

Clatskanie School District

2026-2027 Adopted Budget



Danielle Hudson, Superintendent
Gayellyn Jacobson, Interim Business Manager

660 SW Bryant St, Clatskanie, OR 97016
503-728-0587 www.clatskanie.k12.or.us

CLATSKANIE SCHOOL DISTRICT

CLATSKANIE, OREGON

ADOPTED BUDGET 2026-2027

Dr. Danielle Hudson
Superintendent

Gayellyn Jacobson
Interim Business Manager

CLATSKANIE SCHOOL DISTRICT
ADOPTED BUDGET 2026 - 2027
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CLATSKANIE SCHOOL DISTRICT 6J
2026 - 2027 Budget Calendar

2nd REVISED PROPOSED 4/30/26

Thursday, April 30, 2026	Publish "Notice of Budget Committee Meeting" in The Wahkiakum Eagle Newspaper
Monday, May 18, 2026 @ 5:30 pm	First Budget Committee Meeting (budget message and present proposed budget)
Monday, June 1, 2026 @ 5:30 pm	Second Budget Committee Meeting (answer questions, accept public comment, request approval)
Thursday, June 4, 2026	Publish "Notice of Budget Hearing and Budget Summary" to The Wahkiakum Eagle Newspaper
Monday, June 15, 2026 @ 6:15 pm	Public Budget Hearing before Regular Board Meeting

**CLATSKANIE SCHOOL DISTRICT SCHOOL
DISTRICT BUDGET COMMITTEE**

Board of Directors			Budget Committe Members	
Board Member	Position	Term Expires	Name/Contact	Position
Megan Evenson, Chair	1	6/30/2027	Lindsey May	6/30/2026
Kara Harris	2	6/30/2027	Kathy Engel	6/30/2028
Katherine Willis	3	6/30/2029	Margaret Magruder	6/30/2029
Merlyn Thompson	4	6/30/2029	Michael Morris	6/30/2029
Ian Wiggins	5	6/30/2029	Vacancy	6/30/2027

CLATSKANIE SCHOOL DISTRICT BOARD AND ADMINISTRATION

Board of Directors

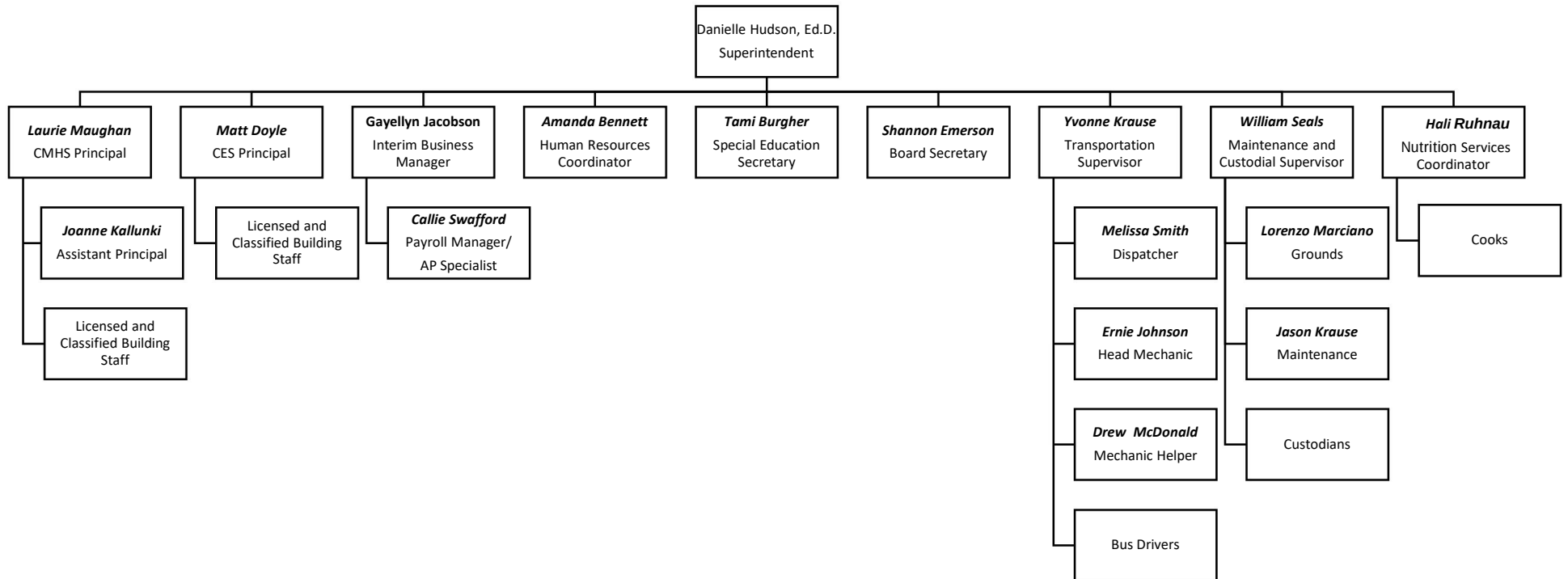
School District Administration

Board Member	Position	Term Expires	Name/Contact	Position
Megan Evenson, Chair	1	6/30/2027	Dr. Danielle Hudson dhudson@csd.k12.or.us	Superintendent
Kara Harris	2	6/30/2027	Laurie Maughan lmaughan@csd.k12.or.us	Middle High Principal
Katherine Willis	3	6/30/2029	Joanne Kallunki jkallunki@csd.k12.or.us	Middle High Vice Principal
Merlyn Thompson	4	6/30/2029	Mathew Doyle mdoyle@csd.k12.or.us	Elementary Principal
Ian Wiggins	5	6/30/2029	Dawn Warren dwarren@csd.k12.or.us	Athletic Director
			Gayellyn Jacobson gjacobson@csd.k12.or.us	Interim Business Manager
			Yvonne Krause ykrause@csd.k12.or.us	Transportation Director
			Will Seals wseals@csd.k12.or.us	Maintenance & Custodial Supervisor
			Hali Ruhnau hruhnau@csd.k12.or.us	Nutrition Services Supervisor



Clatskanie School District Organizational Chart

Updated 4/30/26



Clatskanie School District Mission Statement

The Clatskanie School District, in partnership with families and the community, is dedicated to providing high-quality instruction in a safe, inclusive, and supportive environment. Our mission is to equip all students with the skills, knowledge, and character needed to become productive, responsible citizens and lifelong learners.

Clatskanie School District Vision Statement

The Clatskanie School District will be a leading rural district recognized for academic excellence, innovation, and a strong sense of community. We aspire to provide a rigorous and diverse educational experience that meets students where they are, empowers them to pursue lifelong learning, and prepares them to thrive in a global society. Our schools will be places where high-quality educators are proud to teach, students are excited to learn, and the community is actively engaged and invested in student success.

Clatskanie School District Maxims

Considerate, Confident, and Creative.

Clatskanie School Board Goals

Improving Attendance - At the end of 2027-28 school year, 90% of students in grades K-12 will attend regularly.

Improving Graduation Rates - At the end of the 2027-28 school year, 90% of seniors will graduate with their four-year graduation cohort.

Improving On Track to Graduate - At the end of the 2027-28 school year, 90% of all 9th-grade students are on track to graduate.

Improving Early Literacy - By the 2027-28 school year, 80% of 3rd grade students will test as Proficient on the English Language Arts STAR Assessment.

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 30th of each year.

BUDGET OVERVIEW

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 intermediate 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 entry 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 functions)

Superintendent's Budget Message

As we prepare for the 2026–2027 school year, we are facing a challenging financial landscape that requires thoughtful decision-making and, unfortunately, reductions in some areas of our district.

Several key factors are contributing to our current budget situation:

- **Declining and constrained revenues:**

We are seeing decreases in federal grant funding, including reductions that directly impact programs and student supports. At the same time, State School Fund and Integrated Guidance allocations are not keeping pace with rising costs of ongoing increases in employee benefits and cost-of-living adjustments (COLA).

- **Enrollment decline impacting funding:**

We are anticipating a decrease in enrollment of approximately 20 students for the 2026–2027 school year, largely due to lower incoming kindergarten enrollment. Because school funding is directly tied to student enrollment, this decline results in an estimated \$180,000–\$220,000 reduction in State School Fund revenue, depending on final enrollment and weighting factors.

- **Changes to student support funding:**

Funding to support free meals for students has been reduced, creating additional pressure on our general fund to maintain this important service for our students and families.

- **Special education cost pressures:**

We are experiencing an overall reduction in high-cost disability reimbursement, while continuing to serve students with complex needs. This creates a gap between the services we are required and committed to provide and the funding available to support those services.

- **Rising operational costs:**

Like many districts, we are facing increases in liability insurance premiums. In addition, we are adding necessary sexual abuse and molestation (SAM) coverage to ensure appropriate protection for our students, staff, and

community. We are also experiencing increased utility costs, which further strain our operating budget. These essential expenses, insurance, utilities, and safety coverage, are necessary to operate our schools but significantly reduce available discretionary funds.

- **Ongoing financial obligations:**

The district continues to meet existing financial commitments, including two active bus leases and our LED lighting project. While these investments support long-term efficiency and student transportation, they also limit our short-term financial flexibility.

Our Commitment Moving Forward

Despite these challenges, our commitment remains the same: to provide high-quality instruction in a safe, supportive, and inclusive environment for every student.

We are approaching this work with a focus on:

- Prioritizing classroom instruction and student learning
- Maintaining essential student supports wherever possible
- Making thoughtful, strategic reductions that minimize impact on students
- Continuing to advocate at the state and federal levels for sustainable school funding

We recognize that these decisions impact our staff, students, and community, and we do not take them lightly. We are committed to ongoing transparency and communication as we navigate this process together.

Thank you for your continued partnership and support of our schools.

**Clatskanie School District
Budget Summary - All Funds
2026-2027**

RESOURCES	General Fund		Special Revenue Funds		Debt Service Funds		Capital Project Fund		All Funds Adopted Budget		Adopted FTE		
Local Revenue	\$	7,271,000	\$	730,440	\$	707,400	\$	-	\$	8,708,840	-	-	
Intermediate Revenue		36,000		13,601		-		-		49,601	-	-	
State Revenue		5,132,044		1,337,055		-		-		6,469,099	-	-	
Federal Revenue		-		708,068		-		-		708,068	-	-	
Transfers In		-		326,699		59,937		-		386,636	-	-	
Other Revenue (BFB)		350,000		1,450,212		50,000		545,000		2,395,212	-	-	
Total Revenue	\$	12,789,044	\$	4,566,075	\$	817,337	\$	545,000	\$	18,717,456	-	-	
EXPENDITURES BY FUNCTIONS		FTE		FTE							FTE		
Instruction	\$	6,813,244	51.50	\$	2,497,955	10.55	\$	-	\$	9,311,199	62.05		
Supporting Services		5,564,925	32.95		485,171	0.07		-		387,000	6,437,096	33.02	
Community Services		-			620,302	4.84		-		-	620,302	4.84	
Facilities Acquisition & Construction		-			2,710			-		175,000	177,710	-	
Debt Service		-			-			817,337		-	817,337	-	
Transfers Out		26,699			359,937			-		-	386,636	-	
Contingency		384,176			600,000			-		-	984,176	-	
Total Expenditures by Functions	\$	12,789,044	84.45	\$	4,566,075	15.46	\$	817,337	\$	562,000	\$	18,734,456	99.91
EXPENDITURES BY OBJECTS		FTE		FTE							FTE		
Salaries	\$	6,451,907	84.45	\$	1,112,180	15.46	\$	-	\$	7,564,087	99.91		
Associated Payroll Costs		4,096,852			575,537			-		-	4,672,389	-	
Purchased Servcies		1,067,085			359,163			-		387,000	1,813,248	-	
Supplies & Materials		380,175			1,415,059			-		-	1,795,234	-	
Capital Outlay		-			-			-		175,000	175,000	-	
Other Objects		382,150			144,199			817,337		-	1,343,686	-	
Transfers		26,699			359,937			-		-	386,636	-	
Planned Reserves		384,176			600,000			-		-	984,176	-	
Total Expenditures by Objects	\$	12,789,044	84.45	\$	4,566,075	15.46	\$	817,337	\$	562,000	\$	18,734,456	99.91

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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.

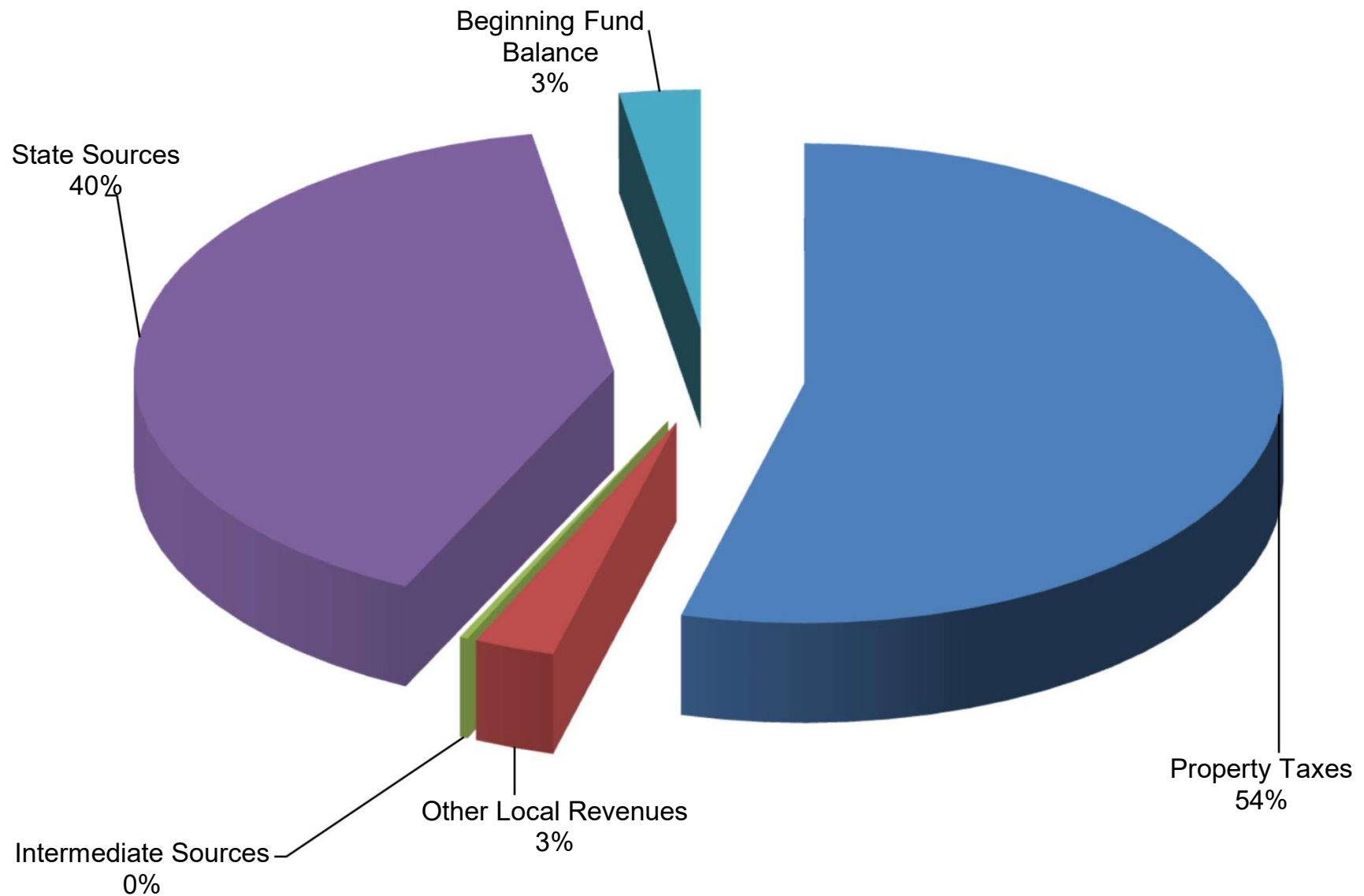
Revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 94% of all General Fund revenue.

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.

