

# **Vernonia School District 47J**

## **2025-2026**

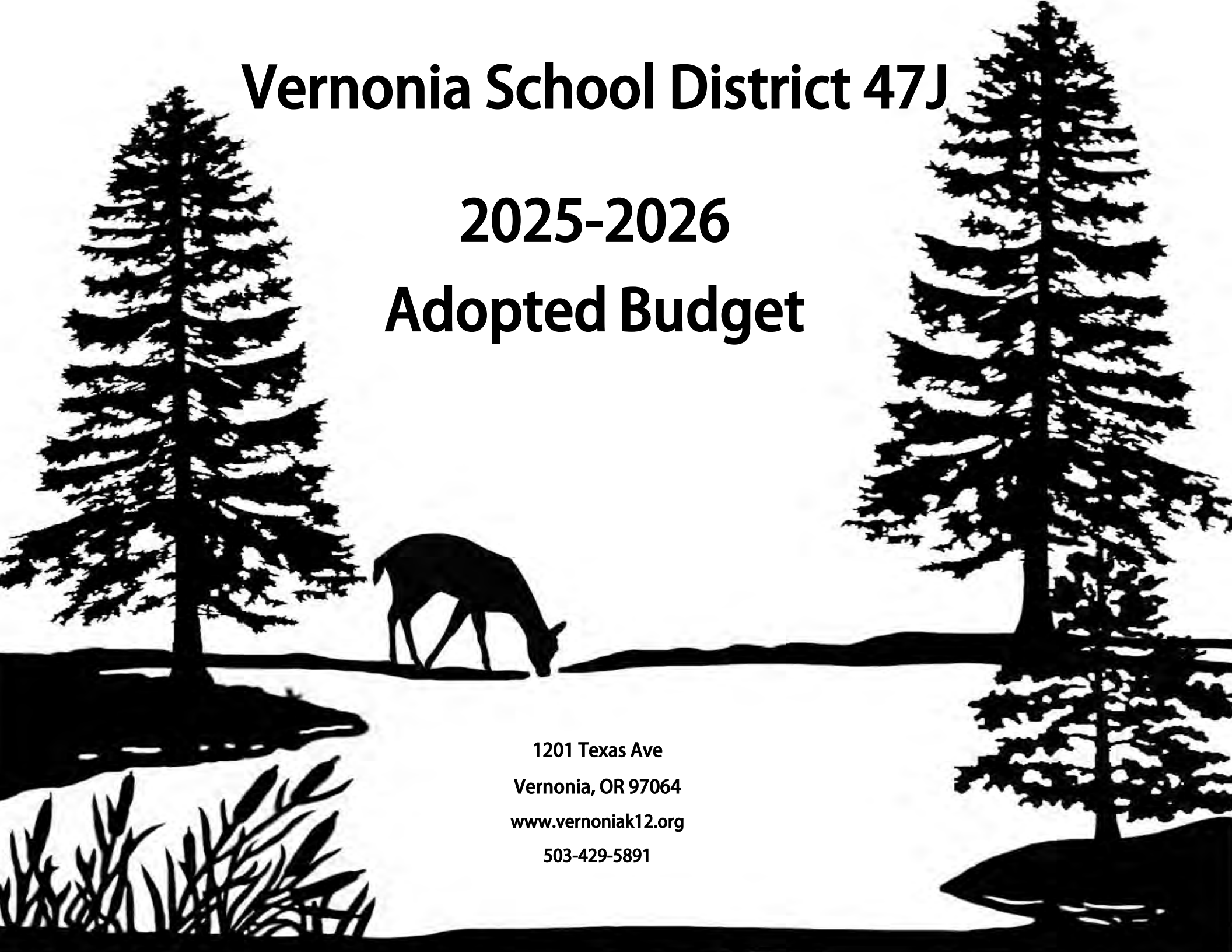
### **Adopted Budget**

1201 Texas Ave

Vernonia, OR 97064

[www.vernoniak12.org](http://www.vernoniak12.org)

503-429-5891



# **VERNONIA SCHOOL DISTRICT 47J**

VERNONIA, OREGON

## **ADOPTED BUDGET 2025-2026**

Prepared by:

Jim Helmen Superintendent

Marie Knight  
Business Manager

**VERNONIA SCHOOL DISTRICT 47J**  
**ADOPTED BUDGET 2025 - 2026**  
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**VERNONIA SCHOOL DISTRICT 47J**  
**2025-2026 BUDGET COMMITTEE**

BOARD MEMBERS

TERM EXPIRES

#1 – Susan Wagner	2025
#2 – Greg Kintz	2027
#3 – Amy Cieloha	2027
#4 – Stacey Pelster	2025
#5 – Joanie Jones	2025
#6 – Javoss McGuire	2025
#7 – Tony Holmes	2025

COMMUNITY MEMBERS

Scott Laird	2027
Alicia Mahoney	2027
Lisa Curry	2028
Billi Kohler	2028
Vacant	
Vacant	

ADMINISTRATIVE STAFF

Jim Helmen	Superintendent/Clerk & Budget Officer
Marie Knight	Business Manager
Michelle Eagleson	K-5 Principal
Nate Underwood	Vernonia Middle/High School Principal
Susanne Myers	Special Education Director

**VERNONIA SCHOOL DISTRICT 47J**  
**2025 - 2026 Budget Calendar**

March 20, 2025	Publish the first “Notice of Budget Committee Meeting” in the <i>Vernonia’s Voice publication</i>
April 3, 2025	Publish the second “Notice of Budget Committee Meeting” in the <i>Vernonia’s Voice publication</i>
Thursday, April 17, 2025 6:00 pm - VSD Library	First Budget Committee Meeting (budget message and present proposed budget)
Thursday, May 8, 2025 Board Meeting to follow 6:00 pm - VSD Library	Second Budget Committee Meeting (answer questions, accept public comment, request approval)  School Board Meeting
June 5, 2025	Publish Budget Hearing Notice in the <i>Vernonia’s Voice publication</i>
Thursday, June 12, 2025 6:00 pm - VSD Library	Public Hearing and Adoption of Budget 6:00 p.m. as approved by the Budget Committee  School Board Meeting

# Vernonia School District 47J

## **Budget Goals**

- The district will provide the necessary instructional resources to ensure student success. Instructional resources include adequate numbers of current state adopted textbooks and updated technology to compete in a global society.
- The district will maintain safe and healthy physical facilities that provide an environment for a quality learning experience.
- The district will offer professional development opportunities for all employees. Through training, the staff will be expected to lead the students to higher levels of achievement.

## **Vision Statement**

“We will open the doors for all to discover the world of endless possibilities”.

## **Guiding Principles**

We believe in providing a safe, caring environment which celebrates and honors differences.

We believe our schools inspire our students to become life-long learners through quality instruction based on meaningful, challenging, and exciting experiences.

We believe in preparing students to become confident, productive citizens in the global community.

We believe in building a collaborative relationship with our community based on respect, trust, honesty, and open communication.

***“Discovering Endless Possibilities...”***

# BUDGET OVERVIEW

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

## BUDGET FORMAT

The budget document is organized into three sections:

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

The Budget Message is a narrative overview of the 2024-2025 budget. Related information includes the budget committee members, composed of the seven board members and seven local citizens, and general information about the District's funds.

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

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

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund formula, which make up almost 90% of all General Fund revenue.

Other funds include:

**Special Revenue Funds** (202-299) – These funds account for resources that are limited to a particular purpose, either by external sources, such as the federal government, or locally, by the governing body. Included in these funds are federal, state and private grants; the District's food service program and student body funds.

**Debt Service Funds** (301-302) – Accounts for dedicated property tax revenue and principal and interest expenditures for the District's long-term obligations, including the general obligation (GO) bonds. GO bonds allow the District to finance capital projects such as the construction of new schools and major remodeling projects, as well as debt incurred during the construction of new district facilities.

**Capital Project Fund** (401-403) – Accounts for revenue and expenditures for capital projects funded by the 2017 General Obligation Bond, Oregon School Capital Improvement Matching Program, and the proposed stadium project.

## **THE BUDGET PROCESS**

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

Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

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



Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 1201 Texas Avenue, Vernonia Oregon between 9:00 a.m. and 4:00 p.m.

## **HOW THE BUDGET IS ADOPTED**

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

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Vernonia School District board of directors and administrative staff for the 2024-2025 fiscal year.

## **SUPPLEMENTAL BUDGETS**

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

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

## **Vernonia School District 47J**

### **Budget Message for the 2025-2026 Fiscal Year**

This document presents the financial plan for Vernonia School District 2025-2026 academic year. The budget prioritizes the needs of the School Board, Vernonia Community, and district-wide while considering budget constraints. The budget adheres to the Oregon Revised Statutes, Chapter 294.

The 2025–2026 proposed budget for Vernonia School District reflects our steadfast commitment to student achievement, educational equity, and responsible financial stewardship. Amid rising operational costs and persistent funding challenges, this budget emphasizes sustainability through conservative planning, while continuing to protect and prioritize core student programs.

Governor Kotek’s April 4 proposal to increase the State School Fund (SSF) to \$11.36 billion for the 2025–2027 biennium—roughly \$600 million above the original Current Service Level (CSL) estimate—offers modest relief. However, the proposal remains insufficient to fully meet the needs of Oregon’s public schools, particularly for small and rural districts like Vernonia. The outcome of the current Oregon legislative session and a pending federal lawsuit regarding education funding will further shape the financial landscape for schools statewide.

Vernonia continues to face revenue declines due to reduced ADMw, lower Student Investment Account (SIA) and High School Success (HSS) allocations, and increasing expenses related to increased Special Education Student numbers. PERS and unemployment insurance under Senate Bill 489. A modest increase in Early Literacy Grant funding, while welcome, does not offset broader reductions.

In response, the district has adopted a conservative budgeting strategy: reallocating Integrated Planning Grant funds, consolidating programming, and leveraging natural staff attrition. These steps allow us to maintain a balanced budget and avoid reductions in staffing or student services.

#### **General Fund Overview:**

Based on the March 2025 SSF estimate, the district maintains a balanced General Fund budget of \$10,635,200. While this allocation reflects continued state support, it has not kept pace with inflation or rising fixed costs. Still, through strategic planning, we are sustaining high-quality student programs and services.

## **Vernonia School District 47J**

### **Budget Message for the 2025-2026 Fiscal Year**

#### **Key Budget Highlights:**

- Addition of a 3.75-hour Instructional Assistant (Vernonia Family Academy)
- Launch of a 9–12 Alternative Education/Hybrid Program
- 6% Certified and Classified Cost-of-Living Adjustment (COLA), totaling 16% over three years
- Contingent on increased SSF:
  - K–12 English Language Arts (ELA) Textbook Adoption (Special Revenue Fund 261)
  - Reader Board Replacement (Maintenance Long Term (Special Revenue Fund 260)

By aligning staffing with programmatic needs and making disciplined fiscal decisions, Vernonia School District has not reduced any K–12 staffing or student programming over the past two years. Ongoing investment continues in the following areas:

- Career and Technical Education (CTE) Pathways
- Academic enrichment and dual credit opportunities
- Elementary enrichment programming
- Credit recovery and alternative education
- Small class sizes and strong behavioral intervention systems

This budget is fully aligned with the Vernonia School Board’s goals and our Continuous Improvement Plan (CIP), which emphasize academic rigor, college and career readiness, social-emotional learning, and equitable access for all students.

We thank you for your continued support. Every challenge presents an opportunity to improve, and through thoughtful planning and strong community partnerships, Vernonia School District remains committed to ensuring every student thrives.

Sincerely,

Jim Helmen  
Superintendent, Vernonia School District

**Vernonia School District 47J**  
**SCHOOL DISTRICT ENROLLMENT AS OF OCTOBER 1, 2024**

GRADE	K	1	2	3	4	5	6	7	8	9	10	11	12	
Mist Elementary	7	5	6	7	4	4								
Vernonia Elementary	22	32	38	39	31	44								
Vernonia Middle School							53	44	40					
Vernonia High School										37	44	45	56	
Total	29	37	44	46	35	48	53	44	40	37	44	45	56	558

**VERNONIA SCHOOL DISTRICT  
DEBT SERVICE PAYMENTS, 2025-2026 BUDGET**

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2025	Payment August 2025	Payment December 2025	Payment June 2026	Total Payments 2025-2026	Amount Outstanding June 30, 2026
<b>BONDS</b>								
July 1, 2004								
	<i>Certificates of participation</i>	\$ 995,000	1.8-5.15%	\$ -				\$ -
	Principal			\$ -	\$ -	\$ -	\$ -	
	Interest				-	-	-	
July 14, 2016								
	<i>General Obligation Refunding Bonds:</i>	12,804,322	2.85%	9,197,727				8,841,907
	Principal					715,820	715,820	
	Interest				131,068	131,068	262,136	
August 8, 2017								
	<i>General Obligation Bonds 2017A</i>	4,205,275	1.49%-4.32%	3,993,654				3,993,654
	Principal					0	0	
	Interest					0	0	
August 8, 2017								
	<i>General Obligation Bonds 2017B</i>	2,590,000	3.0%-4.0%	2,525,000				2,430,000
	Principal					95,000	95,000	
	Interest					50,025	100,050	
		\$ 21,082,257		\$ 15,716,381	\$ -	\$ 190,695	\$ 994,560	\$ 14,905,561

**Vernonia School District 47J**  
**Budget Summary - All Funds**  
**2025-2026**

RESOURCES	General Fund		Grants & Misc Special Revenue Funds		Food Service Fund		Student Body Fund		Debt Service GO Bond Fund		Debt Service Other Fund		Capital Project Fund		All Funds Budget		FTE	
Local Revenue	\$	4,008,200	\$	54,000	\$	6,000	\$	150,000		1,175,000	\$	-	\$	-	\$	5,393,200	-	
Intermediate Revenue		200,000		31,000		-		-		-		-		-		231,000	-	
State Revenue		5,627,000		1,624,060		43,500		-		-		-		-		7,294,560	-	
Federal Revenue		-		1,038,474		344,000		-		-		-		-		1,382,474	-	
Transfers In		-		70,000		150,000		-		-		-		-		220,000	-	
Bond Proceeds		-		-		-		-		-		-		-		-	-	
Other Revenue (BFB)		800,000		25,000		-		150,000		5,000		-		-		980,000	-	
Total Revenue	\$	10,635,200	\$	2,842,534	\$	543,500	\$	300,000	\$	1,180,000	\$	-	\$	-	\$	15,501,234	-	
EXPENDITURES	FTE		FTE		FTE												FTE	
Instruction	\$	5,553,603	54.61	\$1,969,004.00	10.14	\$	-	-	\$	300,000	\$	-	\$	-	\$	7,822,607	64.75	
Supporting Services		4,309,597	18.00	\$753,530.00	1.88		-	-		-		-		-		5,063,127	18.88	
Community Services		2,000	-	120,000	-		543,500	3.69		-		-		-		665,500	3.69	
Facilities Acquisition & Construction		-	-	-	-		-	-		-		-		-		-	-	
Debt Service		-	-	-	-		-	-		1,180,000		-		-		1,180,000	-	
Transfers Out		220,000	-	-	-		-	-		-		-		-		220,000	-	
Contingency		450,000	-	-	-		-	-		-		-		-		450,000	-	
Ending Fund Balance		100,000	-	-	-		-	-		-		-		-		100,000	-	
Total Expenditures	\$	10,635,200	72.61	\$	2,842,534	11.01	\$	543,500	3.69	\$	300,000	\$	-	\$	-	\$	15,501,234	87.31

# General Fund



## **GENERAL FUND**

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

Revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 88% of all General Fund revenue.

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

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



**Vernonia School District 47J**  
**1201 TEXAS AVE VERNONIA, OR 97064-1447**

**Resources Report**

ACTUALS 22-23   ACTUALS 23-24   ADOPTED 24-25   24-25 FTE   PROPOSED 25-26   PROPOSED FTE   APPROVED 25-26   ADOPTED 25-26   ADOPTED FTE

Fund 100	GENERAL FUND										
	1111	CURRENT YEAR TAXES	(3,276,040)	(3,401,258)	(3,225,000)	0.00	(3,375,000)	0.00	(3,375,000)	(3,375,000)	0.00
	1112	PRIOR YEAR TAXES	(85,213)	(65,908)	(75,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00
	1114	PAYMENT IN LIEU OF PROPERTY TA	(385)	(15,590)	(15,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
	1190	PENALTIES AND INTEREST ON TAXE	(2,602)	(7,204)	(5,000)	0.00	(7,500)	0.00	(7,500)	(7,500)	0.00
	1510	EARNINGS ON INVESTMENTS	(59,156)	(128,684)	(90,000)	0.00	(130,000)	0.00	(130,000)	(130,000)	0.00
	1710	REVENUE: ADMISSIONS	(8,458)	(6,961)	(13,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
	1740	REVENUE: FEES	(19,665)	(16,010)	(30,000)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
	1910	RENTALS	(7,685)	(8,210)	(10,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
	1920	DONATIONS	(109,206)	(89,524)	(110,700)	0.00	(110,700)	0.00	(110,700)	(110,700)	0.00
	1960	PRIOR YEARS REFUNDS	(11,844)	(17,706)	(20,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	1961	CURRENT YEAR REFUNDS	(6,459)	(3,822)	(10,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
	1980	FEES CHARGED TO GRANTS	(41,821)	(4,874)	0	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	1990	MISC.	(65,604)	(26,543)	(85,000)	0.00	(85,000)	0.00	(85,000)	(85,000)	0.00
	1994	MEDICAID ADMIN CLAIM	(10,437)	(17,413)	(70,000)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
	1995	E-RATE	(45,994)	(33,706)	(15,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
	1000	LOCAL REVENUES	(3,750,568)	(3,843,414)	(3,773,700)	0.00	(4,008,200)	0.00	(4,008,200)	(4,008,200)	0.00
	2101	COUNTY SCHOOL FUND	(32,275)	(33,051)	(20,000)	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
	2102	GENERAL EDUCATION SERVICE DIS	(18,126)	(105,859)	(165,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
	2105	NATURAL GAS & MINERALS	(2,297)	(5,064)	(20,000)	0.00	(20,000)	0.00	(20,000)	(20,000)	0.00
	2000	REVENUE FROM INTERMEDIATE SOURCES	(52,698)	(143,974)	(205,000)	0.00	(200,000)	0.00	(200,000)	(200,000)	0.00
	3101	STATE SCHOOL FUND GRANT	(4,190,702)	(4,211,905)	(4,840,000)	0.00	(4,800,000)	0.00	(4,800,000)	(4,800,000)	0.00
	3103	COMMON SCHOOL FUND	(72,689)	(75,915)	(75,352)	0.00	(80,000)	0.00	(80,000)	(80,000)	0.00
	3104	STATE TIMBER REVENUE	(833,453)	(1,006,311)	(650,000)	0.00	(650,000)	0.00	(650,000)	(650,000)	0.00
	3199	OTHER UNRESTRICTED GRANTS IN	(42,156)	(31,619)	(35,000)	0.00	(35,000)	0.00	(35,000)	(35,000)	0.00
	3299	OTHER RESTRICTED GRANTS-IN-AID	(55,722)	(53,401)	(50,000)	0.00	(62,000)	0.00	(62,000)	(62,000)	0.00
	3000	REVENUE FROM STATE SOURCES	(5,194,721)	(5,379,151)	(5,650,352)	0.00	(5,627,000)	0.00	(5,627,000)	(5,627,000)	0.00
	5160	LEASE PURCHASE RECEIPTS	(24,162)	(44,081)	0	0.00	0	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	(564,572)	(811,918)	(800,000)	0.00	(800,000)	0.00	(800,000)	(800,000)	0.00
	5000	OTHER SOURCES	(588,734)	(855,999)	(800,000)	0.00	(800,000)	0.00	(800,000)	(800,000)	0.00
Total Fund 100	GENERAL FUND		(9,586,721)	(10,222,538)	(10,429,052)	0.00	(10,635,200)	0.00	(10,635,200)	(10,635,200)	0.00

**Vernonia School District 47J**  
**1201 TEXAS AVE VERNONIA, OR 97064-1447**

**Requirements Report**

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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**Fund 100 GENERAL FUND**

**Function 1111 ELEMENTARY K-5 INSTRUCTION**

111	CERTIFIED SALARIES	603,829	815,878	875,938	16.00	975,356	16.00	975,356	975,356	16.00
112	NON-CERTIFIED SALARIES	26,566	106,209	124,704	4.44	169,727	5.63	169,727	169,727	5.63
116	EARLY RETIREE STIPEND	937	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	34,426	2,890	4,000	0.00	4,000	0.00	4,000	4,000	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	213	93	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	20,526	71,305	69,054	0.00	56,183	0.00	56,183	56,183	0.00
210	PERS RETIREMENT	187,121	282,826	290,218	0.00	396,597	0.00	396,597	396,597	0.00
220	SOCIAL SECURITY	50,700	75,004	81,723	0.00	91,042	0.00	91,042	91,042	0.00
231	WORKERS COMPENSATION	1,972	2,825	3,041	0.00	4,211	0.00	4,211	4,211	0.00
233	PFML	1,750	3,922	4,274	0.00	4,761	0.00	4,761	4,761	0.00
242	MEDICAL BENEFITS	172,489	196,090	193,651	0.00	209,401	0.00	209,401	209,401	0.00
314	SUBSTITUTES	0	68,273	39,000	0.00	50,000	0.00	50,000	50,000	0.00
322	REPAIRS & MAINTENANCE	2,017	6,085	9,000	0.00	9,000	0.00	9,000	9,000	0.00
324	RENTALS	2,017	6,065	20,000	0.00	28,100	0.00	28,100	28,100	0.00
340	TRAVEL	469	0	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	775	1,648	1,200	0.00	1,700	0.00	1,700	1,700	0.00
371	TUITION	18,982	14,925	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410	SUPPLIES	12,093	23,143	3,550	0.00	5,550	0.00	5,550	5,550	0.00
411	SUPPLIES: DISTRICT SUPPLIES	2,296	5,053	4,000	0.00	4,000	0.00	4,000	4,000	0.00
420	TEXTBOOKS	4,180	21,099	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,146	12,225	0	0.00	500	0.00	500	500	0.00
470	SOFTWARE	0	2,790	0	0.00	4,000	0.00	4,000	4,000	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	0	11,014	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	0	126,272	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	25,094	31,700	0	0.00	0	0.00	0	0	0.00
620	INTEREST	2,878	924	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>	<b>1,172,473</b>	<b>1,888,257</b>	<b>1,733,354</b>	<b>20.44</b>	<b>2,024,128</b>	<b>21.63</b>	<b>2,024,128</b>	<b>2,024,128</b>	<b>21.63</b>
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**Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION**

