

2025-2026

# CLATSKANIE SCHOOL DISTRICT

## Proposed Budget



Danielle Hudson, Superintendent  
Diane Barendse, Business Manager

660 SW Bryant St, Clatskanie, OR 97016  
503-728-0587  
[www.csd.k12.or.us](http://www.csd.k12.or.us)

# **CLATSKANIE SCHOOL DISTRICT**

CLATSKANIE, OREGON

## **PROPOSED BUDGET 2025 - 2026**

Dr. Danielle Hudson  
Superintendent

Diane Barendse  
Business Manager

**CLATSKANIE SCHOOL DISTRICT  
PROPOSED BUDGET 2025 - 2026**

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## Clatskanie School District 2025 – 2026 Budget Calendar

Date & Time:	Purpose:
Friday, April 18, 2025	Publish “Notice of Budget Committee Meeting” in The Wahkiakum Eagle
Monday, May 5, 2025 @ 5:30 p.m.	First Budget Committee meeting (budget message & proposed budget, no public comments taken)
Monday, May 19, 2025 @ 5:30 p.m.	Second Budget Committee meeting (answer committee questions, request committee approval, public comments taken)
Tuesday, May 27, 2025 @ 5:30 p.m.	IF NEEDED: Third Budget Committee meeting (answer committee questions, request committee approval, public comments taken)
Friday, May 23, 2025	Publish notice of Budget Hearing and Budget Summary
Monday, June 2, 2025 @ 6:30 p.m.	Public Hearing on the Budget concurrent with the June Regular Board Meeting

**Clatskanie School District**  
**Budget Committee**

**Board Members**

Megan Evenson, Board Chair  
Term Expires: 6/30/2027

Merlyn Thompson  
Term Expires: 6/30/2025

Ian Wiggins  
Term Expires: 6/30/2025

Katherine Willis  
Term Expires: 6/30/2025

Kara Harris, Vice Chair  
Term expires: 6/30/2027

**Budget Committee Members**

Margaret Magruder  
Term Expires: 6/30/2025

Cyndi Warren  
Term expires: 6/30/2025

Lindsey May  
Term expires 06/30/2026

Sharon Hicks  
Term expires 06/30/2027

Kathy Engel  
Term expires: 6/30/2028

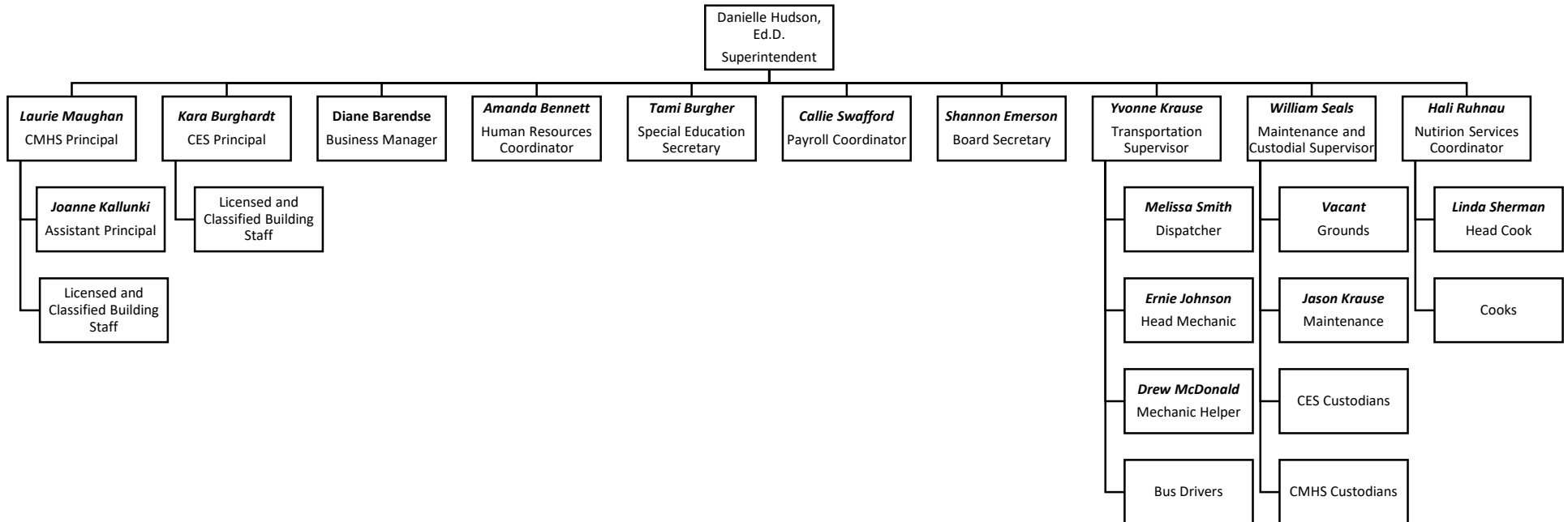
# CLATSKANIE SCHOOL DISTRICT SCHOOL DISTRICT PROFILE 2025-2026

Board of Directors			School District Administration	
Board Member	Position	Term Expires	Name/Contact	Position
Megan Evenson, Chair	1	6/30/2027	Dr. Danielle Hudson <a href="mailto:dhudson@csd.k12.or.us">dhudson@csd.k12.or.us</a>	Superintendent
Kara Harris	2	6/30/2027	Laurie Maughan <a href="mailto:лмаughan@csd.k12.or.us">лмаughan@csd.k12.or.us</a>	Middle High Principal
Katherine Willis	3	6/30/2025	Joanne Kallunki <a href="mailto:jkallunki@csd.k12.or.us">jkallunki@csd.k12.or.us</a>	Middle High Vice Principal
Merlyn Thompson	4	6/30/2025	Kara Burghardt <a href="mailto:kburghardt@csd.k12.or.us">kburghardt@csd.k12.or.us</a>	Elementary Principal
Ian Wiggins	5	6/30/2025	Ryan Tompkins <a href="mailto:rtompkins@csd.k12.or.us">rtompkins@csd.k12.or.us</a>	Athletic Director
			Diane Barendse <a href="mailto:dbarendse@csd.k12.or.us">dbarendse@csd.k12.or.us</a>	Business Manager
			Yvonne Krause <a href="mailto:ykrause@csd.k12.or.us">ykrause@csd.k12.or.us</a>	Transportation Director



# Clatskanie School District Organizational Chart

Updated 5/1/2025



# **District Vision & School Board Goals**

The district vision statement states “All students will graduate, with the essential skills to attend a post-secondary education program of their choice, be able to compete in a global economy, and to become a productive, contributing asset in the workforce and their community.” This budget has been developed in support of the District Mission, Vision and Board Goals.

## **The Budget Process**

The district’s budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board’s goals and strategies. It also includes information about the organization and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the district.

The district annually prepares a budget in accordance with Oregon’s Local Budget Law, which establishes standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and approved taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The objective of the district’s budgetary controls is to ensure compliance with legal standards, board goals and student needs. Oregon Revised Statutes (ORS) limit expenditures to available resources and the level of board approved appropriations. Appropriations are established by fund (or fund group) and major function (i.e., Instruction or Support Services). The Board establishes appropriations for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund.

Following adoption of the budget there are several ways to modify the budget to comply with legal requirements and ensure public awareness and participation. If the District receives unanticipated revenues or determines a change in



the financial plan is required, a supplemental budget may be adopted to authorize a change in the budget within the 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% of the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the school board must first publish the supplemental budget and hold a special hearing. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

## **STAFFING ALLOCATION AND RESOURCES**

Employee compensation is the single largest expense incurred by the district. Staff work closely to ensure that staffing is aligned with board goals and student needs. In addition to staffing and compensation, the district allocates discretionary funding to each school. These funds allow school leaders the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective.

Special Education and English Language Acquisition staffing is allocated to schools based upon the individual needs of each school's student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and these funds are used by schools to provide supplementary support to their educational programs.

## **BUDGET COMMITTEE**

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve three-year terms. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

The budget committee is tasked with receiving the budget message and proposed budget. They will review, discuss, and ultimately approve the budget. Budget Committee meetings are public meetings and should include a provision for public comment. Based on public comment and other input, the budget committee can revise the budget prior to approving it. The budget committee concludes its duties by approving a budget (the maximum expenditures by fund), total taxes or tax rate to be imposed. The approved budget then moves to the school board for additional public input and final adoption no later than June 30<sup>th</sup> of each year.

# DEFINITION OF FUNDS

## **GENERAL FUND (100)**

Accounts for all financial resources of the districts except those required to be accounted for in another fund.

## **SPECIAL REVENUE FUNDS (200)**

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in aid; restricted tax levies. A separate fund may be used for each restricted source, or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

## **DEBT SERVICE FUND (300)**

Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

## **CAPITAL PROJECTS FUND (400)**

Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.

## **TRUST AND AGENCY FUNDS (700)**

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Do not include Food Service or Student Body Funds here.

# DEFINITION OF REVENUE FUNCTIONS

## **1000 LOCAL SOURCES**

Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service, revenues, extracurricular activity revenue, and other similar sources.

## **2000 INTERMEDIATE SOURCES**

Revenue received as grants by the district and revenues received from city and county income taxes are recognized here.

## **3000 STATE SOURCES**

State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.

## **4000 FEDERAL SOURCES**

All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.

## **5000 OTHER SOURCES**

Other sources of revenue include beginning fund balances, sale, or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

# DEFINITION OF EXPENDITURE FUNCTIONS

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four-digit function codes are sub functions to provide program and service area information. Functions and sub functions consist of activities which have similar general operational objectives.

## **INSTRUCTION (1000)**

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

## **SUPPORT SERVICES (2000)**

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

## **ENTERPRISE AND COMMUNITY SERVICES (3000)**

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

## **FACILITIES ACQUISITION AND CONSTRUCTION (4000)**

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to 2540.

**OTHER USES (5000)**

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

**CONTINGENCIES (For Budget Only) (6000)**

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

**UNAPPROPRIATED ENDING FUND BALANCE (7000)**

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

# DEFINITION OF EXPENDITURE OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number, if used, makes it possible to search out detailed information. Following are definitions of the major categories and subcategories. Where the term "district" is used it means school district or educational service district.

## **SALARIES (100)**

Amounts paid to employees of the district who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

## **ASSOCIATED PAYROLL COSTS (200)**

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

## **PURCHASED SERVICES (300)**

Services which, by their nature, can be performed only by people or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

## **CONSUMABLE SUPPLIES AND MATERIALS (400)**

Expenditures for all supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.

**CAPITAL OUTLAY (500)**

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

**OTHER OBJECTS (600)**

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

**TRANSFERS (700)**

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

**OTHER USES OF FUNDS (800)**

810 Planned Reserve Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with function 6110.)

820 Reserved for Next Year (Use only with 7000 function.)

## **Clatskanie School District**

### **2025-2026 Superintendent's Budget Message**

Dear Members of the Budget Committee and Patrons of the Clatskanie School District,

As we begin the budget planning process for the 2025-2026 school year, I want to provide you with a summary of the budget's key highlights, assumptions, and priorities. This year, we are faced with both challenges and opportunities, and I remain confident in our collective ability to meet the evolving needs of our students, staff, and community.

#### **Staff Compensation and Benefits**

One of the primary focuses of this year's budget is the increase in staff compensation. In alignment with our collective bargaining agreements, we have implemented a 5% cost of living increase for all staff members. This adjustment reflects our commitment to retaining and attracting talented personnel and ensuring that we continue to provide the high-quality educational experiences our students deserve.

Additionally, as a result of successful contract negotiations, classified staff members who work at least 20 hours per week will now be eligible for full benefits. This change is an important step toward supporting our valued classified employees and ensuring they have access to the health and retirement benefits that are essential for their well-being.

#### **Insurance and Coverage Changes**

As part of the budget planning, we have taken into account the increasing costs associated with insurance coverage. Notably, there has been an overall increase in the cost of insurance, which is partly driven by the new requirement for Sexual Misconduct Coverage. This new coverage is mandatory to meet compliance standards, and while it adds an additional expense, it is necessary to ensure the safety and security of our students and staff.

#### **Increased Enrollment and Additional Funding**

We are excited to share that the Clatskanie School District has seen an increase in student enrollment by 50 students. This positive change has resulted in an increase in our general fund revenue, as well as additional funds from the Early



Literacy and High School Success grants. These additional resources will help us continue to support and enhance the educational experiences we provide to our growing student body.

### **Clatskanie Virtual Academy**

In response to the increasing demand for flexible learning options, we are pleased to announce the opening of the Clatskanie Virtual Academy for the 2025-2026 school year. This new program is designed to recapture students who have enrolled in non-district virtual academies or are currently being homeschooled. While the presented budget includes a conservative estimated increase in revenue from these students, it will be held in reserve for future use. We are optimistic that this new initiative will provide additional opportunities for students to succeed.

### **Fiscal Responsibility and Future Planning**

While we navigate these increases in staff compensation, insurance costs, and growing enrollment, we remain committed to maintaining fiscal responsibility. The 2025-2026 budget continues to prioritize educational quality and the effective allocation of resources. As we plan for the future, we will continue to advocate for adequate K-12 funding from the State of Oregon and to identify additional ways to maximize our resources, including leveraging state and federal grants and community partnerships.

### **Our District Mission**

At Clatskanie School District, our mission is to provide a safe, supportive, and engaging environment that prepares all students for success in school and life. We are committed to fostering a culture of respect, responsibility, and academic excellence, ensuring that every student has access to a high-quality education that empowers them to reach their full potential. Through collaboration with families, staff, and the community, we strive to create a learning environment that promotes curiosity, creativity, and lifelong learning.

### **Conclusion**

The Clatskanie School District remains steadfast in its mission to provide an exceptional education to all students, regardless of the challenges we face. We will continue to focus on the academic success of our students, fostering a well-rounded educational experience that includes strong programs in music, physical education, career and technical education, and opportunities like Running Start at LCC.

I am confident that the 2025-2026 budget will allow us to meet our financial obligations while prioritizing our most important resource—our students. As we move forward with these budget decisions, I am grateful for the ongoing support of our community, staff, and school board, and I look forward to working together to build a brighter future for Clatskanie School District.

Sincerely,

Dr. Danielle Hudson, Ed.D.  
Superintendent  
Clatskanie School District

Confident. Considerate. Creative. Clatskanie.

**Clatskanie School District  
Budget Summary - All Funds  
2025-26**

<b>RESOURCES</b>	<b>General Fund</b>		<b>Special Revenue Funds</b>		<b>Debt Service Funds</b>		<b>Capital Project Fund</b>		<b>Agency Funds Scholarships</b>		<b>All Funds Adopted Budget</b>		<b>Adopted FTE</b>
Local Revenue	\$	7,321,500	\$	703,000	\$	730,800	\$	37,000	\$	-	\$	8,792,300	-
Intermediate Revenue		36,000		-		-		-		-	\$	36,000	-
State Revenue		5,315,531		1,317,206		-		2,500,000		-	\$	9,132,737	-
Federal Revenue		-		745,000		-		-		-	\$	745,000	-
Transfers In		0		205,533		59,937		-		-	\$	265,470	-
Bond Proceeds/Sale of Fixed assets						-		-		-	\$	-	-
Other Revenue (BFB)		610,000		1,182,166		-		521,860		-	\$	2,314,026	-
<b>Total Revenue</b>	<b>\$</b>	<b>13,283,031</b>	<b>\$</b>	<b>4,152,905</b>	<b>\$</b>	<b>790,737</b>	<b>\$</b>	<b>3,058,860</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>21,285,533</b>	<b>-</b>
<b>EXPENDITURES BY FUNCTIONS</b>		<b>FTE</b>		<b>FTE</b>								<b>FTE</b>	
Instruction	\$	6,551,574	56.06	\$	2,412,522	11.93	\$	-	\$	-	\$	8,964,096	67.99
Supporting Services		5,903,934	35.55		451,987	-		316,860		-		6,672,781	35.55
Community Services		-	-		571,402	5.31		-		-		571,402	5.31
Facilities Acquisition & Construction		-	-		2,710	-		2,692,000		-		2,694,710	-
Debt Service		-	-		-	-		790,737		-		790,737	-
Transfers Out		265,470	-		-	-		-		-		265,470	-
Contingency		562,053	-		714,284	-		50,000		-		1,326,337	-
Ending Fund Balance		-	-		-	-		-		-		-	-
<b>Total Expenditures by Functions</b>	<b>\$</b>	<b>13,283,031</b>	<b>91.61</b>	<b>\$</b>	<b>4,152,905</b>	<b>17.24</b>	<b>\$</b>	<b>3,058,860</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>21,285,533</b>	<b>108.85</b>
<b>EXPENDITURES BY OBJECTS</b>		<b>FTE</b>		<b>FTE</b>								<b>FTE</b>	
Salaries	\$	6,536,814	91.61	\$	1,070,929	17.24	\$	-	\$	-	\$	7,607,743	108.85
Associated Payroll Costs		4,327,244	-		731,245	-		-		-		5,058,489	-
Purchased Services		894,850	-		282,285	-		583,860		-		1,760,995	-
Supplies & Materials		339,450	-		1,187,684	-		-		-		1,527,134	-
Capital Outlay		-	-		-	-		2,425,000		-		2,425,000	-
Other Objects		357,150	-		166,478	-		790,737		-		1,314,365	-
Transfers		265,470	-		-	-		-		-		265,470	-
Planned Reserves		562,053	-		714,284	-		50,000		-		1,326,337	-
<b>Total Expenditures by Objects</b>	<b>\$</b>	<b>13,283,031</b>	<b>91.61</b>	<b>\$</b>	<b>4,152,905</b>	<b>17.24</b>	<b>\$</b>	<b>3,058,860</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>21,285,533</b>	<b>108.85</b>

# **General Fund (100)**

## **GENERAL FUND**

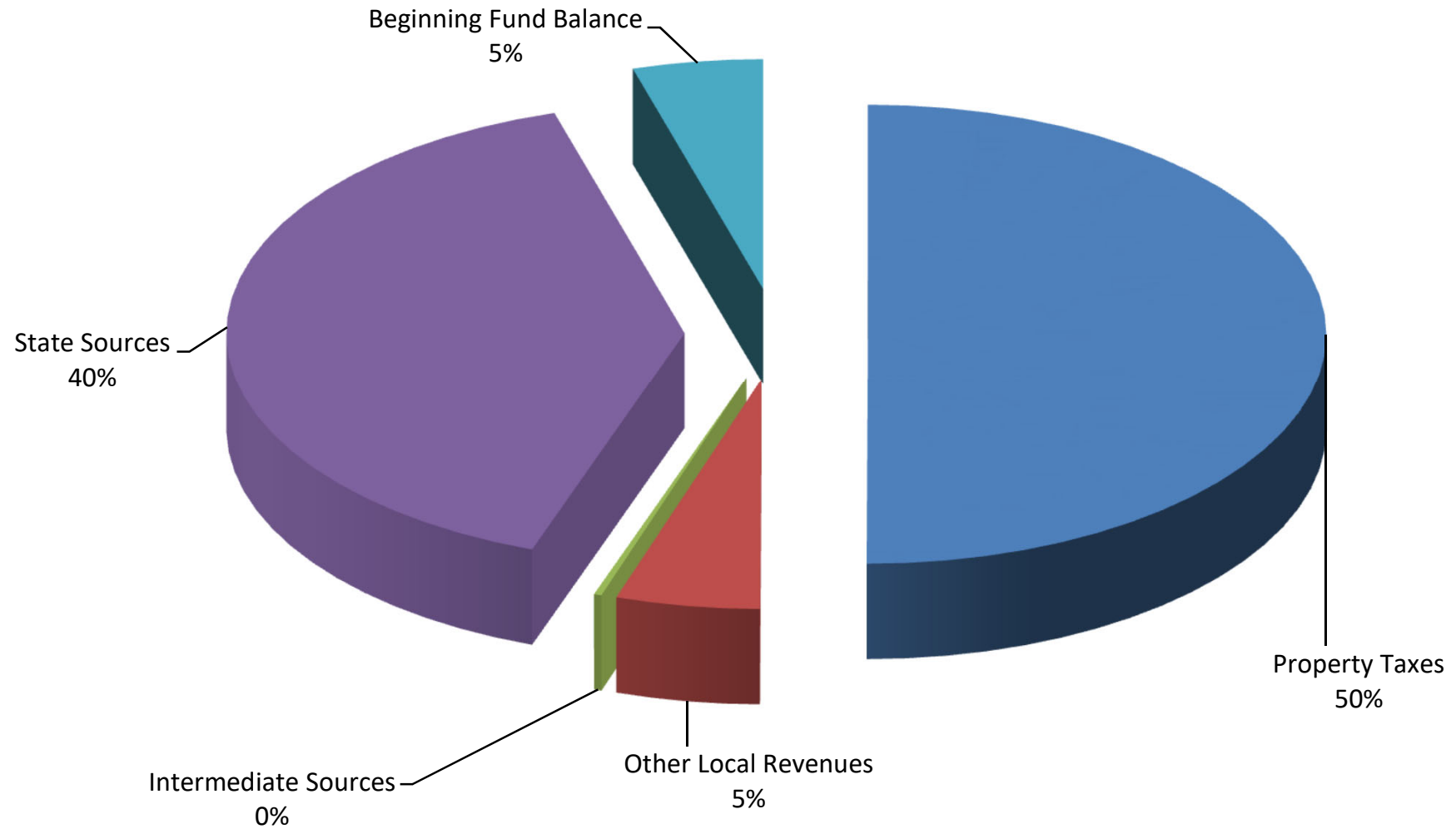
The General Fund is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other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

Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 94% 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 is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes.