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General Fund Revenues by Source



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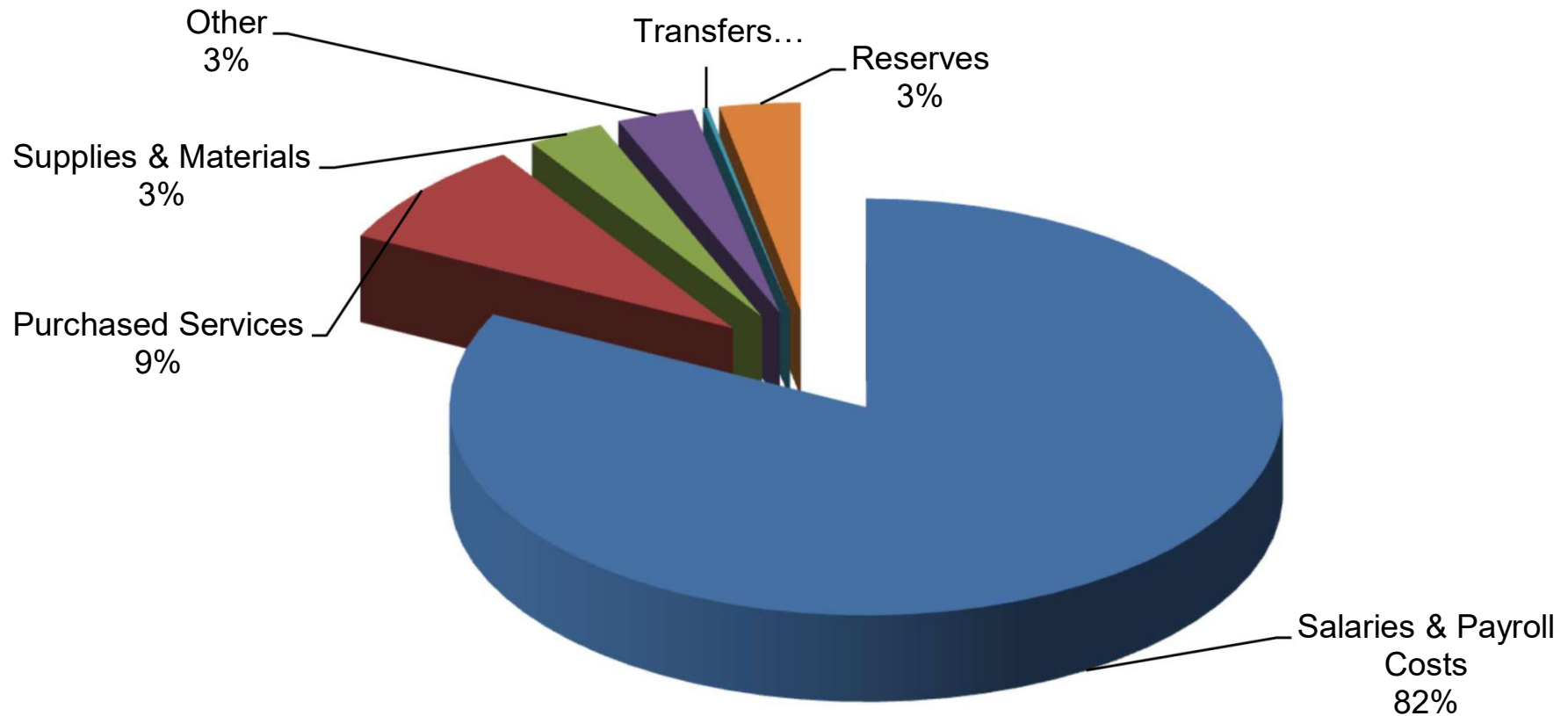
Clatskanie School District
PO Box 678 Clatskanie, OR 97016

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND									
1111 CURRENT YEAR TAXES	6,118,726	6,277,678	6,500,000	0.00	6,775,000	0.00	6,775,000	6,775,000	0.00
1112 PRIOR YEAR TAXES	527,596	145,208	125,000	0.00	125,000	0.00	125,000	125,000	0.00
1114 PAYMENTS IN LIEU OF TAX	16,936	48,231	15,000	0.00	15,000	0.00	15,000	15,000	0.00
1190 PENALTIES & INTEREST ON TAXES	7,411	7,722	8,000	0.00	8,000	0.00	8,000	8,000	0.00
1200 REVENUE FROM LOCAL GOVT	0	0	300,000	0.00	0	0.00	0	0	0.00
1411 TRANSPORTATION FEES	2,448	13,302	3,000	0.00	3,000	0.00	3,000	3,000	0.00
1510 INTEREST ON INVESTMENTS	246,267	167,043	175,000	0.00	175,000	0.00	175,000	175,000	0.00
1710 ADMISSIONS	9,791	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
1740 ASB GENERAL FEES	1,525	29,080	20,000	0.00	20,000	0.00	20,000	20,000	0.00
1745 USER FEES	14,635	200	0	0.00	0	0.00	0	0	0.00
1920 DONATIONS - PRIVATE SOURCES	0	8,699	0	0.00	0	0.00	0	0	0.00
1960 RECOVERY OF PRIOR YEAR EXPENSE	7,197	6,035	5,000	0.00	5,000	0.00	5,000	5,000	0.00
1961 RECOVERY CURRENT YEAR EXPENSE	300	9,201	10,000	0.00	5,000	0.00	5,000	5,000	0.00
1980 FEES CHARGED TO GRANTS	0	19,893	0	0.00	0	0.00	0	0	0.00
1990 MISCELLANEOUS	82,482	89,335	50,000	0.00	75,000	0.00	75,000	75,000	0.00
1991 IT PROTECTION PLAN	0	100	500	0.00	0	0.00	0	0	0.00
1993 MEDICAID ADMIN CLAIMS	4,318	12,300	50,000	0.00	5,000	0.00	5,000	5,000	0.00
1994 MEDICAID FFS REIMBURSEMENT	3,301	42,507	30,000	0.00	30,000	0.00	30,000	30,000	0.00
1995 E-RATE	2,514	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
1000 LOCAL SOURCES	7,045,445	6,876,534	7,321,500	0.00	7,271,000	0.00	7,271,000	7,271,000	0.00
2101 COUNTY SCHOOL FUNDS	37,243	128,119	35,000	0.00	35,000	0.00	35,000	35,000	0.00
2105 NATURAL GAS, OIL & MINERAL RECE	5,531	5,849	0	0.00	0	0.00	0	0	0.00
2800 REVENUE IN LIEU OF TAXES	571	576	1,000	0.00	1,000	0.00	1,000	1,000	0.00
2000 INTERMEDIATE SOURCES	43,345	134,544	36,000	0.00	36,000	0.00	36,000	36,000	0.00
3101 STATE SCHOOL FUND	3,147,208	3,859,001	5,027,468	0.00	4,919,532	0.00	4,919,532	4,919,532	0.00
3103 COMMON SCHOOL FUND	92,196	91,368	103,063	0.00	112,312	0.00	112,312	112,312	0.00
3104 STATE MANAGED COUNTY TIMBER	85,324	2,080	85,000	0.00	200	0.00	200	200	0.00
3199 STATE UNRESTRICTED GRANTS IN AID	0	31,809	0	0.00	0	0.00	0	0	0.00
3299 STATE RESTRICTED GRANTS-IN-AID	0	102,693	100,000	0.00	100,000	0.00	100,000	100,000	0.00
3000 STATE SOURCES	3,324,728	4,086,951	5,315,531	0.00	5,132,044	0.00	5,132,044	5,132,044	0.00
4506 NSLP SNACKS	0	22,037	0	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	0	22,037	0	0.00	0	0.00	0	0	0.00
5160 LEASE PURCHASE RECEIPTS	0	65,048	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	686,897	824,937	610,000	0.00	350,000	0.00	350,000	350,000	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	686,897	889,985	610,000	0.00	350,000	0.00	350,000	350,000	0.00
Total Fund 100 GENERAL FUND	11,100,415	12,010,051	13,283,031	0.00	12,789,044	0.00	12,789,044	12,789,044	0.00

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General Fund Expenditures by Object