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

111	CERTIFIED SALARIES	267,305	328,909	352,090	5.60	482,028	7.11	482,028	482,028	7.11
112	NON-CERTIFIED SALARIES	0	0	0	0.00	25,518	0.88	25,518	25,518	0.88
116	EARLY RETIREE STIPEND	2,175	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	11,772	1,169	4,000	0.00	4,000	0.00	4,000	4,000	0.00
130	ADDITIONAL SALARY	3,268	12,380	19,240	0.00	11,732	0.00	11,732	11,732	0.00
210	PERS RETIREMENT	91,982	103,082	118,648	0.00	140,772	0.00	140,772	140,772	0.00
220	SOCIAL SECURITY	21,281	25,510	28,783	0.00	39,005	0.00	39,005	39,005	0.00
231	WORKERS COMPENSATION	800	952	1,032	0.00	1,800	0.00	1,800	1,800	0.00
233	PFML	743	1,334	1,505	0.00	2,040	0.00	2,040	2,040	0.00
242	MEDICAL BENEFITS	57,191	80,206	79,334	0.00	77,464	0.00	77,464	77,464	0.00
314	SUBSTITUTES	0	20,058	15,000	0.00	20,000	0.00	20,000	20,000	0.00
322	REPAIRS & MAINTENANCE	560	1,685	4,000	0.00	4,000	0.00	4,000	4,000	0.00
324	RENTALS	560	1,685	10,000	0.00	4,500	0.00	4,500	4,500	0.00
349	TRAVEL: STUDENT	296	120	500	0.00	500	0.00	500	500	0.00
371	TUITION	28,473	29,850	15,000	0.00	15,000	0.00	15,000	15,000	0.00
410	SUPPLIES	2,521	4,702	2,300	0.00	2,300	0.00	2,300	2,300	0.00
411	SUPPLIES: DISTRICT SUPPLIES	1,205	2,589	2,000	0.00	2,000	0.00	2,000	2,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	944	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	200	0	0.00	0	0.00	0	0	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	0	4,727	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	0	38,333	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	6,971	11,242	0	0.00	0	0.00	0	0	0.00
620	INTEREST	799	274	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1121 MIDDLE SCHOOL 6-8 INSTRUCTION</b>	<b>497,902</b>	<b>669,950</b>	<b>653,433</b>	<b>5.60</b>	<b>832,659</b>	<b>7.99</b>	<b>832,659</b>	<b>832,659</b>	<b>7.99</b>
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#### Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES

123	TEMPORARY LICENSED SALARIES	25,062	27,858	29,251	0.00	30,041	0.00	30,041	30,041	0.00
124	TEMPORARY CLASSIFIED SALARIES	0	0	0	0.00	3,688	0.00	3,688	3,688	0.00
130	ADDITIONAL SALARY	490	525	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	6,242	6,975	7,140	0.00	8,418	0.00	8,418	8,418	0.00
220	SOCIAL SECURITY	1,896	2,133	2,202	0.00	2,539	0.00	2,539	2,539	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES

231	WORKERS COMPENSATION	73	81	83	0.00	118	0.00	118	118	0.00
233	PFML	59	112	115	0.00	133	0.00	133	133	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	378	0.00	378	378	0.00
322	REPAIRS & MAINTENANCE	556	613	500	0.00	500	0.00	500	500	0.00
349	TRAVEL: STUDENT	807	1,106	600	0.00	600	0.00	600	600	0.00
390	OTHER PURCHASED SERVICES	3,063	4,509	3,500	0.00	3,500	0.00	3,500	3,500	0.00
410	SUPPLIES	644	1,473	2,000	0.00	2,000	0.00	2,000	2,000	0.00

<b>Total Function</b>	<b>1122 MIDDLE SCHOOL STUDENT ACTIVITIES</b>	<b>38,893</b>	<b>45,385</b>	<b>45,392</b>	<b>0.00</b>	<b>51,915</b>	<b>0.00</b>	<b>51,915</b>	<b>51,915</b>	<b>0.00</b>
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#### Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	561,974	557,166	614,906	9.55	602,634	8.37	602,634	602,634	8.37
112	NON-CERTIFIED SALARIES	27,803	25,474	23,584	0.94	32,604	0.94	32,604	32,604	0.94
121	SUBSTITUTE: CERTIFIED SALARIES	58,300	794	8,000	0.00	8,000	0.00	8,000	8,000	0.00
123	TEMPORARY LICENSED SALARIES	0	2,485	5,219	0.00	2,766	0.00	2,766	2,766	0.00
124	TEMPORARY CLASSIFIED SALARIES	3,105	0	10,000	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	9,971	28,066	31,860	0.00	18,452	0.00	18,452	18,452	0.00
210	PERS RETIREMENT	190,824	167,066	200,217	0.00	218,518	0.00	218,518	218,518	0.00
220	SOCIAL SECURITY	49,649	45,935	52,267	0.00	49,732	0.00	49,732	49,732	0.00
231	WORKERS COMPENSATION	1,875	1,702	1,881	0.00	2,287	0.00	2,287	2,287	0.00
233	PFML	1,699	2,402	2,733	0.00	2,601	0.00	2,601	2,601	0.00
242	MEDICAL BENEFITS	118,209	79,555	86,453	0.00	59,960	0.00	59,960	59,960	0.00
310	PROFESSIONAL SERVICES	0	1,000	0	0.00	0	0.00	0	0	0.00
314	SUBSTITUTES	0	31,719	25,000	0.00	30,000	0.00	30,000	30,000	0.00
322	REPAIRS & MAINTENANCE	996	4,334	6,800	0.00	6,800	0.00	6,800	6,800	0.00
324	RENTALS	896	2,696	15,000	0.00	7,500	0.00	7,500	7,500	0.00
340	TRAVEL	0	0	750	0.00	750	0.00	750	750	0.00
349	TRAVEL: STUDENT	486	80	500	0.00	500	0.00	500	500	0.00
371	TUITION	19,222	24,995	39,000	0.00	39,000	0.00	39,000	39,000	0.00
410	SUPPLIES	5,360	20,728	9,350	0.00	9,350	0.00	9,350	9,350	0.00
411	SUPPLIES: DISTRICT SUPPLIES	2,239	4,663	3,500	0.00	3,500	0.00	3,500	3,500	0.00
420	TEXTBOOKS	164	0	0	0.00	0	0.00	0	0	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 1131 HIGH SCHOOL INSTRUCTION

460	NON-CONSUMABLE SUPPLIES	19,003	5,066	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	300	0	0.00	0	0.00	0	0	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	0	6,642	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	0	59,745	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	16,391	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	11,153	17,103	0	0.00	0	0.00	0	0	0.00
620	INTEREST	1,279	436	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	500	500	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1131 HIGH SCHOOL INSTRUCTION</b>	<b>1,101,098</b>	<b>1,090,652</b>	<b>1,137,019</b>	<b>10.49</b>	<b>1,094,952</b>	<b>9.31</b>	<b>1,094,952</b>	<b>1,094,952</b>	<b>9.31</b>
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#### Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

113	ADMINISTRATIVE SALARIES	29,582	20,000	21,000	0.00	22,260	0.00	22,260	22,260	0.00
123	TEMPORARY LICENSED SALARIES	54,901	62,455	61,601	0.00	66,976	0.00	66,976	66,976	0.00
124	TEMPORARY CLASSIFIED SALARIES	24,307	21,456	26,284	0.00	26,591	0.00	26,591	26,591	0.00
130	ADDITIONAL SALARY	3,079	2,520	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	21,001	15,960	16,416	0.00	21,158	0.00	21,158	21,158	0.00
220	SOCIAL SECURITY	8,382	7,949	8,131	0.00	8,661	0.00	8,661	8,661	0.00
231	WORKERS COMPENSATION	368	378	331	0.00	505	0.00	505	505	0.00
233	PFML	262	416	425	0.00	453	0.00	453	453	0.00
242	MEDICAL BENEFITS	1,478	0	0	0.00	432	0.00	432	432	0.00
319	PROF & TECH SERVICES: OTHER	210	252	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	1,219	3,517	5,000	0.00	5,000	0.00	5,000	5,000	0.00
324	RENTALS	0	3,188	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	3,731	5,610	5,000	0.00	5,000	0.00	5,000	5,000	0.00
349	TRAVEL: STUDENT	18,499	15,977	16,000	0.00	16,000	0.00	16,000	16,000	0.00
390	OTHER PURCHASED SERVICES	22,794	25,618	21,500	0.00	21,500	0.00	21,500	21,500	0.00
410	SUPPLIES	11,374	13,159	25,700	0.00	25,700	0.00	25,700	25,700	0.00
460	NON-CONSUMABLE SUPPLIES	8,617	4,858	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	900	0	0.00	2,000	0.00	2,000	2,000	0.00
640	DUES/FEES	2,760	3,770	4,000	0.00	4,500	0.00	4,500	4,500	0.00

<b>Total Function</b>	<b>1132 HIGH SCHOOL STUDENT ACTIVITIES</b>	<b>212,564</b>	<b>207,984</b>	<b>211,388</b>	<b>0.00</b>	<b>226,737</b>	<b>0.00</b>	<b>226,737</b>	<b>226,737</b>	<b>0.00</b>
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 1210 TALENTED & GIFTED

410	SUPPLIES	0	0	500	0.00	500	0.00	500	500	0.00
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<b>Total Function 1210</b>	<b>TALENTED &amp; GIFTED</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>0.00</b>	<b>500</b>	<b>500</b>	<b>0.00</b>
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#### Function 1220 SPECIAL LEARNING EXPERIENCES

371	TUITION	120,245	131,556	136,000	0.00	73,000	0.00	73,000	73,000	0.00
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<b>Total Function 1220</b>	<b>SPECIAL LEARNING EXPERIENCES</b>	<b>120,245</b>	<b>131,556</b>	<b>136,000</b>	<b>0.00</b>	<b>73,000</b>	<b>0.00</b>	<b>73,000</b>	<b>73,000</b>	<b>0.00</b>
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#### Function 1250 LESS RESTRICTIVE PROGRAMS

111	CERTIFIED SALARIES	184,181	202,225	216,195	3.00	236,171	3.00	236,171	236,171	3.00
112	NON-CERTIFIED SALARIES	312,084	326,674	371,033	13.11	350,975	11.25	350,975	350,975	11.25
113	ADMINISTRATIVE SALARIES	0	10,777	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	11,085	768	4,000	0.00	4,000	0.00	4,000	4,000	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	3,398	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	5,232	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	61,756	32,285	37,189	0.00	10,983	0.00	10,983	10,983	0.00
210	PERS RETIREMENT	146,130	168,521	178,446	0.00	179,999	0.00	179,999	179,999	0.00
220	SOCIAL SECURITY	42,887	42,403	46,647	0.00	44,516	0.00	44,516	44,516	0.00
231	WORKERS COMPENSATION	1,700	1,668	1,795	0.00	2,151	0.00	2,151	2,151	0.00
233	PFML	1,478	2,217	2,439	0.00	2,328	0.00	2,328	2,328	0.00
242	MEDICAL BENEFITS	135,876	141,712	150,306	0.00	166,163	0.00	166,163	166,163	0.00
310	PROFESSIONAL SERVICES	58,920	0	0	0.00	0	0.00	0	0	0.00
314	SUBSTITUTES	0	38,606	25,000	0.00	27,000	0.00	27,000	27,000	0.00
340	TRAVEL	4,795	2,656	3,000	0.00	3,000	0.00	3,000	3,000	0.00
349	TRAVEL: STUDENT	0	923	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	2,575	1,798	3,500	0.00	3,500	0.00	3,500	3,500	0.00
420	TEXTBOOKS	7,222	1,024	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,596	2,905	500	0.00	500	0.00	500	500	0.00
470	SOFTWARE	5,532	4,501	0	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	59	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1250</b>	<b>LESS RESTRICTIVE PROGRAMS</b>	<b>987,506</b>	<b>981,662</b>	<b>1,040,051</b>	<b>16.11</b>	<b>1,031,286</b>	<b>14.25</b>	<b>1,031,286</b>	<b>1,031,286</b>	<b>14.25</b>
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 1260 EARLY INTERVENTION

310	PROFESSIONAL SERVICES	7,446	18,446	5,000	0.00	5,000	0.00	5,000	5,000	0.00
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<b>Total Function 1260</b>	<b>EARLY INTERVENTION</b>	<b>7,446</b>	<b>18,446</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00</b>
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#### Function 1270 ALTERNATIVE EDUCATION

349	TRAVEL: STUDENT	299	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 1270</b>	<b>ALTERNATIVE EDUCATION</b>	<b>299</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1271 REMEDIATION

310	PROFESSIONAL SERVICES	25,710	25,710	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 1271</b>	<b>REMEDATION</b>	<b>25,710</b>	<b>25,710</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1283 ALTERNATIVE EDUCATION TRANSITION

124	TEMPORARY CLASSIFIED SALARIES	640	1,748	0	0.00	0	0.00	0	0	0.00
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220	SOCIAL SECURITY	49	0	0	0.00	0	0.00	0	0	0.00
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231	WORKERS COMPENSATION	2	5	0	0.00	0	0.00	0	0	0.00
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233	PFML	3	7	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 1283</b>	<b>ALTERNATIVE EDUCATION TRANSITION</b>	<b>693</b>	<b>1,760</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1284 VERNONIA FAMILY ACADEMY

111	CERTIFIED SALARIES	151,366	75,251	79,013	1.00	2,067	0.00	2,067	2,067	0.00
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112	NON-CERTIFIED SALARIES	0	0	0	0.00	12,247	0.44	12,247	12,247	0.44
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121	SUBSTITUTE: CERTIFIED SALARIES	1,125	0	0	0.00	0	0.00	0	0	0.00
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130	ADDITIONAL SALARY	473	911	0	0.00	0	0.00	0	0	0.00
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210	PERS RETIREMENT	50,183	25,796	26,762	0.00	4,655	0.00	4,655	4,655	0.00
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220	SOCIAL SECURITY	11,265	5,744	5,961	0.00	1,093	0.00	1,093	1,093	0.00
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231	WORKERS COMPENSATION	425	210	217	0.00	48	0.00	48	48	0.00
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233	PFML	395	300	312	0.00	57	0.00	57	57	0.00
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242	MEDICAL BENEFITS	37,518	11,520	14,028	0.00	647	0.00	647	647	0.00
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310	PROFESSIONAL SERVICES	7,643	16,042	15,000	0.00	10,000	0.00	10,000	10,000	0.00
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349	TRAVEL: STUDENT	912	650	0	0.00	0	0.00	0	0	0.00
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359	OTHER COMMUNICATION SERVICES	18,878	22,687	9,000	0.00	7,000	0.00	7,000	7,000	0.00
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 1284 VERNONIA FAMILY ACADEMY

410	SUPPLIES	4,853	7,035	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	55,248	42,307	40,000	0.00	27,000	0.00	27,000	27,000	0.00
470	SOFTWARE	0	25,380	0	0.00	5,000	0.00	5,000	5,000	0.00
480	TECHNOLOGY HARDWARE	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00

<b>Total Function</b>	<b>1284 VERNONIA FAMILY ACADEMY</b>	<b>340,285</b>	<b>233,834</b>	<b>195,292</b>	<b>1.00</b>	<b>74,814</b>	<b>0.44</b>	<b>74,814</b>	<b>74,814</b>	<b>0.44</b>
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#### Function 1285 DISTANCE LEARNING

111	CERTIFIED SALARIES	0	65,111	70,415	1.00	76,880	1.00	76,880	76,880	1.00
112	NON-CERTIFIED SALARIES	0	0	25,512	0.88	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	1,050	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	20,204	29,766	0.00	25,001	0.00	25,001	25,001	0.00
220	SOCIAL SECURITY	0	4,993	7,270	0.00	5,806	0.00	5,806	5,806	0.00
231	WORKERS COMPENSATION	0	184	259	0.00	264	0.00	264	264	0.00
233	PFML	0	261	380	0.00	304	0.00	304	304	0.00
242	MEDICAL BENEFITS	0	24,321	22,902	0.00	24,076	0.00	24,076	24,076	0.00

<b>Total Function</b>	<b>1285 DISTANCE LEARNING</b>	<b>0</b>	<b>116,125</b>	<b>156,504</b>	<b>1.88</b>	<b>132,332</b>	<b>1.00</b>	<b>132,332</b>	<b>132,332</b>	<b>1.00</b>
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#### Function 1400 SUMMER SCHOOL PROGRAMS

130	ADDITIONAL SALARY	5,399	3,721	9,000	0.00	3,500	0.00	3,500	3,500	0.00
210	PERS RETIREMENT	1,605	1,157	2,793	0.00	1,138	0.00	1,138	1,138	0.00
220	SOCIAL SECURITY	407	280	689	0.00	268	0.00	268	268	0.00
231	WORKERS COMPENSATION	16	11	23	0.00	12	0.00	12	12	0.00
233	PFML	1	15	36	0.00	14	0.00	14	14	0.00
410	SUPPLIES	8,052	508	1,350	0.00	1,350	0.00	1,350	1,350	0.00
460	NON-CONSUMABLE SUPPLIES	4,574	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1400 SUMMER SCHOOL PROGRAMS</b>	<b>20,054</b>	<b>5,691</b>	<b>13,890</b>	<b>0.00</b>	<b>6,281</b>	<b>0.00</b>	<b>6,281</b>	<b>6,281</b>	<b>0.00</b>
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#### Function 2110 ATTENDANCE SERVICES

112	NON-CERTIFIED SALARIES	0	42,973	45,072	1.00	46,719	1.00	46,719	46,719	1.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	57	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	590	350	0.00	0	0.00	0	0	0.00



## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2110 ATTENDANCE SERVICES

210	PERS RETIREMENT	0	14,755	15,374	0.00	16,679	0.00	16,679	16,679	0.00
220	SOCIAL SECURITY	4	3,302	3,442	0.00	3,538	0.00	3,538	3,538	0.00
231	WORKERS COMPENSATION	0	126	130	0.00	167	0.00	167	167	0.00
233	PFML	0	173	180	0.00	185	0.00	185	185	0.00
242	MEDICAL BENEFITS	0	7,137	9,778	0.00	7,940	0.00	7,940	7,940	0.00
410	SUPPLIES	0	78	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2110 ATTENDANCE SERVICES</b>	<b>61</b>	<b>69,134</b>	<b>74,327</b>	<b>1.00</b>	<b>75,228</b>	<b>1.00</b>	<b>75,228</b>	<b>75,228</b>	<b>1.00</b>
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#### Function 2113 SOCIAL WORK

111	CERTIFIED SALARIES	25,775	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,207	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	8,019	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	2,047	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	73	0	0	0.00	0	0.00	0	0	0.00
233	PFML	45	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	2,686	1,178	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	7,667	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2113 SOCIAL WORK</b>	<b>47,518</b>	<b>1,178</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2119 OTHER ATTENDANCE/SOCIAL WORK SERVICES

410	SUPPLIES	0	2,878	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	1,359	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2119 OTHER ATTENDANCE/SOCIAL WORK SERVICES</b>	<b>0</b>	<b>4,237</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2120 GUIDANCE

111	CERTIFIED SALARIES	79,004	85,559	85,718	1.00	90,861	1.00	90,861	90,861	1.00
116	EARLY RETIREE STIPEND	735	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,270	0	1,050	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	24,023	26,549	26,924	0.00	29,548	0.00	29,548	29,548	0.00
220	SOCIAL SECURITY	6,273	6,545	6,638	0.00	6,951	0.00	6,951	6,951	0.00
231	WORKERS COMPENSATION	225	233	236	0.00	309	0.00	309	309	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2120 GUIDANCE

233	PFML	213	342	347	0.00	363	0.00	363	363	0.00
242	MEDICAL BENEFITS	19,402	20,119	20,466	0.00	18,087	0.00	18,087	18,087	0.00
340	TRAVEL	0	0	400	0.00	400	0.00	400	400	0.00
410	SUPPLIES	69	356	460	0.00	460	0.00	460	460	0.00

<b>Total Function 2120</b>	<b>GUIDANCE</b>	<b>132,214</b>	<b>139,703</b>	<b>142,239</b>	<b>1.00</b>	<b>146,980</b>	<b>1.00</b>	<b>146,980</b>	<b>146,980</b>	<b>1.00</b>
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#### Function 2130 HEALTH SERVICES

130	ADDITIONAL SALARY	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
210	PERS RETIREMENT	0	0	621	0.00	650	0.00	650	650	0.00
220	SOCIAL SECURITY	0	0	146	0.00	153	0.00	153	153	0.00
231	WORKERS COMPENSATION	0	0	6	0.00	7	0.00	7	7	0.00
233	PFML	0	0	8	0.00	8	0.00	8	8	0.00
310	PROFESSIONAL SERVICES	52,250	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	766	735	5,000	0.00	5,000	0.00	5,000	5,000	0.00
641	REFUND GRANT AWARD	0	10,835	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2130</b>	<b>HEALTH SERVICES</b>	<b>53,016</b>	<b>11,570</b>	<b>7,779</b>	<b>0.00</b>	<b>7,818</b>	<b>0.00</b>	<b>7,818</b>	<b>7,818</b>	<b>0.00</b>
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#### Function 2140 PSYCHOLOGY

310	PROFESSIONAL SERVICES	90,000	92,700	114,537	0.00	117,935	0.00	117,935	117,935	0.00
340	TRAVEL	0	1,153	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	SUPPLIES	2,314	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00

<b>Total Function 2140</b>	<b>PSYCHOLOGY</b>	<b>92,314</b>	<b>93,853</b>	<b>116,537</b>	<b>0.00</b>	<b>119,935</b>	<b>0.00</b>	<b>119,935</b>	<b>119,935</b>	<b>0.00</b>
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#### Function 2150 SPEECH PATHOLOGY/AUDIOLOGY

310	PROFESSIONAL SERVICES	81,080	80,917	90,000	0.00	92,700	0.00	92,700	92,700	0.00
340	TRAVEL	0	633	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	2,123	712	800	0.00	800	0.00	800	800	0.00

<b>Total Function 2150</b>	<b>SPEECH PATHOLOGY/AUDIOLOGY</b>	<b>83,203</b>	<b>82,261</b>	<b>90,800</b>	<b>0.00</b>	<b>93,500</b>	<b>0.00</b>	<b>93,500</b>	<b>93,500</b>	<b>0.00</b>
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#### Function 2190 INDIRECT STUDENT SUPPORT

112	NON-CERTIFIED SALARIES	29,049	34,190	36,971	0.94	39,201	0.94	39,201	39,201	0.94
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2190 INDIRECT STUDENT SUPPORT

113	ADMINISTRATIVE SALARIES	5,955	0	0	0.00	17,230	0.12	17,230	17,230	0.12
130	ADDITIONAL SALARY	2,671	639	1,050	0.00	1,200	0.00	1,200	1,200	0.00
210	PERS RETIREMENT	11,503	10,639	11,798	0.00	18,742	0.00	18,742	18,742	0.00
220	SOCIAL SECURITY	3,229	2,664	2,909	0.00	4,409	0.00	4,409	4,409	0.00
231	WORKERS COMPENSATION	89	103	111	0.00	204	0.00	204	204	0.00
233	PFML	78	139	152	0.00	231	0.00	231	231	0.00
242	MEDICAL BENEFITS	18,913	17,983	18,857	0.00	16,953	0.00	16,953	16,953	0.00
410	SUPPLIES	0	0	500	0.00	500	0.00	500	500	0.00

<b>Total Function</b>	<b>2190 INDIRECT STUDENT SUPPORT</b>	<b>71,487</b>	<b>66,358</b>	<b>72,348</b>	<b>0.94</b>	<b>98,669</b>	<b>1.06</b>	<b>98,669</b>	<b>98,669</b>	<b>1.06</b>
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#### Function 2210 IMPROVEMENT OF INSTRUCTION

111	CERTIFIED SALARIES	0	0	25,040	0.40	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	10,165	26,083	7,234	0.00	30,000	0.00	30,000	30,000	0.00
130	ADDITIONAL SALARY	550	1,567	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	3,184	8,016	9,260	0.00	8,910	0.00	8,910	8,910	0.00
220	SOCIAL SECURITY	809	2,111	2,466	0.00	2,295	0.00	2,295	2,295	0.00
231	WORKERS COMPENSATION	30	78	90	0.00	97	0.00	97	97	0.00
233	PFML	32	110	129	0.00	120	0.00	120	120	0.00
242	MEDICAL BENEFITS	0	291	346	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	26,752	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	2,400	1,531	2,000	0.00	2,000	0.00	2,000	2,000	0.00
345	LICENSED TUITION	10,000	9,965	10,000	0.00	10,000	0.00	10,000	10,000	0.00
347	CLASSIFIED TUITION	2,736	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	81	38	300	0.00	300	0.00	300	300	0.00

