

Scappoose School District 1J



Scappoose Middle School, built 1931

2026-27
Adopted Budget



SCAPPOOSE SCHOOL DISTRICT

"Cultivating passionate lifelong learners for an ever-changing world"

Budget Committee Members Fiscal Year 2026-27 Budget

Board of Directors	
Phil Lager, Board Chair	
Gwynn Klobes, Board Vice Chair	
Patrick Kessi	
Christine Schillereff	
Christine Sprenger	
Summer Stutsman-Hoag	
Alex Tardif	
Budget Committee Members	Term Expires
Virginia Fenstermaker	June 30, 2026
Gail Sykes	June 30, 2026
Lindsay Elder	June 30, 2027
Todd Franklin	June 30, 2027
Tanya Francis	June 30, 2028
Ryan Sealy	June 30, 2028

SCAPPOOSE SCHOOL DISTRICT 1J

33589 SE High School Way
Scappoose, Oregon 97056

ADOPTED BUDGET 2026-27

Tim Porter
Superintendent

Tracy Pinder
Business Manager

BUDGET OVERVIEW

BUDGET LAW

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

BUDGET FORMAT

The Budget document is organized into two sections:

- Budget Message and Related Information
- Fund Statements

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

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

FUNDS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Major federal resources for the 2026-27 fiscal year include Title and IDEA grants. Major state resources under the Integrated Grant Guidance (IGG) include the Student Investment Account (SIA), High School Success (Measure 98 or M98), Early Indicator and Intervention Systems (EIS) and Early Literacy grants. These and other Special Revenue Funds are supplementing our core resources to provide opportunities including:

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

DEBT SERVICE FUNDS

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

CAPITAL PROJECTS FUNDS

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

THE BUDGET PROCESS

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

Preparation of the budget involves many steps and months of work by District staff. Once a Proposed Budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee. The Budget Committee then reviews the Proposed Budget and receives public comment. If needed, the Budget Committee recommends revisions to the budget and approves for adoptions by the School Board.

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

HOW THE BUDGET IS ADOPTED

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

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

SUPPLEMENTAL BUDGETS

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

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

Scappoose School District 1J

Superintendent's Budget Message

2026-2027

Dear SSD Board of Education and Scappoose community,

The following budget represents Scappoose School District's 2026- 2027 school year financial plan. The budget is balanced, fiscally responsible, and represents months of purposeful effort.

In addition, this budget aligns with our 2024-2030 Scappoose School District Strategic Plan:

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

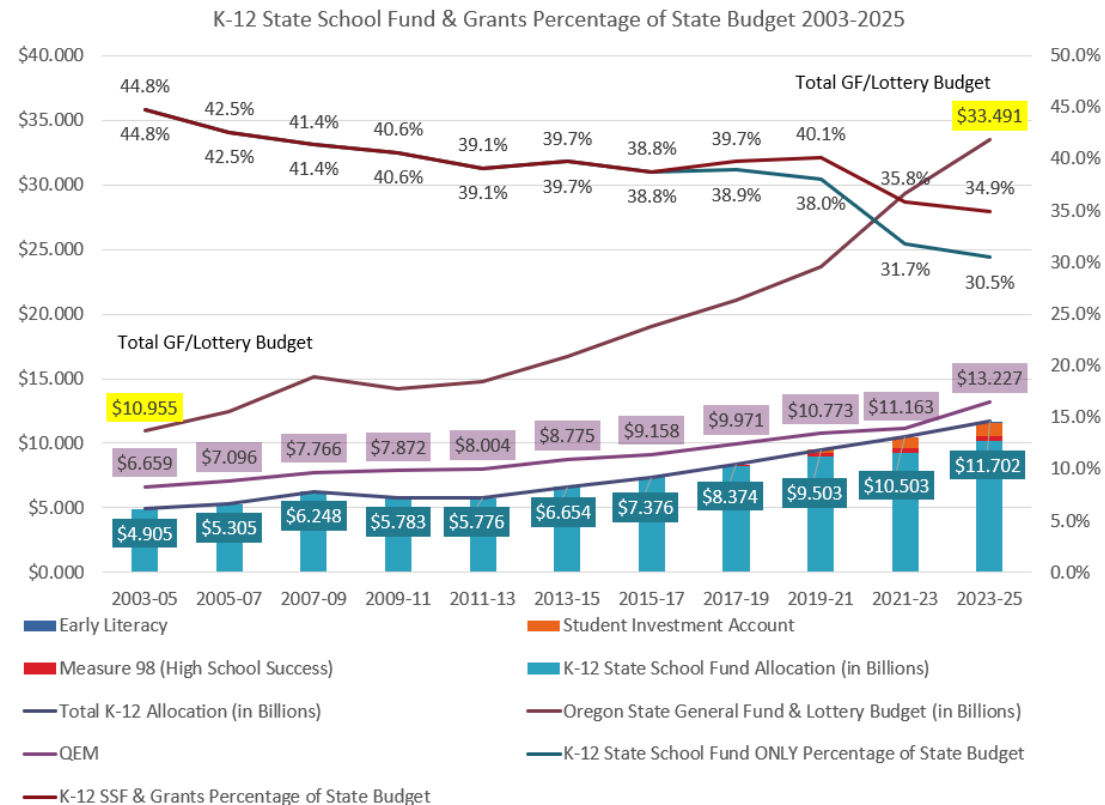
As we review the proposed budget for the 2026-2027 school year, it is important to highlight the dedication of our educators, staff, students and families. Our collective commitment is to continue our vision of ***“cultivating passionate lifelong learners for an ever-changing world”***.

The Environment Shaping This Budget

Understanding the proposed 2026-27 budget requires understanding how Oregon funds public education. Oregon funds its public schools primarily through the State School Fund (SSF), a formula that allocates dollars to school districts based on weighted average daily membership (ADMw). ADMw is a per-student calculation that adjusts for students requiring additional services, including students in special education, English language learners and students experiencing poverty. The fundamental outcome of this formula is straightforward: revenue follows enrollment. When enrollment declines, revenue declines; when enrollment increases, revenue increases.

Over the past two decades, Oregon has reduced the share of its state General Fund and Lottery dollars dedicated to K-12 public education. In the 2003-05 biennium, the State School Fund represented 44.8% of Oregon's General Fund and Lottery budgets. By

2023-25, that share had fallen to 34.9%. In that time span, the state General Fund and Lottery budgets have grown substantially, from \$10.955 billion to \$33.491 billion.

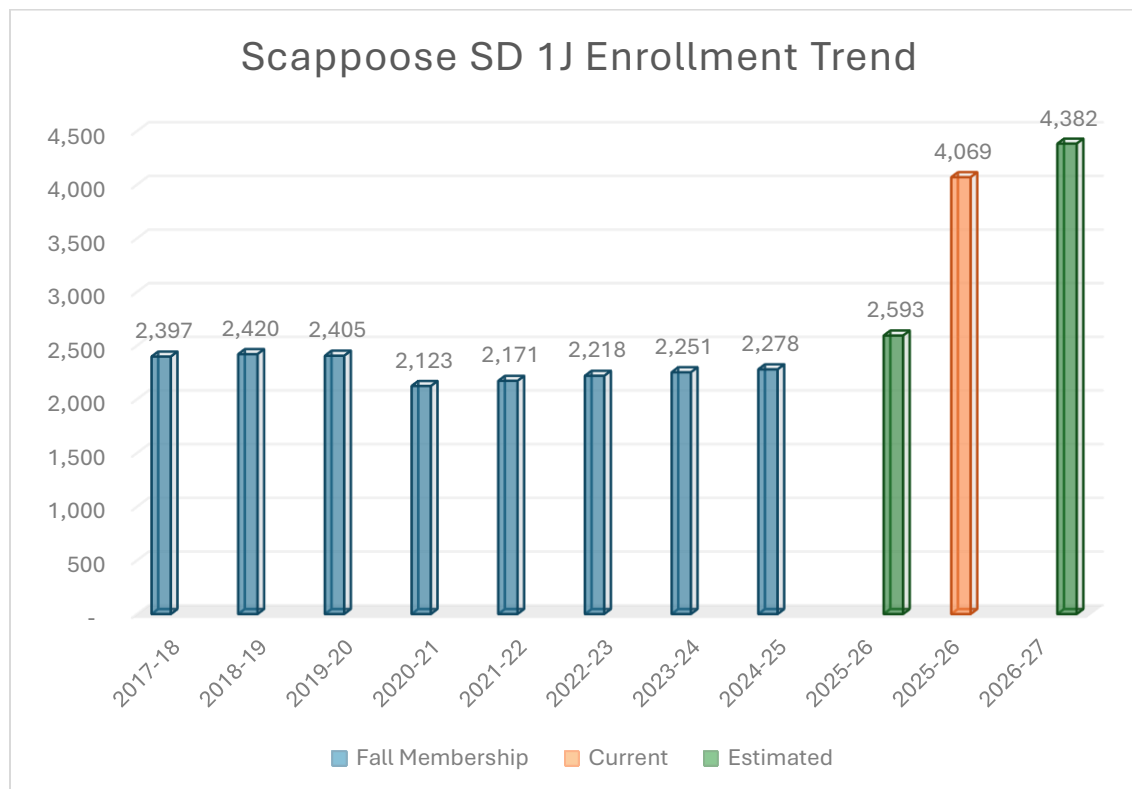


The Quality Education Model (QEM), Oregon's own research-based framework for what it actually costs to deliver a quality public education, has been persistently underfunded. The state has never appropriated what the Quality Education Commission recommends. In the 2023-25 biennium, total state education funding was approximately \$11.36 billion, while the QEM recommended funding level exceeded \$13.52 billion. The gap between what a quality education costs and what the state allocates has been a structural dysfunction of Oregon school finance for more than 25 years.

Enrollment

Student enrollment at our brick-and-mortar schools will be relatively flat, year-over-year; however, we are expecting another enrollment increase at Scappoose Online Academy. The partnership we began with OpenEd in January 2025 has been quite successful, with actual enrollment surpassing estimates for school year 2025-26. We are projecting an additional enrollment increase for school year 2026-27.

As previously noted, enrollment is the primary driver of State School Fund Revenue. Scappoose's estimated enrollment for 2026-27 is 4,382 ADMr. In the 2026-27 State School Fund estimate, released by ODE on March 2, 2026 this ADMr is estimated to translate to 4,960.48 ADMw.



Year-over-Year Comparison

Scappoose School District's proposed 2026-27 budget for all funds is \$78.5 million. The District is projecting general fund revenues of \$62.5 million, an increase of nearly \$12.0 million over the 2025-26 amended budget of \$50.6 million.

Scappoose School District 1J General Fund Year-Over-Year Change					
Major Source	Description	ADOPTED 2025-26	AMENDED 2025-26	PROPOSED 2026-27	Increase / Decrease
1000	Local Sources	\$ 12,702,702	\$ 12,702,702	\$ 12,900,020	\$ 197,318
2000	Intermediate Sources	610,000	610,000	330,000	(280,000)
3000	State Sources	23,683,950	36,183,950	46,200,000	10,016,050
4000	Federal Sources	85,000	85,000	85,000	-
5000	Other Sources	-	-	-	-
5400	Beginning Fund Balance	1,300,000	980,000	3,000,000	2,020,000
		<u>\$ 38,381,652</u>	<u>\$ 50,561,652</u>	<u>\$ 62,515,020</u>	<u>\$ 11,953,368</u>

Non-Discretionary Cost Drivers

While Scappoose's projected revenues for school year 2026-27 are strong, we must continue actively managing the District's finances by prioritizing smart spending and fiscal responsibility. A budget-conscious approach to managing the District's funds will further strengthen our future financial position.

A key part of maintaining budget-consciousness is keeping a keen eye on significant expenditures, including some cost-drivers that are non-discretionary:

PERS: Oregon's public employee pension system establishes employer contribution obligations. For 2026-27, our PERS employer contributions rates will remain unchanged from 2025-26. However, PERS advisory rates show increases across all tiers for the 2027-29 biennium. Tier I and Tier II rates will increase from 28.02% to 29.34%, and OPSRP rates will increase from 24.84% to 26.63%.

Health Benefits: District medical, dental and vision insurance is provided through the Oregon Educators Benefit Board (OEBB). OEBB plans are subject to a legislatively mandated 3.4% maximum annual growth trend. The overall expense to the District, however, could increase by more than 3.4%, depending on employee's actual plan selections.

Special Education: Federal and state law require the district to provide a free and appropriate public education to all eligible students with disabilities, regardless of cost. Oregon's reimbursement for the excess costs of supporting students with special needs does not cover actual expenditures. The ADMw component for students with special needs only grants additional weighting for up to 11% of the District's student population, while greater than 20% of our students fall into this category.

Additionally, our high-cost disability expenses are greater than \$1.5 million annually. The current high-cost disability funding model has all Oregon School Districts sharing a flat \$55.0 million annually. This translates to roughly 25 cents on the dollar of reimbursement.

Unfunded State Mandates: The state has added new obligations without corresponding funding, including Paid Leaver Oregon contribution requirements, unemployment insurance rate increases and a new one-half-credit graduation requirement in Personal Finance.

Transportation: The 2026-2027 school year will be the fifth year of the District's five-year contract with First Student, which includes a 3% increase over 2025-26. While transportation costs are reimbursed at 70% from the State Transportation Grant, fluctuations in fuel costs can greatly impact our overall transportation expense.

Utilities: Utilities (including electricity, natural gas, water/sewer and garbage) have all seen significant increases in the last several years, continually outpacing budgeted amounts. In response, the 2026-27 proposed budget includes an approximate 38% increase.

Looking to the Future

As our district continues to strive for excellence in education, we must remain vigilant in managing our resources effectively. In addition to following a conscious spending plan, our focus will be on building strong reserves for future stability.

The Board's Policy related to Fund Balance directs the District to annually manage an ending fund balance in its general fund of at least 5 percent of total adopted revenues. The proposed 2026-27 budget includes a contingency, or reserve fund, of 8 percent, which provides greater stability, as well as the ability to respond to the seasonality of cash flows and any expense volatility.

In addition, Scappoose School District will continue to designate funding streams to address escalating costs related to ODE's curriculum adoption cycle (Fund 260), expanding technology needs (Fund 262) and the long-term maintenance of District facilities and grounds (Fund 263). The 2025-26 amended budget also established two new set-aside funds. Fund 261 will build for the anticipated future replacement of the turf field at the high school. Fund 290 was established to help smooth biennial increases to the District's PERS contribution rates.

Respectfully submitted,

Tim Porter, Superintendent



Our Mission

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

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

Scappoose School District Strategic Plan 2024-2030



Our Vision

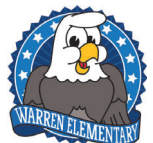
Cultivating passionate lifelong learners for an ever-changing world



OTTO PETERSEN
ELEMENTARY SCHOOL



GRANT WATTS
ELEMENTARY SCHOOL



OUR STUDENTS

OUR TEAM

OUR COMMUNITY



PROFILE OF A

SCAPPOOSE GRADUATE



COMMUNICATORS

Respectful, listeners,
adaptive, culturally
responsive, expressive

LEADERS

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

THINKERS

Curious, flexible, reflective,
knowledgeable, creative

CARING

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

PRINCIPLED

Trustworthy, resilient,
disciplined, accountable,
well-balanced

In
SSD
we are...



OUR STUDENTS

OUR TEAM

OUR COMMUNITY

Our Three Foundational Pillars



OUR STUDENTS

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

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



OUR TEAM

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

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



OUR COMMUNITY

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

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

About Our Strategic Plan

Hello,

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



**Superintendent
Tim Porter**

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

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

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

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

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

Thank you for your continued support,

Sincerely,
Tim Porter
Superintendent
Scappoose School District



Schools & Programs

Scappoose High School

Scappoose Middle School

Otto Petersen Elementary

Grant Watts Elementary

Warren Elementary

Scappoose Early Learning Center

Scappoose Online Academy

Sauvie Island School

South Columbia Family School

Board of Directors

Phil Lager
Chair

Branda Jurasek
Vice- Chair

Gwynn Klobes

Patrick Kessi

Christine Sprenger

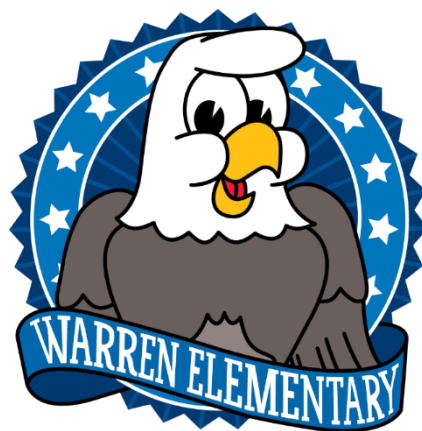
Alex Tardif

Summer Stutsman-
Hoag

Scappoose School District 1J
Budget Summary - All Funds
2026-27

	General Fund		Grants & Special Revenue Funds		Debt Service Funds		Capital Project Funds		ALL Funds				
RESOURCES													
Local Sources	\$	12,900,020	\$	1,446,219	\$	3,095,200	\$	151,500	\$	17,592,939			
Intermediate Sources		330,000		225,000		500		-		555,500.0			
State Sources		46,200,000		3,746,577		-		-		49,946,577.0			
Federal Sources		85,000		1,508,000		-		-		1,593,000.0			
Transfers In		-		2,460,000		-		-		2,460,000.0			
Beginning Fund Balance		3,000,000		2,695,000		500,000		195,000		6,390,000.0			
Total Resources	\$	62,515,020	\$	12,080,796	\$	3,595,700	\$	346,500	\$	78,538,016			
		FTE		FTE						FTE			
REQUIREMENTS													
Instruction	\$	37,863,756	155.63	\$	6,407,766	21.93	\$	-	\$	44,271,522	177.56		
Support Services		17,391,264	64.09		3,701,811	8.00		850		6,500	21,100,425	72.09	
Enterprise & Community Services		-	-		1,145,000	11.54		-		-	1,145,000	11.54	
Facilites Acquistion & Construction		-	-		-			-		340,000	340,000	-	
Debt Service		-	-		-			3,330,800		-	3,330,800	-	
Transfers Out		2,460,000	-		-			-		-	2,460,000	-	
Contingency		4,800,000	-		826,219			264,050		-	5,890,269	-	
Total Requirements	\$	62,515,020	219.72	\$	12,080,796	41.47	\$	3,595,700	\$	346,500	\$	78,538,016	261.19

General Fund (100)

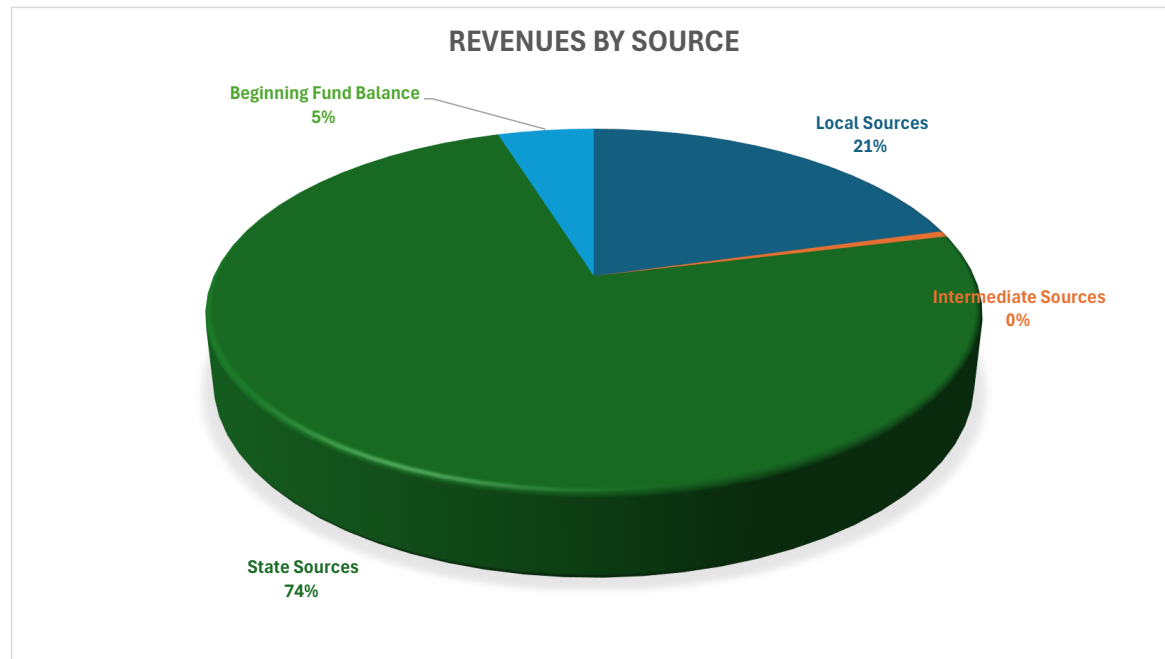


Scappoose School District 1J
General Fund
Year-Over-Year Change

Major Source	Description	ADOPTED 2025-26	AMENDED 2025-26	ADOPTED 2026-27	Increase / Decrease
1000	Local Sources	\$ 12,702,702	\$ 12,702,702	\$ 12,900,020	\$ 197,318
2000	Intermediate Sources	610,000	610,000	330,000	(280,000)
3000	State Sources	23,683,950	36,183,950	46,200,000	10,016,050
4000	Federal Sources	85,000	85,000	85,000	-
5000	Other Sources	-	-	-	-
5400	Beginning Fund Balance	1,300,000	980,000	3,000,000	2,020,000
		<u><u>\$ 38,381,652</u></u>	<u><u>\$ 50,561,652</u></u>	<u><u>\$ 62,515,020</u></u>	<u><u>\$ 11,953,368</u></u>

Scappoose School District 1J
General Fund
Revenue Summary by Source

Major Source	Description	ACTUALS 2023-24	ACTUALS 2024-25	ADOPTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
1000	Local Sources	\$ 11,142,250	\$ 12,930,173	\$ 12,702,702	\$ 12,900,020	\$ 12,900,020	\$ 12,900,020
2000	Intermediate Sources	631,808	431,927	610,000	330,000	330,000	330,000
3000	State Sources	17,981,499	18,230,473	23,683,950	46,200,000	46,200,000	46,200,000
4000	Federal Sources	270,518	230,983	85,000	85,000	85,000	85,000
5000	Other Sources	-	-	-	-	-	-
5400	Beginning Fund Balance	1,292,234	1,238,539	1,300,000	3,000,000	3,000,000	3,000,000
		<u><u>\$ 31,318,308</u></u>	<u><u>\$ 33,062,094</u></u>	<u><u>\$ 38,381,652</u></u>	<u><u>\$ 62,515,020</u></u>	<u><u>\$ 62,515,020</u></u>	<u><u>\$ 62,515,020</u></u>