Clatskanie School District
PO Box 678 Clatskanie, OR 97016

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 1111	ELEMENTARY, K-6									
111	CERTIFICATED SALARIES	995,372	943,409	1,136,677	15.00	1,118,570	14.00	1,118,570	1,118,570	14.00
112	CLASSIFIED SALARIES	55,823	13,503	27,779	0.75	33,142	0.88	33,142	33,142	0.88
121	SUBSTITUTE CERTIFICATED SALARIES	29,011	94,311	70,000	0.00	71,000	0.00	71,000	71,000	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	701	510	996	0.00	1,000	0.00	1,000	1,000	0.00
130	ADDITIONAL SALARY	1,685	3,946	200	0.00	500	0.00	500	500	0.00
139	OPT OUT INSURANCE	3,390	13,080	14,040	0.00	21,600	0.00	21,600	21,600	0.00
211	PUBLIC EMPLOYEES RETIREMENT	254,331	260,716	334,429	0.00	305,284	0.00	305,284	305,284	0.00
220	SOCIAL SECURITY	80,676	81,687	94,486	0.00	94,065	0.00	94,065	94,065	0.00
231	WORKERS COMPENSATON	5,075	5,204	5,913	0.00	7,525	0.00	7,525	7,525	0.00
232	UNEMPLOYMENT COMPENSATION	7,275	7,448	8,519	0.00	7,981	0.00	7,981	7,981	0.00
233	PAID FAMILY MEDICAL LEAVE	1,085	7,658	4,940	0.00	7,377	0.00	7,377	7,377	0.00
241	HEALTH INSURANCE	293,427	267,590	324,258	0.00	284,789	0.00	284,789	284,789	0.00
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	2,500	0	0	0.00	0	0.00	0	0	0.00
314	Substitute Licensed	30,628	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	19,985	15,855	20,000	0.00	20,000	0.00	20,000	20,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	13,265	11,445	12,000	0.00	12,000	0.00	12,000	12,000	0.00
460	NONCONSUMABLE SUPPLIES	215	1,148	2,000	0.00	2,000	0.00	2,000	2,000	0.00
470	COMPUTER SOFTWARE	6,440	2,966	4,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Function 1111	ELEMENTARY, K-6	1,800,883	1,730,476	2,060,237	15.75	1,990,832	14.88	1,990,832	1,990,832	14.88
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
111	CERTIFICATED SALARIES	399,077	417,363	408,035	4.87	477,433	5.53	477,433	477,433	5.53
121	SUBSTITUTE CERTIFICATED SALARIES	8,609	18,450	20,000	0.00	20,000	0.00	20,000	20,000	0.00
130	ADDITIONAL SALARY	5,785	5,774	5,879	0.00	12,000	0.00	12,000	12,000	0.00
139	OPT OUT INSURANCE	5,550	6,810	11,934	0.00	14,400	0.00	14,400	14,400	0.00
211	PUBLIC EMPLOYEES RETIREMENT	94,509	104,584	120,257	0.00	132,196	0.00	132,196	132,196	0.00
220	SOCIAL SECURITY	32,052	34,259	34,083	0.00	40,047	0.00	40,047	40,047	0.00
231	WORKERS COMPENSATON	1,986	2,115	2,097	0.00	3,193	0.00	3,193	3,193	0.00
232	UNEMPLOYMENT COMPENSATION	2,890	3,089	3,073	0.00	3,390	0.00	3,390	3,390	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
233	PAID FAMILY MEDICAL LEAVE	422	1,791	1,782	0.00	3,138	0.00	3,138	3,138	0.00
241	HEALTH INSURANCE	73,097	77,537	74,101	0.00	90,822	0.00	90,822	90,822	0.00
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	825	0	0	0.00	0	0.00	0	0	0.00
314	Substitute Licensed	1,617	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	3,023	3,758	4,000	0.00	7,000	0.00	7,000	7,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,444	1,409	3,000	0.00	3,000	0.00	3,000	3,000	0.00
440	PERIODICALS	165	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	415	0	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	13	8	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAM	632,479	676,949	688,240	4.87	806,619	5.53	806,619	806,619	5.53
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR									
121	SUBSTITUTE CERTIFICATED SALARIES	35	1,377	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	8,548	9,824	9,850	0.00	12,000	0.00	12,000	12,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	760	2,462	2,612	0.00	2,981	0.00	2,981	2,981	0.00
220	SOCIAL SECURITY	653	854	753	0.00	918	0.00	918	918	0.00
231	WORKERS COMPENSATON	40	53	45	0.00	356	0.00	356	356	0.00
232	UNEMPLOYMENT COMPENSATION	59	77	68	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	8	45	39	0.00	69	0.00	69	69	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	0	2,309	1,000	0.00	1,000	0.00	1,000	1,000	0.00
344	BUS DRIVER MEALS	78	350	300	0.00	300	0.00	300	300	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	2,092	0	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	884	1,375	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR	13,156	18,726	16,168	0.00	19,123	0.00	19,123	19,123	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	792,844	749,461	780,886	8.83	916,065	10.17	916,065	916,065	10.17
121	SUBSTITUTE CERTIFICATED SALARIES	18,923	24,807	20,000	0.00	20,000	0.00	20,000	20,000	0.00
130	ADDITIONAL SALARY	18,840	16,725	16,869	0.00	17,000	0.00	17,000	17,000	0.00
139	OPT OUT INSURANCE	14,365	14,757	14,040	0.00	14,400	0.00	14,400	14,400	0.00
211	PUBLIC EMPLOYEES RETIREMENT	202,237	198,578	220,607	0.00	240,318	0.00	240,318	240,318	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 1131	HIGH SCHOOL PROGRAMS									
220	SOCIAL SECURITY	64,007	60,831	62,863	0.00	73,343	0.00	73,343	73,343	0.00
231	WORKERS COMPENSATON	3,997	3,795	3,911	0.00	5,341	0.00	5,341	5,341	0.00
232	UNEMPLOYMENT COMPENSATION	5,772	5,485	5,668	0.00	6,358	0.00	6,358	6,358	0.00
233	PAID FAMILY MEDICAL LEAVE	850	3,181	3,287	0.00	5,748	0.00	5,748	5,748	0.00
241	HEALTH INSURANCE	176,499	160,966	159,899	0.00	196,526	0.00	196,526	196,526	0.00
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	1,675	0	0	0.00	0	0.00	0	0	0.00
314	Substitute Licensed	3,370	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	1,265	656	750	0.00	750	0.00	750	750	0.00
324	RENTALS	9,178	7,166	10,000	0.00	10,000	0.00	10,000	10,000	0.00
340	TRAVEL	551	15	0	0.00	0	0.00	0	0	0.00
353	POSTAGE	190	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	1,545	24	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	29,020	27,746	12,000	0.00	12,000	0.00	12,000	12,000	0.00
415	VEHICLE FUEL	22	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	80	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	298	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
470	COMPUTER SOFTWARE	370	0	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	1,597	120	200	0.00	200	0.00	200	200	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	1,347,414	1,274,394	1,315,981	8.83	1,523,049	10.17	1,523,049	1,523,049	10.17
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
111	CERTIFICATED SALARIES	0	26,004	24,890	0.30	24,890	0.30	24,890	24,890	0.30
121	SUBSTITUTE CERTIFICATED SALARIES	195	1,297	1,500	0.00	1,500	0.00	1,500	1,500	0.00
130	ADDITIONAL SALARY	84,977	93,059	104,400	0.00	95,000	0.00	95,000	95,000	0.00
139	OPT OUT INSURANCE	0	0	2,106	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	13,785	22,432	34,120	0.00	30,945	0.00	30,945	30,945	0.00
220	SOCIAL SECURITY	6,470	9,189	10,152	0.00	9,286	0.00	9,286	9,286	0.00
231	WORKERS COMPENSATON	674	887	670	0.00	2,973	0.00	2,973	2,973	0.00
232	UNEMPLOYMENT COMPENSATION	583	828	915	0.00	172	0.00	172	172	0.00
233	PAID FAMILY MEDICAL LEAVE	53	480	531	0.00	702	0.00	702	702	0.00
241	HEALTH INSURANCE	0	6,836	0	0.00	0	0.00	0	0	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
314	Substitute Licensed	135	0	0	0.00	0	0.00	0	0	0.00
315	Substitute Classified	831	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	12,530	8,046	7,500	0.00	7,500	0.00	7,500	7,500	0.00
340	TRAVEL	1,462	4,109	2,000	0.00	2,000	0.00	2,000	2,000	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	49,586	86,203	40,000	0.00	40,000	0.00	40,000	40,000	0.00
344	BUS DRIVER MEALS	3,101	3,508	3,000	0.00	3,000	0.00	3,000	3,000	0.00
345	STUDENT TRAVEL - PLAYOFFS	16,322	13,641	10,000	0.00	10,000	0.00	10,000	10,000	0.00
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	129	118	0	0.00	0	0.00	0	0	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	15,870	750	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	10,387	14,701	10,000	0.00	10,000	0.00	10,000	10,000	0.00
460	NONCONSUMABLE SUPPLIES	3,114	84	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	25,833	55,470	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	246,036	347,642	301,784	0.30	287,968	0.30	287,968	287,968	0.30
Function 1220	CLASSROOMS FOR DISABLED STUDENTS									
111	CERTIFICATED SALARIES	0	100,958	110,168	2.00	152,509	2.00	152,509	152,509	2.00
112	CLASSIFIED SALARIES	301,427	286,889	386,495	10.44	314,225	7.88	314,225	314,225	7.88
121	SUBSTITUTE CERTIFICATED SALARIES	500	318	1,000	0.00	1,000	0.00	1,000	1,000	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	25,483	27,153	22,000	0.00	22,000	0.00	22,000	22,000	0.00
130	ADDITIONAL SALARY	3,177	10,056	8,422	0.00	10,000	0.00	10,000	10,000	0.00
139	OPT OUT INSURANCE	40,582	30,219	28,519	0.00	28,800	0.00	28,800	28,800	0.00
211	PUBLIC EMPLOYEES RETIREMENT	88,457	115,378	135,329	0.00	132,418	0.00	132,418	132,418	0.00
220	SOCIAL SECURITY	27,885	34,692	37,603	0.00	40,262	0.00	40,262	40,262	0.00
231	WORKERS COMPENSATON	1,867	2,282	2,459	0.00	3,282	0.00	3,282	3,282	0.00
232	UNEMPLOYMENT COMPENSATION	2,514	3,122	3,383	0.00	3,395	0.00	3,395	3,395	0.00
233	PAID FAMILY MEDICAL LEAVE	493	1,810	1,962	0.00	3,148	0.00	3,148	3,148	0.00
241	HEALTH INSURANCE	100,169	147,777	173,829	0.00	166,200	0.00	166,200	166,200	0.00
310	PROFESSIONAL & TECHNICAL	0	407	500	0.00	500	0.00	500	500	0.00
315	Substitute Classified	15,240	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	1,062	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,352	7,443	7,500	0.00	7,500	0.00	7,500	7,500	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100	GENERAL FUND									
Function 1220	CLASSROOMS FOR DISABLED STUDENTS									
460	NONCONSUMABLE SUPPLIES	188	1,880	2,000	0.00	2,000	0.00	2,000	2,000	0.00
470	COMPUTER SOFTWARE	850	1,199	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 1220	CLASSROOMS FOR DISABLED STUDENTS	610,185	772,646	923,669	12.44	889,740	9.88	889,740	889,740	9.88
Function 1225	OUT OF DISTRICT PROGRAMS									
374	OTHER TUITION	91,932	89,512	95,000	0.00	262,750	0.00	262,750	262,750	0.00
Total Function 1225	OUT OF DISTRICT PROGRAMS	91,932	89,512	95,000	0.00	262,750	0.00	262,750	262,750	0.00
Function 1240	PROGRAMS FOR BEHAVIOR SUPPORT									
112	CLASSIFIED SALARIES	39,933	42,839	45,170	1.25	0	0.00	0	0	0.00
121	SUBSTITUTE CERTIFICATED SALARIES	537	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	1,320	3,169	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	67	22	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	11,732	12,715	11,979	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	3,498	3,899	3,380	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	232	251	223	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	315	351	304	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	63	204	177	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	27,223	28,253	33,427	0.00	0	0.00	0	0	0.00
315	Substitute Classified	71	0	0	0.00	0	0.00	0	0	0.00
Total Function 1240	PROGRAMS FOR BEHAVIOR SUPPORT	84,992	91,703	94,660	1.25	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
111	CERTIFICATED SALARIES	48,014	51,225	120,564	2.00	159,498	2.00	159,498	159,498	2.00
112	CLASSIFIED SALARIES	280,645	290,428	354,792	9.75	333,059	8.75	333,059	333,059	8.75
121	SUBSTITUTE CERTIFICATED SALARIES	1,941	18,100	10,000	0.00	10,000	0.00	10,000	10,000	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	7,161	21,773	12,000	0.00	12,000	0.00	12,000	12,000	0.00
130	ADDITIONAL SALARY	6,146	5,887	9,582	0.00	16,339	0.00	16,339	16,339	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	69	0	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	19,521	20,571	15,356	0.00	0	0.00	0	0	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 1250	RESOURCE ROOMS									
211	PUBLIC EMPLOYEES RETIREMENT	95,883	102,893	139,026	0.00	135,054	0.00	135,054	135,054	0.00
220	SOCIAL SECURITY	27,826	32,547	54,411	0.00	39,896	0.00	39,896	39,896	0.00
231	WORKERS COMPENSATON	1,907	2,135	3,504	0.00	3,399	0.00	3,399	3,399	0.00
232	UNEMPLOYMENT COMPENSATION	2,509	2,920	4,891	0.00	3,319	0.00	3,319	3,319	0.00
233	PAID FAMILY MEDICAL LEAVE	473	1,693	2,836	0.00	3,105	0.00	3,105	3,105	0.00
241	HEALTH INSURANCE	172,265	180,484	243,431	0.00	286,832	0.00	286,832	286,832	0.00
310	PROFESSIONAL & TECHNICAL	0	0	0	0.00	2,714	0.00	2,714	2,714	0.00
311	INSTRUCTION SERVICES	3,654	780	1,000	0.00	1,000	0.00	1,000	1,000	0.00
314	Substitute Licensed	404	0	0	0.00	0	0.00	0	0	0.00
315	Substitute Classified	10,777	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	863	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	538	1,536	1,500	0.00	1,500	0.00	1,500	1,500	0.00
460	NONCONSUMABLE SUPPLIES	0	160	200	0.00	200	0.00	200	200	0.00
691	GRANT INDIRECT (MEDICAID STATE MATCH)	1,187	14,702	10,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 1250	RESOURCE ROOMS	680,919	748,697	984,093	11.75	1,018,914	10.75	1,018,914	1,018,914	10.75
Function 1272	TITLE 1									
111	CERTIFICATED SALARIES	(29,068)	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	29,068	15,586	33,012	0.88	0	0.00	0	0	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	1,583	2,428	2,000	0.00	7,000	0.00	7,000	7,000	0.00
130	ADDITIONAL SALARY	0	20	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	5,814	5,959	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	1,613	3,539	10,337	0.00	1,739	0.00	1,739	1,739	0.00
220	SOCIAL SECURITY	1,664	1,649	2,471	0.00	536	0.00	536	536	0.00
231	WORKERS COMPENSATON	49	109	171	0.00	207	0.00	207	207	0.00
232	UNEMPLOYMENT COMPENSATION	233	149	221	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	116	86	128	0.00	42	0.00	42	42	0.00
241	HEALTH INSURANCE	0	76	23,400	0.00	0	0.00	0	0	0.00
315	Substitute Classified	262	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	301	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	0	0	0.00	4,725	0.00	4,725	4,725	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100	GENERAL FUND									
Total Function 1272	TITLE 1	11,334	29,902	71,741	0.88	14,249	0.00	14,249	14,249	0.00
Function 1280	ALTERNATIVE EDUCATION									
311	INSTRUCTION SERVICES	594	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	583	0	0.00	0	0.00	0	0	0.00
Total Function 1280	ALTERNATIVE EDUCATION	594	583	0	0.00	0	0.00	0	0	0.00
Function 1283	DISTRICT ALTERNATIVE PROGRAM									
311	INSTRUCTION SERVICES	0	9,177	0	0.00	0	0.00	0	0	0.00
Total Function 1283	DISTRICT ALTERNATIVE PROGRAM	0	9,177	0	0.00	0	0.00	0	0	0.00
Function 1291	ENGLISH 2ND LANGUAGE PROGRAM									
130	ADDITIONAL SALARY	3,396	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	850	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	259	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	16	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	23	0	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	3	0	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ENGLISH 2ND LANGUAGE PROGRAM	4,548	0	0	0.00	0	0.00	0	0	0.00
Function 2113	SOCIAL WORK SERVICES									
311	INSTRUCTION SERVICES	999	0	0	0.00	0	0.00	0	0	0.00
Total Function 2113	SOCIAL WORK SERVICES	999	0	0	0.00	0	0.00	0	0	0.00
Function 2122	COUNSELING SERVICES									
111	CERTIFICATED SALARIES	44,001	51,923	56,125	1.00	63,557	1.00	63,557	63,557	1.00
130	ADDITIONAL SALARY	3,562	1,896	595	0.00	1,000	0.00	1,000	1,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	5,898	13,471	19,664	0.00	16,036	0.00	16,036	16,036	0.00
220	SOCIAL SECURITY	3,630	4,091	4,331	0.00	4,921	0.00	4,921	4,921	0.00
231	WORKERS COMPENSATON	231	259	277	0.00	324	0.00	324	324	0.00
232	UNEMPLOYMENT COMPENSATION	327	369	442	0.00	437	0.00	437	437	0.00
233	PAID FAMILY MEDICAL LEAVE	54	214	227	0.00	386	0.00	386	386	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100	GENERAL FUND									
Function 2122	COUNSELING SERVICES									
241	HEALTH INSURANCE	18,391	22,739	23,400	0.00	23,853	0.00	23,853	23,853	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	159	393	500	0.00	500	0.00	500	500	0.00
Total Function 2122	COUNSELING SERVICES	76,254	95,354	105,560	1.00	111,013	1.00	111,013	111,013	1.00
Function 2132	MEDICAL SERVICES									
313	STUDENT SERVICES	0	16,500	30,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 2132	MEDICAL SERVICES	0	16,500	30,000	0.00	15,000	0.00	15,000	15,000	0.00
Function 2134	NURSE SERVICES									
111	CERTIFICATED SALARIES	37,478	77,205	81,065	1.00	76,154	1.00	76,154	76,154	1.00
121	SUBSTITUTE CERTIFICATED SALARIES	215	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	10,445	21,517	24,076	0.00	0	0.00	18,917	18,917	0.00
220	SOCIAL SECURITY	2,863	5,832	6,127	0.00	5,826	0.00	5,826	5,826	0.00
231	WORKERS COMPENSATON	179	365	383	0.00	350	0.00	350	350	0.00
232	UNEMPLOYMENT COMPENSATION	258	526	552	0.00	525	0.00	525	525	0.00
233	PAID FAMILY MEDICAL LEAVE	37	305	320	0.00	457	0.00	457	457	0.00
241	HEALTH INSURANCE	10,973	22,739	23,400	0.00	20,214	0.00	20,214	20,214	0.00
Total Function 2134	NURSE SERVICES	62,448	128,489	135,924	1.00	103,527	1.00	122,444	122,444	1.00
Function 2139	OTHER HEALTH SERVICES									
310	PROFESSIONAL & TECHNICAL	1,451	7,764	75,000	0.00	35,000	0.00	35,000	35,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	4,613	3,167	35,000	0.00	35,000	0.00	35,000	35,000	0.00
460	NONCONSUMABLE SUPPLIES	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
640	DUES & FEES	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2139	OTHER HEALTH SERVICES	6,065	10,931	135,000	0.00	95,000	0.00	95,000	95,000	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
111	CERTIFICATED SALARIES	0	90,177	96,650	1.00	92,627	0.94	92,627	92,627	0.94
130	ADDITIONAL SALARY	0	13,318	13,561	0.00	13,000	0.00	13,000	13,000	0.00
139	OPT OUT INSURANCE	0	0	0	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	26,016	29,228	0.00	28,026	0.00	28,026	28,026	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2140 PSYCHOLOGICAL SERVICES										
220 SOCIAL SECURITY		0	7,952	8,431	0.00	8,631	0.00	8,631	8,631	0.00
231 WORKERS COMPENSATON		0	487	515	0.00	839	0.00	839	839	0.00
232 UNEMPLOYMENT COMPENSATION		0	717	760	0.00	689	0.00	689	689	0.00
233 PAID FAMILY MEDICAL LEAVE		0	416	441	0.00	673	0.00	673	673	0.00
241 HEALTH INSURANCE		0	2,375	2,573	0.00	0	0.00	0	0	0.00
310 PROFESSIONAL & TECHNICAL		0	114	0	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE		0	10	0	0.00	0	0.00	0	0	0.00
Total Function 2140 PSYCHOLOGICAL SERVICES		0	141,581	152,160	1.00	151,686	0.94	151,686	151,686	0.94
Function 2150 SPEECH PATHOLOGY										
111 CERTIFICATED SALARIES		0	0	0	0.00	58,494	1.00	58,494	58,494	1.00
112 CLASSIFIED SALARIES		0	27,230	0	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREMENT		0	7,227	0	0.00	14,530	0.00	14,530	14,530	0.00
220 SOCIAL SECURITY		0	426	0	0.00	4,475	0.00	4,475	4,475	0.00
231 WORKERS COMPENSATON		0	29	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION		0	38	0	0.00	0	0.00	0	0	0.00
233 PAID FAMILY MEDICAL LEAVE		0	22	0	0.00	351	0.00	351	351	0.00
241 HEALTH INSURANCE		0	20,064	0	0.00	24,000	0.00	24,000	24,000	0.00
310 PROFESSIONAL & TECHNICAL		214,315	239,663	200,000	0.00	160,000	0.00	160,000	160,000	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		73	0	0	0.00	0	0.00	0	0	0.00
480 COMPUTER HARDWARE		0	218	0	0.00	0	0.00	0	0	0.00
Total Function 2150 SPEECH PATHOLOGY		214,388	294,917	200,000	0.00	261,850	1.00	261,850	261,850	1.00
Function 2190 SERVICE DIRECTION/STUDENT										
114 MANAGERIAL/CONFIDENTIAL CLASSIFIED		40,449	23,808	26,400	0.39	0	0.00	0	0	0.00
121 SUBSTITUTE CERTIFICATED SALARIES		645	964	1,500	0.00	1,500	0.00	1,500	1,500	0.00
130 ADDITIONAL SALARY		11,000	13,000	13,000	0.00	12,194	0.00	12,194	12,194	0.00
139 OPT OUT INSURANCE		3,315	3,404	0	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREMENT		18,037	12,259	12,116	0.00	4,133	0.00	4,133	4,133	0.00
220 SOCIAL SECURITY		4,086	2,423	1,938	0.00	1,027	0.00	1,027	1,027	0.00
231 WORKERS COMPENSATON		266	195	206	0.00	99	0.00	99	99	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2190 SERVICE DIRECTION/STUDENT										
232	UNEMPLOYMENT COMPENSATION	368	218	174	0.00	82	0.00	82	82	0.00
233	PAID FAMILY MEDICAL LEAVE	39	127	101	0.00	81	0.00	81	81	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	338	1,374	0.00	1,547	0.00	1,547	1,547	0.00
241	HEALTH INSURANCE	20,173	12,747	9,360	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL & TECHNICAL	551	774	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	380	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	281	150	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	175	0	0	0.00	0	0.00	0	0	0.00
Total Function 2190 SERVICE DIRECTION/STUDENT		99,765	70,408	66,170	0.39	20,664	0.00	20,664	20,664	0.00
Function 2220 LIBRARY/MEDIA										
112	CLASSIFIED SALARIES	65,080	74,437	78,463	2.00	40,007	1.00	40,007	40,007	1.00
122	SUBSTITUTE CLASSIFIED SALARIES	4,340	2,468	3,000	0.00	3,000	0.00	3,000	3,000	0.00
130	ADDITIONAL SALARY	0	524	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	6,645	6,810	7,020	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	17,953	20,493	23,468	0.00	12,471	0.00	12,471	12,471	0.00
220	SOCIAL SECURITY	5,596	6,308	6,613	0.00	3,818	0.00	3,818	3,818	0.00
231	WORKERS COMPENSATON	374	411	432	0.00	311	0.00	311	311	0.00
232	UNEMPLOYMENT COMPENSATION	505	567	594	0.00	322	0.00	322	322	0.00
233	PAID FAMILY MEDICAL LEAVE	93	329	345	0.00	298	0.00	298	298	0.00
241	HEALTH INSURANCE	21,720	22,661	23,400	0.00	97	0.00	97	97	0.00
310	PROFESSIONAL & TECHNICAL	102	52	0	0.00	0	0.00	0	0	0.00
315	Substitute Classified	392	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	476	146	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	954	2,135	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2220 LIBRARY/MEDIA		124,230	137,341	145,335	2.00	69,525	1.00	69,525	69,525	1.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
130	ADDITIONAL SALARY	476	225	225	0.00	2,500	0.00	2,500	2,500	0.00
211	PUBLIC EMPLOYEES RETIREMENT	90	56	60	0.00	621	0.00	621	621	0.00
220	SOCIAL SECURITY	37	17	17	0.00	191	0.00	191	191	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100	GENERAL FUND									
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
231	WORKERS COMPENSATON	2	1	1	0.00	74	0.00	74	74	0.00
232	UNEMPLOYMENT COMPENSATION	3	2	2	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	1	1	1	0.00	14	0.00	14	14	0.00
241	HEALTH INSURANCE	9	0	0	0.00	0	0.00	0	0	0.00
245	TUITION REIMBURSEMENT	28,007	101,667	75,000	0.00	100,000	0.00	100,000	100,000	0.00
310	PROFESSIONAL & TECHNICAL	0	0	0	0.00	1,536	0.00	1,536	1,536	0.00
311	INSTRUCTION SERVICES	0	948	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	416	10,850	0	0.00	0	0.00	0	0	0.00
342	CONFERENCES	216	10,046	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	280	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	29,538	123,814	75,305	0.00	104,937	0.00	104,937	104,937	0.00
Function 2310	BOARD OF EDUCATION SERVICES									
310	PROFESSIONAL & TECHNICAL	588	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
381	AUDIT SERVICES	45,650	47,670	35,000	0.00	40,000	0.00	40,000	40,000	0.00
382	LEGAL SERVICES	9,640	11,311	15,000	0.00	15,000	0.00	15,000	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,349	842	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	10,869	9,264	10,000	0.00	10,000	0.00	10,000	10,000	0.00
650	INSURANCE & JUDGMENTS	142,079	173,181	210,000	0.00	235,000	0.00	235,000	235,000	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	210,176	242,269	270,000	0.00	302,000	0.00	302,000	302,000	0.00
Function 2320	EXECUTIVE ADMINISTRATIVE									
410	CONSUMABLE SUPPLIES & MATERIALS	0	568	0	0.00	0	0.00	0	0	0.00
Total Function 2320	EXECUTIVE ADMINISTRATIVE	0	568	0	0.00	0	0.00	0	0	0.00
Function 2321	OFFICE OF SUPERINTENDENT									
113	ADMINISTRATORS	197,899	145,864	151,410	1.00	151,628	1.00	151,628	151,628	1.00
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	40,777	46,235	49,643	0.70	40,988	0.60	40,988	40,988	0.60
130	ADDITIONAL SALARY	9,105	10,799	3,504	0.00	8,220	0.00	8,220	8,220	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2321	OFFICE OF SUPERINTENDENT									
139	OPT OUT INSURANCE	0	0	7,020	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	73,888	62,933	68,805	0.00	63,888	0.00	63,888	63,888	0.00
220	SOCIAL SECURITY	18,915	15,179	15,932	0.00	15,624	0.00	15,624	15,624	0.00
231	WORKERS COMPENSATON	1,164	954	995	0.00	1,059	0.00	1,059	1,059	0.00
232	UNEMPLOYMENT COMPENSATION	1,705	1,368	1,436	0.00	1,376	0.00	1,376	1,376	0.00
233	PAID FAMILY MEDICAL LEAVE	127	793	833	0.00	1,223	0.00	1,223	1,223	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	42,687	20,166	0.00	20,533	0.00	20,533	20,533	0.00
241	HEALTH INSURANCE	27,302	19,148	16,380	0.00	24,211	0.00	24,211	24,211	0.00
310	PROFESSIONAL & TECHNICAL	551	774	0	0.00	0	0.00	0	0	0.00
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	5,612	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	5,222	8,090	7,500	0.00	7,500	0.00	7,500	7,500	0.00
340	TRAVEL	4,793	7,569	7,500	0.00	7,500	0.00	7,500	7,500	0.00
342	CONFERENCES	0	6,111	7,500	0.00	7,500	0.00	7,500	7,500	0.00
353	POSTAGE	3,584	2,975	2,500	0.00	2,500	0.00	2,500	2,500	0.00
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	3,000	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,234	2,048	2,000	0.00	2,000	0.00	2,000	2,000	0.00
440	PERIODICALS	70	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	180	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	4,003	2,125	2,200	0.00	2,200	0.00	2,200	2,200	0.00
Total Function 2321	OFFICE OF SUPERINTENDENT	398,951	375,831	365,323	1.70	365,150	1.60	365,150	365,150	1.60
Function 2410	OFFICE OF PRINCIPAL SERVICES									
112	CLASSIFIED SALARIES	122,965	129,070	139,655	3.06	139,987	3.00	139,987	139,987	3.00
113	ADMINISTRATORS	313,175	331,356	353,747	3.00	354,945	3.00	354,945	354,945	3.00
122	SUBSTITUTE CLASSIFIED SALARIES	1,536	4,656	4,000	0.00	4,000	0.00	4,000	4,000	0.00
130	ADDITIONAL SALARY	3,399	2,941	3,661	0.00	5,910	0.00	5,910	5,910	0.00
139	OPT OUT INSURANCE	3,300	0	384	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	109,117	126,807	144,449	0.00	142,616	0.00	142,616	142,616	0.00
220	SOCIAL SECURITY	33,562	35,168	37,699	0.00	38,471	0.00	38,471	38,471	0.00
231	WORKERS COMPENSATON	2,123	2,223	2,376	0.00	2,546	0.00	2,546	2,546	0.00
232	UNEMPLOYMENT COMPENSATION	3,023	3,167	3,395	0.00	3,411	0.00	3,411	3,411	0.00