<b>Total Function</b>	<b>2210 IMPROVEMENT OF INSTRUCTION</b>	<b>56,740</b>	<b>49,790</b>	<b>56,865</b>	<b>0.40</b>	<b>53,722</b>	<b>0.00</b>	<b>53,722</b>	<b>53,722</b>	<b>0.00</b>
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#### Function 2220 EDUCATIONAL MEDIA

112	NON-CERTIFIED SALARIES	0	64,399	66,615	1.69	70,609	1.69	70,609	70,609	1.69
116	EARLY RETIREE STIPEND	5,288	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,060	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	221	700	0.00	0	0.00	0	0	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2220 EDUCATIONAL MEDIA

210	PERS RETIREMENT	0	18,972	19,755	0.00	21,890	0.00	21,890	21,890	0.00
220	SOCIAL SECURITY	486	4,801	4,999	0.00	5,214	0.00	5,214	5,214	0.00
231	WORKERS COMPENSATION	18	190	211	0.00	253	0.00	253	253	0.00
233	PFML	25	251	261	0.00	273	0.00	273	273	0.00
242	MEDICAL BENEFITS	0	34,388	32,361	0.00	30,361	0.00	30,361	30,361	0.00
410	SUPPLIES	0	504	800	0.00	800	0.00	800	800	0.00
430	LIBRARY BOOKS	3,127	3,636	1,100	0.00	1,100	0.00	1,100	1,100	0.00
460	NON-CONSUMABLE SUPPLIES	0	434	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2220 EDUCATIONAL MEDIA</b>	<b>10,005</b>	<b>127,796</b>	<b>126,802</b>	<b>1.69</b>	<b>130,500</b>	<b>1.69</b>	<b>130,500</b>	<b>130,500</b>	<b>1.69</b>
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#### Function 2310 BOARD OF EDUCATION

112	NON-CERTIFIED SALARIES	7,367	7,764	8,036	0.10	8,317	0.10	8,317	8,317	0.10
130	ADDITIONAL SALARY	17	90	350	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,424	2,660	2,837	0.00	2,969	0.00	2,969	2,969	0.00
220	SOCIAL SECURITY	547	582	623	0.00	617	0.00	617	617	0.00
231	WORKERS COMPENSATION	21	22	25	0.00	29	0.00	29	29	0.00
233	PFML	15	30	33	0.00	32	0.00	32	32	0.00
242	MEDICAL BENEFITS	1,554	1,604	1,679	0.00	1,730	0.00	1,730	1,730	0.00
310	PROFESSIONAL SERVICES	0	0	500	0.00	500	0.00	500	500	0.00
324	RENTALS	(3,289)	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	4,204	6,178	7,000	0.00	7,000	0.00	7,000	7,000	0.00
354	ADVERTISING	275	310	500	0.00	500	0.00	500	500	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	849	0	0	0.00	0	0.00	0	0	0.00
381	AUDIT SERVICES	36,140	40,660	45,000	0.00	45,000	0.00	45,000	45,000	0.00
382	LEGAL SERVICES	8,869	4,073	9,000	0.00	9,000	0.00	9,000	9,000	0.00
388	ELECTIONS	828	0	500	0.00	500	0.00	500	500	0.00
389	OTHER BOARD SERVICES	1,300	3,560	3,800	0.00	3,800	0.00	3,800	3,800	0.00
410	SUPPLIES	0	209	200	0.00	200	0.00	200	200	0.00
470	SOFTWARE	150	747	800	0.00	800	0.00	800	800	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	24,162	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	1,821	1,821	3,000	0.00	3,000	0.00	3,000	3,000	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

<b>Total Function 2310</b>	<b>BOARD OF EDUCATION</b>	<b>87,253</b>	<b>70,310</b>	<b>83,882</b>	<b>0.10</b>	<b>83,994</b>	<b>0.10</b>	<b>83,994</b>	<b>83,994</b>	<b>0.10</b>
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#### Function 2321 OFFICE OF SUPERINTENDENT

112	NON-CERTIFIED SALARIES	66,306	69,876	72,322	0.90	74,854	0.90	74,854	74,854	0.90
113	ADMINISTRATIVE SALARIES	122,867	130,000	153,000	1.00	148,400	1.00	148,400	148,400	1.00
116	EARLY RETIREE STIPEND	0	13,600	6,300	0.00	8,760	0.00	8,760	8,760	0.00
130	ADDITIONAL SALARY	2,821	11,209	5,550	0.00	2,400	0.00	2,400	2,400	0.00
210	PERS RETIREMENT	57,373	69,249	86,164	0.00	78,612	0.00	78,612	78,612	0.00
220	SOCIAL SECURITY	14,285	16,720	18,437	0.00	17,446	0.00	17,446	17,446	0.00
231	WORKERS COMPENSATION	530	614	685	0.00	798	0.00	798	798	0.00
233	PFML	384	874	964	0.00	912	0.00	912	912	0.00
242	MEDICAL BENEFITS	36,250	38,596	36,737	0.00	41,220	0.00	41,220	41,220	0.00
310	PROFESSIONAL SERVICES	595	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	1,008	3,033	2,500	0.00	2,500	0.00	2,500	2,500	0.00
324	RENTALS	5,109	5,717	6,000	0.00	11,000	0.00	11,000	11,000	0.00
340	TRAVEL	3,806	6,899	6,000	0.00	6,000	0.00	6,000	6,000	0.00
351	TELEPHONE	1,891	2,073	2,000	0.00	2,000	0.00	2,000	2,000	0.00
353	POSTAGE	594	1,136	1,200	0.00	1,200	0.00	1,200	1,200	0.00
355	PRINTING	0	0	500	0.00	500	0.00	500	500	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	2,250	5	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	7,005	5,443	6,000	0.00	10,000	0.00	10,000	10,000	0.00
414	FOOD-OUTDOOR SCHOOL	0	82	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,171	3,479	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	319	10,519	5,000	0.00	7,000	0.00	7,000	7,000	0.00
530	OTHER CAPITAL OUTLAY	0	68,403	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	15,390	13,548	0	0.00	0	0.00	0	0	0.00
620	INTEREST	1,885	604	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,101	2,687	2,200	0.00	3,000	0.00	3,000	3,000	0.00

<b>Total Function 2321</b>	<b>OFFICE OF SUPERINTENDENT</b>	<b>343,942</b>	<b>474,368</b>	<b>411,559</b>	<b>1.90</b>	<b>416,603</b>	<b>1.90</b>	<b>416,603</b>	<b>416,603</b>	<b>1.90</b>
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#### Function 2410 OFFICE OF PRINCIPAL

112	NON-CERTIFIED SALARIES	80,381	88,264	93,774	2.00	100,882	2.00	100,882	100,882	2.00
113	ADMINISTRATIVE SALARIES	225,650	238,417	245,733	2.00	256,557	2.00	256,557	256,557	2.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2410 OFFICE OF PRINCIPAL

121	SUBSTITUTE: CERTIFIED SALARIES	1,850	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	387	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,972	5,889	4,150	0.00	2,400	0.00	2,400	2,400	0.00
210	PERS RETIREMENT	99,688	109,871	135,027	0.00	125,254	0.00	125,254	125,254	0.00
220	SOCIAL SECURITY	22,949	24,458	26,599	0.00	26,516	0.00	26,516	26,516	0.00
231	WORKERS COMPENSATION	865	912	1,052	0.00	1,232	0.00	1,232	1,232	0.00
233	PFML	700	1,279	1,391	0.00	1,386	0.00	1,386	1,386	0.00
242	MEDICAL BENEFITS	67,122	69,434	72,591	0.00	66,520	0.00	66,520	66,520	0.00
322	REPAIRS & MAINTENANCE	1,120	3,370	8,500	0.00	8,500	0.00	8,500	8,500	0.00
324	RENTALS	1,409	3,952	18,000	0.00	11,000	0.00	11,000	11,000	0.00
340	TRAVEL	189	2,310	1,500	0.00	1,500	0.00	1,500	1,500	0.00
351	TELEPHONE	17,851	19,503	18,200	0.00	18,200	0.00	18,200	18,200	0.00
353	POSTAGE	4,406	3,343	4,700	0.00	4,700	0.00	4,700	4,700	0.00
355	PRINTING	0	0	900	0.00	900	0.00	900	900	0.00
410	SUPPLIES	3,549	2,430	3,500	0.00	3,500	0.00	3,500	3,500	0.00
412	SUPPLIES: AWARDS	2,763	3,050	3,600	0.00	3,600	0.00	3,600	3,600	0.00
416	PRINCIPALS DISCRETIONARY FUND	0	4,238	10,000	0.00	10,000	0.00	10,000	10,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	409	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	0	63,178	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	15,137	12,513	0	0.00	0	0.00	0	0	0.00
620	INTEREST	1,783	558	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	4,135	2,877	3,900	0.00	3,900	0.00	3,900	3,900	0.00

<b>Total Function 2410 OFFICE OF PRINCIPAL</b>	<b>555,907</b>	<b>660,256</b>	<b>653,117</b>	<b>4.00</b>	<b>646,547</b>	<b>4.00</b>	<b>646,547</b>	<b>646,547</b>	<b>4.00</b>
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#### Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT

113	ADMINISTRATIVE SALARIES	89,136	0	0	0.00	0	0.00	0	0	0.00
116	EARLY RETIREE STIPEND	1,215	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,493	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	27,747	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	6,971	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	253	0	0	0.00	0	0.00	0	0	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT

233	PFML	213	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	10,062	586	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	434	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	228	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	903	258	0	0.00	600	0.00	600	600	0.00

<b>Total Function</b>	<b>2490 SCHOOL ADMINISTRATION - OTHER SUPPORT</b>	<b>139,654</b>	<b>844</b>	<b>0</b>	<b>0.00</b>	<b>600</b>	<b>0.00</b>	<b>600</b>	<b>600</b>	<b>0.00</b>
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#### Function 2520 FISCAL SERVICES

112	NON-CERTIFIED SALARIES	110,152	114,778	170,262	2.00	179,288	2.00	179,288	179,288	2.00
130	ADDITIONAL SALARY	20,365	20,372	23,071	0.00	22,053	0.00	22,053	22,053	0.00
210	PERS RETIREMENT	42,042	41,664	60,136	0.00	65,476	0.00	65,476	65,476	0.00
220	SOCIAL SECURITY	9,944	10,284	14,736	0.00	15,348	0.00	15,348	15,348	0.00
231	WORKERS COMPENSATION	359	372	554	0.00	691	0.00	691	691	0.00
232	UNEMPLOYMENT	3,470	600	125,000	0.00	0	0.00	0	0	0.00
233	PFML	258	538	771	0.00	802	0.00	802	802	0.00
242	MEDICAL BENEFITS	1,929	1,881	1,936	0.00	(148)	0.00	(148)	(148)	0.00
324	RENTALS	(56,385)	0	0	0.00	0	0.00	0	0	0.00
331	HOME-TO-SCHOOL TRANSPORTATION	(225,541)	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,953	734	5,000	0.00	6,000	0.00	6,000	6,000	0.00
345	LICENSED TUITION	1,368	0	0	0.00	0	0.00	0	0	0.00
355	PRINTING	108	159	0	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	13,488	19,844	15,000	0.00	20,000	0.00	20,000	20,000	0.00
389	OTHER BOARD SERVICES	0	2,674	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	0	240	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,758	1,276	1,600	0.00	1,600	0.00	1,600	1,600	0.00
460	NON-CONSUMABLE SUPPLIES	838	1,000	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	7,200	10,940	11,500	0.00	11,500	0.00	11,500	11,500	0.00
610	PRINCIPAL	159,391	0	0	0.00	0	0.00	0	0	0.00
620	INTEREST	122,535	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	3,595	3,530	3,000	0.00	4,700	0.00	4,700	4,700	0.00
642	BANKING FEES	1,320	1,386	1,500	0.00	1,500	0.00	1,500	1,500	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

<b>Total Function 2520 FISCAL SERVICES</b>		<b>220,146</b>	<b>232,273</b>	<b>434,066</b>	<b>2.00</b>	<b>328,810</b>	<b>2.00</b>	<b>328,810</b>	<b>328,810</b>	<b>2.00</b>
<b>Function 2542 CARE/UPKEEP BUILDINGS</b>										
112	NON-CERTIFIED SALARIES	63,162	86,327	102,262	2.44	149,067	3.50	149,067	149,067	3.50
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,047	530	0	0.00	3,000	0.00	3,000	3,000	0.00
130	ADDITIONAL SALARY	2,790	3,321	700	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	14,058	25,401	31,988	0.00	22,629	0.00	22,629	22,629	0.00
220	SOCIAL SECURITY	4,976	6,734	7,728	0.00	11,131	0.00	11,131	11,131	0.00
231	WORKERS COMPENSATION	966	1,652	1,833	0.00	3,929	0.00	3,929	3,929	0.00
233	PFML	148	352	404	0.00	582	0.00	582	582	0.00
242	MEDICAL BENEFITS	17,448	18,872	25,420	0.00	19,930	0.00	19,930	19,930	0.00
310	PROFESSIONAL SERVICES	1,075	0	0	0.00	0	0.00	0	0	0.00
321	CLEANING SERVICES	1,100	500	1,500	0.00	1,500	0.00	1,500	1,500	0.00
322	REPAIRS & MAINTENANCE	30,418	45,449	37,000	0.00	37,000	0.00	37,000	37,000	0.00
324	RENTALS	6,742	6,192	7,500	0.00	7,500	0.00	7,500	7,500	0.00
325	ELECTRICITY	84,247	96,785	90,500	0.00	93,500	0.00	93,500	93,500	0.00
326	FUEL	65,185	63,474	71,000	0.00	74,000	0.00	74,000	74,000	0.00
327	WATER & SEWER	22,189	23,687	30,000	0.00	30,000	0.00	30,000	30,000	0.00
328	GARBAGE	16,125	17,066	18,600	0.00	20,800	0.00	20,800	20,800	0.00
340	TRAVEL	793	854	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	642	266	2,000	0.00	2,000	0.00	2,000	2,000	0.00
410	SUPPLIES	30,467	35,371	42,000	0.00	42,000	0.00	42,000	42,000	0.00
460	NON-CONSUMABLE SUPPLIES	5,124	2,933	5,000	0.00	5,000	0.00	5,000	5,000	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	20,245	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	175	1,298	1,075	0.00	1,075	0.00	1,075	1,075	0.00
651	LIABILITY INSURANCE	111,634	134,714	140,000	0.00	175,000	0.00	175,000	175,000	0.00
670	TAXES & LICENSES	0	0	300	0.00	300	0.00	300	300	0.00
<b>Total Function 2542 CARE/UPKEEP BUILDINGS</b>		<b>500,756</b>	<b>571,777</b>	<b>616,810</b>	<b>2.44</b>	<b>699,944</b>	<b>3.50</b>	<b>699,944</b>	<b>699,944</b>	<b>3.50</b>

<b>Function 2543 CARE/UPKEEP GROUNDS</b>										
112	NON-CERTIFIED SALARIES	35,399	41,244	46,161	1.00	26,637	0.50	26,637	26,637	0.50
130	ADDITIONAL SALARY	84	1,407	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	10,546	12,984	14,365	0.00	8,662	0.00	8,662	8,662	0.00



## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2543 CARE/UPKEEP GROUNDS

220	SOCIAL SECURITY	2,575	3,089	3,375	0.00	1,880	0.00	1,880	1,880	0.00
231	WORKERS COMPENSATION	591	879	991	0.00	698	0.00	698	698	0.00
233	PFML	67	162	176	0.00	98	0.00	98	98	0.00
242	MEDICAL BENEFITS	13,487	14,543	16,188	0.00	3,059	0.00	3,059	3,059	0.00
322	REPAIRS & MAINTENANCE	1,359	10,755	11,000	0.00	11,000	0.00	11,000	11,000	0.00
324	RENTALS	422	1,360	1,000	0.00	1,000	0.00	1,000	1,000	0.00
326	FUEL	1,931	1,929	2,100	0.00	3,100	0.00	3,100	3,100	0.00
410	SUPPLIES	7,354	15,181	8,300	0.00	8,300	0.00	8,300	8,300	0.00
460	NON-CONSUMABLE SUPPLIES	2,593	2,590	3,000	0.00	3,000	0.00	3,000	3,000	0.00
670	TAXES & LICENSES	64	64	125	0.00	125	0.00	125	125	0.00

<b>Total Function</b>	<b>2543 CARE/UPKEEP GROUNDS</b>	<b>76,472</b>	<b>106,187</b>	<b>106,781</b>	<b>1.00</b>	<b>67,560</b>	<b>0.50</b>	<b>67,560</b>	<b>67,560</b>	<b>0.50</b>
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#### Function 2544 DISTRICT-WIDE MAINTENANCE

112	NON-CERTIFIED SALARIES	72,076	69,594	78,191	1.00	76,787	1.00	76,787	76,787	1.00
116	EARLY RETIREE STIPEND	4,312	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	756	1,406	600	0.00	600	0.00	600	600	0.00
210	PERS RETIREMENT	20,209	17,570	18,797	0.00	20,523	0.00	20,523	20,523	0.00
220	SOCIAL SECURITY	5,614	5,081	5,666	0.00	5,540	0.00	5,540	5,540	0.00
231	WORKERS COMPENSATION	1,606	1,478	1,578	0.00	2,019	0.00	2,019	2,019	0.00
233	PFML	165	266	296	0.00	290	0.00	290	290	0.00
242	MEDICAL BENEFITS	15,323	15,943	16,743	0.00	17,226	0.00	17,226	17,226	0.00
340	TRAVEL	1,203	650	1,000	0.00	1,000	0.00	1,000	1,000	0.00

<b>Total Function</b>	<b>2544 DISTRICT-WIDE MAINTENANCE</b>	<b>121,262</b>	<b>111,987</b>	<b>122,870</b>	<b>1.00</b>	<b>123,984</b>	<b>1.00</b>	<b>123,984</b>	<b>123,984</b>	<b>1.00</b>
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#### Function 2545 VEHICLE UPKEEP

322	REPAIRS & MAINTENANCE	223	466	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	SUPPLIES	16	371	500	0.00	500	0.00	500	500	0.00
651	LIABILITY INSURANCE	748	1,270	1,350	0.00	1,500	0.00	1,500	1,500	0.00

<b>Total Function</b>	<b>2545 VEHICLE UPKEEP</b>	<b>987</b>	<b>2,107</b>	<b>2,850</b>	<b>0.00</b>	<b>3,000</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>
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#### Function 2550 TRANSPORTATION

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2550 TRANSPORTATION

112	NON-CERTIFIED SALARIES	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
210	PERS RETIREMENT	0	0	0	0.00	6,200	0.00	6,200	6,200	0.00
220	SOCIAL SECURITY	0	0	0	0.00	1,500	0.00	1,500	1,500	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	250	0.00	250	250	0.00
233	PFML	0	0	0	0.00	80	0.00	80	80	0.00
331	HOME-TO-SCHOOL TRANSPORTATION	1,138,833	565,171	982,500	0.00	988,500	0.00	988,500	988,500	0.00
332	ATHLETIC TRIPS	58,640	58,823	43,000	0.00	43,000	0.00	43,000	43,000	0.00
351	TELEPHONE	997	1,048	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	SUPPLIES	1,697	0	0	0.00	0	0.00	0	0	0.00
564	BUS AND CAPITAL BUS IMPROVEMENTS	0	0	60,000	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	0	286,948	0	0.00	0	0.00	0	0	0.00
620	INTEREST	0	6,255	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2550 TRANSPORTATION</b>	<b>1,200,167</b>	<b>918,245</b>	<b>1,086,500</b>	<b>0.00</b>	<b>1,060,530</b>	<b>0.00</b>	<b>1,060,530</b>	<b>1,060,530</b>	<b>0.00</b>
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#### Function 2640 STAFF SERVICES

121	SUBSTITUTE: CERTIFIED SALARIES	302	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	1,000	4,141	4,348	0.00	4,609	0.00	4,609	4,609	0.00
210	PERS RETIREMENT	351	1,285	1,349	0.00	1,499	0.00	1,499	1,499	0.00
220	SOCIAL SECURITY	88	272	289	0.00	297	0.00	297	297	0.00
231	WORKERS COMPENSATION	4	12	13	0.00	17	0.00	17	17	0.00
233	PFML	2	14	15	0.00	15	0.00	15	15	0.00
340	TRAVEL	0	1,103	1,000	0.00	1,000	0.00	1,000	1,000	0.00

<b>Total Function</b>	<b>2640 STAFF SERVICES</b>	<b>1,747</b>	<b>6,827</b>	<b>7,014</b>	<b>0.00</b>	<b>7,437</b>	<b>0.00</b>	<b>7,437</b>	<b>7,437</b>	<b>0.00</b>
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#### Function 2660 TECHNOLOGY SERVICES

112	NON-CERTIFIED SALARIES	0	11,382	11,951	0.25	12,669	0.25	12,669	12,669	0.25
123	TEMPORARY LICENSED SALARIES	1,175	1,302	1,367	0.00	1,447	0.00	1,447	1,447	0.00
130	ADDITIONAL SALARY	0	0	700	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	386	3,613	4,011	0.00	4,279	0.00	4,279	4,279	0.00
220	SOCIAL SECURITY	87	920	1,020	0.00	1,028	0.00	1,028	1,028	0.00
231	WORKERS COMPENSATION	3	37	45	0.00	50	0.00	50	50	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 2660 TECHNOLOGY SERVICES

233	PFML	3	48	53	0.00	54	0.00	54	54	0.00
242	MEDICAL BENEFITS	0	4,060	4,169	0.00	4,259	0.00	4,259	4,259	0.00
322	REPAIRS & MAINTENANCE	0	910	300	0.00	700	0.00	700	700	0.00
340	TRAVEL	0	0	100	0.00	100	0.00	100	100	0.00
351	TELEPHONE	27,789	24,398	25,000	0.00	25,000	0.00	25,000	25,000	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	3,618	3,126	3,500	0.00	3,500	0.00	3,500	3,500	0.00
410	SUPPLIES	1,836	465	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE SUPPLIES	2,597	1,641	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	13,332	16,249	20,000	0.00	36,000	0.00	36,000	36,000	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	0	10,838	10,000	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	55,146	58,857	55,000	0.00	54,000	0.00	54,000	54,000	0.00
558	DEPRECIABLE TECHNOLOGY	0	14,264	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	0	2,348	0	0.00	0	0.00	0	0	0.00
620	INTEREST	0	52	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	150	150	150	0.00	150	0.00	150	150	0.00

<b>Total Function</b>	<b>2660 TECHNOLOGY SERVICES</b>	<b>106,122</b>	<b>154,659</b>	<b>138,365</b>	<b>0.25</b>	<b>144,234</b>	<b>0.25</b>	<b>144,234</b>	<b>144,234</b>	<b>0.25</b>
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#### Function 2710 SUPPLEMENTAL RETIREMENT PROGRAM

242	MEDICAL BENEFITS	(88)	0	0	0.00	0	0.00	0	0	0.00
270	POST RETIREMENT HEALTH BENEFITS	55,777	57,944	9,720	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2710 SUPPLEMENTAL RETIREMENT PROGRAM</b>	<b>55,689</b>	<b>57,944</b>	<b>9,720</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 3100 FOOD SERVICES

410	SUPPLIES	0	395	0	0.00	1,000	0.00	1,000	1,000	0.00
450	FOOD	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00

<b>Total Function</b>	<b>3100 FOOD SERVICES</b>	<b>0</b>	<b>395</b>	<b>0</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00</b>
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#### Function 4150 BUILDINGS/CONSTRUCTION

520	BUILDINGS ACQUISITIONS	52,993	10,200	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>4150 BUILDINGS/CONSTRUCTION</b>	<b>52,993</b>	<b>10,200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 100 GENERAL FUND

