

Grant School District 3



2026-2027 BUDGET DOCUMENT

ADOPTED JUNE 17, 2026

401 N. Canyon City Blvd. ♦ Canyon City, OR 97820

541-575-1280

www.grantschooldistrict.org

RESOLUTION No. 26-16

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Grant School District #3 hereby adopts the budget for fiscal year 2026-2027 in the total amount of **\$18,300,618.*** This budget is now on file at the School District Office in Canyon City, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

General Fund

Instruction.....	\$5,498,544
Support Services.....	\$4,234,521
Facilities.....	\$25,000
Transfers.....	\$610,000
Contingency.....	\$105,000
Total.....	<u>\$10,473,065</u>
Unappropriated Ending Fund Balance*	\$900,000

Special Revenues Fund

Instruction.....	\$1,931,485
Support Services.....	\$1,121,751
Enterprise & Community Services.....	\$496,129
Facilities.....	\$6,919.61
Total.....	<u>\$3,556,285</u>

Debt Service Funds*

Debt Service Pymts.....	\$1,019,128
Total.....	<u>\$1,019,128</u>
Unappropriated Ending Fund Balance*	\$276,615

Capital Projects

Facilities.....	\$1,975,525
Total.....	<u>\$1,975,525</u>

Unemployment Fund

Support Services.....	\$100,000
Total.....	<u>\$100,000</u>

Total APPROPRIATIONS, All Funds...	<u>\$17,124,003</u>
Total Unappropriated and Reserve Amounts, All Funds...	<u>\$1,176,615 *</u>

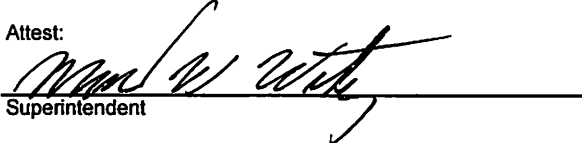
Adopted this 17th day of June, 2026

Signed:



Chairman

Attest:


Superintendent

RESOLUTION No. 26-17

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-2027:

(1) At the rate of \$1.6468 per \$1,000 of assessed value for permanent rate tax; and

CATEGORIZING THE TAX

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

Permanent Rate Tax.....

\$1.6468/\$1000

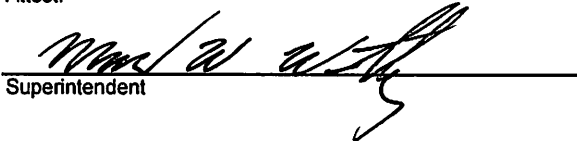
The above resolution statements were approved and declared adopted on June 17, 2026.

Signed:



Chairman

Attest:



Superintendent

NOTICE OF BUDGET HEARING

A public meeting of the Grant School District #3 will be held on June 17, 2026 at 7:00pm at 401 N Canyon City Blvd Canyon City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Grant School District #3 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 401 N Canyon City Blvd Canyon City, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at www.grantschooldistrict.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are: None noted

Contact: Mark Witty Telephone: 541-575-1280 Email: markwitty@grantesd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2024-2025	This Year 2025-2026	Next Year 2026-2027
Beginning Fund Balance	\$7,783,685	\$7,803,843	\$4,657,872
Current Year Property Taxes, other than Local Option Taxes	692,032	710,000	720,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,239,329	1,051,512	664,000
Revenue from Intermediate Sources	323,651	355,000	314,500
Revenue from State Sources	9,413,223	7,712,723	8,691,855
Revenue from Federal Sources	1,157,013	951,194	2,592,390
Interfund Transfers	641,633	810,000	610,000
All Other Budget Resources	447,434	-	-
Total Resources	\$21,698,000	\$19,394,272	\$18,250,617

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$5,987,730	\$5,677,039	\$5,757,201
Other Associated Payroll Costs	2,686,519	3,516,934	3,838,990
Purchased Services	1,351,677	1,292,088	1,308,940
Supplies & Materials	1,248,850	1,754,371	1,802,353
Capital Outlay	4,010,327	3,214,326	2,316,991
Other Objects (except debt service & interfund transfers)	245,336	311,077	315,399
Debt Service*	717,285	492,993	1,019,128
Interfund Transfers*	641,633	810,000	610,000
Operating Contingency	105,000	105,000	105,000
Unappropriated Ending Fund Balance & Reserves	0	2,220,445	1,176,615
Total Requirements	\$16,994,357	\$19,394,272	\$18,250,617

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

1000 Instruction	\$6,390,978	\$7,254,509	\$7,430,029
FTE	89.97	65.72	63.12
2000 Support Services	5,764,468	4,984,920	5,406,272
FTE	36.41	26.37	27.31
3000 Enterprise & Community Service	441,326	501,405	496,128
FTE	9.31	4.85	3.78
4000 Facility Acquisition & Construction	2,933,667	3,025,000	2,007,445
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	717,285	492,993	1,019,128
5200 Interfund Transfers*	641,633	810,000	610,000
6000 Contingency	105,000	105,000	105,000
7000 Unappropriated Ending Fund Balance	0	2,220,445	1,176,615
Total Requirements	\$16,994,357	\$19,394,272	\$18,250,617
Total FTE	135.69	96.9367	94.2139

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

None noted

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$1.6468 per \$1,000)	1.6468	1.6468	1.6468
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,205,002	
Other Bonds		
Other Borrowings	\$0	
Total		

**IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES**

}AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa} ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020;
that the

Budget Hearing

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

6/10/26

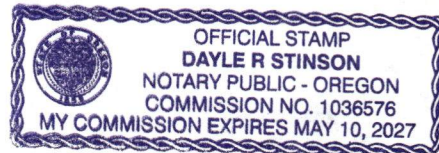
Subscribed and sworn to before me on this 10th day of June, A.D. 2026

Audra Workman
Dayle R Stinson
Notary Public of Oregon

Add: 520441

PO:

Tagline: Budget Hearing



IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Baker/Grant/Morrow/Umatilla/Union/Wallowa ss

I, Audra Workman, being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, heronobserver.com, bluemountainobserver.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020;
Mary Jo Evers Business Manager 541-589-2212 eversm@johndaysd.org

NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE GRANT SCHOOL DISTRICT #3 GRANT COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2026 TO JUNE

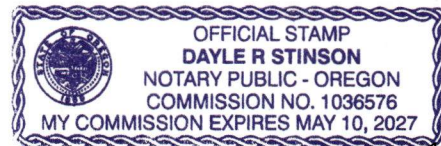
a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

5/13/26

Subscribed and sworn to before me on this 13th day of May, A.D. 2026

1.6468
Audra Workman
Dayle R Stinson
Notary Public of Oregon

Add: 518096
PO:
Tagline: Notice of Budget Committee Meeting



1.6468

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Grant School District #3, Grant County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at District Office Board Room, 401 N Canyon City Blvd, Canyon City, OR 97820. The meeting will take place on May 26, 2026 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 19, 2026 at Grant School District #3 District Office, 401 N Canyon City Blvd, Canyon City, OR 97820 between the hours of 8:00 a.m. and 3:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also posted online at <https://www.grantschooldistrict.org>.

Publish: May 13, 2026

518096

\$ 4,156,165	\$ 11	\$ 55
\$ 1,158	\$ 5,165	\$ 64,113
\$ 11,303	\$ 5,445,151	\$ 65,151,320
		\$ 1,565
\$ 5,165,186	\$ 4,116	\$ 88,813
\$ 1,321	\$ 65,416,541	\$ 5,151
\$ 21,645,786	\$ 16,416	\$ 313,156
		\$ 1,125
		\$ 155

5,515

5,151

151

51518

8,485

2,131

151,561

3,858

56416

354,151

1,351,531



GRANT SCHOOL DISTRICT #3

401 N. Canyon City Blvd. • Canyon City, OR 97820

Phone: (541) 575-1280 • Fax: (541) 575-3614

BUDGET COMMITTEE 2026-27

SCHOOL BOARD MEMBERS:

4 YR. TERM EXPIRES

KRIS BEAL (Zone 1).....	6/30/29
M.T. ANDERSON (Zone 2)	6/30/29
AMY CHARETTE – Vice Chairman (Zone 3).....	6/30/27
CHRIS LABHART (Zone 4).....	6/30/29
ZAC BAILEY - (At Large)	6/30/27
WILL BLOOD - Chairman (At Large)	6/30/27
LUCAS MOORE – (At Large).....	6/30/27

APPOINTED COMMITTEE MEMBERS:

3-YEAR TERM EXPIRES

MAT CARTER	6/30/29
LACI WHEELER.....	6/30/30
ETHAN HANEY.....	6/30/30
RENEE HOLLOWELL.....	6/30/30
GORDON LARSON	6/30/30
KING WILLIAMS	6/30/29
MAISIE TAYLOR	6/30/30

DISTRICT LEADERSHIP STAFF:

MARK WITTY	SUPERINTENDENT/CLERK
MARY JO EVERS	BUSINESS MANAGER/DEPUTY CLERK
SHANNA NORTHWAY	PRINCIPAL, GRANT UNION JR/SR HIGH SCHOOL / SPECIAL EDUCATION DIRECTOR
JAY HUMMEL.....	INTERIM PRINCIPAL, HUMBOLT ELEMENTARY
STACY DURYCH	HEAD TEACHER, SENECA SCHOOL
ANDREW LUSCO	ASSISTANT PRINCIPAL / AD, GRANT UNION JR/SR HIGH SCHOOL

Grant School District #3

Budget Calendar

2026-27

April 2026.....	Budget request submissions received
May 4, 2026	Publish First Notice of Budget Meeting
May 26, 2026	First Budget Committee Meeting
June 3, 2026	Deadline for approval of budget by Budget Committee
June 10, 2026	Publish Notice of Budget Hearing and Financial Summary
June 17, 2026	Public Hearing and Adopt Budget, Make Appropriations, Declare Levy - Regular Meeting
July 15, 2026	Deadline to certify the tax rate to the County Assessor
July 15, 2026	Deadline to submit budget to ODE

2026-2027 BUDGET MESSAGE

GRANT SCHOOL DISTRICT #3

This budget message and document are printed in compliance with Oregon Revised Statutes, Chapter 294. The budget represents the educational and financial plan for the 2026-27 School Year.

OVERVIEW

In previous years, a common goal of the board and the district was to prepare a budget that dealt with declining enrollment and increased costs. The county's population peaked at about 8,200 in 1980 and then generally decreased to 7,209 in 2024. The median age is 50.4 and the proportion of the population 65 or older increased from 17% in 2000 to 32.3% in 2024. The median household income is \$59,450 in 2024 (30% below the State average). All data included here was found on the United Census Bureau and can be found at <https://data.census.gov/>.

Accounting data is gathered by the State from Oregon school districts and placed in a database that is accessible to the public. The database web site can be accessed at <https://www.oregon.gov/ode/schools-and-districts/fiscaltransparency/pages/fiscaltransparencyhome.aspx>. To gather this data, each school must report their expenditures in the same manner. To standardize expenditure reporting, the Oregon Department of Education's chart of accounts relates expenditures to academic content standards, and to standardize and prescribe common definitions for expenditures. The accounting system also takes on the responsibility of tracking resources and services related to the 'Every Student Succeeds Act'.

FORMAT

This budget was prepared in accordance with the format prescribed by the Budget and Accounting Manual for school districts published by the Oregon Department of Education. The format is the same as in previous years.

PREPARATION

Our budget process for fiscal year 2026-27 is based on enrollment, which continues to decline from year to year based on less students in the community. This budget was developed to maintain program offerings and opportunities for students while accommodating another staggering increase to the employer PERS rates for 2026-27 year. The additional payroll costs based on the PERS rate increase of roughly 6.61% resulted in the district evaluation of staffing and program participation. As a result, the district has continued to reduce staffing slightly in some areas to ensure that the district is fiscally sound moving forward.

This School Year 2026-27 budget reflects the third year of a four-year contract with the classified staff and the second year of a three-year contract with licensed staff. The budget includes the following employee counts:

	26-27 Budgeted FTE	25-26 Budgeted FTE	Difference
Licensed Staff.....	39	43	-4
Non Licensed Staff.....	38	41	-3
Transportation.....	9	7	+2
Administrators.....	4	5	-1
Confidential.....	<u>4</u>	<u>2</u>	<u>+2</u>
	94	98	-4

- After ongoing evaluation, 4 positions were eliminated in 2026-27

BACKGROUND INFORMATION

Grant School District #3 prepares a budget based on estimated enrollment. Below is the projected enrollment utilized in estimating revenue from the state in School Year 2026-27. The school sites with conservatively estimated enrollment figures are shown below:

	Grades	Enrollment March 2026	Conservatively Projected Enrollment 2026-27
Seneca Elementary School	K-6	13.....	13
Humbolt Elementary	K-6	214.....	208
Grant Union Jr/Sr High School	7-12.....	198.....	193
Online / Virtual	K-12	23.....	22
Total Enrollment:		448	436

REVENUES

As has been the case since the passage of Ballot Measure 5 (the property tax limitation measure), local patrons do not have the ability to fund their schools beyond the amount established by the tax limitation measure. Revenues acquired at the local level such as local property taxes, federal forest fees, common school funds, county school funds are subtracted from the amount to be funded by the State. However, Secure Rural Schools funding is not subtracted in the State formula.

The State's proposed budget for the 2025-27 biennium is \$11.36 billion for K-12 schools. This will be a 49/51 split between 2025-26 and 2026-27. Revenue sources in the Student Investment Account (SIA) and High School Success (HSS) funds have been budgeted as per the allocations and plans developed.

In the last three fiscal years, the district has reconstituted the MAC Survey (Medicaid Administrative Claiming). This allows the district to document time allocated to Medicaid related activities and be compensated based on specific time survey dates throughout the year. These funds will be used for expenses related to ADA accessibility within the schools, mental health, and physical health for our students. The district will begin direct billing Medicaid for services provided in 26-27 including Nursing and Counseling Services. It can be found in Fund 243 of the budget document.

The district was awarded \$100,000 from the Oregon Community Foundation, \$50,000 from the

Frontier Early Learning Hub, and \$1.45 million through the federal HUD Community Project Fund to develop an Early Learning Center in 2025-26. Additional grants will be identified and applied for during 2026-27. Humbolt Elementary School will be remodeled to accommodate a quality learning environment for all students as we create purpose-built spaces for our preschool students.

PROPOSAL

The proposed budget for the 2026-27 School Year is \$17,700,618. The budget totals by fund type is:

General Fund	\$	11,373,065
Special Revenue Funds		3,556,285
Debt Service Funds		795,743
Capital Projects Fund		1,975,525
Unemployment Fund		-
	<u>\$</u>	<u>17,700,618</u>

The budget process involved receiving input from community and staff at each building which assisted in creating the priorities reflected in this budget.

STRATEGIC PLAN

This budget was developed with the goals set forth in the 3-year strategic plan implemented in the 2023-24 School Year and is aligned as follows:

- Goal No. 1: Recruit, train and retain staff, able to implement, adjust and achieve excellence!

 - Continued stipends for teacher mentorship & leadership
 - Professional development opportunities for staff
 - Utilizing a yearly staff survey to improve quality of the work environment
 - Intentionality in recognizing quality staff work
 - Creating an environment where staff input is critical (Collective Advocacy)
- Goal No. 2: Create a student focused environment where each student is known and prepared for success in life!

 - Creating student engagement opportunities through hybrid educational delivery systems
 - Offering multiple opportunities for Career Technical Education through the use of HSS dollars
 - Utilizing a yearly student survey to improve quality of the educational environment
 - Continued focus on individualizing the student experience
- Goal No. 3: Positive perceptions, community ownership and support for our district’s facility improvements!

 - Substantial contribution to capital project funds will allow the district to continue to improve facilities
 - Continue with robust communication activities to stakeholders including social media management, Prospector Pride newsletter, advertising and radio

- informational sessions
- Remodeling Humbolt Elementary School to better serve students and families PreK-6
- Utilizing an annual survey to enhance the experience of parents and guardians
- Focused effort on keeping facilities clean and presentable

SUMMARY

Grant School District #3 has stabilized enrollment to and from other districts, but with the current local economic challenges facing Grant County, student enrollment more than likely will continue to decline. The biggest challenge facing the district moving into the 2026-27 year as well as the 2027-29 biennium will be the increases to the employers PERS rates. Although the district has successfully mitigated the increase beginning in 2025-26, there will most likely be another substantial increase looming in the 2027-29 biennium. The advantages through the past creation of a PERS side account have now been fully realized. The district will pursue all options available to lessen the blow to the district regarding PERS increases by working with EcoNorthwest to analyze and potentially creating a new PERS side account.

The District will continue to aggressively utilize grants to improve facilities and provide quality educational programs. Grants that the district has applied for and been awarded include:

- Renew America Grant \$662,000 (GU HVAC)
- Federal Community Initiative Program \$1.45 million (Remodel of Humbolt Elementary School for ELC)
- Oregon Community Foundation \$100,000 (Remodel of Humbolt Elementary School for ELC)
- Frontier Early Learning Hub \$100,000 (Remodel of Humbolt Elementary School for ELC)
- ODE Competitive Grant \$372,000 (Provide summer learning opportunities for 3 years)
- Farm-To-CNP Education Grant \$100,000 (To install equipment in the greenhouse and build capacity to implement the horticultural educational program)
- JTME Foundation Friday School Acceleration Grant \$31,445 (provide targeted instruction at the Elementary School on Fridays)

Moving in a positive direction with programs is possible because of the public support our schools have received. We continue to encourage people to contact legislators and remind legislators public schools need to be a high priority and reliable, stable funding is necessary to continue to maintain quality programs for students. The best way to guarantee a successful future for our State is to guarantee its citizens the opportunity to have an excellence education.