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		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2410	OFFICE OF PRINCIPAL SERVICES									
233	PAID FAMILY MEDICAL LEAVE	342	1,836	1,968	0.00	3,013	0.00	3,013	3,013	0.00
241	HEALTH INSURANCE	120,261	137,350	140,400	0.00	120,047	0.00	120,047	120,047	0.00
310	PROFESSIONAL & TECHNICAL	1,382	1,549	1,200	0.00	1,200	0.00	1,200	1,200	0.00
314	Substitute Licensed	270	0	0	0.00	0	0.00	0	0	0.00
315	Substitute Classified	188	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	0	432	0	0.00	0	0.00	0	0	0.00
324	RENTALS	0	0	0	0.00	13,000	0.00	13,000	13,000	0.00
340	TRAVEL	1,407	309	500	0.00	500	0.00	500	500	0.00
342	CONFERENCES	133	0	0	0.00	0	0.00	0	0	0.00
353	POSTAGE	106	13	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	122	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	1,200	1,200	1,200	0.00	1,200	0.00	1,200	1,200	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	11,471	5,108	3,000	0.00	3,000	0.00	3,000	3,000	0.00
460	NONCONSUMABLE SUPPLIES	148	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	704	4,271	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	3,539	2,400	2,750	0.00	2,750	0.00	2,750	2,750	0.00
Total Function 2410	OFFICE OF PRINCIPAL SERVICES	733,476	789,858	840,384	6.06	843,797	6.00	843,797	843,797	6.00
Function 2520	FISCAL SERVICES									
112	CLASSIFIED SALARIES	5,783	0	0	0.00	0	0.00	0	0	0.00
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	154,778	203,515	250,178	3.05	155,144	1.75	155,144	155,144	1.75
130	ADDITIONAL SALARY	2,132	2,196	2,376	0.00	3,840	0.00	3,840	3,840	0.00
139	OPT OUT INSURANCE	0	5,130	7,020	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	32,095	90,991	84,413	0.00	50,853	0.00	50,853	50,853	0.00
220	SOCIAL SECURITY	12,485	16,086	19,683	0.00	12,728	0.00	12,728	12,728	0.00
231	WORKERS COMPENSATON	795	1,015	1,237	0.00	824	0.00	824	824	0.00
232	UNEMPLOYMENT COMPENSATION	1,121	1,450	1,775	0.00	1,130	0.00	1,130	1,130	0.00
233	PAID FAMILY MEDICAL LEAVE	79	1,987	1,029	0.00	996	0.00	996	996	0.00
241	HEALTH INSURANCE	61,251	69,297	53,820	0.00	27,412	0.00	27,412	27,412	0.00
310	PROFESSIONAL & TECHNICAL	3,149	774	1,000	0.00	1,000	0.00	1,000	1,000	0.00
340	TRAVEL	307	3,255	10,000	0.00	10,000	0.00	10,000	10,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2520 FISCAL SERVICES										
354	ADVERTISING	0	2,246	0	0.00	0	0.00	0	0	0.00
355	PRINTING & BINDING	78	0	0	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROFESSIONAL & TECHN	4,873	0	0	0.00	20,000	0.00	20,000	20,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,516	144	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	29,767	21,061	16,000	0.00	22,000	0.00	22,000	22,000	0.00
640	DUES & FEES	7,500	7,231	7,500	0.00	7,500	0.00	7,500	7,500	0.00
Total Function 2520 FISCAL SERVICES		317,709	426,378	456,031	3.05	320,627	1.75	320,627	320,627	1.75
Function 2529 OTHER FISCAL SERVICES										
640	DUES & FEES	52	11	0	0.00	0	0.00	0	0	0.00
Total Function 2529 OTHER FISCAL SERVICES		52	11	0	0.00	0	0.00	0	0	0.00
Function 2542 CARE & UPKEEP OF BUILDING										
112	CLASSIFIED SALARIES	218,552	222,280	257,229	4.50	241,390	4.00	241,390	241,390	4.00
122	SUBSTITUTE CLASSIFIED SALARIES	4,975	13,764	7,000	0.00	7,000	0.00	7,000	7,000	0.00
130	ADDITIONAL SALARY	1,063	5,960	0	0.00	0	0.00	0	0	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	887	812	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	2,241	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	56,798	58,832	70,078	0.00	61,700	0.00	61,700	61,700	0.00
220	SOCIAL SECURITY	17,153	18,330	20,053	0.00	19,028	0.00	19,028	19,028	0.00
231	WORKERS COMPENSATON	5,937	4,488	5,246	0.00	7,478	0.00	7,478	7,478	0.00
232	UNEMPLOYMENT COMPENSATION	1,547	1,652	1,807	0.00	1,665	0.00	1,665	1,665	0.00
233	PAID FAMILY MEDICAL LEAVE	142	958	1,048	0.00	1,490	0.00	1,490	1,490	0.00
241	HEALTH INSURANCE	86,452	87,843	105,300	0.00	106,771	0.00	106,771	106,771	0.00
310	PROFESSIONAL & TECHNICAL	0	2,509	0	0.00	0	0.00	0	0	0.00
315	Substitute Classified	774	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	61,317	39,022	25,000	0.00	25,000	0.00	25,000	25,000	0.00
325	ELECTRICITY	90,817	101,446	95,000	0.00	95,000	0.00	95,000	95,000	0.00
326	FUEL	43,041	55,931	57,500	0.00	57,500	0.00	57,500	57,500	0.00
327	WATER & SEWAGE	18,221	26,071	22,500	0.00	30,000	0.00	30,000	30,000	0.00
328	GARBAGE	36,127	34,889	31,000	0.00	39,000	0.00	39,000	39,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2542 CARE & UPKEEP OF BUILDING										
329 OTHER PROPERTY SERVICES		5,881	0	0	0.00	0	0.00	0	0	0.00
351 TELEPHONE		21,585	21,584	20,000	0.00	29,000	0.00	29,000	29,000	0.00
359 OTHER COMMUNICATION		2,971	2,773	3,000	0.00	3,000	0.00	3,000	3,000	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		40,171	55,843	50,750	0.00	50,750	0.00	50,750	50,750	0.00
460 NONCONSUMABLE SUPPLIES		8,994	6,826	8,000	0.00	8,000	0.00	8,000	8,000	0.00
Total Function 2542 CARE & UPKEEP OF BUILDING		725,646	761,812	780,511	4.50	783,772	4.00	783,772	783,772	4.00
Function 2543 CARE & UPKEEP OF GROUNDS										
112 CLASSIFIED SALARIES		22,349	21,212	22,802	0.50	30,126	0.50	30,126	30,126	0.50
127 LONGEVITY		500	0	0	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREMENT		5,719	4,617	6,047	0.00	7,483	0.00	7,483	7,483	0.00
220 SOCIAL SECURITY		1,748	1,409	1,741	0.00	2,307	0.00	2,307	2,307	0.00
231 WORKERS COMPENSATON		773	623	772	0.00	908	0.00	908	908	0.00
232 UNEMPLOYMENT COMPENSATION		158	127	157	0.00	208	0.00	208	208	0.00
233 PAID FAMILY MEDICAL LEAVE		15	74	91	0.00	181	0.00	181	181	0.00
241 HEALTH INSURANCE		10,980	8,562	11,700	0.00	11,617	0.00	11,617	11,617	0.00
322 REPAIRS & MAINTENANCE SERVICES		120	390	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		2,316	3,147	2,500	0.00	2,500	0.00	2,500	2,500	0.00
460 NONCONSUMABLE SUPPLIES		0	394	0	0.00	0	0.00	0	0	0.00
530 IMPROVEMENTS OTHER THAN BUILDINGS		915	0	0	0.00	0	0.00	0	0	0.00
Total Function 2543 CARE & UPKEEP OF GROUNDS		45,592	40,555	45,810	0.50	55,329	0.50	55,329	55,329	0.50
Function 2544 DISTRICT-WIDE MAINTENANCE										
112 CLASSIFIED SALARIES		55,557	59,852	62,989	1.00	64,314	1.00	64,314	64,314	1.00
114 MANAGERIAL/CONFIDENTIAL CLASSIFIED		22,794	74,240	78,985	1.00	79,709	1.00	79,709	79,709	1.00
130 ADDITIONAL SALARY		200	720	720	0.00	1,470	0.00	1,470	1,470	0.00
139 OPT OUT INSURANCE		6,615	6,780	7,020	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREMENT		23,350	42,067	47,021	0.00	43,524	0.00	43,524	43,524	0.00
220 SOCIAL SECURITY		6,504	10,822	11,446	0.00	11,154	0.00	11,154	11,154	0.00
231 WORKERS COMPENSATON		2,210	2,605	2,741	0.00	4,374	0.00	4,374	4,374	0.00
232 UNEMPLOYMENT COMPENSATION		586	975	1,032	0.00	998	0.00	998	998	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2544 DISTRICT-WIDE MAINTENANCE										
233 PAID FAMILY MEDICAL LEAVE		87	566	598	0.00	873	0.00	873	873	0.00
241 HEALTH INSURANCE		7,306	22,844	23,400	0.00	48,064	0.00	48,064	48,064	0.00
322 REPAIRS & MAINTENANCE SERVICES		40,667	12,080	12,000	0.00	26,485	0.00	26,485	26,485	0.00
324 RENTALS		2,370	353	700	0.00	700	0.00	700	700	0.00
340 TRAVEL		0	1,040	1,000	0.00	1,000	0.00	1,000	1,000	0.00
380 NON-INSTRUCTIONAL PROFESSIONAL & TECHN		4,228	4,515	3,000	0.00	3,000	0.00	3,000	3,000	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		7,857	3,867	4,500	0.00	4,500	0.00	4,500	4,500	0.00
460 NONCONSUMABLE SUPPLIES		1,324	0	0	0.00	0	0.00	0	0	0.00
640 DUES & FEES		496	5,545	4,500	0.00	4,500	0.00	4,500	4,500	0.00
Total Function 2544 DISTRICT-WIDE MAINTENANCE		182,151	248,870	261,652	2.00	294,665	2.00	294,665	294,665	2.00
Function 2546 SECURITY SERVICES										
329 OTHER PROPERTY SERVICES		12,529	11,858	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 2546 SECURITY SERVICES		12,529	11,858	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Function 2551 TRANSPORTATION DIRECTION										
114 MANAGERIAL/CONFIDENTIAL CLASSIFIED		63,487	69,226	75,442	1.00	77,179	1.00	77,179	77,179	1.00
130 ADDITIONAL SALARY		600	720	720	0.00	1,470	0.00	1,470	1,470	0.00
139 OPT OUT INSURANCE		0	0	0	0.00	7,200	0.00	7,200	7,200	0.00
211 PUBLIC EMPLOYEES RETIREMENT		21,706	23,691	27,190	0.00	29,137	0.00	29,137	29,137	0.00
220 SOCIAL SECURITY		4,864	5,245	5,717	0.00	6,515	0.00	6,515	6,515	0.00
231 WORKERS COMPENSATON		3,287	3,589	3,907	0.00	4,562	0.00	4,562	4,562	0.00
232 UNEMPLOYMENT COMPENSATION		439	473	516	0.00	580	0.00	580	580	0.00
233 PAID FAMILY MEDICAL LEAVE		44	274	299	0.00	509	0.00	509	509	0.00
241 HEALTH INSURANCE		17,004	22,756	23,400	0.00	106	0.00	106	106	0.00
321 CLEANING SERVICES		3,256	2,463	2,500	0.00	2,500	0.00	2,500	2,500	0.00
322 REPAIRS & MAINTENANCE SERVICES		676	0	0	0.00	0	0.00	0	0	0.00
324 RENTALS		154	0	0	0.00	0	0.00	0	0	0.00
325 ELECTRICITY		3,570	4,269	4,500	0.00	4,500	0.00	4,500	4,500	0.00
327 WATER & SEWAGE		800	782	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		3,339	1,550	2,000	0.00	2,000	0.00	2,000	2,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100	GENERAL FUND									
Function 2551	TRANSPORTATION DIRECTION									
440	PERIODICALS	70	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	273	558	500	0.00	500	0.00	500	500	0.00
Total Function 2551	TRANSPORTATION DIRECTION	123,567	135,595	147,690	1.00	137,758	1.00	137,758	137,758	1.00
Function 2552	VEHICLE OPERATION SERVICE									
112	CLASSIFIED SALARIES	407,738	541,295	674,126	9.73	461,130	9.16	461,130	461,130	9.16
122	SUBSTITUTE CLASSIFIED SALARIES	40,922	17,044	19,363	0.55	19,500	0.00	19,500	19,500	0.00
127	LONGEVITY	1,000	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	22,264	11,641	62,175	0.00	50,000	0.00	50,000	50,000	0.00
132	OVERTIME/EXTRA TIME - CLASSIFIED	40,286	23,162	3,794	0.08	15,000	0.00	15,000	15,000	0.00
139	OPT OUT INSURANCE	30,183	20,225	11,127	0.00	40,500	0.00	40,500	40,500	0.00
211	PUBLIC EMPLOYEES RETIREMENT	108,696	144,542	158,393	0.00	127,443	0.00	127,443	127,443	0.00
220	SOCIAL SECURITY	40,475	45,954	58,287	0.00	44,712	0.00	44,712	44,712	0.00
231	WORKERS COMPENSATON	23,345	23,350	26,589	0.00	27,871	0.00	27,871	27,871	0.00
232	UNEMPLOYMENT COMPENSATION	3,650	4,129	5,992	0.00	3,426	0.00	3,426	3,426	0.00
233	PAID FAMILY MEDICAL LEAVE	621	2,394	3,475	0.00	3,469	0.00	3,469	3,469	0.00
241	HEALTH INSURANCE	89,302	151,481	327,600	0.00	194,782	0.00	194,782	194,782	0.00
243	PHYSICALS & DRUG TESTING	3,834	3,105	3,000	0.00	4,000	0.00	4,000	4,000	0.00
310	PROFESSIONAL & TECHNICAL	490	1,130	500	0.00	500	0.00	500	500	0.00
322	REPAIRS & MAINTENANCE SERVICES	24,076	5,956	7,500	0.00	7,500	0.00	7,500	7,500	0.00
328	GARBAGE	686	1,147	1,200	0.00	1,200	0.00	1,200	1,200	0.00
340	TRAVEL	5,052	3,591	1,000	0.00	1,000	0.00	1,000	1,000	0.00
344	BUS DRIVER MEALS	0	1,568	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	54,980	59,334	45,000	0.00	45,000	0.00	45,000	45,000	0.00
415	VEHICLE FUEL	78,914	75,379	75,000	0.00	105,000	0.00	105,000	105,000	0.00
460	NONCONSUMABLE SUPPLIES	6,747	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	770	0	0	0.00	0	0.00	0	0	0.00
562	BUS GARAGE IMPROVEMENTS	5,968	0	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	55	53	0	0.00	0	0.00	0	0	0.00
650	INSURANCE & JUDGMENTS	30,568	43,987	53,000	0.00	53,000	0.00	53,000	53,000	0.00
Total Function 2552	VEHICLE OPERATION SERVICE	1,020,623	1,180,466	1,537,121	10.35	1,205,034	9.16	1,205,034	1,205,034	9.16