#### Function 5160 LEASE PURCHASE RECEIPTS

322	REPAIRS & MAINTENANCE	0	(311,850)	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 5160</b>	<b>LEASE PURCHASE RECEIPTS</b>	<b>0</b>	<b>(311,850)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 5200 TRANSFER OF FUNDS

710	TRANSFERS	15,000	15,000	40,000	0.00	70,000	0.00	70,000	70,000	0.00
714	FOOD SERVICE TRANSFER	142,209	125,000	150,000	0.00	150,000	0.00	150,000	150,000	0.00
716	TRANSFER DEBT SERVICE	82,768	78,863	0	0.00	0	0.00	0	0	0.00

<b>Total Function 5200</b>	<b>TRANSFER OF FUNDS</b>	<b>239,977</b>	<b>218,863</b>	<b>190,000</b>	<b>0.00</b>	<b>220,000</b>	<b>0.00</b>	<b>220,000</b>	<b>220,000</b>	<b>0.00</b>
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#### Function 6110 CONTINGENCY

790	OPERATING CONTINGENCY	0	0	450,000	0.00	450,000	0.00	450,000	450,000	0.00
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<b>Total Function 6110</b>	<b>CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>450,000</b>	<b>0.00</b>	<b>450,000</b>	<b>0.00</b>	<b>450,000</b>	<b>450,000</b>	<b>0.00</b>
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#### Function 7000 UNAPPROPRIATED ENDING FUND

820	ENDING CASH BALANCE	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
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<b>Total Function 7000</b>	<b>UNAPPROPRIATED ENDING FUND</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00</b>
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<b>Total Fund 100</b>	<b>GENERAL FUND</b>	8,774,803	9,348,281	10,429,052	73.23	10,635,200	72.61	10,635,200	10,635,200	72.61
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# Special Revenue Funds





## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 202</b>	<b>IDEA PART B</b>									
	4508 IDEA FEDERAL GRANT	(120,587)	(137,923)	(155,419)	0.00	(137,010)	0.00	(137,010)	(137,010)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(120,587)</b>	<b>(137,923)</b>	<b>(155,419)</b>	<b>0.00</b>	<b>(137,010)</b>	<b>0.00</b>	<b>(137,010)</b>	<b>(137,010)</b>	<b>0.00</b>
<b>Total Fund 202</b>	<b>IDEA PART B</b>	<b>(120,587)</b>	<b>(137,923)</b>	<b>(155,419)</b>	<b>0.00</b>	<b>(137,010)</b>	<b>0.00</b>	<b>(137,010)</b>	<b>(137,010)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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**Fund 202 IDEA PART B**

Function	1250	LESS RESTRICTIVE PROGRAMS									
	410	SUPPLIES	0	1,783	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE SUPPLIES	0	6,907	0	0.00	0	0.00	0	0	0.00
Total Function 1250 LESS RESTRICTIVE PROGRAMS			0	8,690	0	0.00	0	0.00	0	0	0.00
Function	1260	EARLY INTERVENTION									
	310	PROFESSIONAL SERVICES	1,430	2,793	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 1260 EARLY INTERVENTION			1,430	2,793	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Function	2190	INDIRECT STUDENT SUPPORT									
	113	ADMINISTRATIVE SALARIES	82,096	82,455	98,602	1.00	88,132	0.88	88,132	88,132	0.88
	130	ADDITIONAL SALARY	0	2,123	2,400	0.00	1,200	0.00	1,200	1,200	0.00
	210	PERS RETIREMENT	23,943	26,116	31,339	0.00	29,051	0.00	29,051	29,051	0.00
	220	SOCIAL SECURITY	5,935	6,470	7,727	0.00	6,834	0.00	6,834	6,834	0.00
	231	WORKERS COMPENSATION	248	230	294	0.00	304	0.00	304	304	0.00
	233	PFML	213	338	404	0.00	357	0.00	357	357	0.00
	242	MEDICAL BENEFITS	6,722	8,708	12,653	0.00	9,131	0.00	9,131	9,131	0.00
Total Function 2190 INDIRECT STUDENT SUPPORT			119,157	126,440	153,419	1.00	135,010	0.88	135,010	135,010	0.88
Total Fund 202 IDEA PART B			120,587	137,923	155,419	1.00	137,010	0.88	137,010	137,010	0.88



## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 207</b>	<b>REAP-SRSA SMALL RURAL SCHOOLS</b>									
	4400 FEDERAL REAP GRANT	(34,500)	(36,968)	(33,545)	0.00	(42,470)	0.00	(42,470)	(42,470)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(34,500)</b>	<b>(36,968)</b>	<b>(33,545)</b>	<b>0.00</b>	<b>(42,470)</b>	<b>0.00</b>	<b>(42,470)</b>	<b>(42,470)</b>	<b>0.00</b>
<b>Total Fund 207</b>	<b>REAP-SRSA SMALL RURAL SCHOOLS</b>	<b>(34,500)</b>	<b>(36,968)</b>	<b>(33,545)</b>	<b>0.00</b>	<b>(42,470)</b>	<b>0.00</b>	<b>(42,470)</b>	<b>(42,470)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 207 REAP-SRSA SMALL RURAL SCHOOLS

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Function	1111	ELEMENTARY K-5 INSTRUCTION
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112	NON-CERTIFIED SALARIES	24,986	26,527	24,068	0.88	21,587	0.62	21,587	21,587	0.62
130	ADDITIONAL SALARY	44	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	7,406	8,227	7,468	0.00	7,707	0.00	7,707	7,707	0.00
220	SOCIAL SECURITY	1,918	2,028	1,841	0.00	1,627	0.00	1,627	1,627	0.00
231	WORKERS COMPENSATION	80	80	72	0.00	70	0.00	70	70	0.00
233	PFML	67	106	96	0.00	85	0.00	85	85	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	11,394	0.00	11,394	11,394	0.00

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<b>Total Function</b>	<b>1111 ELEMENTARY K-5 INSTRUCTION</b>	<b>34,500</b>	<b>36,968</b>	<b>33,545</b>	<b>0.88</b>	<b>42,470</b>	<b>0.62</b>	<b>42,470</b>	<b>42,470</b>	<b>0.62</b>
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<b>Total Fund 207</b>	<b>REAP-SRSA SMALL RURAL SCHOOLS</b>	34,500	36,968	33,545	0.88	42,470	0.62	42,470	42,470	0.62
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 208</b>	<b>TITLE IIA FEDERAL GRANT</b>									
	4515 TITLE IIA FEDERAL GRANT	(19,498)	(18,878)	(20,088)	0.00	(23,466)	0.00	(23,466)	(23,466)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(19,498)</b>	<b>(18,878)</b>	<b>(20,088)</b>	<b>0.00</b>	<b>(23,466)</b>	<b>0.00</b>	<b>(23,466)</b>	<b>(23,466)</b>	<b>0.00</b>
	5400 BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
	<b>5000 OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 208</b>	<b>TITLE IIA FEDERAL GRANT</b>	<b>(19,498)</b>	<b>(18,878)</b>	<b>(20,088)</b>	<b>0.00</b>	<b>(23,466)</b>	<b>0.00</b>	<b>(23,466)</b>	<b>(23,466)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 208 TITLE IIA FEDERAL GRANT

#### Function 1250 LESS RESTRICTIVE PROGRAMS

112	NON-CERTIFIED SALARIES	4,075	5,807	6,500	0.20	8,597	0.25	8,597	8,597	0.25
130	ADDITIONAL SALARY	23	93	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	1,557	1,994	2,202	0.00	3,069	0.00	3,069	3,069	0.00
220	SOCIAL SECURITY	271	426	475	0.00	630	0.00	630	630	0.00
231	WORKERS COMPENSATION	11	12	19	0.00	31	0.00	31	31	0.00
233	PFML	10	17	25	0.00	33	0.00	33	33	0.00
242	MEDICAL BENEFITS	7,065	3,978	4,320	0.00	4,486	0.00	4,486	4,486	0.00

<b>Total Function</b>	<b>1250 LESS RESTRICTIVE PROGRAMS</b>	<b>13,012</b>	<b>12,328</b>	<b>13,540</b>	<b>0.20</b>	<b>16,846</b>	<b>0.25</b>	<b>16,846</b>	<b>16,846</b>	<b>0.25</b>
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#### Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

123	TEMPORARY LICENSED SALARIES	4,700	4,700	4,700	0.00	4,700	0.00	4,700	4,700	0.00
210	PERS RETIREMENT	1,397	1,458	1,458	0.00	1,528	0.00	1,528	1,528	0.00
220	SOCIAL SECURITY	358	360	358	0.00	357	0.00	357	357	0.00
231	WORKERS COMPENSATION	13	13	13	0.00	16	0.00	16	16	0.00
233	PFML	19	19	19	0.00	19	0.00	19	19	0.00

<b>Total Function</b>	<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>6,486</b>	<b>6,550</b>	<b>6,548</b>	<b>0.00</b>	<b>6,620</b>	<b>0.00</b>	<b>6,620</b>	<b>6,620</b>	<b>0.00</b>
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<b>Total Fund 208</b>	<b>TITLE IIA FEDERAL GRANT</b>	<b>19,498</b>	<b>18,878</b>	<b>20,088</b>	<b>0.20</b>	<b>23,466</b>	<b>0.25</b>	<b>23,466</b>	<b>23,466</b>	<b>0.25</b>
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 210</b>	<b>TITLE IA FEDERAL GRANT</b>									
	4501 TITLE I	(126,889)	(124,629)	(136,413)	0.00	(141,548)	0.00	(141,548)	(141,548)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(126,889)</b>	<b>(124,629)</b>	<b>(136,413)</b>	<b>0.00</b>	<b>(141,548)</b>	<b>0.00</b>	<b>(141,548)</b>	<b>(141,548)</b>	<b>0.00</b>
<b>Total Fund 210</b>	<b>TITLE IA FEDERAL GRANT</b>	<b>(126,889)</b>	<b>(124,629)</b>	<b>(136,413)</b>	<b>0.00</b>	<b>(141,548)</b>	<b>0.00</b>	<b>(141,548)</b>	<b>(141,548)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 210 TITLE IA FEDERAL GRANT

#### Function 1272 TITLE I

111	CERTIFIED SALARIES	71,988	72,495	81,082	1.00	81,562	1.00	81,562	81,562	1.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	883	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	162	486	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	21,331	22,500	25,160	0.00	26,525	0.00	26,525	26,525	0.00
220	SOCIAL SECURITY	5,259	5,258	5,849	0.00	5,886	0.00	5,886	5,886	0.00
231	WORKERS COMPENSATION	202	201	222	0.00	279	0.00	279	279	0.00
233	PFML	183	275	306	0.00	308	0.00	308	308	0.00
242	MEDICAL BENEFITS	23,653	22,998	22,794	0.00	25,988	0.00	25,988	25,988	0.00
340	TRAVEL	1,590	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,638	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	417	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1272 TITLE I</b>	<b>126,889</b>	<b>124,629</b>	<b>136,413</b>	<b>1.00</b>	<b>141,548</b>	<b>1.00</b>	<b>141,548</b>	<b>141,548</b>	<b>1.00</b>
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<b>Total Fund</b>	<b>210 TITLE IA FEDERAL GRANT</b>	126,889	124,629	136,413	1.00	141,548	1.00	141,548	141,548	1.00
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 213</b>	<b>TITLE IV-A FEDERAL GRANT</b>									
	4521 STUDENT SUPP & ACADEM ENRICH	(10,899)	(10,000)	(12,890)	0.00	(10,980)	0.00	(10,980)	(10,980)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(10,899)</b>	<b>(10,000)</b>	<b>(12,890)</b>	<b>0.00</b>	<b>(10,980)</b>	<b>0.00</b>	<b>(10,980)</b>	<b>(10,980)</b>	<b>0.00</b>
<b>Total Fund 213</b>	<b>TITLE IV-A FEDERAL GRANT</b>	<b>(10,899)</b>	<b>(10,000)</b>	<b>(12,890)</b>	<b>0.00</b>	<b>(10,980)</b>	<b>0.00</b>	<b>(10,980)</b>	<b>(10,980)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 213 TITLE IV-A FEDERAL GRANT

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#### Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	7,293	6,759	8,572	0.10	7,401	0.08	7,401	7,401	0.08
130	ADDITIONAL SALARY	18	16	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,307	2,103	2,660	0.00	2,364	0.00	2,364	2,364	0.00
220	SOCIAL SECURITY	582	510	645	0.00	543	0.00	543	543	0.00
231	WORKERS COMPENSATION	21	18	23	0.00	25	0.00	25	25	0.00
233	PFML	20	27	34	0.00	28	0.00	28	28	0.00
242	MEDICAL BENEFITS	657	567	955	0.00	618	0.00	618	618	0.00
410	SUPPLIES	0	0	1	0.00	1	0.00	1	1	0.00

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<b>Total Function</b>	<b>1131 HIGH SCHOOL INSTRUCTION</b>	<b>10,899</b>	<b>10,000</b>	<b>12,890</b>	<b>0.10</b>	<b>10,980</b>	<b>0.08</b>	<b>10,980</b>	<b>10,980</b>	<b>0.08</b>
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<b>Total Fund</b>	<b>213 TITLE IV-A FEDERAL GRANT</b>	10,899	10,000	12,890	0.10	10,980	0.08	10,980	10,980	0.08
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 214</b>	<b>TITLE IV-B FEDERAL 21ST CCLC</b>									
	4500 REVENUE FROM FED SOURCES	0	(358,411)	(600,000)	0.00	(600,000)	0.00	(600,000)	(600,000)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>0</b>	<b>(358,411)</b>	<b>(600,000)</b>	<b>0.00</b>	<b>(600,000)</b>	<b>0.00</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>0.00</b>
<b>Total Fund 214</b>	<b>TITLE IV-B FEDERAL 21ST CCLC</b>	<b>0</b>	<b>(358,411)</b>	<b>(600,000)</b>	<b>0.00</b>	<b>(600,000)</b>	<b>0.00</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 214 TITLE IV-B FEDERAL 21ST CCLC

#### Function 1100 INSTRUCTION K-12

110	SALARIES	0	191,034	0	0.00	0	0.00	0	0	0.00
112	NON-CERTIFIED SALARIES	0	7,157	16,600	0.00	17,000	0.00	17,000	17,000	0.00
210	PERS RETIREMENT	0	2,221	5,151	0.00	5,200	0.00	5,200	5,200	0.00
220	SOCIAL SECURITY	0	545	1,265	0.00	1,270	0.00	1,270	1,270	0.00
231	WORKERS COMPENSATION	0	22	49	0.00	100	0.00	100	100	0.00
233	PFML	0	29	66	0.00	100	0.00	100	100	0.00
310	PROFESSIONAL SERVICES	0	0	264,870	0.00	270,000	0.00	270,000	270,000	0.00
324	RENTALS	0	7,000	0	0.00	0	0.00	0	0	0.00
354	ADVERTISING	0	204	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00

<b>Total Function</b>	<b>1100 INSTRUCTION K-12</b>	<b>0</b>	<b>208,211</b>	<b>298,000</b>	<b>0.00</b>	<b>303,670</b>	<b>0.00</b>	<b>303,670</b>	<b>303,670</b>	<b>0.00</b>
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#### Function 1299 OTHER PROGRAMS

410	SUPPLIES	0	45,320	100,000	0.00	90,330	0.00	90,330	90,330	0.00
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<b>Total Function</b>	<b>1299 OTHER PROGRAMS</b>	<b>0</b>	<b>45,320</b>	<b>100,000</b>	<b>0.00</b>	<b>90,330</b>	<b>0.00</b>	<b>90,330</b>	<b>90,330</b>	<b>0.00</b>
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#### Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

310	PROFESSIONAL SERVICES	0	18,617	40,000	0.00	39,000	0.00	39,000	39,000	0.00
354	ADVERTISING	0	350	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>0</b>	<b>18,967</b>	<b>40,000</b>	<b>0.00</b>	<b>39,000</b>	<b>0.00</b>	<b>39,000</b>	<b>39,000</b>	<b>0.00</b>
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#### Function 2550 TRANSPORTATION

331	HOME-TO-SCHOOL TRANSPORTATION	0	68,101	80,000	0.00	90,000	0.00	90,000	90,000	0.00
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<b>Total Function</b>	<b>2550 TRANSPORTATION</b>	<b>0</b>	<b>68,101</b>	<b>80,000</b>	<b>0.00</b>	<b>90,000</b>	<b>0.00</b>	<b>90,000</b>	<b>90,000</b>	<b>0.00</b>
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#### Function 2630 INFORMATION SERVICES

410	SUPPLIES	0	8,005	20,000	0.00	15,000	0.00	15,000	15,000	0.00
470	SOFTWARE	0	1,000	2,000	0.00	2,000	0.00	2,000	2,000	0.00

<b>Total Function</b>	<b>2630 INFORMATION SERVICES</b>	<b>0</b>	<b>9,005</b>	<b>22,000</b>	<b>0.00</b>	<b>17,000</b>	<b>0.00</b>	<b>17,000</b>	<b>17,000</b>	<b>0.00</b>
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#### Function 3100 FOOD SERVICES

# Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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Fund 214		TITLE IV-B FEDERAL 21ST CCLC								
Function 3100		FOOD SERVICES								
450	FOOD	0	8,806	60,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Function 3100		FOOD SERVICES								
		0	8,806	60,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Fund 214		TITLE IV-B FEDERAL 21ST CCLC								
		0	358,411	600,000	0.00	600,000	0.00	600,000	600,000	0.00

## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 217</b>	<b>ESSA D&amp;SI</b>									
	4500 REVENUE FROM FED SOURCES	(76,624)	(42,483)	0	0.00	0	0.00	0	0	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(76,624)</b>	<b>(42,483)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
	5400 BEGINNING FUND BALANCE	60	0	0	0.00	0	0.00	0	0	0.00
	<b>5000 OTHER SOURCES</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 217</b>	<b>ESSA D&amp;SI</b>	<b>(76,563)</b>	<b>(42,483)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 217 ESSA D&SI

#### Function 1111 ELEMENTARY K-5 INSTRUCTION

410	SUPPLIES	1,919	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	31,453	42,483	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>	<b>33,371</b>	<b>42,483</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2210 IMPROVEMENT OF INSTRUCTION

130	ADDITIONAL SALARY	8,738	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,395	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	639	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	25	0	0	0.00	0	0.00	0	0	0.00
233	PFML	2	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	421	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2210</b>	<b>IMPROVEMENT OF INSTRUCTION</b>	<b>12,220</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2660 TECHNOLOGY SERVICES

480	TECHNOLOGY HARDWARE	30,972	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>30,972</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total Fund 217</b>	<b>ESSA D&amp;SI</b>	<b>76,563</b>	<b>42,483</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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## Resources Report

ACTUALS 22-23    ACTUALS 23-24    ADOPTED 24-25    24-25 FTE    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26    ADOPTED FTE

<b>Fund 220</b>	<b>ESSER II/III</b>									
1960	PRIOR YEARS REFUNDS	(3,464)	0	0	0.00	0	0.00	0	0	0.00
<b>1000</b>	<b>LOCAL REVENUES</b>	<b>(3,464)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2202	RESTRICTED REVENUE	0	0	(45,000)	0.00	0	0.00	0	0	0.00
<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>(45,000)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
4500	REVENUE FROM FED SOURCES	(691,538)	(24,649)	0	0.00	0	0.00	0	0	0.00
<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>(691,538)</b>	<b>(24,649)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 220</b>	<b>ESSER II/III</b>	<b>(695,001)</b>	<b>(24,649)</b>	<b>(45,000)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 220 ESSER II/III

#### Function 1111 ELEMENTARY K-5 INSTRUCTION

111	CERTIFIED SALARIES	43,939	0	0	0.00	0	0.00	0	0	0.00
112	NON-CERTIFIED SALARIES	18,860	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	4,326	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	21,804	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,857	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	196	0	0	0.00	0	0.00	0	0	0.00
233	PFML	168	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	12,948	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	9,350	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	1,529	25,000	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	0	6,322	0	0.00	0	0.00	0	0	0.00
620	INTEREST	0	301	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>	<b>116,449</b>	<b>8,152</b>	<b>25,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

470	SOFTWARE	800	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 1121</b>	<b>MIDDLE SCHOOL 6-8 INSTRUCTION</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1131 HIGH SCHOOL INSTRUCTION

470	SOFTWARE	1,200	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

324	RENTALS	4,155	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 1132</b>	<b>HIGH SCHOOL STUDENT ACTIVITIES</b>	<b>4,155</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1250 LESS RESTRICTIVE PROGRAMS

112	NON-CERTIFIED SALARIES	714	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	212	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	53	0	0	0.00	0	0.00	0	0	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 220 ESSER II/III

#### Function 1250 LESS RESTRICTIVE PROGRAMS

231	WORKERS COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	330	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	439	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	276	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1250</b>	<b>LESS RESTRICTIVE PROGRAMS</b>	<b>1,312</b>	<b>715</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1285 DISTANCE LEARNING

111	CERTIFIED SALARIES	57,662	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	132	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	16,904	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,365	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	163	0	0	0.00	0	0.00	0	0	0.00
233	PFML	154	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	22,548	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	0	20,000	0.00	0	0.00	0	0	0.00

<b>Total Function 1285</b>	<b>DISTANCE LEARNING</b>	<b>101,928</b>	<b>0</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 1400 SUMMER SCHOOL PROGRAMS

130	ADDITIONAL SALARY	2,390	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	619	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	181	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	7	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,845	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	24	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	5,721	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1400</b>	<b>SUMMER SCHOOL PROGRAMS</b>	<b>10,787</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2110 ATTENDANCE SERVICES

112	NON-CERTIFIED SALARIES	36,267	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	118	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	11,945	0	0	0.00	0	0.00	0	0	0.00



## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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**Fund 220 ESSER II/III**

<b>Function 2110 ATTENDANCE SERVICES</b>									
220	SOCIAL SECURITY	2,763	0	0	0.00	0	0.00	0	0.00
231	WORKERS COMPENSATION	108	0	0	0.00	0	0.00	0	0.00
233	PFML	97	0	0	0.00	0	0.00	0	0.00
242	MEDICAL BENEFITS	6,913	0	0	0.00	0	0.00	0	0.00
<b>Total Function 2110 ATTENDANCE SERVICES</b>		<b>58,212</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Function 2113 SOCIAL WORK</b>									
111	CERTIFIED SALARIES	37,738	0	0	0.00	0	0.00	0	0.00
130	ADDITIONAL SALARY	3,538	0	0	0.00	0	0.00	0	0.00
210	PERS RETIREMENT	12,267	8	0	0.00	0	0.00	0	0.00
220	SOCIAL SECURITY	3,138	0	0	0.00	0	0.00	0	0.00
231	WORKERS COMPENSATION	112	0	0	0.00	0	0.00	0	0.00
233	PFML	74	0	0	0.00	0	0.00	0	0.00
242	MEDICAL BENEFITS	1,397	0	0	0.00	0	0.00	0	0.00
410	SUPPLIES	388	0	0	0.00	0	0.00	0	0.00
420	TEXTBOOKS	699	0	0	0.00	0	0.00	0	0.00
<b>Total Function 2113 SOCIAL WORK</b>		<b>59,351</b>	<b>8</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Function 2120 GUIDANCE</b>									
420	TEXTBOOKS	0	3,025	0	0.00	0	0.00	0	0.00
<b>Total Function 2120 GUIDANCE</b>		<b>0</b>	<b>3,025</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Function 2130 HEALTH SERVICES</b>									
310	PROFESSIONAL SERVICES	50,276	0	0	0.00	0	0.00	0	0.00
410	SUPPLIES	846	0	0	0.00	0	0.00	0	0.00
460	NON-CONSUMABLE SUPPLIES	130	0	0	0.00	0	0.00	0	0.00
<b>Total Function 2130 HEALTH SERVICES</b>		<b>51,253</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Function 2190 INDIRECT STUDENT SUPPORT</b>									
410	SUPPLIES	2,694	2,869	0	0.00	0	0.00	0	0.00
<b>Total Function 2190 INDIRECT STUDENT SUPPORT</b>		<b>2,694</b>	<b>2,869</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 220 ESSER II/III