## General Fund Revenues by Source



Clatskanie School District  
PO Box 678 Clatskanie, OR 97016

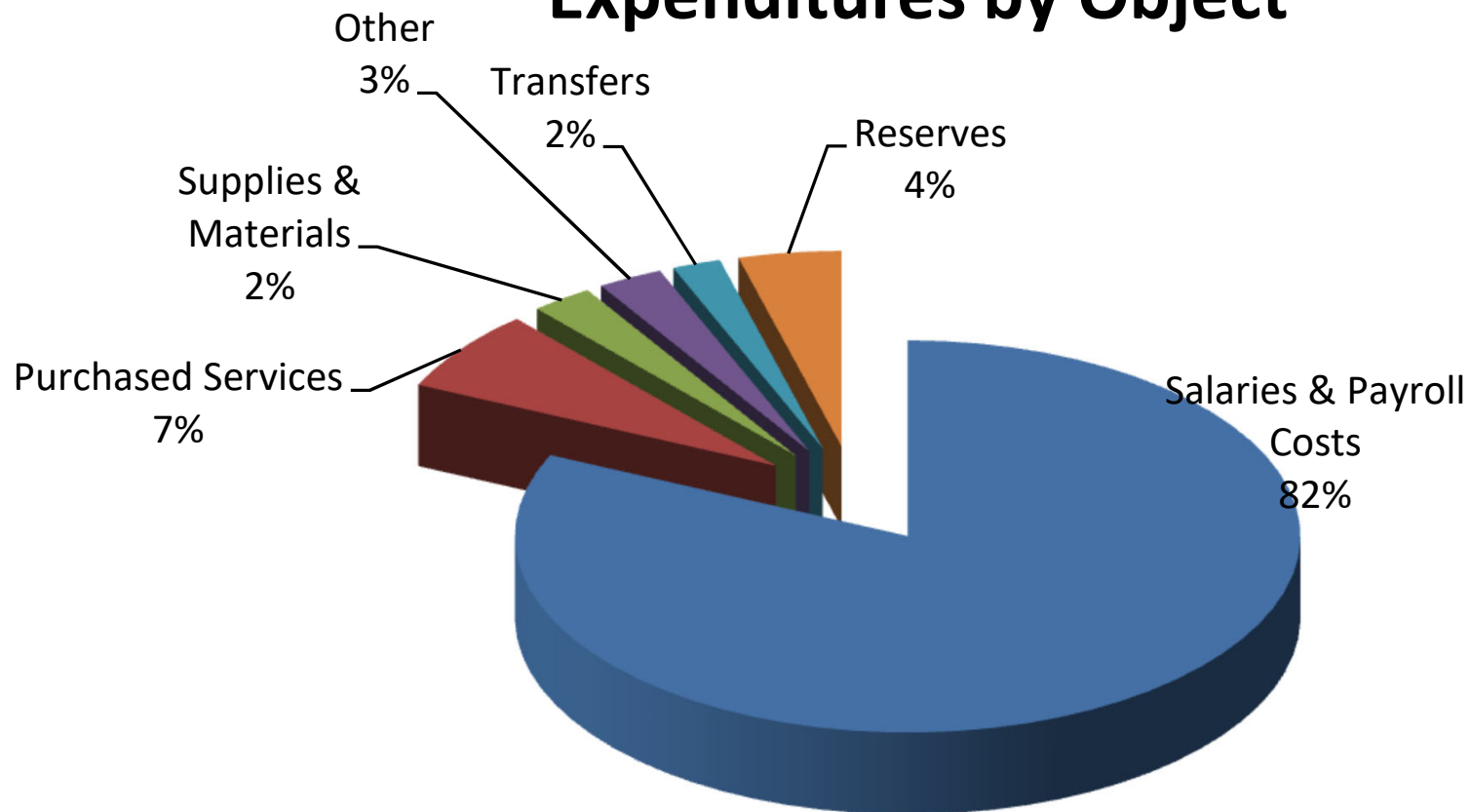
Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

Fund 100    GENERAL FUND

1111	CURRENT YEAR TAXES	4,974,551	6,118,726	5,900,000	0.00	6,500,000	0.00	0	0
1112	PRIOR YEAR TAXES	119,337	527,596	124,000	0.00	125,000	0.00	0	0
1114	PAYMENTS IN LIEU OF TAX	15,807	16,936	17,400	0.00	15,000	0.00	0	0
1190	PENALTIES & INTEREST ON TAXES	(3,342)	7,411	0	0.00	8,000	0.00	0	0
1200	REVENUE FROM LOCAL GOVT	0	0	0	0.00	300,000	0.00	0	0
1400	TRANSPORTATION FEES	276	0	600	0.00	0	0.00	0	0
1411	TRANSPORTATION FEES	1,228	2,448	0	0.00	3,000	0.00	0	0
1510	INTEREST ON INVESTMENTS	138,449	246,267	220,000	0.00	175,000	0.00	0	0
1710	ADMISSIONS	10,027	9,791	9,500	0.00	10,000	0.00	0	0
1740	ASB GENERAL FEES	0	1,525	0	0.00	20,000	0.00	0	0
1745	USER FEES	18,965	14,635	15,000	0.00	0	0.00	0	0
1920	DONATIONS - PRIVATE SOURCES	5,560	0	0	0.00	0	0.00	0	0
1921	GRANTS - PRIVATE SOURCES	0	0	4,500	0.00	0	0.00	0	0
1960	RECOVERY OF PRIOR YEAR EXPENDITURE	11,185	7,197	15,000	0.00	5,000	0.00	0	0
1961	RECOVERY CURRENT YEAR EXPEND	38,007	300	7,000	0.00	10,000	0.00	0	0
1980	FEES CHARGED TO GRANTS	13,182	0	0	0.00	0	0.00	0	0
1990	MISCELLANEOUS	50,281	82,482	36,031	0.00	50,000	0.00	0	0
1991	IT PROTECTION PLAN	50	0	500	0.00	500	0.00	0	0
1993	MEDICAID ADMIN CLAIMS	5,618	4,318	50,000	0.00	50,000	0.00	0	0
1994	MEDICAID FFS REIMBURSEMENT	38,350	3,301	26,444	0.00	30,000	0.00	0	0
1995	E-RATE	7,542	2,514	12,784	0.00	20,000	0.00	0	0
1000	LOCAL SOURCES	5,445,074	7,045,445	6,438,759	0.00	7,321,500	0.00	0	0
2101	COUNTY SCHOOL FUNDS	49,083	37,243	18,000	0.00	35,000	0.00	0	0
2102	ESD APPORTIONMENT	0	0	300,000	0.00	0	0.00	0	0
2105	NATURAL GAS, OIL & MINERAL RECE	6,347	5,531	35,444	0.00	0	0.00	0	0
2800	REVENUE IN LIEU OF TAXES	720	571	1,000	0.00	1,000	0.00	0	0
2000	INTERMEDIATE SOURCES	56,150	43,345	354,444	0.00	36,000	0.00	0	0
3101	STATE SCHOOL FUND	3,267,864	3,147,208	4,025,582	0.00	5,027,468	0.00	0	0
3103	COMMON SCHOOL FUND	84,059	92,196	93,383	0.00	103,063	0.00	0	0
3104	STATE MANAGED COUNTY TIMBER	104,533	85,324	85,000	0.00	85,000	0.00	0	0
3299	STATE RESTRICTED GRANTS-IN-AID	5,970	0	0	0.00	100,000	0.00	0	0
3000	STATE SOURCES	3,462,426	3,324,728	4,203,965	0.00	5,315,531	0.00	0	0
5200	INTERFUND TRANSFER	241,710	0	0	0.00	0	0.00	0	0
5400	BEGINNING FUND BALANCE	2,153,373	686,897	628,391	0.00	610,000	0.00	0	0
5000	BEG BAL/TRANS/OTHER SOURCES	2,395,083	686,897	628,391	0.00	610,000	0.00	0	0
Total Fund 100	GENERAL FUND	11,358,732	11,100,415	11,625,559	0.00	13,283,031	0.00	0	0

## Expenditures by Object





Clatskanie School District  
PO Box 678 Clatskanie, OR 97016

Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1111	ELEMENTARY, K-6								
	111	CERTIFICATED SALARIES	961,497	995,372	1,098,398	16.00	1,136,677	15.00	0	0
	112	CLASSIFIED SALARIES	33,788	55,823	25,836	0.75	27,779	0.75	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	41,565	29,011	15,000	0.00	70,000	0.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	3,755	701	10,000	0.00	996	0.00	0	0
	130	ADDITIONAL SALARY	8,323	1,685	10,000	0.00	200	0.00	0	0
	139	OPT OUT INSURANCE	10,800	3,390	5,000	0.00	14,040	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	260,636	254,331	287,516	0.00	334,429	0.00	0	0
	220	SOCIAL SECURITY	81,101	80,676	88,451	0.00	94,486	0.00	0	0
	231	WORKERS COMPENSATON	5,117	5,075	5,807	0.00	5,913	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	7,313	7,275	8,200	0.00	8,519	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	1,085	4,465	0.00	4,940	0.00	0	0
	241	HEALTH INSURANCE	294,524	293,427	325,291	0.00	324,258	0.00	0	0
	311	INSTRUCTION SERVICES	26	0	0	0.00	0	0.00	0	0
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	2,500	2,500	0	0.00	0	0.00	0	0
	314	Substitute Licensed	0	30,628	0	0.00	0	0.00	0	0
	324	RENTALS	18,759	19,985	21,000	0.00	20,000	0.00	0	0
	340	TRAVEL	297	0	300	0.00	0	0.00	0	0
	343	STUDENT TRAVEL OUT OF DISTRICT	161	0	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	13,471	13,265	19,950	0.00	12,000	0.00	0	0
	420	TEXTBOOKS	175,644	0	5,000	0.00	0	0.00	0	0
	421	WORKBOOKS	312	0	5,000	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	7,417	215	10,000	0.00	2,000	0.00	0	0
	470	COMPUTER SOFTWARE	8,961	6,440	7,500	0.00	4,000	0.00	0	0
	640	DUES & FEES	145	0	145	0.00	0	0.00	0	0
Total Function	1111	ELEMENTARY, K-6	1,936,113	1,800,883	1,952,859	16.75	2,060,237	15.75	0	0
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
	111	CERTIFICATED SALARIES	361,765	399,077	415,396	5.33	408,035	4.87	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	10,028	8,609	10,000	0.00	20,000	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
	122	SUBSTITUTE CLASSIFIED SALARIES	0	0	5,000	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	8,547	5,785	15,485	0.00	5,879	0.00	0	0
	139	OPT OUT INSURANCE	7,560	5,550	10,000	0.00	11,934	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	92,691	94,509	112,701	0.00	120,257	0.00	0	0
	220	SOCIAL SECURITY	29,733	32,052	34,875	0.00	34,083	0.00	0	0
	231	WORKERS COMPENSATON	1,849	1,986	2,146	0.00	2,097	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	2,681	2,890	3,341	0.00	3,073	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	422	1,684	0.00	1,782	0.00	0	0
	241	HEALTH INSURANCE	74,369	73,097	73,328	0.00	74,101	0.00	0	0
	311	INSTRUCTION SERVICES	130	0	200	0.00	0	0.00	0	0
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	825	825	0	0.00	0	0.00	0	0
	314	Substitute Licensed	0	1,617	0	0.00	0	0.00	0	0
	324	RENTALS	3,522	3,023	4,000	0.00	4,000	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	7,175	2,444	4,933	0.00	3,000	0.00	0	0
	420	TEXTBOOKS	9,769	0	3,333	0.00	0	0.00	0	0
	421	WORKBOOKS	464	0	1,334	0.00	0	0.00	0	0
	440	PERIODICALS	0	165	0	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	546	415	1,100	0.00	0	0.00	0	0
	640	DUES & FEES	0	13	0	0.00	0	0.00	0	0
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	611,655	632,479	698,856	5.33	688,240	4.87	0	0
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR								
	121	SUBSTITUTE CERTIFICATED SALARIES	986	35	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	6,535	8,548	6,148	0.00	9,850	0.00	0	0
	132	OVERTIME/EXTRA TIME - CLASSIFIED	2,057	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	2,055	760	561	0.00	2,612	0.00	0	0
	220	SOCIAL SECURITY	723	653	470	0.00	753	0.00	0	0
	231	WORKERS COMPENSATON	53	40	30	0.00	45	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	65	59	42	0.00	68	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	8	25	0.00	39	0.00	0	0
	241	HEALTH INSURANCE	35	0	0	0.00	0	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR								
343	STUDENT TRAVEL OUT OF DISTRICT	0	0	500	0.00	1,000	0.00	0	0	
344	BUS DRIVER MEALS	0	78	300	0.00	300	0.00	0	0	
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	0	2,092	3,100	0.00	0	0.00	0	0	
640	DUES & FEES	60	884	0	0.00	1,500	0.00	0	0	
Total Function	1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR	12,568	13,156	11,176	0.00	16,168	0.00	0	0
Function	1131	HIGH SCHOOL PROGRAMS								
111	CERTIFICATED SALARIES	799,268	792,844	785,563	9.67	780,886	8.83	0	0	
112	CLASSIFIED SALARIES	5,177	0	0	0.00	0	0.00	0	0	
121	SUBSTITUTE CERTIFICATED SALARIES	13,844	18,923	20,000	0.00	20,000	0.00	0	0	
122	SUBSTITUTE CLASSIFIED SALARIES	0	0	5,000	0.00	0	0.00	0	0	
130	ADDITIONAL SALARY	17,834	18,840	24,094	0.00	16,869	0.00	0	0	
139	OPT OUT INSURANCE	14,040	14,365	15,000	0.00	14,040	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	202,383	202,237	207,454	0.00	220,607	0.00	0	0	
220	SOCIAL SECURITY	64,843	64,007	64,406	0.00	62,863	0.00	0	0	
231	WORKERS COMPENSATON	4,059	3,997	4,057	0.00	3,911	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	5,847	5,772	6,087	0.00	5,668	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	850	3,168	0.00	3,287	0.00	0	0	
241	HEALTH INSURANCE	180,711	176,499	169,514	0.00	159,899	0.00	0	0	
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	1,675	1,675	0	0.00	0	0.00	0	0	
314	Substitute Licensed	0	3,370	0	0.00	0	0.00	0	0	
322	REPAIRS & MAINTENANCE SERVICES	1,305	1,265	750	0.00	750	0.00	0	0	
324	RENTALS	9,249	9,178	11,000	0.00	10,000	0.00	0	0	
340	TRAVEL	427	551	100	0.00	0	0.00	0	0	
353	POSTAGE	0	190	0	0.00	0	0.00	0	0	
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	2,125	1,545	2,500	0.00	0	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	7,477	29,020	12,950	0.00	12,000	0.00	0	0	
415	VEHICLE FUEL	322	22	200	0.00	0	0.00	0	0	
420	TEXTBOOKS	22,255	0	2,600	0.00	0	0.00	0	0	
421	WORKBOOKS	116	0	600	0.00	0	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	2,441	298	3,000	0.00	5,000	0.00	0	0	

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1131	HIGH SCHOOL PROGRAMS								
470	COMPUTER SOFTWARE	0	370	0	0.00	0	0.00	0	0	
640	DUES & FEES	1,095	1,597	850	0.00	200	0.00	0	0	
Total Function	1131	HIGH SCHOOL PROGRAMS	1,356,494	1,347,414	1,338,892	9.67	1,315,981	8.83	0	0
Function	1132	HIGH SCHOOL EXTRACURRICULAR								
111	CERTIFICATED SALARIES	0	0	0	0.00	24,890	0.30	0	0	
121	SUBSTITUTE CERTIFICATED SALARIES	3,630	195	5,000	0.00	1,500	0.00	0	0	
122	SUBSTITUTE CLASSIFIED SALARIES	58	0	0	0.00	0	0.00	0	0	
130	ADDITIONAL SALARY	80,412	84,977	78,508	0.00	104,400	0.00	0	0	
139	OPT OUT INSURANCE	0	0	0	0.00	2,106	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	13,302	13,785	13,619	0.00	34,120	0.00	0	0	
220	SOCIAL SECURITY	6,411	6,470	6,356	0.00	10,152	0.00	0	0	
231	WORKERS COMPENSATON	666	674	636	0.00	670	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	578	583	624	0.00	915	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	53	296	0.00	531	0.00	0	0	
241	HEALTH INSURANCE	10	0	0	0.00	0	0.00	0	0	
310	PROFESSIONAL & TECHNICAL	0	0	2,500	0.00	0	0.00	0	0	
314	Substitute Licensed	0	135	0	0.00	0	0.00	0	0	
315	Substitute Classified	0	831	0	0.00	0	0.00	0	0	
322	REPAIRS & MAINTENANCE SERVICES	3,165	12,530	1,000	0.00	7,500	0.00	0	0	
324	RENTALS	980	0	500	0.00	0	0.00	0	0	
340	TRAVEL	2,185	1,462	2,000	0.00	2,000	0.00	0	0	
343	STUDENT TRAVEL OUT OF DISTRICT	43,541	49,586	41,200	0.00	40,000	0.00	0	0	
344	BUS DRIVER MEALS	3,167	3,101	2,920	0.00	3,000	0.00	0	0	
345	STUDENT TRAVEL - PLAYOFFS	14,127	16,322	6,450	0.00	10,000	0.00	0	0	
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	0	129	0	0.00	0	0.00	0	0	
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	22,996	15,870	38,050	0.00	0	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	11,747	10,387	9,000	0.00	10,000	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	432	3,114	500	0.00	0	0.00	0	0	
640	DUES & FEES	11,981	25,833	12,500	0.00	50,000	0.00	0	0	
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	219,389	246,036	221,659	0.00	301,784	0.30	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1133	HIGH SCHOOL OTHER PROGRAMS								
	130	ADDITIONAL SALARY	2,250	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	534	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	171	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	11	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	15	0	0	0.00	0	0.00	0	0
Total Function	1133	HIGH SCHOOL OTHER PROGRAMS	2,981	0	0	0.00	0	0.00	0	0
Function	1210	TALENTED & GIFTED STUDENTS								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	2,300	0.00	0	0.00	0	0
Total Function	1210	TALENTED & GIFTED STUDENTS	0	0	2,300	0.00	0	0.00	0	0
Function	1220	CLASSROOMS FOR DISABLED STUDENTS								
	111	CERTIFICATED SALARIES	36,376	0	100,958	2.00	110,168	2.00	0	0
	112	CLASSIFIED SALARIES	272,293	301,427	236,058	6.94	386,495	10.44	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	6,230	500	10,000	0.00	1,000	0.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	24,153	25,483	10,000	0.00	22,000	0.00	0	0
	130	ADDITIONAL SALARY	1,218	3,177	5,000	0.00	8,422	0.00	0	0
	139	OPT OUT INSURANCE	41,290	40,582	50,000	0.00	28,519	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	80,627	88,457	96,167	0.00	135,329	0.00	0	0
	220	SOCIAL SECURITY	28,255	27,885	30,752	0.00	37,603	0.00	0	0
	231	WORKERS COMPENSATON	1,900	1,867	1,657	0.00	2,459	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	2,548	2,514	3,193	0.00	3,383	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	493	1,308	0.00	1,962	0.00	0	0
	241	HEALTH INSURANCE	94,521	100,169	106,801	0.00	173,829	0.00	0	0
	310	PROFESSIONAL & TECHNICAL	0	0	0	0.00	500	0.00	0	0
	311	INSTRUCTION SERVICES	3,142	0	1,300	0.00	0	0.00	0	0
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	0	0	300	0.00	0	0.00	0	0
	315	Substitute Classified	0	15,240	0	0.00	0	0.00	0	0
	340	TRAVEL	0	0	600	0.00	1,000	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	402	1,352	7,500	0.00	7,500	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1220	CLASSROOMS FOR DISABLED STUDENTS								
	460	NONCONSUMABLE SUPPLIES	0	188	1,500	0.00	2,000	0.00	0	0
	470	COMPUTER SOFTWARE	0	850	500	0.00	1,500	0.00	0	0
Total Function	1220	CLASSROOMS FOR DISABLED STUDENTS	592,953	610,185	663,595	8.94	923,669	12.44	0	0
Function	1225	OUT OF DISTRICT PROGRAMS								
	374	OTHER TUITION	89,487	91,932	97,500	0.00	95,000	0.00	0	0
Total Function	1225	OUT OF DISTRICT PROGRAMS	89,487	91,932	97,500	0.00	95,000	0.00	0	0
Function	1240	PROGRAMS FOR BEHAVIOR SUPPORT								
	112	CLASSIFIED SALARIES	33,228	39,933	41,555	1.25	45,170	1.25	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	0	537	0	0.00	0	0.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	1,652	1,320	0	0.00	0	0.00	0	0
	127	LONGEVITY	500	0	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	684	67	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	8,287	11,732	10,401	0.00	11,979	0.00	0	0
	220	SOCIAL SECURITY	2,405	3,498	3,055	0.00	3,380	0.00	0	0
	231	WORKERS COMPENSATON	180	232	189	0.00	223	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	217	315	275	0.00	304	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	63	160	0.00	177	0.00	0	0
	241	HEALTH INSURANCE	24,265	27,223	27,223	0.00	33,427	0.00	0	0
	315	Substitute Classified	0	71	0	0.00	0	0.00	0	0
Total Function	1240	PROGRAMS FOR BEHAVIOR SUPPORT	71,417	84,992	82,859	1.25	94,660	1.25	0	0
Function	1250	RESOURCE ROOMS								
	111	CERTIFICATED SALARIES	120,144	48,014	118,103	2.00	120,564	2.00	0	0
	112	CLASSIFIED SALARIES	288,140	280,645	366,794	10.66	354,792	9.75	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	4,832	1,941	9,000	0.00	10,000	0.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	26,823	7,161	5,000	0.00	12,000	0.00	0	0
	123	TEMPORARY CERTIFIED SALARIES	33,083	0	0	0.00	0	0.00	0	0
	127	LONGEVITY	500	0	0	0.00	0	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1250	RESOURCE ROOMS								
	130	ADDITIONAL SALARY	2,238	6,146	8,895	0.00	9,582	0.00	0	0
	132	OVERTIME/EXTRA TIME - CLASSIFIED	0	69	0	0.00	0	0.00	0	0
	139	OPT OUT INSURANCE	21,296	19,521	25,000	0.00	15,356	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	107,648	95,883	122,838	0.00	139,026	0.00	0	0
	220	SOCIAL SECURITY	36,995	27,826	39,027	0.00	54,411	0.00	0	0
	231	WORKERS COMPENSATON	2,507	1,907	2,007	0.00	3,504	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	3,336	2,509	4,145	0.00	4,891	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	473	1,594	0.00	2,836	0.00	0	0
	241	HEALTH INSURANCE	179,711	172,265	193,138	0.00	243,431	0.00	0	0
	311	INSTRUCTION SERVICES	3,585	3,654	4,130	0.00	1,000	0.00	0	0
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	0	0	300	0.00	0	0.00	0	0
	314	Substitute Licensed	0	404	0	0.00	0	0.00	0	0
	315	Substitute Classified	0	10,777	0	0.00	0	0.00	0	0
	340	TRAVEL	0	0	600	0.00	1,000	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	1,428	538	5,000	0.00	1,500	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	0	0	1,500	0.00	200	0.00	0	0
	470	COMPUTER SOFTWARE	0	0	500	0.00	0	0.00	0	0
	691	GRANT INDIRECT (MEDICAID STATE MATCH)	9,237	1,187	10,000	0.00	10,000	0.00	0	0
Total Function	1250	RESOURCE ROOMS	841,501	680,919	917,571	12.66	984,093	11.75	0	0
Function	1272	TITLE 1								
	111	CERTIFICATED SALARIES	0	(29,068)	0	0.00	0	0.00	0	0
	112	CLASSIFIED SALARIES	18,411	29,068	0	0.00	33,012	0.88	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	1,929	1,583	0	0.00	2,000	0.00	0	0
	139	OPT OUT INSURANCE	5,670	5,814	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	6,013	1,613	0	0.00	10,337	0.00	0	0
	220	SOCIAL SECURITY	1,984	1,664	0	0.00	2,471	0.00	0	0
	231	WORKERS COMPENSATON	130	49	0	0.00	171	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	179	233	0	0.00	221	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	116	0	0.00	128	0.00	0	0
	241	HEALTH INSURANCE	22	0	0	0.00	23,400	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	1272	TITLE 1								
	315	Substitute Classified	0	262	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	1,000	0.00	0	0.00	0	0
Total Function	1272	TITLE 1	34,338	11,334	1,000	0.00	71,741	0.88	0	0
Function	1280	ALTERNATIVE EDUCATION								
	311	INSTRUCTION SERVICES	127,700	594	10,000	0.00	0	0.00	0	0
Total Function	1280	ALTERNATIVE EDUCATION	127,700	594	10,000	0.00	0	0.00	0	0
Function	1283	DISTRICT ALTERNATIVE PROGRAM								
	311	INSTRUCTION SERVICES	42,700	0	40,000	0.00	0	0.00	0	0
Total Function	1283	DISTRICT ALTERNATIVE PROGRAM	42,700	0	40,000	0.00	0	0.00	0	0
Function	1291	ENGLISH 2ND LANGUAGE PROGRAM								
	130	ADDITIONAL SALARY	3,110	3,396	2,000	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	741	850	621	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	238	259	151	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	15	16	10	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	21	23	14	0.00	0	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	3	8	0.00	0	0.00	0	0
	311	INSTRUCTION SERVICES	1,500	0	1,500	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	968	0	750	0.00	0	0.00	0	0
Total Function	1291	ENGLISH 2ND LANGUAGE PROGRAM	6,593	4,548	5,053	0.00	0	0.00	0	0
Function	1299	OTHER PROGRAMS								
	112	CLASSIFIED SALARIES	2,141	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	480	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	147	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	11	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	13	0	0	0.00	0	0.00	0	0
	241	HEALTH INSURANCE	1,156	0	0	0.00	0	0.00	0	0



## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 100 GENERAL FUND</b>									
Function	1299 OTHER PROGRAMS								
	340 TRAVEL	693	0	0	0.00	0	0.00	0	0
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Total Function	1299 OTHER PROGRAMS	4,642	0	0	0.00	0	0.00	0	0
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Function	2113 SOCIAL WORK SERVICES								
	311 INSTRUCTION SERVICES	0	999	0	0.00	0	0.00	0	0
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Total Function	2113 SOCIAL WORK SERVICES	0	999	0	0.00	0	0.00	0	0
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Function	2122 COUNSELING SERVICES								
	111 CERTIFICATED SALARIES	69,956	44,001	51,470	1.00	56,125	1.00	0	0
	130 ADDITIONAL SALARY	4,050	3,562	1,896	0.00	595	0.00	0	0
	211 PUBLIC EMPLOYEES RETIREMENT	16,286	5,898	13,154	0.00	19,664	0.00	0	0
	220 SOCIAL SECURITY	5,252	3,630	4,020	0.00	4,331	0.00	0	0
	231 WORKERS COMPENSATON	338	231	283	0.00	277	0.00	0	0
	232 UNEMPLOYMENT COMPENSATION	474	327	363	0.00	442	0.00	0	0
	233 PAID FAMILY MEDICAL LEAVE	0	54	210	0.00	227	0.00	0	0
	241 HEALTH INSURANCE	22,959	18,391	22,069	0.00	23,400	0.00	0	0
	340 TRAVEL	0	0	200	0.00	0	0.00	0	0
	410 CONSUMABLE SUPPLIES & MATERIALS	0	159	400	0.00	500	0.00	0	0
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Total Function	2122 COUNSELING SERVICES	119,316	76,254	94,066	1.00	105,560	1.00	0	0
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Function	2132 MEDICAL SERVICES								
	313 STUDENT SERVICES	0	0	0	0.00	30,000	0.00	0	0
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Total Function	2132 MEDICAL SERVICES	0	0	0	0.00	30,000	0.00	0	0
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Function	2134 NURSE SERVICES								
	111 CERTIFICATED SALARIES	36,387	37,478	77,205	1.00	81,065	1.00	0	0
	121 SUBSTITUTE CERTIFICATED SALARIES	0	215	0	0.00	0	0.00	0	0
	211 PUBLIC EMPLOYEES RETIREMENT	9,762	10,445	21,517	0.00	24,076	0.00	0	0
	220 SOCIAL SECURITY	2,769	2,863	5,877	0.00	6,127	0.00	0	0
	231 WORKERS COMPENSATON	173	179	394	0.00	383	0.00	0	0
	232 UNEMPLOYMENT COMPENSATION	250	258	530	0.00	552	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2134	NURSE SERVICES								
	233	PAID FAMILY MEDICAL LEAVE	0	37	307	0.00	320	0.00	0	0
	241	HEALTH INSURANCE	10,267	10,973	22,069	0.00	23,400	0.00	0	0
Total Function	2134	NURSE SERVICES	59,608	62,448	127,900	1.00	135,924	1.00	0	0
Function	2139	OTHER HEALTH SERVICES								
	310	PROFESSIONAL & TECHNICAL	2,868	1,451	111,391	0.00	75,000	0.00	0	0
	340	TRAVEL	0	0	2,000	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	3,192	4,613	33,000	0.00	35,000	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	650	0	22,000	0.00	20,000	0.00	0	0
	640	DUES & FEES	0	0	5,000	0.00	5,000	0.00	0	0
Total Function	2139	OTHER HEALTH SERVICES	6,710	6,065	173,391	0.00	135,000	0.00	0	0
Function	2140	PSYCHOLOGICAL SERVICES								
	111	CERTIFICATED SALARIES	0	0	0	0.00	96,650	1.00	0	0
	130	ADDITIONAL SALARY	0	0	0	0.00	13,561	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	29,228	0.00	0	0
	220	SOCIAL SECURITY	0	0	0	0.00	8,431	0.00	0	0
	231	WORKERS COMPENSATON	0	0	0	0.00	515	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	760	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	441	0.00	0	0
	241	HEALTH INSURANCE	0	0	0	0.00	2,573	0.00	0	0
Total Function	2140	PSYCHOLOGICAL SERVICES	0	0	0	0.00	152,160	1.00	0	0
Function	2150	SPEECH PATHOLOGY								
	310	PROFESSIONAL & TECHNICAL	158,633	214,315	168,000	0.00	200,000	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	237	73	500	0.00	0	0.00	0	0
	480	COMPUTER HARDWARE	209	0	500	0.00	0	0.00	0	0
Total Function	2150	SPEECH PATHOLOGY	159,079	214,388	169,000	0.00	200,000	0.00	0	0
Function	2190	SERVICE DIRECTION/STUDENT								
	111	CERTIFICATED SALARIES	24,827	0	0	0.00	0	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2190	SERVICE DIRECTION/STUDENT								
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	40,910	40,449	28,688	0.90	26,400	0.39	0	0	
121	SUBSTITUTE CERTIFICATED SALARIES	0	645	0	0.00	1,500	0.00	0	0	
130	ADDITIONAL SALARY	10,000	11,000	14,050	0.00	13,000	0.00	0	0	
139	OPT OUT INSURANCE	2,160	3,315	0	0.00	0	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	23,305	18,037	13,977	0.00	12,116	0.00	0	0	
220	SOCIAL SECURITY	5,871	4,086	3,118	0.00	1,938	0.00	0	0	
231	WORKERS COMPENSATON	374	266	232	0.00	206	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	532	368	281	0.00	174	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	39	163	0.00	101	0.00	0	0	
240	CONTRACTUAL EMPLOYEE BENEFITS	0	0	0	0.00	1,374	0.00	0	0	
241	HEALTH INSURANCE	20,195	20,173	20,041	0.00	9,360	0.00	0	0	
310	PROFESSIONAL & TECHNICAL	665	551	815	0.00	0	0.00	0	0	
340	TRAVEL	1,329	380	1,500	0.00	0	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	99	281	100	0.00	0	0.00	0	0	
440	PERIODICALS	0	175	0	0.00	0	0.00	0	0	
Total Function	2190	SERVICE DIRECTION/STUDENT	130,266	99,765	82,966	0.90	66,170	0.39	0	0
Function	2220	LIBRARY/MEDIA								
112	CLASSIFIED SALARIES	65,130	65,080	71,635	2.00	78,463	2.00	0	0	
122	SUBSTITUTE CLASSIFIED SALARIES	1,469	4,340	2,500	0.00	3,000	0.00	0	0	
127	LONGEVITY	500	0	0	0.00	0	0.00	0	0	
139	OPT OUT INSURANCE	6,480	6,645	0	0.00	7,020	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	17,451	17,953	18,295	0.00	23,468	0.00	0	0	
220	SOCIAL SECURITY	5,439	5,596	5,408	0.00	6,613	0.00	0	0	
231	WORKERS COMPENSATON	375	374	327	0.00	432	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	490	505	502	0.00	594	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	93	273	0.00	345	0.00	0	0	
241	HEALTH INSURANCE	20,895	21,720	21,720	0.00	23,400	0.00	0	0	
310	PROFESSIONAL & TECHNICAL	51	102	150	0.00	0	0.00	0	0	
315	Substitute Classified	0	392	0	0.00	0	0.00	0	0	
340	TRAVEL	743	0	0	0.00	0	0.00	0	0	

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2220	LIBRARY/MEDIA								
	410	CONSUMABLE SUPPLIES & MATERIALS	99	476	300	0.00	0	0.00	0	0
	430	LIBRARY BOOKS	702	954	2,000	0.00	2,000	0.00	0	0
Total Function	2220	LIBRARY/MEDIA	119,823	124,230	123,111	2.00	145,335	2.00	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	121	SUBSTITUTE CERTIFICATED SALARIES	12,851	0	19,000	0.00	0	0.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	117	0	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	60	476	10,000	0.00	225	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	2,383	90	4,745	0.00	60	0.00	0	0
	220	SOCIAL SECURITY	996	37	2,486	0.00	17	0.00	0	0
	231	WORKERS COMPENSATON	64	2	0	0.00	1	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	90	3	406	0.00	2	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	1	0	0.00	1	0.00	0	0
	241	HEALTH INSURANCE	60	9	0	0.00	0	0.00	0	0
	245	TUITION REIMBURSEMENT	14,196	28,007	0	0.00	75,000	0.00	0	0
	311	INSTRUCTION SERVICES	5,000	0	5,000	0.00	0	0.00	0	0
	340	TRAVEL	250	416	250	0.00	0	0.00	0	0
	342	CONFERENCES	0	216	0	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	0	280	0	0.00	0	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	36,067	29,538	41,888	0.00	75,305	0.00	0	0
Function	2310	BOARD OF EDUCATION SERVICES								
	310	PROFESSIONAL & TECHNICAL	0	588	0	0.00	0	0.00	0	0
	324	RENTALS	0	0	100	0.00	0	0.00	0	0
	340	TRAVEL	4,313	0	4,500	0.00	0	0.00	0	0
	380	NON-INSTRUCTIONAL PROFESSIONAL & TECHN	1,000	0	1,000	0.00	0	0.00	0	0
	381	AUDIT SERVICES	43,750	45,650	50,000	0.00	35,000	0.00	0	0
	382	LEGAL SERVICES	12,313	9,640	16,000	0.00	15,000	0.00	0	0
	388	ELECTION SERVICES	0	0	2,000	0.00	0	0.00	0	0
	389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	8,594	0	4,500	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	227	1,349	700	0.00	0	0.00	0	0

## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>										
<b>Fund</b>	<b>100</b>	<b>GENERAL FUND</b>	<hr/>							
Function	2310	BOARD OF EDUCATION SERVICES								
	640	DUES & FEES	7,254	10,869	7,000	0.00	10,000	0.00	0	0
	650	INSURANCE & JUDGMENTS	124,149	142,079	150,000	0.00	210,000	0.00	0	0
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Total Function	2310	BOARD OF EDUCATION SERVICES	201,600	210,176	235,800	0.00	270,000	0.00	0	0
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Function	2321	OFFICE OF SUPERINTENDENT								
	113	ADMINISTRATORS	221,622	197,899	144,200	1.00	151,410	1.00	0	0
	114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	28,323	40,777	47,105	0.80	49,643	0.70	0	0
	130	ADDITIONAL SALARY	14,539	9,105	3,720	0.00	3,504	0.00	0	0
	139	OPT OUT INSURANCE	0	0	0	0.00	7,020	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	73,554	73,888	60,607	0.00	68,805	0.00	0	0
	220	SOCIAL SECURITY	19,992	18,915	14,908	0.00	15,932	0.00	0	0
	231	WORKERS COMPENSATON	1,273	1,164	973	0.00	995	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	1,853	1,705	1,344	0.00	1,436	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	127	779	0.00	833	0.00	0	0
	240	CONTRACTUAL EMPLOYEE BENEFITS	0	0	0	0.00	20,166	0.00	0	0
	241	HEALTH INSURANCE	43,541	27,302	40,466	0.00	16,380	0.00	0	0
	310	PROFESSIONAL & TECHNICAL	665	551	810	0.00	0	0.00	0	0
	318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	8,194	5,612	0	0.00	0	0.00	0	0
	324	RENTALS	3,986	5,222	4,000	0.00	7,500	0.00	0	0
	340	TRAVEL	1,985	4,793	2,000	0.00	7,500	0.00	0	0
	342	CONFERENCES	0	0	0	0.00	7,500	0.00	0	0
	353	POSTAGE	2,901	3,584	4,600	0.00	2,500	0.00	0	0
	354	ADVERTISING	0	0	150	0.00	0	0.00	0	0
	389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	0	3,000	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	2,571	1,234	3,000	0.00	2,000	0.00	0	0
	440	PERIODICALS	60	70	100	0.00	0	0.00	0	0
	640	DUES & FEES	110	4,003	1,000	0.00	2,200	0.00	0	0
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Total Function	2321	OFFICE OF SUPERINTENDENT	425,169	398,951	329,762	1.80	365,323	1.70	0	0
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Function	2410	OFFICE OF PRINCIPAL SERVICES								
	112	CLASSIFIED SALARIES	118,842	122,965	131,536	3.06	139,655	3.06	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2410	OFFICE OF PRINCIPAL SERVICES								
113	ADMINISTRATORS	295,050	313,175	334,056	3.00	353,747	3.00	0	0	
122	SUBSTITUTE CLASSIFIED SALARIES	2,785	1,536	0	0.00	4,000	0.00	0	0	
127	LONGEVITY	500	0	0	0.00	0	0.00	0	0	
130	ADDITIONAL SALARY	3,548	3,399	2,160	0.00	3,661	0.00	0	0	
132	OVERTIME/EXTRA TIME - CLASSIFIED	1,520	0	0	0.00	0	0.00	0	0	
139	OPT OUT INSURANCE	13,140	3,300	0	0.00	384	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	119,257	109,117	96,772	0.00	144,449	0.00	0	0	
220	SOCIAL SECURITY	33,113	33,562	35,362	0.00	37,699	0.00	0	0	
231	WORKERS COMPENSATON	2,078	2,123	2,347	0.00	2,376	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	2,986	3,023	3,186	0.00	3,395	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	342	1,847	0.00	1,968	0.00	0	0	
241	HEALTH INSURANCE	83,686	120,261	133,578	0.00	140,400	0.00	0	0	
247	LICENSE REIMBURSEMENT	258	0	0	0.00	0	0.00	0	0	
310	PROFESSIONAL & TECHNICAL	1,329	1,382	1,660	0.00	1,200	0.00	0	0	
314	Substitute Licensed	0	270	0	0.00	0	0.00	0	0	
315	Substitute Classified	0	188	0	0.00	0	0.00	0	0	
324	RENTALS	1,331	0	500	0.00	0	0.00	0	0	
340	TRAVEL	4,827	1,407	4,200	0.00	500	0.00	0	0	
342	CONFERENCES	859	133	1,000	0.00	0	0.00	0	0	
353	POSTAGE	917	106	1,600	0.00	0	0.00	0	0	
355	PRINTING & BINDING	0	122	0	0.00	0	0.00	0	0	
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	1,100	1,200	1,200	0.00	1,200	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	2,029	11,471	3,000	0.00	3,000	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	1,197	148	1,150	0.00	0	0.00	0	0	
470	COMPUTER SOFTWARE	893	704	1,950	0.00	0	0.00	0	0	
640	DUES & FEES	3,414	3,539	3,850	0.00	2,750	0.00	0	0	
Total Function	2410	OFFICE OF PRINCIPAL SERVICES	694,659	733,476	760,955	6.06	840,384	6.06	0	0
Function	2520	FISCAL SERVICES								
112	CLASSIFIED SALARIES	0	5,783	0	0.00	0	0.00	0	0	
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	211,503	154,778	127,361	2.08	250,178	3.05	0	0	

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2520	FISCAL SERVICES								
	130	ADDITIONAL SALARY	3,503	2,132	1,284	0.00	2,376	0.00	0	0
	139	OPT OUT INSURANCE	0	0	0	0.00	7,020	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	68,258	32,095	39,918	0.00	84,413	0.00	0	0
	220	SOCIAL SECURITY	16,278	12,485	9,841	0.00	19,683	0.00	0	0
	231	WORKERS COMPENSATON	1,065	795	685	0.00	1,237	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	1,468	1,121	887	0.00	1,775	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	79	515	0.00	1,029	0.00	0	0
	241	HEALTH INSURANCE	46,484	61,251	46,765	0.00	53,820	0.00	0	0
	310	PROFESSIONAL & TECHNICAL	22,418	3,149	10,000	0.00	1,000	0.00	0	0
	340	TRAVEL	981	307	1,500	0.00	10,000	0.00	0	0
	354	ADVERTISING	0	0	600	0.00	0	0.00	0	0
	355	PRINTING & BINDING	0	78	0	0.00	0	0.00	0	0
	380	NON-INSTRUCTIONAL PROFESSIONAL & TECHNI	32,376	4,873	7,000	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	451	1,516	500	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	15,696	29,767	17,000	0.00	16,000	0.00	0	0
	640	DUES & FEES	6,529	7,500	5,300	0.00	7,500	0.00	0	0
Total Function	2520	FISCAL SERVICES	427,009	317,709	269,157	2.08	456,031	3.05	0	0
Function	2529	OTHER FISCAL SERVICES								
	640	DUES & FEES	21	52	0	0.00	0	0.00	0	0
Total Function	2529	OTHER FISCAL SERVICES	21	52	0	0.00	0	0.00	0	0
Function	2542	CARE & UPKEEP OF BUILDING								
	112	CLASSIFIED SALARIES	181,321	218,552	195,735	4.10	257,229	4.50	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	18,003	4,975	12,500	0.00	7,000	0.00	0	0
	127	LONGEVITY	500	0	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	3,243	1,063	0	0.00	0	0.00	0	0
	132	OVERTIME/EXTRA TIME - CLASSIFIED	211	887	0	0.00	0	0.00	0	0
	139	OPT OUT INSURANCE	9,585	2,241	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	49,711	56,798	43,899	0.00	70,078	0.00	0	0
	220	SOCIAL SECURITY	16,216	17,153	15,692	0.00	20,053	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2542	CARE & UPKEEP OF BUILDING								
	231	WORKERS COMPENSATON	5,882	5,937	4,357	0.00	5,246	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	1,462	1,547	1,485	0.00	1,807	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	142	770	0.00	1,048	0.00	0	0
	241	HEALTH INSURANCE	56,612	86,452	89,941	0.00	105,300	0.00	0	0
	315	Substitute Classified	0	774	0	0.00	0	0.00	0	0
	322	REPAIRS & MAINTENANCE SERVICES	8,807	61,317	12,500	0.00	25,000	0.00	0	0
	325	ELECTRICITY	95,804	90,817	121,500	0.00	95,000	0.00	0	0
	326	FUEL	60,701	43,041	71,000	0.00	57,500	0.00	0	0
	327	WATER & SEWAGE	27,667	18,221	39,856	0.00	22,500	0.00	0	0
	328	GARBAGE	37,682	36,127	35,800	0.00	31,000	0.00	0	0
	329	OTHER PROPERTY SERVICES	5,700	5,881	8,500	0.00	0	0.00	0	0
	351	TELEPHONE	19,260	21,585	27,200	0.00	20,000	0.00	0	0
	359	OTHER COMMUNICATION	12,883	2,971	10,000	0.00	3,000	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	31,372	40,171	40,000	0.00	50,750	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	3,254	8,994	3,000	0.00	8,000	0.00	0	0
	540	EQUIPMENT, DEPRECIABLE	5,450	0	0	0.00	0	0.00	0	0
Total Function	2542	CARE & UPKEEP OF BUILDING	651,325	725,646	733,736	4.10	780,511	4.50	0	0
Function	2543	CARE & UPKEEP OF GROUNDS								
	112	CLASSIFIED SALARIES	20,852	22,349	23,973	0.50	22,802	0.50	0	0
	127	LONGEVITY	0	500	500	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	150	0	0	0.00	0	0.00	0	0
	132	OVERTIME/EXTRA TIME - CLASSIFIED	74	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	4,999	5,719	6,126	0.00	6,047	0.00	0	0
	220	SOCIAL SECURITY	1,612	1,748	1,872	0.00	1,741	0.00	0	0
	231	WORKERS COMPENSATON	717	773	841	0.00	772	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	145	158	169	0.00	157	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	15	98	0.00	91	0.00	0	0
	241	HEALTH INSURANCE	10,556	10,980	11,048	0.00	11,700	0.00	0	0
	322	REPAIRS & MAINTENANCE SERVICES	0	120	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	2,152	2,316	1,500	0.00	2,500	0.00	0	0



## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2543	CARE & UPKEEP OF GROUNDS								
	530	IMPROVEMENTS OTHER THAN BUILDINGS	1,197	915	0	0.00	0	0.00	0	0
Total Function	2543	CARE & UPKEEP OF GROUNDS	42,454	45,592	46,127	0.50	45,810	0.50	0	0
Function	2544	DISTRICT-WIDE MAINTENANCE								
	112	CLASSIFIED SALARIES	51,106	55,557	58,760	1.00	62,989	1.00	0	0
	114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	0	22,794	73,974	1.00	78,985	1.00	0	0
	130	ADDITIONAL SALARY	0	200	720	0.00	720	0.00	0	0
	139	OPT OUT INSURANCE	6,480	6,615	0	0.00	7,020	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	13,659	23,350	40,006	0.00	47,021	0.00	0	0
	220	SOCIAL SECURITY	4,405	6,504	10,209	0.00	11,446	0.00	0	0
	231	WORKERS COMPENSATON	1,946	2,210	2,401	0.00	2,741	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	397	586	921	0.00	1,032	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	87	534	0.00	598	0.00	0	0
	241	HEALTH INSURANCE	27	7,306	26	0.00	23,400	0.00	0	0
	322	REPAIRS & MAINTENANCE SERVICES	35,950	40,667	68,500	0.00	12,000	0.00	0	0
	324	RENTALS	362	2,370	500	0.00	700	0.00	0	0
	328	GARBAGE	0	0	100	0.00	0	0.00	0	0
	340	TRAVEL	0	0	0	0.00	1,000	0.00	0	0
	380	NON-INSTRUCTIONAL PROFESSIONAL & TECHN	455	4,228	100	0.00	3,000	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	8,021	7,857	12,000	0.00	4,500	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	6,812	1,324	4,400	0.00	0	0.00	0	0
	530	IMPROVEMENTS OTHER THAN BUILDINGS	8,341	0	0	0.00	0	0.00	0	0
	640	DUES & FEES	290	496	300	0.00	4,500	0.00	0	0
Total Function	2544	DISTRICT-WIDE MAINTENANCE	138,252	182,151	273,451	2.00	261,652	2.00	0	0
Function	2546	SECURITY SERVICES								
	329	OTHER PROPERTY SERVICES	11,718	12,529	14,300	0.00	15,000	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	2,552	0	5,500	0.00	0	0.00	0	0
Total Function	2546	SECURITY SERVICES	14,270	12,529	19,800	0.00	15,000	0.00	0	0
Function	2551	TRANSPORTATION DIRECTION								

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2551	TRANSPORTATION DIRECTION								
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	81,973	63,487	68,979	1.00	75,442	1.00	0	0	
130	ADDITIONAL SALARY	1,720	600	720	0.00	720	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	27,385	21,706	23,607	0.00	27,190	0.00	0	0	
220	SOCIAL SECURITY	6,403	4,864	5,242	0.00	5,717	0.00	0	0	
231	WORKERS COMPENSATON	4,292	3,287	3,604	0.00	3,907	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	577	439	473	0.00	516	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	44	274	0.00	299	0.00	0	0	
241	HEALTH INSURANCE	22,716	17,004	22,226	0.00	23,400	0.00	0	0	
321	CLEANING SERVICES	2,979	3,256	2,500	0.00	2,500	0.00	0	0	
322	REPAIRS & MAINTENANCE SERVICES	0	676	1,000	0.00	0	0.00	0	0	
324	RENTALS	140	154	150	0.00	0	0.00	0	0	
325	ELECTRICITY	3,555	3,570	5,000	0.00	4,500	0.00	0	0	
327	WATER & SEWAGE	800	800	2,000	0.00	1,000	0.00	0	0	
340	TRAVEL	190	0	200	0.00	0	0.00	0	0	
354	ADVERTISING	0	0	100	0.00	0	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	2,067	3,339	2,500	0.00	2,000	0.00	0	0	
440	PERIODICALS	60	70	100	0.00	0	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	0	273	100	0.00	500	0.00	0	0	
640	DUES & FEES	305	0	300	0.00	0	0.00	0	0	
Total Function	2551	TRANSPORTATION DIRECTION	155,162	123,567	139,075	1.00	147,690	1.00	0	0
Function	2552	VEHICLE OPERATION SERVICE								
112	CLASSIFIED SALARIES	424,640	407,738	548,936	10.82	674,126	9.73	0	0	
122	SUBSTITUTE CLASSIFIED SALARIES	23,961	40,922	65,103	1.10	19,363	0.55	0	0	
127	LONGEVITY	0	1,000	500	0.00	0	0.00	0	0	
130	ADDITIONAL SALARY	12,483	22,264	44,243	0.00	62,175	0.00	0	0	
132	OVERTIME/EXTRA TIME - CLASSIFIED	30,455	40,286	0	0.00	3,794	0.08	0	0	
139	OPT OUT INSURANCE	29,342	30,183	35,000	0.00	11,127	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	120,378	108,696	142,207	0.00	158,393	0.00	0	0	
220	SOCIAL SECURITY	39,249	40,475	54,516	0.00	58,287	0.00	0	0	
231	WORKERS COMPENSATON	22,950	23,345	21,467	0.00	26,589	0.00	0	0	

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	100	GENERAL FUND							
Function	2552	VEHICLE OPERATION SERVICE							
232	UNEMPLOYMENT COMPENSATION	3,539	3,650	6,067	0.00	5,992	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	621	2,029	0.00	3,475	0.00	0	0
241	HEALTH INSURANCE	100,134	89,302	65,466	0.00	327,600	0.00	0	0
243	PHYSICALS & DRUG TESTING	3,049	3,834	0	0.00	3,000	0.00	0	0
310	PROFESSIONAL & TECHNICAL	0	490	0	0.00	500	0.00	0	0
322	REPAIRS & MAINTENANCE SERVICES	6,135	24,076	2,000	0.00	7,500	0.00	0	0
328	GARBAGE	427	686	600	0.00	1,200	0.00	0	0
340	TRAVEL	4,021	5,052	1,800	0.00	1,000	0.00	0	0
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	0	0	50	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	44,046	54,980	40,000	0.00	45,000	0.00	0	0
415	VEHICLE FUEL	102,228	78,914	105,000	0.00	75,000	0.00	0	0
460	NONCONSUMABLE SUPPLIES	0	6,747	0	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	770	770	800	0.00	0	0.00	0	0
562	BUS GARAGE IMPROVEMENTS	0	5,968	0	0.00	0	0.00	0	0
640	DUES & FEES	5,300	55	1,000	0.00	0	0.00	0	0
650	INSURANCE & JUDGMENTS	25,196	30,568	35,235	0.00	53,000	0.00	0	0
Total Function	2552 VEHICLE OPERATION SERVICE	998,303	1,020,623	1,172,019	11.92	1,537,121	10.35	0	0
Function	2640	PERSONNEL SERVICES							
240	CONTRACTUAL EMPLOYEE BENEFITS	1,326	20,526	0	0.00	0	0.00	0	0
310	PROFESSIONAL & TECHNICAL	9,171	0	10,000	0.00	0	0.00	0	0
354	ADVERTISING	1,384	2,598	2,000	0.00	0	0.00	0	0
640	DUES & FEES	540	433	500	0.00	500	0.00	0	0
Total Function	2640 PERSONNEL SERVICES	12,420	23,557	12,500	0.00	500	0.00	0	0
Function	2642	RECRUITMENT & PLACEMENT SERVICES							
244	FINGERPRINTING	475	990	0	0.00	700	0.00	0	0
245	TUITION REIMBURSEMENT	5,710	3,167	0	0.00	0	0.00	0	0
324	RENTALS	0	1,866	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	400	0	0.00	0	0.00	0	0
Total Function	2642 RECRUITMENT & PLACEMENT SERVICES	6,184	6,423	0	0.00	700	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	100	GENERAL FUND								
Function	2648	WELLNESS PROGRAMS								
	410	CONSUMABLE SUPPLIES & MATERIALS	5	0	0	0.00	0	0.00	0	0
Total Function	2648	WELLNESS PROGRAMS	5	0	0	0.00	0	0.00	0	0
Function	2660	TECHNOLOGY SERVICES								
	111	CERTIFICATED SALARIES	0	59	0	0.00	0	0.00	0	0
	114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	55,944	57,624	60,211	1.00	64,042	1.00	0	0
	130	ADDITIONAL SALARY	720	720	720	0.00	720	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	16,841	18,104	18,907	0.00	21,060	0.00	0	0
	220	SOCIAL SECURITY	4,335	4,463	4,661	0.00	4,945	0.00	0	0
	231	WORKERS COMPENSATON	274	281	317	0.00	310	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	391	402	420	0.00	446	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	39	244	0.00	259	0.00	0	0
	241	HEALTH INSURANCE	22,785	23,608	23,744	0.00	23,400	0.00	0	0
	310	PROFESSIONAL & TECHNICAL	602	0	700	0.00	0	0.00	0	0
	340	TRAVEL	232	65	200	0.00	0	0.00	0	0
	352	DATA COMMUNICATIONS	1,508	1,918	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	2,248	634	2,500	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	17,891	10,020	15,000	0.00	10,000	0.00	0	0
	480	COMPUTER HARDWARE	7,547	536	6,500	0.00	2,000	0.00	0	0
	640	DUES & FEES	150	150	150	0.00	0	0.00	0	0
Total Function	2660	TECHNOLOGY SERVICES	131,468	118,626	134,275	1.00	127,182	1.00	0	0
Function	2680	TRANSLATOR								
	130	ADDITIONAL SALARY	0	0	0	0.00	2,000	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	530	0.00	0	0
	220	SOCIAL SECURITY	0	0	0	0.00	153	0.00	0	0
	231	WORKERS COMPENSATON	0	0	0	0.00	10	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	14	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	8	0.00	0	0
Total Function	2680	TRANSLATOR	0	0	0	0.00	2,715	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>									
Fund 100	GENERAL FUND								
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Function 2690	OTHER SUPPORT SERVICES -								
480	COMPUTER HARDWARE	137	432	0	0.00	0	0.00	0	0
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Total Function 2690	OTHER SUPPORT SERVICES -	137	432	0	0.00	0	0.00	0	0
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Function 2700	SUPPLEMENTAL RETIREMENT								
116	EARLY RETIREMENT STIPEND	13,200	7,200	0	0.00	7,200	0.00	0	0
220	SOCIAL SECURITY	1,010	551	0	0.00	551	0.00	0	0
231	WORKERS COMPENSATON	60	33	0	0.00	33	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	91	50	0	0.00	50	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	5	0	0.00	29	0.00	0	0
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Total Function 2700	SUPPLEMENTAL RETIREMENT	14,361	7,838	0	0.00	7,862	0.00	0	0
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Function 5200	INTERFUND TRANSFERS								
711	TRANSFER TO CHILD NUTRITION FUND	65,000	150,547	50,000	0.00	177,000	0.00	0	0
716	TRANSFER TO DEBT SERVICE LED FUND	65,000	59,425	59,426	0.00	59,937	0.00	0	0
717	TRANSFER TO TRANSPORTATION EQUIPMENT F	47,634	0	75,000	0.00	28,533	0.00	0	0
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Total Function 5200	INTERFUND TRANSFERS	177,634	209,972	184,426	0.00	265,470	0.00	0	0
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Function 6110	OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	458,837	0.00	562,053	0.00	0	0
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Total Function 6110	OPERATING CONTINGENCY	0	0	458,837	0.00	562,053	0.00	0	0
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Total Fund 100	GENERAL FUND	10,671,835	10,275,479	11,625,559	89.96	13,283,031	91.61	0	0

# **Special Revenue Funds (200)**

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

## Resources Report

	ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 216 ESSER III</b>								
3299 STATE RESTRICTED GRANTS-IN-AID	0	0	200,000	0.00	0	0.00	0	0
3000 STATE SOURCES	0	0	200,000	0.00	0	0.00	0	0
4500 RESTRICTED FEDERAL FUNDS	488,573	410,025	0	0.00	0	0.00	0	0
4000 FEDERAL SOURCES	488,573	410,025	0	0.00	0	0.00	0	0
<b>Total Fund 216 ESSER III</b>	<b>488,573</b>	<b>410,025</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
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Fund	216	ESSER III								
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Function	1111	ELEMENTARY, K-6								
	111	CERTIFICATED SALARIES	217,198	212,642	0	0.00	0	0.00	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	3,430	5,334	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	0	70	0	0.00	0	0.00	0	0
	139	OPT OUT INSURANCE	6,480	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	48,266	47,756	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	17,274	16,619	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	1,097	1,053	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	1,558	1,499	0	0.00	0	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	225	0	0.00	0	0.00	0	0
	241	HEALTH INSURANCE	61,347	82,942	0	0.00	0	0.00	0	0
	314	Substitute Licensed	0	539	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	48,318	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	0	1,350	0	0.00	0	0.00	0	0
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Total Function	1111	ELEMENTARY, K-6	356,650	370,029	48,318	0.00	0	0.00	0	0
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Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
	111	CERTIFICATED SALARIES	16,767	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	3,977	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	1,270	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	81	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	115	0	0	0.00	0	0.00	0	0
	241	HEALTH INSURANCE	7,597	0	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	197	0	0	0.00	0	0.00	0	0
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Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	30,004	0	0	0.00	0	0.00	0	0
<hr/>										
Function	1131	HIGH SCHOOL PROGRAMS								
	111	CERTIFICATED SALARIES	16,826	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	3,991	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	1,274	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	81	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	115	0	0	0.00	0	0.00	0	0



## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>									
<b>Fund 216</b>	<b>ESSER III</b>								
<hr/>									
Function 1131	HIGH SCHOOL PROGRAMS								
241	HEALTH INSURANCE	7,620	0	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	50,000	0.00	0	0.00	0	0
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Total Function 1131	HIGH SCHOOL PROGRAMS	29,908	0	50,000	0.00	0	0.00	0	0
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Function 1299	OTHER PROGRAMS								
340	TRAVEL	0	275	0	0.00	0	0.00	0	0
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Total Function 1299	OTHER PROGRAMS	0	275	0	0.00	0	0.00	0	0
<hr/>									
Function 2132	MEDICAL SERVICES								
313	STUDENT SERVICES	26,400	20,700	22,000	0.00	0	0.00	0	0
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Total Function 2132	MEDICAL SERVICES	26,400	20,700	22,000	0.00	0	0.00	0	0
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Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT								
121	SUBSTITUTE CERTIFICATED SALARIES	939	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	72	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	5	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	6	0	0	0.00	0	0.00	0	0
340	TRAVEL	43,819	950	79,682	0.00	0	0.00	0	0
342	CONFERENCES	0	16,239	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	771	153	0	0.00	0	0.00	0	0
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Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	45,612	17,342	79,682	0.00	0	0.00	0	0
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Function 2660	TECHNOLOGY SERVICES								
470	COMPUTER SOFTWARE	0	1,680	0	0.00	0	0.00	0	0
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Total Function 2660	TECHNOLOGY SERVICES	0	1,680	0	0.00	0	0.00	0	0
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Total Fund 216	ESSER III	488,573	410,025	200,000	0.00	0	0.00	0	0

## Resources Report

	ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 217 ESSER II</b>								
4500 RESTRICTED FEDERAL FUNDS	34,139	130,776	0	0.00	0	0.00	0	0
4000 FEDERAL SOURCES	34,139	130,776	0	0.00	0	0.00	0	0
<b>Total Fund 217 ESSER II</b>	<b>34,139</b>	<b>130,776</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
<hr/>										
Fund	217	ESSER II								
<hr/>										
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
	130	ADDITIONAL SALARY	6,245	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	1,343	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	478	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	29	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	43	0	0	0.00	0	0.00	0	0
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Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	8,138	0	0	0.00	0	0.00	0	0
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Function	1131	HIGH SCHOOL PROGRAMS								
	130	ADDITIONAL SALARY	6,855	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	1,512	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	524	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	32	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	47	0	0	0.00	0	0.00	0	0
	540	EQUIPMENT, DEPRECIABLE	15,022	0	0	0.00	0	0.00	0	0
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Total Function	1131	HIGH SCHOOL PROGRAMS	23,992	0	0	0.00	0	0.00	0	0
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Function	2544	DISTRICT-WIDE MAINTENANCE								
	322	REPAIRS & MAINTENANCE SERVICES	770	0	0	0.00	0	0.00	0	0
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Total Function	2544	DISTRICT-WIDE MAINTENANCE	770	0	0	0.00	0	0.00	0	0
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Function	4150	BUILDING ACQUISITION/CONSTRUCTION								
	383	ARCHITECT/ENGINEER SERVICES	1,239	0	0	0.00	0	0.00	0	0
	520	BUILDING IMPROVEMENTS	0	130,776	0	0.00	0	0.00	0	0
<hr/>										
Total Function	4150	BUILDING ACQUISITION/CONSTRUCTION	1,239	130,776	0	0.00	0	0.00	0	0
<hr/>										
Total Fund	217	ESSER II	34,139	130,776	0	0.00	0	0.00	0	0

# Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

## Fund 220    FEDERAL MISCELLANEOUS GRANTS

3299	STATE RESTRICTED GRANTS-IN-AID	11,551	2,067	0	0.00	0	0.00	0	0
3000	STATE SOURCES	11,551	2,067	0	0.00	0	0.00	0	0
4311	RESTRICTED FEDERAL FUNDS	4,108	5,003	10,111	0.00	0	0.00	0	0
4500	RESTRICTED FEDERAL FUNDS	31,058	11,690	41,000	0.00	0	0.00	0	0
4502	RESTRICTED FEDERAL FUNDS	0	5,511	7,045	0.00	0	0.00	0	0
4508	RESTRICTED FEDERAL FUNDS	31,282	8,571	15,800	0.00	20,000	0.00	0	0
4000	FEDERAL SOURCES	66,448	30,775	73,956	0.00	20,000	0.00	0	0
5400	BEGINNING FUND BALANCE	0	(30,654)	0	0.00	0	0.00	0	0
5000	BEG BAL/TRANS/OTHER SOURCES	0	(30,654)	0	0.00	0	0.00	0	0
Total Fund 220	FEDERAL MISCELLANEOUS GRANTS	77,999	2,188	73,956	0.00	20,000	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	220	FEDERAL MISCELLANEOUS GRANTS								
Function	1100	REGULAR PROGRAMS								
	112	CLASSIFIED SALARIES	30,654	(30,654)	0	0.00	0	0.00	0	0
Total Function	1100	REGULAR PROGRAMS	30,654	(30,654)	0	0.00	0	0.00	0	0
Function	1111	ELEMENTARY, K-6								
	130	ADDITIONAL SALARY	9,933	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	2,310	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	752	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	47	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	68	0	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	893	0	10,106	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	0	1,571	0	0.00	0	0.00	0	0
Total Function	1111	ELEMENTARY, K-6	14,003	1,571	10,106	0.00	0	0.00	0	0
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
	130	ADDITIONAL SALARY	641	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	152	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	49	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	3	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	4	0	0	0.00	0	0.00	0	0
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	849	0	0	0.00	0	0.00	0	0
Function	1131	HIGH SCHOOL PROGRAMS								
	410	CONSUMABLE SUPPLIES & MATERIALS	8,035	1,893	0	0.00	15,933	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	22,724	6,203	14,800	0.00	0	0.00	0	0
	540	EQUIPMENT, DEPRECIABLE	11,551	0	0	0.00	0	0.00	0	0
Total Function	1131	HIGH SCHOOL PROGRAMS	42,310	8,096	14,800	0.00	15,933	0.00	0	0
Function	1272	TITLE 1								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	193	3,525	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	0	2,164	0	0.00	0	0.00	0	0
	640	DUES & FEES	0	3,154	0	0.00	0	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 220</b>	<b>FEDERAL MISCELLANEOUS GRANTS</b>								
<b>Total Function 1272</b>	<b>TITLE 1</b>	<b>0</b>	<b>5,511</b>	<b>3,525</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Function 1299</b>	<b>OTHER PROGRAMS</b>								
112	CLASSIFIED SALARIES	1,961	2,674	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	0	0	3,000	0.00	3,000	0.00	0	0
139	OPT OUT INSURANCE	68	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	517	669	751	0.00	796	0.00	0	0
220	SOCIAL SECURITY	164	199	226	0.00	225	0.00	0	0
231	WORKERS COMPENSATON	10	13	16	0.00	15	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	15	18	20	0.00	20	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	0	12	0.00	12	0.00	0	0
241	HEALTH INSURANCE	1,375	1,298	0	0.00	0	0.00	0	0
340	TRAVEL	0	132	6,086	0.00	0	0.00	0	0
<b>Total Function 1299</b>	<b>OTHER PROGRAMS</b>	<b>4,108</b>	<b>5,003</b>	<b>10,111</b>	<b>0.00</b>	<b>4,067</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Function 2220</b>	<b>LIBRARY/MEDIA</b>								
130	ADDITIONAL SALARY	0	283	283	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	71	70	0.00	0	0.00	0	0
220	SOCIAL SECURITY	0	21	21	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	0	1	1	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	2	2	0.00	0	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	0	1	0.00	0	0.00	0	0
420	TEXTBOOKS	0	5,926	0	0.00	0	0.00	0	0
430	LIBRARY BOOKS	0	0	6,000	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES	3,696	0	3,622	0.00	0	0.00	0	0
<b>Total Function 2220</b>	<b>LIBRARY/MEDIA</b>	<b>3,696</b>	<b>6,304</b>	<b>10,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
130	ADDITIONAL SALARY	9,463	0	13,000	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	2,230	0	400	0.00	0	0.00	0	0
220	SOCIAL SECURITY	709	0	721	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	45	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	64	0	0	0.00	0	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	220	FEDERAL MISCELLANEOUS GRANTS								
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	340	TRAVEL	523	475	1,000	0.00	0	0.00	0	0
	342	CONFERENCES	0	695	5,814	0.00	0	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	13,033	1,170	20,935	0.00	0	0.00	0	0
Function	2660	TECHNOLOGY SERVICES								
	460	NONCONSUMABLE SUPPLIES	0	3,120	959	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	0	2,067	0	0.00	0	0.00	0	0
Total Function	2660	TECHNOLOGY SERVICES	0	5,187	959	0.00	0	0.00	0	0
Function	3360	WELFARE ACTIVITIES SERVICES								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	3,520	0.00	0	0.00	0	0
Total Function	3360	WELFARE ACTIVITIES SERVICES	0	0	3,520	0.00	0	0.00	0	0
Total Fund	220	FEDERAL MISCELLANEOUS GRANTS	108,653	2,188	73,956	0.00	20,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 221</b>	<b>IDEA GRANT</b>								
	4500 RESTRICTED FEDERAL FUNDS	52,272	0	0	0.00	0	0.00	0	0
	4508 RESTRICTED FEDERAL FUNDS	61,162	230,808	171,903	0.00	160,000	0.00	0	0
	4000 FEDERAL SOURCES	113,434	230,808	171,903	0.00	160,000	0.00	0	0
	5400 BEGINNING FUND BALANCE	0	(42,669)	0	0.00	0	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	0	(42,669)	0	0.00	0	0.00	0	0
<b>Total Fund 221</b>	<b>IDEA GRANT</b>	<b>113,434</b>	<b>188,139</b>	<b>171,903</b>	<b>0.00</b>	<b>160,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	221	IDEA GRANT								
Function	1220	CLASSROOMS FOR DISABLED STUDENTS								
	111	CERTIFICATED SALARIES	25,804	48,046	51,470	1.00	70,497	1.00	0	0
	112	CLASSIFIED SALARIES	29,468	28,602	29,851	0.88	0	0.00	0	0
	121	SUBSTITUTE CERTIFICATED SALARIES	417	1,807	5,000	0.00	3,000	0.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	234	6,884	3,698	0.00	0	0.00	0	0
	123	TEMPORARY CERTIFIED SALARIES	27,564	0	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	525	2,506	6,506	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	19,939	21,451	22,560	0.00	19,494	0.00	0	0
	220	SOCIAL SECURITY	6,337	6,668	6,516	0.00	5,572	0.00	0	0
	231	WORKERS COMPENSATON	428	424	425	0.00	352	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	571	601	616	0.00	501	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	92	321	0.00	291	0.00	0	0
	241	HEALTH INSURANCE	40,830	43,426	40,942	0.00	23,400	0.00	0	0
	314	Substitute Licensed	0	270	0	0.00	0	0.00	0	0
	315	Substitute Classified	0	73	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	188	1,405	4,000	0.00	10,000	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	588	0	0	0.00	0	0.00	0	0
Total Function	1220	CLASSROOMS FOR DISABLED STUDENTS	152,894	162,255	171,903	1.88	133,107	1.00	0	0
Function	1250	RESOURCE ROOMS								
	122	SUBSTITUTE CLASSIFIED SALARIES	0	0	0	0.00	4,000	0.00	0	0
	130	ADDITIONAL SALARY	0	4,324	0	0.00	2,000	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	1,205	0	0.00	1,594	0.00	0	0
	220	SOCIAL SECURITY	0	329	0	0.00	457	0.00	0	0
	231	WORKERS COMPENSATON	0	21	0	0.00	28	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	30	0	0.00	41	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	24	0.00	0	0
	311	INSTRUCTION SERVICES	0	3,957	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	1,444	8,916	0	0.00	5,000	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	1,764	1,999	0	0.00	4,048	0.00	0	0
Total Function	1250	RESOURCE ROOMS	3,208	20,781	0	0.00	17,193	0.00	0	0

Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	221	IDEA GRANT							
Function	2210	IMPROVEMENT/INSTRUCTIONAL							
	311	INSTRUCTION SERVICES							
		0	4,556	0	0.00	4,700	0.00	0	0
	340	TRAVEL							
		0	547	0	0.00	0	0.00	0	0
Total Function	2210	IMPROVEMENT/INSTRUCTIONAL							
		0	5,103	0	0.00	4,700	0.00	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT							
	470	COMPUTER SOFTWARE							
		0	0	0	0.00	5,000	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT							
		0	0	0	0.00	5,000	0.00	0	0
Total Fund	221	IDEA GRANT							
		156,103	188,139	171,903	1.88	160,000	1.00	0	0

Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 222	TITLE I A GRANT								
	4500 RESTRICTED FEDERAL FUNDS	165,398	204,996	194,022	0.00	190,000	0.00	0	0
	4000 FEDERAL SOURCES	165,398	204,996	194,022	0.00	190,000	0.00	0	0
Total Fund 222	TITLE I A GRANT	165,398	204,996	194,022	0.00	190,000	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 222</b>	<b>TITLE I A GRANT</b>								
<b>Function 1272</b>	<b>TITLE 1</b>								
111	CERTIFICATED SALARIES	60,215	66,012	86,290	1.30	103,130	1.30	0	0
112	CLASSIFIED SALARIES	27,530	49,402	0	0.00	0	0.00	0	0
121	SUBSTITUTE CERTIFICATED SALARIES	417	860	5,000	0.00	3,000	0.00	0	0
122	SUBSTITUTE CLASSIFIED SALARIES	701	1,282	0	0.00	2,500	0.00	0	0
130	ADDITIONAL SALARY	3,938	3,481	5,000	0.00	2,000	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	22,903	30,938	21,964	0.00	29,407	0.00	0	0
220	SOCIAL SECURITY	6,972	7,914	6,946	0.00	8,404	0.00	0	0
231	WORKERS COMPENSATON	460	574	458	0.00	522	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	629	631	3,917	0.00	758	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	151	353	0.00	439	0.00	0	0
241	HEALTH INSURANCE	39,920	41,359	33,629	0.00	30,420	0.00	0	0
314	Substitute Licensed	0	135	0	0.00	0	0.00	0	0
315	Substitute Classified	0	377	0	0.00	0	0.00	0	0
340	TRAVEL	0	750	0	0.00	0	0.00	0	0
342	CONFERENCES	0	382	0	0.00	3,420	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	120	10,000	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	0	0	8,000	0.00	6,000	0.00	0	0
640	DUES & FEES	0	629	2,465	0.00	0	0.00	0	0
<b>Total Function 1272</b>	<b>TITLE 1</b>	<b>163,684</b>	<b>204,996</b>	<b>184,022</b>	<b>1.30</b>	<b>190,000</b>	<b>1.30</b>	<b>0</b>	<b>0</b>
<b>Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
121	SUBSTITUTE CERTIFICATED SALARIES	1,356	0	5,000	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	11	0	5,000	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	226	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	104	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	7	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	9	0	0	0.00	0	0.00	0	0
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>1,713</b>	<b>0</b>	<b>10,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Total Fund 222</b>	<b>TITLE I A GRANT</b>	<b>165,398</b>	<b>204,996</b>	<b>194,022</b>	<b>1.30</b>	<b>190,000</b>	<b>1.30</b>	<b>0</b>	<b>0</b>

Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 223	TITLE II A GRANT								
	4501 RESTRICTED FEDERAL FUNDS	18,431	39,600	31,063	0.00	28,000	0.00	0	0
	4000 FEDERAL SOURCES	18,431	39,600	31,063	0.00	28,000	0.00	0	0
Total Fund 223	TITLE II A GRANT	18,431	39,600	31,063	0.00	28,000	0.00	0	0

## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	223	TITLE II A GRANT								
Function	1220	CLASSROOMS FOR DISABLED STUDENTS								
	640	DUES & FEES	0	175	0	0.00	0	0.00	0	0
Total Function	1220	CLASSROOMS FOR DISABLED STUDENTS	0	175	0	0.00	0	0.00	0	0
Function	2122	COUNSELING SERVICES								
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	0	1,300	0	0.00	0	0.00	0	0
Total Function	2122	COUNSELING SERVICES	0	1,300	0	0.00	0	0.00	0	0
Function	2210	IMPROVEMENT/INSTRUCTIONAL								
	311	INSTRUCTION SERVICES	0	1,001	0	0.00	0	0.00	0	0
Total Function	2210	IMPROVEMENT/INSTRUCTIONAL	0	1,001	0	0.00	0	0.00	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	121	SUBSTITUTE CERTIFICATED SALARIES	313	0	0	0.00	5,000	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	25	0	0	0.00	1,330	0.00	0	0
	220	SOCIAL SECURITY	24	0	0	0.00	383	0.00	0	0
	231	WORKERS COMPENSATON	2	0	0	0.00	23	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	2	0	0	0.00	35	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	20	0.00	0	0
	245	TUITION REIMBURSEMENT	7,938	13,151	31,063	0.00	15,000	0.00	0	0
	311	INSTRUCTION SERVICES	0	9,500	0	0.00	0	0.00	0	0
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	7,388	0	0	0.00	0	0.00	0	0
	340	TRAVEL	0	3,183	0	0.00	2,210	0.00	0	0
	342	CONFERENCES	0	3,449	0	0.00	4,000	0.00	0	0
	640	DUES & FEES	239	0	0	0.00	0	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	15,931	29,283	31,063	0.00	28,000	0.00	0	0
Function	2321	OFFICE OF SUPERINTENDENT								
	318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	0	7,841	0	0.00	0	0.00	0	0
Total Function	2321	OFFICE OF SUPERINTENDENT	0	7,841	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	223	TITLE II A GRANT								
Function	2410	OFFICE OF PRINCIPAL SERVICES								
	380	NON-INSTRUCTIONAL PROFESSIONAL & TECHNICAL SERVICES	2,500	0	0	0.00	0	0.00	0	0
Total Function	2410	OFFICE OF PRINCIPAL SERVICES	2,500	0	0	0.00	0	0.00	0	0
Total Fund	223	TITLE II A GRANT	18,431	39,600	31,063	0.00	28,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI								
	4500 RESTRICTED FEDERAL FUNDS	124,818	55,373	35,252	0.00	32,000	0.00	0	0
	4000 FEDERAL SOURCES	124,818	55,373	35,252	0.00	32,000	0.00	0	0
Total Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI	124,818	55,373	35,252	0.00	32,000	0.00	0	0



## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI							
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM							
410	CONSUMABLE SUPPLIES & MATERIALS	4,574	0	0	0.00	0	0.00	0	0
420	TEXTBOOKS	5,800	0	0	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES	5,172	0	0	0.00	0	0.00	0	0
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	15,546	0	0	0.00	0	0.00	0
Function	1131	HIGH SCHOOL PROGRAMS							
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	5,730	0.00	0	0.00	0	0
420	TEXTBOOKS	22,884	0	0	0.00	0	0.00	0	0
Total Function	1131	HIGH SCHOOL PROGRAMS	22,884	0	5,730	0.00	0	0.00	0
Function	1250	RESOURCE ROOMS							
112	CLASSIFIED SALARIES	30,938	28,311	0	0.00	13,668	0.38	0	0
122	SUBSTITUTE CLASSIFIED SALARIES	0	937	0	0.00	0	0.00	0	0
139	OPT OUT INSURANCE	2,835	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	5,676	5,217	0	0.00	3,625	0.00	0	0
220	SOCIAL SECURITY	2,548	1,634	0	0.00	1,046	0.00	0	0
231	WORKERS COMPENSATON	171	110	0	0.00	67	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	230	147	0	0.00	94	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	29	0	0.00	55	0.00	0	0
241	HEALTH INSURANCE	19,120	18,977	0	0.00	8,775	0.00	0	0
315	Substitute Classified	0	10	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	4,670	0.00	0	0
Total Function	1250	RESOURCE ROOMS	61,519	55,373	0	32,000	0.38	0	0
Function	1271	REMEDIATION							
112	CLASSIFIED SALARIES	0	0	12,246	0.44	0	0.00	0	0
122	SUBSTITUTE CLASSIFIED SALARIES	0	0	1,500	0.00	0	0.00	0	0
130	ADDITIONAL SALARY	0	0	2,128	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	0	3,065	0.00	0	0.00	0	0
220	SOCIAL SECURITY	0	0	909	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	0	0	56	0.00	0	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI								
Function 1271	REMEDATION								
232	UNEMPLOYMENT COMPENSATION	0	0	82	0.00	0	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	0	48	0.00	0	0.00	0	0
241	HEALTH INSURANCE	0	0	9,489	0.00	0	0.00	0	0
Total Function 1271	REMEDATION	0	0	29,522	0.44	0	0.00	0	0
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT								
130	ADDITIONAL SALARY	2,000	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	237	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	152	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	9	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	14	0	0	0.00	0	0.00	0	0
342	CONFERENCES	22,389	0	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	69	0	0	0.00	0	0.00	0	0
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	24,870	0	0	0.00	0	0.00	0	0
Total Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI	124,818	55,373	35,252	0.44	32,000	0.38	0	0

## Resources Report

	ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 232 TITLE IV-A</b>								
4500 RESTRICTED FEDERAL FUNDS	0	33,052	13,984	0.00	15,000	0.00	0	0
4000 FEDERAL SOURCES	0	33,052	13,984	0.00	15,000	0.00	0	0
<b>Total Fund 232 TITLE IV-A</b>	<b>0</b>	<b>33,052</b>	<b>13,984</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	232	TITLE IV-A								
Function	1111	ELEMENTARY, K-6								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	1,000	0.00	0	0
	480	COMPUTER HARDWARE	0	0	4,145	0.00	4,500	0.00	0	0
Total Function	1111	ELEMENTARY, K-6	0	0	4,145	0.00	5,500	0.00	0	0
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
	480	COMPUTER HARDWARE	0	0	4,145	0.00	4,500	0.00	0	0
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	0	0	4,145	0.00	4,500	0.00	0	0
Function	1250	RESOURCE ROOMS								
	112	CLASSIFIED SALARIES	0	14,645	0	0.00	0	0.00	0	0
Total Function	1250	RESOURCE ROOMS	0	14,645	0	0.00	0	0.00	0	0
Function	2219	OTHER IMPROVEMENT/INSTRUCTION								
	318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	0	595	0	0.00	0	0.00	0	0
Total Function	2219	OTHER IMPROVEMENT/INSTRUCTION	0	595	0	0.00	0	0.00	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	130	ADDITIONAL SALARY	0	3,687	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	895	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	0	280	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	0	18	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	21	0	0.00	0	0.00	0	0
	318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	0	1,037	0	0.00	0	0.00	0	0
	340	TRAVEL	0	1,698	0	0.00	0	0.00	0	0
	342	CONFERENCES	0	0	0	0.00	5,000	0.00	0	0
	414	COMMODITIES USED	0	126	0	0.00	0	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	7,762	0	0.00	5,000	0.00	0	0
Function	2310	BOARD OF EDUCATION SERVICES								
	340	TRAVEL	0	600	5,694	0.00	0	0.00	0	0

# Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 232	TITLE IV-A									
Total Function 2310	BOARD OF EDUCATION SERVICES		0	600	5,694	0.00	0	0.00	0	0
Function 2321	OFFICE OF SUPERINTENDENT									
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL		0	3,816	0	0.00	0	0.00	0	0
Total Function 2321	OFFICE OF SUPERINTENDENT		0	3,816	0	0.00	0	0.00	0	0
Function 2410	OFFICE OF PRINCIPAL SERVICES									
470	COMPUTER SOFTWARE		0	5,634	0	0.00	0	0.00	0	0
Total Function 2410	OFFICE OF PRINCIPAL SERVICES		0	5,634	0	0.00	0	0.00	0	0
Total Fund 232	TITLE IV-A		0	33,052	13,984	0.00	15,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 235</b>	<b>CTE Revitalization Grant</b>								
	3299 STATE RESTRICTED GRANTS-IN-AID	0	4,716	250,000	0.00	0	0.00	0	0
	3000 STATE SOURCES	0	4,716	250,000	0.00	0	0.00	0	0
<b>Total Fund 235</b>	<b>CTE Revitalization Grant</b>	<b>0</b>	<b>4,716</b>	<b>250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
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Fund	235	CTE Revitalization Grant								
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Function	1131	HIGH SCHOOL PROGRAMS								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	707	50,000	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	0	4,009	150,000	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	0	0	50,000	0.00	0	0.00	0	0
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Total Function	1131	HIGH SCHOOL PROGRAMS	0	4,716	250,000	0.00	0	0.00	0	0
<hr/>										
Total Fund	235	CTE Revitalization Grant	0	4,716	250,000	0.00	0	0.00	0	0

## Resources Report

	ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 245 EARLY LITERACY GRANT</b>								
3299 STATE RESTRICTED GRANTS-IN-AID	0	15,007	126,553	0.00	65,252	0.00	0	0
3000 STATE SOURCES	0	15,007	126,553	0.00	65,252	0.00	0	0
<b>Total Fund 245 EARLY LITERACY GRANT</b>	<b>0</b>	<b>15,007</b>	<b>126,553</b>	<b>0.00</b>	<b>65,252</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	245	EARLY LITERACY GRANT								
Function	1111	ELEMENTARY, K-6								
	111	CERTIFICATED SALARIES	0	0	47,916	0.70	0	0.00	0	0
	130	ADDITIONAL SALARY	0	0	18,454	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	0	10,533	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	0	0	3,474	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	0	0	201	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	0	358	0.00	0	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	150	0.00	0	0.00	0	0
	241	HEALTH INSURANCE	0	0	15,467	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	25,000	0.00	0	0.00	0	0
Total Function	1111	ELEMENTARY, K-6	0	0	121,553	0.70	0	0.00	0	0
Function	1271	REMEDATION								
	111	CERTIFICATED SALARIES	0	0	0	0.00	40,308	0.45	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	10,670	0.00	0	0
	220	SOCIAL SECURITY	0	0	0	0.00	3,109	0.00	0	0
	231	WORKERS COMPENSATON	0	0	0	0.00	192	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	280	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	163	0.00	0	0
	241	HEALTH INSURANCE	0	0	0	0.00	10,530	0.00	0	0
Total Function	1271	REMEDATION	0	0	0	0.00	65,252	0.45	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	121	SUBSTITUTE CERTIFICATED SALARIES	0	1,075	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	395	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	0	115	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	0	7	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	10	0	0.00	0	0.00	0	0
	342	CONFERENCES	0	13,405	5,000	0.00	0	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	15,007	5,000	0.00	0	0.00	0	0

Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	245	EARLY LITERACY GRANT							
Total Fund	245								
	EARLY LITERACY GRANT	0	15,007	126,553	0.70	65,252	0.45	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 251	SIA								
	3299 STATE RESTRICTED GRANTS-IN-AID	626,571	748,728	780,000	0.00	783,262	0.00	0	0
	3000 STATE SOURCES	626,571	748,728	780,000	0.00	783,262	0.00	0	0
Total Fund 251	SIA	626,571	748,728	780,000	0.00	783,262	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
<hr/>										
Fund	251	SIA								
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Function	1111	ELEMENTARY, K-6								
111	CERTIFICATED SALARIES	103,154	114,339	117,506	2.00	290,963	5.00	0	0	
121	SUBSTITUTE CERTIFICATED SALARIES	2,888	1,075	10,000	0.00	3,000	0.00	0	0	
130	ADDITIONAL SALARY	0	0	10,500	0.00	7,020	0.00	0	0	
139	OPT OUT INSURANCE	6,480	6,630	0	0.00	0	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	26,715	30,055	34,585	0.00	77,649	0.00	0	0	
220	SOCIAL SECURITY	8,608	9,336	9,372	0.00	23,045	0.00	0	0	
231	WORKERS COMPENSATON	544	585	599	0.00	1,599	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	776	842	901	0.00	2,309	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	124	450	0.00	1,339	0.00	0	0	
241	HEALTH INSURANCE	21,524	22,017	48,419	0.00	93,600	0.00	0	0	
245	TUITION REIMBURSEMENT	3,489	0	0	0.00	0	0.00	0	0	
311	INSTRUCTION SERVICES	4,810	0	0	0.00	0	0.00	0	0	
340	TRAVEL	2,537	0	0	0.00	0	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	3,515	0	0	0.00	0	0.00	0	0	
421	WORKBOOKS	320	0	0	0.00	0	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	10,624	0	0	0.00	0	0.00	0	0	
480	COMPUTER HARDWARE	9,573	0	0	0.00	0	0.00	0	0	
540	EQUIPMENT, DEPRECIABLE	5,582	0	0	0.00	0	0.00	0	0	
<hr/>										
Total Function	1111	ELEMENTARY, K-6	211,138	185,002	232,332	2.00	500,524	5.00	0	0
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Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
111	CERTIFICATED SALARIES	13,013	55,086	58,717	1.00	57,356	1.00	0	0	
121	SUBSTITUTE CERTIFICATED SALARIES	598	924	10,000	0.00	1,000	0.00	0	0	
123	TEMPORARY CERTIFIED SALARIES	32,409	0	0	0.00	0	0.00	0	0	
130	ADDITIONAL SALARY	15	290	8,000	0.00	0	0.00	0	0	
139	OPT OUT INSURANCE	729	5,550	0	0.00	7,020	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	2,016	7,415	18,157	0.00	16,616	0.00	0	0	
220	SOCIAL SECURITY	3,577	4,731	6,257	0.00	4,940	0.00	0	0	
231	WORKERS COMPENSATON	242	296	311	0.00	341	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	323	427	530	0.00	495	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	65	235	0.00	287	0.00	0	0	

## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>										
Fund	251	SIA								
<hr/>										
Function	1121	MIDDLE/JUNIOR HIGH PROGRAM								
241	HEALTH INSURANCE		13,999	0	0	0.00	0	0.00	0	0
311	INSTRUCTION SERVICES		207	0	0	0.00	0	0.00	0	0
314	Substitute Licensed		0	539	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS		649	0	0	0.00	0	0.00	0	0
420	TEXTBOOKS		848	0	0	0.00	0	0.00	0	0
421	WORKBOOKS		386	0	0	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES		1,639	0	0	0.00	0	0.00	0	0
<hr/>										
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAM	70,649	75,323	102,206	1.00	88,055	1.00	0	0
<hr/>										
Function	1131	HIGH SCHOOL PROGRAMS								
111	CERTIFICATED SALARIES		35,594	34,884	37,020	0.55	36,013	0.55	0	0
121	SUBSTITUTE CERTIFICATED SALARIES		626	581	10,000	0.00	1,000	0.00	0	0
130	ADDITIONAL SALARY		0	27	10,000	0.00	0	0.00	0	0
139	OPT OUT INSURANCE		3,861	3,647	9,500	0.00	7,020	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT		9,436	9,567	13,573	0.00	11,124	0.00	0	0
220	SOCIAL SECURITY		3,066	2,994	5,089	0.00	3,307	0.00	0	0
231	WORKERS COMPENSATON		190	186	192	0.00	226	0.00	0	0
232	UNEMPLOYMENT COMPENSATION		277	270	624	0.00	331	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE		0	39	148	0.00	192	0.00	0	0
314	Substitute Licensed		0	809	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS		8,785	5,809	0	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES		1,958	0	0	0.00	0	0.00	0	0
480	COMPUTER HARDWARE		9,573	0	0	0.00	0	0.00	0	0
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Total Function	1131	HIGH SCHOOL PROGRAMS	73,366	58,813	86,146	0.55	59,214	0.55	0	0
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Function	1220	CLASSROOMS FOR DISABLED STUDENTS								
111	CERTIFICATED SALARIES		49,477	124,712	86,428	1.00	0	0.00	0	0
112	CLASSIFIED SALARIES		0	0	44,221	0.91	0	0.00	0	0
121	SUBSTITUTE CERTIFICATED SALARIES		11,447	6,242	5,000	0.00	1,000	0.00	0	0
130	ADDITIONAL SALARY		2,848	6,233	2,000	0.00	0	0.00	0	0
139	OPT OUT INSURANCE		0	5,550	0	0.00	0	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>									
Fund	251	SIA							
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Function	1220	CLASSROOMS FOR DISABLED STUDENTS							
211	PUBLIC EMPLOYEES RETIREMENT	16,754	38,118	37,699	0.00	266	0.00	0	0
220	SOCIAL SECURITY	4,879	10,822	10,484	0.00	77	0.00	0	0
231	WORKERS COMPENSATON	308	679	687	0.00	5	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	440	980	973	0.00	7	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	161	528	0.00	4	0.00	0	0
241	HEALTH INSURANCE	22,251	20,433	44,483	0.00	0	0.00	0	0
314	Substitute Licensed	0	943	0	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES	758	0	0	0.00	0	0.00	0	0
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Total Function	1220	CLASSROOMS FOR DISABLED STUDENTS	109,161	214,873	232,505	1.91	1,358	0.00	0
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Function	1240	PROGRAMS FOR BEHAVIOR SUPPORT							
111	CERTIFICATED SALARIES	0	79,743	74,552	1.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	19,960	21,698	0.00	0	0.00	0	0
220	SOCIAL SECURITY	0	6,100	5,703	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	0	377	382	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	550	514	0.00	0	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	292	298	0.00	0	0.00	0	0
241	HEALTH INSURANCE	0	21,884	21,959	0.00	0	0.00	0	0
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Total Function	1240	PROGRAMS FOR BEHAVIOR SUPPORT	0	128,906	125,107	1.00	0	0.00	0
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Function	1250	RESOURCE ROOMS							
111	CERTIFICATED SALARIES	0	48,046	0	0.00	57,207	1.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	12,026	0	0.00	14,675	0.00	0	0
220	SOCIAL SECURITY	0	3,594	0	0.00	4,355	0.00	0	0
231	WORKERS COMPENSATON	0	233	0	0.00	303	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	324	0	0.00	436	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	172	0	0.00	253	0.00	0	0
241	HEALTH INSURANCE	0	21,416	0	0.00	23,400	0.00	0	0
310	PROFESSIONAL & TECHNICAL	45,000	0	0	0.00	0	0.00	0	0
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Total Function	1250	RESOURCE ROOMS	45,000	85,811	0	100,629	1.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
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Fund	251	SIA							
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Function	1271	REMEDATION							
111	CERTIFICATED SALARIES	0	0	0	0.00	20,460	0.25	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	5,264	0.00	0	0
220	SOCIAL SECURITY	0	0	0	0.00	1,555	0.00	0	0
231	WORKERS COMPENSATON	0	0	0	0.00	107	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	156	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	90	0.00	0	0
241	HEALTH INSURANCE	0	0	0	0.00	5,850	0.00	0	0
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Total Function	1271	0	0	0	0.00	33,482	0.25	0	0
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Function	1280	ALTERNATIVE EDUCATION							
111	CERTIFICATED SALARIES	58,759	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	14,002	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	4,495	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	283	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	405	0	0	0.00	0	0.00	0	0
241	HEALTH INSURANCE	19,530	0	0	0.00	0	0.00	0	0
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Total Function	1280	97,474	0	0	0.00	0	0.00	0	0
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Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT							
111	CERTIFICATED SALARIES	516	0	0	0.00	0	0.00	0	0
121	SUBSTITUTE CERTIFICATED SALARIES	4,615	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	1,018	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	393	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	25	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	35	0	0	0.00	0	0.00	0	0
342	CONFERENCES	0	0	1,704	0.00	0	0.00	0	0
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Total Function	2240	6,602	0	1,704	0.00	0	0.00	0	0
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Function	2520	FISCAL SERVICES							
690	GRANT INDIRECT CHARGES-ADMIN COSTS	13,182	0	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	251	SIA								
Total Function 2520 FISCAL SERVICES			13,182	0	0	0.00	0	0.00	0	0
Total Fund 251 SIA			626,571	748,728	780,000	6.46	783,262	7.80	0	0



## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 252</b>	<b>HSS MEASURE 98</b>								
	3299 STATE RESTRICTED GRANTS-IN-AID	209,087	202,780	182,437	0.00	186,580	0.00	0	0
	3000 STATE SOURCES	209,087	202,780	182,437	0.00	186,580	0.00	0	0
<b>Total Fund 252</b>	<b>HSS MEASURE 98</b>	<b>209,087</b>	<b>202,780</b>	<b>182,437</b>	<b>0.00</b>	<b>186,580</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	252	HSS MEASURE 98							
Function	1131	HIGH SCHOOL PROGRAMS							
111	CERTIFICATED SALARIES	84,883	87,429	92,472	1.00	96,650	1.00	0	0
112	CLASSIFIED SALARIES	29,052	17,358	0	0.00	0	0.00	0	0
121	SUBSTITUTE CERTIFICATED SALARIES	0	1,307	2,500	0.00	1,000	0.00	0	0
130	ADDITIONAL SALARY	469	0	3,500	0.00	0	0.00	0	0
139	OPT OUT INSURANCE	472	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	27,404	26,406	22,540	0.00	25,898	0.00	0	0
220	SOCIAL SECURITY	8,700	8,035	6,843	0.00	7,425	0.00	0	0
231	WORKERS COMPENSATON	550	504	452	0.00	458	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	784	725	617	0.00	670	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	90	358	0.00	388	0.00	0	0
241	HEALTH INSURANCE	38,597	31,294	23,990	0.00	23,400	0.00	0	0
311	INSTRUCTION SERVICES	2,500	0	0	0.00	0	0.00	0	0
314	Substitute Licensed	0	270	0	0.00	0	0.00	0	0
340	TRAVEL	226	0	0	0.00	0	0.00	0	0
370	TUITION	180	0	0	0.00	7,000	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	9,916	27,021	24,164	0.00	15,000	0.00	0	0
460	NONCONSUMABLE SUPPLIES	2,187	1,550	5,000	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	2,179	499	0	0.00	0	0.00	0	0
Total Function	1131 HIGH SCHOOL PROGRAMS	208,101	202,485	182,437	1.00	177,889	1.00	0	0
Function	2122	COUNSELING SERVICES							
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	987	0	0	0.00	0	0.00	0	0
Total Function	2122 COUNSELING SERVICES	987	0	0	0.00	0	0.00	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT							
121	SUBSTITUTE CERTIFICATED SALARIES	0	215	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	60	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	0	16	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	0	1	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	2	0	0.00	0	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	1	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	252	HSS MEASURE 98								
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	342	CONFERENCES	0	0	0	0.00	8,691	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	295	0	0.00	8,691	0.00	0	0
Total Fund	252	HSS MEASURE 98	209,087	202,780	182,437	1.00	186,580	1.00	0	0

## Resources Report

ACTUAL 22-23      ACTUAL 23-24      BUDGET 24-25      FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

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**Fund 255    STATE MISCELLANEOUS GRANTS**

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1920 DONATIONS - PRIVATE SOURCES	75	0	0	0.00	0	0.00	0	0
1921 GRANTS - PRIVATE SOURCES	2,000	0	0	0.00	0	0.00	0	0
1990 MISCELLANEOUS	1,013	12,728	4,500	0.00	4,000	0.00	0	0
1000 LOCAL SOURCES	3,088	12,728	4,500	0.00	4,000	0.00	0	0
2200 RESTRICTED REVENUE	6,836	0	0	0.00	0	0.00	0	0
2000 INTERMEDIATE SOURCES	6,836	0	0	0.00	0	0.00	0	0
3299 STATE RESTRICTED GRANTS-IN-AID	139,490	111,605	69,412	0.00	58,000	0.00	0	0
3000 STATE SOURCES	139,490	111,605	69,412	0.00	58,000	0.00	0	0
5400 BEGINNING FUND BALANCE	0	0	4,670	0.00	0	0.00	0	0
5000 BEG BAL/TRANS/OTHER SOURCES	0	0	4,670	0.00	0	0.00	0	0
<b>Total Fund 255    STATE MISCELLANEOUS GRANTS</b>	<b>149,414</b>	<b>124,333</b>	<b>78,582</b>	<b>0.00</b>	<b>62,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
<hr/>										
Fund	255	STATE MISCELLANEOUS GRANTS								
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Function	1111	ELEMENTARY, K-6								
130	ADDITIONAL SALARY	0	0	0	0.00	10,000	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	2,650	0.00	0	0	
220	SOCIAL SECURITY	0	0	0	0.00	775	0.00	0	0	
231	WORKERS COMPENSATON	0	0	0	0.00	100	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	50	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	50	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	2,891	0	0	0.00	1,000	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	1,243	0	0	0.00	0	0.00	0	0	
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Total Function	1111	ELEMENTARY, K-6	4,134	0	0	0.00	14,625	0.00	0	0
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Function	1131	HIGH SCHOOL PROGRAMS								
130	ADDITIONAL SALARY	0	4,025	5,000	0.00	14,000	0.00	0	0	
211	PUBLIC EMPLOYEES RETIREMENT	0	1,007	730	0.00	2,650	0.00	0	0	
220	SOCIAL SECURITY	0	307	383	0.00	775	0.00	0	0	
231	WORKERS COMPENSATON	0	19	0	0.00	100	0.00	0	0	
232	UNEMPLOYMENT COMPENSATION	0	28	63	0.00	50	0.00	0	0	
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	50	0.00	0	0	
343	STUDENT TRAVEL OUT OF DISTRICT	3,924	2,277	0	0.00	0	0.00	0	0	
410	CONSUMABLE SUPPLIES & MATERIALS	4,967	0	0	0.00	1,000	0.00	0	0	
460	NONCONSUMABLE SUPPLIES	3,800	25,787	0	0.00	0	0.00	0	0	
540	EQUIPMENT, DEPRECIABLE	0	12,000	0	0.00	0	0.00	0	0	
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Total Function	1131	HIGH SCHOOL PROGRAMS	12,691	45,450	6,175	0.00	18,625	0.00	0	0
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Function	1132	HIGH SCHOOL EXTRACURRICULAR								
410	CONSUMABLE SUPPLIES & MATERIALS	0	6,479	0	0.00	0	0.00	0	0	
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Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	0	6,479	0	0.00	0	0.00	0	0
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Function	1133	HIGH SCHOOL OTHER PROGRAMS								
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	2,995	0.00	0	0.00	0	0	
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Total Function	1133	HIGH SCHOOL OTHER PROGRAMS	0	0	2,995	0.00	0	0.00	0	0
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# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
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Fund	255	STATE MISCELLANEOUS GRANTS							
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Function	1140	PRE KINDERGARTEN PROGRAMS							
	111	CERTIFICATED SALARIES	2,328	0	0	0.00	0	0.00	0
	112	CLASSIFIED SALARIES	226	0	0	0.00	0	0.00	0
	211	PUBLIC EMPLOYEES RETIREMENT	606	0	0	0.00	0	0.00	0
	220	SOCIAL SECURITY	194	0	0	0.00	0	0.00	0
	231	WORKERS COMPENSATON	13	0	0	0.00	0	0.00	0
	232	UNEMPLOYMENT COMPENSATION	18	0	0	0.00	0	0.00	0
	410	CONSUMABLE SUPPLIES & MATERIALS	3,452	0	0	0.00	0	0.00	0
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Total Function	1140	PRE KINDERGARTEN PROGRAMS	6,836	0	0	0.00	0	0.00	0
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Function	1400	SUMMER SCHOOL PROGRAMS							
	111	CERTIFICATED SALARIES	6,618	10,456	0	0.00	0	0.00	0
	112	CLASSIFIED SALARIES	1,735	1,940	4,172	0.05	0	0.00	0
	132	OVERTIME/EXTRA TIME - CLASSIFIED	37	0	0	0.00	0	0.00	0
	211	PUBLIC EMPLOYEES RETIREMENT	1,990	2,425	693	0.00	0	0.00	0
	220	SOCIAL SECURITY	630	943	193	0.00	0	0.00	0
	231	WORKERS COMPENSATON	122	59	14	0.00	0	0.00	0
	232	UNEMPLOYMENT COMPENSATION	57	85	17	0.00	0	0.00	0
	233	PAID FAMILY MEDICAL LEAVE	0	0	10	0.00	0	0.00	0
	241	HEALTH INSURANCE	0	0	1,321	0.00	0	0.00	0
	311	INSTRUCTION SERVICES	2,274	10,128	7,500	0.00	0	0.00	0
	343	STUDENT TRAVEL OUT OF DISTRICT	952	981	5,000	0.00	0	0.00	0
	410	CONSUMABLE SUPPLIES & MATERIALS	7,070	7,409	8,148	0.00	0	0.00	0
	460	NONCONSUMABLE SUPPLIES	269	390	4,500	0.00	0	0.00	0
	470	COMPUTER SOFTWARE	0	350	0	0.00	0	0.00	0
	480	COMPUTER HARDWARE	3,899	17,438	7,500	0.00	0	0.00	0
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Total Function	1400	SUMMER SCHOOL PROGRAMS	25,654	52,604	39,069	0.05	0	0.00	0
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Function	2122	COUNSELING SERVICES							
	312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	1,010	9,793	12,500	0.00	10,750	0.00	0
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Total Function	2122	COUNSELING SERVICES	1,010	9,793	12,500	0.00	10,750	0.00	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 255 STATE MISCELLANEOUS GRANTS</b>									
Function	2220 LIBRARY/MEDIA								
	410 CONSUMABLE SUPPLIES & MATERIALS	0	245	0	0.00	0	0.00	0	0
	430 LIBRARY BOOKS	1,013	2,443	0	0.00	0	0.00	0	0
<b>Total Function 2220 LIBRARY/MEDIA</b>		<b>1,013</b>	<b>2,688</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	2542 CARE & UPKEEP OF BUILDING								
	410 CONSUMABLE SUPPLIES & MATERIALS	0	0	3,225	0.00	3,000	0.00	0	0
	460 NONCONSUMABLE SUPPLIES	4,995	0	0	0.00	0	0.00	0	0
<b>Total Function 2542 CARE &amp; UPKEEP OF BUILDING</b>		<b>4,995</b>	<b>0</b>	<b>3,225</b>	<b>0.00</b>	<b>3,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	2552 VEHICLE OPERATION SERVICE								
	112 CLASSIFIED SALARIES	1,474	693	6,747	0.13	0	0.00	0	0
	211 PUBLIC EMPLOYEES RETIREMENT	350	173	1,245	0.00	0	0.00	0	0
	220 SOCIAL SECURITY	111	52	499	0.00	0	0.00	0	0
	231 WORKERS COMPENSATON	76	34	269	0.00	0	0.00	0	0
	232 UNEMPLOYMENT COMPENSATION	10	5	45	0.00	0	0.00	0	0
	233 PAID FAMILY MEDICAL LEAVE	0	0	26	0.00	0	0.00	0	0
	241 HEALTH INSURANCE	0	(25)	787	0.00	0	0.00	0	0
	341 TRAVEL, LOCAL IN DISTRICT	0	0	0	0.00	15,000	0.00	0	0
	415 VEHICLE FUEL	3,415	0	0	0.00	0	0.00	0	0
<b>Total Function 2552 VEHICLE OPERATION SERVICE</b>		<b>5,435</b>	<b>931</b>	<b>9,618</b>	<b>0.13</b>	<b>15,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	2642 RECRUITMENT & PLACEMENT SERVICES								
	324 RENTALS	1,525	0	0	0.00	0	0.00	0	0
	340 TRAVEL	273	0	0	0.00	0	0.00	0	0
	410 CONSUMABLE SUPPLIES & MATERIALS	3,278	0	0	0.00	0	0.00	0	0
	460 NONCONSUMABLE SUPPLIES	2,928	0	0	0.00	0	0.00	0	0
<b>Total Function 2642 RECRUITMENT &amp; PLACEMENT SERVICES</b>		<b>8,005</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	2648 WELLNESS PROGRAMS								
	410 CONSUMABLE SUPPLIES & MATERIALS	75	0	0	0.00	0	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>									
Fund 255	STATE MISCELLANEOUS GRANTS								
<hr/>									
Total Function 2648	WELLNESS PROGRAMS	75	0	0	0.00	0	0.00	0	0
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Function 2649	OTHER STAFF SERVICES								
130	ADDITIONAL SALARY	59,400	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	13,502	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	4,466	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	675	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	403	0	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	1,121	0	5,000	0.00	0	0.00	0	0
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Total Function 2649	OTHER STAFF SERVICES	79,566	0	5,000	0.00	0	0.00	0	0
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Total Fund 255	STATE MISCELLANEOUS GRANTS	149,414	117,944	78,582	0.19	62,000	0.00	0	0



## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 258	SUMMER ACADEMIC HIGH SCHOOL								
	3299 STATE RESTRICTED GRANTS-IN-AID	21,848	0	32,390	0.00	0	0.00	0	0
	3000 STATE SOURCES	21,848	0	32,390	0.00	0	0.00	0	0
Total Fund 258	SUMMER ACADEMIC HIGH SCHOOL	21,848	0	32,390	0.00	0	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	258	SUMMER ACADEMIC HIGH SCHOOL								
Function	1400	SUMMER SCHOOL PROGRAMS								
	111	CERTIFICATED SALARIES	7,817	0	0	0.00	0	0.00	0	0
	112	CLASSIFIED SALARIES	1,853	0	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	1,684	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	739	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	67	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	67	0	0	0.00	0	0.00	0	0
	311	INSTRUCTION SERVICES	3,354	0	0	0.00	0	0.00	0	0
	330	STUDENT TRANSPORTATION SERVICES	0	0	11,000	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	41	0	3,500	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	1,548	0	7,890	0.00	0	0.00	0	0
	480	COMPUTER HARDWARE	4,679	0	10,000	0.00	0	0.00	0	0
Total Function	1400	SUMMER SCHOOL PROGRAMS	21,848	0	32,390	0.00	0	0.00	0	0
Total Fund	258	SUMMER ACADEMIC HIGH SCHOOL	21,848	0	32,390	0.00	0	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 259</b>	<b>SUMMER ENRICHMENT K8</b>								
	3299 STATE RESTRICTED GRANTS-IN-AID	82,101	0	82,101	0.00	0	0.00	0	0
	3000 STATE SOURCES	82,101	0	82,101	0.00	0	0.00	0	0
<b>Total Fund 259</b>	<b>SUMMER ENRICHMENT K8</b>	<b>82,101</b>	<b>0</b>	<b>82,101</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 259</b>	<b>SUMMER ENRICHMENT K8</b>									
Function 1111	ELEMENTARY, K-6									
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE		5,592	0	0	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES		948	0	0	0.00	0	0.00	0	0
<b>Total Function 1111</b>	<b>ELEMENTARY, K-6</b>		<b>6,540</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
311	INSTRUCTION SERVICES		7,450	0	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS		4,792	0	0	0.00	0	0.00	0	0
<b>Total Function 1121</b>	<b>MIDDLE/JUNIOR HIGH PROGRAM</b>		<b>12,242</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 1140	PRE KINDERGARTEN PROGRAMS									
111	CERTIFICATED SALARIES		5,942	0	0	0.00	0	0.00	0	0
112	CLASSIFIED SALARIES		2,582	0	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT		2,022	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY		641	0	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON		41	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION		58	0	0	0.00	0	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS		229	0	0	0.00	0	0.00	0	0
<b>Total Function 1140</b>	<b>PRE KINDERGARTEN PROGRAMS</b>		<b>11,515</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 1400	SUMMER SCHOOL PROGRAMS									
460	NONCONSUMABLE SUPPLIES		0	0	15,526	0.00	0	0.00	0	0
480	COMPUTER HARDWARE		0	0	12,462	0.00	0	0.00	0	0
540	EQUIPMENT, DEPRECIABLE		0	0	14,113	0.00	0	0.00	0	0
<b>Total Function 1400</b>	<b>SUMMER SCHOOL PROGRAMS</b>		<b>0</b>	<b>0</b>	<b>42,101</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2543	CARE & UPKEEP OF GROUNDS									
530	IMPROVEMENTS OTHER THAN BUILDINGS		0	0	40,000	0.00	0	0.00	0	0
<b>Total Function 2543</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>		<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 4190	OTHER FACILITIES CONSTRUCTION									
530	IMPROVEMENTS OTHER THAN BUILDINGS		51,804	0	0	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 259	SUMMER ENRICHMENT K8									
Total Function 4190	OTHER FACILITIES CONSTRUCTION		51,804	0	0	0.00	0	0.00	0	0
Total Fund 259	SUMMER ENRICHMENT K8		82,101	0	82,101	0.00	0	0.00	0	0

## Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

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**Fund 260    STUDENT BODY ELEMENTARY SCHOOL**