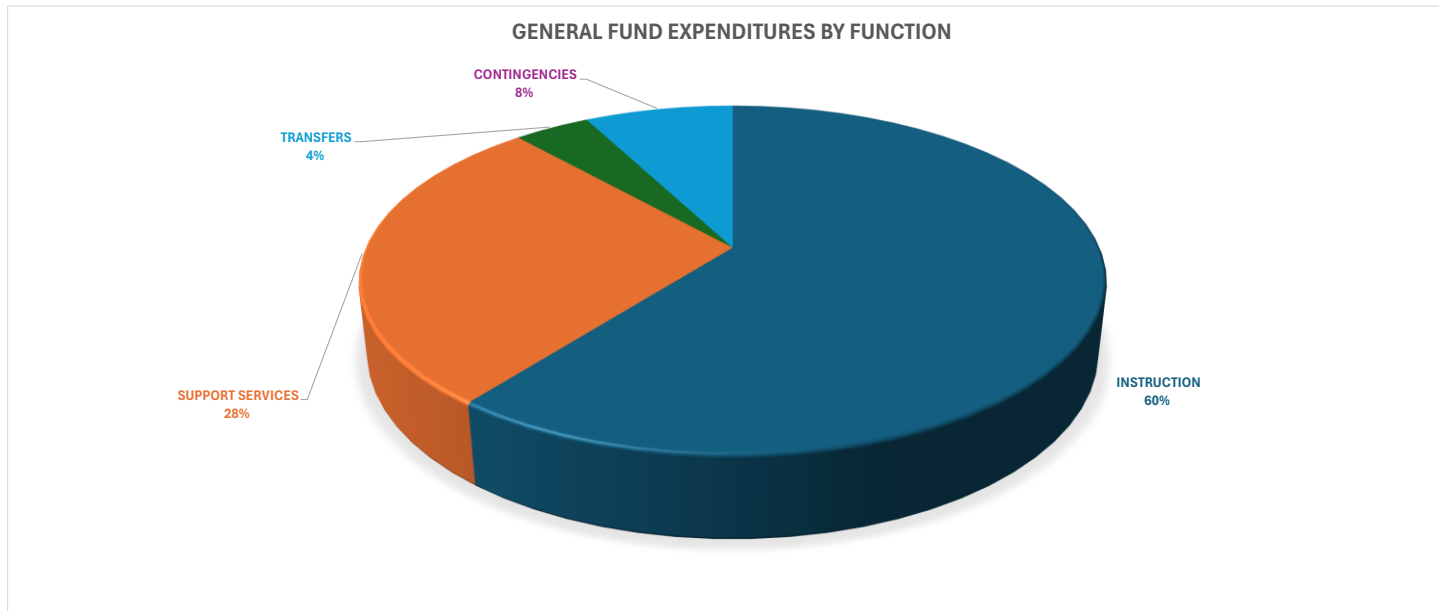
Scappoose School District 1J
33589 SE High School Way Scappoose, OR 97056

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100	GENERAL FUND									
	1111 CURRENT YEAR TAXES	10,532,658	11,928,105	11,945,000	0.00	12,345,000	0.00	12,345,000	12,345,000	0.00
	1112 PRIOR YEAR TAXES	144,818	238,657	135,000	0.00	150,000	0.00	150,000	150,000	0.00
	1190 PENALTIES & INTEREST ON TAXES	20,420	19,948	20,000	0.00	20,000	0.00	20,000	20,000	0.00
	1510 INTEREST ON INVESTMENTS	173,068	217,177	150,000	0.00	150,000	0.00	150,000	150,000	0.00
	1710 ADMISSIONS	35,153	18,989	20,000	0.00	20,000	0.00	20,000	20,000	0.00
	1740 STUDENT FEES	0	0	100,000	0.00	0	0.00	0	0	0.00
	1910 FACILITY USE	36,250	4,666	30,000	0.00	15,000	0.00	15,000	15,000	0.00
	1915 LEASE REVENUE	0	32,434	0	0.00	36,000	0.00	36,000	36,000	0.00
	1940 SERVICES PROVIDED OTHER LOCAL	89,008	83,117	85,000	0.00	40,000	0.00	40,000	40,000	0.00
	1960 RECOVERY OF PRIOR YEAR EXPENSE	63,411	238,534	90,000	0.00	0	0.00	0	0	0.00
	1980 FEES CHARGED TO GRANTS	0	100,232	117,702	0.00	114,020	0.00	114,020	114,020	0.00
	1990 MISCELLANEOUS	47,463	48,311	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	2101 COUNTY SCHOOL FUNDS	97,831	173,683	100,000	0.00	100,000	0.00	100,000	100,000	0.00
	2105 NATURAL GAS, OIL & MINERAL RECE	12,392	18,648	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	2199 OTHER INTERMEDIATE SOURCES	33,899	39,693	0	0.00	0	0.00	0	0	0.00
	2800 REVENUE IN LIEU OF TAXES	487,686	199,902	500,000	0.00	220,000	0.00	220,000	220,000	0.00
	3101 STATE SCHOOL FUND - GENERAL SL	17,686,031	17,917,063	23,307,550	0.00	45,750,000	0.00	45,750,000	45,750,000	0.00
	3103 COMMON SCHOOL FUND	295,468	313,410	376,399	0.00	450,000	0.00	450,000	450,000	0.00
	4801 FEDERAL FOREST FEES	270,518	230,983	85,000	0.00	85,000	0.00	85,000	85,000	0.00
	5400 BEGIN FUND BALANCE	(3,404)	0	1,300,000	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
	5401 Equity	(314,778)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	29,707,892	31,823,553	38,381,652	0.00	62,515,020	0.00	62,515,020	62,515,020	0.00

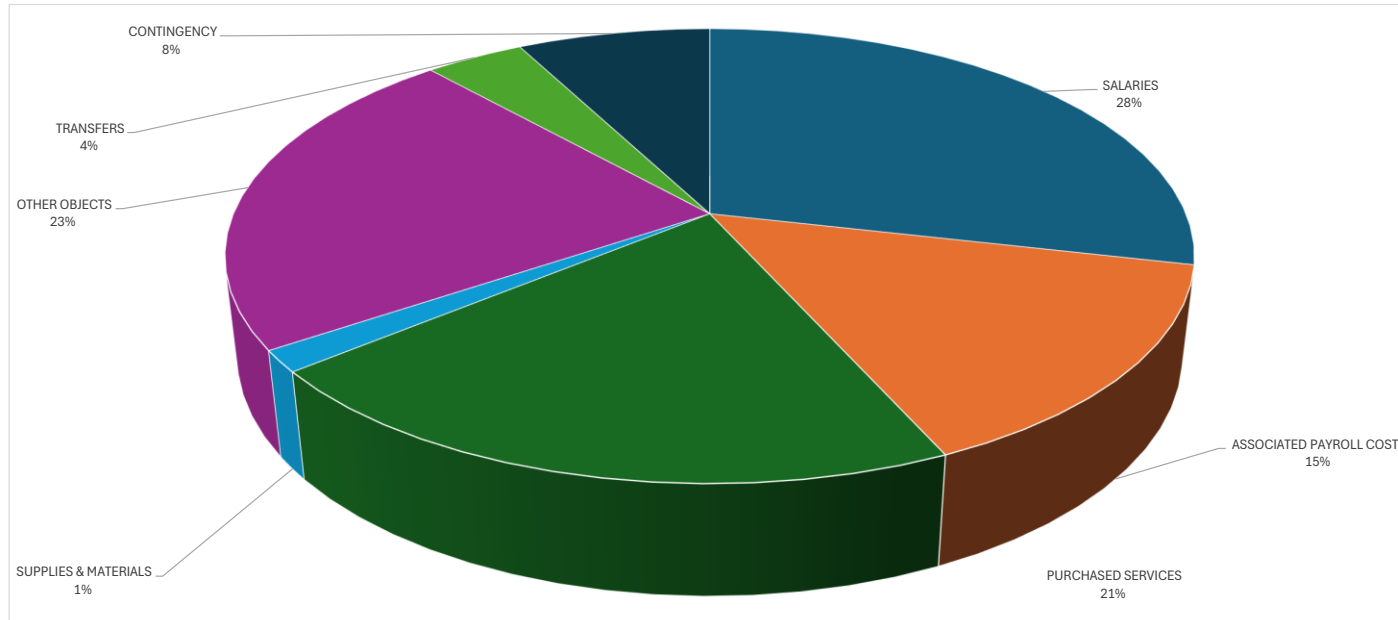
Scappoose School District 1J
General Fund
Expenditure Summary by Major Function

Major Function	Description	ACTUALS 2023-24	ACTUALS 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27
1000	INSTRUCTION	\$ 17,581,217	\$ 19,187,280	\$ 21,014,990	142.25	\$ 37,863,756	155.63	\$ 37,863,756	\$ 37,863,756
2000	SUPPORT SERVICES	12,346,387	12,693,978	14,171,662	59.12	17,391,264	64.09	17,391,264	17,391,264
4000	FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	-	-	-
5200	TRANSFERS	164,410	199,796	1,295,000	-	2,460,000	-	2,460,000	2,460,000
6000	CONTINGENCIES	-	-	1,900,000	-	4,800,000	-	4,800,000	4,800,000
		<u>\$ 30,092,014</u>	<u>\$ 32,081,054</u>	<u>\$ 38,381,652</u>	<u>201.37</u>	<u>\$ 62,515,020</u>	<u>219.72</u>	<u>\$ 62,515,020</u>	<u>\$ 62,515,020</u>



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

Major Object	Description	ACTUALS 2023-24	ACTUALS 2024-25	ADOPTED 2025-26	FTE	PROPOSED 2026-27	PROPOSED FTE	APPROVED 2026-27	ADOPTED 2026-27
100	SALARIES	\$ 12,670,970	\$ 13,722,177	\$ 14,828,777	201.37	\$ 17,853,314	219.72	\$ 17,853,314	\$ 17,853,314
200	ASSOCIATED PAYROLL COSTS	7,150,246	7,461,365	7,763,671	-	9,171,571	-	9,171,571	9,171,571
300	PURCHASED SERVICES	8,697,484	9,569,529	9,562,257	-	12,977,550	-	12,977,550	12,977,550
400	SUPPLIES & MATERIALS	510,399	427,408	615,432	-	952,085	-	952,085	952,085
500	CAPITAL OUTLAY	20,084	14,985	14,509	-	50,000	-	50,000	50,000
600	OTHER OBJECTS	878,421	685,793	2,402,006	-	14,250,500	-	14,250,500	14,250,500
700	TRANSFERS	164,410	199,796	1,295,000	-	2,460,000	-	2,460,000	2,460,000
800	CONTINGENCY	-	-	1,900,000	-	4,800,000	-	4,800,000	4,800,000
		<u>\$ 30,092,014</u>	<u>\$ 32,081,054</u>	<u>\$ 38,381,652</u>	<u>201.37</u>	<u>\$ 62,515,020</u>	<u>219.72</u>	<u>\$ 62,515,020</u>	<u>\$ 62,515,020</u>