#### Function 2210 IMPROVEMENT OF INSTRUCTION

340	TRAVEL	3,600	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>2210 IMPROVEMENT OF INSTRUCTION</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2220 EDUCATIONAL MEDIA

112	NON-CERTIFIED SALARIES	58,797	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	0	1,015	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	87	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	18,539	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,330	78	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	175	3	0	0.00	0	0.00	0	0	0.00
233	PFML	139	4	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	37,803	(93)	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	6,013	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	2,892	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2220 EDUCATIONAL MEDIA</b>	<b>119,870</b>	<b>9,912</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2410 OFFICE OF PRINCIPAL

410	SUPPLIES	1,278	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>2410 OFFICE OF PRINCIPAL</b>	<b>1,278</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2542 CARE/UPKEEP BUILDINGS

112	NON-CERTIFIED SALARIES	6,287	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,200	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,225	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	573	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	22	0	0	0.00	0	0.00	0	0	0.00
233	PFML	20	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	184	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2542 CARE/UPKEEP BUILDINGS</b>	<b>10,510</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2660 TECHNOLOGY SERVICES

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 220 ESSER II/III

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#### Function 2660 TECHNOLOGY SERVICES

112	NON-CERTIFIED SALARIES	11,445	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	75	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	3,782	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	834	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	34	0	0	0.00	0	0.00	0	0	0.00
233	PFML	24	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	3,899	(31)	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	13,489	0	0	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	118,020	0	0	0.00	0	0.00	0	0	0.00

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<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>151,603</b>	<b>(31)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total Fund 220</b>	<b>ESSER II/III</b>	695,001	24,649	45,000	0.00	0	0.00	0	0	0.00
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## Resources Report

ACTUALS 22-23   ACTUALS 23-24   ADOPTED 24-25   24-25 FTE   PROPOSED 25-26   PROPOSED FTE   APPROVED 25-26   ADOPTED 25-26   ADOPTED FTE

<b>Fund 221</b>	<b>YTP-YOUTH TRANSITION PROGRAM</b>									
	3240 YOUTH TRANSITION PROGRAM	(16,331)	(14,902)	0	0.00	0	0.00	0	0	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	(24,454)	0	0	0.00	0	0.00	0	0	0.00
	<b>3000 REVENUE FROM STATE SOURCES</b>	<b>(40,785)</b>	<b>(14,902)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
	4519 YTP GRANT	(48,992)	(88,457)	(109,632)	0.00	(83,000)	0.00	(83,000)	(83,000)	0.00
	<b>4000 REVENUE FROM FEDERAL SOURCES</b>	<b>(48,992)</b>	<b>(88,457)</b>	<b>(109,632)</b>	<b>0.00</b>	<b>(83,000)</b>	<b>0.00</b>	<b>(83,000)</b>	<b>(83,000)</b>	<b>0.00</b>
	5400 BEGINNING FUND BALANCE	0	(1,428)	0	0.00	0	0.00	0	0	0.00
	<b>5000 OTHER SOURCES</b>	<b>0</b>	<b>(1,428)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 221</b>	<b>YTP-YOUTH TRANSITION PROGRAM</b>	<b>(89,777)</b>	<b>(104,787)</b>	<b>(109,632)</b>	<b>0.00</b>	<b>(83,000)</b>	<b>0.00</b>	<b>(83,000)</b>	<b>(83,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 221 YTP-YOUTH TRANSITION PROGRAM

#### Function 1283 ALTERNATIVE EDUCATION TRANSITION

112	NON-CERTIFIED SALARIES	31,289	39,404	41,776	1.00	25,185	0.88	25,185	25,185	0.88
116	EARLY RETIREE STIPEND	1,585	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	490	938	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	16,364	20,458	20,000	0.00	30,000	0.00	30,000	30,000	0.00
130	ADDITIONAL SALARY	6,174	983	600	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	11,831	12,764	13,189	0.00	8,260	0.00	8,260	8,260	0.00
220	SOCIAL SECURITY	4,217	4,666	4,718	0.00	4,238	0.00	4,238	4,238	0.00
231	WORKERS COMPENSATION	172	187	142	0.00	95	0.00	95	95	0.00
233	PFML	79	244	247	0.00	222	0.00	222	222	0.00
242	MEDICAL BENEFITS	10,499	14,122	15,664	0.00	0	0.00	0	0	0.00
340	TRAVEL	2,702	3,601	5,795	0.00	6,500	0.00	6,500	6,500	0.00
349	TRAVEL: STUDENT	21	250	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	69	0	7,501	0.00	8,500	0.00	8,500	8,500	0.00
460	NON-CONSUMABLE SUPPLIES	2,858	3,379	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1283 ALTERNATIVE EDUCATION TRANSITION</b>	<b>88,349</b>	<b>100,994</b>	<b>109,632</b>	<b>1.00</b>	<b>83,000</b>	<b>0.88</b>	<b>83,000</b>	<b>83,000</b>	<b>0.88</b>
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<b>Total Fund</b>	<b>221 YTP-YOUTH TRANSITION PROGRAM</b>	88,349	100,994	109,632	1.00	83,000	0.88	83,000	83,000	0.88
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 251</b>	<b>STUDENT INVESTMENT ACCOUNT</b>									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(535,565)	(638,527)	(664,589)	0.00	(668,430)	0.00	(668,430)	(668,430)	0.00
	<b>3000 REVENUE FROM STATE SOURCES</b>	<b>(535,565)</b>	<b>(638,527)</b>	<b>(664,589)</b>	<b>0.00</b>	<b>(668,430)</b>	<b>0.00</b>	<b>(668,430)</b>	<b>(668,430)</b>	<b>0.00</b>
<b>Total Fund 251</b>	<b>STUDENT INVESTMENT ACCOUNT</b>	<b>(535,565)</b>	<b>(638,527)</b>	<b>(664,589)</b>	<b>0.00</b>	<b>(668,430)</b>	<b>0.00</b>	<b>(668,430)</b>	<b>(668,430)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 251 STUDENT INVESTMENT ACCOUNT

#### Function 1111 ELEMENTARY K-5 INSTRUCTION

112	NON-CERTIFIED SALARIES	24,613	29,947	32,501	1.00	29,498	1.00	29,498	29,498	1.00
130	ADDITIONAL SALARY	59	992	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	7,333	9,600	10,085	0.00	9,044	0.00	9,044	9,044	0.00
220	SOCIAL SECURITY	1,832	2,309	2,427	0.00	2,287	0.00	2,287	2,287	0.00
231	WORKERS COMPENSATION	75	93	97	0.00	127	0.00	127	127	0.00
233	PFML	64	121	127	0.00	120	0.00	120	120	0.00
242	MEDICAL BENEFITS	26,069	27,042	25,669	0.00	23,887	0.00	23,887	23,887	0.00

<b>Total Function</b>	<b>1111 ELEMENTARY K-5 INSTRUCTION</b>	<b>60,045</b>	<b>70,104</b>	<b>70,907</b>	<b>1.00</b>	<b>64,963</b>	<b>1.00</b>	<b>64,963</b>	<b>64,963</b>	<b>1.00</b>
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#### Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

112	NON-CERTIFIED SALARIES	0	0	0	0.00	17,749	0.50	17,749	17,749	0.50
210	PERS RETIREMENT	0	0	0	0.00	5,772	0.00	5,772	5,772	0.00
220	SOCIAL SECURITY	0	0	0	0.00	1,316	0.00	1,316	1,316	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	58	0.00	58	58	0.00
233	PFML	0	0	0	0.00	69	0.00	69	69	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	12,390	0.00	12,390	12,390	0.00
310	PROFESSIONAL SERVICES	0	0	2,000	0.00	500	0.00	500	500	0.00
420	TEXTBOOKS	170	10,229	2,000	0.00	10,000	0.00	10,000	10,000	0.00
470	SOFTWARE	150	300	2,000	0.00	0	0.00	0	0	0.00
640	DUES/FEES	4,809	5,009	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1121 MIDDLE SCHOOL 6-8 INSTRUCTION</b>	<b>5,129</b>	<b>15,538</b>	<b>6,000</b>	<b>0.00</b>	<b>47,854</b>	<b>0.50</b>	<b>47,854</b>	<b>47,854</b>	<b>0.50</b>
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#### Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	124,756	178,933	189,484	3.00	218,346	2.85	218,346	218,346	2.85
112	NON-CERTIFIED SALARIES	23,637	26,082	32,501	1.00	17,749	0.50	17,749	17,749	0.50
121	SUBSTITUTE: CERTIFIED SALARIES	508	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	3,718	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,763	2,803	6,000	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	46,043	63,643	70,743	0.00	77,993	0.00	77,993	77,993	0.00
220	SOCIAL SECURITY	11,638	15,470	16,959	0.00	17,729	0.00	17,729	17,729	0.00
231	WORKERS COMPENSATION	450	582	635	0.00	805	0.00	805	805	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 251 STUDENT INVESTMENT ACCOUNT

#### Function 1131 HIGH SCHOOL INSTRUCTION

233	PFML	396	809	887	0.00	927	0.00	927	927	0.00
242	MEDICAL BENEFITS	59,769	94,298	90,606	0.00	65,969	0.00	65,969	65,969	0.00
310	PROFESSIONAL SERVICES	9,849	0	7,000	0.00	2,500	0.00	2,500	2,500	0.00
314	SUBSTITUTES	0	8,881	5,000	0.00	5,000	0.00	5,000	5,000	0.00
319	PROF & TECH SERVICES: OTHER	0	5,500	6,000	0.00	0	0.00	0	0	0.00
340	TRAVEL	697	8,076	0	0.00	500	0.00	500	500	0.00
349	TRAVEL: STUDENT	0	740	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	19,677	24,236	38,500	0.00	28,000	0.00	28,000	28,000	0.00
420	TEXTBOOKS	16,140	35,743	37,347	0.00	36,800	0.00	36,800	36,800	0.00
460	NON-CONSUMABLE SUPPLIES	9,247	3,458	2,000	0.00	4,000	0.00	4,000	4,000	0.00
470	SOFTWARE	150	635	2,000	0.00	3,000	0.00	3,000	3,000	0.00
640	DUES/FEES	4,809	8,660	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1131 HIGH SCHOOL INSTRUCTION</b>	<b>335,247</b>	<b>478,549</b>	<b>505,663</b>	<b>4.00</b>	<b>479,318</b>	<b>3.35</b>	<b>479,318</b>	<b>479,318</b>	<b>3.35</b>
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#### Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

349	TRAVEL: STUDENT	0	4,500	5,000	0.00	1,000	0.00	1,000	1,000	0.00
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<b>Total Function</b>	<b>1132 HIGH SCHOOL STUDENT ACTIVITIES</b>	<b>0</b>	<b>4,500</b>	<b>5,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00</b>
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#### Function 1284 VERNONIA FAMILY ACADEMY

112	NON-CERTIFIED SALARIES	25,888	29,581	31,990	0.87	34,945	0.87	34,945	34,945	0.87
130	ADDITIONAL SALARY	53	159	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	7,710	9,179	9,926	0.00	11,364	0.00	11,364	11,364	0.00
220	SOCIAL SECURITY	1,962	2,252	2,424	0.00	2,651	0.00	2,651	2,651	0.00
231	WORKERS COMPENSATION	78	87	94	0.00	126	0.00	126	126	0.00
233	PFML	60	118	127	0.00	139	0.00	139	139	0.00
242	MEDICAL BENEFITS	21,327	22,544	21,458	0.00	23,571	0.00	23,571	23,571	0.00

<b>Total Function</b>	<b>1284 VERNONIA FAMILY ACADEMY</b>	<b>57,077</b>	<b>63,922</b>	<b>66,019</b>	<b>0.87</b>	<b>72,795</b>	<b>0.87</b>	<b>72,795</b>	<b>72,795</b>	<b>0.87</b>
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#### Function 2113 SOCIAL WORK

111	CERTIFIED SALARIES	1,764	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	524	0	0	0.00	0	0.00	0	0	0.00



## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 251 STUDENT INVESTMENT ACCOUNT

#### Function 2113 SOCIAL WORK

220	SOCIAL SECURITY	128	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2113</b>	<b>SOCIAL WORK</b>	<b>2,420</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2210 IMPROVEMENT OF INSTRUCTION

130	ADDITIONAL SALARY	786	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	208	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	59	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
233	PFML	2	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2210</b>	<b>IMPROVEMENT OF INSTRUCTION</b>	<b>1,057</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2321 OFFICE OF SUPERINTENDENT

130	ADDITIONAL SALARY	545	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	162	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	41	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
233	PFML	2	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	101	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	1,209	5,000	0.00	2,500	0.00	2,500	2,500	0.00

<b>Total Function 2321</b>	<b>OFFICE OF SUPERINTENDENT</b>	<b>853</b>	<b>1,209</b>	<b>5,000</b>	<b>0.00</b>	<b>2,500</b>	<b>0.00</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00</b>
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#### Function 2520 FISCAL SERVICES

690	GRANT INDIRECT CHARGES	23,821	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 2520</b>	<b>FISCAL SERVICES</b>	<b>23,821</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2660 TECHNOLOGY SERVICES

480	TECHNOLOGY HARDWARE	49,915	333	6,000	0.00	0	0.00	0	0	0.00
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<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>49,915</b>	<b>333</b>	<b>6,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 3100 FOOD SERVICES

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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<b>Fund 251    STUDENT INVESTMENT ACCOUNT</b>									
<hr/>									
<b>Function 3100    FOOD SERVICES</b>									
130    ADDITIONAL SALARY	0	252	0	0.00	0	0.00	0	0	0.00
210    PERS RETIREMENT	0	83	0	0.00	0	0.00	0	0	0.00
220    SOCIAL SECURITY	0	18	0	0.00	0	0.00	0	0	0.00
231    WORKERS COMPENSATION	0	5	0	0.00	0	0.00	0	0	0.00
233    PFML	0	1	0	0.00	0	0.00	0	0	0.00
<hr/>									
<b>Total Function 3100    FOOD SERVICES</b>	<b>0</b>	<b>359</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>									
<b>Total Fund 251    STUDENT INVESTMENT ACCOUNT</b>	535,565	634,514	664,589	5.87	668,430	5.72	668,430	668,430	5.72

## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 252</b>	<b>M98 HS SUCCESS</b>									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(198,736)	(182,135)	(189,616)	0.00	(187,630)	0.00	(187,630)	(187,630)	0.00
	<b>3000 REVENUE FROM STATE SOURCES</b>	<b>(198,736)</b>	<b>(182,135)</b>	<b>(189,616)</b>	<b>0.00</b>	<b>(187,630)</b>	<b>0.00</b>	<b>(187,630)</b>	<b>(187,630)</b>	<b>0.00</b>
<b>Total Fund 252</b>	<b>M98 HS SUCCESS</b>	<b>(198,736)</b>	<b>(182,135)</b>	<b>(189,616)</b>	<b>0.00</b>	<b>(187,630)</b>	<b>0.00</b>	<b>(187,630)</b>	<b>(187,630)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 252 M98 HS SUCCESS

#### Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	126,522	116,883	122,726	1.75	124,631	1.59	124,631	124,631	1.59
121	SUBSTITUTE: CERTIFIED SALARIES	201	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,254	5,191	4,800	0.00	4,800	0.00	4,800	4,800	0.00
210	PERS RETIREMENT	31,009	37,787	39,571	0.00	41,248	0.00	41,248	41,248	0.00
220	SOCIAL SECURITY	10,108	9,264	9,680	0.00	9,636	0.00	9,636	9,636	0.00
231	WORKERS COMPENSATION	369	336	350	0.00	434	0.00	434	434	0.00
233	PFML	351	484	506	0.00	504	0.00	504	504	0.00
242	MEDICAL BENEFITS	7,026	7,259	9,869	0.00	6,378	0.00	6,378	6,378	0.00
314	SUBSTITUTES	0	4,931	2,113	0.00	0	0.00	0	0	0.00
319	PROF & TECH SERVICES: OTHER	5,500	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	3,553	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	3,074	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	4,767	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1131 HIGH SCHOOL INSTRUCTION</b>	<b>198,736</b>	<b>182,135</b>	<b>189,616</b>	<b>1.75</b>	<b>187,630</b>	<b>1.59</b>	<b>187,630</b>	<b>187,630</b>	<b>1.59</b>
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<b>Total Fund</b>	<b>252 M98 HS SUCCESS</b>	<b>198,736</b>	<b>182,135</b>	<b>189,616</b>	<b>1.75</b>	<b>187,630</b>	<b>1.59</b>	<b>187,630</b>	<b>187,630</b>	<b>1.59</b>
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 253</b>	<b>EARLY LITERACY GRANT</b>									
	3299 OTHER RESTRICTED GRANTS-IN-AID	0	(51,513)	(53,615)	0.00	(63,000)	0.00	(63,000)	(63,000)	0.00
	<b>3000 REVENUE FROM STATE SOURCES</b>	<b>0</b>	<b>(51,513)</b>	<b>(53,615)</b>	<b>0.00</b>	<b>(63,000)</b>	<b>0.00</b>	<b>(63,000)</b>	<b>(63,000)</b>	<b>0.00</b>
<b>Total Fund 253</b>	<b>EARLY LITERACY GRANT</b>	<b>0</b>	<b>(51,513)</b>	<b>(53,615)</b>	<b>0.00</b>	<b>(63,000)</b>	<b>0.00</b>	<b>(63,000)</b>	<b>(63,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 253 EARLY LITERACY GRANT

<b>Function 1111 ELEMENTARY K-5 INSTRUCTION</b>										
420	TEXTBOOKS	0	4,713	5,411	0.00	23,400	0.00	23,400	23,400	0.00
<b>Total Function 1111 ELEMENTARY K-5 INSTRUCTION</b>		<b>0</b>	<b>4,713</b>	<b>5,411</b>	<b>0.00</b>	<b>23,400</b>	<b>0.00</b>	<b>23,400</b>	<b>23,400</b>	<b>0.00</b>
<b>Function 2210 IMPROVEMENT OF INSTRUCTION</b>										
130	ADDITIONAL SALARY	0	10,730	20,246	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	3,402	6,283	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	805	1,548	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	31	52	0.00	0	0.00	0	0	0.00
233	PFML	0	42	81	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	14,000	15,000	0.00	38,000	0.00	38,000	38,000	0.00
314	SUBSTITUTES	0	782	2,994	0.00	900	0.00	900	900	0.00
340	TRAVEL	0	1,733	2,000	0.00	700	0.00	700	700	0.00
<b>Total Function 2210 IMPROVEMENT OF INSTRUCTION</b>		<b>0</b>	<b>31,525</b>	<b>48,204</b>	<b>0.00</b>	<b>39,600</b>	<b>0.00</b>	<b>39,600</b>	<b>39,600</b>	<b>0.00</b>
<b>Total Fund 253</b>	<b>EARLY LITERACY GRANT</b>	<b>0</b>	<b>36,238</b>	<b>53,615</b>	<b>0.00</b>	<b>63,000</b>	<b>0.00</b>	<b>63,000</b>	<b>63,000</b>	<b>0.00</b>

## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 255</b>	<b>M99 OUTDOOR SCHOOL</b>									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(19,526)	(19,605)	(27,000)	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
	<b>3000 REVENUE FROM STATE SOURCES</b>	<b>(19,526)</b>	<b>(19,605)</b>	<b>(27,000)</b>	<b>0.00</b>	<b>(30,000)</b>	<b>0.00</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0.00</b>
	5400 BEGINNING FUND BALANCE	0	(500)	0	0.00	0	0.00	0	0	0.00
	<b>5000 OTHER SOURCES</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 255</b>	<b>M99 OUTDOOR SCHOOL</b>	<b>(19,526)</b>	<b>(20,105)</b>	<b>(27,000)</b>	<b>0.00</b>	<b>(30,000)</b>	<b>0.00</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 255 M99 OUTDOOR SCHOOL

<b>Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION</b>										
123	TEMPORARY LICENSED SALARIES	2,938	2,604	2,734	0.00	2,894	0.00	2,894	2,894	0.00
210	PERS RETIREMENT	919	845	887	0.00	987	0.00	987	987	0.00
220	SOCIAL SECURITY	217	193	202	0.00	215	0.00	215	215	0.00
231	WORKERS COMPENSATION	8	7	7	0.00	10	0.00	10	10	0.00
233	PFML	8	10	11	0.00	11	0.00	11	11	0.00
310	PROFESSIONAL SERVICES	0	1,100	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	2,900	8,582	12,000	0.00	12,000	0.00	12,000	12,000	0.00
410	SUPPLIES	1,542	3,029	5,358	0.00	5,358	0.00	5,358	5,358	0.00
414	FOOD-OUTDOOR SCHOOL	9,936	2,798	5,000	0.00	7,725	0.00	7,725	7,725	0.00
<b>Total Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION</b>		<b>18,468</b>	<b>19,168</b>	<b>26,200</b>	<b>0.00</b>	<b>29,200</b>	<b>0.00</b>	<b>29,200</b>	<b>29,200</b>	<b>0.00</b>
<b>Function 2550 TRANSPORTATION</b>										
331	HOME-TO-SCHOOL TRANSPORTATION	559	936	800	0.00	800	0.00	800	800	0.00
<b>Total Function 2550 TRANSPORTATION</b>		<b>559</b>	<b>936</b>	<b>800</b>	<b>0.00</b>	<b>800</b>	<b>0.00</b>	<b>800</b>	<b>800</b>	<b>0.00</b>
<b>Total Fund 255</b>	<b>M99 OUTDOOR SCHOOL</b>	19,026	20,105	27,000	0.00	30,000	0.00	30,000	30,000	0.00



## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 260</b>	<b>MAINTENANCE LONG TERM</b>									
	5200 TRANSFER OF FUNDS	(15,000)	(15,000)	(15,000)	0.00	(45,000)	0.00	(45,000)	(45,000)	0.00
	5400 BEGINNING FUND BALANCE	(11,074)	(11,084)	0	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
	<b>5000 OTHER SOURCES</b>	<b>(26,074)</b>	<b>(26,084)</b>	<b>(15,000)</b>	<b>0.00</b>	<b>(50,000)</b>	<b>0.00</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0.00</b>
<b>Total Fund 260</b>	<b>MAINTENANCE LONG TERM</b>	<b>(26,074)</b>	<b>(26,084)</b>	<b>(15,000)</b>	<b>0.00</b>	<b>(50,000)</b>	<b>0.00</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 260 MAINTENANCE LONG TERM

#### Function 1400 SUMMER SCHOOL PROGRAMS

541	INITIAL & ADDITIONAL EQUIPMENT	3,625	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>1400 SUMMER SCHOOL PROGRAMS</b>	<b>3,625</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2542 CARE/UPKEEP BUILDINGS

322	REPAIRS & MAINTENANCE	11,366	6,021	15,000	0.00	20,000	0.00	20,000	20,000	0.00
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<b>Total Function</b>	<b>2542 CARE/UPKEEP BUILDINGS</b>	<b>11,366</b>	<b>6,021</b>	<b>15,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>
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#### Function 2543 CARE/UPKEEP GROUNDS

541	INITIAL & ADDITIONAL EQUIPMENT	0	18,900	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>2543 CARE/UPKEEP GROUNDS</b>	<b>0</b>	<b>18,900</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2660 TECHNOLOGY SERVICES