The Grant School District #3 budget is using the current estimates provided by the state. The district is prepared to make adjustments to spending in the case the district needs to make reductions or increases.

BUDGET (OR ACCOUNT) NUMBERS

What they mean and how to interpret them

The budget numbers provide a statewide, standardized means of tracking financial activity that, to a degree, can be varied for the individual needs of each school district.

Revenues are comprised of two sets of numbers (or dimensions). The first dimension identifies the fund and the second identifies where the revenues come from (i.e. local, state, federal, etc.).

Expenditures are comprised of five dimensions – fund, function, object, location and area of responsibility. The first dimension refers to the same fund as the revenue fund; the second dimensions describes the activity of expense (i.e. instruction, facilities, etc.); the third describes the type of service or commodity purchased; the fourth dimension identifies the location within the district that the purchase was made for; and, the fifth identifies the specific program or department that funds were expended for.

Below is a recap of the District's budget numbers:

REVENUES

XXX-XXXX

FUND SOURCE

FUND

(Dimension 1)

100 GENERAL FUND

200 SPECIAL REVENUE FUNDS

208 SPECIAL PROJECTS
209 CURRICULUM & TECHNOLOGY
210 BUS REPLACEMENT
216 HIGH SCHOOL SUCCESS
220 OUTDOOR SCHOOL
221 EARLY LITERACY GRANT
222 SIA
223 INTERNATIONAL STUDENT TRAVEL
224 STATE SUMMER SCHOOL GRANT
240 TITLE PROGRAMS
241 ESSER GRANT FUND
243 MEDICAID
244 GREENHOUSE CTE REVITALIZATION
245 ASPIRE GRANT FUND
250 PRESCHOOL
253 SCHOOL LUNCH
260 IDEA (PL 105-17)

300 DEBT SERVICE FUNDS

301 DEBT SERVICE FUND
305 PERS DEBT SERVICE FUND

400 CAPITAL PROJECT FUNDS

400 CAPITAL PROJECTS FUNDS / BONDS

600 INTERNAL SERVICE FUNDS

600 UNEMPLOYMENT

SOURCE

(Dimension 2)

1000 LOCAL SOURCES

1100 TAXES
1111 CURRENT YEAR'S TAXES

1112 PRIOR YEAR'S TAXES
1190 INTEREST FROM TAXES
1300 TUITION
1311 TUITION FROM INDIVIDUALS
1312 TUITION FROM OTHER DISTRICTS
1500 EARNINGS ON INVESTMENTS
1510 INTEREST INCOME
1600 FOOD SERVICE
1612 SALE OF LUNCHES
1630 SPECIAL FUNCTIONS
1760 STUDENT BODY FUNDS – HUMBOLT
1761 STUDENT BODY FUNDS – SENECA
1768 STUDENT BODY FUNDS – GRANT
UNION
1900 REVENUE FROM OTHER SOURCES
1910 RENTALS – BUILDING/BUS USE
1920 DONATIONS
1927 SCHOLARSHIPS
1960 RECOVERY OF EXPENDITURES
1990 MISCELLANEOUS REFUNDS

2000 INTERMEDIATE SOURCES

2100 UNRESTRICTED REVENUE
2101 COUNTY SCHOOL FUND
2102 ESD RESOLUTION SERVICES
PASS-THRU FUNDS
2103 ESD EXCESS TAX REVENUES
2199 EXCESS COUNTY ROAD FUNDS
(Secure Rural Schools & Communities)

3000 STATE SOURCES

3100 UNRESTRICTED GRANTS-IN-AID
3101 BASIC SCHOOL SUPPORT (SSF)
3103 COMMON SCHOOL FUND
3199 OTHER UNRESTRICTED GRANTS
(i.e. SMALL HIGH SCHOOL GRANT)
3200 RESTRICTED GRANTS
3222 SSF BUS DEPRECIATION
3299 OTHER STATE GRANTS

4000 FEDERAL SOURCES

4200 UNRESTRICTED FEDERAL
REVENUE PASSED THROUGH THE
STATE
4201 MEDICAID REIMBURSEMENT
4500 RESTRICTED FEDERAL REVENUE
PASSED THROUGH THE STATE
4700 FEDERAL GRANTS PASSED THROUGH
ANOTHER AGENCY

4800 REVENUE IN LIEU OF TAXES
4801 FEDERAL FOREST FEES
4802 IMPACT AIDE – PL 874

5000 OTHER SOURCES

5200 TRANSFER FROM GENERAL FUND
5400 BEGINNING FUND BALANCE

EXPENDITURE

XXX – XXXX – XXX – XXX – XXX
Fund Function Object Location Area of Responsibility

FUND

(Dimension 1)

(See revenues on previous page)

FUNCTION

(Dimension 2)

1000 INSTRUCTION

1100 REGULAR PROGRAMS
1111 PRIMARY, K-6
1121 MIDDLE, 7-8
1122 MIDDLE, CO-CURRICULAR
1131 HIGH SCHOOL, 9-12
1132 HIGH SCHOOL CO-CURRICULAR
1140 PRE-KINDERGARTEN
1210 TALENTED AND GIFTED PROGRAM
1250 RESOURCE ROOM
1252 IDEA (PL 105-17)
1271 REMEDIATION (including Friday/Summer schools)
1272 TITLE I
1283 YOUTH TRANSITION PROGRAM
1291 ESL – (ENGLISH SECOND LANGUAGE)
1400 SUMMER SCHOOL

2000 SUPPORT SERVICES

2115 STUDENT SAFETY
2120 GUIDANCE SERVICES
2130 HEALTH SERVICES
2140 PSYCHOLOGICAL SERVICES
2190 DIRECTOR – SPECIAL ED
2210 IMPROVEMENT OF INSTRUCTION
2220 EDUCATIONAL MEDIA SERVICES
2240 INSTRUCTIONAL STAFF DEVELOPMENT
2310 DISTRICT BOARD
2320 SUPERINTENDENT
2410 PRINCIPALS
2520 FISCAL SERVICES
2528 RISK MANAGEMENT - INSURANCE
2529 EMPLOYMENT INSURANCE
2540 OPERATION & MAINTENANCE OF PLANT
2545 ASBESTOS ABATEMENT
2549 CAPITAL CONSTRUCTION GRANT
2550 STUDENT TRANSPORTATION
2554 BUS REPLACEMENT
2555 CO-CURRICULAR TRANSPORTATION

2558 SPECIAL ED TRANSPORTATION
2620 PROGRAM DEVELOPMENT
2660 TECHNOLOGY SERVICES

3000 ENTERPRISE & COMMUNITY SERVICES

3100 FOOD SERVICES

4000 FACILITIES

4120 SITE ACQUISITION & DEVELOPMENT
4150 BUILDING CONSTRUCTION & IMPROVEMENT

5000 OTHER USES

5100 DEBT SERVICES
5110 LONG-TERM DEBT SERVICE
5120 SHORT-TERM DEBT RETIREMENT
5200 TRANSFER OF FUNDS

6000 CONTINGENCIES

6110 OPERATING CONTINGENCY

7000 UNAPPROPRIATED ENDING FUND BALANCE

OBJECT

(Dimension 3)

100 SALARIES

110 REGULAR SALARIES
111 LICENSED SALARIES
112 CLASSIFIED SALARIES
113 ADMINISTRATORS
114 MANAGERIAL – CONFIDENTIAL

120 NONPERMANENT SALARIES (SUBSTITUTES)

121 SUBSTITUTES – LICENSED
122 SUBSTITUTES – CLASSIFIED
124 TEMPORARY – CLASSIFIED
125 STUDENTS
130 ADDITIONAL SALARIES (COACHING/OVERTIME)

200 ASSOCIATED PAYROLL COSTS

211 PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) EMPLOYER CONTRIBUTION
213 PERS UAL
220 SOCIAL SECURITY ADMINISTRATION
231 WORKERS COMPENSATION
232 UNEMPLOYMENT
241 HEALTH INSURANCE
242 LIFE INSURANCE
249 TUITION REIMBURSEMENT

300 PURCHASED SERVICES

310 PROFESSIONAL/TECHNICAL SERVICE
312 PROGRAM IMPROVEMENT
320 PROPERTY SERVICES
322 REPAIR & MAINTENANCE
324 RENTALS/COPY MACHINE LEASE
325 ELECTRICITY

326 HEATING FUEL
 327 WATER & SEWER
 328 SANITATION/GARBAGE
 331 REIMBURSABLE STUDENT
 TRANSPORTATION
 340 TRAVEL
 350 COMMUNICATION
 351 TELEPHONE
 353 POSTAGE
 354 ADVERTISING
 355 PRINTING
 370 TUITION
 371 PAYMENTS TO OTHER DISTRICTS
 381 AUDIT SERVICES
 382 LEGAL SERVICES
 383 ARCHITECT & ENGINEER SERVICES
 384 NEGOTIATION SERVICES
 388 ELECTION SERVICES
 389 PHYSICAL THERAPY
 390 OTHER

400 SUPPLIES & MATERIALS

410 SUPPLIES
 411 GAS & FUEL
 412 TIRES & BATTERIES
 413 VEHICLE PARTS
 415 PURCHASED FOOD
 416 COMMODITIES
 420 TEXTBOOKS
 430 LIBRARY BOOKS
 440 PERIODICALS
 460 NON-CONSUMABLE SUPPLIES
 470 COMPUTER SOFTWARE
 480 HARDWARE/NETWORKING

500 CAPITAL OUTLAY

520 BUILDING ACQUISITION
 530 OTHER IMPROVEMENTS (SITE)
 533 GROUNDS CARE & UPKEEP
 540 EQUIPMENT
 541 NEW EQUIPMENT
 542 REPLACEMENT EQUIPMENT
 550 DEPRECIABLE TECHNOLOGY
 562 BUS GARAGE
 564 BUS & CAPITAL BUS IMPROVEMENTS

600 OTHER OBJECTS

601 BANK CHARGES
 620 INTEREST
 621 REGULAR INTEREST
 622 GARAGE, BUS & CAPITAL INTEREST
 640 DUES & FEES
 650 INSURANCE
 651 LIABILITY INSURANCE
 653 PROPERTY INSURANCE
 670 TAXES & LICENSES

700 TRANSFERS

710 BLDG. FUND MODIFICATIONS
 711 CURRICULUM/TECHNOLOGY
 713 GUHS STUDENT BODY TRANSFER
 716 SCHOOL LUNCH TRANSFER
 717 BUS REPLACEMENT TRANSFER
 723 DEBT SERVICE FUND TRANSFER

800 OTHER USES

810 PLANNED RESERVE
 820 RESERVED FOR NEXT YEAR

LOCATION

(Dimension 4)

001 SUBSTITUTE/COACHES
 002 BUS SHOP
 003 DISTRICT OFFICE
 004 CAFETERIA
 110 HUMBOLT ELEMENTARY SCHOOL
 131 SENECA SCHOOL
 608 GRANT UNION JUNIOR/SENIOR HIGH SCHOOL
 701 SEVENTH STREET COMPLEX
 995 DISTRICT WIDE COST CENTER

AREA OF RESPONSIBILITY

(Dimension 5)

001 EDUCATOR EFFECTIVENESS/COMMON CORE
 STATE STANDARDS (EE/CCSS)
 008 LOAN - QSCB
 050 GENERAL CLASSROOM INSTRUCTION
 060 CORE CLASSES, BLOCK SCHEDULE
 100 ENGLISH
 110 SOCIAL STUDIES
 120 SCIENCE
 130 ART
 131 MUSIC
 135 YEARBOOK
 181 MATHEMATICS
 190 HEALTH
 200 PHYSICAL EDUCATION
 210 SECOND LANGUAGE
 260 TECHNOLOGY/COMPUTERS
 270 CAREERS
 280 ENGLISH SECOND LANGUAGE
 290 OTHER PROGRAMS
 291 ONLINE/VIRTUAL LEARNING PROGRAMS
 292 TITLE II
 296 TITLE VI
 320 SPECIAL ED – MAINTENANCE OF EFFORT
 350 SCHOOL IMPROVEMENT
 510 ARTS & COMMUNICATION
 520 BUSINESS & MANAGEMENT
 540 HOME EC
 550 INDUSTRIAL & ENGINEERING SYSTEMS
 551 WOODS
 552 METALS
 553 DRAFTING
 560 VO AG

Grant School District #3
401 N. Canyon City Blvd. Canyon City, OR 97820

Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 100	General Fund								
	1111 Current Years Taxes	661,269.89	692,032.24	710,000.00	0.00	720,000.00	0.00	720,000.00	720,000.00
	1112 Prior Years Taxes	36,925.62	47,330.77	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00
	1190 Penalties and Interest on Taxes	1,735.16	1,065.39	0.00	0.00	0.00	0.00	0.00	0.00
	1312 Tuition - Districts In State	36,739.16	186,204.92	10,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00
	1313 Tuition - Out of State	0.00	26,690.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest Income	299,925.88	206,708.30	225,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
	1910 Rental/Building Use	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Donations	9,743.75	20,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	1960 Recovery of Expenditure	57,829.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Refunds	38,979.30	99,902.50	20,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
	1000	1,143,148.12	1,281,634.12	1,005,000.00	0.00	945,000.00	0.00	945,000.00	945,000.00
	2101 County School Fund*	4,700.70	4,570.00	5,000.00	0.00	4,500.00	0.00	4,500.00	4,500.00
	2102 ESD - Resolution Pass Through	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2103 ESD - Excess Tax Revenue*	218,752.58	227,809.09	250,000.00	0.00	220,000.00	0.00	220,000.00	220,000.00
	2199 Excess County Road Funds	89,898.15	91,271.61	100,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00
	2000	473,351.43	323,650.70	355,000.00	0.00	314,500.00	0.00	314,500.00	314,500.00
	3101 State School Fund	6,677,012.44	8,111,571.09	6,381,168.12	0.00	7,082,565.00	0.00	7,082,565.00	7,082,565.00
	3103 Common School Fund*	61,542.64	60,662.79	61,880.00	0.00	62,000.00	0.00	62,000.00	62,000.00
	3199 Unrestricted Grants / Small HS	23,455.34	21,795.24	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
	3299 State Revenues	16,475.24	1,441.98	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00
	3000	6,778,485.66	8,195,471.10	6,473,048.12	0.00	7,178,565.00	0.00	7,178,565.00	7,178,565.00
	4500 Federal Grants through State	2,211.00	35,191.09	0.00	0.00	0.00	0.00	0.00	0.00
	4506 Title V-B SRSA	0.00	31,697.00	0.00	0.00	0.00	0.00	0.00	0.00
	4801 Federal Forest Fees	355,988.87	13,158.84	250,000.00	0.00	365,000.00	0.00	365,000.00	365,000.00
	4000	358,199.87	80,046.93	250,000.00	0.00	365,000.00	0.00	365,000.00	365,000.00
	5300 Sale of Fixed Assets	907.95	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Cash Balance	2,528,874.93	2,369,138.07	2,865,000.00	0.00	2,570,000.00	0.00	2,570,000.00	2,570,000.00
	5000	2,529,782.88	2,373,338.07	2,865,000.00	0.00	2,570,000.00	0.00	2,570,000.00	2,570,000.00
Total Fund 100	General Fund	11,282,967.96	12,254,140.92	10,948,048.12	0.00	11,373,065.00	0.00	11,373,065.00	11,373,065.00

STATE SCHOOL FUND GRANT

2026-2027

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

Grant County, John Day SD 3 - 2008

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$765,000.00
Common School Fund	=	\$65,893.85
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$227,000.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$1,057,893.85

2026-2027 Experience Adjustment

District Average Teacher Experience	=	9.81
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.76

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$840,000.00
Transportation per ADMr Rank		81%
Transportation Reimbursement Rate		80.00%
80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$672,000.00		

2026-2027 Extended ADMw

2026-2027 ADMw 638.50

2025-2026 ADMw 650.21

Extended ADMw 650.21

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.76 by \$25 then add \$4500 to the result = \$4,431.00
Then multiply \$4,431.00 by the Extended ADMw 650.2071 and then by the funding ratio 2.5922539943 = \$7,468,459.15

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$7,468,459.15 to the Transportation Grant \$672,000.00 = \$8,140,459.15

2026-2027 State School Fund Grant

Subtract the Local Revenue \$1,057,893.85 from the Total Formula Revenue \$8,140,459.15 = \$7,082,565.30

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,486

Total Formula Revenue per Extended ADMw = \$12,520

Charter Schools Rate(ORS 338.155) = \$11,697

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Grant School District #3
401 N. Canyon City Blvd. Canyon City, OR 97820