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100 GENERAL FUND										
Function 2640 PERSONNEL SERVICES										
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	0	0	0	0.00	79,709	1.00	79,709	79,709	1.00
130	ADDITIONAL SALARY	0	0	0	0.00	720	0.00	720	720	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	24,804	0.00	24,804	24,804	0.00
220	SOCIAL SECURITY	0	0	0	0.00	6,102	0.00	6,102	6,102	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	372	0.00	372	372	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	550	0.00	550	550	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	478	0.00	478	478	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	20,526	112	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	0	0	0	0.00	23,959	0.00	23,959	23,959	0.00
310	PROFESSIONAL & TECHNICAL	0	3,658	0	0.00	0	0.00	0	0	0.00
354	ADVERTISING	2,598	0	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	433	205	500	0.00	500	0.00	500	500	0.00
Total Function 2640 PERSONNEL SERVICES		23,557	3,975	500	0.00	137,194	1.00	137,194	137,194	1.00
Function 2642 RECRUITMENT & PLACEMENT SERVICES										
244	FINGERPRINTING	990	735	700	0.00	1,500	0.00	1,500	1,500	0.00
245	TUITION REIMBURSEMENT	3,167	1,765	0	0.00	0	0.00	0	0	0.00
324	RENTALS	1,866	400	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	400	0	0	0.00	0	0.00	0	0	0.00
Total Function 2642 RECRUITMENT & PLACEMENT SERVICES		6,423	2,900	700	0.00	1,500	0.00	1,500	1,500	0.00
Function 2660 TECHNOLOGY SERVICES										
111	CERTIFICATED SALARIES	59	206	0	0.00	0	0.00	0	0	0.00
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	57,624	61,694	64,042	1.00	64,392	1.00	64,392	64,392	1.00
130	ADDITIONAL SALARY	720	14,192	720	0.00	1,470	0.00	1,470	1,470	0.00
211	PUBLIC EMPLOYEES RETIREMENT	18,104	19,367	21,060	0.00	20,267	0.00	20,267	20,267	0.00
220	SOCIAL SECURITY	4,463	5,798	4,945	0.00	5,044	0.00	5,044	5,044	0.00
231	WORKERS COMPENSATON	281	361	310	0.00	324	0.00	324	324	0.00
232	UNEMPLOYMENT COMPENSATION	402	523	446	0.00	449	0.00	449	449	0.00
233	PAID FAMILY MEDICAL LEAVE	39	303	259	0.00	395	0.00	395	395	0.00
241	HEALTH INSURANCE	23,608	24,353	23,400	0.00	24,106	0.00	24,106	24,106	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 100	GENERAL FUND									
Function 2660	TECHNOLOGY SERVICES									
340	TRAVEL	65	0	0	0.00	1,000	0.00	1,000	1,000	0.00
352	DATA COMMUNICATIONS	1,918	4,360	0	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROFESSIONAL & TECHN	0	0	0	0.00	12,250	0.00	12,250	12,250	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	634	40	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	10,020	11,305	10,000	0.00	10,000	0.00	10,000	10,000	0.00
480	COMPUTER HARDWARE	536	1,896	2,000	0.00	2,000	0.00	2,000	2,000	0.00
542	REPLACEMENT EQUIPMENT PURCHASES	0	65,048	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	150	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	118,626	209,445	127,182	1.00	141,697	1.00	141,697	141,697	1.00
Function 2680	TRANSLATOR									
130	ADDITIONAL SALARY	0	2,000	2,000	0.00	2,000	0.00	2,000	2,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	481	530	0.00	497	0.00	497	497	0.00
220	SOCIAL SECURITY	0	147	153	0.00	153	0.00	153	153	0.00
231	WORKERS COMPENSATON	0	9	10	0.00	59	0.00	59	59	0.00
232	UNEMPLOYMENT COMPENSATION	0	13	14	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	8	8	0.00	11	0.00	11	11	0.00
Total Function 2680	TRANSLATOR	0	2,659	2,715	0.00	2,721	0.00	2,721	2,721	0.00
Function 2690	OTHER SUPPORT SERVICES -									
480	COMPUTER HARDWARE	432	0	0	0.00	0	0.00	0	0	0.00
Total Function 2690	OTHER SUPPORT SERVICES -	432	0	0	0.00	0	0.00	0	0	0.00
Function 2700	SUPPLEMENTAL RETIREMENT									
116	EARLY RETIREMENT STIPEND	7,200	7,200	7,200	0.00	6,000	0.00	6,000	6,000	0.00
220	SOCIAL SECURITY	551	551	551	0.00	459	0.00	459	459	0.00
231	WORKERS COMPENSATON	33	33	33	0.00	27	0.00	27	27	0.00
232	UNEMPLOYMENT COMPENSATION	50	50	50	0.00	41	0.00	41	41	0.00
233	PAID FAMILY MEDICAL LEAVE	5	29	29	0.00	36	0.00	36	36	0.00
Total Function 2700	SUPPLEMENTAL RETIREMENT	7,838	7,862	7,862	0.00	6,563	0.00	6,563	6,563	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE	
Fund	100	GENERAL FUND									
Function	5200	INTERFUND TRANSFERS									
	711	TRANSFER TO CHILD NUTRITION FUND	150,547	41,122	177,000	0.00	0	0.00	0	0	0.00
	716	TRANSFER TO DEBT SERVICE LED FUND	59,425	59,426	59,937	0.00	0	0.00	0	0	0.00
	717	TRANSFER TO TRANSPORTATION EQUIPMENT F	0	75,000	28,533	0.00	26,699	0.00	26,699	26,699	0.00
Total Function 5200 INTERFUND TRANSFERS			209,972	175,548	265,470	0.00	26,699	0.00	26,699	26,699	0.00
Function	6110	OPERATING CONTINGENCY									
	810	PLANNED RESERVES	0	0	562,053	0.00	403,093	0.00	384,176	384,176	0.00
Total Function 6110 OPERATING CONTINGENCY			0	0	562,053	0.00	403,093	0.00	384,176	384,176	0.00
Total Fund	100	GENERAL FUND	10,275,479	11,426,200	13,283,031	91.61	12,789,044	84.45	12,789,044	12,789,044	84.45

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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 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 216 ESSER III									
4500 RESTRICTED FEDERAL FUNDS	410,025	27,553	0	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	410,025	27,553	0	0.00	0	0.00	0	0	0.00
Total Fund 216 ESSER III	410,025	27,553	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 216 ESSER III										
Function 1111 ELEMENTARY, K-6										
111	CERTIFICATED SALARIES	212,642	14,900	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE CERTIFICATED SALARIES	5,334	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	70	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	47,756	3,729	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	16,619	924	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	1,053	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1,499	0	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	225	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	82,942	0	0	0.00	0	0.00	0	0	0.00
314	Substitute Licensed	539	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	1,350	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY, K-6		370,029	19,553	0	0.00	0	0.00	0	0	0.00
Function 1299 OTHER PROGRAMS										
130	ADDITIONAL SALARY	0	500	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	125	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	37	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	2	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	3	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	2	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	275	0	0	0.00	0	0.00	0	0	0.00
Total Function 1299 OTHER PROGRAMS		275	670	0	0.00	0	0.00	0	0	0.00
Function 2132 MEDICAL SERVICES										
313	STUDENT SERVICES	20,700	0	0	0.00	0	0.00	0	0	0.00
Total Function 2132 MEDICAL SERVICES		20,700	0	0	0.00	0	0.00	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
340	TRAVEL	950	0	0	0.00	0	0.00	0	0	0.00
342	CONFERENCES	16,239	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	153	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 216 ESSER III											
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	17,342	0	0	0.00	0	0.00	0	0	0.00
Function	2410	OFFICE OF PRINCIPAL SERVICES									
112		CLASSIFIED SALARIES	0	2,025	0	0.00	0	0.00	0	0	0.00
211		PUBLIC EMPLOYEES RETIREMENT	0	507	0	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY	0	151	0	0.00	0	0.00	0	0	0.00
231		WORKERS COMPENSATON	0	10	0	0.00	0	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	0	14	0	0.00	0	0.00	0	0	0.00
233		PAID FAMILY MEDICAL LEAVE	0	8	0	0.00	0	0.00	0	0	0.00
241		HEALTH INSURANCE	0	1,107	0	0.00	0	0.00	0	0	0.00
Total Function	2410	OFFICE OF PRINCIPAL SERVICES	0	3,821	0	0.00	0	0.00	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
410		CONSUMABLE SUPPLIES & MATERIALS	0	2,105	0	0.00	0	0.00	0	0	0.00
470		COMPUTER SOFTWARE	1,680	0	0	0.00	0	0.00	0	0	0.00
480		COMPUTER HARDWARE	0	1,403	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	1,680	3,509	0	0.00	0	0.00	0	0	0.00
Total Fund	216	ESSER III	410,025	27,553	0	0.00	0	0.00	0	0	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 217 ESSER II									
4500 RESTRICTED FEDERAL FUNDS	130,776	0	0	0.00	0	0.00	0	0	0.00
4000 FEDERAL SOURCES	130,776	0	0	0.00	0	0.00	0	0	0.00
Total Fund 217 ESSER II	130,776	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 217	ESSER II									
Function 4150	BUILDING ACQUISITION/CONSTRUCTION									
520	BUILDING IMPROVEMENTS	130,776	0	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUISITION/CONSTRUCTION	130,776	0	0	0.00	0	0.00	0	0	0.00
Total Fund 217	ESSER II	130,776	0	0	0.00	0	0.00	0	0	0.00