541	INITIAL & ADDITIONAL EQUIPMENT	0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
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<b>Total Function</b>	<b>2660 TECHNOLOGY SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>30,000</b>	<b>0.00</b>	<b>30,000</b>	<b>30,000</b>	<b>0.00</b>
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<b>Total Fund</b>	<b>260 MAINTENANCE LONG TERM</b>	<b>14,991</b>	<b>24,921</b>	<b>15,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 261</b>	<b>TXTBOOK ADOPTION</b>									
	5200 TRANSFER OF FUNDS	0	0	(25,000)	0.00	(25,000)	0.00	(25,000)	(25,000)	0.00
	<b>5000 OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	<b>0.00</b>	<b>(25,000)</b>	<b>0.00</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0.00</b>
<b>Total Fund 261</b>	<b>TXTBOOK ADOPTION</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	<b>0.00</b>	<b>(25,000)</b>	<b>0.00</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0.00</b>

# Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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Fund 261	TXTBOOK ADOPTION									
Function 1131	HIGH SCHOOL INSTRUCTION									
420	TEXTBOOKS	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 1131	HIGH SCHOOL INSTRUCTION	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Fund 261	TXTBOOK ADOPTION									
		0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00

## Resources Report

ACTUALS 22-23   ACTUALS 23-24   ADOPTED 24-25   24-25 FTE   PROPOSED 25-26   PROPOSED FTE   APPROVED 25-26   ADOPTED 25-26   ADOPTED FTE

Fund 262	INSURANCE DIVIDENDS									
1990	MISC.	(3,939)	(4,145)	(4,000)	0.00	(4,000)	0.00	(4,000)	(4,000)	0.00
1000	LOCAL REVENUES	(3,939)	(4,145)	(4,000)	0.00	(4,000)	0.00	(4,000)	(4,000)	0.00
5400	BEGINNING FUND BALANCE	(27,621)	(26,563)	(30,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
5000	OTHER SOURCES	(27,621)	(26,563)	(30,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
Total Fund 262	INSURANCE DIVIDENDS	(31,560)	(30,708)	(34,000)	0.00	(14,000)	0.00	(14,000)	(14,000)	0.00

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 262 INSURANCE DIVIDENDS

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#### Function 2542 CARE/UPKEEP BUILDINGS

322	REPAIRS & MAINTENANCE	859	18,241	24,000	0.00	8,000	0.00	8,000	8,000	0.00
410	SUPPLIES	0	39	10,000	0.00	6,000	0.00	6,000	6,000	0.00
460	NON-CONSUMABLE SUPPLIES	4,138	0	0	0.00	0	0.00	0	0	0.00

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<b>Total Function</b>	<b>2542 CARE/UPKEEP BUILDINGS</b>	<b>4,997</b>	<b>18,280</b>	<b>34,000</b>	<b>0.00</b>	<b>14,000</b>	<b>0.00</b>	<b>14,000</b>	<b>14,000</b>	<b>0.00</b>
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<b>Total Fund</b>	<b>262 INSURANCE DIVIDENDS</b>	4,997	18,280	34,000	0.00	14,000	0.00	14,000	14,000	0.00
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## Resources Report

ACTUALS 22-23   ACTUALS 23-24   ADOPTED 24-25   24-25 FTE   PROPOSED 25-26   PROPOSED FTE   APPROVED 25-26   ADOPTED 25-26   ADOPTED FTE

<b>Fund 279</b>	<b>MISC GRANTS</b>									
	1920 DONATIONS	(24,787)	(66,566)	(50,000)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
	1961 CURRENT YEAR REFUNDS	(1,746)	(1,317)	0	0.00	0	0.00	0	0	0.00
	<b>1000 LOCAL REVENUES</b>	<b>(26,533)</b>	<b>(67,883)</b>	<b>(50,000)</b>	<b>0.00</b>	<b>(50,000)</b>	<b>0.00</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0.00</b>
	2102 GENERAL EDUCATION SERVICE DIS	(8,989)	(6,000)	(25,000)	0.00	(31,000)	0.00	(31,000)	(31,000)	0.00
	<b>2000 REVENUE FROM INTERMEDIATE SOURCES</b>	<b>(8,989)</b>	<b>(6,000)</b>	<b>(25,000)</b>	<b>0.00</b>	<b>(31,000)</b>	<b>0.00</b>	<b>(31,000)</b>	<b>(31,000)</b>	<b>0.00</b>
	3199 OTHER UNRESTRICTED GRANTS IN	0	0	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
	3299 OTHER RESTRICTED GRANTS-IN-AID	(395,719)	(83,321)	(531,276)	0.00	(525,000)	0.00	(525,000)	(525,000)	0.00
	<b>3000 REVENUE FROM STATE SOURCES</b>	<b>(395,719)</b>	<b>(83,321)</b>	<b>(681,276)</b>	<b>0.00</b>	<b>(675,000)</b>	<b>0.00</b>	<b>(675,000)</b>	<b>(675,000)</b>	<b>0.00</b>
	5400 BEGINNING FUND BALANCE	(11,590)	(22,781)	(30,000)	0.00	(10,000)	0.00	(10,000)	(10,000)	0.00
	<b>5000 OTHER SOURCES</b>	<b>(11,590)</b>	<b>(22,781)</b>	<b>(30,000)</b>	<b>0.00</b>	<b>(10,000)</b>	<b>0.00</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0.00</b>
<b>Total Fund 279</b>	<b>MISC GRANTS</b>	<b>(442,831)</b>	<b>(179,985)</b>	<b>(786,276)</b>	<b>0.00</b>	<b>(766,000)</b>	<b>0.00</b>	<b>(766,000)</b>	<b>(766,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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**Fund 279 MISC GRANTS**

<b>Function 1111 ELEMENTARY K-5 INSTRUCTION</b>										
410	SUPPLIES	0	0	75,000	0.00	75,000	0.00	75,000	75,000	0.00
<b>Total Function 1111 ELEMENTARY K-5 INSTRUCTION</b>		<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00</b>
<b>Function 1113 ELEMENTARY EXTRACURRICULAR</b>										
410	SUPPLIES	0	0	75,000	0.00	75,000	0.00	75,000	75,000	0.00
<b>Total Function 1113 ELEMENTARY EXTRACURRICULAR</b>		<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00</b>
<b>Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION</b>										
410	SUPPLIES	198	55	79,200	0.00	79,000	0.00	79,000	79,000	0.00
<b>Total Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION</b>		<b>198</b>	<b>55</b>	<b>79,200</b>	<b>0.00</b>	<b>79,000</b>	<b>0.00</b>	<b>79,000</b>	<b>79,000</b>	<b>0.00</b>
<b>Function 1131 HIGH SCHOOL INSTRUCTION</b>										
123	TEMPORARY LICENSED SALARIES	33,197	29,933	10,506	0.00	0	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	228	0	3,000	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	25,992	15,848	21,000	0.00	30,000	0.00	30,000	30,000	0.00
210	PERS RETIREMENT	15,457	10,110	10,707	0.00	9,485	0.00	9,485	9,485	0.00
220	SOCIAL SECURITY	4,506	3,474	2,637	0.00	2,295	0.00	2,295	2,295	0.00
231	WORKERS COMPENSATION	174	134	89	0.00	100	0.00	100	100	0.00
233	PFML	193	182	138	0.00	120	0.00	120	120	0.00
310	PROFESSIONAL SERVICES	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
340	TRAVEL	2,678	0	6,000	0.00	6,000	0.00	6,000	6,000	0.00
349	TRAVEL: STUDENT	0	760	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	11,615	1,247	50,000	0.00	50,000	0.00	50,000	50,000	0.00
470	SOFTWARE	2,500	8,700	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1131 HIGH SCHOOL INSTRUCTION</b>		<b>96,539</b>	<b>70,388</b>	<b>124,076</b>	<b>0.00</b>	<b>118,000</b>	<b>0.00</b>	<b>118,000</b>	<b>118,000</b>	<b>0.00</b>
<b>Function 1132 HIGH SCHOOL STUDENT ACTIVITIES</b>										
410	SUPPLIES	2,420	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES</b>		<b>2,420</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>



## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 279 MISC GRANTS

#### Function 1400 SUMMER SCHOOL PROGRAMS

130	ADDITIONAL SALARY	7,171	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	1,858	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	542	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	21	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	5,557	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	71	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	17,386	0	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	10,875	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1400</b>	<b>SUMMER SCHOOL PROGRAMS</b>	<b>43,480</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2113 SOCIAL WORK

130	ADDITIONAL SALARY	16,853	4,197	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	4,842	1,260	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	1,277	315	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	55	20	0	0.00	0	0.00	0	0	0.00
233	PFML	40	16	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	16,377	7,974	10,000	0.00	10,000	0.00	10,000	10,000	0.00
470	SOFTWARE	2,813	0	0	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	2,774	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2113</b>	<b>SOCIAL WORK</b>	<b>45,031</b>	<b>13,783</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
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#### Function 2120 GUIDANCE

410	SUPPLIES	0	(120)	0	0.00	0	0.00	0	0	0.00
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<b>Total Function 2120</b>	<b>GUIDANCE</b>	<b>0</b>	<b>(120)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2130 HEALTH SERVICES

310	PROFESSIONAL SERVICES	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
410	SUPPLIES	1,289	229	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2130</b>	<b>HEALTH SERVICES</b>	<b>1,289</b>	<b>229</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>
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#### Function 2140 PSYCHOLOGY

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 279 MISC GRANTS

#### Function 2140 PSYCHOLOGY

340	TRAVEL	0	4,869	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	16,152	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	481	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	26,844	0	0.00	0	0.00	0	0	0.00

<b>Total Function 2140</b>	<b>PSYCHOLOGY</b>	<b>0</b>	<b>48,346</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2190 INDIRECT STUDENT SUPPORT

380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	4,324	1,737	50,000	0.00	50,000	0.00	50,000	50,000	0.00
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<b>Total Function 2190</b>	<b>INDIRECT STUDENT SUPPORT</b>	<b>4,324</b>	<b>1,737</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>
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#### Function 2210 IMPROVEMENT OF INSTRUCTION

121	SUBSTITUTE: CERTIFIED SALARIES	0	31	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,259	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
210	PERS RETIREMENT	575	10	465	0.00	464	0.00	464	464	0.00
220	SOCIAL SECURITY	171	2	115	0.00	115	0.00	115	115	0.00
231	WORKERS COMPENSATION	7	0	4	0.00	5	0.00	5	5	0.00
233	PFML	9	0	6	0.00	6	0.00	6	6	0.00
340	TRAVEL	2,671	3,024	112,910	0.00	112,160	0.00	112,160	112,160	0.00
410	SUPPLIES	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00

<b>Total Function 2210</b>	<b>IMPROVEMENT OF INSTRUCTION</b>	<b>5,693</b>	<b>3,068</b>	<b>165,000</b>	<b>0.00</b>	<b>164,250</b>	<b>0.00</b>	<b>164,250</b>	<b>164,250</b>	<b>0.00</b>
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#### Function 2520 FISCAL SERVICES

690	GRANT INDIRECT CHARGES	18,000	3,874	18,000	0.00	18,750	0.00	18,750	18,750	0.00
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<b>Total Function 2520</b>	<b>FISCAL SERVICES</b>	<b>18,000</b>	<b>3,874</b>	<b>18,000</b>	<b>0.00</b>	<b>18,750</b>	<b>0.00</b>	<b>18,750</b>	<b>18,750</b>	<b>0.00</b>
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#### Function 2540 OPERATION & MAINT OF PLAN

410	SUPPLIES	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
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<b>Total Function 2540</b>	<b>OPERATION &amp; MAINT OF PLAN</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>
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#### Function 2542 CARE/UPKEEP BUILDINGS

380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	23,548	0	0	0.00	0	0.00	0	0	0.00
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 279 MISC GRANTS

#### Function 2542 CARE/UPKEEP BUILDINGS

470	SOFTWARE	0	1,500	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>2542 CARE/UPKEEP BUILDINGS</b>	<b>23,548</b>	<b>1,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2546 SAFETY & SECURITY

470	SOFTWARE	0	0	0	0.00	6,000	0.00	6,000	6,000	0.00
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<b>Total Function</b>	<b>2546 SAFETY &amp; SECURITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>6,000</b>	<b>0.00</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00</b>
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#### Function 2550 TRANSPORTATION

331	HOME-TO-SCHOOL TRANSPORTATION	589	0	0	0.00	0	0.00	0	0	0.00
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<b>Total Function</b>	<b>2550 TRANSPORTATION</b>	<b>589</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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#### Function 2640 STAFF SERVICES

123	TEMPORARY LICENSED SALARIES	2,562	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	32,333	1,133	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	10,361	351	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	2,568	76	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	152	3	0	0.00	0	0.00	0	0	0.00
233	PFML	131	4	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	123	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	443	549	6,000	0.00	1,000	0.00	1,000	1,000	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	0	0	7,000	0.00	2,000	0.00	2,000	2,000	0.00
410	SUPPLIES	7,290	10,701	12,000	0.00	7,000	0.00	7,000	7,000	0.00
460	NON-CONSUMABLE SUPPLIES	0	0	5,000	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>2640 STAFF SERVICES</b>	<b>55,841</b>	<b>12,940</b>	<b>30,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
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#### Function 3300 COMMUNITY SERVICES

410	SUPPLIES	0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
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<b>Total Function</b>	<b>3300 COMMUNITY SERVICES</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>	<b>60,000</b>	<b>0.00</b>
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#### Function 4150 BUILDINGS/CONSTRUCTION

520	BUILDINGS AQUISITIONS	123,100	0	0	0.00	0	0.00	0	0	0.00
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## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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**Fund 279 MISC GRANTS**

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<b>Total Function 4150</b>	<b>BUILDINGS/CONSTRUCTION</b>	<b>123,100</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>										
<b>Total Fund 279</b>	<b>MISC GRANTS</b>	420,050	155,800	786,276	0.00	766,000	0.00	766,000	766,000	0.00

## Resources Report

ACTUALS 22-23   ACTUALS 23-24   ADOPTED 24-25   24-25 FTE   PROPOSED 25-26   PROPOSED FTE   APPROVED 25-26   ADOPTED 25-26   ADOPTED FTE

<b>Fund 285</b>	<b>STUDENT BODY FUNDS</b>								
1510 EARNINGS ON INVESTMENTS	0	(2)	0	0.00	0	0.00	0	0	0.00
1700 STUDENT ACTIVITIES	(154,663)	(113,852)	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
<b>1000 LOCAL REVENUES</b>	<b>(154,663)</b>	<b>(113,853)</b>	<b>(150,000)</b>	<b>0.00</b>	<b>(150,000)</b>	<b>0.00</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>0.00</b>
5400 BEGINNING FUND BALANCE	(173,880)	(210,245)	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
<b>5000 OTHER SOURCES</b>	<b>(173,880)</b>	<b>(210,245)</b>	<b>(150,000)</b>	<b>0.00</b>	<b>(150,000)</b>	<b>0.00</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>0.00</b>
<b>Total Fund 285</b>	<b>(328,543)</b>	<b>(324,098)</b>	<b>(300,000)</b>	<b>0.00</b>	<b>(300,000)</b>	<b>0.00</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 285 STUDENT BODY FUNDS

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#### Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES

410	SUPPLIES	2,640	3,428	75,000	0.00	75,000	0.00	75,000	75,000	0.00
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<b>Total Function</b>	<b>1122 MIDDLE SCHOOL STUDENT ACTIVITIES</b>	<b>2,640</b>	<b>3,428</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00</b>
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#### Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

410	SUPPLIES	115,658	149,444	225,000	0.00	225,000	0.00	225,000	225,000	0.00
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<b>Total Function</b>	<b>1132 HIGH SCHOOL STUDENT ACTIVITIES</b>	<b>115,658</b>	<b>149,444</b>	<b>225,000</b>	<b>0.00</b>	<b>225,000</b>	<b>0.00</b>	<b>225,000</b>	<b>225,000</b>	<b>0.00</b>
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<b>Total Fund</b>	<b>285 STUDENT BODY FUNDS</b>	118,298	152,872	300,000	0.00	300,000	0.00	300,000	300,000	0.00
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## Resources Report

ACTUALS 22-23    ACTUALS 23-24    ADOPTED 24-25    24-25 FTE    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26    ADOPTED FTE

<b>Fund 299</b>	<b>FOOD SERVICE FUND</b>									
1612	PUPIL LUNCH SALES	(37,705)	(14,311)	(1,000)	0.00	(1,000)	0.00	(1,000)	(1,000)	0.00
1620	ADULT LUNCH SALES	(2,378)	(2,684)	(5,200)	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
1920	DONATIONS	(50)	(10)	0	0.00	0	0.00	0	0	0.00
<b>1000</b>	<b>LOCAL REVENUES</b>	<b>(40,132)</b>	<b>(17,005)</b>	<b>(6,200)</b>	<b>0.00</b>	<b>(6,000)</b>	<b>0.00</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>0.00</b>
3102	STATE SCHOOL LUNCH MATCH	(1,929)	(1,929)	(2,500)	0.00	(2,500)	0.00	(2,500)	(2,500)	0.00
3199	OTHER UNRESTRICTED GRANTS IN .	0	0	(15,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(15,068)	(26,486)	(26,000)	0.00	(26,000)	0.00	(26,000)	(26,000)	0.00
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>	<b>(16,997)</b>	<b>(28,414)</b>	<b>(43,500)</b>	<b>0.00</b>	<b>(43,500)</b>	<b>0.00</b>	<b>(43,500)</b>	<b>(43,500)</b>	<b>0.00</b>
4505	NATIONAL SCHOOL LUNCH	(152,064)	(208,923)	(280,000)	0.00	(314,000)	0.00	(314,000)	(314,000)	0.00
4910	USDA COMMODITIES DONATED	(21,491)	(14,877)	(30,000)	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
<b>4000</b>	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>(173,554)</b>	<b>(223,800)</b>	<b>(310,000)</b>	<b>0.00</b>	<b>(344,000)</b>	<b>0.00</b>	<b>(344,000)</b>	<b>(344,000)</b>	<b>0.00</b>
5200	TRANSFER OF FUNDS	(142,209)	(125,000)	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
5400	BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
<b>5000</b>	<b>OTHER SOURCES</b>	<b>(142,209)</b>	<b>(125,000)</b>	<b>(150,000)</b>	<b>0.00</b>	<b>(150,000)</b>	<b>0.00</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>0.00</b>
<b>Total Fund 299</b>	<b>FOOD SERVICE FUND</b>	<b>(372,893)</b>	<b>(394,220)</b>	<b>(509,700)</b>	<b>0.00</b>	<b>(543,500)</b>	<b>0.00</b>	<b>(543,500)</b>	<b>(543,500)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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### Fund 299 FOOD SERVICE FUND

#### Function 3100 FOOD SERVICES

112	NON-CERTIFIED SALARIES	134,807	143,851	152,985	3.69	145,133	3.69	145,133	145,133	3.69
116	EARLY RETIREE STIPEND	3,284	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	0	1,742	2,000	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,720	3,065	700	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	42,745	45,609	45,145	0.00	48,857	0.00	48,857	48,857	0.00
220	SOCIAL SECURITY	10,428	11,100	11,637	0.00	10,793	0.00	10,793	10,793	0.00
231	WORKERS COMPENSATION	2,211	2,732	2,770	0.00	3,483	0.00	3,483	3,483	0.00
233	PFML	306	580	609	0.00	564	0.00	564	564	0.00
242	MEDICAL BENEFITS	48,154	49,468	54,010	0.00	42,050	0.00	42,050	42,050	0.00
322	REPAIRS & MAINTENANCE	5,018	8,587	9,739	0.00	15,000	0.00	15,000	15,000	0.00
340	TRAVEL	383	366	500	0.00	2,100	0.00	2,100	2,100	0.00
354	ADVERTISING	0	240	100	0.00	100	0.00	100	100	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	1,620	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	9,390	10,688	17,000	0.00	22,000	0.00	22,000	22,000	0.00
415	FEDERAL COMMODITIES	21,491	14,877	30,000	0.00	30,000	0.00	30,000	30,000	0.00
450	FOOD	78,529	90,512	176,505	0.00	216,920	0.00	216,920	216,920	0.00
460	NON-CONSUMABLE SUPPLIES	343	120	1,000	0.00	1,000	0.00	1,000	1,000	0.00
470	SOFTWARE	2,261	1,009	1,500	0.00	2,000	0.00	2,000	2,000	0.00
542	REPLACEMENT EQUIPMENT	6,591	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,613	2,481	3,500	0.00	3,500	0.00	3,500	3,500	0.00

<b>Total Function</b>	<b>3100 FOOD SERVICES</b>	<b>372,893</b>	<b>387,028</b>	<b>509,700</b>	<b>3.69</b>	<b>543,500</b>	<b>3.69</b>	<b>543,500</b>	<b>543,500</b>	<b>3.69</b>
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<b>Total Fund</b>	<b>299 FOOD SERVICE FUND</b>	<b>372,893</b>	<b>387,028</b>	<b>509,700</b>	<b>3.69</b>	<b>543,500</b>	<b>3.69</b>	<b>543,500</b>	<b>543,500</b>	<b>3.69</b>
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# Debt Service Funds



## Resources Report

ACTUALS 22-23    ACTUALS 23-24    ADOPTED 24-25    24-25 FTE    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26    ADOPTED FTE

<b>Fund 301</b>	<b>BOND FUND REVENUES</b>									
1111	CURRENT YEAR TAXES	(1,042,437)	(1,128,913)	(1,170,000)	0.00	(1,160,000)	0.00	(1,160,000)	(1,160,000)	0.00
1112	PRIOR YEAR TAXES	(15,306)	(12,795)	(25,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	0.00
1114	PAYMENT IN LIEU OF PROPERTY TA.	(122)	(4,150)	0	0.00	0	0.00	0	0	0.00
1190	PENALTIES AND INTEREST ON TAXE	(841)	(2,440)	0	0.00	0	0.00	0	0	0.00
1510	EARNINGS ON INVESTMENTS	(2)	0	0	0.00	0	0.00	0	0	0.00
<b>1000</b>	<b>LOCAL REVENUES</b>	<b>(1,058,707)</b>	<b>(1,148,298)</b>	<b>(1,195,000)</b>	<b>0.00</b>	<b>(1,175,000)</b>	<b>0.00</b>	<b>(1,175,000)</b>	<b>(1,175,000)</b>	<b>0.00</b>
2105	NATURAL GAS & MINERALS	(3,507)	(1,686)	0	0.00	0	0.00	0	0	0.00
<b>2000</b>	<b>REVENUE FROM INTERMEDIATE SOURCES</b>	<b>(3,507)</b>	<b>(1,686)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5200	TRANSFER OF FUNDS	(5,335)	0	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	(4,005)	0	(5,000)	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
<b>5000</b>	<b>OTHER SOURCES</b>	<b>(9,341)</b>	<b>0</b>	<b>(5,000)</b>	<b>0.00</b>	<b>(5,000)</b>	<b>0.00</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>0.00</b>
<b>Total Fund 301</b>	<b>BOND FUND REVENUES</b>	<b>(1,071,555)</b>	<b>(1,149,983)</b>	<b>(1,200,000)</b>	<b>0.00</b>	<b>(1,180,000)</b>	<b>0.00</b>	<b>(1,180,000)</b>	<b>(1,180,000)</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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<b>Fund</b>	<b>301</b>	<b>BOND FUND REVENUES</b>
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Function	5110	LONG-TERM DEBT SERVICE									
	610	PRINCIPAL	651,600	700,746	770,000	0.00	815,000	0.00	815,000	815,000	0.00
	620	INTEREST	418,605	401,458	430,000	0.00	365,000	0.00	365,000	365,000	0.00
	640	DUES/FEES	1,350	1,350	0	0.00	0	0.00	0	0	0.00
Total Function 5110 LONG-TERM DEBT SERVICE			1,071,555	1,103,554	1,200,000	0.00	1,180,000	0.00	1,180,000	1,180,000	0.00
Total Fund	301	BOND FUND REVENUES	1,071,555	1,103,554	1,200,000	0.00	1,180,000	0.00	1,180,000	1,180,000	0.00