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 100	General Fund									
Function 1111	Elementary Programs K-6									
Total Function 1111	Elementary Programs K-6		1,758,399.67	2,027,780.97	1,989,139.46	18.67	2,108,467.62	17.43	2,108,467.62	2,108,467.62
Function 1121	Junior High School Programs 7-8									
Total Function 1121	Junior High School Programs 7-8		336,653.73	276,376.96	346,930.20	2.82	350,394.75	2.66	350,394.75	350,394.75
Function 1122	Junior High Extracurricular									
Total Function 1122	Junior High Extracurricular		52,682.22	56,694.18	56,878.33	0.00	48,768.67	0.00	48,768.67	48,768.67
Function 1131	High School Programs 9-12									
Total Function 1131	High School Programs 9-12		1,176,808.25	1,352,709.66	1,441,247.77	13.10	1,487,925.65	12.48	1,487,925.65	1,487,925.65
Function 1132	High School Extracurricular									
Total Function 1132	High School Extracurricular		288,628.69	267,112.29	308,763.95	0.30	343,036.40	0.30	343,036.40	343,036.40
Function 1210	Talented And Gifted Programs									
Total Function 1210	Talented And Gifted Programs		7,873.80	1,400.71	21,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
Function 1250	Less Restricted Programs for Stdts w Disabilites									
Total Function 1250	Less Restricted Programs for Stdts w Disabilites		932,645.12	956,325.09	969,586.71	15.27	1,138,151.30	17.56	1,138,151.30	1,138,151.30
Function 1271	Remediation									
Total Function 1271	Remediation		28,870.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1291	Title III									
Total Function 1291	Title III		3,397.69	5,838.25	7,681.64	0.03	1,800.00	0.00	1,800.00	1,800.00
Major Function 1000			4,585,960.12	4,944,238.11	5,141,228.06	50.18	5,498,544.39	50.43	5,498,544.39	5,498,544.39
Function 2110	Attendance and Social Work Services									

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund								
Total Function	2110	Attendance and Social Work Services	0.00	523.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2120	Guidance Services								
Total Function	2120	Guidance Services	39.88	47,861.78	1,300.00	0.00	3,400.00	0.00	3,400.00	3,400.00
Function	2130	Health Services								
Total Function	2130	Health Services	2,604.00	1,530.20	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
Function	2190	Student Support Services								
Total Function	2190	Student Support Services	205,139.70	221,559.87	223,493.43	1.45	248,786.77	1.30	248,786.77	248,786.77
Function	2210	Improvement of Instruction								
Total Function	2210	Improvement of Instruction	20,357.85	19,086.36	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Function	2220	Educational Media Services								
Total Function	2220	Educational Media Services	76,317.29	43,154.80	10,150.00	0.00	32,346.59	0.43	32,346.59	32,346.59
Function	2230	Assessment and Testing								
Total Function	2230	Assessment and Testing	7,455.91	4,823.88	5,542.93	0.00	9,337.98	0.00	9,337.98	9,337.98
Function	2240	Instructional Staff Development								
Total Function	2240	Instructional Staff Development	25,136.87	107,486.35	20,000.00	0.00	32,000.00	0.00	32,000.00	32,000.00
Function	2310	Board of Education Services								
Total Function	2310	Board of Education Services	102,690.06	83,404.13	112,900.00	0.00	115,900.00	0.00	115,900.00	115,900.00
Function	2320	Office of the Superintendent								
Total Function	2320	Office of the Superintendent	218,825.17	181,731.43	157,583.88	0.70	191,358.13	0.70	191,358.13	191,358.13
Function	2410	Office of the Principal Services								
Total Function	2410	Office of the Principal Services	732,661.20	895,302.89	941,479.57	8.01	962,337.17	7.95	962,337.17	962,337.17
Function	2520	Fiscal Services								

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund								
Total Function	2520	Fiscal Services	378,588.95	269,725.94	247,657.35	0.50	258,711.04	0.50	258,711.04	258,711.04
Function	2528	Risk Management Services								
Total Function	2528	Risk Management Services	19,207.00	20,245.00	25,000.00	0.00	28,516.55	0.00	28,516.55	28,516.55
Function	2529	Unemployment								
Total Function	2529	Unemployment	21,598.00	2,328.21	500.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation/Maintenance of Plant								
Total Function	2540	Operation/Maintenance of Plant	1,097,818.74	1,245,663.99	1,204,135.21	6.75	1,141,683.23	5.75	1,141,683.23	1,141,683.23
Function	2545	Asbestos Abatement								
Total Function	2545	Asbestos Abatement	7,125.00	3,645.00	2,000.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Function	2550	Student Transportation								
Total Function	2550	Student Transportation	668,819.18	808,832.19	909,038.41	7.74	999,469.91	7.71	999,469.91	999,469.91
Function	2555	Extra Curricular Transportation								
Total Function	2555	Extra Curricular Transportation	73,626.69	67,672.49	24,500.00	0.00	24,500.00	0.00	24,500.00	24,500.00
Function	2558	Special Education Transportation								
Total Function	2558	Special Education Transportation	93,935.41	74,772.55	0.00	0.00	97,986.80	1.25	97,986.80	97,986.80
Function	2640	Staff Services								
Total Function	2640	Staff Services	1,425.00	12,371.53	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Function	2660	Technology Services								
Total Function	2660	Technology Services	77,497.88	137,720.96	70,339.28	0.05	72,486.44	0.05	72,486.44	72,486.44
Major Function	2000		3,830,869.78	4,249,442.55	3,966,820.06	25.20	4,234,520.61	25.64	4,234,520.61	4,234,520.61
Function	4155	Building Improvements								
Total Function	4155	Building Improvements	0.00	315.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 100	General Fund									
Major Function 4000			0.00	315.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
Function 5200	Transfer of Funds									
Total Function 5200	Transfer of Funds		497,000.00	641,632.70	810,000.00	0.00	610,000.00	0.00	610,000.00	610,000.00
Major Function 5000			497,000.00	641,632.70	810,000.00	0.00	610,000.00	0.00	610,000.00	610,000.00
Function 6110	Planned Reserve									
Total Function 6110	Planned Reserve		0.00	0.00	105,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00
Major Function 6000	Contingencies		0.00	0.00	105,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00
Function 7000	Unapprop End Fund Balance									
Total Function 7000	Unapprop End Fund Balance		0.00	0.00	900,000.00	0.00	900,000.00	0.00	900,000.00	900,000.00
Major Function 7000	Unapprop End Fund Balance		0.00	0.00	900,000.00	0.00	900,000.00	0.00	900,000.00	900,000.00
Total Fund 100	General Fund		8,913,829.90	9,835,628.36	10,948,048.12	75.38	11,373,065.00	76.07	11,373,065.00	11,373,065.00

Grant School District #3
401 N. Canyon City Blvd. Canyon City, OR 97820

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 100	General Fund								
Function 1111	Elementary Programs K-6								
111	Salaries - Licensed	1,039,682.18	1,108,777.79	1,089,403.50	16.00	1,104,340.30	15.00	1,104,340.30	1,104,340.30
112	Salaries - Classified	113,895.98	106,635.37	67,794.77	2.67	82,607.74	2.43	82,607.74	82,607.74
121	Substitutes - Licensed	34,116.18	73,763.54	49,500.00	0.00	60,000.00	0.00	60,000.00	60,000.00
122	Substitutes - Classified	3,400.03	8,880.88	7,500.00	0.00	15,000.00	0.00	15,000.00	15,000.00
211	PERS - Employer Contribution	146,039.32	174,660.66	310,050.48	0.00	369,055.21	0.00	369,055.21	369,055.21
213	PERS - UAL	3,044.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	86,861.07	95,770.48	87,207.89	0.00	90,449.08	0.00	90,449.08	90,449.08
231	Workers Compensation	7,673.47	7,996.75	7,073.51	0.00	11,491.52	0.00	11,491.52	11,491.52
233	Paid Family & Medical Leave	4,291.97	5,185.90	4,625.01	0.00	4,748.11	0.00	4,748.11	4,748.11
241	Health Insurance	262,438.29	321,980.28	304,076.12	0.00	293,818.56	0.00	293,818.56	293,818.56
242	Life Insurance	1,267.11	1,316.37	1,108.18	0.00	1,026.90	0.00	1,026.90	1,026.90
245	Health Saving Accounts	0.00	0.00	0.00	0.00	15,130.20	0.00	15,130.20	15,130.20
310	Professional Services	20,883.28	4,130.00	2,800.00	0.00	2,800.00	0.00	2,800.00	2,800.00
322	Repair & Maintenance	878.17	54.99	1,850.00	0.00	1,850.00	0.00	1,850.00	1,850.00
340	Travel	133.25	0.00	1,700.00	0.00	1,700.00	0.00	1,700.00	1,700.00
410	Supplies & Materials	17,005.93	21,540.28	15,100.00	0.00	15,100.00	0.00	15,100.00	15,100.00
420	Textbooks	2,484.00	74,128.90	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00
440	Periodicals	0.00	2,540.25	2,300.00	0.00	2,300.00	0.00	2,300.00	2,300.00
460	Non-consumable	4,313.15	13,967.60	19,300.00	0.00	19,300.00	0.00	19,300.00	19,300.00
470	Computer Software	9,639.86	6,350.94	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
480	Computer Hardware	352.27	99.99	250.00	0.00	250.00	0.00	250.00	250.00
Total Function 1111	Elementary Programs K-6	1,758,399.67	2,027,780.97	1,989,139.46	18.67	2,108,467.62	17.43	2,108,467.62	2,108,467.62
Function 1121	Junior High School Programs 7-8								
111	Salaries - Licensed	219,399.62	186,584.97	195,229.16	2.82	197,856.05	2.66	197,856.05	197,856.05
121	Substitutes - Licensed	2,334.34	328.19	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
130	Salaries - Additional	3,942.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	26,751.57	23,276.22	51,065.78	0.00	61,182.33	0.00	61,182.33	61,182.33
213	PERS - UAL	450.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	16,209.65	13,594.16	14,267.62	0.00	14,956.11	0.00	14,956.11	14,956.11

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund								
Function	1121	Junior High School Programs 7-8								
	231	Workers Compensation	1,388.05	1,152.72	1,189.60	0.00	1,203.56	0.00	1,203.56	1,203.56
	233	Paid Family & Medical Leave	894.47	746.96	780.88	0.00	791.32	0.00	791.32	791.32
	241	Health Insurance	58,451.80	44,629.79	60,162.96	0.00	52,257.90	0.00	52,257.90	52,257.90
	242	Life Insurance	208.84	145.85	184.20	0.00	164.76	0.00	164.76	164.76
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	1,407.72	0.00	1,407.72	1,407.72
	310	Professional Services	0.00	395.45	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	391.37	85.00	2,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00
	410	Supplies & Materials	3,446.07	2,206.92	7,725.00	0.00	6,525.00	0.00	6,525.00	6,525.00
	460	Non-consumable	2,151.06	1,884.73	5,125.00	0.00	3,850.00	0.00	3,850.00	3,850.00
	470	Computer Software	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
	640	Dues & Fees	634.00	1,196.00	1,600.00	0.00	1,600.00	0.00	1,600.00	1,600.00
Total Function	1121	Junior High School Programs 7-8	336,653.73	276,376.96	346,930.20	2.82	350,394.75	2.66	350,394.75	350,394.75
Function	1122	Junior High Extracurricular								
	130	Salaries - Additional	38,354.08	47,707.72	43,272.08	0.00	39,875.69	0.00	39,875.69	39,875.69
	211	PERS - Employer Contribution	3,440.92	3,644.90	7,896.62	0.00	5,385.34	0.00	5,385.34	5,385.34
	213	PERS - UAL	49.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	2,844.22	3,582.88	3,856.00	0.00	2,705.68	0.00	2,705.68	2,705.68
	231	Workers Compensation	336.86	693.40	734.85	0.00	388.17	0.00	388.17	388.17
	233	Paid Family & Medical Leave	153.44	190.17	203.10	0.00	141.51	0.00	141.51	141.51
	241	Health Insurance	7,475.83	787.53	813.01	0.00	172.28	0.00	172.28	172.28
	242	Life Insurance	27.51	2.58	2.67	0.00	0.00	0.00	0.00	0.00
	640	Dues & Fees	0.00	85.00	100.00	0.00	100.00	0.00	100.00	100.00
Total Function	1122	Junior High Extracurricular	52,682.22	56,694.18	56,878.33	0.00	48,768.67	0.00	48,768.67	48,768.67
Function	1131	High School Programs 9-12								
	111	Salaries - Licensed	737,074.00	840,961.48	774,036.71	12.10	793,555.92	11.48	793,555.92	793,555.92
	112	Salaries - Classified	0.00	6,822.39	36,592.00	1.00	37,765.92	1.00	37,765.92	37,765.92
	121	Substitutes - Licensed	51,113.63	57,449.62	45,000.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	0.00	824.14	1,000.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	102,427.20	109,805.23	219,895.92	0.00	258,002.94	0.00	258,002.94	258,002.94

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	1131	High School Programs 9-12							
	213	PERS - UAL	1,761.74	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	57,865.29	66,254.18	60,483.79	0.00	63,286.57	0.00	63,286.57
	231	Workers Compensation	4,847.21	5,587.64	4,947.65	0.00	5,049.04	0.00	5,049.04
	233	Paid Family & Medical Leave	3,111.07	3,622.53	3,242.34	0.00	3,325.47	0.00	3,325.47
	241	Health Insurance	164,820.20	213,815.28	217,175.40	0.00	230,373.31	0.00	230,373.31
	242	Life Insurance	677.06	773.63	723.96	0.00	755.04	0.00	755.04
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	8,686.44	0.00	8,686.44
	310	Professional Services	0.00	1,350.00	0.00	0.00	0.00	0.00	0.00
	322	Repair & Maintenance	849.49	0.00	2,900.00	0.00	2,900.00	0.00	2,900.00
	340	Travel	4,804.63	3,391.50	5,900.00	0.00	4,900.00	0.00	4,900.00
	410	Supplies & Materials	17,441.02	20,636.69	30,450.00	0.00	29,750.00	0.00	29,750.00
	420	Textbooks	1,926.18	209.70	3,600.00	0.00	3,600.00	0.00	3,600.00
	440	Periodicals	480.14	59.88	0.00	0.00	0.00	0.00	0.00
	460	Non-consumable	11,844.89	18,901.89	28,000.00	0.00	39,075.00	0.00	39,075.00
	470	Computer Software	4,086.50	245.88	1,500.00	0.00	1,500.00	0.00	1,500.00
	480	Computer Hardware	0.00	0.00	800.00	0.00	800.00	0.00	800.00
	640	Dues & Fees	11,678.00	1,998.00	5,000.00	0.00	4,600.00	0.00	4,600.00
Total Function	1131	High School Programs 9-12	1,176,808.25	1,352,709.66	1,441,247.77	13.10	1,487,925.65	12.48	1,487,925.65
Function	1132	High School Extracurricular							
	113	Salaries - Administrators	0.00	0.00	36,966.60	0.30	39,736.80	0.30	39,736.80
	121	Substitutes - Licensed	7,115.82	1,500.00	1,545.00	0.00	1,545.00	0.00	1,545.00
	122	Substitutes - Classified	390.16	0.00	0.00	0.00	0.00	0.00	0.00
	130	Salaries - Additional	173,144.34	165,292.55	142,407.26	0.00	152,913.45	0.00	152,913.45
	211	PERS - Employer Contribution	13,753.27	13,309.46	33,446.64	0.00	46,168.57	0.00	46,168.57
	213	PERS - UAL	392.33	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	13,578.30	12,604.58	15,095.97	0.00	14,709.98	0.00	14,709.98
	231	Workers Compensation	1,153.57	1,358.10	1,563.54	0.00	1,660.64	0.00	1,660.64
	233	Paid Family & Medical Leave	685.99	668.99	794.48	0.00	770.78	0.00	770.78
	241	Health Insurance	17,849.25	3,908.61	7,321.78	0.00	9,062.18	0.00	9,062.18
	242	Life Insurance	240.76	12.79	22.68	0.00	21.48	0.00	21.48
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	122.52	0.00	122.52