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1740 ASB GENERAL FEES	1,950	2,400	3,650	0.00	2,500	0.00	0	0
1760 CLUB FUND RAISING	0	250	2,526	0.00	2,500	0.00	0	0
1790 OTHER EXTRACURRICULAR ACTIVIT	6,196	3,618	0	0.00	4,000	0.00	0	0
1920 DONATIONS - PRIVATE SOURCES	3,973	816	11,250	0.00	2,000	0.00	0	0
1961 RECOVERY CURRENT YEAR EXPEND	152	213	0	0.00	0	0.00	0	0
1990 MISCELLANEOUS	7,735	9,038	8,000	0.00	0	0.00	0	0
1000 LOCAL SOURCES	20,007	16,335	25,426	0.00	11,000	0.00	0	0
3299 STATE RESTRICTED GRANTS-IN-AID	24,926	39,359	27,000	0.00	35,000	0.00	0	0
3000 STATE SOURCES	24,926	39,359	27,000	0.00	35,000	0.00	0	0
5400 BEGINNING FUND BALANCE	26,041	17,350	23,225	0.00	3,000	0.00	0	0
5000 BEG BAL/TRANS/OTHER SOURCES	26,041	17,350	23,225	0.00	3,000	0.00	0	0
<b>Total Fund 260    STUDENT BODY ELEMENTARY SCHOOL</b>	<b>70,974</b>	<b>73,044</b>	<b>75,651</b>	<b>0.00</b>	<b>49,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

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## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
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<b>Fund 260</b>	<b>STUDENT BODY ELEMENTARY SCHOOL</b>								
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Function	1113 ELEMENTARY EXTRACURRICULAR								
130	ADDITIONAL SALARY	4,732	2,400	0	0.00	3,000	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	1,172	601	0	0.00	741	0.00	0	0
220	SOCIAL SECURITY	361	176	0	0.00	222	0.00	0	0
231	WORKERS COMPENSATON	23	12	0	0.00	12	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	33	16	0	0.00	16	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	9	0	0.00	9	0.00	0	0
343	STUDENT TRAVEL OUT OF DISTRICT	26,331	43,115	43,000	0.00	35,000	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	20,100	10,068	31,401	0.00	10,000	0.00	0	0
430	LIBRARY BOOKS	531	0	1,250	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES	340	0	0	0.00	0	0.00	0	0
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Total Function	1113 ELEMENTARY EXTRACURRICULAR	53,623	56,397	75,651	0.00	49,000	0.00	0	0
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Total Fund	260 STUDENT BODY ELEMENTARY SCHOOL	53,623	56,397	75,651	0.00	49,000	0.00	0	0

## Resources Report

	ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 261 CES AUCTION</b>								
1920 DONATIONS - PRIVATE SOURCES	0	500	4,000	0.00	5,000	0.00	0	0
1000 LOCAL SOURCES	0	500	4,000	0.00	5,000	0.00	0	0
5400 BEGINNING FUND BALANCE	21,053	20,886	21,053	0.00	14,946	0.00	0	0
5000 BEG BAL/TRANS/OTHER SOURCES	21,053	20,886	21,053	0.00	14,946	0.00	0	0
<b>Total Fund 261 CES AUCTION</b>	<b>21,053</b>	<b>21,386</b>	<b>25,053</b>	<b>0.00</b>	<b>19,946</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	261	CES AUCTION								
Function	1113	ELEMENTARY EXTRACURRICULAR								
	354	ADVERTISING	0	68	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	0	23	0	0.00	0	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	167	0	25,053	0.00	19,946	0.00	0	0
Total Function	1113	ELEMENTARY EXTRACURRICULAR	167	91	25,053	0.00	19,946	0.00	0	0
Total Fund	261	CES AUCTION	167	91	25,053	0.00	19,946	0.00	0	0

# Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

Fund 262	CES PLAYGROUND								
5400	BEGINNING FUND BALANCE	2,710	2,710	2,710	0.00	2,710	0.00	0	0
5000	BEG BAL/TRANS/OTHER SOURCES	2,710	2,710	2,710	0.00	2,710	0.00	0	0
Total Fund 262	CES PLAYGROUND	2,710	2,710	2,710	0.00	2,710	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	262	CES PLAYGROUND								
Function	4120	SITE ACQUISITION & DEVELOPMENT								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	2,710	0.00	2,710	0.00	0	0
Total Function	4120	SITE ACQUISITION & DEVELOPMENT	0	0	2,710	0.00	2,710	0.00	0	0
Total Fund	262	CES PLAYGROUND	0	0	2,710	0.00	2,710	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 263</b>	<b>CES GARDEN &amp; HERITAGE TRAIL</b>								
	1920 DONATIONS - PRIVATE SOURCES	0	0	1,000	0.00	1,000	0.00	0	0
	1000 LOCAL SOURCES	0	0	1,000	0.00	1,000	0.00	0	0
<b>Total Fund 263</b>	<b>CES GARDEN &amp; HERITAGE TRAIL</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	263	CES GARDEN & HERITAGE TRAIL								
Function	2543	CARE & UPKEEP OF GROUNDS								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	1,000	0.00	1,000	0.00	0	0
Total Function	2543	CARE & UPKEEP OF GROUNDS	0	0	1,000	0.00	1,000	0.00	0	0
Total Fund	263	CES GARDEN & HERITAGE TRAIL	0	0	1,000	0.00	1,000	0.00	0	0

## Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

<b>Fund 265    ASB MIDDLE/HIGH SCHOOL FUNDS</b>									
1710	ADMISSIONS	0	257	0	0.00	0	0.00	0	0
1740	ASB GENERAL FEES	4,881	11,536	0	0.00	5,000	0.00	0	0
1741	ASB CLUB FEES	4,499	5,271	0	0.00	10,000	0.00	0	0
1742	ASB SPORTS FEES	0	1,807	0	0.00	0	0.00	0	0
1760	CLUB FUND RAISING	79,065	54,195	55,000	0.00	55,000	0.00	0	0
1920	DONATIONS - PRIVATE SOURCES	48,798	54,008	45,000	0.00	47,000	0.00	0	0
1000	LOCAL SOURCES	137,242	127,074	100,000	0.00	117,000	0.00	0	0
5400	BEGINNING FUND BALANCE	100,329	99,383	131,000	0.00	90,000	0.00	0	0
5000	BEG BAL/TRANS/OTHER SOURCES	100,329	99,383	131,000	0.00	90,000	0.00	0	0
<b>Total Fund 265    ASB MIDDLE/HIGH SCHOOL FUNDS</b>		<b>237,571</b>	<b>226,457</b>	<b>231,000</b>	<b>0.00</b>	<b>207,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

# Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	265	ASB MIDDLE/HIGH SCHOOL FUNDS								
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR								
	340	TRAVEL	5,961	3,401	0	0.00	0	0.00	0	0
	343	STUDENT TRAVEL OUT OF DISTRICT	530	790	0	0.00	0	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	7,932	6,487	0	0.00	20,000	0.00	0	0
	640	DUES & FEES	0	550	0	0.00	500	0.00	0	0
Total Function	1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR	14,423	11,228	0	0.00	20,500	0.00	0	0
Function	1132	HIGH SCHOOL EXTRACURRICULAR								
	324	RENTALS	950	3,053	0	0.00	1,000	0.00	0	0
	340	TRAVEL	7,527	13,906	0	0.00	55,000	0.00	0	0
	343	STUDENT TRAVEL OUT OF DISTRICT	31,870	802	0	0.00	20,000	0.00	0	0
	389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	1,450	3,640	0	0.00	0	0.00	0	0
	390	OTHER GENERAL PROFESSIONAL & TECHNICAL	3,126	3,499	0	0.00	500	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	54,448	56,545	231,000	0.00	90,000	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	6,412	18,499	0	0.00	5,000	0.00	0	0
	540	EQUIPMENT, DEPRECIABLE	17,619	0	0	0.00	0	0.00	0	0
	640	DUES & FEES	363	610	0	0.00	15,000	0.00	0	0
Total Function	1132	HIGH SCHOOL EXTRACURRICULAR	123,765	100,554	231,000	0.00	186,500	0.00	0	0
Total Fund	265	ASB MIDDLE/HIGH SCHOOL FUNDS	138,188	111,782	231,000	0.00	207,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 267</b>	<b>PUZEY MEMORIAL SPORTS FUND</b>								
	5400 BEGINNING FUND BALANCE	775	775	775	0.00	775	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	775	775	775	0.00	775	0.00	0	0
<b>Total Fund 267</b>	<b>PUZEY MEMORIAL SPORTS FUND</b>	<b>775</b>	<b>775</b>	<b>775</b>	<b>0.00</b>	<b>775</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	267	PUZEY MEMORIAL SPORTS FUND								
Function	2542	CARE & UPKEEP OF BUILDING								
	460	NONCONSUMABLE SUPPLIES	0	0	775	0.00	775	0.00	0	0
Total Function	2542	CARE & UPKEEP OF BUILDING	0	0	775	0.00	775	0.00	0	0
Total Fund	267	PUZEY MEMORIAL SPORTS FUND	0	0	775	0.00	775	0.00	0	0

## Resources Report

ACTUAL 22-23      ACTUAL 23-24      BUDGET 24-25      FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

<b>Fund 270    TRANSPORTATION EQUIPMENT RESERVE</b>									
	3222 SSF TRANSPORTATION EQUIPMENT	96,760	87,084	102,760	0.00	116,112	0.00	0	0
	3000 STATE SOURCES	96,760	87,084	102,760	0.00	116,112	0.00	0	0
	5200 INTERFUND TRANSFER	47,634	0	75,000	0.00	28,533	0.00	0	0
	5400 BEGINNING FUND BALANCE	(40,375)	47,920	12,339	0.00	2,333	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	7,259	47,920	87,339	0.00	30,866	0.00	0	0
<b>Total Fund 270    TRANSPORTATION EQUIPMENT RESERVE</b>									
		104,019	135,004	190,099	0.00	146,978	0.00	0	0

## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	270	TRANSPORTATION EQUIPMENT RESERVE								
Function	2552	VEHICLE OPERATION SERVICE								
	610	REDEMPTION OF PRINCIPAL	47,777	117,284	172,935	0.00	124,142	0.00	0	0
	622	BUS INTEREST	8,322	5,381	14,832	0.00	22,836	0.00	0	0
Total Function	2552	VEHICLE OPERATION SERVICE	56,099	122,665	187,767	0.00	146,978	0.00	0	0
Function	6110	OPERATING CONTINGENCY								
	810	PLANNED RESERVES	0	0	2,332	0.00	0	0.00	0	0
Total Function	6110	OPERATING CONTINGENCY	0	0	2,332	0.00	0	0.00	0	0
Total Fund	270	TRANSPORTATION EQUIPMENT RESERVE	56,099	122,665	190,099	0.00	146,978	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 271	TAP GRANTS SCHOOL FACILITIES								
	3299 STATE RESTRICTED GRANTS-IN-AID	23,000	0	25,000	0.00	0	0.00	0	0
	3000 STATE SOURCES	23,000	0	25,000	0.00	0	0.00	0	0
Total Fund 271	TAP GRANTS SCHOOL FACILITIES	23,000	0	25,000	0.00	0	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	271	TAP GRANTS SCHOOL FACILITIES								
Function	2549	OTHER OPERATION & MAINTENANCE								
	310	PROFESSIONAL & TECHNICAL	23,000	0	25,000	0.00	0	0.00	0	0
Total Function	2549	OTHER OPERATION & MAINTENANCE	23,000	0	25,000	0.00	0	0.00	0	0
Total Fund	271	TAP GRANTS SCHOOL FACILITIES	23,000	0	25,000	0.00	0	0.00	0	0

## Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

<b>Fund 280    STRATEGIC INVESTMENT PROGRAM FUND</b>									
	1920 DONATIONS - PRIVATE SOURCES	406,133	410,109	410,000	0.00	410,000	0.00	0	0
	1000 LOCAL SOURCES	406,133	410,109	410,000	0.00	410,000	0.00	0	0
	5400 BEGINNING FUND BALANCE	722,924	887,347	1,288,234	0.00	1,062,000	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	722,924	887,347	1,288,234	0.00	1,062,000	0.00	0	0
<b>Total Fund 280    STRATEGIC INVESTMENT PROGRAM FUND</b>									
		1,129,057	1,297,456	1,698,234	0.00	1,472,000	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 280</b>	<b>STRATEGIC INVESTMENT PROGRAM FUND</b>								
Function 1111	ELEMENTARY, K-6								
121	SUBSTITUTE CERTIFICATED SALARIES	0	0	0	0.00	1,000	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	266	0.00	0	0
220	SOCIAL SECURITY	0	0	0	0.00	77	0.00	0	0
231	WORKERS COMPENSATON	0	0	0	0.00	5	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	7	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	4	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	31,424	0	0.00	50,000	0.00	0	0
420	TEXTBOOKS	0	28,336	190,000	0.00	150,000	0.00	0	0
470	COMPUTER SOFTWARE	0	114,845	100,000	0.00	100,000	0.00	0	0
<b>Total Function 1111 ELEMENTARY, K-6</b>		<b>0</b>	<b>174,605</b>	<b>290,000</b>	<b>0.00</b>	<b>301,358</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM								
410	CONSUMABLE SUPPLIES & MATERIALS	0	6,050	0	0.00	10,000	0.00	0	0
420	TEXTBOOKS	0	13,999	85,000	0.00	75,000	0.00	0	0
<b>Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAM</b>		<b>0</b>	<b>20,049</b>	<b>85,000</b>	<b>0.00</b>	<b>85,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 1131	HIGH SCHOOL PROGRAMS								
121	SUBSTITUTE CERTIFICATED SALARIES	0	0	0	0.00	1,000	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	266	0.00	0	0
220	SOCIAL SECURITY	0	0	0	0.00	77	0.00	0	0
231	WORKERS COMPENSATON	0	0	0	0.00	5	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	7	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	4	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	14,807	0	0.00	20,000	0.00	0	0
420	TEXTBOOKS	0	62,224	200,000	0.00	200,000	0.00	0	0
470	COMPUTER SOFTWARE	0	10,223	50,617	0.00	50,000	0.00	0	0
<b>Total Function 1131 HIGH SCHOOL PROGRAMS</b>		<b>0</b>	<b>87,253</b>	<b>250,617</b>	<b>0.00</b>	<b>271,358</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2210	IMPROVEMENT/INSTRUCTIONAL								
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	5,000	0.00	0	0
470	COMPUTER SOFTWARE	0	5,055	0	0.00	0	0.00	0	0

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<hr/>									
<b>Fund 280</b>	<b>STRATEGIC INVESTMENT PROGRAM FUND</b>								
<hr/>									
Total Function 2210	IMPROVEMENT/INSTRUCTIONAL	0	5,055	0	0.00	5,000	0.00	0	0
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Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT								
130	ADDITIONAL SALARY	0	95	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	24	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	0	7	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	0	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0.00	0	0
340	TRAVEL	0	4,930	0	0.00	0	0.00	0	0
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Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	5,057	0	0.00	0	0.00	0	0
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Function 2660	TECHNOLOGY SERVICES								
470	COMPUTER SOFTWARE	0	0	0	0.00	20,000	0.00	0	0
480	COMPUTER HARDWARE	0	0	0	0.00	75,000	0.00	0	0
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Total Function 2660	TECHNOLOGY SERVICES	0	0	0	0.00	95,000	0.00	0	0
<hr/>									
Function 5200	INTERFUND TRANSFERS								
711	TRANSFER TO CHILD NUTRITION FUND	0	0	123,245	0.00	0	0.00	0	0
718	TRANSFER TO GENERAL FUND	241,710	0	0	0.00	0	0.00	0	0
<hr/>									
Total Function 5200	INTERFUND TRANSFERS	241,710	0	123,245	0.00	0	0.00	0	0
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Function 6110	OPERATING CONTINGENCY								
810	PLANNED RESERVES	0	0	949,372	0.00	714,284	0.00	0	0
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Total Function 6110	OPERATING CONTINGENCY	0	0	949,372	0.00	714,284	0.00	0	0
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Total Fund 280	STRATEGIC INVESTMENT PROGRAM FUND	241,710	292,019	1,698,234	0.00	1,472,000	0.00	0	0



## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund 281	COMMUNITY EMERGENCY GENERATOR FUND								
	5400 BEGINNING FUND BALANCE	4,002	4,002	4,002	0.00	4,002	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	4,002	4,002	4,002	0.00	4,002	0.00	0	0
Total Fund 281	COMMUNITY EMERGENCY GENERATOR FUND	4,002	4,002	4,002	0.00	4,002	0.00	0	0

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	281	COMMUNITY EMERGENCY GENERATOR FUND								
Function	3300	COMMUNITY SERVICES								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	4,002	0.00	4,002	0.00	0	0
Total Function	3300	COMMUNITY SERVICES	0	0	4,002	0.00	4,002	0.00	0	0
Total Fund	281	COMMUNITY EMERGENCY GENERATOR FUND	0	0	4,002	0.00	4,002	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 282</b>	<b>SELF SUSTAINING FUND</b>								
	1920 DONATIONS - PRIVATE SOURCES	2,475	1,275	2,000	0.00	2,000	0.00	0	0
	1990 MISCELLANEOUS	0	0	2,000	0.00	2,000	0.00	0	0
	1000 LOCAL SOURCES	2,475	1,275	4,000	0.00	4,000	0.00	0	0
	5400 BEGINNING FUND BALANCE	2,364	3,207	3,788	0.00	2,400	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	2,364	3,207	3,788	0.00	2,400	0.00	0	0
<b>Total Fund 282</b>	<b>SELF SUSTAINING FUND</b>	<b>4,839</b>	<b>4,482</b>	<b>7,788</b>	<b>0.00</b>	<b>6,400</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	282	SELF SUSTAINING FUND									
Function	3360	WELFARE ACTIVITIES SERVICES									
	410	CONSUMABLE SUPPLIES & MATERIALS		1,632	2,333	7,788	0.00	6,400	0.00	0	0
Total Function	3360	WELFARE ACTIVITIES SERVICES		1,632	2,333	7,788	0.00	6,400	0.00	0	0
Total Fund	282	SELF SUSTAINING FUND		1,632	2,333	7,788	0.00	6,400	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 290</b>	<b>MISCELLANEOUS GRANTS</b>								
	1920 DONATIONS - PRIVATE SOURCES	0	6,750	0	0.00	10,000	0.00	0	0
	1990 MISCELLANEOUS	0	15,148	0	0.00	20,000	0.00	0	0
	1000 LOCAL SOURCES	0	21,898	0	0.00	30,000	0.00	0	0
	3299 STATE RESTRICTED GRANTS-IN-AID	0	0	0	0.00	10,000	0.00	0	0
	3000 STATE SOURCES	0	0	0	0.00	10,000	0.00	0	0
<b>Total Fund 290</b>	<b>MISCELLANEOUS GRANTS</b>	<b>0</b>	<b>21,898</b>	<b>0</b>	<b>0.00</b>	<b>40,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

# Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	290	MISCELLANEOUS GRANTS								
Function	1131	HIGH SCHOOL PROGRAMS								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	2,213	0	0.00	4,000	0.00	0	0
	460	NONCONSUMABLE SUPPLIES	0	6,701	0	0.00	10,000	0.00	0	0
Total Function	1131	HIGH SCHOOL PROGRAMS	0	8,914	0	0.00	14,000	0.00	0	0
Function	1299	OTHER PROGRAMS								
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	2,500	0.00	0	0
Total Function	1299	OTHER PROGRAMS	0	0	0	0.00	2,500	0.00	0	0
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT								
	122	SUBSTITUTE CLASSIFIED SALARIES	0	290	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARY	0	160	0	0.00	0	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	0	78	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	0	34	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATON	0	2	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	0	3	0	0.00	0	0.00	0	0
	342	CONFERENCES	0	2,611	0	0.00	5,500	0.00	0	0
	390	OTHER GENERAL PROFESSIONAL & TECHNICAL	0	0	0	0.00	18,000	0.00	0	0
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	3,178	0	0.00	23,500	0.00	0	0
Total Fund	290	MISCELLANEOUS GRANTS	0	12,092	0	0.00	40,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 291</b>	<b>NWRESD Grants</b>								
	1990 MISCELLANEOUS	0	2,315	125,000	0.00	100,000	0.00	0	0
	1000 LOCAL SOURCES	0	2,315	125,000	0.00	100,000	0.00	0	0
	2200 RESTRICTED REVENUE	0	43,334	0	0.00	0	0.00	0	0
	2000 INTERMEDIATE SOURCES	0	43,334	0	0.00	0	0.00	0	0
<b>Total Fund 291</b>	<b>NWRESD Grants</b>	<b>0</b>	<b>45,649</b>	<b>125,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 291</b>	<b>NWRESD Grants</b>								
Function 1111	ELEMENTARY, K-6								
130	ADDITIONAL SALARY	0	737	0	0.00	300	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	184	0	0.00	80	0.00	0	0
220	SOCIAL SECURITY	0	56	0	0.00	23	0.00	0	0
231	WORKERS COMPENSATON	0	4	0	0.00	1	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	5	0	0.00	2	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	3	0	0.00	1	0.00	0	0
<b>Total Function 1111</b>	<b>ELEMENTARY, K-6</b>	<b>0</b>	<b>988</b>	<b>0</b>	<b>0.00</b>	<b>407</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2210	IMPROVEMENT/INSTRUCTIONAL								
311	INSTRUCTION SERVICES	0	16,235	50,000	0.00	0	0.00	0	0
<b>Total Function 2210</b>	<b>IMPROVEMENT/INSTRUCTIONAL</b>	<b>0</b>	<b>16,235</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT								
121	SUBSTITUTE CERTIFICATED SALARIES	0	1,030	0	0.00	10,000	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	253	0	0.00	2,660	0.00	0	0
220	SOCIAL SECURITY	0	77	0	0.00	765	0.00	0	0
231	WORKERS COMPENSATON	0	5	0	0.00	46	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	7	0	0.00	69	0.00	0	0
233	PAID FAMILY MEDICAL LEAVE	0	3	0	0.00	40	0.00	0	0
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	0	2,079	0	0.00	1,013	0.00	0	0
342	CONFERENCES	0	3,698	50,000	0.00	60,000	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	0	193	0	0.00	0	0.00	0	0
<b>Total Function 2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>0</b>	<b>7,346</b>	<b>50,000</b>	<b>0.00</b>	<b>74,593</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2321	OFFICE OF SUPERINTENDENT								
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	0	18,912	25,000	0.00	25,000	0.00	0	0
<b>Total Function 2321</b>	<b>OFFICE OF SUPERINTENDENT</b>	<b>0</b>	<b>18,912</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Total Fund 291</b>	<b>NWRESD Grants</b>	<b>0</b>	<b>43,482</b>	<b>125,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