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

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100	GENERAL FUND									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	2,559,012	2,828,762	3,051,502	36.00	3,743,750	39.35	3,743,750	3,743,750	39.35
112	CLASSIFIED SALARIES	204,299	172,147	199,807	7.31	208,844	7.25	208,844	208,844	7.25
121	LICENSED SUB SALARY	11,039	(8,409)	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	(5,624)	(2,470)	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	3,320	750	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	3,160	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	544	0	0.00	0	0.00	0	0	0.00
211	PERS	698,064	734,409	817,925	0.00	867,642	0.00	867,642	867,642	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	43,204	0.00	43,204	43,204	0.00
220	FICA	209,624	227,451	240,628	0.00	268,083	0.00	268,083	268,083	0.00
231	WORKERS COMP	13,263	14,291	15,106	0.00	15,226	0.00	15,226	15,226	0.00
232	UNEMPLOYMENT	68,605	23,786	31,454	0.00	35,043	0.00	35,043	35,043	0.00
241	HEALTH INSURANCE	394,291	406,150	244,051	0.00	476,057	0.00	476,057	476,057	0.00
243	OTHER BENEFITS	102,969	130,788	126,566	0.00	145,298	0.00	145,298	145,298	0.00
310	INSTR PROF. & TECHNICAL SERVICES	183,714	41,212	115,000	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	191,897	0	0.00	350,000	0.00	350,000	350,000	0.00
312	SUBSTITUTE, CLASSIFIED	0	30,192	0	0.00	55,000	0.00	55,000	55,000	0.00
342	TRAVEL-OUT OF DISTRICT	186	26	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING	626	1,226	5,400	0.00	22,500	0.00	22,500	22,500	0.00
410	CONSUMABLE SUPPLIES	37,604	26,360	45,518	0.00	116,680	0.00	116,680	116,680	0.00
420	TEXTBOOKS	7,432	7,924	7,000	0.00	0	0.00	0	0	0.00
440	PERIODICALS	1,578	1,365	600	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	0	200	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	4,490,001	4,831,561	4,900,756	43.31	6,347,327	46.60	6,347,327	6,347,327	46.60
Function 1113	ELEM EXTRA CURRICULAR									
111	LICENSED SALARIES	0	0	0	0.00	23,218	0.00	23,218	23,218	0.00
211	PERS	0	0	0	0.00	4,898	0.00	4,898	4,898	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	246	0.00	246	246	0.00
220	FICA	0	0	0	0.00	1,482	0.00	1,482	1,482	0.00
231	WORKERS COMP	0	0	0	0.00	84	0.00	84	84	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND											
Function 1113	ELEM EXTRA CURRICULAR										
232	UNEMPLOYMENT		0	0	0	0.00	194	0.00	194	194	0.00
243	OTHER BENEFITS		0	0	0	0.00	134	0.00	134	134	0.00
Total Function 1113	ELEM EXTRA CURRICULAR		0	0	0	0.00	30,256	0.00	30,256	30,256	0.00
Function 1121	MID SCHOOL INSTRUCTION										
111	LICENSED SALARIES		1,039,479	1,067,906	1,107,958	12.45	1,354,650	12.70	1,354,650	1,354,650	12.70
112	CLASSIFIED SALARIES		6,370	5,703	6,080	0.18	6,452	0.19	6,452	6,452	0.19
121	LICENSED SUB SALARY		3,181	(7,035)	0	0.00	0	0.00	0	0	0.00
130	OVERTIME		0	219	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED		0	185	0	0.00	0	0.00	0	0	0.00
211	PERS		273,104	278,479	306,392	0.00	313,144	0.00	313,144	313,144	0.00
213	PERS UAL CONTRIBUTION		0	0	0	0.00	15,139	0.00	15,139	15,139	0.00
220	FICA		79,451	80,931	84,437	0.00	92,001	0.00	92,001	92,001	0.00
231	WORKERS COMP		5,046	5,155	5,373	0.00	5,149	0.00	5,149	5,149	0.00
232	UNEMPLOYMENT		25,777	8,463	11,037	0.00	12,026	0.00	12,026	12,026	0.00
241	HEALTH INSURANCE		106,485	121,676	71,464	0.00	123,267	0.00	123,267	123,267	0.00
243	OTHER BENEFITS		60,173	55,239	55,766	0.00	57,852	0.00	57,852	57,852	0.00
310	INSTR PROF. & TECHNICAL SERVICES		65,549	16,810	36,000	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED		0	102,284	0	0.00	150,000	0.00	150,000	150,000	0.00
312	SUBSTITUTE, CLASSIFIED		0	221	0	0.00	25,000	0.00	25,000	25,000	0.00
342	TRAVEL-OUT OF DISTRICT		427	80	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING		1,944	943	825	0.00	10,000	0.00	10,000	10,000	0.00
410	CONSUMABLE SUPPLIES		15,425	9,608	18,375	0.00	45,380	0.00	45,380	45,380	0.00
420	TEXTBOOKS		410	490	1,000	0.00	0	0.00	0	0	0.00
440	PERIODICALS		495	824	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTION		1,683,317	1,748,181	1,704,708	12.63	2,210,060	12.89	2,210,060	2,210,060	12.89
Function 1122	MS EXTRA CURRICULAR										
111	LICENSED SALARIES		107,073	120,958	125,000	0.00	9,858	0.00	9,858	9,858	0.00
121	LICENSED SUB SALARY		2,657	5,669	6,000	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY		3,413	2,038	0	0.00	0	0.00	0	0	0.00
131	EXTRA DUTY, LICENSED		0	0	0	0.00	100,000	0.00	100,000	100,000	0.00
132	EXTRA DUTY, CLASSIFIED		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
211	PERS		21,339	22,249	17,741	0.00	22,898	0.00	22,898	22,898	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100	GENERAL FUND									
Function 1122	MS EXTRA CURRICULAR									
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,021	0.00	1,021	1,021	0.00
220	FICA	8,555	9,754	9,716	0.00	8,504	0.00	8,504	8,504	0.00
231	WORKERS COMP	647	625	524	0.00	553	0.00	553	553	0.00
232	UNEMPLOYMENT	3,094	1,020	965	0.00	1,112	0.00	1,112	1,112	0.00
241	HEALTH INSURANCE	0	0	0	0.00	642	0.00	642	642	0.00
243	OTHER BENEFITS	571	705	554	0.00	794	0.00	794	794	0.00
310	INSTR PROF. & TECHNICAL SERVICES	11,490	13,293	13,000	0.00	20,000	0.00	20,000	20,000	0.00
311	SUBSTITUTE, LICENSED	0	4,907	0	0.00	5,000	0.00	5,000	5,000	0.00
322	REPAIRS & MAINT SERVICES	1,073	0	0	0.00	3,500	0.00	3,500	3,500	0.00
342	TRAVEL-OUT OF DISTRICT	522	756	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	10,493	6,140	4,000	0.00	8,000	0.00	8,000	8,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	0	1,000	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	1,900	650	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 1122	MS EXTRA CURRICULAR	172,827	188,763	180,000	0.00	233,383	0.00	233,383	233,383	0.00
Function 1131	HIGH SCHOOL INSTRUCTION									
111	LICENSED SALARIES	2,245,360	2,295,139	2,509,161	27.65	2,945,678	29.80	2,945,678	2,945,678	29.80
112	CLASSIFIED SALARIES	11,885	5,351	6,585	0.18	6,809	0.18	6,809	6,809	0.18
121	LICENSED SUB SALARY	18,768	24,399	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	3,067	12,742	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	4,854	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	107	0	0.00	0	0.00	0	0	0.00
211	PERS	578,669	598,341	676,182	0.00	702,384	0.00	702,384	702,384	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	33,095	0.00	33,095	33,095	0.00
220	FICA	173,020	176,952	190,286	0.00	211,767	0.00	211,767	211,767	0.00
231	WORKERS COMP	10,829	11,016	11,866	0.00	11,934	0.00	11,934	11,934	0.00
232	UNEMPLOYMENT	56,263	18,505	24,874	0.00	27,682	0.00	27,682	27,682	0.00
241	HEALTH INSURANCE	421,485	393,100	347,310	0.00	484,559	0.00	484,559	484,559	0.00
243	OTHER BENEFITS	41,126	47,198	51,375	0.00	63,045	0.00	63,045	63,045	0.00
310	INSTR PROF. & TECHNICAL SERVICES	115,905	24,775	80,500	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	134,641	0	0.00	175,000	0.00	175,000	175,000	0.00
312	SUBSTITUTE, CLASSIFIED	0	330	0	0.00	5,000	0.00	5,000	5,000	0.00
322	REPAIRS & MAINT SERVICES	5,314	0	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	176	27	200	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND											
Function	1131	HIGH SCHOOL INSTRUCTION									
	355	PRINTING AND BINDING	189	480	1,700	0.00	15,000	0.00	15,000	15,000	0.00
	410	CONSUMABLE SUPPLIES	43,234	33,744	55,230	0.00	93,900	0.00	93,900	93,900	0.00
	541	INITIAL & ADDITIONAL EQUIPMENT	0	8,888	0	0.00	0	0.00	0	0	0.00
Total Function	1131	HIGH SCHOOL INSTRUCTION	3,725,291	3,790,591	3,955,270	27.83	4,775,854	29.98	4,775,854	4,775,854	29.98
Function	1132	HS EXTRA CURRICULAR									
	111	LICENSED SALARIES	339,625	381,802	395,000	0.00	65,032	0.00	65,032	65,032	0.00
	112	CLASSIFIED SALARIES	39,914	36,483	38,000	1.00	40,145	1.00	40,145	40,145	1.00
	121	LICENSED SUB SALARY	8,860	7,810	5,000	0.00	10,000	0.00	10,000	10,000	0.00
	122	CLASSIFIED SUB SALARY	23,666	23,196	0	0.00	25,000	0.00	25,000	25,000	0.00
	130	OVERTIME	0	978	0	0.00	0	0.00	0	0	0.00
	131	EXTRA DUTY, LICENSED	0	0	0	0.00	190,000	0.00	190,000	190,000	0.00
	132	EXTRA DUTY, CLASSIFIED	0	0	0	0.00	200,000	0.00	200,000	200,000	0.00
	211	PERS	73,350	85,182	83,170	0.00	104,696	0.00	104,696	104,696	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	3,341	0.00	3,341	3,341	0.00
	220	FICA	30,772	34,201	33,150	0.00	35,445	0.00	35,445	35,445	0.00
	231	WORKERS COMP	2,013	2,165	1,850	0.00	1,714	0.00	1,714	1,714	0.00
	232	UNEMPLOYMENT	10,123	3,577	4,330	0.00	3,656	0.00	3,656	3,656	0.00
	241	HEALTH INSURANCE	21,373	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	2,206	7,204	6,700	0.00	8,045	0.00	8,045	8,045	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	38,833	63,252	67,500	0.00	102,500	0.00	102,500	102,500	0.00
	311	SUBSTITUTE, LICENSED	0	10,389	0	0.00	15,000	0.00	15,000	15,000	0.00
	312	SUBSTITUTE, CLASSIFIED	0	281	0	0.00	0	0.00	0	0	0.00
	319	OTHER INSTR, PROF & TECH SERVICES	0	0	1,800	0.00	1,800	0.00	1,800	1,800	0.00
	322	REPAIRS & MAINT SERVICES	5,235	5,417	6,000	0.00	15,000	0.00	15,000	15,000	0.00
	342	TRAVEL-OUT OF DISTRICT	14,265	7,092	6,000	0.00	10,000	0.00	10,000	10,000	0.00
	343	TRAVEL-STUDENT	5,058	7,248	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	410	CONSUMABLE SUPPLIES	35,082	38,312	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	460	NON-CONSUMABLE SUPPLIES	0	0	5,000	0.00	8,000	0.00	8,000	8,000	0.00
	470	SOFTWARE	0	15,200	0	0.00	17,500	0.00	17,500	17,500	0.00
	542	REPLACEMENT EQUIPMENT	3,752	102	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	62,844	46,670	36,500	0.00	46,500	0.00	46,500	46,500	0.00
Total Function	1132	HS EXTRA CURRICULAR	716,970	776,560	730,000	1.00	943,375	1.00	943,375	943,375	1.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND										
Function 1210	GIFTED/TALENTED									
111	LICENSED SALARIES	12,000	9,936	10,433	0.00	10,954	0.00	10,954	10,954	0.00
211	PERS	3,208	2,689	3,015	0.00	2,808	0.00	2,808	2,808	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	137	0.00	137	137	0.00
220	FICA	899	748	788	0.00	821	0.00	821	821	0.00
231	WORKERS COMP	57	47	49	0.00	47	0.00	47	47	0.00
232	UNEMPLOYMENT	336	78	103	0.00	107	0.00	107	107	0.00
243	OTHER BENEFITS	66	58	64	0.00	74	0.00	74	74	0.00
410	CONSUMABLE SUPPLIES	1,144	0	0	0.00	0	0.00	0	0	0.00
Total Function 1210 GIFTED/TALENTED		17,709	13,555	14,453	0.00	14,948	0.00	14,948	14,948	0.00
Function 1220	PROGRAMS FOR STUDENTS WIT									
310	INSTR PROF. & TECHNICAL SERVICES	23,611	252,376	0	0.00	200,000	0.00	200,000	200,000	0.00
410	CONSUMABLE SUPPLIES	0	259	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	250	0	0.00	0	0.00	0	0	0.00
Total Function 1220 PROGRAMS FOR STUDENTS WIT		23,611	252,885	0	0.00	200,000	0.00	200,000	200,000	0.00
Function 1221	EMR PROGRAM									
111	LICENSED SALARIES	186,364	283,774	318,757	4.00	536,022	5.00	536,022	536,022	5.00
112	CLASSIFIED SALARIES	62,934	107,423	84,825	2.50	118,412	3.38	118,412	118,412	3.38
121	LICENSED SUB SALARY	4,688	2,542	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	(6,793)	(3,565)	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	146	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	1,085	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	147	0	0.00	0	0.00	0	0	0.00
211	PERS	59,673	90,149	91,100	0.00	137,721	0.00	137,721	137,721	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	6,930	0.00	6,930	6,930	0.00
220	FICA	19,013	29,993	30,780	0.00	42,318	0.00	42,318	42,318	0.00
231	WORKERS COMP	1,201	1,896	1,930	0.00	2,395	0.00	2,395	2,395	0.00
232	UNEMPLOYMENT	5,611	3,136	4,024	0.00	5,532	0.00	5,532	5,532	0.00
241	HEALTH INSURANCE	7,503	7,737	20,681	0.00	45,988	0.00	45,988	45,988	0.00
243	OTHER BENEFITS	30,525	41,710	39,406	0.00	42,481	0.00	42,481	42,481	0.00
310	INSTR PROF. & TECHNICAL SERVICES	10,173	10,475	10,200	0.00	5,000	0.00	5,000	5,000	0.00
311	SUBSTITUTE, LICENSED	0	9,991	0	0.00	0	0.00	0	0	0.00
312	SUBSTITUTE, CLASSIFIED	0	1,453	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND											
Function	1221	EMR PROGRAM									
	341	TRAVEL-IN DISTRICT	0	61	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL-OUT OF DISTRICT	375	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	0	1,099	3,150	0.00	3,150	0.00	3,150	3,150	0.00
Total Function	1221	EMR PROGRAM	381,266	589,253	604,853	6.50	945,949	8.38	945,949	945,949	8.38
Function	1225	OUT OF DISTRICT PROGRAMS									
	310	INSTR PROF. & TECHNICAL SERVICES	138,047	259,820	442,000	0.00	950,000	0.00	950,000	950,000	0.00
Total Function	1225	OUT OF DISTRICT PROGRAMS	138,047	259,820	442,000	0.00	950,000	0.00	950,000	950,000	0.00
Function	1227	ESY									
	111	LICENSED SALARIES	13,434	11,740	15,000	0.00	20,000	0.00	20,000	20,000	0.00
	112	CLASSIFIED SALARIES	10,520	11,868	13,000	0.00	15,000	0.00	15,000	15,000	0.00
	211	PERS	5,678	5,308	7,000	0.00	9,000	0.00	9,000	9,000	0.00
	220	FICA	1,829	1,806	2,400	0.00	2,700	0.00	2,700	2,700	0.00
	231	WORKERS COMP	117	116	200	0.00	250	0.00	250	250	0.00
	232	UNEMPLOYMENT	221	189	300	0.00	200	0.00	200	200	0.00
	243	OTHER BENEFITS	30	132	300	0.00	350	0.00	350	350	0.00
	410	CONSUMABLE SUPPLIES	1,245	0	800	0.00	2,500	0.00	2,500	2,500	0.00
Total Function	1227	ESY	33,073	31,159	39,000	0.00	50,000	0.00	50,000	50,000	0.00
Function	1250	RESOURCE ROOMS									
	111	LICENSED SALARIES	558,946	650,227	774,201	9.40	1,005,853	12.00	1,005,853	1,005,853	12.00
	112	CLASSIFIED SALARIES	1,097,498	1,238,238	1,426,172	41.57	1,578,547	43.79	1,578,547	1,578,547	43.79
	121	LICENSED SUB SALARY	7,462	23,072	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	(16,010)	1,462	0	0.00	0	0.00	0	0	0.00
	130	OVERTIME	0	1,334	0	0.00	0	0.00	0	0	0.00
	133	EXTRA HOURS, LICENSED	0	1,354	0	0.00	0	0.00	0	0	0.00
	134	EXTRA HOURS, CLASSIFIED	0	1,319	0	0.00	0	0.00	0	0	0.00
	211	PERS	403,568	459,645	516,863	0.00	605,343	0.00	605,343	605,343	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	30,008	0.00	30,008	30,008	0.00
	220	FICA	122,204	145,232	163,248	0.00	192,761	0.00	192,761	192,761	0.00
	231	WORKERS COMP	8,124	9,602	10,751	0.00	11,335	0.00	11,335	11,335	0.00
	232	UNEMPLOYMENT	38,551	15,188	21,340	0.00	25,198	0.00	25,198	25,198	0.00
	241	HEALTH INSURANCE	452,973	454,659	418,392	0.00	554,731	0.00	554,731	554,731	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND											
Function	1250	RESOURCE ROOMS									
	243	OTHER BENEFITS	127,656	164,929	182,329	0.00	171,328	0.00	171,328	171,328	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	429,987	158,308	153,203	0.00	185,000	0.00	185,000	185,000	0.00
	311	SUBSTITUTE, LICENSED	0	40,310	0	0.00	50,000	0.00	50,000	50,000	0.00
	312	SUBSTITUTE, CLASSIFIED	0	63,423	0	0.00	75,000	0.00	75,000	75,000	0.00
	342	TRAVEL-OUT OF DISTRICT	174	345	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	18,987	8,650	9,450	0.00	9,450	0.00	9,450	9,450	0.00
	420	TEXTBOOKS	62	0	0	0.00	0	0.00	0	0	0.00
	470	SOFTWARE	0	4,205	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	24,593	585	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Total Function	1250	RESOURCE ROOMS	3,274,775	3,442,087	3,678,450	50.97	4,497,054	55.79	4,497,054	4,497,054	55.79
Function	1272	TITLE I									
	310	INSTR PROF. & TECHNICAL SERVICES	0	0	500	0.00	0	0.00	0	0	0.00
Total Function	1272	TITLE I	0	0	500	0.00	0	0.00	0	0	0.00
Function	1283	DISTRICT ALTERNATIVE PROG									
	111	LICENSED SALARIES	9,158	4,119	0	0.00	0	0.00	0	0	0.00
	211	PERS	2,087	957	0	0.00	0	0.00	0	0	0.00
	220	FICA	637	293	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	41	19	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	152	31	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	47	23	0	0.00	0	0.00	0	0	0.00
Total Function	1283	DISTRICT ALTERNATIVE PROG	12,121	5,441	0	0.00	0	0.00	0	0	0.00
Function	1288	CHARTER SCHOOL									
	360	CHARTER SCHOOL PAYMENT	2,605,114	2,665,328	2,965,000	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
Total Function	1288	CHARTER SCHOOL	2,605,114	2,665,328	2,965,000	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
Function	1289	OTHER ALTERNATIVE PROGRAM									
	374	OTHER TUITION	0	429,473	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	151,291	0	1,800,000	0.00	13,500,000	0.00	13,500,000	13,500,000	0.00
Total Function	1289	OTHER ALTERNATIVE PROGRAM	151,291	429,473	1,800,000	0.00	13,500,000	0.00	13,500,000	13,500,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND										
Function 1291	ESL PROGRAMS									
111	LICENSED SALARIES	89,341	98,056	0	0.00	108,107	1.00	108,107	108,107	1.00
112	CLASSIFIED SALARIES	1,435	0	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	2,747	1,290	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	833	0	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	387	0	0.00	0	0.00	0	0	0.00
211	PERS	25,577	27,412	0	0.00	26,854	0.00	26,854	26,854	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,351	0.00	1,351	1,351	0.00
220	FICA	7,799	8,326	0	0.00	8,205	0.00	8,205	8,205	0.00
231	WORKERS COMP	483	513	0	0.00	457	0.00	457	457	0.00
232	UNEMPLOYMENT	2,738	871	0	0.00	1,072	0.00	1,072	1,072	0.00
241	HEALTH INSURANCE	16,491	16,904	0	0.00	18,740	0.00	18,740	18,740	0.00
243	OTHER BENEFITS	583	672	0	0.00	765	0.00	765	765	0.00
310	INSTR PROF. & TECHNICAL SERVICES	4,588	5,168	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	2,351	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	604	489	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,461	85	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	99	99	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	24	0	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL PROGRAMS	155,803	162,623	0	0.00	165,551	1.00	165,551	165,551	1.00
Function 2112	ATTENDANCE SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	0	106	0	0.00	0	0.00	0	0	0.00
Total Function 2112	ATTENDANCE SERVICES	0	106	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE									
111	LICENSED SALARIES	373,577	347,720	316,578	3.50	580,067	6.50	580,067	580,067	6.50
112	CLASSIFIED SALARIES	36,461	39,600	42,234	1.00	49,982	1.00	49,982	49,982	1.00
121	LICENSED SUB SALARY	474	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	1,921	106	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	1,665	739	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	82	0	0.00	0	0.00	0	0	0.00
211	PERS	111,145	96,756	101,357	0.00	149,571	0.00	149,571	149,571	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	7,170	0.00	7,170	7,170	0.00
220	FICA	32,617	29,647	27,277	0.00	47,528	0.00	47,528	47,528	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100	GENERAL FUND									
Function 2120	GUIDANCE									
231	WORKERS COMP	2,042	1,885	1,743	0.00	2,687	0.00	2,687	2,687	0.00
232	UNEMPLOYMENT	10,238	3,100	3,566	0.00	6,213	0.00	6,213	6,213	0.00
241	HEALTH INSURANCE	49,869	49,609	77,232	0.00	90,474	0.00	90,474	90,474	0.00
243	OTHER BENEFITS	20,189	21,476	21,464	0.00	27,276	0.00	27,276	27,276	0.00
310	INSTR PROF. & TECHNICAL SERVICES	3,004	2,225	1,500	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	2,019	0	0.00	0	0.00	0	0	0.00
312	SUBSTITUTE, CLASSIFIED	0	224	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	239	17	578	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE	643,440	595,205	593,529	4.50	960,967	7.50	960,967	960,967	7.50
Function 2122	COUNSELING SERVICES									
111	LICENSED SALARIES	97,233	100,848	106,048	1.00	108,107	1.00	108,107	108,107	1.00
211	PERS	24,337	25,189	28,124	0.00	26,854	0.00	26,854	26,854	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,351	0.00	1,351	1,351	0.00
220	FICA	7,371	7,634	8,032	0.00	8,157	0.00	8,157	8,157	0.00
231	WORKERS COMP	458	473	498	0.00	456	0.00	456	456	0.00
232	UNEMPLOYMENT	2,271	798	1,050	0.00	1,066	0.00	1,066	1,066	0.00
241	HEALTH INSURANCE	18,386	18,923	19,680	0.00	21,812	0.00	21,812	21,812	0.00
243	OTHER BENEFITS	1,750	1,820	1,876	0.00	1,961	0.00	1,961	1,961	0.00
311	SUBSTITUTE, LICENSED	0	807	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,296	988	1,365	0.00	0	0.00	0	0	0.00
Total Function 2122	COUNSELING SERVICES	153,104	157,481	166,672	1.00	169,764	1.00	169,764	169,764	1.00
Function 2134	NURSE SERVICES									
319	OTHER INSTR, PROF & TECH SERVICES	2,203	0	0	0.00	0	0.00	0	0	0.00
341	TRAVEL-IN DISTRICT	231	199	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	202	512	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	831	876	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,583	773	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	2,897	1,848	0	0.00	0	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES	7,947	4,208	0	0.00	0	0.00	0	0	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
310	INSTR PROF. & TECHNICAL SERVICES	164,677	0	0	0.00	0	0.00	0	0	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	100	GENERAL FUND									
Total Function	2140	PSYCHOLOGICAL SERVICES	164,677	0	0	0.00	0	0.00	0	0	0.00
Function	2148	OTHER PSYCHOLOGICAL SERVICES									
	310	INSTR PROF. & TECHNICAL SERVICES	303,672	356,273	320,000	0.00	720,000	0.00	720,000	720,000	0.00
Total Function	2148	OTHER PSYCHOLOGICAL SERVICES	303,672	356,273	320,000	0.00	720,000	0.00	720,000	720,000	0.00
Function	2152	SPEECH PATHOLOGY									
	310	INSTR PROF. & TECHNICAL SERVICES	0	82,876	220,000	0.00	320,000	0.00	320,000	320,000	0.00
	410	CONSUMABLE SUPPLIES	0	0	525	0.00	525	0.00	525	525	0.00
Total Function	2152	SPEECH PATHOLOGY	0	82,876	220,525	0.00	320,525	0.00	320,525	320,525	0.00
Function	2160	OTHER STUDENT TREATMENT S									
	310	INSTR PROF. & TECHNICAL SERVICES	0	0	0	0.00	320,000	0.00	320,000	320,000	0.00
Total Function	2160	OTHER STUDENT TREATMENT S	0	0	0	0.00	320,000	0.00	320,000	320,000	0.00
Function	2190	SERVICE DIRECTION, SPECIA									
	113	ADMINISTRATOR SALARY	145,583	155,796	162,647	1.00	170,779	1.00	170,779	170,779	1.00
	211	PERS	40,574	43,420	48,306	0.00	47,852	0.00	47,852	47,852	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,135	0.00	2,135	2,135	0.00
	220	FICA	11,106	11,881	12,405	0.00	13,032	0.00	13,032	13,032	0.00
	231	WORKERS COMP	682	724	760	0.00	718	0.00	718	718	0.00
	232	UNEMPLOYMENT	3,323	1,243	1,622	0.00	1,704	0.00	1,704	1,704	0.00
	241	HEALTH INSURANCE	16,695	17,504	18,286	0.00	19,047	0.00	19,047	19,047	0.00
	243	OTHER BENEFITS	7,289	8,132	8,231	0.00	8,549	0.00	8,549	8,549	0.00
	342	TRAVEL-OUT OF DISTRICT	1,106	1,288	0	0.00	2,000	0.00	2,000	2,000	0.00
	351	TELEPHONE	0	434	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	1,118	167	1,050	0.00	1,000	0.00	1,000	1,000	0.00
	640	DUES AND FEES	2,461	2,302	1,800	0.00	1,500	0.00	1,500	1,500	0.00
Total Function	2190	SERVICE DIRECTION, SPECIA	229,937	242,891	255,106	1.00	268,317	1.00	268,317	268,317	1.00
Function	2213	CURRICULUM DEVELOPMENT									
	410	CONSUMABLE SUPPLIES	75	0	0	0.00	0	0.00	0	0	0.00
Total Function	2213	CURRICULUM DEVELOPMENT	75	0	0	0.00	0	0.00	0	0	0.00
Function	2222	LIBRARY SERVICES									