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	1132	High School Extracurricular							
	310	Professional Services	600.00	647.00	600.00	0.00	600.00	0.00	600.00
	340	Travel	30,759.90	38,014.37	38,000.00	0.00	38,000.00	0.00	38,000.00
	389	Physical Therapy	0.00	0.00	0.00	0.00	2,725.00	0.00	2,725.00
	410	Supplies & Materials	4,500.00	5,119.72	6,000.00	0.00	10,000.00	0.00	10,000.00
	640	Dues & Fees	24,465.00	24,676.12	25,000.00	0.00	25,000.00	0.00	25,000.00
Total Function	1132	High School Extracurricular	288,628.69	267,112.29	308,763.95	0.30	343,036.40	0.30	343,036.40
Function	1210	Talented And Gifted Programs							
	121	Substitutes - Licensed	0.00	476.85	1,000.00	0.00	0.00	0.00	0.00
	220	Social Security	0.00	36.48	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	0.00	2.96	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	0.00	1.91	0.00	0.00	0.00	0.00	0.00
	310	Professional Services	7,845.00	190.98	10,000.00	0.00	10,000.00	0.00	10,000.00
	410	Supplies & Materials	28.80	691.53	10,000.00	0.00	10,000.00	0.00	10,000.00
Total Function	1210	Talented And Gifted Programs	7,873.80	1,400.71	21,000.00	0.00	20,000.00	0.00	20,000.00
Function	1250	Less Restricted Programs for Stdts w Disabilites							
	111	Salaries - Licensed	248,631.88	282,843.60	218,218.95	4.07	230,900.05	4.06	230,900.05
	112	Salaries - Classified	292,431.22	273,813.33	311,579.71	11.20	365,451.29	13.50	365,451.29
	121	Substitutes - Licensed	12,768.80	29,937.21	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	17,134.37	11,875.95	0.00	0.00	6,000.00	0.00	6,000.00
	130	Salaries - Additional	587.68	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	66,748.07	61,827.16	140,246.44	0.00	176,191.39	0.00	176,191.39
	213	PERS - UAL	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	41,959.67	45,174.64	40,282.32	0.00	45,564.04	0.00	45,564.04
	231	Workers Compensation	3,624.54	4,143.49	3,611.49	0.00	4,063.74	0.00	4,063.74
	233	Paid Family & Medical Leave	2,231.94	2,394.05	2,118.99	0.00	2,385.52	0.00	2,385.52
	241	Health Insurance	194,741.99	207,109.84	191,097.34	0.00	229,671.17	0.00	229,671.17
	242	Life Insurance	996.23	1,010.45	931.47	0.00	974.34	0.00	974.34
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	1,649.76	0.00	1,649.76
	310	Professional Services	35,667.83	31,764.95	30,000.00	0.00	40,000.00	0.00	40,000.00
	340	Travel	907.54	1,387.02	2,300.00	0.00	2,300.00	0.00	2,300.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	1250	Less Restricted Programs for Stdts w Disabilities							
410	Supplies & Materials	2,681.61	0.00	4,000.00	0.00	7,600.00	0.00	7,600.00	7,600.00
420	Textbooks	4,489.27	0.00	9,500.00	0.00	9,500.00	0.00	9,500.00	9,500.00
460	Non-consumable	5,721.52	24.59	13,100.00	0.00	13,300.00	0.00	13,300.00	13,300.00
470	Computer Software	0.00	291.61	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
480	Computer Hardware	170.96	2,727.20	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Total Function	1250	Less Restricted Programs for Stdts w Disabilities	932,645.12	956,325.09	969,586.71	15.27	1,138,151.30	17.56	1,138,151.30
Function	1271	Remediation							
111	Salaries - Licensed	20,426.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Salaries - Classified	2,809.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	2,685.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS - UAL	728.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,740.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	145.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	61.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials	273.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1271	Remediation	28,870.95	0.00	0.00	0.00	0.00	0.00	0.00
Function	1291	Title III							
111	Salaries - Licensed	2,426.04	4,406.92	3,209.91	0.03	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	290.40	527.52	831.72	0.00	0.00	0.00	0.00	0.00
213	PERS - UAL	5.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	180.49	331.11	244.19	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	14.77	26.82	19.20	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	9.72	17.64	12.86	0.00	0.00	0.00	0.00	0.00
241	Health Insurance	468.99	526.56	562.08	0.00	0.00	0.00	0.00	0.00
242	Life Insurance	1.62	1.68	1.68	0.00	0.00	0.00	0.00	0.00
310	Professional Services	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials	0.00	0.00	1,800.00	0.00	1,800.00	0.00	1,800.00	1,800.00
Total Function	1291	Title III	3,397.69	5,838.25	7,681.64	0.03	1,800.00	0.00	1,800.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 100	General Fund								
Major Function 1000		4,585,960.12	4,944,238.11	5,141,228.06	50.18	5,498,544.39	50.43	5,498,544.39	5,498,544.39
Function 2110	Attendance and Social Work Services								
470	Computer Software	0.00	523.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	0.00	523.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2120 Guidance Services									
310	Professional Services	0.00	47,750.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	600.00	0.00	1,100.00	0.00	1,100.00	1,100.00
410	Supplies & Materials	39.88	111.78	200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
460	Non-consumable	0.00	0.00	500.00	0.00	1,100.00	0.00	1,100.00	1,100.00
Total Function 2120	Guidance Services	39.88	47,861.78	1,300.00	0.00	3,400.00	0.00	3,400.00	3,400.00
Function 2130 Health Services									
410	Supplies & Materials	2,604.00	1,530.20	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
Total Function 2130	Health Services	2,604.00	1,530.20	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
Function 2190 Student Support Services									
112	Salaries - Classified	0.00	13,128.81	22,000.00	0.50	23,100.00	0.50	23,100.00	23,100.00
113	Salaries - Administrators	138,335.10	140,968.76	117,545.77	0.95	125,922.51	0.80	125,922.51	125,922.51
116	Retirement Stipends	883.35	900.48	0.00	0.00	0.00	0.00	0.00	0.00
130	Salaries - Additional	7,146.00	7,146.00	3,681.00	0.00	7,362.00	0.00	7,362.00	7,362.00
211	PERS - Employer Contribution	17,398.97	18,814.63	34,582.74	0.00	50,491.99	0.00	50,491.99	50,491.99
213	PERS - UAL	1,472.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	10,874.10	12,156.17	10,497.73	0.00	11,952.33	0.00	11,952.33	11,952.33
231	Workers Compensation	884.01	978.82	875.58	0.00	952.93	0.00	952.93	952.93
233	Paid Family & Medical Leave	493.38	644.86	573.00	0.00	625.55	0.00	625.55	625.55
241	Health Insurance	18,503.18	22,790.55	25,004.07	0.00	21,228.88	0.00	21,228.88	21,228.88
242	Life Insurance	66.65	86.81	83.54	0.00	80.14	0.00	80.14	80.14
245	Health Saving Accounts	0.00	0.00	0.00	0.00	2,020.44	0.00	2,020.44	2,020.44
310	Professional Services	2,850.00	519.00	2,000.00	0.00	500.00	0.00	500.00	500.00
324	Rentals	1,079.82	3,202.32	2,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
340	Travel	4,883.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 100	General Fund								
Function 2190	Student Support Services								
351	Telephone	211.39	222.66	850.00	0.00	850.00	0.00	850.00	850.00
353	Postage	0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
460	Non-consumable	57.95	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
640	Dues & Fees	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00
Total Function 2190	Student Support Services	205,139.70	221,559.87	223,493.43	1.45	248,786.77	1.30	248,786.77	248,786.77
Function 2210	Improvement of Instruction								
249	Tuition Reimbursement	7,434.83	17,293.17	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
420	Textbooks	12,923.02	1,793.19	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction	20,357.85	19,086.36	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Function 2220	Educational Media Services								
112	Salaries - Classified	46,193.72	17,988.62	0.00	0.00	11,922.55	0.43	11,922.55	11,922.55
122	Substitutes - Classified	85.75	194.46	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	5,508.82	1,023.10	0.00	0.00	3,676.86	0.00	3,676.86	3,676.86
213	PERS - UAL	271.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,342.45	1,391.03	0.00	0.00	912.12	0.00	912.12	912.12
231	Workers Compensation	293.83	116.67	0.00	0.00	727.80	0.00	727.80	727.80
233	Paid Family & Medical Leave	171.71	72.71	0.00	0.00	47.74	0.00	47.74	47.74
241	Health Insurance	14,999.34	4,918.06	0.00	0.00	4,356.91	0.00	4,356.91	4,356.91
242	Life Insurance	55.47	29.22	0.00	0.00	13.94	0.00	13.94	13.94
245	Health Saving Accounts	0.00	0.00	0.00	0.00	538.67	0.00	538.67	538.67
410	Supplies & Materials	38.38	3,455.20	1,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00
430	Library Books	2,159.34	2,013.02	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00
440	Periodicals	250.58	1,316.88	1,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00
460	Non-consumable	73.40	7,378.15	1,800.00	0.00	1,800.00	0.00	1,800.00	1,800.00
470	Computer Software	2,873.13	3,257.68	4,350.00	0.00	4,350.00	0.00	4,350.00	4,350.00
Total Function 2220	Educational Media Services	76,317.29	43,154.80	10,150.00	0.00	32,346.59	0.43	32,346.59	32,346.59
Function 2230	Assessment and Testing								
121	Substitutes - Licensed	580.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Salaries - Additional	5,500.00	4,000.00	4,120.00	0.00	6,620.00	0.00	6,620.00	6,620.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	2230	Assessment and Testing							
211	PERS - Employer Contribution	849.20	478.81	1,067.48	0.00	2,041.77	0.00	2,041.77	2,041.77
220	Social Security	465.14	304.35	313.58	0.00	506.16	0.00	506.16	506.16
231	Workers Compensation	36.85	24.72	25.38	0.00	41.14	0.00	41.14	41.14
233	Paid Family & Medical Leave	24.32	16.00	16.49	0.00	26.52	0.00	26.52	26.52
241	Health Insurance	0.00	0.00	0.00	0.00	102.39	0.00	102.39	102.39
Total Function	2230	Assessment and Testing	7,455.91	4,823.88	5,542.93	0.00	9,337.98	0.00	9,337.98
Function	2240	Instructional Staff Development							
130	Salaries - Additional	6,087.45	6,200.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	888.64	747.82	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS - UAL	149.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	463.47	468.40	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	37.53	36.98	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	21.31	24.80	0.00	0.00	0.00	0.00	0.00	0.00
312	Program Improvement	10,770.39	98,070.47	14,150.00	0.00	21,650.00	0.00	21,650.00	21,650.00
340	Travel	3,782.46	1,937.88	5,350.00	0.00	5,350.00	0.00	5,350.00	5,350.00
410	Supplies & Materials	2,936.46	0.00	500.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Function	2240	Instructional Staff Development	25,136.87	107,486.35	20,000.00	0.00	32,000.00	0.00	32,000.00
Function	2310	Board of Education Services							
310	Professional Services	12,296.02	1,275.00	15,000.00	0.00	1,500.00	0.00	1,500.00	1,500.00
340	Travel	3,649.87	2,639.68	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
350	Communication	7,044.80	15,057.60	3,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
354	Advertising	4,207.07	730.00	3,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
381	Audit Services	40,650.00	45,400.00	48,000.00	0.00	48,000.00	0.00	48,000.00	48,000.00
382	Legal Services	22,354.50	13,882.90	15,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
384	Negotiation Services	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
388	Election Services	1,192.56	1,701.23	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
390	Other Property Services	545.52	0.00	600.00	0.00	600.00	0.00	600.00	600.00
410	Supplies & Materials	327.19	960.94	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
460	Non-consumable	460.97	70.98	600.00	0.00	600.00	0.00	600.00	600.00
470	Computer Software	390.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund								
Function	2310	Board of Education Services								
	640	Dues & Fees	9,571.56	1,685.80	15,000.00	0.00	7,500.00	0.00	7,500.00	7,500.00
Total Function	2310	Board of Education Services	102,690.06	83,404.13	112,900.00	0.00	115,900.00	0.00	115,900.00	115,900.00
Function	2320	Office of the Superintendent								
	112	Salaries - Classified	34,643.19	27,059.05	19,770.97	0.25	19,854.25	0.25	19,854.25	19,854.25
	113	Salaries - Administrators	108,321.67	76,603.93	72,333.72	0.45	78,300.02	0.45	78,300.02	78,300.02
	116	Retirement Stipends	4,263.22	4,316.04	0.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	982.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	4,193.21	9,987.71	11,495.40	0.00	32,760.49	0.00	32,760.49	32,760.49
	213	PERS - UAL	1,189.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	10,686.47	7,992.71	6,975.84	0.00	7,430.88	0.00	7,430.88	7,430.88
	231	Workers Compensation	894.88	648.75	576.39	0.00	612.01	0.00	612.01	612.01
	233	Paid Family & Medical Leave	493.80	414.72	368.52	0.00	392.52	0.00	392.52	392.52
	241	Health Insurance	17,442.75	12,492.13	9,820.68	0.00	5,878.20	0.00	5,878.20	5,878.20
	242	Life Insurance	73.69	51.46	42.36	0.00	42.24	0.00	42.24	42.24
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	9,887.52	0.00	9,887.52	9,887.52
	322	Repair & Maintenance	103.70	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	324	Rentals	2,154.31	4,342.12	4,800.00	0.00	4,800.00	0.00	4,800.00	4,800.00
	340	Travel	18,739.75	14,351.98	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	351	Telephone	1,197.97	1,261.61	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
	355	Printing	0.00	2,420.40	300.00	0.00	300.00	0.00	300.00	300.00
	410	Supplies & Materials	7,223.21	6,577.61	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	460	Non-consumable	2,899.38	4,896.68	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	640	Dues & Fees	3,321.65	8,314.53	3,100.00	0.00	3,100.00	0.00	3,100.00	3,100.00
Total Function	2320	Office of the Superintendent	218,825.17	181,731.43	157,583.88	0.70	191,358.13	0.70	191,358.13	191,358.13
Function	2410	Office of the Principal Services								
	111	Salaries - Licensed	0.00	46,019.66	54,616.00	1.00	47,171.28	0.54	47,171.28	47,171.28
	112	Salaries - Classified	168,543.58	221,324.27	230,373.11	5.31	205,895.58	5.55	205,895.58	205,895.58
	113	Salaries - Administrators	259,457.46	272,386.19	229,775.41	1.70	256,728.35	1.85	256,728.35	256,728.35
	116	Retirement Stipends	(585.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	1,550.80	1,720.66	0.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	2410	Office of the Principal Services							
	130	Salaries - Additional	18,658.36	7,561.60	4,736.00	0.00	11,021.00	0.00	11,021.00
	211	PERS - Employer Contribution	45,763.24	70,934.60	132,160.07	0.00	160,833.56	0.00	160,833.56
	213	PERS - UAL	2,925.03	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	32,382.24	39,953.77	38,300.60	0.00	39,023.39	0.00	39,023.39
	231	Workers Compensation	2,759.83	4,732.35	4,815.73	0.00	4,877.40	0.00	4,877.40
	233	Paid Family & Medical Leave	1,499.92	2,200.66	2,082.29	0.00	2,083.31	0.00	2,083.31
	241	Health Insurance	82,433.65	134,828.08	146,300.66	0.00	138,867.18	0.00	138,867.18
	242	Life Insurance	321.57	437.68	469.70	0.00	435.28	0.00	435.28
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	300.84	0.00	300.84
	310	Professional Services	145.00	(558.14)	2,450.00	0.00	2,450.00	0.00	2,450.00
	322	Repair & Maintenance	4,244.22	160.00	1,000.00	0.00	1,000.00	0.00	1,000.00
	324	Rentals	51,406.87	51,402.60	44,500.00	0.00	41,500.00	0.00	41,500.00
	340	Travel	22,545.76	8,724.83	8,400.00	0.00	8,400.00	0.00	8,400.00
	351	Telephone	13,506.59	17,076.69	16,500.00	0.00	16,500.00	0.00	16,500.00
	353	Postage	4,267.90	3,308.29	5,000.00	0.00	5,000.00	0.00	5,000.00
	410	Supplies & Materials	12,762.18	8,199.77	10,800.00	0.00	10,800.00	0.00	10,800.00
	460	Non-consumable	3,716.14	1,219.44	4,800.00	0.00	4,800.00	0.00	4,800.00
	640	Dues & Fees	4,355.94	3,669.89	4,400.00	0.00	4,650.00	0.00	4,650.00
Total Function	2410	Office of the Principal Services	732,661.20	895,302.89	941,479.57	8.01	962,337.17	7.95	962,337.17
Function	2520	Fiscal Services							
	112	Salaries - Classified	32,167.06	33,293.06	34,292.06	0.50	34,458.50	0.50	34,458.50
	114	Salaries - Managerial Confidential	19,798.27	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	7,561.93	3,985.32	8,885.05	0.00	10,626.98	0.00	10,626.98
	213	PERS - UAL	989.91	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	3,705.73	2,425.87	2,502.72	0.00	2,496.36	0.00	2,496.36
	231	Workers Compensation	(20,629.11)	(29,070.49)	210.96	0.00	211.92	0.00	211.92
	233	Paid Family & Medical Leave	5,328.77	133.20	137.16	0.00	137.88	0.00	137.88
	241	Health Insurance	10,769.20	9,000.00	9,600.00	0.00	10,500.00	0.00	10,500.00
	242	Life Insurance	39.20	29.40	29.40	0.00	29.40	0.00	29.40
	243	Background Checks	3,994.38	2,554.50	0.00	0.00	0.00	0.00	0.00
	310	Professional Services	265,173.37	199,498.52	165,000.00	0.00	173,250.00	0.00	173,250.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	2520	Fiscal Services							
	340	Travel	898.00	0.00	0.00	0.00	0.00	0.00	0.00
	353	Postage	5,753.79	4,677.64	6,000.00	0.00	6,000.00	0.00	6,000.00
	410	Supplies & Materials	29,850.35	32,185.77	1,000.00	0.00	1,000.00	0.00	1,000.00
	460	Non-consumable	125.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	3,614.61	180.48	15,000.00	0.00	15,000.00	0.00	15,000.00
	601	Undesignated	1,870.50	1,600.00	2,500.00	0.00	2,500.00	0.00	2,500.00
	640	Dues & Fees	7,577.99	9,232.67	2,500.00	0.00	2,500.00	0.00	2,500.00
Total Function	2520	Fiscal Services	378,588.95	269,725.94	247,657.35	0.50	258,711.04	0.50	258,711.04
Function	2528	Risk Management Services							
	651	Liability Insurance	19,207.00	20,245.00	25,000.00	0.00	28,516.55	0.00	28,516.55
Total Function	2528	Risk Management Services	19,207.00	20,245.00	25,000.00	0.00	28,516.55	0.00	28,516.55
Function	2529	Unemployment							
	232	Unemployment	21,598.00	2,328.21	0.00	0.00	0.00	0.00	0.00
	640	Dues & Fees	0.00	0.00	500.00	0.00	0.00	0.00	0.00
Total Function	2529	Unemployment	21,598.00	2,328.21	500.00	0.00	0.00	0.00	0.00
Function	2540	Operation/Maintenance of Plant							
	112	Salaries - Classified	290,919.34	307,103.03	318,333.40	6.75	335,017.36	5.75	335,017.36
	122	Substitutes - Classified	976.49	9,266.95	9,500.00	0.00	5,500.00	0.00	5,500.00
	130	Salaries - Additional	6,510.56	23,491.95	0.00	0.00	3,500.00	0.00	3,500.00
	211	PERS - Employer Contribution	35,443.57	36,660.64	80,340.16	0.00	87,506.52	0.00	87,506.52
	213	PERS - UAL	2,746.42	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	21,125.17	25,164.51	24,063.67	0.00	24,995.84	0.00	24,995.84
	231	Workers Compensation	12,820.22	14,263.32	12,367.62	0.00	14,401.24	0.00	14,401.24
	233	Paid Family & Medical Leave	994.95	1,359.51	1,273.32	0.00	1,316.85	0.00	1,316.85
	241	Health Insurance	78,944.78	94,611.16	110,835.77	0.00	104,113.29	0.00	104,113.29
	242	Life Insurance	376.16	390.58	394.32	0.00	308.64	0.00	308.64
	245	Health Saving Accounts	0.00	0.00	0.00	0.00	3,494.64	0.00	3,494.64
	322	Repair & Maintenance	109,711.50	134,367.24	58,000.00	0.00	58,000.00	0.00	58,000.00
	325	Electricity	58,507.69	79,477.88	89,500.00	0.00	97,000.00	0.00	97,000.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund								
Function	2540	Operation/Maintenance of Plant								
326	Heating Fuel		142,339.86	113,622.25	150,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00
327	Water & Sewer		56,256.53	72,810.07	54,600.00	0.00	67,600.00	0.00	67,600.00	67,600.00
328	Garbage		27,542.82	28,495.48	27,600.00	0.00	27,600.00	0.00	27,600.00	27,600.00
329	Other Property Services		2,361.88	5,345.28	19,700.00	0.00	14,500.00	0.00	14,500.00	14,500.00
340	Travel		572.70	461.28	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
351	Telephone		0.00	0.00	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
380	Non Instructional Prof & Tech		5,848.97	1,078.50	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
390	Other Property Services		2,528.49	1,910.05	19,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
410	Supplies & Materials		42,911.04	92,878.56	44,250.00	0.00	53,550.00	0.00	53,550.00	53,550.00
411	Gas & Fuel		99.63	518.22	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
460	Non-consumable		6,279.25	19,788.33	22,600.00	0.00	10,500.00	0.00	10,500.00	10,500.00
533	Grounds Care & Upkeep		86,606.73	56,852.18	0.00	0.00	0.00	0.00	0.00	0.00
541	New Equipment		13,309.99	11,645.42	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
542	Replacement Equipment		0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
640	Dues & Fees		95.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
653	Property Insurance		91,692.00	113,962.00	144,576.95	0.00	148,578.85	0.00	148,578.85	148,578.85
670	Taxes & Licenses		297.00	139.60	500.00	0.00	500.00	0.00	500.00	500.00
Total Function	2540	Operation/Maintenance of Plant	1,097,818.74	1,245,663.99	1,204,135.21	6.75	1,141,683.23	5.75	1,141,683.23	1,141,683.23
Function	2545	Asbestos Abatement								
310	Professional Services		4,725.00	3,145.00	1,000.00	0.00	2,500.00	0.00	2,500.00	2,500.00
340	Travel		2,400.00	500.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function	2545	Asbestos Abatement	7,125.00	3,645.00	2,000.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Function	2550	Student Transportation								
112	Salaries - Classified		175,630.15	242,905.44	274,125.56	6.19	284,728.44	6.16	284,728.44	284,728.44
113	Salaries - Administrators		131,659.40	166,641.12	84,411.68	0.55	84,618.29	0.55	84,618.29	84,618.29
114	Salaries - Managerial Confidential		68,434.00	13,024.99	66,403.00	1.00	70,487.00	1.00	70,487.00	70,487.00
116	Retirement Stipends		3,931.76	3,601.80	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		845.50	4,386.72	0.00	0.00	26,000.00	0.00	26,000.00	26,000.00
130	Salaries - Additional		4,138.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution		37,958.32	40,774.60	90,865.20	0.00	125,168.35	0.00	125,168.35	125,168.35

