00	0	0
Total Fund 400 CAPITAL IMPROVEMENT FUNDS		3,600	35,462	230,000	0.00	25,675	0.00	0	0

UNEMPLOYMENT

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Resources Report

23-24 ACTUALS 24-25 ACTUALS 25-26 ADOPTED 25-26 ADOPTED FTE 26-27 PROPOSED 26-27 PROPOSED FTE 26-27 APPROVED 26-27 ADOPTED

Fund	UNEMPLOYMENT FUND	23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
1970	SVCS OTHER FUNDS	20,354	21,088	23,233	0.00	19,848	0.00	0	0
1000	REVENUE/LOCAL SOURCES	20,354	21,088	23,233	0.00	19,848	0.00	0	0
5400	BEGINNING FUND BALANCE	26,363	35,212	38,000	0.00	38,000	0.00	0	0
5000	REVENUE/OTHER SOURCES	26,363	35,212	38,000	0.00	38,000	0.00	0	0
Total Fund 600	UNEMPLOYMENT FUND	46,718	56,300	61,233	0.00	57,848	0.00	0	0

Jackson County School District 91
720 Laurel Avenue Butte Falls, OR 97522

Requirements Report

		23-24 ACTUALS	24-25 ACTUALS	25-26 ADOPTED	25-26 ADOPTED FTE	26-27 PROPOSED	26-27 PROPOSED FTE	26-27 APPROVED	26-27 ADOPTED
Fund 600 UNEMPLOYMENT FUND									
Function 2520 FISCAL SERVICES									
230 OTHER PAYROLL COSTS		11,506	11,126	36,233	0.00	32,848	0.00	0	0
200 PAYROLL COSTS		11,506	11,126	36,233	0.00	32,848	0.00	0	0
Total Function 2520 FISCAL SERVICES		11,506	11,126	36,233	0.00	32,848	0.00	0	0
Major Function 2000 SUPPORT SERVICES		11,506	11,126	36,233	0.00	32,848	0.00	0	0
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
820 UNAPPROPRIATED ENDING FUND BALANCE		0	0	25,000	0.00	25,000	0.00	0	0
800 OTHER USES OF FUNDS		0	0	25,000	0.00	25,000	0.00	0	0
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE		0	0	25,000	0.00	25,000	0.00	0	0
Major Function 7000 UNAPPROPRIATED ENDING FUND BALANCE		0	0	25,000	0.00	25,000	0.00	0	0
Total Fund 600 UNEMPLOYMENT FUND		11,506	11,126	61,233	0.00	57,848	0.00	0	0