Resources Report

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

Fund 220	FEDERAL MISCELLANEOUS GRANTS									
3299	STATE RESTRICTED GRANTS-IN-AID	2,067	0	0	0.00	0	0.00	0	0	0.00
3000	STATE SOURCES	2,067	0	0	0.00	0	0.00	0	0	0.00
4311	RESTRICTED FEDERAL FUNDS	5,003	7,699	0	0.00	0	0.00	0	0	0.00
4500	RESTRICTED FEDERAL FUNDS	11,690	26,033	0	0.00	0	0.00	0	0	0.00
4502	RESTRICTED FEDERAL FUNDS	5,511	0	0	0.00	0	0.00	0	0	0.00
4506	NSLP SNACKS	0	9,394	0	0.00	0	0.00	0	0	0.00
4508	RESTRICTED FEDERAL FUNDS	8,571	26,883	20,000	0.00	20,000	0.00	20,000	20,000	0.00
4000	FEDERAL SOURCES	30,775	70,009	20,000	0.00	20,000	0.00	20,000	20,000	0.00
5400	BEGINNING FUND BALANCE	(30,654)	0	0	0.00	0	0.00	0	0	0.00
5000	BEG BAL/TRANS/OTHER SOURCES	(30,654)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 220	FEDERAL MISCELLANEOUS GRANTS	2,188	70,009	20,000	0.00	20,000	0.00	20,000	20,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 220 FEDERAL MISCELLANEOUS GRANTS										
Function 1100	REGULAR PROGRAMS									
112	CLASSIFIED SALARIES	(30,654)	0	0	0.00	0	0.00	0	0	0.00
Total Function 1100	REGULAR PROGRAMS	(30,654)	0	0	0.00	0	0.00	0	0	0.00
Function 1111	ELEMENTARY, K-6									
470	COMPUTER SOFTWARE	1,571	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY, K-6	1,571	0	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
121	SUBSTITUTE CERTIFICATED SALARIES	0	286	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	218	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,893	34,373	15,933	0.00	15,919	0.00	15,919	15,919	0.00
460	NONCONSUMABLE SUPPLIES	6,203	1,400	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	8,096	36,277	15,933	0.00	15,919	0.00	15,919	15,919	0.00
Function 1272	TITLE 1									
410	CONSUMABLE SUPPLIES & MATERIALS	193	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	2,164	0	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	3,154	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE 1	5,511	0	0	0.00	0	0.00	0	0	0.00
Function 1299	OTHER PROGRAMS									
112	CLASSIFIED SALARIES	2,674	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	2,887	3,000	0.00	3,000	0.00	3,000	3,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	669	723	796	0.00	745	0.00	745	745	0.00
220	SOCIAL SECURITY	199	215	225	0.00	230	0.00	230	230	0.00
231	WORKERS COMPENSATON	13	14	15	0.00	89	0.00	89	89	0.00
232	UNEMPLOYMENT COMPENSATION	18	19	20	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	11	12	0.00	17	0.00	17	17	0.00
241	HEALTH INSURANCE	1,298	226	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	132	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	460	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 220	FEDERAL MISCELLANEOUS GRANTS									
Total Function 1299	OTHER PROGRAMS	5,003	4,556	4,067	0.00	4,081	0.00	4,081	4,081	0.00
Function 2220	LIBRARY/MEDIA									
130	ADDITIONAL SALARY	283	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	71	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	21	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	5,926	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	LIBRARY/MEDIA	6,304	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
340	TRAVEL	475	0	0	0.00	0	0.00	0	0	0.00
342	CONFERENCES	695	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	1,170	0	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
460	NONCONSUMABLE SUPPLIES	3,120	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,067	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	29,176	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	5,187	29,176	0	0.00	0	0.00	0	0	0.00
Total Fund 220	FEDERAL MISCELLANEOUS GRANTS	2,188	70,009	20,000	0.00	20,000	0.00	20,000	20,000	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 221 IDEA GRANT									
4508 RESTRICTED FEDERAL FUNDS	230,808	130,996	160,000	0.00	169,000	0.00	169,000	169,000	0.00
4000 FEDERAL SOURCES	230,808	130,996	160,000	0.00	169,000	0.00	169,000	169,000	0.00
5400 BEGINNING FUND BALANCE	(42,669)	0	0	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	(42,669)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 221 IDEA GRANT	188,139	130,996	160,000	0.00	169,000	0.00	169,000	169,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 221 IDEA GRANT										
Function 1220 CLASSROOMS FOR DISABLED STUDENTS										
111	CERTIFICATED SALARIES	48,046	54,188	70,497	1.00	67,452	1.00	67,452	67,452	1.00
112	CLASSIFIED SALARIES	28,602	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE CERTIFICATED SALARIES	1,807	2,755	3,000	0.00	3,000	0.00	3,000	3,000	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	6,884	1,950	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,506	144	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	21,451	14,435	19,494	0.00	17,500	0.00	17,500	17,500	0.00
220	SOCIAL SECURITY	6,668	4,408	5,572	0.00	5,227	0.00	5,227	5,227	0.00
231	WORKERS COMPENSATON	424	284	352	0.00	400	0.00	400	400	0.00
232	UNEMPLOYMENT COMPENSATION	601	397	501	0.00	451	0.00	451	451	0.00
233	PAID FAMILY MEDICAL LEAVE	92	231	291	0.00	410	0.00	410	410	0.00
241	HEALTH INSURANCE	43,426	22,202	23,400	0.00	23,853	0.00	23,853	23,853	0.00
314	Substitute Licensed	270	0	0	0.00	0	0.00	0	0	0.00
315	Substitute Classified	73	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,405	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 1220 CLASSROOMS FOR DISABLED STUDENTS		162,255	100,994	133,107	1.00	128,292	1.00	128,292	128,292	1.00
Function 1250 RESOURCE ROOMS										
122	SUBSTITUTE CLASSIFIED SALARIES	0	0	4,000	0.00	4,000	0.00	4,000	4,000	0.00
130	ADDITIONAL SALARY	4,324	2,542	2,000	0.00	4,500	0.00	4,500	4,500	0.00
211	PUBLIC EMPLOYEES RETIREMENT	1,205	636	1,594	0.00	2,111	0.00	2,111	2,111	0.00
220	SOCIAL SECURITY	329	189	457	0.00	650	0.00	650	650	0.00
231	WORKERS COMPENSATON	21	12	28	0.00	252	0.00	252	252	0.00
232	UNEMPLOYMENT COMPENSATION	30	17	41	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	10	24	0.00	50	0.00	50	50	0.00
311	INSTRUCTION SERVICES	3,957	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	8,916	0	5,000	0.00	5,366	0.00	5,366	5,366	0.00
460	NONCONSUMABLE SUPPLIES	1,999	0	4,048	0.00	0	0.00	0	0	0.00
Total Function 1250 RESOURCE ROOMS		20,781	3,407	17,193	0.00	16,929	0.00	16,929	16,929	0.00
Function 2140 PSYCHOLOGICAL SERVICES										
111	CERTIFICATED SALARIES	0	0	0	0.00	6,439	0.06	6,439	6,439	0.06

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 221	IDEA GRANT									
Function 2140	PSYCHOLOGICAL SERVICES									
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	1,599	0.00	1,599	1,599	0.00
220	SOCIAL SECURITY	0	0	0	0.00	493	0.00	493	493	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	29	0.00	29	29	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	44	0.00	44	44	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	39	0.00	39	39	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	0	0	0	0.00	8,644	0.06	8,644	8,644	0.06
Function 2210	IMPROVEMENT/INSTRUCTIONAL									
311	INSTRUCTION SERVICES	4,556	0	4,700	0.00	10,135	0.00	10,135	10,135	0.00
340	TRAVEL	547	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	IMPROVEMENT/INSTRUCTIONAL	5,103	0	4,700	0.00	10,135	0.00	10,135	10,135	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
121	SUBSTITUTE CERTIFICATED SALARIES	0	106	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	30	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	8	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	0	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	0	35	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	2,825	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	0	3,005	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Function 2552	VEHICLE OPERATION SERVICE									
541	INITIAL & ADDITIONAL EQUIPMENT	0	23,590	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICE	0	23,590	0	0.00	0	0.00	0	0	0.00
Total Fund 221	IDEA GRANT	188,139	130,996	160,000	1.00	169,000	1.06	169,000	169,000	1.06

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 222	TITLE I A GRANT									
	4500 RESTRICTED FEDERAL FUNDS	204,996	0	190,000	0.00	172,440	0.00	172,440	172,440	0.00
	4501 RESTRICTED FEDERAL FUNDS	0	190,204	0	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	204,996	190,204	190,000	0.00	172,440	0.00	172,440	172,440	0.00
Total Fund 222	TITLE I A GRANT	204,996	190,204	190,000	0.00	172,440	0.00	172,440	172,440	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 222 TITLE I A GRANT										
Function 1111 ELEMENTARY, K-6										
640 DUES & FEES		0	755	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY, K-6		0	755	0	0.00	0	0.00	0	0	0.00
Function 1272 TITLE 1										
111 CERTIFICATED SALARIES		66,012	95,639	103,130	1.30	99,496	1.30	99,496	99,496	1.30
112 CLASSIFIED SALARIES		49,402	7,097	0	0.00	0	0.00	0	0	0.00
121 SUBSTITUTE CERTIFICATED SALARIES		860	2,828	3,000	0.00	3,000	0.00	3,000	3,000	0.00
122 SUBSTITUTE CLASSIFIED SALARIES		1,282	3,797	2,500	0.00	500	0.00	500	500	0.00
130 ADDITIONAL SALARY		3,481	2,000	2,000	0.00	0	0.00	0	0	0.00
139 OPT OUT INSURANCE		0	1,805	0	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREMENT		30,938	28,083	29,407	0.00	25,584	0.00	25,584	25,584	0.00
220 SOCIAL SECURITY		7,914	8,593	8,404	0.00	7,773	0.00	7,773	7,773	0.00
231 WORKERS COMPENSATON		574	539	522	0.00	560	0.00	560	560	0.00
232 UNEMPLOYMENT COMPENSATION		631	775	758	0.00	677	0.00	677	677	0.00
233 PAID FAMILY MEDICAL LEAVE		151	449	439	0.00	610	0.00	610	610	0.00
241 HEALTH INSURANCE		41,359	29,436	30,420	0.00	30,805	0.00	30,805	30,805	0.00
314 Substitute Licensed		135	0	0	0.00	0	0.00	0	0	0.00
315 Substitute Classified		377	0	0	0.00	0	0.00	0	0	0.00
340 TRAVEL		750	0	0	0.00	0	0.00	0	0	0.00
342 CONFERENCES		382	2,778	3,420	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		120	0	0	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE		0	4,569	6,000	0.00	1,435	0.00	1,435	1,435	0.00
640 DUES & FEES		629	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272 TITLE 1		204,996	188,389	190,000	1.30	170,440	1.30	170,440	170,440	1.30
Function 3330 CIVIC SERVICES										
410 CONSUMABLE SUPPLIES & MATERIALS		0	104	0	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 3330 CIVIC SERVICES		0	104	0	0.00	2,000	0.00	2,000	2,000	0.00
Function 3360 WELFARE ACTIVITIES SERVICES										
410 CONSUMABLE SUPPLIES & MATERIALS		0	956	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 222	TITLE I A GRANT									
Total Function 3360	WELFARE ACTIVITIES SERVICES	0	956	0	0.00	0	0.00	0	0	0.00
Total Fund 222	TITLE I A GRANT	204,996	190,204	190,000	1.30	172,440	1.30	172,440	172,440	1.30

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 223	TITLE II A GRANT									
	4501 RESTRICTED FEDERAL FUNDS	39,600	28,616	28,000	0.00	22,761	0.00	22,761	22,761	0.00
	4000 FEDERAL SOURCES	39,600	28,616	28,000	0.00	22,761	0.00	22,761	22,761	0.00
Total Fund 223	TITLE II A GRANT	39,600	28,616	28,000	0.00	22,761	0.00	22,761	22,761	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 223 TITLE II A GRANT										
Function 1220 CLASSROOMS FOR DISABLED STUDENTS										
640 DUES & FEES		175	0	0	0.00	0	0.00	0	0	0.00
Total Function 1220 CLASSROOMS FOR DISABLED STUDENTS		175	0	0	0.00	0	0.00	0	0	0.00
Function 2122 COUNSELING SERVICES										
312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SE		1,300	0	0	0.00	0	0.00	0	0	0.00
Total Function 2122 COUNSELING SERVICES		1,300	0	0	0.00	0	0.00	0	0	0.00
Function 2210 IMPROVEMENT/INSTRUCTIONAL										
311 INSTRUCTION SERVICES		1,001	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210 IMPROVEMENT/INSTRUCTIONAL		1,001	0	0	0.00	0	0.00	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
111 CERTIFICATED SALARIES		0	642	0	0.00	0	0.00	0	0	0.00
121 SUBSTITUTE CERTIFICATED SALARIES		0	3,613	5,000	0.00	4,261	0.00	4,261	4,261	0.00
130 ADDITIONAL SALARY		0	482	0	0.00	0	0.00	0	0	0.00
211 PUBLIC EMPLOYEES RETIREMENT		0	910	1,330	0.00	1,058	0.00	1,058	1,058	0.00
220 SOCIAL SECURITY		0	313	383	0.00	326	0.00	326	326	0.00
231 WORKERS COMPENSATON		0	20	23	0.00	126	0.00	126	126	0.00
232 UNEMPLOYMENT COMPENSATION		0	28	35	0.00	0	0.00	0	0	0.00
233 PAID FAMILY MEDICAL LEAVE		0	16	20	0.00	26	0.00	26	26	0.00
245 TUITION REIMBURSEMENT		13,151	20,040	15,000	0.00	0	0.00	0	0	0.00
310 PROFESSIONAL & TECHNICAL		0	0	0	0.00	16,964	0.00	16,964	16,964	0.00
311 INSTRUCTION SERVICES		9,500	0	0	0.00	0	0.00	0	0	0.00
340 TRAVEL		3,183	1,423	2,210	0.00	0	0.00	0	0	0.00
342 CONFERENCES		3,449	0	4,000	0.00	0	0.00	0	0	0.00
480 COMPUTER HARDWARE		0	1,128	0	0.00	0	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT		29,283	28,616	28,000	0.00	22,761	0.00	22,761	22,761	0.00
Function 2321 OFFICE OF SUPERINTENDENT										
318 PROF IMPROVEMENT FOR NON-INSTRUCTIONAL		7,841	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 223	TITLE II A GRANT									
Total Function 2321	OFFICE OF SUPERINTENDENT	7,841	0	0	0.00	0	0.00	0	0	0.00
Total Fund 223	TITLE II A GRANT	39,600	28,616	28,000	0.00	22,761	0.00	22,761	22,761	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI									
	4500 RESTRICTED FEDERAL FUNDS	55,373	32,522	32,000	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	55,373	32,522	32,000	0.00	0	0.00	0	0	0.00
Total Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI	55,373	32,522	32,000	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI									
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
130	ADDITIONAL SALARY	0	122	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	34	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	9	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAM	0	167	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	0	117	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	29	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	9	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	1	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	156	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
111	CERTIFICATED SALARIES	0	5,258	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	28,311	12,648	13,668	0.38	0	0.00	0	0	0.00
121	SUBSTITUTE CERTIFICATED SALARIES	0	3,024	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTE CLASSIFIED SALARIES	937	0	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	0	1,283	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	5,217	2,700	3,625	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	1,634	1,647	1,046	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	110	109	67	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	147	149	94	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	29	86	55	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	18,977	5,296	8,775	0.00	0	0.00	0	0	0.00
315	Substitute Classified	10	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	4,670	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI										
Total Function 1250	RESOURCE ROOMS		55,373	32,199	32,000	0.38	0	0.00	0	0	0.00
Total Fund 231	FEDERAL SCHOOL IMPROVEMENT SUPPORT CSI/TSI		55,373	32,522	32,000	0.38	0	0.00	0	0	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 232	TITLE IV-A									
	4500 RESTRICTED FEDERAL FUNDS	33,052	15,335	15,000	0.00	13,867	0.00	13,867	13,867	0.00
	4000 FEDERAL SOURCES	33,052	15,335	15,000	0.00	13,867	0.00	13,867	13,867	0.00
Total Fund 232	TITLE IV-A	33,052	15,335	15,000	0.00	13,867	0.00	13,867	13,867	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 232	TITLE IV-A									
Function 1111	ELEMENTARY, K-6									
410	CONSUMABLE SUPPLIES & MATERIALS	0	140	1,000	0.00	3,000	0.00	3,000	3,000	0.00
480	COMPUTER HARDWARE	0	7,969	4,500	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY, K-6	0	8,109	5,500	0.00	3,000	0.00	3,000	3,000	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
460	NONCONSUMABLE SUPPLIES	0	0	0	0.00	3,000	0.00	3,000	3,000	0.00
480	COMPUTER HARDWARE	0	0	4,500	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAM	0	0	4,500	0.00	3,000	0.00	3,000	3,000	0.00
Function 1250	RESOURCE ROOMS									
112	CLASSIFIED SALARIES	14,645	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	14,645	0	0	0.00	0	0.00	0	0	0.00
Function 2219	OTHER IMPROVEMENT/INSTRUCTION									
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	595	0	0	0.00	0	0.00	0	0	0.00
Total Function 2219	OTHER IMPROVEMENT/INSTRUCTION	595	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	ADDITIONAL SALARY	3,687	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	895	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	280	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	18	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	21	0	0	0.00	0	0.00	0	0	0.00
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	1,037	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,698	0	0	0.00	7,000	0.00	7,000	7,000	0.00
342	CONFERENCES	0	7,226	5,000	0.00	867	0.00	867	867	0.00
414	COMMODITIES USED	126	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	7,762	7,226	5,000	0.00	7,867	0.00	7,867	7,867	0.00
Function 2310	BOARD OF EDUCATION SERVICES									