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND										
Function 2222	LIBRARY SERVICES									
111	LICENSED SALARIES	94,401	104,249	106,048	1.00	108,107	1.00	108,107	108,107	1.00
112	CLASSIFIED SALARIES	40,548	64,317	82,117	1.97	80,144	1.94	80,144	80,144	1.94
122	CLASSIFIED SUB SALARY	175	200	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	258	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	87	0	0.00	0	0.00	0	0	0.00
211	PERS	37,659	43,916	50,423	0.00	43,250	0.00	43,250	43,250	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,930	0.00	1,930	1,930	0.00
220	FICA	10,177	12,725	14,216	0.00	14,245	0.00	14,245	14,245	0.00
231	WORKERS COMP	723	956	1,052	0.00	824	0.00	824	824	0.00
232	UNEMPLOYMENT	3,172	1,331	1,858	0.00	1,862	0.00	1,862	1,862	0.00
241	HEALTH INSURANCE	16,491	16,904	17,580	0.00	18,740	0.00	18,740	18,740	0.00
243	OTHER BENEFITS	5,867	9,988	11,967	0.00	7,386	0.00	7,386	7,386	0.00
310	INSTR PROF. & TECHNICAL SERVICES	5,545	106	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	3,989	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,537	880	1,995	0.00	2,750	0.00	2,750	2,750	0.00
430	LIBRARY BOOKS	1,678	1,476	3,203	0.00	2,750	0.00	2,750	2,750	0.00
440	PERIODICALS	0	298	300	0.00	0	0.00	0	0	0.00
Total Function 2222	LIBRARY SERVICES	217,972	261,679	290,758	2.97	281,987	2.94	281,987	281,987	2.94
Function 2230	TESTING ASSESSMENT									
111	LICENSED SALARIES	0	0	0	0.00	8,215	0.00	8,215	8,215	0.00
112	CLASSIFIED SALARIES	0	0	0	0.00	2,738	0.00	2,738	2,738	0.00
211	PERS	0	0	0	0.00	2,808	0.00	2,808	2,808	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	137	0.00	137	137	0.00
220	FICA	0	0	0	0.00	832	0.00	832	832	0.00
231	WORKERS COMP	0	0	0	0.00	47	0.00	47	47	0.00
232	UNEMPLOYMENT	0	0	0	0.00	109	0.00	109	109	0.00
243	OTHER BENEFITS	0	0	0	0.00	75	0.00	75	75	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	2,325	0	0.00	0	0.00	0	0	0.00
Total Function 2230	TESTING ASSESSMENT	0	2,325	0	0.00	14,961	0.00	14,961	14,961	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
111	LICENSED SALARIES	50,400	47,854	53,646	0.00	78,335	0.00	78,335	78,335	0.00
211	PERS	12,664	12,176	14,343	0.00	19,912	0.00	19,912	19,912	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	100 GENERAL FUND									
Function	2240 INSTRUCTIONAL STAFF DEVEL									
213	PERS UAL CONTRIBUTION	0	0	0	0.00	979	0.00	979	979	0.00
220	FICA	3,787	3,656	4,066	0.00	5,928	0.00	5,928	5,928	0.00
231	WORKERS COMP	238	227	253	0.00	333	0.00	333	333	0.00
232	UNEMPLOYMENT	1,317	382	532	0.00	775	0.00	775	775	0.00
241	HEALTH INSURANCE	456	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	278	282	330	0.00	535	0.00	535	535	0.00
245	PROFES DEVELOP CERTIFIED	0	51,666	60,000	0.00	65,000	0.00	65,000	65,000	0.00
310	INSTR PROF. & TECHNICAL SERVICES	137,334	34,677	10,000	0.00	10,000	0.00	10,000	10,000	0.00
311	SUBSTITUTE, LICENSED	0	1,749	0	0.00	5,000	0.00	5,000	5,000	0.00
312	SUBSTITUTE, CLASSIFIED	0	1,127	0	0.00	2,000	0.00	2,000	2,000	0.00
342	TRAVEL-OUT OF DISTRICT	137	0	5,000	0.00	0	0.00	0	0	0.00
374	OTHER TUITION	43,065	11,459	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	5,325	1,541	3,500	0.00	3,500	0.00	3,500	3,500	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVEL	255,001	166,796	151,670	0.00	192,298	0.00	192,298	192,298	0.00
Function	2311 BOARD OF EDUCATION									
310	INSTR PROF. & TECHNICAL SERVICES	10,461	406	10,000	0.00	10,000	0.00	10,000	10,000	0.00
319	OTHER INSTR, PROF & TECH SERVICES	9,604	92	10,000	0.00	10,000	0.00	10,000	10,000	0.00
324	RENTALS	0	0	500	0.00	1,000	0.00	1,000	1,000	0.00
342	TRAVEL-OUT OF DISTRICT	227	2,228	6,000	0.00	6,000	0.00	6,000	6,000	0.00
353	POSTAGE	2,940	0	0	0.00	0	0.00	0	0	0.00
354	ADVERTISING	474	3,936	550	0.00	1,000	0.00	1,000	1,000	0.00
388	ELECTION SERVICES	0	3,366	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	7,627	10,642	5,250	0.00	12,000	0.00	12,000	12,000	0.00
440	PERIODICALS	0	72	250	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	14,484	22,189	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function	2311 BOARD OF EDUCATION	45,816	42,931	52,550	0.00	60,000	0.00	60,000	60,000	0.00
Function	2314 ELECTION SERVICES									
388	ELECTION SERVICES	31	0	800	0.00	5,000	0.00	5,000	5,000	0.00
Total Function	2314 ELECTION SERVICES	31	0	800	0.00	5,000	0.00	5,000	5,000	0.00
Function	2315 LEGAL SERVICES									
382	LEGAL SERVICES	0	4,837	40,000	0.00	50,000	0.00	50,000	50,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND										
Function	2315 LEGAL SERVICES									
	655 JUDGMENTS & SETTLEMENTS AGAINST THE DIS	0	42,000	0	0.00	0	0.00	0	0	0.00
Total Function	2315 LEGAL SERVICES	0	46,837	40,000	0.00	50,000	0.00	50,000	50,000	0.00
Function	2317 AUDIT SERVICES									
	381 AUDIT SERVICES	63,830	53,620	49,000	0.00	55,000	0.00	55,000	55,000	0.00
Total Function	2317 AUDIT SERVICES	63,830	53,620	49,000	0.00	55,000	0.00	55,000	55,000	0.00
Function	2319 OTHER BD. OF ED. SERVICES									
	640 DUES AND FEES	0	295	0	0.00	0	0.00	0	0	0.00
Total Function	2319 OTHER BD. OF ED. SERVICES	0	295	0	0.00	0	0.00	0	0	0.00
Function	2321 SUPERINTENDENT OFFICE									
	112 CLASSIFIED SALARIES	79,172	85,203	89,463	1.00	0	0.00	0	0	0.00
	113 ADMINISTRATOR SALARY	163,062	166,355	174,673	1.00	190,000	1.00	190,000	190,000	1.00
	114 MANAGERIAL / CONFIDENTIAL	0	0	0	0.00	98,634	1.00	98,634	98,634	1.00
	122 CLASSIFIED SUB SALARY	697	7,838	0	0.00	0	0.00	0	0	0.00
	130 OVERTIME	0	543	0	0.00	0	0.00	0	0	0.00
	211 PERS	63,062	67,577	72,894	0.00	73,527	0.00	73,527	73,527	0.00
	213 PERS UAL CONTRIBUTION	0	0	0	0.00	3,540	0.00	3,540	3,540	0.00
	220 FICA	18,432	19,629	20,036	0.00	22,080	0.00	22,080	22,080	0.00
	231 WORKERS COMP	1,149	1,219	1,240	0.00	1,195	0.00	1,195	1,195	0.00
	232 UNEMPLOYMENT	5,775	2,053	2,619	0.00	2,809	0.00	2,809	2,809	0.00
	241 HEALTH INSURANCE	37,851	42,046	38,592	0.00	40,509	0.00	40,509	40,509	0.00
	243 OTHER BENEFITS	26,942	34,554	44,274	0.00	44,589	0.00	44,589	44,589	0.00
	310 INSTR PROF. & TECHNICAL SERVICES	0	17,000	5,000	0.00	60,000	0.00	60,000	60,000	0.00
	342 TRAVEL-OUT OF DISTRICT	4,582	2,453	3,000	0.00	5,000	0.00	5,000	5,000	0.00
	351 TELEPHONE	422	474	0	0.00	750	0.00	750	750	0.00
	355 PRINTING AND BINDING	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
	410 CONSUMABLE SUPPLIES	467	811	5,000	0.00	5,000	0.00	5,000	5,000	0.00
	640 DUES AND FEES	3,960	4,716	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function	2321 SUPERINTENDENT OFFICE	405,573	452,469	456,791	2.00	557,632	2.00	557,632	557,632	2.00
Function	2329 OTHER ADMIN SERVICES									
	112 CLASSIFIED SALARIES	0	0	66,127	1.00	71,890	1.00	71,890	71,890	1.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND										
Function	2329 OTHER ADMIN SERVICES									
113	ADMINISTRATOR SALARY	110,467	123,955	199,115	1.40	340,761	2.00	340,761	340,761	2.00
211	PERS	27,675	69,931	76,708	0.00	100,903	0.00	100,903	100,903	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	4,846	0.00	4,846	4,846	0.00
220	FICA	8,192	9,300	19,636	0.00	29,302	0.00	29,302	29,302	0.00
231	WORKERS COMP	523	582	1,253	0.00	1,643	0.00	1,643	1,643	0.00
232	UNEMPLOYMENT	2,812	973	2,567	0.00	3,830	0.00	3,830	3,830	0.00
241	HEALTH INSURANCE	17,181	17,527	35,706	0.00	38,735	0.00	38,735	38,735	0.00
243	OTHER BENEFITS	7,110	7,934	11,732	0.00	22,618	0.00	22,618	22,618	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	860	178,000	0.00	185,000	0.00	185,000	185,000	0.00
342	TRAVEL-OUT OF DISTRICT	921	12	1,000	0.00	4,000	0.00	4,000	4,000	0.00
410	CONSUMABLE SUPPLIES	839	615	1,000	0.00	3,500	0.00	3,500	3,500	0.00
640	DUES AND FEES	7,439	3,025	3,000	0.00	6,000	0.00	6,000	6,000	0.00
Total Function	2329 OTHER ADMIN SERVICES	183,158	234,714	595,844	2.40	813,028	3.00	813,028	813,028	3.00
Function	2410 OFFICE OF THE PRINCIPALS									
111	LICENSED SALARIES	1,113	106,008	106,048	1.00	73,817	1.00	73,817	73,817	1.00
112	CLASSIFIED SALARIES	423,407	440,408	476,147	10.77	537,997	11.77	537,997	537,997	11.77
113	ADMINISTRATOR SALARY	908,392	852,420	1,000,843	6.60	1,101,625	7.00	1,101,625	1,101,625	7.00
121	LICENSED SUB SALARY	0	424	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	9,037	5,004	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	3,503	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	65	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	847	0	0.00	0	0.00	0	0	0.00
211	PERS	340,048	351,286	415,002	0.00	392,147	0.00	392,147	392,147	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	19,547	0.00	19,547	19,547	0.00
220	FICA	100,224	105,385	117,854	0.00	116,924	0.00	116,924	116,924	0.00
231	WORKERS COMP	6,392	6,674	7,523	0.00	6,707	0.00	6,707	6,707	0.00
232	UNEMPLOYMENT	32,418	11,020	15,406	0.00	15,284	0.00	15,284	15,284	0.00
241	HEALTH INSURANCE	157,867	190,953	204,769	0.00	204,771	0.00	204,771	204,771	0.00
243	OTHER BENEFITS	121,228	111,091	111,388	0.00	131,111	0.00	131,111	131,111	0.00
310	INSTR PROF. & TECHNICAL SERVICES	11,036	3,830	5,000	0.00	1,000	0.00	1,000	1,000	0.00
311	SUBSTITUTE, LICENSED	0	1,346	0	0.00	0	0.00	0	0	0.00
312	SUBSTITUTE, CLASSIFIED	0	15,069	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	224	0	0	0.00	0	0.00	0	0	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100	GENERAL FUND									
Function 2410	OFFICE OF THE PRINCIPALS									
342	TRAVEL-OUT OF DISTRICT	3,101	7,362	12,750	0.00	17,500	0.00	17,500	17,500	0.00
353	POSTAGE	306	0	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING	0	14,069	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	7,101	296	1,733	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	8,880	8,893	12,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2410	OFFICE OF THE PRINCIPALS	2,130,773	2,235,952	2,486,462	18.38	2,638,432	19.77	2,638,432	2,638,432	19.77
Function 2521	BUSINESS OPERATIONS									
113	ADMINISTRATOR SALARY	134,931	153,302	153,311	1.00	165,804	1.00	165,804	165,804	1.00
211	PERS	37,605	42,725	45,533	0.00	46,458	0.00	46,458	46,458	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,073	0.00	2,073	2,073	0.00
220	FICA	10,322	11,375	11,343	0.00	12,391	0.00	12,391	12,391	0.00
231	WORKERS COMP	634	716	719	0.00	698	0.00	698	698	0.00
232	UNEMPLOYMENT	3,040	1,189	1,483	0.00	1,620	0.00	1,620	1,620	0.00
241	HEALTH INSURANCE	53	17,531	19,723	0.00	20,977	0.00	20,977	20,977	0.00
243	OTHER BENEFITS	17,913	2,383	944	0.00	1,143	0.00	1,143	1,143	0.00
342	TRAVEL-OUT OF DISTRICT	0	341	2,400	0.00	2,500	0.00	2,500	2,500	0.00
351	TELEPHONE	0	584	0	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES	610	513	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	3,290	1,340	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2521	BUSINESS OPERATIONS	208,399	232,000	237,455	1.00	256,164	1.00	256,164	256,164	1.00
Function 2525	FINANCIAL ACCT. SERVICES									
112	CLASSIFIED SALARIES	147,960	138,614	158,730	2.00	145,826	2.00	145,826	145,826	2.00
114	MANAGERIAL / CONFIDENTIAL	0	0	0	0.00	102,026	1.00	102,026	102,026	1.00
122	CLASSIFIED SUB SALARY	970	0	0	0.00	0	0.00	0	0	0.00
211	PERS	39,809	37,437	45,038	0.00	46,030	0.00	46,030	46,030	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,153	0.00	2,153	2,153	0.00
220	FICA	10,696	10,013	11,455	0.00	12,264	0.00	12,264	12,264	0.00
231	WORKERS COMP	715	663	757	0.00	741	0.00	741	741	0.00
232	UNEMPLOYMENT	3,126	1,047	1,497	0.00	1,603	0.00	1,603	1,603	0.00
241	HEALTH INSURANCE	25,153	12,201	18,286	0.00	36,293	0.00	36,293	36,293	0.00
243	OTHER BENEFITS	9,362	11,546	11,779	0.00	6,460	0.00	6,460	6,460	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	100	GENERAL FUND								
Function	2525	FINANCIAL ACCT. SERVICES								
	319	OTHER INSTR, PROF & TECH SERVICES	0	8,200	0	0.00	0	0.00	0	0.00
	342	TRAVEL-OUT OF DISTRICT	4,410	703	2,500	0.00	2,500	0.00	2,500	0.00
	353	POSTAGE	10,141	6,497	13,000	0.00	15,000	0.00	15,000	0.00
	354	ADVERTISING	0	418	0	0.00	0	0.00	0	0.00
	355	PRINTING AND BINDING	798	663	0	0.00	0	0.00	0	0.00
	385	MANAGEMENT SERVICES	134	800	0	0.00	0	0.00	0	0.00
	410	CONSUMABLE SUPPLIES	3,622	3,902	5,250	0.00	5,000	0.00	5,000	0.00
	470	SOFTWARE	0	0	5,500	0.00	5,000	0.00	5,000	0.00
	640	DUES AND FEES	34,687	17,331	25,000	0.00	25,000	0.00	25,000	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	291,581	250,034	301,793	2.00	408,898	3.00	408,898	3.00
Function	2541	GENERAL BUILDING NEEDS								
	410	CONSUMABLE SUPPLIES	7,645	1,170	0	0.00	0	0.00	0	0.00
Total Function	2541	GENERAL BUILDING NEEDS	7,645	1,170	0	0.00	0	0.00	0	0.00
Function	2542	CARE/UPKEEP OF BUILDINGS								
	112	CLASSIFIED SALARIES	807,055	881,933	1,026,159	17.88	881,598	15.88	881,598	15.88
	114	MANAGERIAL / CONFIDENTIAL	0	0	0	0.00	120,247	1.00	120,247	1.00
	122	CLASSIFIED SUB SALARY	17,258	6,187	0	0.00	0	0.00	0	0.00
	130	OVERTIME	0	9,062	0	0.00	0	0.00	0	0.00
	134	EXTRA HOURS, CLASSIFIED	0	11,566	0	0.00	0	0.00	0	0.00
	211	PERS	190,033	217,876	266,624	0.00	239,623	0.00	239,623	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	11,953	0.00	11,953	0.00
	220	FICA	61,278	67,369	76,178	0.00	74,512	0.00	74,512	0.00
	231	WORKERS COMP	27,536	30,550	34,781	0.00	28,946	0.00	28,946	0.00
	232	UNEMPLOYMENT	19,347	7,037	9,958	0.00	9,740	0.00	9,740	0.00
	241	HEALTH INSURANCE	181,418	196,413	187,545	0.00	215,887	0.00	215,887	0.00
	243	OTHER BENEFITS	27,490	30,466	33,448	0.00	37,153	0.00	37,153	0.00
	322	REPAIRS & MAINT SERVICES	90,578	155,073	305,962	0.00	250,000	0.00	250,000	0.00
	324	RENTALS	2,815	1,481	4,752	0.00	2,000	0.00	2,000	0.00
	325	ELECTRICITY	242,385	223,605	230,000	0.00	340,000	0.00	340,000	0.00
	326	HEATING FUEL	154,829	152,273	175,000	0.00	225,000	0.00	225,000	0.00
	327	WATER AND SEWAGE	124,047	140,944	160,000	0.00	210,000	0.00	210,000	0.00
	328	GARBAGE	78,490	85,318	86,000	0.00	140,000	0.00	140,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100	GENERAL FUND									
Function 2542	CARE/UPKEEP OF BUILDINGS									
329	OTHER PROPERTY SERVICES	21,114	25,400	27,018	0.00	29,000	0.00	29,000	29,000	0.00
342	TRAVEL-OUT OF DISTRICT	97	577	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE	20,759	12,171	23,715	0.00	22,000	0.00	22,000	22,000	0.00
410	CONSUMABLE SUPPLIES	223,193	152,462	107,695	0.00	265,000	0.00	265,000	265,000	0.00
542	REPLACEMENT EQUIPMENT	16,332	5,995	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	23,906	10,253	8,005	0.00	10,000	0.00	10,000	10,000	0.00
653	PROPERTY INSURANCE PREMIUMS	328,498	279,152	328,000	0.00	375,000	0.00	375,000	375,000	0.00
Total Function 2542	CARE/UPKEEP OF BUILDINGS	2,658,460	2,703,164	3,090,838	17.88	3,487,661	16.88	3,487,661	3,487,661	16.88
Function 2543	CARE/UPKEEP OF GROUNDS									
112	CLASSIFIED SALARIES	149,576	167,870	167,875	3.00	188,086	3.00	188,086	188,086	3.00
122	CLASSIFIED SUB SALARY	5,077	6,073	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	1,776	93	0	0.00	0	0.00	0	0	0.00
211	PERS	37,629	42,935	47,590	0.00	44,236	0.00	44,236	44,236	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,226	0.00	2,226	2,226	0.00
220	FICA	11,931	13,588	13,110	0.00	12,949	0.00	12,949	12,949	0.00
231	WORKERS COMP	5,012	4,636	4,513	0.00	3,743	0.00	3,743	3,743	0.00
232	UNEMPLOYMENT	3,748	1,421	1,714	0.00	1,693	0.00	1,693	1,693	0.00
241	HEALTH INSURANCE	42,711	40,539	40,947	0.00	43,364	0.00	43,364	43,364	0.00
243	OTHER BENEFITS	764	4,737	5,384	0.00	8,598	0.00	8,598	8,598	0.00
322	REPAIRS & MAINT SERVICES	387	769	8,005	0.00	15,000	0.00	15,000	15,000	0.00
324	RENTALS	0	0	2,001	0.00	5,000	0.00	5,000	5,000	0.00
342	TRAVEL-OUT OF DISTRICT	0	0	200	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES	39,630	28,045	52,534	0.00	65,000	0.00	65,000	65,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	0	1,501	0.00	35,000	0.00	35,000	35,000	0.00
542	REPLACEMENT EQUIPMENT	0	0	12,008	0.00	15,000	0.00	15,000	15,000	0.00
640	DUES AND FEES	253	0	1,001	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2543	CARE/UPKEEP OF GROUNDS	298,493	310,707	358,382	3.00	442,395	3.00	442,395	442,395	3.00
Function 2544	CARE OF EQUIPMENT									
322	REPAIRS & MAINT SERVICES	0	0	500	0.00	0	0.00	0	0	0.00
324	RENTALS	19,515	15,157	115,275	0.00	65,000	0.00	65,000	65,000	0.00
410	CONSUMABLE SUPPLIES	8,527	10,926	12,083	0.00	10,000	0.00	10,000	10,000	0.00
610	REDEMPTION OF PRINCIPAL	76,488	78,823	0	0.00	0	0.00	0	0	0.00

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Fund 100 GENERAL FUND											
Function	2544	CARE OF EQUIPMENT									
	621	PRINCIPAL INTEREST	3,624	1,289	0	0.00	0	0.00	0	0	0.00
	651	LIABILITY INSURANCE	19,402	106,562	127,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Function	2544	CARE OF EQUIPMENT	127,555	212,757	254,858	0.00	275,000	0.00	275,000	275,000	0.00
Function	2546	SECURITY SERVICES									
	112	CLASSIFIED SALARIES	30,017	28,567	32,290	1.00	36,881	1.00	36,881	36,881	1.00
	122	CLASSIFIED SUB SALARY	676	0	0	0.00	0	0.00	0	0	0.00
	130	OVERTIME	0	137	0	0.00	0	0.00	0	0	0.00
	211	PERS	7,682	7,185	8,563	0.00	9,161	0.00	9,161	9,161	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	461	0.00	461	461	0.00
	220	FICA	2,255	2,196	2,470	0.00	2,821	0.00	2,821	2,821	0.00
	231	WORKERS COMP	152	144	161	0.00	169	0.00	169	169	0.00
	232	UNEMPLOYMENT	778	230	323	0.00	369	0.00	369	369	0.00
	241	HEALTH INSURANCE	5,352	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	4,001	5,453	5,750	0.00	6,780	0.00	6,780	6,780	0.00
	389	OTHER NON-INSTR PROF & TECH SRVS	0	0	0	0.00	125,000	0.00	125,000	125,000	0.00
Total Function	2546	SECURITY SERVICES	50,914	43,911	49,559	1.00	181,641	1.00	181,641	181,641	1.00
Function	2550	PUPIL TRANSPORTATION									
	322	REPAIRS & MAINT SERVICES	0	189	0	0.00	0	0.00	0	0	0.00
	331	REIMBURSABLE STUDENT TRANSP	3,222,728	3,280,442	3,400,000	0.00	4,000,000	0.00	4,000,000	4,000,000	0.00
	332	NON-REIMBURSABLE STUDENT TRANSP	171,107	164,557	135,000	0.00	200,000	0.00	200,000	200,000	0.00
	343	TRAVEL-STUDENT	(345)	0	0	0.00	0	0.00	0	0	0.00
Total Function	2550	PUPIL TRANSPORTATION	3,393,491	3,445,187	3,535,000	0.00	4,200,000	0.00	4,200,000	4,200,000	0.00
Function	2630	INFORMATION SERVICES									
	111	LICENSED SALARIES	0	0	0	0.00	8,215	0.00	8,215	8,215	0.00
	112	CLASSIFIED SALARIES	0	0	0	0.00	5,477	0.00	5,477	5,477	0.00
	211	PERS	0	0	0	0.00	3,488	0.00	3,488	3,488	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	171	0.00	171	171	0.00
	220	FICA	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
	231	WORKERS COMP	0	0	0	0.00	59	0.00	59	59	0.00
	232	UNEMPLOYMENT	0	0	0	0.00	131	0.00	131	131	0.00
	243	OTHER BENEFITS	0	0	0	0.00	90	0.00	90	90	0.00

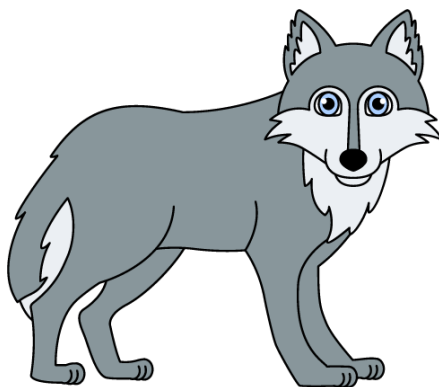
Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 100 GENERAL FUND											
Total Function	2630	INFORMATION SERVICES	0	0	0	0.00	18,630	0.00	18,630	18,630	0.00
Function	2640	STAFF SERVICES									
	640	DUES AND FEES	0	3,190	0	0.00	0	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	0	3,190	0	0.00	0	0.00	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
	112	CLASSIFIED SALARIES	169,437	182,664	196,940	2.00	208,925	2.00	208,925	208,925	2.00
	122	CLASSIFIED SUB SALARY	(8,024)	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	40,402	45,721	52,229	0.00	51,897	0.00	51,897	51,897	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,612	0.00	2,612	2,612	0.00
	220	FICA	12,134	13,738	14,827	0.00	15,698	0.00	15,698	15,698	0.00
	231	WORKERS COMP	775	870	936	0.00	893	0.00	893	893	0.00
	232	UNEMPLOYMENT	4,019	1,437	1,938	0.00	2,052	0.00	2,052	2,052	0.00
	241	HEALTH INSURANCE	35,507	36,680	38,328	0.00	45,500	0.00	45,500	45,500	0.00
	243	OTHER BENEFITS	2,394	2,903	3,141	0.00	2,414	0.00	2,414	2,414	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	99,186	100,616	75,000	0.00	75,000	0.00	75,000	75,000	0.00
	351	TELEPHONE	964	1,369	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	8,603	19,279	175,000	0.00	175,000	0.00	175,000	175,000	0.00
	460	NON-CONSUMABLE SUPPLIES	0	866	0	0.00	0	0.00	0	0	0.00
	470	SOFTWARE	19,256	38,598	55,000	0.00	65,000	0.00	65,000	65,000	0.00
	610	REDEMPTION OF PRINCIPAL	18,601	0	0	0.00	0	0.00	0	0	0.00
	621	PRINCIPAL INTEREST	334	0	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	83,241	53,137	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Function	2660	TECHNOLOGY SERVICES	486,829	497,877	643,338	2.00	674,990	2.00	674,990	674,990	2.00
Function	2700	SUPPLEMENTAL RETIREMENT									
	116	RETIREE STIPEND	16,556	52,742	19,257	0.00	16,698	0.00	16,698	16,698	0.00
	211	PERS	181	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	1,267	4,035	1,473	0.00	1,277	0.00	1,277	1,277	0.00
	231	WORKERS COMP	3	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	6	308	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	239	0	0.00	0	0.00	0	0	0.00
Total Function	2700	SUPPLEMENTAL RETIREMENT	18,013	57,324	20,730	0.00	17,975	0.00	17,975	17,975	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	100	GENERAL FUND									
Function	5200	INTERFUND TRANSFERS									
	710	FUND MODIFICATIONS	164,410	199,796	1,295,000	0.00	2,460,000	0.00	2,460,000	2,460,000	0.00
Total Function	5200	INTERFUND TRANSFERS	164,410	199,796	1,295,000	0.00	2,460,000	0.00	2,460,000	2,460,000	0.00
Function	6110	OPERATING CONTINGENCY									
	810	PLANNED RESERVE	0	0	1,900,000	0.00	4,800,000	0.00	4,800,000	4,800,000	0.00
Total Function	6110	OPERATING CONTINGENCY	0	0	1,900,000	0.00	4,800,000	0.00	4,800,000	4,800,000	0.00
Total Fund	100	GENERAL FUND	30,092,014	32,081,054	38,381,652	201.37	62,515,020	219.72	62,515,020	62,515,020	219.72

Special Revenue Funds (200)



GRANT WATTS
ELEMENTARY SCHOOL

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	207	TITLE I								
	4501	RESTRICTED REVENUE	296,071	311,367	300,000	0.00	350,000	0.00	350,000	0.00
Total Fund	207	TITLE I	296,071	311,367	300,000	0.00	350,000	0.00	350,000	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 207	TITLE I									
Function 1111	ELEMENTARY INSTRUCTION									
121	LICENSED SUB SALARY	0	151	0	0.00	0	0.00	0	0	0.00
211	PERS	0	38	0	0.00	0	0.00	0	0	0.00
220	FICA	0	12	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	1	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	1	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	203	0	0.00	0	0.00	0	0	0.00
Function 1272	TITLE I									
111	LICENSED SALARIES	181,948	165,495	178,327	2.00	189,471	2.00	189,471	189,471	2.00
112	CLASSIFIED SALARIES	0	23,478	0	0.00	26,556	0.88	26,556	26,556	0.88
121	LICENSED SUB SALARY	574	98	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	1,579	0	0	0.00	0	0.00	0	0	0.00
211	PERS	50,830	47,271	47,292	0.00	53,661	0.00	53,661	53,661	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,700	0.00	2,700	2,700	0.00
220	FICA	14,550	14,269	13,573	0.00	16,416	0.00	16,416	16,416	0.00
231	WORKERS COMP	905	901	842	0.00	923	0.00	923	923	0.00
232	UNEMPLOYMENT	4,750	1,492	1,774	0.00	2,146	0.00	2,146	2,146	0.00
241	HEALTH INSURANCE	32,981	32,633	25,627	0.00	39,126	0.00	39,126	39,126	0.00
243	OTHER BENEFITS	1,087	1,185	1,150	0.00	1,556	0.00	1,556	1,556	0.00
310	INSTR PROF. & TECHNICAL SERVICES	2,589	0	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	1,606	2,500	0.00	2,500	0.00	2,500	2,500	0.00
312	SUBSTITUTE, CLASSIFIED	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
410	CONSUMABLE SUPPLIES	4,276	9,177	18,954	0.00	3,442	0.00	3,442	3,442	0.00
690	GRANT INDIRECT CHARGES	0	0	9,960	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I	296,071	297,606	300,000	2.00	339,500	2.88	339,500	339,500	2.88
Function 1283	DISTRICT ALTERNATIVE PROG									
133	EXTRA HOURS, LICENSED	0	776	0	0.00	0	0.00	0	0	0.00
211	PERS	0	194	0	0.00	0	0.00	0	0	0.00
220	FICA	0	59	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	4	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	6	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	5	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	207	TITLE I									
Total Function	1283	DISTRICT ALTERNATIVE PROG	0	1,044	0	0.00	0	0.00	0	0	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	10,005	0	0.00	10,500	0.00	10,500	10,500	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	10,005	0	0.00	10,500	0.00	10,500	10,500	0.00
Function	2550	PUPIL TRANSPORTATION									
	332	NON-REIMBURSABLE STUDENT TRANSP	0	2,508	0	0.00	0	0.00	0	0	0.00
Total Function	2550	PUPIL TRANSPORTATION	0	2,508	0	0.00	0	0.00	0	0	0.00
Total Fund	207	TITLE I	296,071	311,367	300,000	2.00	350,000	2.88	350,000	350,000	2.88