<b>Total Fund</b>	<b>301</b>	<b>BOND FUND REVENUES</b>	1,071,555	1,103,554	1,200,000	0.00	1,180,000	0.00	1,180,000	1,180,000	0.00
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## Resources Report

		ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
<b>Fund 302</b>	<b>LONG TERM DEBT</b>									
	5200 TRANSFER OF FUNDS	(77,433)	(78,863)	0	0.00	0	0.00	0	0	0.00
	<b>5000 OTHER SOURCES</b>	<b>(77,433)</b>	<b>(78,863)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 302</b>	<b>LONG TERM DEBT</b>	<b>(77,433)</b>	<b>(78,863)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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<b>Fund 302    LONG TERM DEBT</b>									
<hr/>									
<b>Function 5100    DEBT SERVICE</b>									
610    PRINCIPAL	70,000	75,000	0	0.00	0	0.00	0	0	0.00
620    INTEREST	7,433	3,863	0	0.00	0	0.00	0	0	0.00
<hr/>									
<b>Total Function 5100    DEBT SERVICE</b>	<b>77,433</b>	<b>78,863</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>									
<b>Total Fund 302    LONG TERM DEBT</b>	77,433	78,863	0	0.00	0	0.00	0	0	0.00

# Capital Project Fund



## Resources Report

ACTUALS 22-23   ACTUALS 23-24   ADOPTED 24-25   24-25 FTE   PROPOSED 25-26   PROPOSED FTE   APPROVED 25-26   ADOPTED 25-26   ADOPTED FTE

<b>Fund 401</b>	<b>CAPITAL PROJECTS FUND</b>									
	1500 INTEREST INCOME	(21)	(36)	0	0.00	0	0.00	0	0	0.00
	<b>1000 LOCAL REVENUES</b>	<b>(21)</b>	<b>(36)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
	5400 BEGINNING FUND BALANCE	(30,724)	0	0	0.00	0	0.00	0	0	0.00
	<b>5000 OTHER SOURCES</b>	<b>(30,724)</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 401</b>	<b>CAPITAL PROJECTS FUND</b>	<b>(30,746)</b>	<b>(36)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

ACTUALS 22-23	ACTUALS 23-24	ADOPTED 24-25	24-25 FTE	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	ADOPTED FTE
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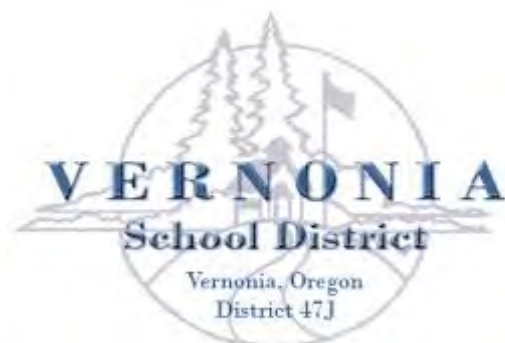
<b>Fund</b>	<b>401</b>	<b>CAPITAL PROJECTS FUND</b>
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Function	2520	FISCAL SERVICES									
	642	BANKING FEES	0	0	0	0.00	0	0.00	0	0	0.00
Total Function	2520	FISCAL SERVICES	0	0	0	0.00	0	0.00	0	0	0.00
Function	4150	BUILDINGS/CONSTRUCTION									
	520	BUILDINGS AQUISITIONS	30,746	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDINGS/CONSTRUCTION	30,746	0	0	0.00	0	0.00	0	0	0.00
Total Fund	401	CAPITAL PROJECTS FUND	30,746	0	0	0.00	0	0.00	0	0	0.00



# Appendices



STATE SCHOOL FUND GRANT  
2025-2026

As of 3/3/2025

Columbia County, Vernonia SD 47J

District ID: 1947

2025-2026 Extended ADMw

Vernonia SD 47J: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr:	545.00 X 1.00	545.00	556.71 X 1.00	556.71
Students in EL programs:	6.00 X 0.50	3.00	3.50 X 0.50	1.75
Students in Pregnant and Parenting Programs:	1.00 X 1.00	1.00	0.00 X 1.00	0.00
88 IEP Students capped at 11% of District ADMr:	59.95 X 1.00	59.95	61.24 X 1.00	61.24
Students on IEP Above 11% of ADMr:	3.60 X 1.00	3.60	3.60 X 1.00	3.60
Students in Poverty:	72.72 X 0.25	18.18	73.17 X 0.25	18.29
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
Remote Elementary School Correction:	28.21 X 1.00	28.21	28.21 X 1.00	28.21
Small High School Correction:	88.76 X 1.00	88.76	88.76 X 1.00	88.76
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	<b>2025-2026 ADMw</b>	<b>747.95</b>	<b>2024-2025 ADMw</b>	<b>758.81</b>
	<b>Vernonia SD 47J Extended ADMw</b>		<b>758.81</b>	

**Vernonia SD 47J Extended ADMw 758.81**

STATE SCHOOL FUND GRANT  
2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Columbia County, Vernonia SD 47J - 1947

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,450,000.00
Common School Fund	=	\$79,112.04
County School Fund	=	\$20,000.00
State Managed Timber	=	\$650,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$4,199,112.04</b>

2025-2026 Experience Adjustment

District Average Teacher Experience	=	8.18
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.91

2025-2026 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	=	\$890,000.00
Transportation per ADMr Rank		80%
Transportation Reimbursement Rate		80.00%
80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant		\$712,000.00

2025-2026 Extended ADMw

2025-2026 ADMw 747.95

2024-2025 ADMw 758.81

Extended ADMw 758.81

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.91 by \$25 then add \$4500 to the result = \$4,402.25  
Then multiply \$4,402.25 by the Extended ADMw 758.8108 and then by the funding ratio 2.47542604256 = \$8,269,096.24

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$8,269,096.24 to the Transportation Grant \$712,000.00 = \$8,981,096.24

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,199,112.04 from the Total Formula Revenue \$8,981,096.24 = \$4,781,984.21

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,897

Total Formula Revenue per Extended ADMw = \$11,836

Charter Schools Rate( ORS 338.155 ) = \$11,056

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

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 17, 2025 at 6:00 PM

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee, will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:

Date: May 8, 2025 Time: 6:00 PM

Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs

A copy of the budget document may be inspected or obtained on or after April 17, 2025 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM.

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150-504-063 (Rev. 11-19-21)

## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Vernonia School District 47J will be held on June 12, 2025 at 6:00 pm at 1000 Missouri Avenue, Vernonia, Oregon, with options for video or phone access. Please see the district website for details. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Vernonia School District 47J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at [vernoniak12.org](http://vernoniak12.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.

Contact: Jim Helmen, Superintendent

Telephone: 503-429-5891

Email: [jhelmen@vernoniak12.org](mailto:jhelmen@vernoniak12.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$1,084,518	\$1,015,000	\$980,000
Current Year Property Taxes, other than Local Option Taxes	4,530,171	4,395,000	4,535,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	664,464	783,900	858,200
Revenue from Intermediate Sources	151,660	275,000	231,000
Revenue from State Sources	6,397,568	7,309,948	7,294,560
Revenue from Federal Sources	1,066,198	1,377,987	1,382,474
Interfund Transfers	218,863	190,000	220,000
All Other Budget Resources	44,081	0	0
<b>Total Resources</b>	<b>\$14,157,523</b>	<b>\$15,346,835</b>	<b>\$15,501,234</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$5,051,689	\$5,333,289	\$5,548,534
Other Associated Payroll Costs	2,905,279	3,233,404	3,174,111
Purchased Services	1,666,789	2,914,508	2,890,745
Supplies & Materials	996,883	1,683,533	1,686,244
Capital Outlay	399,295	60,000	30,000
Other Objects (except debt service & interfund transfers)	576,312	182,100	221,600
Debt Service*	1,182,416	1,200,000	1,180,000
Interfund Transfers*	218,863	640,000	670,000
Operating Contingency	0	0	0
Unappropriated Ending Fund Balance & Reserves	0	100,000	100,000
<b>Total Requirements</b>	<b>\$12,997,526</b>	<b>\$15,346,834</b>	<b>\$15,501,234</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$7,080,238	\$7,631,934	\$7,822,607
FTE	66.54	66.31	64.75
2000 Support Services	4,421,071.00	5,145,200	5,063,127
FTE	18.09	18.71	18.88
3000 Enterprise & Community Service	396,588	629,700	665,500
FTE	3.69	3.69	3.69
4000 Facility Acquisition & Construction	10,200	0	0
FTE	0	0.00	0
5000 Other Uses	0	0	0
5100 Debt Service*	870,566	1,200,000	1,180,000
5200 Interfund Transfers*	218,863	190,000	220,000
6000 Contingency	0	450,000	450,000
7000 Unappropriated Ending Fund Balance	0	100,000	100,000
<b>Total Requirements</b>	<b>\$12,997,526</b>	<b>\$15,346,834</b>	<b>\$15,501,234</b>
<b>Total FTE</b>	<b>88.32</b>	<b>88.71</b>	<b>87.32</b>

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
This budget represents a cost of living increase (COLA) of 6% for certified and classified, with contractual increases for confidential and administrative staff for the 25-26 school year. The budget also assumes a 3% step increase in experience for certified and classified. Other proposed changes include: Addition of a 3.75 hour Instructional Assistant-Vernonia Family Academy, Launch of a 9-12 Alternative Education/Hybrid Program. The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling \$550,000, 5.2% of the general fund budget. This amount meets our budgetary goal to maintain a minimum 5% Ending Fund Balance.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0121 per \$1,000)	5.0121	5.0121	5.0121
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,200,000	1,200,000	1,180,000

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$15,716,381	\$	-
Other Bonds	\$0		
Other Borrowings	\$0		
<b>Total</b>	<b>\$15,716,381</b>	<b>\$</b>	<b>-</b>

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

FORM ED-50  
2025-2026

To assessor of Columbia County

☐ Check here if this is  
an amended form.

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

The Vernonia School Dist 47J has the responsibility and authority to place the following property tax, fee, charge, or assessment  
on the tax roll of Columbia County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1201 Texas Ave Vernonia OR 97064 7/8/25  
Mailing Address of District City State ZIP Code Date Submitted  
Marie Knight Business Manager 503-429-5891 mknight@vernoniak12.org  
Contact person Title Daytime telephone number Contact person e-mail address

**CERTIFICATION**— You **must** check one box if you are subject to local budget law.

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

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		\$5.0121	Excluded from Measure 5 Limits
2. Local option operating tax .....2		0	Dollar Amount of Bond Levy
3. Local option capital project tax .....3		0	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			0.00
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			1,180,000.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			1,180,000.00

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	\$5.0121
6. Election date when your new district received voter approval for your permanent rate limit .....6	N/A
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	N/A

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

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

150-504-075-6 (Rev. 11-16)

(see the back for worksheet for lines 4a, 4b, and 4c)

Form ED-50 (continued on next page)

File with your assessor no later than JULY 15, unless granted an extension in writing.

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

FORM ED-50  
2025-2026

To assessor of Washington County

☐ Check here if this is  
an amended form.

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

The Vernonia School Dist 47J has the responsibility and authority to place the following property tax, fee, charge, or assessment  
on the tax roll of Washington County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>1201 Texas Ave</u> Mailing Address of District	<u>Vernonia</u> City	<u>OR</u> State	<u>97064</u> ZIP Code	<u>7/8/25</u> Date Submitted
<u>Marie Knight</u> Contact person	<u>Business Manager</u> Title	<u>503-429-5891</u> Daytime telephone number	<u>mknight@vernoniak12.org</u> Contact person e-mail address	

**CERTIFICATION**— You **must** check one box if you are subject to local budget law.

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

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		\$5.0121	Excluded from Measure 5 Limits
2. Local option operating tax .....2		0	Dollar Amount of Bond Levy
3. Local option capital project tax .....3		0	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			0.00
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			1,180,000.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			1,180,000.00

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	\$5.0121
6. Election date when your new district received voter approval for your permanent rate limit .....6	N/A
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	N/A

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

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

150-504-075-6 (Rev. 11-16)

(see the back for worksheet for lines 4a, 4b, and 4c)

Form ED-50 (continued on next page)

File with your assessor no later than JULY 15, unless granted an extension in writing.

**VERNONIA SCHOOL DISTRICT  
RESOLUTION # 2025-04**

**ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of Directors of the Vernonia School District hereby adopts the budget for the fiscal year 2025-2026 in the total of \$15,501,234 now on file at the Administrative Office located at 1000 Missouri Avenue, Vernonia, Oregon 97064

**MAKING APPROPRIATIONS**

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

**GENERAL FUND**

Instruction	5,553,603
Support Services	4,309,597
Community Services	2,000
Transfers	220,000
Contingency	450,000
<b>Total General Fund</b>	<b>\$ 10,535,200</b>

**SPECIAL REVENUE FUNDS**

Instruction	2,269,004
Support Services	753,530
Facilities Acquisition & Const.	-
Community Services	663,500
<b>Total Special Revenue Funds</b>	<b>\$ 3,686,034</b>

**DEBT SERVICE FUNDS**

Support Services	-
Debt Service	1,180,000
<b>Total Debt Service Funds</b>	<b>\$ 1,180,000</b>

**CAPITAL PROJECTS FUND**

Support Services	-
Facilities Acquisition & Const.	-
	<b>\$ -</b>

<b>TOTAL APPROPRIATIONS, All Funds</b>	<b>\$ 15,401,234</b>
Total Unappropriated Amounts (GF)	100,000
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 15,501,234</b>

**IMPOSING THE TAX**

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

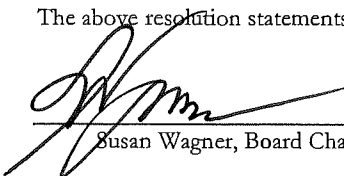
- (1) At the rate of \$5.0121 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$1,180,000 for debt service for general obligation bonds

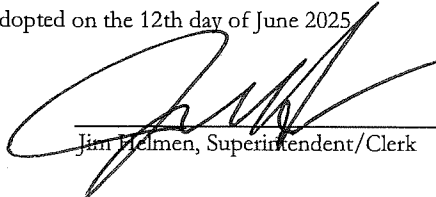
**CATEGORIZING THE TAX**

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

<b><u>Subject to the Education Limitation</u></b>	\$5.0121/ per \$1000
Permanent Rate Tax	
<b><u>Excluded from Limitation</u></b>	\$1,180,000
General Obligation Bond Debt Service	

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

  
\_\_\_\_\_  
Susan Wagner, Board Chair

  
\_\_\_\_\_  
Jim Helmen, Superintendent/Clerk



# March 13, 2025 School Board Meeting Report

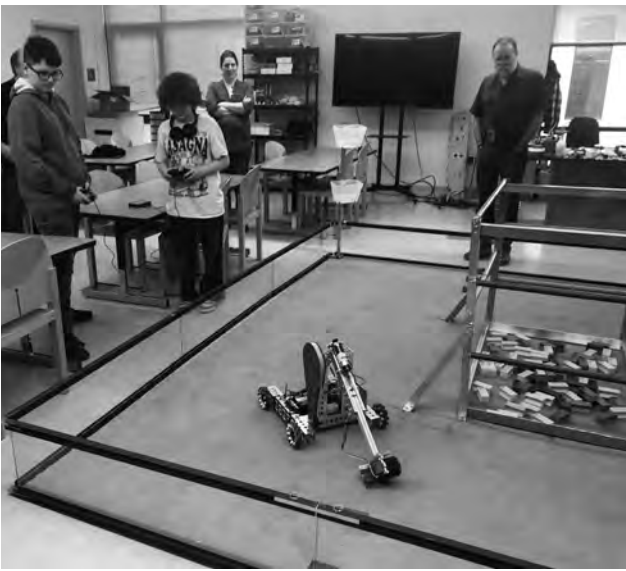
**Public Comment** – Juliet Safier introduced herself to the Board as the President of the Vernonia Education Association. Safier said she usually attends most School Board and Budget meetings to stay informed; Safier has been absent from meetings this year as she has been battling cancer. “Hopefully, after today, you will see me at these meetings,” Safier told the Board.

**Superintendent Report** – Superintendent Jim Helmen provided a written report in which he recognized Classified Employee Week and thanked the many District staff who maintain the facilities, prepare meals, assist in classrooms, and provide essential services. “Their dedication shines through in everything they do,” wrote Helmen. “We are deeply grateful for their hard work, commitment, and the positive impact they make every single day.”

Helmen told the Board about the VSD Equity Team which was established based on Oregon law which requires each school to form a committee to support the needs of underrepresented student groups. Members of the team include Chair Bret Bunke, Karal Myatt, Charise Ash, and Rachell Plummer, who advise District leadership on equity-related matters and ensure policies reflect the diverse needs of the student population.

Helmen reported the introduction of a new tool to enhance school safety and improve communication. The SaferWatch mobile app enables real-time communication between administrators, staff, and law enforcement during emergencies.

Helmen provided a detailed overview of the District’s Integrated Planning application, which the Oregon Department of Education requires for districts to access grant program funding from the state during the 2025-27 cycle. Helmen reported the VSD is scheduled to receive \$928,106 in 2025-26. The District’s Integrated Plan explains how the District will utilize funding to implement programs that include: High School Success aims to improve graduation rates; Student Investment Accounts focuses on increasing academic achievement and addressing student mental and behavioral health needs; Career and Technical Education (CTE) supports development of technical and employability skills; Everyday Matters addresses chronic absenteeism and emphasizes student engagement; and Early



*Above: Choir students sang the National Anthem for the Vernonia School Board. Left: The Board received a demonstration from members of the Loggerbots team.*

Street Alliance to view the community murals and learn about how they were created. Underwood reported the Forestry class worked with Oregon Department of Fish & Wildlife and Upper Nehalem Watershed Council to collect willow cuttings which will be planted by the class at the Vernonia Wetlands. Underwood reported student Maddie Pelster participated in the OMEA District 3 Solo Ensemble Contest. Underwood reported High School Semester 1 Academic

Achievement recipients; see full list on page 12. Underwood reported senior Beau Smith was named the Semester 1 American Citizenship Award winner, which is voted on by staff and recognizes a student who inspires and encourages other students to be good citizens. Underwood reported Isaiah Ruiz and Layla Abbott were crowned King and Queen of the Winter Formal. Underwood displayed Vernonia Travel brochures created by Mrs. Campbell’s class, and asked the Board to review three potential new math curriculums which are being considered for adoption and were on display in the Library. Underwood then introduced Choir students Madelyn Pelster, Naomi Pike, Shiloh Pike, Will Cortez, Willow Kephart, Marley Ann Wheelock, Afton McClellan, and Clair Dyer who appeared in person and performed the National Anthem for the Board. Underwood introduced High School Leadership students Charlotte Schlegel and Nova Gleason who provided a verbal report to the Board on school activities. Underwood then took the Board to Mr. Costley’s classroom where the Board was given a demonstration of this year’s robot by Loggerbots team members

Literacy Initiative improves early reading skills.

Helmen reported he has applied for a \$1.5 million grant in collaboration with Columbia Health Services to construct a School-Based Health Center on school grounds to provide medical, therapeutic, and family support services to meet the needs of Vernonia students and families.

**Administrators Report** – Elementary Principal Michelle Eagleson provided a written report and informed the Board attendance from February 4 - March 5 was 87% at VES and 86.4% at Mist. Eagleson reported students earned 5,000 logger points and received a paper airplane contest as a reward; all students made paper airplanes to enter into a schoolwide contest and Timberlynn Dennis had the winning plane. Eagleson reported the school has begun their Book Blast fundraiser where students get a chance to earn free books for their home libraries.

Middle/High School Principal Nate Underwood provided a written report and told the Board Mrs. Kintz’s art students have scheduled a downtown walk around Vernonia on April 30 with the Portland

Iris Schram, Bradley Ralls, and Jane Miller.

Special Education Director Susanne Myers provided a written report which explained the Transition Services program being delivered by staff Summer Gonzalez, Tiffany Little, and Kara Weaver. The program includes Logger Coffee, Logger Pantry, Community Service at Vernonia Cares, reintroduction of the Balloon Company, and the recently installed Vernonia Weather station. Myers also included in her report some new initiatives being developed by new staff member Silvia Stavreva, which include: Driver’s Permit Test Study Group; Elevate Him which provides free suits for male students for job interviews; outreach to Abby’s Closet for female students to have access to free prom dresses; reintroducing the Concession Stand program which provides hands-on work training.

**Board Approves Administrative and Licensed Staff Contract Extensions and Superintendent Evaluation** – The Board recessed to Executive Session under ORS 192.660(2)(i) “To review and evaluate the performance of the chief executive officer or any other public officer, employee, or staff.” Upon returning to the regular meeting the Board voted 7-0 to approve Resolution #2025-02, formalizing Administrative Contract Extensions for three years for Elementary Principal Michelle Eagleson, Middle/High School Principal Nate Underwood, and Special Education Director Susanne Myers. The Board also voted 7-0 to approve Resolution #2025-03 for two-year contract extensions for all contracted licensed teachers and 3<sup>rd</sup> year probationary teachers, and a one-year employment contract for 1<sup>st</sup> and 2<sup>nd</sup> year probationary teachers; no current Probationary Licensed Staff or Licensed Staff were recommended for Non-Renewal. The Board also voted 7-0 to approve the 2024-25 annual evaluation of Superintendent Jim Helmen, and appointed Board Chair Susan Wagner to negotiate Helmen’s contract on behalf of the Board.

Vernonia School Board Meetings are held on the second Thursday of each month. The next meeting is scheduled for 6 p.m. on April 10 at the Mist School. Please check the District’s website for updates/changes: [www.vernoniak12.org](http://www.vernoniak12.org).

## Schools Update: Smarter Balanced Assessment Testing

By Jim Helmen

Vernonia School District Superintendent

Starting in late April through mid-May 2025, students in grades 3-8 and 11 will take the Smarter Balanced Assessment (SBAC) in English Language Arts (ELA), Math, and Science. This test is important not only for measuring academic progress but also for ensuring our students are ready for their futures – whether that’s in college, a career, or the workforce.

As a community founded on the values of hard work, dedication, and perseverance, we know the significance of putting forth our best effort in everything we do. The Smarter Balanced Assessment is Oregon’s only high-stakes test used to rank schools across the state. Higher success rates reflect the quality of education we provide, attracting families to Vernonia for our District’s exceptional educational opportunities, including academic readiness, CTE, SEL, and athletics. This, in turn, brings more students, more funding, and more resources to our District – creating greater opportunities and experiences for every student.

Every staff member and School Board member believes in the potential of every student in Vernonia. To ensure success, we need the full support of our families and community as our students prepare for the SBA. We ask that you encourage your student(s) to participate and give their best effort. This isn’t just about the test – it’s about building confidence and prepar-

ing them for success in whatever path they choose.

In the coming weeks, VSD will share more information about how our schools are launching the 2025 SBAC campaign. We will also provide home test-taking resources for families to practice with their students. If you have ideas on how we can make the SBA experience even better for students, please don’t hesitate to reach out to our principals – we welcome your input!

Together, we can ensure our students are not only prepared for this assessment but also ready to excel in all aspects of their future. Thank you for your continued support of our students, our schools, and our community.

**How to Access the OSAS “Student and Families Practice Test”**

**1. Visit the OSAS Portal:**

- Open a web browser (Chrome, Firefox, Safari, etc.) on your computer, tablet, or smartphone.
- Go to the Oregon Department of Education’s official Smarter Balanced page: <https://osasportal.org>.

**2. Navigate to the Practice Test Section:**

- On the Smarter Balanced page, scroll down to find the

“Student and Families Practice Test” link. This is typically located in the section related to test resources or practice tools.