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	2550	Student Transportation							
213	PERS - UAL	2,431.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	27,932.42	31,804.66	31,911.71	0.00	33,577.59	0.00	33,577.59	33,577.59
231	Workers Compensation	10,284.39	16,664.01	18,209.51	0.00	19,774.35	0.00	19,774.35	19,774.35
233	Paid Family & Medical Leave	1,327.10	1,712.21	1,699.28	0.00	1,759.17	0.00	1,759.17	1,759.17
241	Health Insurance	67,388.73	90,911.76	125,923.30	0.00	114,562.02	0.00	114,562.02	114,562.02
242	Life Insurance	341.83	281.84	339.17	0.00	380.79	0.00	380.79	380.79
245	Health Saving Accounts	0.00	0.00	0.00	0.00	17,110.11	0.00	17,110.11	17,110.11
310	Professional Services	12,429.56	6,568.10	6,000.00	0.00	8,500.00	0.00	8,500.00	8,500.00
322	Repair & Maintenance	30,142.19	73,979.46	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
323	Copy Machine Lease	3,234.05	7,455.56	6,250.00	0.00	6,250.00	0.00	6,250.00	6,250.00
324	Rentals	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00
325	Electricity	5,678.72	6,432.82	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
326	Heating Fuel	2,379.47	2,533.41	7,500.00	0.00	6,000.00	0.00	6,000.00	6,000.00
327	Water & Sewer	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00
328	Garbage	0.00	0.00	1,600.00	0.00	1,600.00	0.00	1,600.00	1,600.00
331	Reimbursable Student Transport	3,505.15	2,686.64	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
340	Travel	1,513.63	557.07	2,300.00	0.00	1,000.00	0.00	1,000.00	1,000.00
351	Telephone	456.43	507.34	1,500.00	0.00	1,000.00	0.00	1,000.00	1,000.00
390	Other Property Services	151.22	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
410	Supplies & Materials	5,430.10	11,313.67	7,600.00	0.00	7,600.00	0.00	7,600.00	7,600.00
411	Gas & Fuel	28,644.64	27,844.68	62,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00
412	Tires & Batteries	4,217.05	10,455.22	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00
413	Vehicle Parts	12,416.26	8,964.67	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
460	Non-consumable	302.18	0.00	0.00	0.00	500.00	0.00	500.00	500.00
480	Computer Hardware	0.00	0.00	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
640	Dues & Fees	62.33	693.40	600.00	0.00	600.00	0.00	600.00	600.00
653	Property Insurance	25,952.00	35,746.00	43,000.00	0.00	50,153.80	0.00	50,153.80	50,153.80
670	Taxes & Licenses	0.00	385.00	600.00	0.00	0.00	0.00	0.00	0.00
Total Function	2550	Student Transportation	668,819.18	808,832.19	909,038.41	7.74	999,469.91	7.71	999,469.91
Function	2555	Extra Curricular Transportation							
112	Salaries - Classified	33,770.74	33,029.05	0.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100	General Fund							
Function	2555	Extra Curricular Transportation							
211	PERS - Employer Contribution	3,367.47	1,961.52	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS - UAL	20.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	2,526.10	2,434.05	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	1,824.01	1,546.45	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	129.25	129.20	0.00	0.00	0.00	0.00	0.00	0.00
241	Health Insurance	5,226.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
242	Life Insurance	42.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	7,794.20	5,139.55	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
411	Gas & Fuel	18,925.42	23,432.67	22,000.00	0.00	22,000.00	0.00	22,000.00	22,000.00
Total Function	2555	Extra Curricular Transportation	73,626.69	67,672.49	24,500.00	0.00	24,500.00	0.00	24,500.00
Function	2558	Special Education Transportation							
112	Salaries - Classified	46,252.76	39,330.75	0.00	0.00	50,244.00	1.25	50,244.00	50,244.00
211	PERS - Employer Contribution	4,696.29	4,707.91	0.00	0.00	15,495.24	0.00	15,495.24	15,495.24
213	PERS - UAL	84.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,536.67	2,901.80	0.00	0.00	3,802.56	0.00	3,802.56	3,802.56
231	Workers Compensation	2,560.41	2,216.24	0.00	0.00	2,785.20	0.00	2,785.20	2,785.20
233	Paid Family & Medical Leave	183.14	157.32	0.00	0.00	201.00	0.00	201.00	201.00
241	Health Insurance	8,830.72	19,452.83	0.00	0.00	20,400.00	0.00	20,400.00	20,400.00
242	Life Insurance	58.96	58.80	0.00	0.00	58.80	0.00	58.80	58.80
411	Gas & Fuel	27,731.87	5,946.90	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Function	2558	Special Education Transportation	93,935.41	74,772.55	0.00	0.00	97,986.80	1.25	97,986.80
Function	2640	Staff Services							
310	Professional Services	1,425.00	12,371.53	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Total Function	2640	Staff Services	1,425.00	12,371.53	0.00	0.00	2,000.00	0.00	2,000.00
Function	2660	Technology Services							
113	Salaries - Administrators	11,502.53	9,878.92	7,503.72	0.05	8,000.03	0.05	8,000.03	8,000.03
116	Retirement Stipends	441.71	450.24	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	1,335.41	873.66	661.08	0.00	2,721.47	0.00	2,721.47	2,721.47
213	PERS - UAL	126.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Fund 100	General Fund									
Function 2660	Technology Services									
220	Social Security		856.24	750.38	573.96	0.00	612.00	0.00	612.00	612.00
231	Workers Compensation		71.45	60.82	46.84	0.00	50.02	0.00	50.02	50.02
233	Paid Family & Medical Leave		39.70	39.62	30.12	0.00	32.04	0.00	32.04	32.04
241	Health Insurance		858.44	456.48	520.80	0.00	57.72	0.00	57.72	57.72
242	Life Insurance		4.08	2.55	2.76	0.00	2.88	0.00	2.88	2.88
245	Health Saving Accounts		0.00	0.00	0.00	0.00	1,010.28	0.00	1,010.28	1,010.28
389	Physical Therapy		960.00	25,059.20	5,000.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		37,093.88	45,302.44	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
480	Computer Hardware		24,207.93	54,846.65	36,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
Total Function 2660	Technology Services		77,497.88	137,720.96	70,339.28	0.05	72,486.44	0.05	72,486.44	72,486.44
Major Function 2000			3,830,869.78	4,249,442.55	3,966,820.06	25.20	4,234,520.61	25.64	4,234,520.61	4,234,520.61
Function 4155	Building Improvements									
322	Repair & Maintenance		0.00	315.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
Total Function 4155	Building Improvements		0.00	315.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
Major Function 4000			0.00	315.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
Function 5200	Transfer of Funds									
710	Capital Projects Fund Transfer		155,000.00	500,000.00	500,000.00	0.00	300,000.00	0.00	300,000.00	300,000.00
711	GU Athletics Transfer		40,000.00	1,632.70	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
716	Cafeteria Transfer		162,000.00	0.00	130,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00
717	Bus Replacement Transfer		100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
720	Curriculum/Technology Transfer		40,000.00	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
Total Function 5200	Transfer of Funds		497,000.00	641,632.70	810,000.00	0.00	610,000.00	0.00	610,000.00	610,000.00
Major Function 5000			497,000.00	641,632.70	810,000.00	0.00	610,000.00	0.00	610,000.00	610,000.00
Function 6110	Planned Reserve									
810	Planned Reserved		0.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
811	Jr High/High School Contingency		0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
812	Maintenance Contingency		0.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
Total Function 6110	Planned Reserve		0.00	0.00	105,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	100 General Fund								
Major Function 6000 Contingencies		0.00	0.00	105,000.00	0.00	105,000.00	0.00	105,000.00	105,000.00
Function 7000 Unapprop End Fund Balance									
820 Reserved for Next year		0.00	0.00	900,000.00	0.00	900,000.00	0.00	900,000.00	900,000.00
Total Function 7000 Unapprop End Fund Balance		0.00	0.00	900,000.00	0.00	900,000.00	0.00	900,000.00	900,000.00
Major Function 7000 Unapprop End Fund Balance		0.00	0.00	900,000.00	0.00	900,000.00	0.00	900,000.00	900,000.00
Total Fund	100 General Fund	8,913,829.90	9,835,628.36	10,948,048.12	75.38	11,373,065.00	76.07	11,373,065.00	11,373,065.00

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Fund 208	Student Body Funds								
	1760 Student Body Accounts - Humbolt	13,682.48	5,742.39	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	1761 Student Body Accounts - Seneca	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	1768 Student Body Accounts - Grant Union	261,140.63	300,775.25	350,000.00	0.00	350,000.00	0.00	350,000.00	350,000.00
	1920 Donations	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	1921 Seneca Student Body Transfer	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	1922 Donations & Grants - District	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	1000	274,823.11	306,517.64	385,000.00	0.00	385,000.00	0.00	385,000.00	385,000.00
	5200 Transfers	40,000.00	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
	5400 Beginning Cash Balance	258,750.78	239,113.11	0.00	0.00	0.00	0.00	0.00	0.00
	5401 Seneca Beginning Cash	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	5407 Scholarship Beginning Cash	0.00	0.00	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00
	5408 GU Beginning Cash	0.00	0.00	162,000.00	0.00	162,000.00	0.00	162,000.00	162,000.00
	5409 Athletic Complex Beg Cash	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
	5410 Humbolt Beginning Cash	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	5000	298,750.78	279,113.11	340,000.00	0.00	340,000.00	0.00	340,000.00	340,000.00
Total Fund 208	Student Body Funds	573,573.89	585,630.75	725,000.00	0.00	725,000.00	0.00	725,000.00	725,000.00

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Fund 208	Student Body Funds									
Function 1111	Elementary Programs K-6									
410	Supplies & Materials		11,163.68	3,961.01	41,000.00	0.00	41,000.00	0.00	41,000.00	41,000.00
Total Function 1111	Elementary Programs K-6		11,163.68	3,961.01	41,000.00	0.00	41,000.00	0.00	41,000.00	41,000.00
Function 1131	High School Programs 9-12									
374	Other Tuition		0.00	0.00	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00
Total Function 1131	High School Programs 9-12		0.00	0.00	125,000.00	0.00	125,000.00	0.00	125,000.00	125,000.00
Function 1132	High School Extracurricular									
410	Supplies & Materials		230,184.06	234,108.97	450,000.00	0.00	450,000.00	0.00	450,000.00	450,000.00
Total Function 1132	High School Extracurricular		230,184.06	234,108.97	450,000.00	0.00	450,000.00	0.00	450,000.00	450,000.00
Major Function 1000			241,347.74	238,069.98	616,000.00	0.00	616,000.00	0.00	616,000.00	616,000.00
Function 2120	Guidance Services									
410	Supplies & Materials		93,113.04	91,421.86	104,000.00	0.00	104,000.00	0.00	104,000.00	104,000.00
Total Function 2120	Guidance Services		93,113.04	91,421.86	104,000.00	0.00	104,000.00	0.00	104,000.00	104,000.00
Function 2540	Operation/Maintenance of Plant									
470	Computer Software		0.00	4,849.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation/Maintenance of Plant		0.00	4,849.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2543	Care and Upkeep of Grounds Services									
322	Repair & Maintenance		0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Function 2543	Care and Upkeep of Grounds Services		0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Major Function 2000			93,113.04	96,270.86	109,000.00	0.00	109,000.00	0.00	109,000.00	109,000.00
Total Fund 208	Student Body Funds		334,460.78	334,340.84	725,000.00	0.00	725,000.00	0.00	725,000.00	725,000.00

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Fund	209 Curriculum/Technology Fund								
	5200 Transfers	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
	5400 Beginning Cash Balance	140,184.72	149,310.05	115,000.00	0.00	112,000.00	0.00	112,000.00	112,000.00
	5000	180,184.72	149,310.05	155,000.00	0.00	152,000.00	0.00	152,000.00	152,000.00
Total Fund	209 Curriculum/Technology Fund	180,184.72	149,310.05	155,000.00	0.00	152,000.00	0.00	152,000.00	152,000.00

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Fund	209	Curriculum/Technology Fund								
Function	2660	Technology Services								
	420	Textbooks	671.25	35,296.49	85,000.00	0.00	112,000.00	0.00	112,000.00	112,000.00
	480	Computer Hardware	30,203.42	0.00	70,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00
Total Function	2660	Technology Services	30,874.67	35,296.49	155,000.00	0.00	152,000.00	0.00	152,000.00	152,000.00
Major Function	2000		30,874.67	35,296.49	155,000.00	0.00	152,000.00	0.00	152,000.00	152,000.00
Total Fund	209	Curriculum/Technology Fund	30,874.67	35,296.49	155,000.00	0.00	152,000.00	0.00	152,000.00	152,000.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 210	Bus Replacement								
	3222 Bus Depreciation	0.00	0.00	105,000.00	0.00	160,000.00	0.00	160,000.00	160,000.00
	3000	0.00	0.00	105,000.00	0.00	160,000.00	0.00	160,000.00	160,000.00
	5110 Undesignated	0.00	443,234.00	0.00	0.00	0.00	0.00	0.00	0.00
	5200 Transfers	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
	5400 Beginning Cash Balance	262,128.32	258,126.32	0.00	0.00	65,000.00	0.00	65,000.00	65,000.00
	5000	362,128.32	801,360.32	100,000.00	0.00	165,000.00	0.00	165,000.00	165,000.00
Total Fund 210	Bus Replacement	362,128.32	801,360.32	205,000.00	0.00	325,000.00	0.00	325,000.00	325,000.00

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Fund	210	Bus Replacement								
Function	2554	Vehicle Replacement								
	564	Vehicle Replacement	89,514.30	812,793.76	170,000.00	0.00	290,000.00	0.00	290,000.00	290,000.00
	622	Interest	14,487.70	17,799.24	35,000.00	0.00	35,000.00	0.00	35,000.00	35,000.00
Total Function	2554	Vehicle Replacement	104,002.00	830,593.00	205,000.00	0.00	325,000.00	0.00	325,000.00	325,000.00
Major Function	2000		104,002.00	830,593.00	205,000.00	0.00	325,000.00	0.00	325,000.00	325,000.00
Total Fund	210	Bus Replacement	104,002.00	830,593.00	205,000.00	0.00	325,000.00	0.00	325,000.00	325,000.00