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	217	TITLE IV								
	4500	RESTRICTED REV FROM FED GOV'T	162,800	0	0	0.00	0	0.00	0	0.00
	4502	RESTRICTED REVENUE	24,318	33,716	23,000	0.00	25,000	0.00	25,000	0.00
Total Fund	217	TITLE IV	187,118	33,716	23,000	0.00	25,000	0.00	25,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 217 TITLE IV											
Function	1111	ELEMENTARY INSTRUCTION									
	310	INSTR PROF. & TECHNICAL SERVICES	648	1,531	0	0.00	0	0.00	0	0	0.00
	311	SUBSTITUTE, LICENSED	0	942	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	851	0	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	1,499	2,473	0	0.00	0	0.00	0	0	0.00
Function	1121	MID SCHOOL INSTRUCTION									
	311	SUBSTITUTE, LICENSED	0	168	0	0.00	0	0.00	0	0	0.00
Total Function	1121	MID SCHOOL INSTRUCTION	0	168	0	0.00	0	0.00	0	0	0.00
Function	1210	GIFTED/TALENTED									
	332	NON-REIMBURSABLE STUDENT TRANSP	0	103	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL-OUT OF DISTRICT	0	645	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	0	1,692	0	0.00	0	0.00	0	0	0.00
Total Function	1210	GIFTED/TALENTED	0	2,440	0	0.00	0	0.00	0	0	0.00
Function	1221	EMR PROGRAM									
	311	SUBSTITUTE, LICENSED	0	807	0	0.00	0	0.00	0	0	0.00
Total Function	1221	EMR PROGRAM	0	807	0	0.00	0	0.00	0	0	0.00
Function	1250	RESOURCE ROOMS									
	311	SUBSTITUTE, LICENSED	0	538	0	0.00	0	0.00	0	0	0.00
	312	SUBSTITUTE, CLASSIFIED	0	1,102	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	1,610	8,099	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE SUPPLIES	0	390	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	600	180	0	0.00	0	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	2,210	10,309	0	0.00	0	0.00	0	0	0.00
Function	1283	DISTRICT ALTERNATIVE PROG									
	121	LICENSED SUB SALARY	253	409	0	0.00	0	0.00	0	0	0.00
	211	PERS	63	102	0	0.00	0	0.00	0	0	0.00
	220	FICA	19	31	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	1	2	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	3	3	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	1	2	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 217	TITLE IV										
Total Function	1283	DISTRICT ALTERNATIVE PROG	340	550	0	0.00	0	0.00	0	0	0.00
Function	1288	CHARTER SCHOOL									
	360	CHARTER SCHOOL PAYMENT	132,243	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	(53,537)	0	0	0.00	0	0.00	0	0	0.00
Total Function	1288	CHARTER SCHOOL	78,706	0	0	0.00	0	0.00	0	0	0.00
Function	1289	OTHER ALTERNATIVE PROGRAM									
	111	LICENSED SALARIES	41,149	0	0	0.00	0	0.00	0	0	0.00
	112	CLASSIFIED SALARIES	8,516	0	0	0.00	0	0.00	0	0	0.00
	113	ADMINISTRATOR SALARY	6,417	0	0	0.00	0	0.00	0	0	0.00
	121	LICENSED SUB SALARY	545	0	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	129	0	0	0.00	0	0.00	0	0	0.00
	130	OVERTIME	1,855	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	15,085	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	4,537	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	365	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	1,265	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	942	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	4,537	5,208	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE SUPPLIES	0	534	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	7,897	0	0	0.00	0	0.00	0	0	0.00
Total Function	1289	OTHER ALTERNATIVE PROGRAM	93,238	5,742	0	0.00	0	0.00	0	0	0.00
Function	2129	OTHER GUIDANCE SERVICES									
	470	SOFTWARE	0	3,976	0	0.00	0	0.00	0	0	0.00
Total Function	2129	OTHER GUIDANCE SERVICES	0	3,976	0	0.00	0	0.00	0	0	0.00
Function	2139	OTHER HEALTH SERVICES									
	410	CONSUMABLE SUPPLIES	300	0	0	0.00	0	0.00	0	0	0.00
Total Function	2139	OTHER HEALTH SERVICES	300	0	0	0.00	0	0.00	0	0	0.00
Function	2212	INSTRUCTIONAL & CURR. DEV									
	420	TEXTBOOKS	0	3,996	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 217 TITLE IV											
Total Function	2212	INSTRUCTIONAL & CURR. DEV	0	3,996	0	0.00	0	0.00	0	0	0.00
Function	2230	TESTING ASSESSMENT									
	410	CONSUMABLE SUPPLIES	0	1,664	0	0.00	0	0.00	0	0	0.00
Total Function	2230	TESTING ASSESSMENT	0	1,664	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVEL									
	121	LICENSED SUB SALARY	8,744	0	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	4,030	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	3,332	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	978	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	61	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	119	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	72	0	0	0.00	0	0.00	0	0	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	(2,200)	750	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL-OUT OF DISTRICT	515	0	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	0	0	22,235	0.00	24,250	0.00	24,250	24,250	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVEL	15,649	750	22,235	0.00	24,250	0.00	24,250	24,250	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	841	765	0.00	750	0.00	750	750	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	841	765	0.00	750	0.00	750	750	0.00
Total Fund	217	TITLE IV	191,943	33,716	23,000	0.00	25,000	0.00	25,000	25,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	227	TITLE II-A								
	4502	RESTRICTED REVENUE	58,473	53,583	55,000	0.00	60,000	0.00	60,000	0.00
Total Fund	227	TITLE II-A	58,473	53,583	55,000	0.00	60,000	0.00	60,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 227 TITLE II-A											
Function	1111	ELEMENTARY INSTRUCTION									
	111	LICENSED SALARIES	0	791	0	0.00	0	0.00	0	0	0.00
	121	LICENSED SUB SALARY	0	2,755	0	0.00	0	0.00	0	0	0.00
	211	PERS	0	931	0	0.00	0	0.00	0	0	0.00
	220	FICA	0	271	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	0	17	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	0	28	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	20	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	12,400	0	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	12,400	4,814	0	0.00	0	0.00	0	0	0.00
Function	1131	HIGH SCHOOL INSTRUCTION									
	470	SOFTWARE	0	0	0	0.00	15,000	0.00	15,000	15,000	0.00
Total Function	1131	HIGH SCHOOL INSTRUCTION	0	0	0	0.00	15,000	0.00	15,000	15,000	0.00
Function	1210	GIFTED/TALENTED									
	342	TRAVEL-OUT OF DISTRICT	0	2,806	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	0	2,307	0	0.00	0	0.00	0	0	0.00
Total Function	1210	GIFTED/TALENTED	0	5,113	0	0.00	0	0.00	0	0	0.00
Function	1250	RESOURCE ROOMS									
	121	LICENSED SUB SALARY	0	2,090	0	0.00	0	0.00	0	0	0.00
	211	PERS	0	538	0	0.00	0	0.00	0	0	0.00
	220	FICA	0	159	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	0	10	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	0	17	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	9	0	0.00	0	0.00	0	0	0.00
	470	SOFTWARE	0	11,744	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	0	42	0	0.00	1,000	0.00	1,000	1,000	0.00
Total Function	1250	RESOURCE ROOMS	0	14,607	0	0.00	1,000	0.00	1,000	1,000	0.00
Function	1289	OTHER ALTERNATIVE PROGRAM									
	410	CONSUMABLE SUPPLIES	437	0	0	0.00	0	0.00	0	0	0.00
Total Function	1289	OTHER ALTERNATIVE PROGRAM	437	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	227	TITLE II-A									
Function	2240	INSTRUCTIONAL STAFF DEVEL									
111	LICENSED SALARIES	0	523	0	0.00	0	0.00	0	0	0.00	
121	LICENSED SUB SALARY	11,936	5,735	0	0.00	0	0.00	0	0	0.00	
122	CLASSIFIED SUB SALARY	235	2,939	0	0.00	0	0.00	0	0	0.00	
134	EXTRA HOURS, CLASSIFIED	0	42	0	0.00	0	0.00	0	0	0.00	
211	PERS	2,455	2,115	0	0.00	0	0.00	0	0	0.00	
220	FICA	928	699	0	0.00	0	0.00	0	0	0.00	
231	WORKERS COMP	59	45	0	0.00	0	0.00	0	0	0.00	
232	UNEMPLOYMENT	109	73	0	0.00	0	0.00	0	0	0.00	
243	OTHER BENEFITS	68	51	0	0.00	0	0.00	0	0	0.00	
245	PROFES DEVELOP CERTIFIED	0	16,827	0	0.00	0	0.00	0	0	0.00	
310	INSTR PROF. & TECHNICAL SERVICES	3,043	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00	
342	TRAVEL-OUT OF DISTRICT	7,725	0	3,175	0.00	5,000	0.00	5,000	5,000	0.00	
374	OTHER TUITION	12,000	0	12,000	0.00	0	0.00	0	0	0.00	
410	CONSUMABLE SUPPLIES	3,282	0	0	0.00	5,000	0.00	5,000	5,000	0.00	
640	DUES AND FEES	3,795	0	8,000	0.00	2,200	0.00	2,200	2,200	0.00	
Total Function	2240	INSTRUCTIONAL STAFF DEVEL	45,635	29,049	53,175	0.00	42,200	0.00	42,200	42,200	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	1,825	0.00	1,800	0.00	1,800	1,800	0.00	
Total Function	2525	FINANCIAL ACCT. SERVICES	0	0	1,825	0.00	1,800	0.00	1,800	1,800	0.00
Total Fund	227	TITLE II-A	58,473	53,583	55,000	0.00	60,000	0.00	60,000	60,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	242	TITLE VI								
	4500	RESTRICTED REV FROM FED GOV'T	2,918	11,247	0	0.00	0	0.00	0	0.00
	4510	Undesignated	0	0	5,284	0.00	5,000	0.00	5,000	0.00
Total Fund	242	TITLE VI	2,918	11,247	5,284	0.00	5,000	0.00	5,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 242 TITLE VI											
Function	1111	ELEMENTARY INSTRUCTION									
	410	CONSUMABLE SUPPLIES	0	252	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	0	252	0	0.00	0	0.00	0	0	0.00
Function	1131	HIGH SCHOOL INSTRUCTION									
	311	SUBSTITUTE, LICENSED	0	135	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	0	93	0	0.00	0	0.00	0	0	0.00
Total Function	1131	HIGH SCHOOL INSTRUCTION	0	228	0	0.00	0	0.00	0	0	0.00
Function	1289	OTHER ALTERNATIVE PROGRAM									
	113	ADMINISTRATOR SALARY	0	2,382	0	0.00	0	0.00	0	0	0.00
	211	PERS	0	497	0	0.00	0	0.00	0	0	0.00
	220	FICA	0	163	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	0	11	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	0	17	0	0.00	0	0.00	0	0	0.00
	241	HEALTH INSURANCE	0	314	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	12	0	0.00	0	0.00	0	0	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	0	1,150	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	2,228	1,598	5,109	0.00	4,850	0.00	4,850	4,850	0.00
	460	NON-CONSUMABLE SUPPLIES	0	4,156	0	0.00	0	0.00	0	0	0.00
Total Function	1289	OTHER ALTERNATIVE PROGRAM	2,228	10,299	5,109	0.00	4,850	0.00	4,850	4,850	0.00
Function	2213	CURRICULUM DEVELOPMENT									
	342	TRAVEL-OUT OF DISTRICT	0	62	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	690	0	0	0.00	0	0.00	0	0	0.00
Total Function	2213	CURRICULUM DEVELOPMENT	690	62	0	0.00	0	0.00	0	0	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	118	175	0.00	150	0.00	150	150	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	118	175	0.00	150	0.00	150	150	0.00
Function	2550	PUPIL TRANSPORTATION									
	331	REIMBURSABLE STUDENT TRANSP	0	287	0	0.00	0	0.00	0	0	0.00
Total Function	2550	PUPIL TRANSPORTATION	0	287	0	0.00	0	0.00	0	0	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	242 TITLE VI									
Total Fund	242 TITLE VI	2,918	11,247	5,284	0.00	5,000	0.00	5,000	5,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	246	IDEA 619								
	4502	RESTRICTED REVENUE	3,569	1,698	8,000	0.00	8,000	0.00	8,000	0.00
Total Fund	246	IDEA 619	3,569	1,698	8,000	0.00	8,000	0.00	8,000	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	246	IDEA 619									
Function	1250	RESOURCE ROOMS									
	310	INSTR PROF. & TECHNICAL SERVICES	3,569	1,698	7,735	0.00	7,760	0.00	7,760	7,760	0.00
Total Function	1250	RESOURCE ROOMS	3,569	1,698	7,735	0.00	7,760	0.00	7,760	7,760	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	0	265	0.00	240	0.00	240	240	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	0	265	0.00	240	0.00	240	240	0.00
Total Fund	246	IDEA 619	3,569	1,698	8,000	0.00	8,000	0.00	8,000	8,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	247	IDEA 611								
	4500	RESTRICTED REV FROM FED GOV'T	0	733,862	449,000	0.00	500,000	0.00	500,000	0.00
	4508	RESTRICTED GRANT	549,512	0	0	0.00	0	0.00	0	0.00
Total Fund	247	IDEA 611	549,512	733,862	449,000	0.00	500,000	0.00	500,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 247 IDEA 611										
Function 1221	EMR PROGRAM									
111	LICENSED SALARIES	121,374	84,968	74,217	1.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	0	416	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	647	0	0.00	0	0.00	0	0	0.00
211	PERS	30,225	22,329	19,682	0.00	0	0.00	0	0	0.00
220	FICA	9,253	6,540	5,643	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	581	408	355	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	2,769	684	738	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	25,740	25,961	19,680	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	1,899	1,734	1,683	0.00	0	0.00	0	0	0.00
Total Function 1221	EMR PROGRAM	191,841	143,687	121,997	1.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
111	LICENSED SALARIES	167,264	306,767	145,298	3.00	250,041	3.40	250,041	250,041	3.40
112	CLASSIFIED SALARIES	45,308	38,905	42,003	1.30	56,805	1.69	56,805	56,805	1.69
121	LICENSED SUB SALARY	2,105	6,596	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARY	242	227	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	142	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	1,334	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	605	0	0.00	0	0.00	0	0	0.00
211	PERS	53,933	89,421	52,257	0.00	64,866	0.00	64,866	64,866	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	3,120	0.00	3,120	3,120	0.00
220	FICA	16,052	26,586	14,284	0.00	23,019	0.00	23,019	23,019	0.00
231	WORKERS COMP	1,044	1,675	900	0.00	1,316	0.00	1,316	1,316	0.00
232	UNEMPLOYMENT	5,160	2,780	1,867	0.00	3,009	0.00	3,009	3,009	0.00
241	HEALTH INSURANCE	35,550	74,850	30,486	0.00	52,132	0.00	52,132	52,132	0.00
243	OTHER BENEFITS	12,379	11,170	7,953	0.00	18,359	0.00	18,359	18,359	0.00
310	INSTR PROF. & TECHNICAL SERVICES	6,478	910	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	2,960	0	0.00	3,500	0.00	3,500	3,500	0.00
312	SUBSTITUTE, CLASSIFIED	0	1,664	0	0.00	2,000	0.00	2,000	2,000	0.00
341	TRAVEL-IN DISTRICT	41	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,843	0	9,049	0.00	3,833	0.00	3,833	3,833	0.00
640	DUES AND FEES	10,275	0	8,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 1250	RESOURCE ROOMS	357,671	566,593	312,097	4.30	485,000	5.09	485,000	485,000	5.09

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	247	IDEA 611									
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	23,581	14,906	0.00	15,000	0.00	15,000	15,000	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	23,581	14,906	0.00	15,000	0.00	15,000	15,000	0.00
Total Fund	247	IDEA 611	549,512	733,862	449,000	5.30	500,000	5.09	500,000	500,000	5.09

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	251	STUDENT INVESTMENT ACCOUNT								
	1990	MISCELLANEOUS	0	0	0	0.00	0	0.00	0	0.00
	3299	OTHER RESTRICTED GRANTS-IN-AID	2,065,868	2,252,151	2,237,655	0.00	2,302,113	0.00	2,302,113	0.00
Total Fund	251	STUDENT INVESTMENT ACCOUNT	2,065,868	2,252,151	2,237,655	0.00	2,302,113	0.00	2,302,113	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 251	STUDENT INVESTMENT ACCOUNT									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	301,310	385,265	413,095	7.00	328,947	5.00	328,947	328,947	5.00
211	PERS	68,853	96,246	132,420	0.00	82,927	0.00	82,927	82,927	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	4,112	0.00	4,112	4,112	0.00
220	FICA	22,793	29,114	37,836	0.00	25,064	0.00	25,064	25,064	0.00
231	WORKERS COMP	1,446	1,839	2,379	0.00	1,417	0.00	1,417	1,417	0.00
232	UNEMPLOYMENT	7,421	3,045	4,946	0.00	3,276	0.00	3,276	3,276	0.00
241	HEALTH INSURANCE	36,694	61,189	45,055	0.00	34,197	0.00	34,197	34,197	0.00
243	OTHER BENEFITS	16,003	12,736	20,283	0.00	18,247	0.00	18,247	18,247	0.00
310	INSTR PROF. & TECHNICAL SERVICES	6,150	636	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	4,163	0	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	460,669	594,232	656,014	7.00	513,187	5.00	513,187	513,187	5.00
Function 1121	MID SCHOOL INSTRUCTION									
111	LICENSED SALARIES	59,483	60,683	137,688	1.50	120,377	1.25	120,377	120,377	1.25
130	OVERTIME	1,219	0	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	74	0	0.00	0	0.00	0	0	0.00
211	PERS	16,545	16,840	40,826	0.00	32,332	0.00	32,332	32,332	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,505	0.00	1,505	1,505	0.00
220	FICA	4,797	4,853	10,666	0.00	9,012	0.00	9,012	9,012	0.00
231	WORKERS COMP	300	305	671	0.00	511	0.00	511	511	0.00
232	UNEMPLOYMENT	1,502	507	1,394	0.00	1,178	0.00	1,178	1,178	0.00
241	HEALTH INSURANCE	16,690	17,979	37,491	0.00	28,140	0.00	28,140	28,140	0.00
243	OTHER BENEFITS	359	396	902	0.00	844	0.00	844	844	0.00
Total Function 1121	MID SCHOOL INSTRUCTION	100,896	101,637	229,637	1.50	193,900	1.25	193,900	193,900	1.25
Function 1250	RESOURCE ROOMS									
112	CLASSIFIED SALARIES	0	5,164	0	0.00	0	0.00	0	0	0.00
211	PERS	0	1,293	0	0.00	0	0.00	0	0	0.00
220	FICA	0	417	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	28	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	44	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	0	(5,475)	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	1,121	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	0	2,591	0	0.00	0	0.00	0	0	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 251 STUDENT INVESTMENT ACCOUNT											
Function	1272	TITLE I									
	111	LICENSED SALARIES	45,991	0	0	0.00	0	0.00	0	0	0.00
	121	LICENSED SUB SALARY	0	26	0	0.00	0	0.00	0	0	0.00
	211	PERS	12,818	7	0	0.00	0	0.00	0	0	0.00
	220	FICA	3,518	2	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	216	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	1,062	0	0	0.00	0	0.00	0	0	0.00
	241	HEALTH INSURANCE	8,245	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	263	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272 TITLE I			72,112	35	0	0.00	0	0.00	0	0	0.00
Function	1288	CHARTER SCHOOL									
	360	CHARTER SCHOOL PAYMENT	246,872	245,575	267,076	0.00	267,826	0.00	267,826	267,826	0.00
	410	CONSUMABLE SUPPLIES	53,537	0	0	0.00	0	0.00	0	0	0.00
Total Function 1288 CHARTER SCHOOL			300,409	245,575	267,076	0.00	267,826	0.00	267,826	267,826	0.00
Function	1289	OTHER ALTERNATIVE PROGRAM									
	112	CLASSIFIED SALARIES	55,147	98,839	104,452	2.88	65,895	1.81	65,895	65,895	1.81
	113	ADMINISTRATOR SALARY	4,583	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	15,078	21,008	27,701	0.00	16,368	0.00	16,368	16,368	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	824	0.00	824	824	0.00
	220	FICA	4,563	7,561	7,991	0.00	5,041	0.00	5,041	5,041	0.00
	231	WORKERS COMP	327	490	517	0.00	293	0.00	293	293	0.00
	232	UNEMPLOYMENT	1,529	791	1,044	0.00	659	0.00	659	659	0.00
	241	HEALTH INSURANCE	11,733	19,013	0	0.00	22,062	0.00	22,062	22,062	0.00
	243	OTHER BENEFITS	9,892	12,984	13,044	0.00	5,777	0.00	5,777	5,777	0.00
	374	OTHER TUITION	0	0	275,000	0.00	303,861	0.00	303,861	303,861	0.00
	410	CONSUMABLE SUPPLIES	659	424	0	0.00	15,328	0.00	15,328	15,328	0.00
	640	DUES AND FEES	99,298	60,810	0	0.00	0	0.00	0	0	0.00
Total Function 1289 OTHER ALTERNATIVE PROGRAM			202,807	221,919	429,748	2.88	436,108	1.81	436,108	436,108	1.81
Function	1291	ESL PROGRAMS									
	111	LICENSED SALARIES	41,893	68,255	143,238	1.50	100,190	1.19	100,190	100,190	1.19
	112	CLASSIFIED SALARIES	12,469	13,548	14,437	0.47	15,319	0.47	15,319	15,319	0.47