- Click on the “Student and Families Practice Test” link

*continued on page 12*

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 17, 2025 at 6:00 PM

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee, will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:

Date: May 8, 2025 Time: 6:00 PM

Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs

A copy of the budget document may be inspected or obtained on or after April 17, 2025 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM.

Vernonia Elementary School  
And Mist Grade School

# KINDERGARTEN

## Registration

Thursday, May 1, 2025  
5:30-7:00 pm

Details

Hot Dog Dinner  
Age Appropriate Activities  
Transportation Information

Student must be 5 years old before September 1, 2025

Enrollment Requirements:  
Child's Birth Certificate  
Immunization Records

Contact Information:  
Phone: (503)429-1342  
Email: [sadams@vernoniak12.org](mailto:sadams@vernoniak12.org)  
Visit: [www.vernoniak12.org](http://www.vernoniak12.org)

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# Legion Briefing

By Bill Sherman



April is National Volunteer Month! Spend some time helping your community, your neighbor, or your favorite charitable organization.

Bingo is the 1<sup>st</sup> and 3<sup>rd</sup> Saturday of each month – the 5<sup>th</sup> and 19<sup>th</sup> of April are Bingo nights. We had to change up the fundraiser schedule last month so this month the 19<sup>th</sup> is a fundraiser for the Vernonia Logger Stadium Fund – please come out and support getting covered stands for the high school sports field!

We raised enough money to cover getting the gutters put on the Legion building

and now we can get back to more fundraisers for the community! Donations for the Lions Club Spam and Eggs fundraiser for the Vernonia Cares Food Pantry can be dropped off at the Legion on Bingo and Poker nights. Be sure to put down your name and amount you are donating so the Legion can give a prize to the person(s) that donate the most!

April 19 at noon, we will be having a Post 119 Spring Cleaning for anyone who would like to help us clean up the building inside and out we would be happy to have your help!

Boy Scouts and Girl Scouts are supported by the American Legion. If anyone is interested in joining send us an email at the address below and we will get

you in touch with them.

Lions Club and The Legion sponsor Texas Hold'em Poker events the 4<sup>th</sup> Saturday of each month and sometimes the 5<sup>th</sup> Saturday of the month too! Legion Poker sponsored event proceeds will go to the building repairs for the Legion Building. April Poker Night is Saturday the 26<sup>th</sup>, hosted by the Legion.

American Legion Vernonia Post 119 is located at 627 Adams Avenue, Vernonia. Our regular member meetings are held on the 2<sup>nd</sup> Wednesday of every month at 7 p.m. We have a dinner prior to each meeting at 6 p.m. American Legion Riders meet on the 3<sup>rd</sup> Sunday of each month at noon. All Veterans are welcome to join us for these events

and Vernonia's First Responders are always welcome to the dinners as well.

Anyone wishing to help out the V3 (Vernonia Volunteers for Veterans) can send us an email [v3.post119@gmail.com](mailto:v3.post119@gmail.com)

If you know of any Veterans or community members that need assistance, please reach out to us using the contact information below.

We can be reached at [al.vernonia.post.119@gmail.com](mailto:al.vernonia.post.119@gmail.com) or 757-561-8910.

## Helping Families Stay Safer Online: #2 Understanding Cyberbullying

*In collaboration with Blue Mountain Networks, over the next 11 issues we'll share easy-to-follow articles and content with tips about protecting passwords, spotting cyberbullying, and creating healthy digital habits for Vernonia's Voice readership.*

By Cristian Olivares  
Blue Mountain Networks

Cyberbullying is when someone uses the internet to be mean or scare others. This can include sending nasty messages, posting photos, or spreading rumors online. Anyone can be affected, but it's more common among teenagers and young adults.

### Why is Cyberbullying a Problem?

- **Hard to Identify:** Bullies can hide behind a screen, making it tough to figure out who they are.
- **Spreads Fast:** Things shared online can spread quickly and reach a lot of people.
- **Lasting Effects:** Cyberbullying can cause anxiety, depression, and other stress-related issues.

### How to Prevent Cyberbullying

- **Watch What They Do Online:** Use parental control apps to keep an eye on social media and online activities.
- **Block Unwanted Messages:** Use device settings to block messages or emails from bullies.

- **Limit Screen Time:** Keep devices in public areas and set limits on how much time they spend online.
- **Stay Informed:** Learn about the apps and sites your child uses.

### What to Do If You or a Family Member is Being Cyberbullied

- **Stay Calm:** Don't react right away.
- **Save Evidence:** Take screenshots and save emails.
- **Report It:** Tell a trusted adult or report it to the platform.
- **Talk About It:** Share what happened with someone you trust.

### Additional Tips for Parents

- **Talk Regularly:** Have ongoing conversations with your family about their online experiences.
- **Set Rules:** Make guidelines for online behavior and check that they're followed.
- **Get Help:** If cyberbullying continues, contact school officials or local police.

**Community Corner:** Have you or your family dealt with cyberbullying? Share your thoughts on our Facebook page.

### Additional Resources:

For more tips on staying safe online, visit CISA's website <https://www.cisa.gov/>.

*At Blue Mountain Networks, we believe that affordable fiber internet and phone service should be accessible to absolutely everyone. In our increasingly modern world, the importance of reliable and dependable fiber internet connections and advanced phone services are a vital necessity in the daily lives of our communities.*

A public meeting of the 2025-2026 Mist-Birkenfeld RFPD Budget Committee will be held Tuesday, April 22, 2025, at 7:00 PM at the Mist-Birkenfeld Main Station located at 12525 Highway 202. This is a meeting where deliberation of the Budget Committee will take place. Any person may attend this meeting and discuss the proposed programs with the Budget Committee.

BUSINESS TO BE CONDUCTED AT THIS MEETING WILL BE:

- Election of Officers
- Presentation of Budget Message
- Presentation of Budget Document
- Discussion of the Budget Document
- Public Testimony
- Scheduling of possible future meetings

The proposed budget document will be available for inspection beginning April 15, 2025, at the Mist-Birkenfeld Main Station at 12525 Hwy 202, Mist, Oregon, during the hours of 9:00 am to 5:00 pm.

Joe Kaczinski, Budget Officer

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 17, 2025 at 6:00 PM

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee, will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:

Date: May 8, 2025 Time: 6:00 PM Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs

A copy of the budget document may be inspected or obtained on or after April 17, 2025 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM.

Form OR-LB-NBC	Notice of Budget Committee Meeting Oregon Department of Revenue
<div><div>A</div><div>Use this notice if public comment will be taken at this meeting.</div></div>	
A public meeting of the Budget Committee of the <u>Vernonia RFD</u> , <u>Columbia</u> , State of Oregon, to <small>(District name) (County)</small>	
discuss the budget for the fiscal year July 1, 20 <u>25</u> to June 30, 20 <u>26</u> , will be held at <u>Vernonia Fire Station</u> <small>(Location)</small>	
<u>555 E Bridge St., Vernonia, OR</u> The meeting will take place on <u>May 1, 2025</u> at <u>7:00</u> <small>(Address) (Date) (Time)</small>	
The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.	
A copy of the budget document may be inspected or obtained on or after <u>April 21, 2025</u> at <u>555 E Bridge Street</u> <small>(Date) (Location)</small>	
between the hours of <u>8:00</u> <input checked="" type="checkbox"/> a.m. <input type="checkbox"/> p.m. and <u>5:00</u> <input type="checkbox"/> a.m. <input checked="" type="checkbox"/> p.m.	

## Subscribe

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# April 10, 2025 School Board Meeting Report

**Meeting Held at Mist School** – The Vernonia School District (VSD) holds two School Board meetings each year at the Mist School, usually in October and April. The April 10 meeting was held at the Mist School.

**Board Appoints Curry to Budget Committee** – The Board voted 7-0 to appoint Lisa Curry to the Budget Committee. Curry has filed to run for Position 4 on the Board in the May 20, 2025 election, and is running unopposed for that seat.

**Board Approves 2025-26 School Year Calendar** – The Board voted 7-0 to approve calendar option 2 for the 2025-26 school year. The calendar provides 168 student contact days and adds an additional student/teacher conference day in March. Monday early release will continue. The first day of school will be September 3, Winter Break will be held from December 19 through January 5, Spring Break will be held March 23 through March 27, and the last day of school will be June 10. Snow Make Up Days are scheduled for Fridays on February 27, April 10 and 24, and May 8 and 22. Senior Graduation will be held on June 6, and Middle School Promotion will be held June 9.

**Board Accepts Teacher Retirement and Resignation** – The Board voted 7-0 to accept the retirement of Vernonia Family Academy teacher Debbie Taylor, and the resignation of 5<sup>th</sup> grade teacher Ian Hunt.

**Board Approves Athletic Co-op Agreement** – The Board voted 7-0 to approve an athletic co-op agreement with the Banks School District to allow VSD students to participate in boys soccer for 2025-26.

**Board Approves Superintendent Contract** – The Board voted 7-0 to approve the extension of the contract with Superintendent Jim Helmen for three years, from July 1, 2025 through June 30, 2028. The annual Superintendent base salary will be \$140,000 for 2024-25, and will increase by the same COLA as licensed staff for 2025-26. Beginning July 1, 2026 negotiations for salary and benefits for any extension terms will occur annually.

**Superintendent Report** – Superintendent Jim Helmen recognized Vernonia Elementary Principal Michelle Eagleson for her selection state-wide as the 2025 Oregon Small Schools Association (OSSA) Principal of the Year, and noted she would be formally honored at the OSSA Spring Conference on April 18 at Salishan Resort.

Helmen introduced Jessie Padilla, the new Early Learning Principal at the Columbia County NW Regional Education Service District, who was attending the meeting. Padilla said she serves all children from birth to five years of age who are receiving early intervention special education services before they enter school; she will make a longer presentation about her work at a fu-

ture Board meeting.

Helmen told the Board proposed funding from Oregon’s State School Fund for the upcoming budget for 2025-26 has been increased but still must be approved by the legislature. He said VSD is facing rising costs and declining revenues due to reduced allocations. As a result, the District is conservatively preparing next year’s budget by utilizing staff attrition and consolidating programming to preserve current programs and ensuring no staff layoffs in the coming school year.

Helmen had kind words for three staff members who are retiring or resigning at the end of the school year. Helmen said Debbie Taylor, a teacher with the Vernonia Family Academy, “exemplifies the heart of an educator: dedicated, nurturing, visionary, and wholly committed to the success and well-being of every student.” He called Taylor a generational educator – one who has touched the lives of generations of students at VSD, and a cherished member of the Vernonia family. Helmen said instructional assistant John Murray’s dedication and compassion have helped shape brighter futures for many students both in school and in life beyond graduation. Helmen called 5<sup>th</sup> grade teacher Ian Hunt a “true leader within our district”, and said his classroom is a place students felt valued and supported.

**Administrator Reports** – Elementary Principal Michelle Eagleson provided a writ-

ten report which included attendance from March 6 through April 2 of 87% at VES and 88.3% at Mist School. Eagleson reported Mrs. Stonier’s class won the Attendance March Madness Competition and received ice cream sandwiches for having the best attendance for the month. Eagleson reported elementary students earned 5,000 PBIS Loggers and earned a school-wide Rock, Paper, Scissors contest; the champion was Grayson.

Middle/High School Principal Nate Underwood provided a written report which told the Board the annual Jr. Salmon Auction on April 3, a partnership between the VSD arts program and nonprofit Vernonia Hands on Art, was a huge success, raising \$3,800; the German class and Cheer Club held successful bake sales during the event. Underwood reported chaperones Ashley Ward and Satori Albee took 16 8<sup>th</sup> grade students on the Close Up trip to Washington D.C. from April 5-10, 2025.

Special Education Director Susanne Myers provided a written report and told the Board VHS transition students continue to expand their community service at Vernonia Cares Food Pantry. Myers reported the special education team will begin training to learn the new Synergy SE online database for special education documents which will house them in the same system as general education student records and provide improved online security.

## Schools Update: An Invitation to Prom

**Vernonia High School’s Masquerade Ball: Continuing a Celebration of Tradition and Unity – Bringing Memories to Students**

**By Jim Helmen**  
**Vernonia School District Superintendent**

This spring, Vernonia High School students are invited to experience a magical evening of mystery, elegance, and celebration at the 2025 Masquerade Ball – happening Saturday, May 17, from 7 to 10 p.m. at the beautiful Carpenter Creek Farm in Forest Grove. Surrounded by nature and twinkling lights, this year’s Prom is more than just a dance – it’s a celebration of student voice, creativity, and the meaningful traditions that make our rural community special.

**A Night to Remember**  
This year’s Prom will feature:

- Live music by The Soul Productions
- Dance-off competitions
- Best-dressed awards
- Limbo Challenge
- Light buffet and refreshments

- Photo opportunities (printed and digital)
- Tickets & Transportation**
- **\$25** if purchased before **May 9**
- **\$35** at the door
- All guests must have a signed guest pass

Thanks to the generosity of Rob Curl and Curls Transportation, the Prom Passage Coach (PPC) will offer free round-trip transportation to ensure every student has the opportunity to attend. The bus will leave Vernonia School District at 6:15 p.m. and return at 10:45 p.m.

Please visit with Glenda Delemos for guest permission forms or to sign up for transportation. Please feel free to contact Principal Mr. Underwood or VHS Secretary Mrs. Williams. For event-specific questions, contact **Glenda DeLemos** at **gdelemos@vernoniak12.org**.

**Continuing Traditions, Together**  
Vernonia has a proud legacy of honoring students through events like Homecoming, Senior Nights, and Prom. This year, our District staff, student leaders, and community members are working side by side to continue building the spirit of these tradi-

tions – infused with new ideas, fresh energy, and student voice.

At Vernonia School District, we believe in the power of the “We, Not Me” philosophy. When students, staff, and our close-knit community unite around a shared vision, incredible things happen – like this year’s Prom.

We are especially grateful to Rob Curl and his team at Curls Transportation for their ongoing, quiet generosity. Providing free transportation to and from this year’s prom is just one of many ways they’ve stepped up to support our students – without ever asking for recognition. As Superintendent, I want to thank Rob and his team for making this event accessible to every student and for demonstrating what true community support looks like.

We are also very grateful of Glenda DeLemos and her team of school and community members for creating an event that will be remembered for years to come.

Together, we are continuing traditions and giving our students memories they’ll cherish forever.

Vernonia School Board Meetings are held on the second Thursday of each month. The next meeting is scheduled for 6 p.m. on May 8 in the Vernonia Schools Library. Please check the District’s website for updates/changes: [www.vernoniak12.org](http://www.vernoniak12.org).

A public meeting of the 2025-2026 Mist-Birkenfeld RFPD Budget Committee will be held Tuesday, April 22, 2025, at 7:00 PM at the Mist-Birkenfeld Main Station located at 12525 Highway 202. This is a meeting where deliberation of the Budget Committee will take place. Any person may attend this meeting and discuss the proposed programs with the Budget Committee.

**BUSINESS TO BE CONDUCTED AT THIS MEETING WILL BE:**

- Election of Officers
- Presentation of Budget Message
- Presentation of Budget Document
- Discussion of the Budget Document
- Public Testimony
- Scheduling of possible future meetings

The proposed budget document will be available for inspection beginning April 15, 2025, at the Mist-Birkenfeld Main Station at 12525 Hwy 202, Mist, Oregon, during the hours of 9:00 am to 5:00 pm.

Joe Kaczinski, Budget Officer

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 17, 2025 at 6:00 PM

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee, will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on:

Date: May 8, 2025 Time: 6:00 PM Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs


A copy of the budget document may be inspected or obtained on or after April 17, 2025 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM.

<b>Form</b> <b>OR-LB-NBC</b>	<b>Notice of Budget Committee Meeting</b> Oregon Department of Revenue
<div><div>A</div><div>Use this notice if public comment will be taken at this meeting.</div></div>	
A public meeting of the Budget Committee of the <u>Vernonia RFD</u> , <u>Columbia</u> , State of Oregon, to discuss the budget for the fiscal year July 1, 20 <u>25</u> to June 30, 20 <u>26</u> , will be held at <u>Vernonia Fire Station</u>	
<u>555 E Bridge St., Vernonia, OR</u> The meeting will take place on <u>May 1, 2025</u> at <u>7:00</u> <input type="checkbox"/> a.m. <input checked="" type="checkbox"/> p.m.	
The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.	
A copy of the budget document may be inspected or obtained on or after <u>April 21, 2025</u> at <u>555 E Bridge Street</u> between the hours of <input checked="" type="checkbox"/> a.m. <input type="checkbox"/> p.m. and <input type="checkbox"/> a.m. <input checked="" type="checkbox"/> p.m.	

# Vernonia Students of the Month

## March 2025

### Vernonia Elementary School



Front Row; Mack Wilder (2<sup>nd</sup>), Angelica Brunswick (1<sup>st</sup>), Aeson Lindsay (4<sup>th</sup>), Abel Miller (K) Back Row: Odin Erikson (4<sup>th</sup>), Willow Edgar (3<sup>rd</sup>), Wade Jossi (3<sup>rd</sup>), Lily Turner (5<sup>th</sup>), Annabeth McTaggart (5<sup>th</sup>)  
Not pictured: Carson Coleman (2<sup>nd</sup>)

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# May 19, 2025 City Council Meeting Report

**Citizen of the Month** – Councilor Donald Normand nominated Robb Wilson, a long-time resident of the community, for his volunteer activities in community groups including the Jaycees, Boy Scouts, caring for the Shay Park, work during flood recovery following both the 1996 and 2007 floods, delivering meals to homebound community members, and the Vernonia Grange.



**Council Hears Pedestrian Improvement Plan Presentation** – Shelia Parrot, Chair of the Vernonia Public Works Committee, presented the Council with a plan created by the Public Works Committee which identifies project recommendations that promote and support pedestrian activity as contributions to a safe, comfortable, convenient, and well-connected pedestrian network. Project recommendations include sidewalk gaps in downtown, routes to school, missing connections, and sidewalks and marked crosswalks on collector streets. The Committee’s plan includes potential federal, state, and local funding sources for pedestrian infrastructure improvement projects. Mayor Rick Hobart commended the Public Works Committee for their work. Council took no further action.

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Vernonia School District 47J will be held on June 12, 2025 at 6:00 pm at 1000 Missouri Avenue, Vernonia, Oregon, with options for video or phone access. Please see the district website for details. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Vernonia School District 47J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at vernoniak12.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.

Contact: Jim Helmen, Superintendent      Telephone: 503-429-5891      Email: jhelmen@vernoniak12.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$1,084,518	\$1,015,000	\$980,000
Current Year Property Taxes, other than Local Option Taxes	4,530,171	4,395,000	4,535,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	664,464	783,900	858,200
Revenue from Intermediate Sources	151,660	275,000	231,000
Revenue from State Sources	6,397,568	7,309,948	7,294,560
Revenue from Federal Sources	1,066,198	1,377,987	1,382,474
Interfund Transfers	218,863	190,000	220,000
All Other Budget Resources	44,081	0	0
Total Resources	\$14,157,523	\$15,346,835	\$15,501,234

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$5,051,689	\$5,333,289	\$5,548,534
Other Associated Payroll Costs	2,905,279	3,233,404	3,174,111
Purchased Services	1,666,789	2,914,508	2,890,745
Supplies & Materials	996,883	1,683,533	1,686,244
Capital Outlay	399,295	60,000	30,000
Other Objects (except debt service & interfund transfers)	576,312	182,100	221,600
Debt Service*	1,182,416	1,200,000	1,180,000
Interfund Transfers*	218,863	640,000	670,000
Operating Contingency	0	0	0
Unappropriated Ending Fund Balance & Reserves	0	100,000	100,000
Total Requirements	\$12,997,526	\$15,346,834	\$15,501,234

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$7,080,238	\$7,631,934	\$7,822,607
FTE	66.54	66.31	64.75
2000 Support Services	4,421,071.00	5,145,200	5,063,127
FTE	18.09	18.71	18.88
3000 Enterprise & Community Service	396,318	629,700	665,500
FTE	3.69	3.69	3.69
4000 Facility Acquisition & Construction	10,200	0	0
FTE	0	0.00	0
5000 Other Uses	0	0	0
5100 Debt Service*	870,566	1,200,000	1,180,000
5200 Interfund Transfers*	218,863	190,000	220,000
6000 Contingency	0	450,000	450,000
7000 Unappropriated Ending Fund Balance	0	100,000	100,000
Total Requirements	\$12,997,526	\$15,346,834	\$15,501,234
Total FTE	88.32	88.71	87.32

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\*

This budget represents a cost of living increase (COLA) of 6% for certified and classified, with contractual increases for confidential and administrative staff for the 25-26 school year. The budget also assumes a 3% step increase in experience for certified and classified. Other proposed changes include: Addition of a 3.75 hour Instructional Assistant-Vernonia Family Academy, Launch of a 9-12 Alternative Education/Hybrid Program. The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling \$550,000, 5.2% of the general fund budget. This amount meets our budgetary goal to maintain a minimum 5% Ending Fund Balance.

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit 5.0121 per \$1,000)	Rate or Amount Imposed 5.0121	Rate or Amount Imposed 5.0121	Rate or Amount Approved 5.0121
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,200,000	1,200,000	1,180,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$15,716,381	\$
Other Bonds	\$0	
Other Borrowings	\$0	
Total	\$15,716,381	\$

FORM OR-LB-1

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the Vernonia RFPD will be held on June 10, 2025 at 7 a.m. at 555 E Bridge Street, Vernonia, OR 97064, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Vernonia RFPD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 555 E Bridge Street, Vernonia, OR 97064 between the hours of 8 a.m., and 4 p.m., or online at www.vernoniarfpd.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is: the same as; different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
Lieutenant Brandon Carr	503-429-8252	bcarr@vernoniarfpd.us

FINANCIAL SUMMARY – RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 20 23 -20 24	Adopted Budget This Year: 20 24 -20 25	Approved Budget Next Year: 20 25 -20 26
1. Beginning Fund Balance/Net Working Capital .....	217,359	345,000	400,000
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges .....	3,231	700	0
3. Federal, State & all Other Grants, Gifts, Allocations & Donations .....	367,872	0	35,000
4. Revenue from Bonds & Other Debt .....	52,571	55,000	55,000
5. Interfund Transfers/Internal Service Reimbursements .....	0	0	0
6. All Other Resources Except Current Year Property Taxes .....	306,374	2,161,530	34,500
7. Current Year Property Taxes Estimated to be Received .....	653,336	680,000	690,000
8. Total Resources—add lines 1 through 7 .....	1,600,743	3,242,230	1,214,500

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	661,236	561,100	648,000
10. Materials and Services	207,813	186,400	216,000
11. Capital Outlay	227,225	2,150,030	26,000
12. Debt Service	31,960	31,156	0
13. Interfund Transfers	167	5,000	5,000
14. Contingencies	50,000	100,000	100,000
15. Special Payments	0	0	0
16. Unappropriated Ending Balance and Reserved for Future Expenditure	300,267	153,544	165,300
17. Total Requirements--add lines 9 through 16	1,478,668	3,187,230	1,160,300

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program	FTE for Unit or Program		
Name Operations			
FTE	4	3	4
Name			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING\*

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit .9535 Per \$1000)	\$0.9535 per \$1000	\$0.9535 per \$1000	\$0.9535 per \$1000
Local Option Levy	\$1.24 per \$1000	\$1.24 per \$1000	\$1.24 per \$1000
Levy for General Obligation Bonds	\$55000	\$55000	\$55000

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	62,520	0
Other Bonds	0	0
Other Borrowings	0	0
Total	62,520	0

\*If more space is needed to complete any section of this form, use the space below or add sheets.

150-004-064 (Rev. 11/19/21)

Form OR-LB-1 (continued from previous page)

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## **BUDGET TERMINOLOGY**

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

## **BUDGET TERMINOLOGY (CONT.)**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **BUDGET TERMINOLOGY (CONT.)**

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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