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Fund	216	High School Success Grant Fund							
	3299	State Revenues	150,040.50	151,064.32	152,498.27	0.00	161,165.23	0.00	161,165.23
	3000		150,040.50	151,064.32	152,498.27	0.00	161,165.23	0.00	161,165.23
	5400	Beginning Cash Balance	0.00	(31,912.57)	0.00	0.00	0.00	0.00	0.00
	5000		0.00	(31,912.57)	0.00	0.00	0.00	0.00	0.00
Total Fund	216	High School Success Grant Fund	150,040.50	119,151.75	152,498.27	0.00	161,165.23	0.00	161,165.23

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Fund	216 High School Success Grant Fund								
Function	1131 High School Programs 9-12								
111	Salaries - Licensed	49,235.49	44,588.50	45,926.06	0.50	47,304.00	0.50	47,304.00	47,304.00
211	PERS - Employer Contribution	7,291.80	6,603.50	13,359.85	0.00	16,092.84	0.00	16,092.84	16,092.84
213	PERS - UAL	126.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,688.86	3,356.05	3,477.58	0.00	3,618.81	0.00	3,618.81	3,618.81
231	Workers Compensation	299.58	269.14	277.23	0.00	285.66	0.00	285.66	285.66
233	Paid Family & Medical Leave	196.92	178.32	183.72	0.00	189.24	0.00	189.24	189.24
241	Health Insurance	7,817.02	8,900.17	9,493.56	0.00	10,467.39	0.00	10,467.39	10,467.39
242	Life Insurance	27.46	29.04	29.04	0.00	29.40	0.00	29.40	29.40
310	Professional Services	0.00	321.80	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,813.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
371	Payments to Other Districts	22,258.17	19,459.25	0.00	0.00	22,500.00	0.00	22,500.00	22,500.00
410	Supplies & Materials	88,092.56	6,094.85	14,251.23	0.00	27,927.89	0.00	27,927.89	27,927.89
460	Non-consumable	1,105.25	259.76	10,500.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131 High School Programs 9-12	181,953.10	90,060.38	97,498.27	0.50	128,415.23	0.50	128,415.23	128,415.23
Function	1250 Less Restricted Programs for Stdts w Disabilites								
410	Supplies & Materials	0.00	0.00	5,000.00	0.00	5,250.00	0.00	5,250.00	5,250.00
Total Function	1250 Less Restricted Programs for Stdts w Disabilites	0.00	0.00	5,000.00	0.00	5,250.00	0.00	5,250.00	5,250.00
Major Function	1000	181,953.10	90,060.38	102,498.27	0.50	133,665.23	0.50	133,665.23	133,665.23
Function	2240 Instructional Staff Development								
130	Salaries - Additional	0.00	1,772.48	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	0.00	262.51	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	135.59	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	0.00	10.72	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	0.00	7.09	0.00	0.00	0.00	0.00	0.00	0.00
310	Professional Services	0.00	5,059.00	24,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00
340	Travel	0.00	13,776.57	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	216	High School Success Grant Fund								
Total Function	2240	Instructional Staff Development	0.00	21,023.96	24,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00
Function	2410	Office of the Principal Services								
113	Salaries - Administrators		0.00	5,867.72	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution		0.00	869.02	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security		(0.03)	442.70	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation		0.00	35.23	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave		0.00	23.47	0.00	0.00	0.00	0.00	0.00	0.00
241	Health Insurance		0.00	827.14	0.00	0.00	0.00	0.00	0.00	0.00
242	Life Insurance		0.00	2.13	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2410	Office of the Principal Services	(0.03)	8,067.41	0.00	0.00	0.00	0.00	0.00	0.00
Function	2660	Technology Services								
470	Computer Software		0.00	0.00	25,500.00	0.00	20,000.00	0.00	20,000.00	20,000.00
Total Function	2660	Technology Services	0.00	0.00	25,500.00	0.00	20,000.00	0.00	20,000.00	20,000.00
Major Function	2000		(0.03)	29,091.37	50,000.00	0.00	27,500.00	0.00	27,500.00	27,500.00
Total Fund	216	High School Success Grant Fund	181,953.07	119,151.75	152,498.27	0.50	161,165.23	0.50	161,165.23	161,165.23

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Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	220 Outdoor School Grant Fund								
	3299 State Revenues	0.00	38,067.64	30,000.00	0.00	32,195.30	0.00	32,195.30	32,195.30
	3000	0.00	38,067.64	30,000.00	0.00	32,195.30	0.00	32,195.30	32,195.30
Total Fund	220 Outdoor School Grant Fund	0.00	38,067.64	30,000.00	0.00	32,195.30	0.00	32,195.30	32,195.30

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 220	Outdoor School Grant Fund								
Function 1111	Elementary Programs K-6								
111	Salaries - Licensed	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Salaries - Additional	0.00	0.00	0.00	0.00	7,500.00	0.00	7,500.00	7,500.00
211	PERS - Employer Contribution	0.00	359.10	0.00	0.00	2,099.18	0.00	2,099.18	2,099.18
213	PERS - UAL	0.00	0.00	0.00	0.00	479.22	0.00	479.22	479.22
220	Social Security	0.00	229.50	0.00	0.00	1,103.08	0.00	1,103.08	1,103.08
231	Workers Compensation	0.00	18.04	0.00	0.00	206.26	0.00	206.26	206.26
233	Paid Family & Medical Leave	0.00	12.00	0.00	0.00	58.02	0.00	58.02	58.02
241	Health Insurance	0.00	0.00	0.00	0.00	384.86	0.00	384.86	384.86
310	Professional Services	0.00	34,449.00	30,000.00	0.00	20,364.68	0.00	20,364.68	20,364.68
Total Function 1111	Elementary Programs K-6	0.00	38,067.64	30,000.00	0.00	32,195.30	0.00	32,195.30	32,195.30
Major Function 1000		0.00	38,067.64	30,000.00	0.00	32,195.30	0.00	32,195.30	32,195.30
Total Fund 220	Outdoor School Grant Fund	0.00	38,067.64	30,000.00	0.00	32,195.30	0.00	32,195.30	32,195.30

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Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	221 Early Literacy Grant Fund								
	3299 State Revenues	48,201.49	49,942.35	62,546.20	0.00	63,990.53	0.00	63,990.53	63,990.53
	3000	48,201.49	49,942.35	62,546.20	0.00	63,990.53	0.00	63,990.53	63,990.53
Total Fund	221 Early Literacy Grant Fund	48,201.49	49,942.35	62,546.20	0.00	63,990.53	0.00	63,990.53	63,990.53

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Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	221 Early Literacy Grant Fund								
Function	1111 Elementary Programs K-6								
112	Salaries - Classified	0.00	27,734.98	23,735.55	1.00	30,465.16	1.17	30,465.16	30,465.16
211	PERS - Employer Contribution	0.00	1,671.11	6,149.83	0.00	9,395.41	0.00	9,395.41	9,395.41
220	Social Security	0.00	2,114.44	1,815.75	0.00	2,330.41	0.00	2,330.41	2,330.41
231	Workers Compensation	0.00	546.10	586.28	0.00	663.04	0.00	663.04	663.04
233	Paid Family & Medical Leave	0.00	110.89	94.93	0.00	121.80	0.00	121.80	121.80
241	Health Insurance	0.00	8,495.55	10,637.50	0.00	14,394.00	0.00	14,394.00	14,394.00
242	Life Insurance	0.00	74.64	56.35	0.00	68.64	0.00	68.64	68.64
410	Supplies & Materials	0.00	0.00	15,470.01	0.00	6,552.07	0.00	6,552.07	6,552.07
Total Function	1111 Elementary Programs K-6	0.00	40,747.71	58,546.20	1.00	63,990.53	1.17	63,990.53	63,990.53
Major Function	1000	0.00	40,747.71	58,546.20	1.00	63,990.53	1.17	63,990.53	63,990.53
Function	2240 Instructional Staff Development								
130	Salaries - Additional	0.00	7,408.14	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	0.00	748.41	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	560.51	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	0.00	83.53	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	0.00	29.59	0.00	0.00	0.00	0.00	0.00	0.00
310	Professional Services	48,201.49	364.46	4,000.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240 Instructional Staff Development	48,201.49	9,194.64	4,000.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000	48,201.49	9,194.64	4,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	221 Early Literacy Grant Fund	48,201.49	49,942.35	62,546.20	1.00	63,990.53	1.17	63,990.53	63,990.53

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Resources Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	222	Student Investment Account Grant Funds							
	3299	State Revenues	566,850.20	589,528.44	587,630.70	0.00	594,916.52	0.00	594,916.52
	3000		566,850.20	589,528.44	587,630.70	0.00	594,916.52	0.00	594,916.52
	5400	Beginning Cash Balance	0.00	(10,707.89)	0.00	0.00	0.00	0.00	0.00
	5000		0.00	(10,707.89)	0.00	0.00	0.00	0.00	0.00
Total Fund	222	Student Investment Account Grant Funds	566,850.20	578,820.55	587,630.70	0.00	594,916.52	0.00	594,916.52

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	222 Student Investment Account Grant Funds								
Function	1111 Elementary Programs K-6								
111	Salaries - Licensed	82,492.31	83,803.12	103,787.09	0.97	39,540.72	0.46	39,540.72	39,540.72
112	Salaries - Classified	45,004.15	292.19	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	14,283.71	10,062.28	26,891.23	0.00	12,194.28	0.00	12,194.28	12,194.28
213	PERS - UAL	625.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	9,355.26	6,309.95	7,895.46	0.00	2,838.81	0.00	2,838.81	2,838.81
231	Workers Compensation	788.78	512.81	624.28	0.00	239.04	0.00	239.04	239.04
233	Paid Family & Medical Leave	491.05	336.37	415.08	0.00	158.16	0.00	158.16	158.16
241	Health Insurance	37,129.89	17,026.44	18,175.55	0.00	9,563.98	0.00	9,563.98	9,563.98
242	Life Insurance	145.98	55.56	55.68	0.00	26.76	0.00	26.76	26.76
310	Professional Services	0.00	390.00	0.00	0.00	0.00	0.00	0.00	0.00
354	Advertising	0.00	4,320.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials	341.10	19,581.38	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
420	Textbooks	97.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable	452.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	19,550.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111 Elementary Programs K-6	210,758.35	142,690.10	169,844.37	0.97	76,561.75	0.46	76,561.75	76,561.75
Function	1131 High School Programs 9-12								
111	Salaries - Licensed	51,813.77	72,342.00	86,710.00	1.00	40,112.00	0.50	40,112.00	40,112.00
112	Salaries - Classified	16,760.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	3,981.63	2,826.20	22,466.66	0.00	12,370.56	0.00	12,370.56	12,370.56
213	PERS - UAL	423.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	5,280.89	5,182.42	6,225.28	0.00	1,979.35	0.00	1,979.35	1,979.35
231	Workers Compensation	471.24	10,597.08	12,694.59	0.00	243.42	0.00	243.42	243.42
233	Paid Family & Medical Leave	210.38	292.33	346.89	0.00	160.48	0.00	160.48	160.48
241	Health Insurance	13,880.11	18,000.00	19,200.00	0.00	11,100.00	0.00	11,100.00	11,100.00
242	Life Insurance	50.44	58.80	58.80	0.00	58.80	0.00	58.80	58.80
410	Supplies & Materials	22,562.82	3,025.07	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
420	Textbooks	0.00	10,302.90	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	8,763.87	0.00	0.00	0.00	0.00	0.00	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	222	Student Investment Account Grant Funds								
Function	1131	High School Programs 9-12								
	480	Computer Hardware	30,347.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs 9-12	145,783.65	131,390.67	159,702.22	1.00	78,024.61	0.50	78,024.61	78,024.61
Function	1210	Talented And Gifted Programs								
	130	Salaries - Additional	0.00	1,727.70	1,727.70	0.00	10,610.00	0.00	10,610.00	10,610.00
	211	PERS - Employer Contribution	0.00	206.76	447.64	0.00	3,272.07	0.00	3,272.07	3,272.07
	220	Social Security	0.00	129.39	129.73	0.00	809.53	0.00	809.53	809.53
	231	Workers Compensation	0.00	10.55	10.50	0.00	65.18	0.00	65.18	65.18
	233	Paid Family & Medical Leave	0.00	6.94	6.96	0.00	42.48	0.00	42.48	42.48
	241	Health Insurance	0.00	0.00	0.00	0.00	154.35	0.00	154.35	154.35
Total Function	1210	Talented And Gifted Programs	0.00	2,081.34	2,322.53	0.00	14,953.61	0.00	14,953.61	14,953.61
Function	1250	Less Restricted Programs for Stdts w Disabilites								
	410	Supplies & Materials	0.00	523.41	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	Less Restricted Programs for Stdts w Disabilites	0.00	523.41	0.00	0.00	0.00	0.00	0.00	0.00
Function	1311									
	111	Salaries - Licensed	890.56	736.45	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1311		890.56	736.45	0.00	0.00	0.00	0.00	0.00	0.00
Function	1400	Summer School								
	130	Salaries - Additional	0.00	29,484.21	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	0.00	3,138.87	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	0.00	2,255.54	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	0.00	182.73	0.00	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	0.00	117.95	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1400	Summer School	0.00	35,179.30	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	1000		357,432.56	312,601.27	331,869.12	1.97	169,539.97	0.96	169,539.97	169,539.97
Function	2120	Guidance Services								
	111	Salaries - Licensed	72,515.53	94,067.21	102,228.00	1.00	90,506.00	1.00	90,506.00	90,506.00

Requirements Report

		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 222	Student Investment Account Grant Funds								
Function 2120	Guidance Services								
211	PERS - Employer Contribution	8,680.09	13,931.32	29,738.07	0.00	30,683.28	0.00	30,683.28	30,683.28
213	PERS - UAL	463.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	5,335.75	7,150.57	7,803.03	0.00	6,923.70	0.00	6,923.70	6,923.70
231	Workers Compensation	441.11	569.07	615.79	0.00	547.18	0.00	547.18	547.18
233	Paid Family & Medical Leave	290.02	376.23	408.96	0.00	362.08	0.00	362.08	362.08
241	Health Insurance	16,800.00	18,000.00	19,200.00	0.00	20,046.48	0.00	20,046.48	20,046.48
242	Life Insurance	58.80	58.80	58.80	0.00	58.80	0.00	58.80	58.80
245	Health Saving Accounts	0.00	0.00	0.00	0.00	953.52	0.00	953.52	953.52
310	Professional Services	0.00	0.00	0.00	0.00	57,690.00	0.00	57,690.00	57,690.00
Total Function 2120	Guidance Services	104,584.83	134,153.20	160,052.65	1.00	207,771.04	1.00	207,771.04	207,771.04
Function 2130	Health Services								
111	Salaries - Licensed	0.00	408.00	13,336.53	0.17	13,736.58	0.17	13,736.58	13,736.58
211	PERS - Employer Contribution	0.00	48.83	3,455.51	0.00	4,236.34	0.00	4,236.34	4,236.34
220	Social Security	0.00	30.71	1,020.12	0.00	965.23	0.00	965.23	965.23
231	Workers Compensation	0.00	2.50	81.39	0.00	83.91	0.00	83.91	83.91
233	Paid Family & Medical Leave	0.00	1.64	53.28	0.00	54.96	0.00	54.96	54.96
241	Health Insurance	0.00	0.00	7,505.63	0.00	4,358.76	0.00	4,358.76	4,358.76
242	Life Insurance	0.00	0.00	23.04	0.00	17.88	0.00	17.88	17.88
Total Function 2130	Health Services	0.00	491.68	25,475.50	0.17	23,453.66	0.17	23,453.66	23,453.66
Function 2210	Improvement of Instruction								
130	Salaries - Additional	0.00	2,000.00	2,060.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	0.00	239.40	533.75	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	147.38	152.10	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation	0.00	12.18	12.57	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave	0.00	8.00	8.24	0.00	0.00	0.00	0.00	0.00
249	Tuition Reimbursement	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Professional Services	19,240.00	14,300.00	5,500.00	0.00	0.00	0.00	0.00	0.00
340	Travel	23,023.50	7,117.52	0.00	0.00	0.00	0.00	0.00	0.00
354	Advertising	0.00	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials	4.99	1,237.95	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 222	Student Investment Account Grant Funds									
Function 2210	Improvement of Instruction									
460	Non-consumable		1,269.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction		44,088.43	28,162.43	8,266.66	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
130	Salaries - Additional		0.00	11,089.25	0.00	0.00	6,500.00	0.00	6,500.00	6,500.00
211	PERS - Employer Contribution		0.00	1,288.21	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security		0.00	824.09	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation		0.00	73.73	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave		0.00	44.29	0.00	0.00	0.00	0.00	0.00	0.00
310	Professional Services		0.00	9,464.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		0.00	10,816.21	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development		0.00	33,599.78	0.00	0.00	6,500.00	0.00	6,500.00	6,500.00
Function 2320	Office of the Superintendent									
122	Substitutes - Classified		0.00	3,570.70	0.00	0.00	0.00	0.00	0.00	0.00
130	Salaries - Additional		0.00	0.00	3,605.00	0.00	3,714.00	0.00	3,714.00	3,714.00
211	PERS - Employer Contribution		0.00	427.49	934.06	0.00	1,145.43	0.00	1,145.43	1,145.43
220	Social Security		0.00	271.27	275.76	0.00	284.10	0.00	284.10	284.10
231	Workers Compensation		0.00	21.54	22.19	0.00	23.06	0.00	23.06	23.06
233	Paid Family & Medical Leave		0.00	14.28	14.40	0.00	14.85	0.00	14.85	14.85
241	Health Insurance		0.00	0.00	0.00	0.00	51.21	0.00	51.21	51.21
Total Function 2320	Office of the Superintendent		0.00	4,305.28	4,851.41	0.00	5,232.65	0.00	5,232.65	5,232.65
Function 2410	Office of the Principal Services									
113	Salaries - Administrators		25,469.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Salaries - Additional		0.00	15,200.00	15,656.00	0.00	18,166.00	0.00	18,166.00	18,166.00
211	PERS - Employer Contribution		2,955.79	1,989.87	4,253.00	0.00	5,771.07	0.00	5,771.07	5,771.07
213	PERS - UAL		146.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security		1,946.58	1,124.63	1,180.46	0.00	1,384.02	0.00	1,384.02	1,384.02
231	Workers Compensation		154.25	92.51	95.98	0.00	113.32	0.00	113.32	113.32
233	Paid Family & Medical Leave		92.68	60.82	62.45	0.00	72.11	0.00	72.11	72.11
241	Health Insurance		1,892.06	2,410.64	2,533.53	0.00	1,703.55	0.00	1,703.55	1,703.55