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	251	STUDENT INVESTMENT ACCOUNT								
Function	1291	ESL PROGRAMS								
	113	ADMINISTRATOR SALARY	34,384	0	0	0.00	0	0.00	0	0.00
	121	LICENSED SUB SALARY	1,846	0	0	0.00	0	0.00	0	0.00
	122	CLASSIFIED SUB SALARY	(69)	169	0	0.00	0	0.00	0	0.00
	133	EXTRA HOURS, LICENSED	0	373	0	0.00	0	0.00	0	0.00
	211	PERS	23,602	20,579	41,816	0.00	28,692	0.00	28,692	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,444	0.00	1,444	0.00
	220	FICA	6,742	6,051	12,015	0.00	8,557	0.00	8,557	0.00
	231	WORKERS COMP	433	395	745	0.00	495	0.00	495	0.00
	232	UNEMPLOYMENT	1,967	633	1,571	0.00	1,119	0.00	1,119	0.00
	241	HEALTH INSURANCE	9,366	2,833	0	0.00	3,330	0.00	3,330	0.00
	243	OTHER BENEFITS	2,986	4,506	4,409	0.00	4,315	0.00	4,315	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	953	0	0	0.00	0	0.00	0	0.00
	311	SUBSTITUTE, LICENSED	0	351	0	0.00	1,000	0.00	1,000	0.00
Total Function	1291	ESL PROGRAMS	136,572	117,693	218,231	1.97	164,461	1.66	164,461	1.66
Function	2113	SOCIAL WORK SERVICES								
	111	LICENSED SALARIES	68,023	72,740	76,611	1.00	82,856	1.00	82,856	1.00
	112	CLASSIFIED SALARIES	0	6,333	0	0.00	0	0.00	0	0.00
	211	PERS	17,026	18,102	20,317	0.00	20,581	0.00	20,581	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,036	0.00	1,036	0.00
	220	FICA	5,189	6,025	5,837	0.00	6,296	0.00	6,296	0.00
	231	WORKERS COMP	325	377	370	0.00	359	0.00	359	0.00
	232	UNEMPLOYMENT	1,554	630	763	0.00	823	0.00	823	0.00
	241	HEALTH INSURANCE	12,283	12,626	13,131	0.00	13,879	0.00	13,879	0.00
	243	OTHER BENEFITS	1,591	1,694	1,698	0.00	1,739	0.00	1,739	0.00
	351	TELEPHONE	1,183	1,635	0	0.00	0	0.00	0	0.00
Total Function	2113	SOCIAL WORK SERVICES	107,175	120,162	118,728	1.00	127,569	1.00	127,569	1.00
Function	2120	GUIDANCE								
	112	CLASSIFIED SALARIES	0	12,012	21,117	0.50	45,272	1.00	45,272	1.00
	211	PERS	0	2,852	6,097	0.00	11,246	0.00	11,246	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	566	0.00	566	0.00
	220	FICA	0	860	1,593	0.00	3,463	0.00	3,463	0.00
	231	WORKERS COMP	0	65	113	0.00	202	0.00	202	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	251	STUDENT INVESTMENT ACCOUNT									
Function	2120	GUIDANCE									
	232	UNEMPLOYMENT	0	90	208	0.00	453	0.00	453	453	0.00
	243	OTHER BENEFITS	0	3,537	6,347	0.00	4,672	0.00	4,672	4,672	0.00
Total Function	2120	GUIDANCE	0	19,415	35,476	0.50	65,874	1.00	65,874	65,874	1.00
Function	2132	MEDICAL SERVICES									
	310	INSTR PROF. & TECHNICAL SERVICES	2,129	32,483	0	0.00	54,000	0.00	54,000	54,000	0.00
Total Function	2132	MEDICAL SERVICES	2,129	32,483	0	0.00	54,000	0.00	54,000	54,000	0.00
Function	2240	INSTRUCTIONAL STAFF DEVEL									
	640	DUES AND FEES	197	197	0	0.00	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVEL	197	197	0	0.00	0	0.00	0	0	0.00
Function	2329	OTHER ADMIN SERVICES									
	112	CLASSIFIED SALARIES	56,867	81,632	0	0.00	0	0.00	0	0	0.00
	113	ADMINISTRATOR SALARY	145,304	152,652	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	113	0	0	0.00	0	0.00	0	0	0.00
	130	OVERTIME	0	1,026	0	0.00	0	0.00	0	0	0.00
	211	PERS	52,250	60,800	0	0.00	0	0.00	0	0	0.00
	220	FICA	14,648	17,292	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	959	1,113	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	4,570	1,808	0	0.00	0	0.00	0	0	0.00
	241	HEALTH INSURANCE	29,201	28,283	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	7,515	9,714	0	0.00	0	0.00	0	0	0.00
	319	OTHER INSTR, PROF & TECH SERVICES	135,024	168,792	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL-OUT OF DISTRICT	1,811	333	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	509	57	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	2,620	1,494	0	0.00	0	0.00	0	0	0.00
Total Function	2329	OTHER ADMIN SERVICES	451,391	524,996	0	0.00	0	0.00	0	0	0.00
Function	2410	OFFICE OF THE PRINCIPALS									
	111	LICENSED SALARIES	132,481	138,212	146,687	1.50	260,165	2.50	260,165	260,165	2.50
	130	OVERTIME	1,219	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	37,041	38,609	43,498	0.00	68,063	0.00	68,063	68,063	0.00
	213	PERS UAL CONTRIBUTION	0	0	0	0.00	3,252	0.00	3,252	3,252	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	251	STUDENT INVESTMENT ACCOUNT									
Function	2410	OFFICE OF THE PRINCIPALS									
	220	FICA	10,197	10,868	11,514	0.00	19,486	0.00	19,486	19,486	0.00
	231	WORKERS COMP	647	671	712	0.00	1,101	0.00	1,101	1,101	0.00
	232	UNEMPLOYMENT	3,364	1,137	1,505	0.00	2,547	0.00	2,547	2,547	0.00
	241	HEALTH INSURANCE	34,185	35,925	12,434	0.00	61,255	0.00	61,255	61,255	0.00
	243	OTHER BENEFITS	763	884	971	0.00	1,820	0.00	1,820	1,820	0.00
Total Function	2410	OFFICE OF THE PRINCIPALS	219,897	226,305	217,321	1.50	417,689	2.50	417,689	417,689	2.50
Function	2525	FINANCIAL ACCT. SERVICES									
	690	GRANT INDIRECT CHARGES	0	44,911	65,425	0.00	61,500	0.00	61,500	61,500	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	0	44,911	65,425	0.00	61,500	0.00	61,500	61,500	0.00
Function	2660	TECHNOLOGY SERVICES									
	310	INSTR PROF. & TECHNICAL SERVICES	864	0	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	864	0	0	0.00	0	0.00	0	0	0.00
Total Fund	251	STUDENT INVESTMENT ACCOUNT	2,055,117	2,252,151	2,237,655	16.34	2,302,113	14.22	2,302,113	2,302,113	14.22

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	252	HIGH SCHOOL SUCCESS (M98)								
	3299	OTHER RESTRICTED GRANTS-IN-AID	593,945	646,177	645,693	0.00	690,464	0.00	690,464	0.00
Total Fund	252	HIGH SCHOOL SUCCESS (M98)	593,945	646,177	645,693	0.00	690,464	0.00	690,464	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 252	HIGH SCHOOL SUCCESS (M98)									
Function 1121	MID SCHOOL INSTRUCTION									
410	CONSUMABLE SUPPLIES	21,402	61,531	64,570	0.00	69,050	0.00	69,050	69,050	0.00
640	DUES AND FEES	2,086	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MID SCHOOL INSTRUCTION	23,488	61,531	64,570	0.00	69,050	0.00	69,050	69,050	0.00
Function 1131	HIGH SCHOOL INSTRUCTION									
111	LICENSED SALARIES	83,316	101,764	116,041	1.40	114,456	1.25	114,456	114,456	1.25
121	LICENSED SUB SALARY	8,060	7,729	0	0.00	373	0.00	373	373	0.00
130	OVERTIME	0	162	0	0.00	0	0.00	0	0	0.00
211	PERS	18,962	26,597	30,774	0.00	28,524	0.00	28,524	28,524	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,435	0.00	1,435	1,435	0.00
220	FICA	5,796	7,978	8,743	0.00	8,598	0.00	8,598	8,598	0.00
231	WORKERS COMP	359	501	547	0.00	488	0.00	488	488	0.00
232	UNEMPLOYMENT	1,664	834	1,143	0.00	1,124	0.00	1,124	1,124	0.00
241	HEALTH INSURANCE	17,249	30,360	36,496	0.00	35,981	0.00	35,981	35,981	0.00
243	OTHER BENEFITS	1,635	657	746	0.00	807	0.00	807	807	0.00
310	INSTR PROF. & TECHNICAL SERVICES	835	7,943	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED	0	2,207	0	0.00	3,500	0.00	3,500	3,500	0.00
322	REPAIRS & MAINT SERVICES	257	14,902	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	1,573	0	0	0.00	0	0.00	0	0	0.00
374	OTHER TUITION	11,372	11,254	40,000	0.00	40,000	0.00	40,000	40,000	0.00
410	CONSUMABLE SUPPLIES	19,809	116,249	51,824	0.00	132,118	0.00	132,118	132,118	0.00
460	NON-CONSUMABLE SUPPLIES	0	638	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	5,250	0	0.00	7,500	0.00	7,500	7,500	0.00
640	DUES AND FEES	0	0	40,000	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL INSTRUCTION	170,888	335,026	326,313	1.40	374,904	1.25	374,904	374,904	1.25
Function 1281	PUBLIC ALTERNATIVE PROGRAMS									
130	OVERTIME	344	0	0	0.00	0	0.00	0	0	0.00
211	PERS	86	0	0	0.00	0	0.00	0	0	0.00
220	FICA	26	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	2	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	14	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	2	0	0	0.00	0	0.00	0	0	0.00
Total Function 1281	PUBLIC ALTERNATIVE	475	0	0	0.00	0	0.00	0	0	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 252	HIGH SCHOOL SUCCESS (M98)										
PROGRAMS											
Function 1289	OTHER ALTERNATIVE PROGRAM										
310	INSTR PROF. & TECHNICAL SERVICES		238,690	183,133	200,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAM		238,690	183,133	200,000	0.00	200,000	0.00	200,000	200,000	0.00
Function 2120	GUIDANCE										
111	LICENSED SALARIES		98,234	33,368	30,239	0.50	31,751	0.50	31,751	31,751	0.50
211	PERS		27,378	7,205	8,019	0.00	7,887	0.00	7,887	7,887	0.00
213	PERS UAL CONTRIBUTION		0	0	0	0.00	397	0.00	397	397	0.00
220	FICA		7,326	2,546	2,307	0.00	2,429	0.00	2,429	2,429	0.00
231	WORKERS COMP		460	161	145	0.00	136	0.00	136	136	0.00
232	UNEMPLOYMENT		2,528	266	302	0.00	318	0.00	318	318	0.00
241	HEALTH INSURANCE		23,385	3,365	2,999	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		547	921	799	0.00	3,592	0.00	3,592	3,592	0.00
Total Function 2120	GUIDANCE		159,858	47,831	44,810	0.50	46,510	0.50	46,510	46,510	0.50
Function 2525	FINANCIAL ACCT. SERVICES										
690	GRANT INDIRECT CHARGES		0	18,656	0	0.00	0	0.00	0	0	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES		0	18,656	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES										
640	DUES AND FEES		0	0	10,000	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES		0	0	10,000	0.00	0	0.00	0	0	0.00
Total Fund 252	HIGH SCHOOL SUCCESS (M98)		593,399	646,177	645,693	1.90	690,464	1.75	690,464	690,464	1.75