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 232	TITLE IV-A										
Function 2310	BOARD OF EDUCATION SERVICES										
340	TRAVEL		600	0	0	0.00	0	0.00	0	0	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES		600	0	0	0.00	0	0.00	0	0	0.00
Function 2321	OFFICE OF SUPERINTENDENT										
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL		3,816	0	0	0.00	0	0.00	0	0	0.00
Total Function 2321	OFFICE OF SUPERINTENDENT		3,816	0	0	0.00	0	0.00	0	0	0.00
Function 2410	OFFICE OF PRINCIPAL SERVICES										
470	COMPUTER SOFTWARE		5,634	0	0	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF PRINCIPAL SERVICES		5,634	0	0	0.00	0	0.00	0	0	0.00
Total Fund 232	TITLE IV-A		33,052	15,335	15,000	0.00	13,867	0.00	13,867	13,867	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 235	CTE Revitalization Grant									
	3299 STATE RESTRICTED GRANTS-IN-AID	4,716	245,284	0	0.00	0	0.00	0	0	0.00
	3000 STATE SOURCES	4,716	245,284	0	0.00	0	0.00	0	0	0.00
Total Fund 235	CTE Revitalization Grant	4,716	245,284	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 235	CTE Revitalization Grant									
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
111	CERTIFICATED SALARIES	0	1,737	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	435	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	132	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	8	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	12	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	7	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	0	457	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAM	0	2,787	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	0	8,681	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	2,173	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	660	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	41	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	60	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	35	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	0	2,282	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL & TECHNICAL	0	15,000	0	0.00	0	0.00	0	0	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	0	1,850	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	707	37,520	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	4,009	28,736	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	12,876	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	120,085	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES-ADMIN COSTS	0	12,500	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	4,716	242,497	0	0.00	0	0.00	0	0	0.00
Total Fund 235	CTE Revitalization Grant	4,716	245,284	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE	
Fund	245	EARLY LITERACY GRANT									
3299 STATE RESTRICTED GRANTS-IN-AID		15,007	120,229	65,252	0.00	63,991	0.00	63,991	63,991	0.00	
3000 STATE SOURCES		15,007	120,229	65,252	0.00	63,991	0.00	63,991	63,991	0.00	
Total Fund	245	EARLY LITERACY GRANT	15,007	120,229	65,252	0.00	63,991	0.00	63,991	63,991	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 245	EARLY LITERACY GRANT									
Function 1271	REMEDATION									
111	CERTIFICATED SALARIES	0	59,231	40,308	0.45	41,943	0.45	41,943	41,943	0.45
112	CLASSIFIED SALARIES	0	12,568	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	18,067	10,670	0.00	10,419	0.00	10,419	10,419	0.00
220	SOCIAL SECURITY	0	5,360	3,109	0.00	3,187	0.00	3,187	3,187	0.00
231	WORKERS COMPENSATON	0	342	192	0.00	191	0.00	191	191	0.00
232	UNEMPLOYMENT COMPENSATION	0	483	280	0.00	287	0.00	287	287	0.00
233	PAID FAMILY MEDICAL LEAVE	0	280	163	0.00	250	0.00	250	250	0.00
241	HEALTH INSURANCE	0	23,898	10,530	0.00	7,713	0.00	7,713	7,713	0.00
Total Function 1271	REMEDATION	0	120,229	65,252	0.45	63,991	0.45	63,991	63,991	0.45
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
121	SUBSTITUTE CERTIFICATED SALARIES	1,075	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	395	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	115	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	7	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	10	0	0	0.00	0	0.00	0	0	0.00
342	CONFERENCES	13,405	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	15,007	0	0	0.00	0	0.00	0	0	0.00
Total Fund 245	EARLY LITERACY GRANT	15,007	120,229	65,252	0.45	63,991	0.45	63,991	63,991	0.45

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 251	SIA									
	3299 STATE RESTRICTED GRANTS-IN-AID	748,728	785,791	783,262	0.00	798,700	0.00	798,700	798,700	0.00
	3000 STATE SOURCES	748,728	785,791	783,262	0.00	798,700	0.00	798,700	798,700	0.00
Total Fund 251	SIA	748,728	785,791	783,262	0.00	798,700	0.00	798,700	798,700	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 251 SIA										
Function 1111	ELEMENTARY, K-6									
111	CERTIFICATED SALARIES	114,339	239,258	290,963	5.00	281,555	4.00	281,555	281,555	4.00
121	SUBSTITUTE CERTIFICATED SALARIES	1,075	3,755	3,000	0.00	3,000	0.00	3,000	3,000	0.00
130	ADDITIONAL SALARY	0	281	7,020	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	6,630	0	0	0.00	14,400	0.00	14,400	14,400	0.00
211	PUBLIC EMPLOYEES RETIREMENT	30,055	60,927	77,649	0.00	74,260	0.00	74,260	74,260	0.00
220	SOCIAL SECURITY	9,336	18,536	23,045	0.00	22,833	0.00	22,833	22,833	0.00
231	WORKERS COMPENSATON	585	1,164	1,599	0.00	1,450	0.00	1,450	1,450	0.00
232	UNEMPLOYMENT COMPENSATION	842	1,671	2,309	0.00	2,038	0.00	2,038	2,038	0.00
233	PAID FAMILY MEDICAL LEAVE	124	969	1,339	0.00	1,791	0.00	1,791	1,791	0.00
241	HEALTH INSURANCE	22,017	86,825	93,600	0.00	47,702	0.00	47,702	47,702	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	1,020	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY, K-6	185,002	414,408	500,524	5.00	449,029	4.00	449,029	449,029	4.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
111	CERTIFICATED SALARIES	55,086	58,369	57,356	1.00	67,452	1.00	67,452	67,452	1.00
121	SUBSTITUTE CERTIFICATED SALARIES	924	1,796	1,000	0.00	1,000	0.00	1,000	1,000	0.00
130	ADDITIONAL SALARY	290	0	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	5,550	6,810	7,020	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	7,415	16,673	16,616	0.00	18,792	0.00	18,792	18,792	0.00
220	SOCIAL SECURITY	4,731	5,116	4,940	0.00	5,787	0.00	5,787	5,787	0.00
231	WORKERS COMPENSATON	296	319	341	0.00	372	0.00	372	372	0.00
232	UNEMPLOYMENT COMPENSATION	427	461	495	0.00	515	0.00	515	515	0.00
233	PAID FAMILY MEDICAL LEAVE	65	267	287	0.00	454	0.00	454	454	0.00
314	Substitute Licensed	539	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAM	75,323	89,813	88,055	1.00	101,573	1.00	101,573	101,573	1.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	34,884	37,020	36,013	0.55	42,186	0.55	42,186	42,186	0.55
121	SUBSTITUTE CERTIFICATED SALARIES	581	882	1,000	0.00	1,000	0.00	1,000	1,000	0.00
130	ADDITIONAL SALARY	27	0	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	3,647	3,816	7,020	0.00	4,025	0.00	4,025	4,025	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 251 SIA										
Function 1131	HIGH SCHOOL PROGRAMS									
211	PUBLIC EMPLOYEES RETIREMENT	9,567	10,295	11,124	0.00	11,727	0.00	11,727	11,727	0.00
220	SOCIAL SECURITY	2,994	3,191	3,307	0.00	3,612	0.00	3,612	3,612	0.00
231	WORKERS COMPENSATON	186	201	226	0.00	241	0.00	241	241	0.00
232	UNEMPLOYMENT COMPENSATION	270	288	331	0.00	319	0.00	319	319	0.00
233	PAID FAMILY MEDICAL LEAVE	39	167	192	0.00	283	0.00	283	283	0.00
314	Substitute Licensed	809	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	5,809	2,086	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	58,813	57,946	59,214	0.55	63,392	0.55	63,392	63,392	0.55
Function 1220	CLASSROOMS FOR DISABLED STUDENTS									
111	CERTIFICATED SALARIES	124,712	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE CERTIFICATED SALARIES	6,242	424	1,000	0.00	1,000	0.00	1,000	1,000	0.00
130	ADDITIONAL SALARY	6,233	0	0	0.00	0	0.00	0	0	0.00
139	OPT OUT INSURANCE	5,550	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	38,118	118	266	0.00	248	0.00	248	248	0.00
220	SOCIAL SECURITY	10,822	30	77	0.00	77	0.00	77	77	0.00
231	WORKERS COMPENSATON	679	2	5	0.00	30	0.00	30	30	0.00
232	UNEMPLOYMENT COMPENSATION	980	3	7	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	161	2	4	0.00	6	0.00	6	6	0.00
241	HEALTH INSURANCE	20,433	0	0	0.00	0	0.00	0	0	0.00
314	Substitute Licensed	943	105,956	0	0.00	0	0.00	0	0	0.00
Total Function 1220	CLASSROOMS FOR DISABLED STUDENTS	214,873	106,534	1,358	0.00	1,361	0.00	1,361	1,361	0.00
Function 1240	PROGRAMS FOR BEHAVIOR SUPPORT									
111	CERTIFICATED SALARIES	79,743	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	19,960	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	6,100	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	377	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	550	0	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	292	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	21,884	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 251	SIA									
Total Function 1240	PROGRAMS FOR BEHAVIOR SUPPORT	128,906	0	0	0.00	0	0.00	0	0	0.00
Function 1250	RESOURCE ROOMS									
111	CERTIFICATED SALARIES	48,046	32,297	57,207	1.00	65,322	1.00	65,322	65,322	1.00
112	CLASSIFIED SALARIES	0	33,560	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	12,026	11,140	14,675	0.00	16,226	0.00	16,226	16,226	0.00
220	SOCIAL SECURITY	3,594	4,985	4,355	0.00	4,992	0.00	4,992	4,992	0.00
231	WORKERS COMPENSATON	233	318	303	0.00	301	0.00	301	301	0.00
232	UNEMPLOYMENT COMPENSATION	324	448	436	0.00	450	0.00	450	450	0.00
233	PAID FAMILY MEDICAL LEAVE	172	260	253	0.00	392	0.00	392	392	0.00
241	HEALTH INSURANCE	21,416	33,065	23,400	0.00	24,000	0.00	24,000	24,000	0.00
Total Function 1250	RESOURCE ROOMS	85,811	116,072	100,629	1.00	111,683	1.00	111,683	111,683	1.00
Function 1271	REMEDIATION									
111	CERTIFICATED SALARIES	0	0	20,460	0.25	23,302	0.25	23,302	23,302	0.25
211	PUBLIC EMPLOYEES RETIREMENT	0	0	5,264	0.00	5,788	0.00	5,788	5,788	0.00
220	SOCIAL SECURITY	0	0	1,555	0.00	1,771	0.00	1,771	1,771	0.00
231	WORKERS COMPENSATON	0	0	107	0.00	106	0.00	106	106	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	156	0.00	160	0.00	160	160	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	90	0.00	139	0.00	139	139	0.00
241	HEALTH INSURANCE	0	0	5,850	0.00	5,793	0.00	5,793	5,793	0.00
Total Function 1271	REMEDIATION	0	0	33,482	0.25	37,058	0.25	37,058	37,058	0.25
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	ADDITIONAL SALARY	0	485	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	121	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	37	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	2	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	3	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	2	0	0.00	0	0.00	0	0	0.00
310	PROFESSIONAL & TECHNICAL	0	0	0	0.00	24,540	0.00	24,540	24,540	0.00
342	CONFERENCES	0	368	0	0.00	10,064	0.00	10,064	10,064	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 251	SIA										
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT		0	1,019	0	0.00	34,604	0.00	34,604	34,604	0.00
Total Fund 251	SIA		748,728	785,791	783,262	7.80	798,700	6.80	798,700	798,700	6.80

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 252	HSS MEASURE 98									
	3299 STATE RESTRICTED GRANTS-IN-AID	202,780	184,822	186,580	0.00	198,013	0.00	198,013	198,013	0.00
	3000 STATE SOURCES	202,780	184,822	186,580	0.00	198,013	0.00	198,013	198,013	0.00
Total Fund 252	HSS MEASURE 98	202,780	184,822	186,580	0.00	198,013	0.00	198,013	198,013	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 252	HSS MEASURE 98									
Function 1131	HIGH SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	87,429	90,052	96,650	1.00	99,066	1.00	99,066	99,066	1.00
112	CLASSIFIED SALARIES	17,358	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE CERTIFICATED SALARIES	1,307	1,219	1,000	0.00	1,000	0.00	1,000	1,000	0.00
139	OPT OUT INSURANCE	0	0	0	0.00	7,200	0.00	7,200	7,200	0.00
211	PUBLIC EMPLOYEES RETIREMENT	26,406	22,748	25,898	0.00	26,645	0.00	26,645	26,645	0.00
220	SOCIAL SECURITY	8,035	6,952	7,425	0.00	8,206	0.00	8,206	8,206	0.00
231	WORKERS COMPENSATON	504	429	458	0.00	512	0.00	512	512	0.00
232	UNEMPLOYMENT COMPENSATION	725	627	670	0.00	733	0.00	733	733	0.00
233	PAID FAMILY MEDICAL LEAVE	90	364	388	0.00	644	0.00	644	644	0.00
241	HEALTH INSURANCE	31,294	22,202	23,400	0.00	0	0.00	0	0	0.00
314	Substitute Licensed	270	0	0	0.00	0	0.00	0	0	0.00
370	TUITION	0	4,976	7,000	0.00	15,000	0.00	15,000	15,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	27,021	15,142	15,000	0.00	28,019	0.00	28,019	28,019	0.00
460	NONCONSUMABLE SUPPLIES	1,550	5,203	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	499	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	202,485	169,913	177,889	1.00	187,024	1.00	187,024	187,024	1.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
121	SUBSTITUTE CERTIFICATED SALARIES	215	848	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	60	159	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	16	63	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	1	4	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	6	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	1	3	0	0.00	0	0.00	0	0	0.00
342	CONFERENCES	0	5,933	8,691	0.00	10,989	0.00	10,989	10,989	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	295	7,016	8,691	0.00	10,989	0.00	10,989	10,989	0.00
Function 2410	OFFICE OF PRINCIPAL SERVICES									
310	PROFESSIONAL & TECHNICAL	0	500	0	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF PRINCIPAL SERVICES	0	500	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE	
Fund	252	HSS MEASURE 98									
Function	2520	FISCAL SERVICES									
690	GRANT INDIRECT CHARGES-ADMIN COSTS		0	7,393	0	0.00	0	0.00	0	0	0.00
Total Function	2520	FISCAL SERVICES	0	7,393	0	0.00	0	0.00	0	0	0.00
Total Fund	252	HSS MEASURE 98	202,780	184,822	186,580	1.00	198,013	1.00	198,013	198,013	1.00