# Resources Report

ACTUAL 22-23      ACTUAL 23-24      BUDGET 24-25      FTE 24-25      PROPOSED 25-26      PROPOSED FTE      APPROVED 25-26      ADOPTED 25-26

## Fund 299 CHILD NUTRITION

1600 FOOD SERVICE SALES	61,750	41,624	57,290	0.00	20,000	0.00	0	0
1990 MISCELLANEOUS	884	636	1,000	0.00	1,000	0.00	0	0
1000 LOCAL SOURCES	62,635	42,261	58,290	0.00	21,000	0.00	0	0
3102 SSF LUNCH FUND MATCH	2,916	2,625	3,000	0.00	3,000	0.00	0	0
3299 STATE RESTRICTED GRANTS-IN-AID	21,389	43,735	21,500	0.00	60,000	0.00	0	0
3000 STATE SOURCES	24,305	46,360	24,500	0.00	63,000	0.00	0	0
4502 RESTRICTED FEDERAL FUNDS	16,768	11,369	16,768	0.00	0	0.00	0	0
4503 NSLP BREAKFAST	51,320	46,302	60,000	0.00	70,000	0.00	0	0
4505 NSLP LUNCH	143,512	160,228	160,000	0.00	200,000	0.00	0	0
4905 FEDERAL COMMODITIES	30,958	24,052	30,000	0.00	30,000	0.00	0	0
4000 FEDERAL SOURCES	242,558	241,951	266,768	0.00	300,000	0.00	0	0
5200 INTERFUND TRANSFER	65,000	150,547	173,245	0.00	177,000	0.00	0	0
5400 BEGINNING FUND BALANCE	3,814	(53,840)	(18,910)	0.00	0	0.00	0	0
5000 BEG BAL/TRANS/OTHER SOURCES	68,814	96,708	154,335	0.00	177,000	0.00	0	0
Total Fund 299 CHILD NUTRITION	398,311	427,279	503,893	0.00	561,000	0.00	0	0

# Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	299	CHILD NUTRITION								
Function	3100	FOOD SERVICES								
	112	CLASSIFIED SALARIES	143,041	144,994	166,059	4.72	121,549	4.31	0	0
	114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	0	0	0	0.00	50,964	1.00	0	0
	122	SUBSTITUTE CLASSIFIED SALARIES	16,279	12,341	13,000	0.00	15,000	0.00	0	0
	130	ADDITIONAL SALARY	4,513	1,730	5,720	0.00	3,000	0.00	0	0
	139	OPT OUT INSURANCE	4,151	14,216	7,000	0.00	2,303	0.00	0	0
	211	PUBLIC EMPLOYEES RETIREMENT	40,420	38,512	49,097	0.00	50,539	0.00	0	0
	220	SOCIAL SECURITY	12,692	13,098	14,577	0.00	14,258	0.00	0	0
	231	WORKERS COMPENSATON	4,186	4,404	3,842	0.00	4,133	0.00	0	0
	232	UNEMPLOYMENT COMPENSATION	1,144	1,181	1,482	0.00	1,296	0.00	0	0
	233	PAID FAMILY MEDICAL LEAVE	0	208	642	0.00	759	0.00	0	0
	241	HEALTH INSURANCE	70,134	40,293	45,366	0.00	117,000	0.00	0	0
	315	Substitute Classified	0	2,384	0	0.00	0	0.00	0	0
	340	TRAVEL	0	0	0	0.00	500	0.00	0	0
	410	CONSUMABLE SUPPLIES & MATERIALS	0	104	0	0.00	100	0.00	0	0
	411	SUPPLIES/CAFETERIA	7,858	9,251	16,000	0.00	8,000	0.00	0	0
	450	FOOD/CAFETERIA	108,872	110,572	120,473	0.00	132,099	0.00	0	0
	459	FOOD - COMMODITIES	30,958	24,052	48,745	0.00	30,000	0.00	0	0
	470	COMPUTER SOFTWARE	4,889	5,219	6,389	0.00	5,500	0.00	0	0
	640	DUES & FEES	3,016	4,352	5,500	0.00	4,000	0.00	0	0
Total Function	3100	FOOD SERVICES	452,151	426,911	503,893	4.72	561,000	5.31	0	0
Total Fund	299	CHILD NUTRITION	452,151	426,911	503,893	4.72	561,000	5.31	0	0

# **Debt Service Funds (300)**

Oregon Budget Law requires the establishment of a Debt Service Fund when a bond levy is passed. These funds account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

## Resources Report

ACTUAL 22-23    ACTUAL 23-24    BUDGET 24-25    FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

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**Fund 300    DEBT SERVICE FUND**

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1111	CURRENT YEAR TAXES	687,060	776,121	713,400	0.00	730,800	0.00	0	0
1112	PRIOR YEAR TAXES	7,278	15,250	0	0.00	0	0.00	0	0
1114	PAYMENTS IN LIEU OF TAX	11	1,498	0	0.00	0	0.00	0	0
1190	PENALTIES & INTEREST ON TAXES	418	912	0	0.00	0	0.00	0	0
<hr/>									
1000	LOCAL SOURCES	694,766	793,781	713,400	0.00	730,800	0.00	0	0
2105	NATURAL GAS, OIL & MINERAL RECE	1,751	604	0	0.00	0	0.00	0	0
2800	REVENUE IN LIEU OF TAXES	35	0	0	0.00	0	0.00	0	0
<hr/>									
2000	INTERMEDIATE SOURCES	1,786	604	0	0.00	0	0.00	0	0
5400	BEGINNING FUND BALANCE	8,644	9,398	0	0.00	0	0.00	0	0
<hr/>									
5000	BEG BAL/TRANS/OTHER SOURCES	8,644	9,398	0	0.00	0	0.00	0	0

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<b>Total Fund 300    DEBT SERVICE FUND</b>	<b>705,197</b>	<b>803,783</b>	<b>713,400</b>	<b>0.00</b>	<b>730,800</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
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Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	300 DEBT SERVICE FUND								
Function	5110 LONG TERM DEBT SERVICE								
	610 REDEMPTION OF PRINCIPAL	310,000	340,000	350,000	0.00	385,000	0.00	0	0
	621 INTEREST	385,799	373,400	363,400	0.00	345,800	0.00	0	0
Total Function	5110 LONG TERM DEBT SERVICE	695,799	713,400	713,400	0.00	730,800	0.00	0	0
Total Fund	300 DEBT SERVICE FUND	695,799	713,400	713,400	0.00	730,800	0.00	0	0

## BOND DEBT SERVICE

### Clatskanie School District No. 6J General Obligation Bonds, Series 2021 Proposed Final Pricing Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2021			136,666.67	136,666.67	
06/15/2022	355,000	4.000%	200,000.00	555,000.00	691,666.67
12/15/2022			192,900.00	192,900.00	
06/15/2023	310,000	4.000%	192,900.00	502,900.00	695,800.00
12/15/2023			186,700.00	186,700.00	
06/15/2024	340,000	4.000%	186,700.00	526,700.00	713,400.00
12/15/2024			179,900.00	179,900.00	
06/15/2025	350,000	4.000%	179,900.00	529,900.00	709,800.00
12/15/2025			172,900.00	172,900.00	
06/15/2026	385,000	4.000%	172,900.00	557,900.00	730,800.00
12/15/2026			165,200.00	165,200.00	
06/15/2027	425,000	4.000%	165,200.00	590,200.00	755,400.00
12/15/2027			156,700.00	156,700.00	
06/15/2028	465,000	4.000%	156,700.00	621,700.00	778,400.00
12/15/2028			147,400.00	147,400.00	
06/15/2029	505,000	4.000%	147,400.00	652,400.00	799,800.00
12/15/2029			137,300.00	137,300.00	
06/15/2030	550,000	4.000%	137,300.00	687,300.00	824,600.00
12/15/2030			126,300.00	126,300.00	
06/15/2031	595,000	4.000%	126,300.00	721,300.00	847,600.00
12/15/2031			114,400.00	114,400.00	
06/15/2032	645,000	4.000%	114,400.00	759,400.00	873,800.00
12/15/2032			101,500.00	101,500.00	
06/15/2033	700,000	4.000%	101,500.00	801,500.00	903,000.00
12/15/2033			87,500.00	87,500.00	
06/15/2034	755,000	4.000%	87,500.00	842,500.00	930,000.00
12/15/2034			72,400.00	72,400.00	
06/15/2035	810,000	4.000%	72,400.00	882,400.00	954,800.00
12/15/2035			56,200.00	56,200.00	
06/15/2036	870,000	4.000%	56,200.00	926,200.00	982,400.00
12/15/2036			38,800.00	38,800.00	
06/15/2037	935,000	4.000%	38,800.00	973,800.00	1,012,600.00
12/15/2037			20,100.00	20,100.00	
06/15/2038	1,005,000	4.000%	20,100.00	1,025,100.00	1,045,200.00
	10,000,000		4,249,066.67	14,249,066.67	14,249,066.67

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 310</b>	<b>DEBT SERVICE LED FUND</b>								
	5200 INTERFUND TRANSFER	65,000	59,425	59,426	0.00	59,937	0.00	0	0
	5400 BEGINNING FUND BALANCE	(4,552)	512	511	0.00	0	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	60,448	59,937	59,937	0.00	59,937	0.00	0	0
<b>Total Fund 310</b>	<b>DEBT SERVICE LED FUND</b>	<b>60,448</b>	<b>59,937</b>	<b>59,937</b>	<b>0.00</b>	<b>59,937</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	310 DEBT SERVICE LED FUND								
Function	5110 LONG TERM DEBT SERVICE								
	610 REDEMPTION OF PRINCIPAL	42,086	42,086	54,548	0.00	56,609	0.00	0	0
	621 INTEREST	17,851	17,851	5,389	0.00	3,328	0.00	0	0
Total Function	5110 LONG TERM DEBT SERVICE	59,937	59,937	59,937	0.00	59,937	0.00	0	0
Total Fund	310 DEBT SERVICE LED FUND	59,937	59,937	59,937	0.00	59,937	0.00	0	0



# **Clatskanie School District** **LED Lighting Debt Schedule**

**Issue date: July 15, 2017**

**Original Balance \$500,000**

**Interest Rate 3.715%**

<u>Fiscal Year</u>	<u># of Monthly Payments</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Payment</u>
2022-23	12	50,648	9,289	59,937
2023-24	12	52,562	7,375	59,937
2024-25	12	54,548	5,389	59,937
2025-26	12	56,609	3,328	59,937
2026-27	12	58,748	1,189	59,937
Totals		<u>\$ 273,114</u>	<u>\$ 26,569</u>	<u>\$ 299,683</u>

# **Capital Projects Fund (400)**

The Capital Project Funds account for activities related to the acquisition, construction, repairing and equipping of facilities.

## Resources Report

ACTUAL 22-23      ACTUAL 23-24      BUDGET 24-25      FTE 24-25    PROPOSED 25-26    PROPOSED FTE    APPROVED 25-26    ADOPTED 25-26

<b>Fund 401    M5-284 CAPITAL PROJECTS</b>									
	1510 INTEREST ON INVESTMENTS	92,713	60,717	80,000	0.00	25,000	0.00	0	0
	1990 MISCELLANEOUS	0	91,310	0	0.00	0	0.00	0	0
	1000 LOCAL SOURCES	92,713	152,028	80,000	0.00	25,000	0.00	0	0
	3299 STATE RESTRICTED GRANTS-IN-AID	4,000,000	0	0	0.00	0	0.00	0	0
	3000 STATE SOURCES	4,000,000	0	0	0.00	0	0.00	0	0
	5400 BEGINNING FUND BALANCE	10,280,495	5,135,546	200,000	0.00	192,000	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	10,280,495	5,135,546	200,000	0.00	192,000	0.00	0	0
<b>Total Fund 401</b>	<b>M5-284 CAPITAL PROJECTS</b>	<b>14,373,208</b>	<b>5,287,574</b>	<b>280,000</b>	<b>0.00</b>	<b>217,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 401</b>	<b>M5-284 CAPITAL PROJECTS</b>								
Function 2520	FISCAL SERVICES								
640	DUES & FEES	3,984	9,173	0	0.00	0	0.00	0	0
<b>Total Function 2520</b>	<b>FISCAL SERVICES</b>	<b>3,984</b>	<b>9,173</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2542	CARE & UPKEEP OF BUILDING								
132	OVERTIME/EXTRA TIME - CLASSIFIED	0	1,480	0	0.00	0	0.00	0	0
211	PUBLIC EMPLOYEES RETIREMENT	0	370	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	0	112	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATON	0	37	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT COMPENSATION	0	10	0	0.00	0	0.00	0	0
<b>Total Function 2542</b>	<b>CARE &amp; UPKEEP OF BUILDING</b>	<b>0</b>	<b>2,009</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2544	DISTRICT-WIDE MAINTENANCE								
322	REPAIRS & MAINTENANCE SERVICES	4,854	27,499	0	0.00	25,000	0.00	0	0
<b>Total Function 2544</b>	<b>DISTRICT-WIDE MAINTENANCE</b>	<b>4,854</b>	<b>27,499</b>	<b>0</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 2660	TECHNOLOGY SERVICES								
470	COMPUTER SOFTWARE	1,248	0	0	0.00	0	0.00	0	0
<b>Total Function 2660</b>	<b>TECHNOLOGY SERVICES</b>	<b>1,248</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 4150	BUILDING ACQUISITION/CONSTRUCTION								
382	LEGAL SERVICES	1,000	0	0	0.00	0	0.00	0	0
383	ARCHITECT/ENGINEER SERVICES	0	15,618	0	0.00	0	0.00	0	0
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	202,388	94,437	30,000	0.00	17,000	0.00	0	0
410	CONSUMABLE SUPPLIES & MATERIALS	1,268	10,548	0	0.00	0	0.00	0	0
460	NONCONSUMABLE SUPPLIES	17,477	10,048	0	0.00	0	0.00	0	0
520	BUILDING IMPROVEMENTS	9,004,943	4,923,971	250,000	0.00	175,000	0.00	0	0
540	EQUIPMENT, DEPRECIABLE	1	0	0	0.00	0	0.00	0	0
640	DUES & FEES	120	8,045	0	0.00	0	0.00	0	0
<b>Total Function 4150</b>	<b>BUILDING ACQUISITION/CONSTRUCTION</b>	<b>9,227,196</b>	<b>5,062,666</b>	<b>280,000</b>	<b>0.00</b>	<b>192,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 4190	OTHER FACILITIES CONSTRUCTION								

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	401	M5-284 CAPITAL PROJECTS								
Function	4190	OTHER FACILITIES CONSTRUCTION								
	410	CONSUMABLE SUPPLIES & MATERIALS	380	0	0	0.00	0	0.00	0	0
Total Function	4190	OTHER FACILITIES CONSTRUCTION	380	0	0	0.00	0	0.00	0	0
Total Fund	401	M5-284 CAPITAL PROJECTS	9,237,662	5,101,347	280,000	0.00	217,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 402</b>	<b>SEISMIC IMPROVEMENTS</b>								
	3299 STATE RESTRICTED GRANTS-IN-AID	0	361,969	2,182,945	0.00	2,500,000	0.00	0	0
	3000 STATE SOURCES	0	361,969	2,182,945	0.00	2,500,000	0.00	0	0
<b>Total Fund 402</b>	<b>SEISMIC IMPROVEMENTS</b>	<b>0</b>	<b>361,969</b>	<b>2,182,945</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Requirements Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26	
Fund	402	SEISMIC IMPROVEMENTS								
Function	4150	BUILDING ACQUISITION/CONSTRUCTION								
	383	ARCHITECT/ENGINEER SERVICES	0	346,910	200,000	0.00	200,000	0.00	0	0
	390	OTHER GENERAL PROFESSIONAL & TECHNICAL	0	0	30,000	0.00	50,000	0.00	0	0
	520	BUILDING IMPROVEMENTS	0	0	1,952,945	0.00	2,250,000	0.00	0	0
	640	DUES & FEES	0	15,059	0	0.00	0	0.00	0	0
Total Function	4150	BUILDING ACQUISITION/CONSTRUCTION	0	361,969	2,182,945	0.00	2,500,000	0.00	0	0
Total Fund	402	SEISMIC IMPROVEMENTS	0	361,969	2,182,945	0.00	2,500,000	0.00	0	0

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 440</b>	<b>CAPITAL MAINTENANCE FUND</b>								
	1510 INTEREST ON INVESTMENTS	5,212	13,068	11,000	0.00	12,000	0.00	0	0
	1000 LOCAL SOURCES	5,212	13,068	11,000	0.00	12,000	0.00	0	0
	5400 BEGINNING FUND BALANCE	254,204	259,417	271,628	0.00	329,860	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	254,204	259,417	271,628	0.00	329,860	0.00	0	0
<b>Total Fund 440</b>	<b>CAPITAL MAINTENANCE FUND</b>	<b>259,417</b>	<b>272,485</b>	<b>282,628</b>	<b>0.00</b>	<b>341,860</b>	<b>0.00</b>	<b>0</b>	<b>0</b>



## Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	440	CAPITAL MAINTENANCE FUND								
Function	2544	DISTRICT-WIDE MAINTENANCE								
	322	REPAIRS & MAINTENANCE SERVICES	0	0	232,628	0.00	291,860	0.00	0	0
Total Function	2544	DISTRICT-WIDE MAINTENANCE	0	0	232,628	0.00	291,860	0.00	0	0
Function	6110	OPERATING CONTINGENCY								
	810	PLANNED RESERVES	0	0	50,000	0.00	50,000	0.00	0	0
Total Function	6110	OPERATING CONTINGENCY	0	0	50,000	0.00	50,000	0.00	0	0
Total Fund	440	CAPITAL MAINTENANCE FUND	0	0	282,628	0.00	341,860	0.00	0	0

# **Scholarship Trust Fund (700)**

The Scholarship Funds account for activities of assets held in trust by the district.

## Resources Report

		ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
<b>Fund 721</b>	<b>KLEGER SCHOLARSHIP FUND</b>								
	1510 INTEREST ON INVESTMENTS	61	0	0	0.00	0	0.00	0	0
	1000 LOCAL SOURCES	61	0	0	0.00	0	0.00	0	0
	5400 BEGINNING FUND BALANCE	53,329	(96)	0	0.00	0	0.00	0	0
	5000 BEG BAL/TRANS/OTHER SOURCES	53,329	(96)	0	0.00	0	0.00	0	0
<b>Total Fund 721</b>	<b>KLEGER SCHOLARSHIP FUND</b>	<b>53,389</b>	<b>(96)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

Requirements Report

			ACTUAL 22-23	ACTUAL 23-24	BUDGET 24-25	FTE 24-25	PROPOSED 25-26	PROPOSED FTE	APPROVED 25-26	ADOPTED 25-26
Fund	721	KLEGER SCHOLARSHIP FUND								
Function	3390	POST-GRADUATION SCHOLARSHIPS								
	374	OTHER TUITION	53,486	0	0	0.00	0	0.00	0	0
Total Function	3390	POST-GRADUATION SCHOLARSHIPS	53,486	0	0	0.00	0	0.00	0	0
Total Fund	721	KLEGER SCHOLARSHIP FUND	53,486	0	0	0.00	0	0.00	0	0

# Appendices

# 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, Clatskanie SD 6J - 1945

### 2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$6,500,000.00
Common School Fund	=	\$103,063.39
County School Fund	=	\$35,000.00
State Managed Timber	=	\$85,000.00
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>\$6,723,063.39</b>

### 2025-2026 Experience Adjustment

District Average Teacher Experience	=	8.58
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.51

### 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	=	\$1,300,000.00
Transportation per ADMr Rank		84%
Transportation Reimbursement Rate		80.00%
80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,040,000.00		

### 2025-2026 Extended ADMw

**2025-2026 ADMw** 939.42

**2024-2025 ADMw** 915.54

**Extended ADMw** 939.42

### 2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.51 by \$25 then add \$4500 to the result = \$4,412.25  
Then multiply \$4,412.25 by the Extended ADMw 939.42 and then by the funding ratio 2.47542604256 = \$10,260,531.77

### 2025-2026 Total Formula Revenue

Add the General Purpose Grant \$10,260,531.77 to the Transportation Grant \$1,040,000.00 = \$11,300,531.77

### 2025-2026 State School Fund Grant

Subtract the Local Revenue \$6,723,063.39 from the Total Formula Revenue \$11,300,531.77 = \$4,577,468.38

### 2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,922

Total Formula Revenue per Extended ADMw = \$12,029

Charter Schools Rate( ORS 338.155 ) = \$10,922

### 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

## Columbia County, Clatskanie SD 6J

District ID: 1945

**2025-2026 Extended ADMw****Clatskanie SD 6J: District total extended ADMw for funding calculations**

	2025-2026		2024-2025	
ADMr:	710.00 X 1.00	710.00	692.14 X 1.00	692.14
Students in EL programs:	14.00 X 0.50	7.00	6.06 X 0.50	3.03
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
150 IEP Students capped at 11% of District ADMr:	78.10 X 1.00	78.10	76.00 X 1.00	76.00
Students on IEP Above 11% of ADMr:	30.70 X 1.00	30.70	30.70 X 1.00	30.70
Students in Poverty:	96.32 X 0.25	24.08	96.50 X 0.25	24.13
Students in Foster Care and Neglected/Delinquent:	3.00 X 0.25	0.75	3.00 X 0.25	0.75
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	88.79 X 1.00	88.79	88.79 X 1.00	88.79
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	<b>2025-2026 ADMw</b>	<b>939.42</b>	<b>2024-2025 ADMw</b>	<b>915.54</b>
	<b>Clatskanie SD 6J Extended ADMw</b>		<b>939.42</b>	

<b>Clatskanie SD 6J Extended ADMw</b>	<b>939.42</b>
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## **BUDGET TERMINOLOGY**

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

Agency Fund (Charter School/Scholarships): A fund used to account for activities of assets held in trust by a local government.

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

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

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

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

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

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

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

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

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



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

Current Budget Period: The budget period currently in progress.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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.