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	260	CURRICULUM ADOPTION FUND								
	1510	INTEREST ON INVESTMENTS	14,793	4,771	3,000	0.00	5,000	0.00	5,000	0.00
	1960	RECOVERY OF PRIOR YEAR EXPENSE	0	13,779	0	0.00	0	0.00	0	0.00
	5200	INTERFUND TRANSFERS	0	0	300,000	0.00	450,000	0.00	450,000	0.00
	5400	BEGIN FUND BALANCE	0	0	80,000	0.00	370,000	0.00	370,000	0.00
Total Fund	260	CURRICULUM ADOPTION FUND	14,793	18,550	383,000	0.00	825,000	0.00	825,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	260	CURRICULUM ADOPTION FUND									
Function	1111	ELEMENTARY INSTRUCTION									
	420	TEXTBOOKS	357,960	12,757	100,000	0.00	205,000	0.00	205,000	205,000	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	357,960	12,757	100,000	0.00	205,000	0.00	205,000	205,000	0.00
Function	1121	MID SCHOOL INSTRUCTION									
	420	TEXTBOOKS	0	0	133,000	0.00	250,000	0.00	250,000	250,000	0.00
Total Function	1121	MID SCHOOL INSTRUCTION	0	0	133,000	0.00	250,000	0.00	250,000	250,000	0.00
Function	1131	HIGH SCHOOL INSTRUCTION									
	420	TEXTBOOKS	(45,925)	2,816	150,000	0.00	370,000	0.00	370,000	370,000	0.00
Total Function	1131	HIGH SCHOOL INSTRUCTION	(45,925)	2,816	150,000	0.00	370,000	0.00	370,000	370,000	0.00
Function	2222	LIBRARY SERVICES									
	122	CLASSIFIED SUB SALARY	789	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	234	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	60	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	4	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	7	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	4	0	0	0.00	0	0.00	0	0	0.00
Total Function	2222	LIBRARY SERVICES	1,098	0	0	0.00	0	0.00	0	0	0.00
Total Fund	260	CURRICULUM ADOPTION FUND	313,133	15,573	383,000	0.00	825,000	0.00	825,000	825,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	261	TURF REPLACEMENT FUND									
	5200	INTERFUND TRANSFERS	0	0	0	0.00	250,000	0.00	250,000	250,000	0.00
	5400	BEGIN FUND BALANCE	0	0	0	0.00	150,000	0.00	150,000	150,000	0.00
Total Fund	261	TURF REPLACEMENT FUND	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	261	TURF REPLACEMENT FUND									
Function	6110	OPERATING CONTINGENCY									
	810	PLANNED RESERVE	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Total Function	6110	OPERATING CONTINGENCY	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Total Fund	261	TURF REPLACEMENT FUND	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	262	LONG TERM MAINTENANCE FUND									
	1510	INTEREST ON INVESTMENTS	21,363	13,813	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	5200	INTERFUND TRANSFERS	0	0	300,000	0.00	750,000	0.00	750,000	750,000	0.00
	5400	BEGIN FUND BALANCE	0	0	265,000	0.00	265,000	0.00	265,000	265,000	0.00
Total Fund	262	LONG TERM MAINTENANCE FUND	21,363	13,813	575,000	0.00	1,025,000	0.00	1,025,000	1,025,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 262	LONG TERM MAINTENANCE FUND										
Function 2311	BOARD OF EDUCATION										
319	OTHER INSTR, PROF & TECH SERVICES		151,055	0	0	0.00	0	0.00	0	0	0.00
Total Function 2311	BOARD OF EDUCATION		151,055	0	0	0.00	0	0.00	0	0	0.00
Function 2314	ELECTION SERVICES										
388	ELECTION SERVICES		16,802	0	0	0.00	0	0.00	0	0	0.00
Total Function 2314	ELECTION SERVICES		16,802	0	0	0.00	0	0.00	0	0	0.00
Function 2542	CARE/UPKEEP OF BUILDINGS										
322	REPAIRS & MAINT SERVICES		84,155	53,749	525,000	0.00	910,000	0.00	910,000	910,000	0.00
410	CONSUMABLE SUPPLIES		0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT		42,133	0	0	0.00	65,000	0.00	65,000	65,000	0.00
Total Function 2542	CARE/UPKEEP OF BUILDINGS		126,288	53,749	575,000	0.00	1,025,000	0.00	1,025,000	1,025,000	0.00
Function 2543	CARE/UPKEEP OF GROUNDS										
322	REPAIRS & MAINT SERVICES		22,586	0	0	0.00	0	0.00	0	0	0.00
Total Function 2543	CARE/UPKEEP OF GROUNDS		22,586	0	0	0.00	0	0.00	0	0	0.00
Function 2544	CARE OF EQUIPMENT										
322	REPAIRS & MAINT SERVICES		474	0	0	0.00	0	0.00	0	0	0.00
Total Function 2544	CARE OF EQUIPMENT		474	0	0	0.00	0	0.00	0	0	0.00
Total Fund 262	LONG TERM MAINTENANCE FUND		317,205	53,749	575,000	0.00	1,025,000	0.00	1,025,000	1,025,000	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	263	TECHNOLOGY REPLACEMENT FUND								
	1510	INTEREST ON INVESTMENTS	11,982	8,788	5,000	0.00	5,000	0.00	5,000	0.00
	5200	INTERFUND TRANSFERS	0	0	200,000	0.00	450,000	0.00	450,000	0.00
	5400	BEGIN FUND BALANCE	0	0	75,000	0.00	75,000	0.00	75,000	0.00
Total Fund	263	TECHNOLOGY REPLACEMENT FUND	11,982	8,788	280,000	0.00	530,000	0.00	530,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	263	TECHNOLOGY REPLACEMENT FUND									
Function	2660	TECHNOLOGY SERVICES									
	410	CONSUMABLE SUPPLIES	138,876	20,897	50,000	0.00	100,000	0.00	100,000	100,000	0.00
	460	NON-CONSUMABLE SUPPLIES	0	3,340	230,000	0.00	430,000	0.00	430,000	430,000	0.00
	480	COMPUTER HARDWARE	0	73,058	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	138,876	97,295	280,000	0.00	530,000	0.00	530,000	530,000	0.00
Total Fund	263	TECHNOLOGY REPLACEMENT FUND	138,876	97,295	280,000	0.00	530,000	0.00	530,000	530,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	264	CELL TOWER FUND									
	1510	INTEREST ON INVESTMENTS	14,806	16,746	5,000	0.00	3,000	0.00	3,000	3,000	0.00
	1915	LEASE REVENUE	50,680	50,699	55,000	0.00	60,000	0.00	60,000	60,000	0.00
	1990	MISCELLANEOUS	12,000	0	0	0.00	0	0.00	0	0	0.00
	5400	BEGIN FUND BALANCE	0	0	250,000	0.00	65,000	0.00	65,000	65,000	0.00
Total Fund	264	CELL TOWER FUND	77,485	67,445	310,000	0.00	128,000	0.00	128,000	128,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	264	CELL TOWER FUND									
Function	2311	BOARD OF EDUCATION									
	310	INSTR PROF. & TECHNICAL SERVICES	0	0	0	0.00	80,000	0.00	80,000	80,000	0.00
Total Function	2311	BOARD OF EDUCATION	0	0	0	0.00	80,000	0.00	80,000	80,000	0.00
Function	2542	CARE/UPKEEP OF BUILDINGS									
	542	REPLACEMENT EQUIPMENT	0	0	310,000	0.00	48,000	0.00	48,000	48,000	0.00
Total Function	2542	CARE/UPKEEP OF BUILDINGS	0	0	310,000	0.00	48,000	0.00	48,000	48,000	0.00
Total Fund	264	CELL TOWER FUND	0	0	310,000	0.00	128,000	0.00	128,000	128,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	265	PRE SCHOOL PROMISE									
	1311	TUITION FROM INDIVIDUALS	42,650	43,925	32,000	0.00	32,000	0.00	32,000	32,000	0.00
	2199	OTHER INTERMEDIATE SOURCES	40,500	0	0	0.00	0	0.00	0	0	0.00
	3299	OTHER RESTRICTED GRANTS-IN-AID	195,968	231,527	250,000	0.00	250,000	0.00	250,000	250,000	0.00
	5400	BEGIN FUND BALANCE	0	0	0	0.00	40,000	0.00	40,000	40,000	0.00
Total Fund	265	PRE SCHOOL PROMISE	279,118	275,452	282,000	0.00	322,000	0.00	322,000	322,000	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 265	PRE SCHOOL PROMISE									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	743	0	0	0.00	0	0.00	0	0	0.00
211	PERS	193	0	0	0.00	0	0.00	0	0	0.00
220	FICA	56	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	4	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	31	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	4	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	1,031	0	0	0.00	0	0.00	0	0	0.00
Function 1140	PRE-KINDERGARTEN PROGRAMS									
112	CLASSIFIED SALARIES	154,578	159,632	166,081	3.00	85,822	2.00	85,822	85,822	2.00
114	MANAGERIAL / CONFIDENTIAL	0	0	0	0.00	93,937	1.00	93,937	93,937	1.00
130	OVERTIME	0	509	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	2,953	0	0.00	0	0.00	0	0	0.00
211	PERS	38,566	40,822	44,045	0.00	44,652	0.00	44,652	44,652	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	2,247	0.00	2,247	2,247	0.00
220	FICA	11,824	12,361	12,578	0.00	13,633	0.00	13,633	13,633	0.00
231	WORKERS COMP	747	787	801	0.00	779	0.00	779	779	0.00
232	UNEMPLOYMENT	3,847	1,293	1,644	0.00	1,782	0.00	1,782	1,782	0.00
241	HEALTH INSURANCE	17,017	17,542	18,286	0.00	20,977	0.00	20,977	20,977	0.00
243	OTHER BENEFITS	11,157	11,238	11,295	0.00	13,805	0.00	13,805	13,805	0.00
310	INSTR PROF. & TECHNICAL SERVICES	350	0	0	0.00	0	0.00	0	0	0.00
312	SUBSTITUTE, CLASSIFIED	0	1,001	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	0	400	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	2,203	736	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,713	12,487	7,270	0.00	10,866	0.00	10,866	10,866	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	244,002	261,761	262,000	3.00	288,500	3.00	288,500	288,500	3.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Function 2550	PUPIL TRANSPORTATION									
331	REIMBURSABLE STUDENT TRANSP	0	13,500	0	0.00	13,500	0.00	13,500	13,500	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	265	PRE SCHOOL PROMISE									
Total Function	2550	PUPIL TRANSPORTATION	0	13,500	0	0.00	13,500	0.00	13,500	13,500	0.00
Total Fund	265	PRE SCHOOL PROMISE	245,033	275,261	282,000	3.00	322,000	3.00	322,000	322,000	3.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	268	INROADS CREDIT UNION TEAM UP								
	1990 MISCELLANEOUS	38,650	45,600	35,000	0.00	35,000	0.00	35,000	35,000	0.00
	5400 BEGIN FUND BALANCE	0	0	109,000	0.00	115,000	0.00	115,000	115,000	0.00
Total Fund	268 INROADS CREDIT UNION TEAM UP	38,650	45,600	144,000	0.00	150,000	0.00	150,000	150,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	268	INROADS CREDIT UNION TEAM UP									
Function	1131	HIGH SCHOOL INSTRUCTION									
	410	CONSUMABLE SUPPLIES	15,843	7,990	144,000	0.00	75,000	0.00	75,000	75,000	0.00
Total Function	1131	HIGH SCHOOL INSTRUCTION	15,843	7,990	144,000	0.00	75,000	0.00	75,000	75,000	0.00
Function	1132	HS EXTRA CURRICULAR									
	541	INITIAL & ADDITIONAL EQUIPMENT	0	0	0	0.00	75,000	0.00	75,000	75,000	0.00
Total Function	1132	HS EXTRA CURRICULAR	0	0	0	0.00	75,000	0.00	75,000	75,000	0.00
Total Fund	268	INROADS CREDIT UNION TEAM UP	15,843	7,990	144,000	0.00	150,000	0.00	150,000	150,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	273	MISC STATE GRANTS								
	1510	INTEREST ON INVESTMENTS	63	1,282	0	0.00	0	0.00	0	0.00
	1990	MISCELLANEOUS	33,980	3,126	50,000	0.00	50,000	0.00	50,000	0.00
	2199	OTHER INTERMEDIATE SOURCES	162,677	273,206	200,000	0.00	200,000	0.00	200,000	0.00
	3199	OTHER UNRESTRICTED GRANTS-IN-	0	109,363	0	0.00	0	0.00	0	0.00
	3299	OTHER RESTRICTED GRANTS-IN-AID	211,213	67,743	6,603	0.00	10,000	0.00	10,000	0.00
Total Fund	273	MISC STATE GRANTS	407,933	454,720	256,603	0.00	260,000	0.00	260,000	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 273	MISC STATE GRANTS									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	5,733	6,710	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	2,064	0	0	0.00	0	0.00	0	0	0.00
121	LICENSED SUB SALARY	98	0	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	1,479	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	584	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	289	0	0.00	0	0.00	0	0	0.00
211	PERS	1,970	2,268	0	0.00	0	0.00	0	0	0.00
220	FICA	600	693	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	37	40	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	78	72	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	44	56	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	31	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,847	275	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	2,240	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	0	105,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	13,470	14,737	105,000	0.00	100,000	0.00	100,000	100,000	0.00
Function 1131	HIGH SCHOOL INSTRUCTION									
410	CONSUMABLE SUPPLIES	140,637	17,816	64,900	0.00	65,000	0.00	65,000	65,000	0.00
480	COMPUTER HARDWARE	0	5,291	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	96,256	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL INSTRUCTION	140,637	119,363	64,900	0.00	65,000	0.00	65,000	65,000	0.00
Function 1132	HS EXTRA CURRICULAR									
410	CONSUMABLE SUPPLIES	0	1,856	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HS EXTRA CURRICULAR	0	1,856	0	0.00	0	0.00	0	0	0.00
Function 1140	PRE-KINDERGARTEN PROGRAMS									
111	LICENSED SALARIES	490	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	267	0	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	624	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	928	0	0.00	0	0.00	0	0	0.00
211	PERS	189	379	0	0.00	0	0.00	0	0	0.00
220	FICA	57	117	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 273	MISC STATE GRANTS										
Function 1140	PRE-KINDERGARTEN PROGRAMS										
231	WORKERS COMP		4	8	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		8	12	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		4	10	0	0.00	0	0.00	0	0	0.00
245	PROFES DEVELOP CERTIFIED		0	265	0	0.00	0	0.00	0	0	0.00
311	SUBSTITUTE, LICENSED		0	269	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		0	6,176	0	0.00	3,800	0.00	3,800	3,800	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS		1,019	8,788	0	0.00	3,800	0.00	3,800	3,800	0.00
Function 1210	GIFTED/TALENTED										
410	CONSUMABLE SUPPLIES		275	0	0	0.00	0	0.00	0	0	0.00
Total Function 1210	GIFTED/TALENTED		275	0	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS										
130	OVERTIME		0	39,682	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS		0	39,682	0	0.00	0	0.00	0	0	0.00
Function 1288	CHARTER SCHOOL										
360	CHARTER SCHOOL PAYMENT		161	1,162	819	0.00	0	0.00	0	0	0.00
640	DUES AND FEES		112,569	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 1288	CHARTER SCHOOL		112,730	1,162	20,819	0.00	20,000	0.00	20,000	20,000	0.00
Function 1289	OTHER ALTERNATIVE PROGRAM										
640	DUES AND FEES		0	119,200	0	0.00	0	0.00	0	0	0.00
Total Function 1289	OTHER ALTERNATIVE PROGRAM		0	119,200	0	0.00	0	0.00	0	0	0.00
Function 1291	ESL PROGRAMS										
410	CONSUMABLE SUPPLIES		8,656	0	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL PROGRAMS		8,656	0	0	0.00	0	0.00	0	0	0.00
Function 1410	SUMMER SCHOOL ELEMENTARY										
112	CLASSIFIED SALARIES		106	0	0	0.00	0	0.00	0	0	0.00
211	PERS		25	0	0	0.00	0	0.00	0	0	0.00
220	FICA		8	0	0	0.00	0	0.00	0	0	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 273	MISC STATE GRANTS										
Function 1410	SUMMER SCHOOL ELEMENTARY										
231	WORKERS COMP		1	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		1	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		1	0	0	0.00	0	0.00	0	0	0.00
Total Function 1410	SUMMER SCHOOL ELEMENTARY		141	0	0	0.00	0	0.00	0	0	0.00
Function 2120	GUIDANCE										
111	LICENSED SALARIES		2,098	1,500	0	0.00	7,500	0.00	7,500	7,500	0.00
211	PERS		1,032	375	0	0.00	2,000	0.00	2,000	2,000	0.00
213	PERS UAL CONTRIBUTION		0	0	0	0.00	25	0.00	25	25	0.00
220	FICA		314	115	0	0.00	600	0.00	600	600	0.00
231	WORKERS COMP		19	7	0	0.00	25	0.00	25	25	0.00
232	UNEMPLOYMENT		86	12	0	0.00	25	0.00	25	25	0.00
243	OTHER BENEFITS		23	9	0	0.00	25	0.00	25	25	0.00
410	CONSUMABLE SUPPLIES		0	167	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE		3,573	2,186	0	0.00	10,200	0.00	10,200	10,200	0.00
Function 2134	NURSE SERVICES										
112	CLASSIFIED SALARIES		35,281	0	0	0.00	0	0.00	0	0	0.00
211	PERS		5,800	0	0	0.00	0	0.00	0	0	0.00
351	TELEPHONE		591	494	0	0.00	0	0.00	0	0	0.00
Total Function 2134	NURSE SERVICES		41,673	494	0	0.00	0	0.00	0	0	0.00
Function 2139	OTHER HEALTH SERVICES										
112	CLASSIFIED SALARIES		9,752	165	0	0.00	0	0.00	0	0	0.00
211	PERS		2,718	0	0	0.00	0	0.00	0	0	0.00
220	FICA		723	13	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP		48	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		160	1	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE		6,884	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS		43	1	0	0.00	0	0.00	0	0	0.00
Total Function 2139	OTHER HEALTH SERVICES		20,327	180	0	0.00	0	0.00	0	0	0.00
Function 2222	LIBRARY SERVICES										
430	LIBRARY BOOKS		0	581	0	0.00	0	0.00	0	0	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 273	MISC STATE GRANTS										
Total Function	2222	LIBRARY SERVICES	0	581	0	0.00	0	0.00	0	0	0.00
Function	2230	TESTING ASSESSMENT									
	310	INSTR PROF. & TECHNICAL SERVICES	0	5,883	0	0.00	0	0.00	0	0	0.00
Total Function	2230	TESTING ASSESSMENT	0	5,883	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVEL									
	121	LICENSED SUB SALARY	73	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	18	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	6	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	0	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	1	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	0	0	0	0.00	0	0.00	0	0	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	14,821	0	0	0.00	0	0.00	0	0	0.00
	342	TRAVEL-OUT OF DISTRICT	0	34,406	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	18,981	39,950	0	0.00	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVEL	33,901	74,356	0	0.00	0	0.00	0	0	0.00
Function	2321	SUPERINTENDENT OFFICE									
	380	NON-INSTR PROF & TECH SERVICES	17,000	51,001	60,000	0.00	55,000	0.00	55,000	55,000	0.00
Total Function	2321	SUPERINTENDENT OFFICE	17,000	51,001	60,000	0.00	55,000	0.00	55,000	55,000	0.00
Function	2329	OTHER ADMIN SERVICES									
	111	LICENSED SALARIES	2,400	0	0	0.00	0	0.00	0	0	0.00
	211	PERS	599	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	179	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	11	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	62	0	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	13	0	0	0.00	0	0.00	0	0	0.00
Total Function	2329	OTHER ADMIN SERVICES	3,265	0	0	0.00	0	0.00	0	0	0.00
Function	2542	CARE/UPKEEP OF BUILDINGS									
	322	REPAIRS & MAINT SERVICES	4,625	275	0	0.00	0	0.00	0	0	0.00
Total Function	2542	CARE/UPKEEP OF BUILDINGS	4,625	275	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	273	MISC STATE GRANTS									
Function	2546	SECURITY SERVICES									
	640	DUES AND FEES	0	12,000	0	0.00	0	0.00	0	0	0.00
Total Function	2546	SECURITY SERVICES	0	12,000	0	0.00	0	0.00	0	0	0.00
Function	2649	OTHER STAFF SERVICES									
	112	CLASSIFIED SALARIES	10,762	382	0	0.00	0	0.00	0	0	0.00
	122	CLASSIFIED SUB SALARY	113	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	832	29	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMP	54	2	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	250	3	0	0.00	0	0.00	0	0	0.00
	243	OTHER BENEFITS	61	2	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	17,404	7,821	0	0.00	0	0.00	0	0	0.00
Total Function	2649	OTHER STAFF SERVICES	29,476	8,240	0	0.00	0	0.00	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
	310	INSTR PROF. & TECHNICAL SERVICES	5,790	0	5,883	0.00	6,000	0.00	6,000	6,000	0.00
Total Function	2660	TECHNOLOGY SERVICES	5,790	0	5,883	0.00	6,000	0.00	6,000	6,000	0.00
Total Fund	273	MISC STATE GRANTS	436,558	459,981	256,603	0.00	260,000	0.00	260,000	260,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	274	EARLY LITERACY GRANT									
	3299	OTHER RESTRICTED GRANTS-IN-AID	165,515	234,441	257,042	0.00	136,000	0.00	136,000	136,000	0.00
Total Fund	274	EARLY LITERACY GRANT	165,515	234,441	257,042	0.00	136,000	0.00	136,000	136,000	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 274	EARLY LITERACY GRANT									
Function 1111	ELEMENTARY INSTRUCTION									
111	LICENSED SALARIES	191	0	0	0.00	0	0.00	0	0	0.00
130	OVERTIME	0	58	0	0.00	0	0.00	0	0	0.00
133	EXTRA HOURS, LICENSED	0	1,235	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED	0	614	0	0.00	0	0.00	0	0	0.00
211	PERS	48	455	0	0.00	0	0.00	0	0	0.00
220	FICA	15	142	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	1	9	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	2	15	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	1	11	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF. & TECHNICAL SERVICES	0	0	0	0.00	65,000	0.00	65,000	65,000	0.00
311	SUBSTITUTE, LICENSED	0	1,884	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	99,987	106,237	27,569	0.00	41,920	0.00	41,920	41,920	0.00
470	SOFTWARE	0	24,100	75,000	0.00	20,000	0.00	20,000	20,000	0.00
640	DUES AND FEES	1,990	3,661	25,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	102,235	138,421	127,569	0.00	131,920	0.00	131,920	131,920	0.00
Function 1288	CHARTER SCHOOL									
360	CHARTER SCHOOL PAYMENT	59,630	73,538	125,092	0.00	0	0.00	0	0	0.00
Total Function 1288	CHARTER SCHOOL	59,630	73,538	125,092	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVEL									
310	INSTR PROF. & TECHNICAL SERVICES	3,650	2,336	0	0.00	0	0.00	0	0	0.00
319	OTHER INSTR, PROF & TECH SERVICES	0	15,817	0	0.00	0	0.00	0	0	0.00
342	TRAVEL-OUT OF DISTRICT	0	2,210	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVEL	3,650	20,363	0	0.00	0	0.00	0	0	0.00
Function 2525	FINANCIAL ACCT. SERVICES									
690	GRANT INDIRECT CHARGES	0	2,119	4,381	0.00	4,080	0.00	4,080	4,080	0.00
Total Function 2525	FINANCIAL ACCT. SERVICES	0	2,119	4,381	0.00	4,080	0.00	4,080	4,080	0.00
Total Fund 274	EARLY LITERACY GRANT	165,515	234,441	257,042	0.00	136,000	0.00	136,000	136,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	275 ASB WARREN ELEM									
	1990 MISCELLANEOUS	0	447	6,500	0.00	5,000	0.00	5,000	5,000	0.00
	5400 BEGIN FUND BALANCE	0	0	3,500	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund	275 ASB WARREN ELEM	0	447	10,000	0.00	6,000	0.00	6,000	6,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	275	ASB WARREN ELEM									
Function	1111	ELEMENTARY INSTRUCTION									
	410	CONSUMABLE SUPPLIES	1,308	3,443	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	1,308	3,443	0	0.00	0	0.00	0	0	0.00
Function	1112	INTERMEDIATE PROGRAMS									
	410	CONSUMABLE SUPPLIES	0	0	10,000	0.00	6,000	0.00	6,000	6,000	0.00
Total Function	1112	INTERMEDIATE PROGRAMS	0	0	10,000	0.00	6,000	0.00	6,000	6,000	0.00
Total Fund	275	ASB WARREN ELEM	1,308	3,443	10,000	0.00	6,000	0.00	6,000	6,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	276	ASB GRANT WATTS ELEM								
	1990	MISCELLANEOUS	6,637	8,213	13,500	0.00	13,500	0.00	13,500	0.00
	5400	BEGIN FUND BALANCE	0	0	6,500	0.00	6,500	0.00	6,500	0.00
Total Fund	276	ASB GRANT WATTS ELEM	6,637	8,213	20,000	0.00	20,000	0.00	20,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	276	ASB GRANT WATTS ELEM									
Function	1111	ELEMENTARY INSTRUCTION									
	410	CONSUMABLE SUPPLIES	8,904	8,264	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	8,904	8,264	0	0.00	0	0.00	0	0	0.00
Function	1112	INTERMEDIATE PROGRAMS									
	410	CONSUMABLE SUPPLIES	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function	1112	INTERMEDIATE PROGRAMS	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Fund	276	ASB GRANT WATTS ELEM	8,904	8,264	20,000	0.00	20,000	0.00	20,000	20,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	277	ASB OTTO PETERSEN ELEM								
	1990	MISCELLANEOUS	3,396	1,938	14,000	0.00	14,000	0.00	14,000	0.00
	5400	BEGIN FUND BALANCE	0	0	16,000	0.00	16,000	0.00	16,000	0.00
Total Fund	277	ASB OTTO PETERSEN ELEM	3,396	1,938	30,000	0.00	30,000	0.00	30,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	277	ASB OTTO PETERSEN ELEM									
Function	1111	ELEMENTARY INSTRUCTION									
	410	CONSUMABLE SUPPLIES	2,489	1,137	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	2,489	1,137	0	0.00	0	0.00	0	0	0.00
Function	1112	INTERMEDIATE PROGRAMS									
	410	CONSUMABLE SUPPLIES	0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Function	1112	INTERMEDIATE PROGRAMS	0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Fund	277	ASB OTTO PETERSEN ELEM	2,489	1,137	30,000	0.00	30,000	0.00	30,000	30,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	278	ASB SCAPPOOSE MIDDLE SCHOOL								
	1990	MISCELLANEOUS	47,802	76,577	100,000	0.00	100,000	0.00	100,000	0.00
	5400	BEGIN FUND BALANCE	0	0	90,000	0.00	90,000	0.00	90,000	0.00
Total Fund	278	ASB SCAPPOOSE MIDDLE SCHOOL	47,802	76,577	190,000	0.00	190,000	0.00	190,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	278	ASB SCAPPOOSE MIDDLE SCHOOL									
Function	1121	MID SCHOOL INSTRUCTION									
	410	CONSUMABLE SUPPLIES	21,880	27,636	0	0.00	0	0.00	0	0	0.00
Total Function	1121	MID SCHOOL INSTRUCTION	21,880	27,636	0	0.00	0	0.00	0	0	0.00
Function	1122	MS EXTRA CURRICULAR									
	410	CONSUMABLE SUPPLIES	15,238	46,647	190,000	0.00	190,000	0.00	190,000	190,000	0.00
Total Function	1122	MS EXTRA CURRICULAR	15,238	46,647	190,000	0.00	190,000	0.00	190,000	190,000	0.00
Total Fund	278	ASB SCAPPOOSE MIDDLE SCHOOL	37,118	74,282	190,000	0.00	190,000	0.00	190,000	190,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	279	ASB SCAPPOOSE HIGH SCHOOL									
	1990	MISCELLANEOUS	651,885	728,008	800,000	0.00	800,000	0.00	800,000	800,000	0.00
	5400	BEGIN FUND BALANCE	0	0	600,000	0.00	600,000	0.00	600,000	600,000	0.00
Total Fund	279	ASB SCAPPOOSE HIGH SCHOOL	651,885	728,008	1,400,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00

Requirements Report

		2023-24	2024-25	2025-26	2025-26 FTE	2026-27	2026-27 PROP	2026-27	2026-27	2026-27 ADOPT
		ACTUALS	ACTUALS	ADOPTED		PROPOSED	FTE	APPROVED	ADOPTED	FTE
Fund	279 ASB SCAPPOOSE HIGH SCHOOL									
Function	1131 HIGH SCHOOL INSTRUCTION									
	322 REPAIRS & MAINT SERVICES	0	129	0	0.00	0	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES	125,465	99,823	0	0.00	0	0.00	0	0	0.00
Total Function	1131 HIGH SCHOOL INSTRUCTION	125,465	99,953	0	0.00	0	0.00	0	0	0.00
Function	1132 HS EXTRA CURRICULAR									
	310 INSTR PROF. & TECHNICAL SERVICES	1,230	2,800	0	0.00	0	0.00	0	0	0.00
	322 REPAIRS & MAINT SERVICES	0	2,700	0	0.00	0	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES	443,340	453,583	1,400,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
Total Function	1132 HS EXTRA CURRICULAR	444,570	459,083	1,400,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
Total Fund	279 ASB SCAPPOOSE HIGH SCHOOL	570,035	559,035	1,400,000	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	285	CERTIFIED GROUP HRA									
	1510	INTEREST ON INVESTMENTS	35,931	37,311	32,000	0.00	35,000	0.00	35,000	35,000	0.00
	1990	MISCELLANEOUS	0	0	0	0.00	0	0.00	0	0	0.00
	5200	INTERFUND TRANSFERS	82,416	67,689	85,000	0.00	80,000	0.00	80,000	80,000	0.00
	5400	BEGIN FUND BALANCE	0	0	700,000	0.00	700,000	0.00	700,000	700,000	0.00
Total Fund	285	CERTIFIED GROUP HRA	118,347	105,000	817,000	0.00	815,000	0.00	815,000	815,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	285	CERTIFIED GROUP HRA									
Function	1111	ELEMENTARY INSTRUCTION									
	241	HEALTH INSURANCE	18,162	12,443	32,000	0.00	35,000	0.00	35,000	35,000	0.00
	310	INSTR PROF. & TECHNICAL SERVICES	5,356	5,477	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	251	511	0	0.00	0	0.00	0	0	0.00
Total Function	1111	ELEMENTARY INSTRUCTION	23,769	18,432	32,000	0.00	35,000	0.00	35,000	35,000	0.00
Function	1121	MID SCHOOL INSTRUCTION									
	241	HEALTH INSURANCE	1,503	5,841	32,000	0.00	35,000	0.00	35,000	35,000	0.00
Total Function	1121	MID SCHOOL INSTRUCTION	1,503	5,841	32,000	0.00	35,000	0.00	35,000	35,000	0.00
Function	1131	HIGH SCHOOL INSTRUCTION									
	241	HEALTH INSURANCE	23,381	31,617	32,000	0.00	35,000	0.00	35,000	35,000	0.00
Total Function	1131	HIGH SCHOOL INSTRUCTION	23,381	31,617	32,000	0.00	35,000	0.00	35,000	35,000	0.00
Function	1250	RESOURCE ROOMS									
	241	HEALTH INSURANCE	0	5,686	6,000	0.00	0	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	0	5,686	6,000	0.00	0	0.00	0	0	0.00
Function	1272	TITLE I									
	241	HEALTH INSURANCE	0	1,219	0	0.00	0	0.00	0	0	0.00
Total Function	1272	TITLE I	0	1,219	0	0.00	0	0.00	0	0	0.00
Function	1291	ESL PROGRAMS									
	241	HEALTH INSURANCE	528	2,408	6,000	0.00	0	0.00	0	0	0.00
Total Function	1291	ESL PROGRAMS	528	2,408	6,000	0.00	0	0.00	0	0	0.00
Function	2113	SOCIAL WORK SERVICES									
	241	HEALTH INSURANCE	4,024	0	6,000	0.00	0	0.00	0	0	0.00
Total Function	2113	SOCIAL WORK SERVICES	4,024	0	6,000	0.00	0	0.00	0	0	0.00
Function	2120	GUIDANCE									
	241	HEALTH INSURANCE	10,227	7,092	6,000	0.00	0	0.00	0	0	0.00
Total Function	2120	GUIDANCE	10,227	7,092	6,000	0.00	0	0.00	0	0	0.00
Function	2122	COUNSELING SERVICES									