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 222	Student Investment Account Grant Funds									
Function 2410	Office of the Principal Services									
242	Life Insurance		9.06	8.64	8.40	0.00	64.08	0.00	64.08	64.08
245	Health Saving Accounts		0.00	0.00	0.00	0.00	1,396.92	0.00	1,396.92	1,396.92
410	Supplies & Materials		0.00	9,322.95	0.00	0.00	10,125.00	0.00	10,125.00	10,125.00
Total Function 2410	Office of the Principal Services		32,666.42	30,210.06	23,789.82	0.00	38,796.07	0.00	38,796.07	38,796.07
Function 2540	Operation/Maintenance of Plant									
530	Other Improvements		0.00	0.00	3,325.54	0.00	18,546.72	0.00	18,546.72	18,546.72
Total Function 2540	Operation/Maintenance of Plant		0.00	0.00	3,325.54	0.00	18,546.72	0.00	18,546.72	18,546.72
Function 2630	Information Services									
114	Salaries - Managerial Confidential		0.00	22,874.61	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution		0.00	2,738.09	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security		0.00	1,729.60	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation		0.00	143.65	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave		0.00	91.42	0.00	0.00	0.00	0.00	0.00	0.00
241	Health Insurance		0.00	7,021.80	0.00	0.00	0.00	0.00	0.00	0.00
242	Life Insurance		0.00	22.68	0.00	0.00	0.00	0.00	0.00	0.00
310	Professional Services		0.00	675.00	0.00	0.00	65,000.00	0.00	65,000.00	65,000.00
Total Function 2630	Information Services		0.00	35,296.85	0.00	0.00	65,000.00	0.00	65,000.00	65,000.00
Function 2660	Technology Services									
470	Computer Software		0.00	0.00	30,000.00	0.00	60,076.41	0.00	60,076.41	60,076.41
Total Function 2660	Technology Services		0.00	0.00	30,000.00	0.00	60,076.41	0.00	60,076.41	60,076.41
Major Function 2000			181,339.68	266,219.28	255,761.58	1.17	425,376.55	1.17	425,376.55	425,376.55
Function 4150	Building Construction & Improvement									
530	Other Improvements		38,785.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Construction & Improvement		38,785.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 4000			38,785.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 222	Student Investment Account Grant		577,558.09	578,820.55	587,630.70	3.14	594,916.52	2.13	594,916.52	594,916.52

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	223 International Student Travel								
	1990 Miscellaneous Refunds	0.00	9,275.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	1000	0.00	9,275.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Cash Balance	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00
	5000	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	223 International Student Travel	0.00	9,275.00	14,000.00	0.00	0.00	0.00	0.00	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	223	International Student Travel								
Function	2558	Special Education Transportation								
	340	Travel	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
Total Function	2558	Special Education Transportation	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000		0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	223	International Student Travel	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	224	STATE SUMMER SCHOOL GRANT							
	3299	State Revenues	0.00	16,655.04	70,000.00	0.00	124,219.00	0.00	124,219.00
	3000		0.00	16,655.04	70,000.00	0.00	124,219.00	0.00	124,219.00
Total Fund	224	STATE SUMMER SCHOOL GRANT	0.00	16,655.04	70,000.00	0.00	124,219.00	0.00	124,219.00

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Fund 224	STATE SUMMER SCHOOL GRANT								
Function 1400	Summer School								
111	Salaries - Licensed	0.00	0.00	48,326.78	0.00	49,655.01	0.00	49,655.01	49,655.01
112	Salaries - Classified	0.00	0.00	0.00	0.00	13,180.40	0.00	13,180.40	13,180.40
130	Salaries - Additional	0.00	13,772.38	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	0.00	1,602.98	12,519.16	0.00	17,223.36	0.00	17,223.36	17,223.36
220	Social Security	0.00	1,053.57	3,670.81	0.00	4,806.96	0.00	4,806.96	4,806.96
231	Workers Compensation	0.00	84.10	289.47	0.00	1,168.76	0.00	1,168.76	1,168.76
233	Paid Family & Medical Leave	0.00	55.09	193.78	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials	0.00	86.92	5,000.00	0.00	34,500.00	0.00	34,500.00	34,500.00
Total Function 1400	Summer School	0.00	16,655.04	70,000.00	0.00	120,534.49	0.00	120,534.49	120,534.49
Major Function 1000		0.00	16,655.04	70,000.00	0.00	120,534.49	0.00	120,534.49	120,534.49
Function 2550	Student Transportation								
112	Salaries - Classified	0.00	0.00	0.00	0.00	2,691.00	0.00	2,691.00	2,691.00
211	PERS - Employer Contribution	0.00	0.00	0.00	0.00	737.60	0.00	737.60	737.60
220	Social Security	0.00	0.00	0.00	0.00	205.86	0.00	205.86	205.86
231	Workers Compensation	0.00	0.00	0.00	0.00	50.05	0.00	50.05	50.05
Total Function 2550	Student Transportation	0.00	0.00	0.00	0.00	3,684.51	0.00	3,684.51	3,684.51
Major Function 2000		0.00	0.00	0.00	0.00	3,684.51	0.00	3,684.51	3,684.51
Total Fund 224	STATE SUMMER SCHOOL GRANT	0.00	16,655.04	70,000.00	0.00	124,219.00	0.00	124,219.00	124,219.00

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Fund	225	CNP Education Grant							
	3299	State Revenues	0.00	0.00	0.00	0.00	90,000.00	0.00	90,000.00
	3000		0.00	0.00	0.00	0.00	90,000.00	0.00	90,000.00
Total Fund	225	CNP Education Grant	0.00	0.00	0.00	0.00	90,000.00	0.00	90,000.00

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Fund	225	CNP Education Grant								
Function	1111	Elementary Programs K-6								
111	Salaries - Licensed		0.00	0.00	0.00	0.00	12,500.00	0.00	12,500.00	12,500.00
211	PERS - Employer Contribution		0.00	0.00	0.00	0.00	3,600.00	0.00	3,600.00	3,600.00
220	Social Security		0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
231	Workers Compensation		0.00	0.00	0.00	0.00	150.00	0.00	150.00	150.00
340	Travel		0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00	4,500.00
410	Supplies & Materials		0.00	0.00	0.00	0.00	63,750.00	0.00	63,750.00	63,750.00
Total Function	1111	Elementary Programs K-6	0.00	0.00	0.00	0.00	85,500.00	0.00	85,500.00	85,500.00
Major Function	1000		0.00	0.00	0.00	0.00	85,500.00	0.00	85,500.00	85,500.00
Function	2240	Instructional Staff Development								
310	Professional Services		0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00	4,500.00
Total Function	2240	Instructional Staff Development	0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00	4,500.00
Major Function	2000		0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00	4,500.00
Total Fund	225	CNP Education Grant	0.00	0.00	0.00	0.00	90,000.00	0.00	90,000.00	90,000.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 240	Title Programs Fund								
	4306 Title VI	0.00	0.00	25,627.00	0.00	17,449.00	0.00	17,449.00	17,449.00
	4501 Title I A	101,495.22	134,604.51	159,031.00	0.00	203,645.26	0.00	203,645.26	203,645.26
	4502 Title II A	23,402.00	30,054.00	24,387.00	0.00	25,037.00	0.00	25,037.00	25,037.00
	4503 Title V	0.00	0.00	45,000.00	0.00	17,449.00	0.00	17,449.00	17,449.00
	4504 Title IV	11,823.00	14,137.00	0.00	0.00	0.00	0.00	0.00	0.00
	4506 Title V-B SRSA	0.00	0.00	0.00	0.00	22,310.00	0.00	22,310.00	22,310.00
	4000	136,720.22	178,795.51	254,045.00	0.00	285,890.26	0.00	285,890.26	285,890.26
	5400 Beginning Cash Balance	0.00	(11,052.33)	0.00	0.00	0.00	0.00	0.00	0.00
	5000	0.00	(11,052.33)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 240	Title Programs Fund	136,720.22	167,743.18	254,045.00	0.00	285,890.26	0.00	285,890.26	285,890.26

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Fund	240	Title Programs Fund								
Function	1272	Title I								
111	Salaries - Licensed		46,975.01	68,663.00	70,722.00	1.00	94,608.00	1.00	94,608.00	94,608.00
112	Salaries - Classified		38,974.04	48,339.39	53,319.37	2.00	55,239.20	2.00	55,239.20	55,239.20
121	Substitutes - Licensed		0.00	226.16	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified		5,633.84	64.82	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution		10,435.57	14,540.22	32,721.59	0.00	46,823.58	0.00	46,823.58	46,823.58
213	PERS - UAL		(739.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security		6,891.33	8,816.55	9,383.59	0.00	11,463.34	0.00	11,463.34	11,463.34
231	Workers Compensation		614.87	730.52	772.35	0.00	924.26	0.00	924.26	924.26
233	Paid Family & Medical Leave		362.98	470.28	496.28	0.00	599.48	0.00	599.48	599.48
241	Health Insurance		34,701.81	37,556.56	41,116.46	0.00	43,782.78	0.00	43,782.78	43,782.78
242	Life Insurance		168.06	174.93	174.91	0.00	139.62	0.00	139.62	139.62
245	Health Saving Accounts		0.00	0.00	0.00	0.00	778.20	0.00	778.20	778.20
310	Professional Services		770.00	1,775.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials		470.28	7,107.59	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
420	Textbooks		574.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		1,940.00	0.00	0.00	0.00	8,221.80	0.00	8,221.80	8,221.80
Total Function	1272	Title I	147,772.55	188,465.02	208,706.55	3.00	263,580.26	3.00	263,580.26	263,580.26
Major Function	1000		147,772.55	188,465.02	208,706.55	3.00	263,580.26	3.00	263,580.26	263,580.26
Function	2120	Guidance Services								
310	Professional Services		0.00	0.00	45,338.45	0.00	22,310.00	0.00	22,310.00	22,310.00
Total Function	2120	Guidance Services	0.00	0.00	45,338.45	0.00	22,310.00	0.00	22,310.00	22,310.00
Major Function	2000		0.00	0.00	45,338.45	0.00	22,310.00	0.00	22,310.00	22,310.00
Total Fund	240	Title Programs Fund	147,772.55	188,465.02	254,045.00	3.00	285,890.26	3.00	285,890.26	285,890.26

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Fund	241	ESSER Grant Fund							
	4501	Title I A	548,195.14	461,723.41	0.00	0.00	0.00	0.00	0.00
	4000		548,195.14	461,723.41	0.00	0.00	0.00	0.00	0.00
	5400	Beginning Cash Balance	0.00	(50,927.99)	0.00	0.00	0.00	0.00	0.00
	5000		0.00	(50,927.99)	0.00	0.00	0.00	0.00	0.00
Total Fund	241	ESSER Grant Fund	548,195.14	410,795.42	0.00	0.00	0.00	0.00	0.00

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Fund	241	ESSER Grant Fund							
Function	1111	Elementary Programs K-6							
	112	Salaries - Classified	4,792.39	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	589.79	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS - UAL	9.25	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	376.93	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	31.52	0.00	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	19.70	0.00	0.00	0.00	0.00	0.00	0.00
	241	Health Insurance	1,225.26	0.00	0.00	0.00	0.00	0.00	0.00
	242	Life Insurance	8.23	0.00	0.00	0.00	0.00	0.00	0.00
	310	Professional Services	28,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	350	Communication	3,865.21	0.00	0.00	0.00	0.00	0.00	0.00
	410	Supplies & Materials	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	1,191.78	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs K-6	42,218.28	1,191.78	0.00	0.00	0.00	0.00	0.00
Function	1121	Junior High School Programs 7-8							
	130	Salaries - Additional	10,241.52	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	202.49	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	782.12	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	63.51	0.00	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	21.25	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Junior High School Programs 7-8	11,310.89	0.00	0.00	0.00	0.00	0.00	0.00
Function	1131	High School Programs 9-12							
	112	Salaries - Classified	15,460.16	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	1,835.51	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS - UAL	37.51	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	1,173.13	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	98.21	0.00	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	61.34	0.00	0.00	0.00	0.00	0.00	0.00
	241	Health Insurance	3,814.59	0.00	0.00	0.00	0.00	0.00	0.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	241	ESSER Grant Fund								
Function	1131	High School Programs 9-12								
242	Life Insurance		25.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Professional Services		122,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Communication		6,045.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		0.00	1,864.06	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs 9-12	151,401.70	1,864.06	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	1000		204,930.87	3,055.84	0.00	0.00	0.00	0.00	0.00	0.00
Function	2410	Office of the Principal Services								
113	Salaries - Administrators		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution		444.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS - UAL		8.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security		229.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation		18.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	Paid Family & Medical Leave		12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2410	Office of the Principal Services	3,712.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation/Maintenance of Plant								
541	New Equipment		186,771.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation/Maintenance of Plant	186,771.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2660	Technology Services								
470	Computer Software		3,625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2660	Technology Services	3,625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000		194,108.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	4150	Building Construction & Improvement								
530	Other Improvements		150,083.37	404,717.74	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Construction & Improvement	150,083.37	404,717.74	0.00	0.00	0.00	0.00	0.00	0.00
Function	4155	Building Improvements								
322	Repair & Maintenance		50,000.00	3,021.84	0.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	241	ESSER Grant Fund							
Total Function 4155 Building Improvements		50,000.00	3,021.84	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 4000		200,083.37	407,739.58	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	241	ESSER Grant Fund							
		599,123.13	410,795.42	0.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 243	Medicaid Fund								
	1990 Miscellaneous Refunds	24,345.04	56,842.27	75,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00
	1000	24,345.04	56,842.27	75,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00
	5400 Beginning Cash Balance	14,193.25	8,256.70	50,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	5000	14,193.25	8,256.70	50,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Total Fund 243	Medicaid Fund	38,538.29	65,098.97	125,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00

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Fund	243	Medicaid Fund								
Function	2120	Guidance Services								
	113	Salaries - Administrators	0.00	554.88	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	0.00	66.40	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	0.00	42.45	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	0.00	3.57	0.00	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	0.00	2.22	0.00	0.00	0.00	0.00	0.00	0.00
	410	Supplies & Materials	0.00	1,049.82	125,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	640	Dues & Fees	2,956.88	2,614.94	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2120	Guidance Services	2,956.88	4,334.28	125,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Function	2130	Health Services								
	111	Salaries - Licensed	0.00	12,948.09	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS - Employer Contribution	0.00	1,549.92	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	0.00	975.40	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation	0.00	79.18	0.00	0.00	0.00	0.00	0.00	0.00
	233	Paid Family & Medical Leave	0.00	51.80	0.00	0.00	0.00	0.00	0.00	0.00
	241	Health Insurance	0.00	6,683.02	0.00	0.00	0.00	0.00	0.00	0.00
	242	Life Insurance	0.00	23.40	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2130	Health Services	0.00	22,310.81	0.00	0.00	0.00	0.00	0.00	0.00
Function	2410	Office of the Principal Services								
	113	Salaries - Administrators	21,224.82	20,076.17	0.00	0.00	23,100.00	0.50	23,100.00	23,100.00
	211	PERS - Employer Contribution	2,463.26	2,973.32	0.00	0.00	7,123.94	0.00	7,123.94	7,123.94
	213	PERS - UAL	224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	1,622.18	1,514.65	0.00	0.00	1,767.12	0.00	1,767.12	1,767.12
	231	Workers Compensation	128.83	120.49	0.00	0.00	145.19	0.00	145.19	145.19
	233	Paid Family & Medical Leave	77.25	80.31	0.00	0.00	92.38	0.00	92.38	92.38
	241	Health Insurance	1,576.74	2,830.00	0.00	0.00	5,822.36	0.00	5,822.36	5,822.36
	242	Life Insurance	7.63	7.21	0.00	0.00	29.40	0.00	29.40	29.40
Total Function	2410	Office of the Principal Services	27,324.71	27,602.15	0.00	0.00	38,080.39	0.50	38,080.39	38,080.39