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	285	CERTIFIED GROUP HRA									
Function	2122	COUNSELING SERVICES									
	241	HEALTH INSURANCE	0	1,198	0	0.00	0	0.00	0	0	0.00
Total Function	2122	COUNSELING SERVICES	0	1,198	0	0.00	0	0.00	0	0	0.00
Function	2222	LIBRARY SERVICES									
	241	HEALTH INSURANCE	0	1,101	0	0.00	0	0.00	0	0	0.00
Total Function	2222	LIBRARY SERVICES	0	1,101	0	0.00	0	0.00	0	0	0.00
Function	2410	OFFICE OF THE PRINCIPALS									
	241	HEALTH INSURANCE	0	3,510	0	0.00	0	0.00	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPALS	0	3,510	0	0.00	0	0.00	0	0	0.00
Function	2525	FINANCIAL ACCT. SERVICES									
	310	INSTR PROF. & TECHNICAL SERVICES	12,852	12,528	697,000	0.00	710,000	0.00	710,000	710,000	0.00
Total Function	2525	FINANCIAL ACCT. SERVICES	12,852	12,528	697,000	0.00	710,000	0.00	710,000	710,000	0.00
Total Fund	285	CERTIFIED GROUP HRA	76,284	90,631	817,000	0.00	815,000	0.00	815,000	815,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	290	PERS RATE STABILIZATION FUND									
	1970	SERVICES PROVIDED OTHER FUNDS	0	0	0	0.00	226,219	0.00	226,219	226,219	0.00
	5400	BEGIN FUND BALANCE	0	0	0	0.00	200,000	0.00	200,000	200,000	0.00
Total Fund	290	PERS RATE STABILIZATION FUND	0	0	0	0.00	426,219	0.00	426,219	426,219	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	290	PERS RATE STABILIZATION FUND									
Function	2132	MEDICAL SERVICES									
	410	CONSUMABLE SUPPLIES	940	0	0	0.00	0	0.00	0	0	0.00
Total Function	2132	MEDICAL SERVICES	940	0	0	0.00	0	0.00	0	0	0.00
Function	6110	OPERATING CONTINGENCY									
	810	PLANNED RESERVE	0	0	0	0.00	426,219	0.00	426,219	426,219	0.00
Total Function	6110	OPERATING CONTINGENCY	0	0	0	0.00	426,219	0.00	426,219	426,219	0.00
Total Fund	290	PERS RATE STABILIZATION FUND	940	0	0	0.00	426,219	0.00	426,219	426,219	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	291	MAC FUNDS								
	1510	INTEREST ON INVESTMENTS	13,804	4,435	0	0.00	0	0.00	0	0.00
	2102	EDUCATION SERVICE DISTRICT APP	16,240	34,227	25,000	0.00	25,000	0.00	25,000	0.00
	3299	OTHER RESTRICTED GRANTS-IN-AID	0	60,000	0	0.00	0	0.00	0	0.00
	5200	INTERFUND TRANSFERS	0	0	260,000	0.00	275,000	0.00	275,000	0.00
Total Fund	291	MAC FUNDS	30,044	98,662	285,000	0.00	300,000	0.00	300,000	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund 291	MAC FUNDS									
Function 1111	ELEMENTARY INSTRUCTION									
640	DUES AND FEES	3,125	2,500	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	3,125	2,500	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
134	EXTRA HOURS, CLASSIFIED	0	21	0	0.00	0	0.00	0	0	0.00
211	PERS	0	5	0	0.00	0	0.00	0	0	0.00
220	FICA	0	2	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMP	0	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00
243	OTHER BENEFITS	0	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	0	28	0	0.00	0	0.00	0	0	0.00
Function 2134	NURSE SERVICES									
112	CLASSIFIED SALARIES	127,388	172,666	179,576	2.00	0	1.00	0	0	1.00
114	MANAGERIAL / CONFIDENTIAL	0	0	0	0.00	203,173	2.00	203,173	203,173	2.00
211	PERS	37,192	45,730	50,548	0.00	23,992	0.00	23,992	23,992	0.00
213	PERS UAL CONTRIBUTION	0	0	0	0.00	1,207	0.00	1,207	1,207	0.00
220	FICA	12,075	12,812	13,339	0.00	14,398	0.00	14,398	14,398	0.00
231	WORKERS COMP	771	818	850	0.00	819	0.00	819	819	0.00
232	UNEMPLOYMENT	3,882	1,340	1,744	0.00	1,882	0.00	1,882	1,882	0.00
241	HEALTH INSURANCE	17,262	17,609	18,339	0.00	21,038	0.00	21,038	21,038	0.00
243	OTHER BENEFITS	13,131	16,036	16,131	0.00	12,149	0.00	12,149	12,149	0.00
341	TRAVEL-IN DISTRICT	0	0	0	0.00	500	0.00	500	500	0.00
351	TELEPHONE	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
410	CONSUMABLE SUPPLIES	6,533	1,054	1,473	0.00	14,342	0.00	14,342	14,342	0.00
640	DUES AND FEES	0	0	3,000	0.00	4,500	0.00	4,500	4,500	0.00
Total Function 2134	NURSE SERVICES	218,234	268,064	285,000	2.00	300,000	3.00	300,000	300,000	3.00
Total Fund 291	MAC FUNDS	221,359	270,592	285,000	2.00	300,000	3.00	300,000	300,000	3.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	294	SB1149 PUBLIC PURPOSE CHARGE FUNDS								
	1510	INTEREST ON INVESTMENTS	3,032	1,690	0	0.00	0	0.00	0	0.00
	1990	MISCELLANEOUS	5,916	7,383	8,500	0.00	7,500	0.00	7,500	0.00
	5400	BEGIN FUND BALANCE	0	0	3,000	0.00	7,500	0.00	7,500	0.00
Total Fund	294	SB1149 PUBLIC PURPOSE CHARGE FUNDS	8,948	9,073	11,500	0.00	15,000	0.00	15,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	294	SB1149 PUBLIC PURPOSE CHARGE FUNDS									
Function	2542	CARE/UPKEEP OF BUILDINGS									
	322	REPAIRS & MAINT SERVICES	9,531	58,331	11,500	0.00	15,000	0.00	15,000	15,000	0.00
Total Function	2542	CARE/UPKEEP OF BUILDINGS	9,531	58,331	11,500	0.00	15,000	0.00	15,000	15,000	0.00
Total Fund	294	SB1149 PUBLIC PURPOSE CHARGE FUNDS	9,531	58,331	11,500	0.00	15,000	0.00	15,000	15,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	295	FACILITY GRANT								
	1510	INTEREST ON INVESTMENTS	1,152	0	0	0.00	0	0.00	0	0.00
Total Fund	295	FACILITY GRANT	1,152	0	0	0.00	0	0.00	0	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	295	FACILITY GRANT									
Function	2541	GENERAL BUILDING NEEDS									
	410	CONSUMABLE SUPPLIES	35,885	0	0	0.00	0	0.00	0	0	0.00
Total Function	2541	GENERAL BUILDING NEEDS	35,885	0	0	0.00	0	0.00	0	0	0.00
Total Fund	295	FACILITY GRANT	35,885	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	298 DRIVERS EDUCATION									
	1740 STUDENT FEES	18,707	14,800	12,000	0.00	10,000	0.00	10,000	10,000	0.00
	3204 DRIVER EDUCATION	16,125	0	12,000	0.00	8,000	0.00	8,000	8,000	0.00
	5200 INTERFUND TRANSFERS	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
	5400 BEGIN FUND BALANCE	0	0	(4,500)	0.00	(6,000)	0.00	(6,000)	(6,000)	0.00
Total Fund	298 DRIVERS EDUCATION	34,832	14,800	19,500	0.00	17,000	0.00	17,000	17,000	0.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	298 DRIVERS EDUCATION									
Function	2552 DRIVERS EDUCATION									
111	LICENSED SALARIES	12,653	13,223	12,000	0.00	12,000	0.00	12,000	12,000	0.00
211	PERS	2,916	3,007	3,730	0.00	3,000	0.00	3,000	3,000	0.00
220	FICA	892	919	1,070	0.00	1,000	0.00	1,000	1,000	0.00
231	WORKERS COMP	57	59	80	0.00	75	0.00	75	75	0.00
232	UNEMPLOYMENT	264	96	120	0.00	25	0.00	25	25	0.00
243	OTHER BENEFITS	65	71	0	0.00	50	0.00	50	50	0.00
410	CONSUMABLE SUPPLIES	2,164	759	2,500	0.00	850	0.00	850	850	0.00
Total Function	2552 DRIVERS EDUCATION	19,011	18,134	19,500	0.00	17,000	0.00	17,000	17,000	0.00
Total Fund	298 DRIVERS EDUCATION	19,011	18,134	19,500	0.00	17,000	0.00	17,000	17,000	0.00

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE	
Fund	299	FOOD SERVICE									
	1611	BREAKFAST	28,093	38,328	26,000	0.00	2,500	0.00	2,500	2,500	0.00
	1612	LUNCH	183,422	222,003	180,000	0.00	25,000	0.00	25,000	25,000	0.00
	1622	ADULT MEALS	11,282	8,648	10,000	0.00	7,500	0.00	7,500	7,500	0.00
	1990	MISCELLANEOUS	371	265	0	0.00	0	0.00	0	0	0.00
	3102	STATE SCHOOL FUND - SCHOOL LUN	4,729	0	14,000	0.00	0	0.00	0	0	0.00
	3299	OTHER RESTRICTED GRANTS-IN-AID	42,931	61,198	30,000	0.00	350,000	0.00	350,000	350,000	0.00
	4500	RESTRICTED REV FROM FED GOV'T	25,377	49,726	50,000	0.00	0	0.00	0	0	0.00
	4503	FED REIMBURSE BREAKFAST	0	93,160	0	0.00	150,000	0.00	150,000	150,000	0.00
	4504	FED REIMBURSE FFVP	0	9,165	0	0.00	0	0.00	0	0	0.00
	4505	FED REIMBURSE LUNCH	403,689	280,872	350,000	0.00	350,000	0.00	350,000	350,000	0.00
	4910	COMMODITIES	55,505	65,203	60,000	0.00	60,000	0.00	60,000	60,000	0.00
	5200	INTERFUND TRANSFERS	81,994	132,107	150,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Fund	299	FOOD SERVICE	837,393	960,675	870,000	0.00	1,145,000	0.00	1,145,000	1,145,000	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	299	FOOD SERVICE									
Function	3120	FOOD PREPARATION & DISPEN									
112	CLASSIFIED SALARIES		348,897	358,358	388,159	10.76	343,609	10.54	343,609	343,609	10.54
114	MANAGERIAL / CONFIDENTIAL		0	0	0	0.00	78,705	1.00	78,705	78,705	1.00
122	CLASSIFIED SUB SALARY		150	1,377	0	0.00	0	0.00	0	0	0.00
130	OVERTIME		0	413	0	0.00	0	0.00	0	0	0.00
134	EXTRA HOURS, CLASSIFIED		0	1,622	0	0.00	0	0.00	0	0	0.00
211	PERS		77,018	81,630	91,674	0.00	91,416	0.00	91,416	91,416	0.00
213	PERS UAL CONTRIBUTION		0	0	0	0.00	4,600	0.00	4,600	4,600	0.00
220	FICA		26,072	27,319	29,078	0.00	31,840	0.00	31,840	31,840	0.00
231	WORKERS COMP		9,846	8,417	9,099	0.00	9,409	0.00	9,409	9,409	0.00
232	UNEMPLOYMENT		8,550	2,857	3,801	0.00	4,162	0.00	4,162	4,162	0.00
241	HEALTH INSURANCE		84,650	83,811	90,503	0.00	73,656	0.00	73,656	73,656	0.00
243	OTHER BENEFITS		24,181	22,892	24,895	0.00	30,923	0.00	30,923	30,923	0.00
310	INSTR PROF. & TECHNICAL SERVICES		0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
312	SUBSTITUTE, CLASSIFIED		0	682	0	0.00	10,000	0.00	10,000	10,000	0.00
342	TRAVEL-OUT OF DISTRICT		389	94	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		4,025	1,430	0	0.00	0	0.00	0	0	0.00
411	NON-FOOD CONSUMABLE SUPPLY		22,535	25,721	26,000	0.00	60,000	0.00	60,000	60,000	0.00
412	FOOD SUPPLIES		55,505	65,203	0	0.00	0	0.00	0	0	0.00
450	PURCHASED FOOD		212,522	260,713	195,000	0.00	384,679	0.00	384,679	384,679	0.00
640	DUES AND FEES		18,603	18,137	9,791	0.00	20,000	0.00	20,000	20,000	0.00
Total Function	3120	FOOD PREPARATION & DISPEN	892,943	960,675	870,000	10.76	1,145,000	11.54	1,145,000	1,145,000	11.54
Total Fund	299	FOOD SERVICE	892,943	960,675	870,000	10.76	1,145,000	11.54	1,145,000	1,145,000	11.54

Debt Service Funds (300)



OTTO PETERSEN
ELEMENTARY SCHOOL

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	301 DEBT SERVICE									
	1111 CURRENT YEAR TAXES	3,042,037	3,245,803	3,000,000	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
	1112 PRIOR YEAR TAXES	36,933	62,038	35,000	0.00	40,000	0.00	40,000	40,000	0.00
	1190 PENALTIES & INTEREST ON TAXES	5,889	5,435	5,200	0.00	5,200	0.00	5,200	5,200	0.00
	1510 INTEREST ON INVESTMENTS	61,439	100,129	41,000	0.00	50,000	0.00	50,000	50,000	0.00
	2105 NATURAL GAS, OIL & MINERAL RECE	3,601	0	0	0.00	0	0.00	0	0	0.00
	2199 OTHER INTERMEDIATE SOURCES	9,535	886	500	0.00	500	0.00	500	500	0.00
	5400 BEGIN FUND BALANCE	0	0	400,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Fund	301 DEBT SERVICE	3,159,434	3,414,290	3,481,700	0.00	3,595,700	0.00	3,595,700	3,595,700	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	301	DEBT SERVICE									
Function	2529	OTHER FISCAL SERVICES									
	640	DUES AND FEES	675	725	700	0.00	850	0.00	850	850	0.00
Total Function	2529	OTHER FISCAL SERVICES	675	725	700	0.00	850	0.00	850	850	0.00
Function	5110	LONG TERM DEBT SERVICE									
	610	REDEMPTION OF PRINCIPAL	2,350,000	2,560,000	2,755,000	0.00	2,950,000	0.00	2,950,000	2,950,000	0.00
	620	INTEREST	700,900	0	481,000	0.00	380,800	0.00	380,800	380,800	0.00
	621	PRINCIPAL INTEREST	0	583,400	0	0.00	0	0.00	0	0	0.00
Total Function	5110	LONG TERM DEBT SERVICE	3,050,900	3,143,400	3,236,000	0.00	3,330,800	0.00	3,330,800	3,330,800	0.00
Function	6110	OPERATING CONTINGENCY									
	810	PLANNED RESERVE	0	0	245,000	0.00	264,050	0.00	264,050	264,050	0.00
Total Function	6110	OPERATING CONTINGENCY	0	0	245,000	0.00	264,050	0.00	264,050	264,050	0.00
Total Fund	301	DEBT SERVICE	3,051,575	3,144,125	3,481,700	0.00	3,595,700	0.00	3,595,700	3,595,700	0.00

Capital Projects Fund (400)



Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	402	CONSTRUCTION EXCISE TAX								
	1000	REVENUE FROM LOCAL SOURCES	25,223	0	0	0.00	0	0.00	0	0.00
	1130	CONSTRUCTION EXCISE TAX	0	106,360	150,000	0.00	150,000	0.00	150,000	0.00
	1510	INTEREST ON INVESTMENTS	501	2,042	1,500	0.00	1,500	0.00	1,500	0.00
	2199	OTHER INTERMEDIATE SOURCES	33,662	0	0	0.00	0	0.00	0	0.00
	5400	BEGIN FUND BALANCE	0	0	195,000	0.00	195,000	0.00	195,000	0.00
Total Fund	402	CONSTRUCTION EXCISE TAX	59,386	108,402	346,500	0.00	346,500	0.00	346,500	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 PROP FTE	2026-27 APPROVED	2026-27 ADOPTED	2026-27 ADOPT FTE
Fund	402	CONSTRUCTION EXCISE TAX									
Function	2542	CARE/UPKEEP OF BUILDINGS									
	322	REPAIRS & MAINT SERVICES	106,033	0	6,500	0.00	6,500	0.00	6,500	6,500	0.00
Total Function	2542	CARE/UPKEEP OF BUILDINGS	106,033	0	6,500	0.00	6,500	0.00	6,500	6,500	0.00
Function	4150	BLDG ACQUISITION, CONST.,									
	530	IMPROVEMENTS OTHER THAN BUILDINGS	0	0	340,000	0.00	340,000	0.00	340,000	340,000	0.00
Total Function	4150	BLDG ACQUISITION, CONST.,	0	0	340,000	0.00	340,000	0.00	340,000	340,000	0.00
Total Fund	402	CONSTRUCTION EXCISE TAX	106,033	0	346,500	0.00	346,500	0.00	346,500	346,500	0.00

Appendices



BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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

ACCOUNTS OVERVIEW

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

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

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

FUND CLASSIFICATIONS

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

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

RESOURCE OBJECTS (REVENUES)

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

- **1190 Penalties and Interest on Taxes** - Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- **1200 Revenue from Local Governmental Units Other Than Districts** - Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- **1310 Regular Day School Tuition** - Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.
- **1500 Earnings on Investments** - Money received as interest earnings from holdings for savings.
- **1600 Food Service** - Revenue for dispensing food to students and adults.
- **1700 Extracurricular Activities** - Revenue from school-sponsored activities.
- **1800 Community Services Activities** - Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.
- **1910 Rentals** - Revenue from the rental of either real or personal property owned by the district.
- **1920 Contributions and Donations from Private Sources** - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.
- **1960 Recovery of Prior Years' Expenditure** - Refund of expenditure made in a prior fiscal year.
- **1970 Services Provided Other Funds** - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- **1980 Fees Charged to Grants** - Indirect administrative charges assessed to grants.
- **1990 Miscellaneous** - Revenue from local sources not provided for elsewhere.
- **2000 Revenue from Intermediate Sources**
 - **2100 Unrestricted Revenue** - Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - **2199 Other Intermediate Sources** - All other unrestricted intermediate revenue sources not listed in 2100.
 - **2200 Restricted Revenue** - Revenue received as grants by the district which must be used for a categorical or specific purpose.
- **3000 Revenue from State Sources**
 - **3101 State School Fund—General Support** - State school funding for general operations based on the number and types of students.
 - **3103 Common School Fund** - A local revenue generated from state surplus funds, and a component of the State School Funding.
 - **3199 Other Unrestricted Grants-in-aid**
 - **3299 Other Restricted Grants-in-aid** - This is used for restricted grants in aid from the state.
- **4000 Revenue from Federal Sources**
 - **4100 Unrestricted Revenue Direct from the Federal Government** - Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

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

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

REQUIREMENT OBJECTS (EXEPENDITURES)

- **100 Salaries**

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

- **200 Associated Payroll Costs**

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

- **300 Purchased Services**

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

- **400 Supplies and Materials**

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

- **500 Capital Outlay**

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

- **600 Other Objects**

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

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

Scappoose School District 1J
Resolution 2026-05
To Approve, Appropriate, Levy and Categorize Funds
for the Fiscal Year 2026-27 Budget

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of Scappoose School District 1J (Columbia County, State of Oregon) hereby adopts the budget for the fiscal year 2026-27 in a total sum of \$78,538,016, now on file in the District Administrative Office located at 33589 SE High School Way, Scappoose, OR, 97056.

MAKING APPROPRIATIONS

BE IT RESOLVED that the Board of Directors of Scappoose School District 1J (Columbia County, State of Oregon) hereby appropriates the amounts as summarized in Attachment "A", column "Adopted", for the purposes indicated, within the funds listed.

IMPOSING AND CATEGORIZING THE TAX

BE IT RESOLVED that the Board of Directors of Scappoose School District 1J (Columbia County, State of Oregon) hereby imposes the taxes provided for in the fiscal year 2026-27 Adopted Budget at a rate of \$4.9725 per \$1,000 of assessed value for operations; and in the amount of \$3,125,000 for bond obligations; and that these taxes are hereby imposed and categorized for the tax year 2026-27 upon the assessed value for all taxable property within the District.

Subject to the Education Limit

Permanent Rate Tax	\$4.9725 / \$1,000
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Excluded from Limitation

General Obligation Bond Debt Service	\$3,125,000
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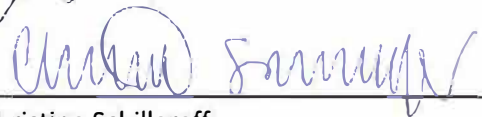
Phil Lager, Board Chair



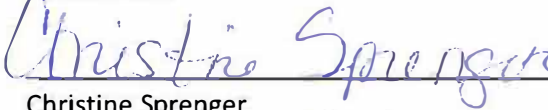
Gwynn Klobes, Board Vice-Chair



Patrick Kessi



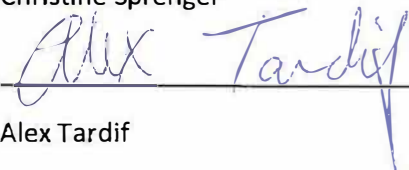
Christine Schillereff



Christine Sprenger



Summer Stutsman-Hoag



Alex Tardif

Resolution 2026-05

Attachment A

2026-27 Budget: Schedule of Appropriations and Other Balances

100 General Fund		Proposed	Approved	Adopted
1000	Instruction	37,863,756	37,863,756	37,863,756
2000	Support Services	17,391,264	17,391,264	17,391,264
5200	Transfers of Funds	2,460,000	2,460,000	2,460,000
6000	Contingency	4,800,000	4,800,000	4,800,000
Fund Total		62,515,020	62,515,020	62,515,020
200 Special Revenue Funds		Proposed	Approved	Adopted
1000	Instruction	6,407,766	6,407,766	6,407,766
2000	Support Services	3,701,811	3,701,811	3,701,811
3000	Enterprise & Community Services	1,145,000	1,145,000	1,145,000
6000	Contingency	826,219	826,219	826,219
Fund Total		12,080,796	12,080,796	12,080,796
300 Debt Service Funds		Proposed	Approved	Adopted
2000	Support Services	850	850	850
5100	Debt Service	3,330,800	3,330,800	3,330,800
6000	Contingency	264,050	264,050	264,050
Fund Total		3,595,700	3,595,700	3,595,700
400 Capital Project Funds		Proposed	Approved	Adopted
2000	Support Services	6,500	6,500	6,500
4000	Facilities Acquisition & Construction	340,000	340,000	340,000
Fund Total		346,500	346,500	346,500
Total Appropriation All Funds		78,538,016	78,538,016	78,538,016

	Subject to Education Limit	Excluded from Education Limit
Permanent Rate Tax	\$4.9725 / \$1,000	
General Obligation Bond Debt Service		\$3,125,000

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

FORM OR-ED-50
2026-2027

To assessor of Columbia County

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

☐ Check here if this is
an amended form.

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

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

33589 SE High School Way Scappoose OR 97056 06.30.2026
Mailing address of district City State ZIP code Date submitted
Tracy Pinder Business Manager 971.200.8000 tpinder@scappoose.k12.or.us
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.9725	Dollar Amount of Bond Levy
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		3,125,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.9725
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 two taxes, attach a sheet showing the information for each.

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

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

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

FORM OR-ED-50
2026-2027

To assessor of Multnomah County

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

☐ Check here if this is
an amended form.

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

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

<u>33589 SE High School Way</u> Mailing address of district	<u>Scappoose</u> City	<u>OR</u> State	<u>97056</u> ZIP code	<u>06.30.2026</u> Date submitted
<u>Tracy Pinder</u> Contact person	<u>Business Manager</u> Title	<u>971.200.8000</u> Daytime telephone number	<u>tpinder@scappoose.k12.or.us</u> Contact person e-mail address	

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.9725	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		3,125,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		3,125,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.9725
6. Election date when your new district received voter approval for your permanent rate 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 two taxes, attach a sheet showing the information for each.

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

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

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

FORM OR-ED-50
2026-2027

To assessor of Washington County

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

☐ Check here if this is
an amended form.

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

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

33589 SE High School Way Scappoose OR 97056 06.30.2026
Mailing address of district City State ZIP code Date submitted
Tracy Pinder Business Manager 971.200.8000 tpinder@scappoose.k12.or.us
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.9725	Dollar Amount of Bond Levy
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		3,125,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.9725
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 two taxes, attach a sheet showing the information for each.

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

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