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	243	Medicaid Fund								
Major Function 2000			30,281.59	54,247.24	125,000.00	0.00	48,080.39	0.50	48,080.39	48,080.39
Function	4150	Building Construction & Improvement								
	530	Other Improvements	0.00	0.00	0.00	0.00	6,919.61	0.00	6,919.61	6,919.61
Total Function	4150	Building Construction & Improvement	0.00	0.00	0.00	0.00	6,919.61	0.00	6,919.61	6,919.61
Major Function 4000			0.00	0.00	0.00	0.00	6,919.61	0.00	6,919.61	6,919.61
Total Fund	243	Medicaid Fund	30,281.59	54,247.24	125,000.00	0.00	55,000.00	0.50	55,000.00	55,000.00

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Fund	244	Greenhouse CTE Revitalization Grant							
	3299	State Revenues	5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00
	3000		5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00
Total Fund	244	Greenhouse CTE Revitalization Grant	5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00

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Fund	244	Greenhouse CTE Revitalization Grant								
Function	2540	Operation/Maintenance of Plant								
	541	New Equipment	5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation/Maintenance of Plant	5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000		5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	244	Greenhouse CTE Revitalization Grant	5,887.50	194,112.50	0.00	0.00	0.00	0.00	0.00	0.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	245 ASPIRE Grant fund								
	1920 Donations	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	1000	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	3299 State Revenues	0.00	2,415.00	0.00	0.00	1,300.00	0.00	1,300.00	1,300.00
	3000	0.00	2,415.00	0.00	0.00	1,300.00	0.00	1,300.00	1,300.00
	5400 Beginning Cash Balance	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
	5000	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
Total Fund	245 ASPIRE Grant fund	0.00	2,415.00	5,000.00	0.00	4,300.00	0.00	4,300.00	4,300.00

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Fund	245	ASPIRE Grant fund								
Function	1131	High School Programs 9-12								
	410	Supplies & Materials	0.00	117.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs 9-12	0.00	117.50	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	1000		0.00	117.50	0.00	0.00	0.00	0.00	0.00	0.00
Function	2120	Guidance Services								
	410	Supplies & Materials	0.00	0.00	5,000.00	0.00	4,300.00	0.00	4,300.00	4,300.00
Total Function	2120	Guidance Services	0.00	0.00	5,000.00	0.00	4,300.00	0.00	4,300.00	4,300.00
Major Function	2000		0.00	0.00	5,000.00	0.00	4,300.00	0.00	4,300.00	4,300.00
Total Fund	245	ASPIRE Grant fund	0.00	117.50	5,000.00	0.00	4,300.00	0.00	4,300.00	4,300.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 250	PRESCHOOL								
	1311 TUITION INDIVIDUALS	116,223.68	140,837.36	276,512.16	0.00	0.00	0.00	0.00	0.00
	1920 Donations	29,555.76	103,049.40	0.00	0.00	0.00	0.00	0.00	0.00
	1000	145,779.44	243,886.76	276,512.16	0.00	0.00	0.00	0.00	0.00
	3299 State Revenues	0.00	70,999.30	192,000.00	0.00	204,978.61	0.00	204,978.61	204,978.61
	3000	0.00	70,999.30	192,000.00	0.00	204,978.61	0.00	204,978.61	204,978.61
	5400 Beginning Cash Balance	(8,991.82)	(161,641.52)	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(8,991.82)	(161,641.52)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 250	PRESCHOOL	136,787.62	153,244.54	468,512.16	0.00	204,978.61	0.00	204,978.61	204,978.61

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 250	PRESCHOOL								
Function 1140	Pre-Kindergarten Programs								
112	Salaries - Classified	126,819.82	179,686.08	214,272.80	5.00	131,640.80	4.00	131,640.80	131,640.80
113	Salaries - Administrators	62,289.25	64,469.00	66,403.00	1.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	8,309.87	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	8,388.92	18,807.92	72,723.12	0.00	24,841.27	0.00	24,841.27	24,841.27
220	Social Security	14,439.44	19,003.05	21,003.24	0.00	10,070.55	0.00	10,070.55	10,070.55
231	Workers Compensation	1,206.64	1,592.44	1,761.04	0.00	829.48	0.00	829.48	829.48
233	Paid Family & Medical Leave	715.55	1,009.80	1,122.72	0.00	526.49	0.00	526.49	526.49
241	Health Insurance	41,693.46	47,320.53	70,991.04	0.00	26,952.42	0.00	26,952.42	26,952.42
242	Life Insurance	252.93	186.20	235.20	0.00	117.60	0.00	117.60	117.60
310	Professional Services	2,500.00	4,859.32	2,000.00	0.00	0.00	0.00	0.00	0.00
322	Repair & Maintenance	607.60	3,709.98	1,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
354	Advertising	940.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
390	Other Property Services	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
410	Supplies & Materials	38,242.09	14,856.24	1,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
450	Purchased Food	333.44	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Pre-Kindergarten Programs	298,429.14	363,810.43	468,512.16	6.00	204,978.61	4.00	204,978.61	204,978.61
Major Function 1000		298,429.14	363,810.43	468,512.16	6.00	204,978.61	4.00	204,978.61	204,978.61
Total Fund 250	PRESCHOOL	298,429.14	363,810.43	468,512.16	6.00	204,978.61	4.00	204,978.61	204,978.61

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 253	School Lunch Fund								
	1611 Sale of Breakfast	1,003.30	1,133.85	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	1612 Sale of Lunches	64,990.39	9,065.69	10,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00
	1990 Miscellaneous Refunds	7,802.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	73,796.29	10,199.54	10,000.00	0.00	9,000.00	0.00	9,000.00	9,000.00
	3299 State Revenues	37,092.13	71,050.39	40,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00
	3000	37,092.13	71,050.39	40,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00
	4505 Federal Grants through State	176,004.25	228,073.20	190,000.00	0.00	220,000.00	0.00	220,000.00	220,000.00
	4900 Commodity Value	15,149.25	17,049.92	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
	4000	191,153.50	245,123.12	220,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00
	5200 Transfers	162,000.00	0.00	130,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00
	5400 Beginning Cash Balance	60,081.58	128,716.60	101,405.49	0.00	52,128.78	0.00	52,128.78	52,128.78
	5000	222,081.58	128,716.60	231,405.49	0.00	182,128.78	0.00	182,128.78	182,128.78
Total Fund 253	School Lunch Fund	524,123.50	455,089.65	501,405.49	0.00	496,128.78	0.00	496,128.78	496,128.78

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Fund	253 School Lunch Fund								
Function	3100 Food Services								
112	Salaries - Classified	71,383.81	70,617.99	71,598.12	3.85	62,376.17	2.78	62,376.17	62,376.17
114	Salaries - Managerial Confidential	47,215.20	44,459.54	45,320.00	1.00	45,540.00	1.00	45,540.00	45,540.00
122	Substitutes - Classified	3,632.77	1,930.60	0.00	0.00	0.00	0.00	0.00	0.00
125	Salaries - Students	1,742.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	9,279.39	12,216.17	26,405.59	0.00	31,230.32	0.00	31,230.32	31,230.32
213	PERS - UAL	288.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	8,741.70	8,712.89	8,770.39	0.00	8,230.06	0.00	8,230.06	8,230.06
231	Workers Compensation	4,860.65	4,067.47	5,031.47	0.00	4,648.89	0.00	4,648.89	4,648.89
233	Paid Family & Medical Leave	479.83	468.08	467.74	0.00	431.64	0.00	431.64	431.64
241	Health Insurance	50,144.50	57,419.98	55,536.87	0.00	58,264.78	0.00	58,264.78	58,264.78
242	Life Insurance	261.13	251.24	225.31	0.00	191.16	0.00	191.16	191.16
245	Health Saving Accounts	0.00	0.00	0.00	0.00	215.76	0.00	215.76	215.76
310	Professional Services	845.00	450.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
322	Repair & Maintenance	6,612.95	8,962.32	0.00	0.00	0.00	0.00	0.00	0.00
325	Electricity	0.00	0.00	9,300.00	0.00	6,000.00	0.00	6,000.00	6,000.00
327	Water & Sewer	0.00	0.00	0.00	0.00	4,200.00	0.00	4,200.00	4,200.00
328	Garbage	0.00	0.00	0.00	0.00	1,350.00	0.00	1,350.00	1,350.00
340	Travel	381.62	0.00	1,250.00	0.00	1,000.00	0.00	1,000.00	1,000.00
351	Telephone	0.00	0.00	0.00	0.00	950.00	0.00	950.00	950.00
410	Supplies & Materials	5,407.08	2,228.74	10,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
416	Commodities	15,154.62	17,049.92	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
450	Purchased Food	162,105.66	192,508.87	190,000.00	0.00	215,000.00	0.00	215,000.00	215,000.00
451	Purchased Food - Non-Reimb. Program	3,002.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable	2,358.61	12,065.33	5,000.00	0.00	8,500.00	0.00	8,500.00	8,500.00
470	Computer Software	0.00	2,030.00	9,000.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	486.01	4,594.20	30,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
640	Dues & Fees	1,023.72	1,293.01	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function	3100 Food Services	395,406.90	441,326.35	501,405.49	4.85	496,128.78	3.78	496,128.78	496,128.78

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	253 School Lunch Fund								
Major Function 3000		395,406.90	441,326.35	501,405.49	4.85	496,128.78	3.78	496,128.78	496,128.78
Total Fund	253 School Lunch Fund	395,406.90	441,326.35	501,405.49	4.85	496,128.78	3.78	496,128.78	496,128.78

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 260	PL 105-17 - IDEA								
	4508 IDEA (PL 105-17)	118,745.25	144,539.54	227,148.50	0.00	241,500.35	0.00	241,500.35	241,500.35
	4000	118,745.25	144,539.54	227,148.50	0.00	241,500.35	0.00	241,500.35	241,500.35
	5400 Beginning Cash Balance	(4,592.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000	(4,592.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 260	PL 105-17 - IDEA	114,152.51	144,539.54	227,148.50	0.00	241,500.35	0.00	241,500.35	241,500.35

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	260 PL 105-17 - IDEA								
Function	1252 IDEA Expenses								
111	Salaries - Licensed	42,663.66	47,132.17	96,967.56	2.07	99,601.06	2.06	99,601.06	99,601.06
112	Salaries - Classified	24,512.22	26,512.28	27,560.00	1.00	28,916.00	1.00	28,916.00	28,916.00
122	Substitutes - Classified	300.13	277.80	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS - Employer Contribution	8,763.59	9,592.67	33,141.61	0.00	40,554.07	0.00	40,554.07	40,554.07
213	PERS - UAL	158.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,933.13	5,545.34	9,430.29	0.00	9,812.06	0.00	9,812.06	9,812.06
231	Workers Compensation	424.45	459.07	774.64	0.00	818.75	0.00	818.75	818.75
233	Paid Family & Medical Leave	269.91	295.65	498.00	0.00	514.04	0.00	514.04	514.04
241	Health Insurance	31,976.80	35,406.48	57,600.00	0.00	60,154.45	0.00	60,154.45	60,154.45
242	Life Insurance	114.98	115.68	176.40	0.00	176.40	0.00	176.40	176.40
245	Health Saving Accounts	0.00	0.00	0.00	0.00	953.52	0.00	953.52	953.52
410	Supplies & Materials	0.00	19,202.40	500.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable	34.98	0.00	500.00	0.00	0.00	0.00	0.00	0.00
Total Function	1252 IDEA Expenses	114,152.51	144,539.54	227,148.50	3.07	241,500.35	3.06	241,500.35	241,500.35
Major Function	1000	114,152.51	144,539.54	227,148.50	3.07	241,500.35	3.06	241,500.35	241,500.35
Total Fund	260 PL 105-17 - IDEA	114,152.51	144,539.54	227,148.50	3.07	241,500.35	3.06	241,500.35	241,500.35

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	301 Debt Service Fund								
	1510 Interest Income	17,071.83	20,378.57	0.00	0.00	0.00	0.00	0.00	0.00
	1000	17,071.83	20,378.57	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Cash Balance	726,479.77	743,551.60	500,000.00	0.00	0.00	0.00	500,000.00	500,000.00
	5000	726,479.77	743,551.60	500,000.00	0.00	0.00	0.00	500,000.00	500,000.00
Total Fund	301 Debt Service Fund	743,551.60	763,930.17	500,000.00	0.00	0.00	0.00	500,000.00	500,000.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	301	Debt Service Fund								
Function	5110	Interest & Principal Expense								
	610	Principal	0.00	235,000.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00
	621	Interest	0.00	12,925.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	5110	Interest & Principal Expense	0.00	247,925.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00
Major Function	5000		0.00	247,925.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00
Function	7000	Unapprop End Fund Balance								
	820	Reserved for Next year	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
Total Function	7000	Unapprop End Fund Balance	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
Major Function	7000	Unapprop End Fund Balance	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund	301	Debt Service Fund	0.00	247,925.00	500,000.00	0.00	0.00	0.00	500,000.00	500,000.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	305 PERS Debt Service								
	1510 Interest Income	2,559.82	2,627.72	0.00	0.00	0.00	0.00	0.00	0.00
	1970 Services to other funds	22,500.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	25,060.64	2,627.72	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Beginning Cash Balance	2,185,392.50	1,761,945.64	1,313,437.64	0.00	795,743.00	0.00	795,743.00	795,743.00
	5000	2,185,392.50	1,761,945.64	1,313,437.64	0.00	795,743.00	0.00	795,743.00	795,743.00
Total Fund	305 PERS Debt Service	2,210,453.14	1,764,573.36	1,313,437.64	0.00	795,743.00	0.00	795,743.00	795,743.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	305	PERS Debt Service								
Function	5110	Interest & Principal Expense								
	610	Principal	345,000.00	385,000.00	430,000.00	0.00	480,000.00	0.00	480,000.00	480,000.00
	621	Interest	103,507.50	84,360.00	62,993.00	0.00	39,128.00	0.00	39,128.00	39,128.00
Total Function	5110	Interest & Principal Expense	448,507.50	469,360.00	492,993.00	0.00	519,128.00	0.00	519,128.00	519,128.00
Major Function	5000		448,507.50	469,360.00	492,993.00	0.00	519,128.00	0.00	519,128.00	519,128.00
Function	7000	Unapprop End Fund Balance								
	820	Reserved for Next year	0.00	0.00	820,444.64	0.00	276,615.00	0.00	276,615.00	276,615.00
Total Function	7000	Unapprop End Fund Balance	0.00	0.00	820,444.64	0.00	276,615.00	0.00	276,615.00	276,615.00
Major Function	7000	Unapprop End Fund Balance	0.00	0.00	820,444.64	0.00	276,615.00	0.00	276,615.00	276,615.00
Total Fund	305	PERS Debt Service	448,507.50	469,360.00	1,313,437.64	0.00	795,743.00	0.00	795,743.00	795,743.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 400	Capital Project Funds								
	1990 Miscellaneous Refunds	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299 State Revenues	1,356,158.00	25,000.00	0.00	0.00	25,525.00	0.00	25,525.00	25,525.00
	3000	1,356,158.00	25,000.00	0.00	0.00	25,525.00	0.00	25,525.00	25,525.00
	4500 Federal Grants through State	0.00	46,784.34	0.00	0.00	0.00	0.00	0.00	0.00
	4000	0.00	46,784.34	0.00	0.00	0.00	0.00	0.00	0.00
	5200 Transfers	155,000.00	500,000.00	500,000.00	0.00	300,000.00	0.00	300,000.00	300,000.00
	5400 Beginning Cash Balance	3,497,622.74	2,391,769.20	2,500,000.00	0.00	150,000.00	0.00	150,000.00	150,000.00
	5000	3,652,622.74	2,891,769.20	3,000,000.00	0.00	450,000.00	0.00	450,000.00	450,000.00
Total Fund 400	Capital Project Funds	5,018,780.74	2,963,553.54	3,000,000.00	0.00	475,525.00	0.00	475,525.00	475,525.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	400	Capital Project Funds								
Function	4150	Building Construction & Improvement								
	530	Other Improvements	841,392.12	2,239,459.75	3,000,000.00	0.00	475,525.00	0.00	475,525.00	475,525.00
	531	Facility Improvements - Seismic	1,785,619.42	286,151.68	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Construction & Improvement	2,627,011.54	2,525,611.43	3,000,000.00	0.00	475,525.00	0.00	475,525.00	475,525.00
Major Function	4000		2,627,011.54	2,525,611.43	3,000,000.00	0.00	475,525.00	0.00	475,525.00	475,525.00
Total Fund	400	Capital Project Funds	2,627,011.54	2,525,611.43	3,000,000.00	0.00	475,525.00	0.00	475,525.00	475,525.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	401 Early Learning Center Project								
	4500 Federal Grants through State	0.00	0.00	0.00	0.00	1,450,000.00	0.00	1,450,000.00	1,450,000.00
	4000	0.00	0.00	0.00	0.00	1,450,000.00	0.00	1,450,000.00	1,450,000.00
	5400 Beginning Cash Balance	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
	5000	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
Total Fund	401 Early Learning Center Project	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	401	Early Learning Center Project								
Function	4150	Building Construction & Improvement								
	530	Other Improvements	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00
Total Function	4150	Building Construction & Improvement	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00
Major Function	4000		0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00
Total Fund	401	Early Learning Center Project	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00

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		2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund 600	Unemployment Fund								
	5400 Beginning Cash Balance	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00
	5000	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00
Total Fund 600	Unemployment Fund	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00

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			2023-24 ACTUALS	2024-25 ACTUALS	2025-26 ADOPTED	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 Adopted
Fund	600	Unemployment Fund								
Function	2529	Unemployment								
	232	Unemployment	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00
Total Function	2529	Unemployment	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00
Major Function	2000		0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00
Total Fund	600	Unemployment Fund	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00