Resources Report

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

Fund 255	STATE MISCELLANEOUS GRANTS									
1921	GRANTS - PRIVATE SOURCES	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
1990	MISCELLANEOUS	12,728	2,025	4,000	0.00	5,440	0.00	5,440	5,440	0.00
1000	LOCAL SOURCES	12,728	2,025	4,000	0.00	6,440	0.00	6,440	6,440	0.00
2200	RESTRICTED REVENUE	0	0	0	0.00	13,601	0.00	13,601	13,601	0.00
2000	INTERMEDIATE SOURCES	0	0	0	0.00	13,601	0.00	13,601	13,601	0.00
3299	STATE RESTRICTED GRANTS-IN-AID	111,605	18,280	58,000	0.00	43,351	0.00	43,351	43,351	0.00
3000	STATE SOURCES	111,605	18,280	58,000	0.00	43,351	0.00	43,351	43,351	0.00
5400	BEGINNING FUND BALANCE	0	6,389	0	0.00	0	0.00	0	0	0.00
5000	BEG BAL/TRANS/OTHER SOURCES	0	6,389	0	0.00	0	0.00	0	0	0.00
Total Fund 255	STATE MISCELLANEOUS GRANTS	124,333	26,694	62,000	0.00	63,392	0.00	63,392	63,392	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 255	STATE MISCELLANEOUS GRANTS									
Function 1111	ELEMENTARY, K-6									
130	ADDITIONAL SALARY	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	0	2,650	0.00	2,484	0.00	2,484	2,484	0.00
220	SOCIAL SECURITY	0	0	775	0.00	765	0.00	765	765	0.00
231	WORKERS COMPENSATON	0	0	100	0.00	296	0.00	296	296	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	50	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	50	0.00	57	0.00	57	57	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 1111	ELEMENTARY, K-6	0	0	14,625	0.00	14,603	0.00	14,603	14,603	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	4,025	1,500	14,000	0.00	14,000	0.00	14,000	14,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	1,007	375	2,650	0.00	3,478	0.00	3,478	3,478	0.00
220	SOCIAL SECURITY	307	114	775	0.00	1,071	0.00	1,071	1,071	0.00
231	WORKERS COMPENSATON	19	7	100	0.00	415	0.00	415	415	0.00
232	UNEMPLOYMENT COMPENSATION	28	10	50	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	6	50	0.00	80	0.00	80	80	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	2,277	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	15	1,000	0.00	996	0.00	996	996	0.00
460	NONCONSUMABLE SUPPLIES	25,787	0	0	0.00	0	0.00	0	0	0.00
540	EQUIPMENT, DEPRECIABLE	12,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	45,450	2,028	18,625	0.00	20,039	0.00	20,039	20,039	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
410	CONSUMABLE SUPPLIES & MATERIALS	6,479	0	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	6,479	0	0	0.00	0	0.00	0	0	0.00
Function 1220	CLASSROOMS FOR DISABLED STUDENTS									
130	ADDITIONAL SALARY	0	6,688	0	0.00	0	0.00	0	0	0.00
Total Function 1220	CLASSROOMS FOR DISABLED STUDENTS	0	6,688	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 255 STATE MISCELLANEOUS GRANTS										
Function 1250	RESOURCE ROOMS									
130	ADDITIONAL SALARY	0	6,688	0	0.00	0	0.00	0	0	0.00
Total Function 1250	RESOURCE ROOMS	0	6,688	0	0.00	0	0.00	0	0	0.00
Function 1400	SUMMER SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	10,456	0	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	1,940	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	2,425	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	943	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	59	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	85	0	0	0.00	0	0.00	0	0	0.00
311	INSTRUCTION SERVICES	10,128	0	0	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	981	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	7,409	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	390	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	350	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	17,438	0	0	0.00	0	0.00	0	0	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	52,604	0	0	0.00	0	0.00	0	0	0.00
Function 2122	COUNSELING SERVICES									
312	INSTRUCTIONAL PROGRAMS IMPROVEMENT SE	9,793	0	10,750	0.00	10,750	0.00	10,750	10,750	0.00
Total Function 2122	COUNSELING SERVICES	9,793	0	10,750	0.00	10,750	0.00	10,750	10,750	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
130	ADDITIONAL SALARY	0	446	0	0.00	0	0.00	0	0	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	0	446	0	0.00	0	0.00	0	0	0.00
Function 2220	LIBRARY/MEDIA									
410	CONSUMABLE SUPPLIES & MATERIALS	245	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	2,443	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	LIBRARY/MEDIA	2,688	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 255	STATE MISCELLANEOUS GRANTS									
Function 2520	FISCAL SERVICES									
130	ADDITIONAL SALARY	0	1,338	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	0	1,338	0	0.00	0	0.00	0	0	0.00
Function 2542	CARE & UPKEEP OF BUILDING									
410	CONSUMABLE SUPPLIES & MATERIALS	0	2,229	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 2542	CARE & UPKEEP OF BUILDING	0	2,229	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Function 2552	VEHICLE OPERATION SERVICE									
112	CLASSIFIED SALARIES	693	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	892	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	173	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	52	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	34	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
241	HEALTH INSURANCE	(25)	0	0	0.00	0	0.00	0	0	0.00
341	TRAVEL, LOCAL IN DISTRICT	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 2552	VEHICLE OPERATION SERVICE	931	892	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Fund 255	STATE MISCELLANEOUS GRANTS	117,944	20,308	62,000	0.00	63,392	0.00	63,392	63,392	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 258	SUMMER ACADEMIC HIGH SCHOOL									
	3299 STATE RESTRICTED GRANTS-IN-AID	0	2,014	0	0.00	55,000	0.00	55,000	55,000	0.00
	3000 STATE SOURCES	0	2,014	0	0.00	55,000	0.00	55,000	55,000	0.00
Total Fund 258	SUMMER ACADEMIC HIGH SCHOOL	0	2,014	0	0.00	55,000	0.00	55,000	55,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 258	SUMMER ACADEMIC HIGH SCHOOL									
Function 1400	SUMMER SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	0	1,500	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	375	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	115	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	7	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	10	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	6	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	55,000	0.00	55,000	55,000	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	0	2,014	0	0.00	55,000	0.00	55,000	55,000	0.00
Total Fund 258	SUMMER ACADEMIC HIGH SCHOOL	0	2,014	0	0.00	55,000	0.00	55,000	55,000	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 259	SUMMER ENRICHMENT K8									
	3299 STATE RESTRICTED GRANTS-IN-AID	0	6,366	0	0.00	55,000	0.00	55,000	55,000	0.00
	3000 STATE SOURCES	0	6,366	0	0.00	55,000	0.00	55,000	55,000	0.00
Total Fund 259	SUMMER ENRICHMENT K8	0	6,366	0	0.00	55,000	0.00	55,000	55,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 259	SUMMER ENRICHMENT K8									
Function 1140	PRE KINDERGARTEN PROGRAMS									
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	55,000	0.00	55,000	55,000	0.00
Total Function 1140	PRE KINDERGARTEN PROGRAMS	0	0	0	0.00	55,000	0.00	55,000	55,000	0.00
Function 1400	SUMMER SCHOOL PROGRAMS									
111	CERTIFICATED SALARIES	0	2,000	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	501	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	152	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	9	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	14	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	8	0	0.00	0	0.00	0	0	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	0	2,684	0	0.00	0	0.00	0	0	0.00
Function 1420	SUMMER SCHOOL/MIDDLE SCHOOL									
340	TRAVEL	0	800	0	0.00	0	0.00	0	0	0.00
Total Function 1420	SUMMER SCHOOL/MIDDLE SCHOOL	0	800	0	0.00	0	0.00	0	0	0.00
Function 2544	DISTRICT-WIDE MAINTENANCE									
112	CLASSIFIED SALARIES	0	1,329	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	333	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	102	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	7	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	9	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	5	0	0.00	0	0.00	0	0	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE	0	1,784	0	0.00	0	0.00	0	0	0.00
Function 3100	FOOD SERVICES									
450	FOOD/CAFETERIA	0	1,098	0	0.00	0	0.00	0	0	0.00
Total Function 3100	FOOD SERVICES	0	1,098	0	0.00	0	0.00	0	0	0.00
Total Fund 259	SUMMER ENRICHMENT K8	0	6,366	0	0.00	55,000	0.00	55,000	55,000	0.00

Resources Report

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

Fund 260 STUDENT BODY ELEMENTARY SCHOOL

1740 ASB GENERAL FEES	2,400	1,950	2,500	0.00	2,500	0.00	2,500	2,500	0.00
1760 CLUB FUND RAISING	250	0	2,500	0.00	2,500	0.00	2,500	2,500	0.00
1790 OTHER EXTRACURRICULAR ACTIVIT	3,618	4,427	4,000	0.00	5,000	0.00	5,000	5,000	0.00
1920 DONATIONS - PRIVATE SOURCES	816	3,535	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1961 RECOVERY CURRENT YEAR EXPEND	213	103	0	0.00	0	0.00	0	0	0.00
1990 MISCELLANEOUS	9,038	10,267	0	0.00	10,000	0.00	10,000	10,000	0.00
1000 LOCAL SOURCES	16,335	20,283	11,000	0.00	22,000	0.00	22,000	22,000	0.00
3299 STATE RESTRICTED GRANTS-IN-AID	39,359	42,535	35,000	0.00	30,000	0.00	30,000	30,000	0.00
3000 STATE SOURCES	39,359	42,535	35,000	0.00	30,000	0.00	30,000	30,000	0.00
5400 BEGINNING FUND BALANCE	17,350	16,648	3,000	0.00	5,000	0.00	5,000	5,000	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	17,350	16,648	3,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Fund 260 STUDENT BODY ELEMENTARY SCHOOL	73,044	79,465	49,000	0.00	57,000	0.00	57,000	57,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 260	STUDENT BODY ELEMENTARY SCHOOL									
Function 1113	ELEMENTARY EXTRACURRICULAR									
130	ADDITIONAL SALARY	2,400	3,405	3,000	0.00	3,000	0.00	3,000	3,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	601	852	741	0.00	745	0.00	745	745	0.00
220	SOCIAL SECURITY	176	253	222	0.00	230	0.00	230	230	0.00
231	WORKERS COMPENSATON	12	16	12	0.00	89	0.00	89	89	0.00
232	UNEMPLOYMENT COMPENSATION	16	23	16	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	9	13	9	0.00	17	0.00	17	17	0.00
241	HEALTH INSURANCE	0	294	0	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	43,115	54,281	35,000	0.00	35,000	0.00	35,000	35,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	10,068	10,242	10,000	0.00	17,919	0.00	17,919	17,919	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR	56,397	69,379	49,000	0.00	57,000	0.00	57,000	57,000	0.00
Total Fund 260	STUDENT BODY ELEMENTARY SCHOOL	56,397	69,379	49,000	0.00	57,000	0.00	57,000	57,000	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 261 CES AUCTION									
1920 DONATIONS - PRIVATE SOURCES	500	67,084	5,000	0.00	10,000	0.00	10,000	10,000	0.00
1000 LOCAL SOURCES	500	67,084	5,000	0.00	10,000	0.00	10,000	10,000	0.00
5400 BEGINNING FUND BALANCE	20,886	21,295	14,946	0.00	15,000	0.00	15,000	15,000	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	20,886	21,295	14,946	0.00	15,000	0.00	15,000	15,000	0.00
Total Fund 261 CES AUCTION	21,386	88,380	19,946	0.00	25,000	0.00	25,000	25,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 261	CES AUCTION									
Function 1113	ELEMENTARY EXTRACURRICULAR									
354	ADVERTISING	68	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	23	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	0	0	19,946	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR	91	0	19,946	0.00	25,000	0.00	25,000	25,000	0.00
Function 4150	BUILDING ACQUISITION/CONSTRUCTION									
541	INITIAL & ADDITIONAL EQUIPMENT	0	73,352	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUISITION/CONSTRUCTION	0	73,352	0	0.00	0	0.00	0	0	0.00
Total Fund 261	CES AUCTION	91	73,352	19,946	0.00	25,000	0.00	25,000	25,000	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 262	CES PLAYGROUND									
	5400 BEGINNING FUND BALANCE	2,710	2,710	2,710	0.00	2,710	0.00	2,710	2,710	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	2,710	2,710	2,710	0.00	2,710	0.00	2,710	2,710	0.00
Total Fund 262	CES PLAYGROUND	2,710	2,710	2,710	0.00	2,710	0.00	2,710	2,710	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 262	CES PLAYGROUND										
Function 4120	SITE ACQUISITION & DEVELOPMENT										
410	CONSUMABLE SUPPLIES & MATERIALS		0	0	2,710	0.00	2,710	0.00	2,710	2,710	0.00
Total Function 4120	SITE ACQUISITION & DEVELOPMENT		0	0	2,710	0.00	2,710	0.00	2,710	2,710	0.00
Total Fund 262	CES PLAYGROUND		0	0	2,710	0.00	2,710	0.00	2,710	2,710	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 263 CES GARDEN & HERITAGE TRAIL									
1920 DONATIONS - PRIVATE SOURCES	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
1000 LOCAL SOURCES	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund 263 CES GARDEN & HERITAGE TRAIL	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
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	1,000	1,000	0.00
Total Function 2543	CARE & UPKEEP OF GROUNDS	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund 263	CES GARDEN & HERITAGE TRAIL	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 265 ASB MIDDLE/HIGH SCHOOL FUNDS									
1710 ADMISSIONS	257	1,269	0	0.00	0	0.00	0	0	0.00
1740 ASB GENERAL FEES	11,536	7,267	5,000	0.00	5,000	0.00	5,000	5,000	0.00
1741 ASB CLUB FEES	5,271	10,473	10,000	0.00	10,000	0.00	10,000	10,000	0.00
1742 ASB SPORTS FEES	1,807	10,329	0	0.00	0	0.00	0	0	0.00
1760 CLUB FUND RAISING	54,195	65,025	55,000	0.00	55,000	0.00	55,000	55,000	0.00
1790 OTHER EXTRACURRICULAR ACTIVIT	0	80	0	0.00	0	0.00	0	0	0.00
1920 DONATIONS - PRIVATE SOURCES	54,008	36,539	47,000	0.00	50,000	0.00	50,000	50,000	0.00
1990 MISCELLANEOUS	0	63	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	127,074	131,044	117,000	0.00	120,000	0.00	120,000	120,000	0.00
5400 BEGINNING FUND BALANCE	99,383	114,675	90,000	0.00	120,000	0.00	120,000	120,000	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	99,383	114,675	90,000	0.00	120,000	0.00	120,000	120,000	0.00
Total Fund 265 ASB MIDDLE/HIGH SCHOOL FUNDS	226,457	245,718	207,000	0.00	240,000	0.00	240,000	240,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 265	ASB MIDDLE/HIGH SCHOOL FUNDS									
Function 1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR									
340	TRAVEL	3,401	0	0	0.00	0	0.00	0	0	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	790	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	6,487	9,195	20,000	0.00	20,000	0.00	20,000	20,000	0.00
640	DUES & FEES	550	565	500	0.00	500	0.00	500	500	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH SCHOOL EXTRACURRICULAR	11,228	9,760	20,500	0.00	20,500	0.00	20,500	20,500	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
130	ADDITIONAL SALARY	0	30	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	8	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	2	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	0	0.00	0	0	0.00
324	RENTALS	3,053	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
340	TRAVEL	13,906	7,403	55,000	0.00	60,000	0.00	60,000	60,000	0.00
343	STUDENT TRAVEL OUT OF DISTRICT	802	15,736	20,000	0.00	20,000	0.00	20,000	20,000	0.00
389	OTHER NON-INSTRUCTIONAL PROFESSIONAL &	3,640	560	0	0.00	0	0.00	0	0	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	3,499	2,047	500	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	56,545	59,552	90,000	0.00	113,000	0.00	113,000	113,000	0.00
412	FOOD/CAFETERIA	0	154	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	18,499	6,923	5,000	0.00	7,500	0.00	7,500	7,500	0.00
640	DUES & FEES	610	8,951	15,000	0.00	17,500	0.00	17,500	17,500	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	100,554	101,366	186,500	0.00	219,500	0.00	219,500	219,500	0.00
Total Fund 265	ASB MIDDLE/HIGH SCHOOL FUNDS	111,782	111,127	207,000	0.00	240,000	0.00	240,000	240,000	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 267	PUZEY MEMORIAL SPORTS FUND									
	5400 BEGINNING FUND BALANCE	775	775	775	0.00	700	0.00	700	700	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	775	775	775	0.00	700	0.00	700	700	0.00
Total Fund 267	PUZEY MEMORIAL SPORTS FUND	775	775	775	0.00	700	0.00	700	700	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 267	PUZEY MEMORIAL SPORTS FUND									
Function 2542	CARE & UPKEEP OF BUILDING									
460	NONCONSUMABLE SUPPLIES	0	83	775	0.00	700	0.00	700	700	0.00
Total Function 2542	CARE & UPKEEP OF BUILDING	0	83	775	0.00	700	0.00	700	700	0.00
Total Fund 267	PUZEY MEMORIAL SPORTS FUND	0	83	775	0.00	700	0.00	700	700	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 270 TRANSPORTATION EQUIPMENT RESERVE									
3222 SSF TRANSPORTATION EQUIPMENT	87,084	106,436	116,112	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	87,084	106,436	116,112	0.00	0	0.00	0	0	0.00
5200 INTERFUND TRANSFER	0	75,000	28,533	0.00	121,699	0.00	121,699	121,699	0.00
5400 BEGINNING FUND BALANCE	47,920	12,339	2,333	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	47,920	87,339	30,866	0.00	121,699	0.00	121,699	121,699	0.00
Total Fund 270 TRANSPORTATION EQUIPMENT RESERVE	135,004	193,775	146,978	0.00	121,699	0.00	121,699	121,699	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 270	TRANSPORTATION EQUIPMENT RESERVE									
Function 2552	VEHICLE OPERATION SERVICE									
610	REDEMPTION OF PRINCIPAL	117,284	173,285	124,142	0.00	104,970	0.00	104,970	104,970	0.00
622	BUS INTEREST	5,381	14,481	22,836	0.00	16,729	0.00	16,729	16,729	0.00
Total Function 2552	VEHICLE OPERATION SERVICE	122,665	187,766	146,978	0.00	121,699	0.00	121,699	121,699	0.00
Total Fund 270	TRANSPORTATION EQUIPMENT RESERVE	122,665	187,766	146,978	0.00	121,699	0.00	121,699	121,699	0.00

DEBT SERVICE

Clatskanie School District				
Short-term Debt - Bus Lease Schedule				
Date	Principal	Coupon	Interest	Total payment
Lease: 2023-24	Bus 31			
9/15/2026	\$ 28,409		\$ 3,402	\$ 31,811
9/15/2027	30,062		1,749	31,811
Totals	\$ 30,062		\$ 1,749	\$ 31,811
Lease: 2024-25	Bus 32-33			
7/15/2026	76,560	5.50%	13,327	89,887
7/15/2027	80,767		9,120	89,887
7/15/2028	85,201		4,686	89,887
Totals	\$ 242,528		\$ 27,133	\$ 269,661

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 271	TAP GRANTS SCHOOL FACILITIES									
	3299 STATE RESTRICTED GRANTS-IN-AID	0	25,000	0	0.00	0	0.00	0	0	0.00
	3000 STATE SOURCES	0	25,000	0	0.00	0	0.00	0	0	0.00
Total Fund 271	TAP GRANTS SCHOOL FACILITIES	0	25,000	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 271	TAP GRANTS SCHOOL FACILITIES										
Function 2549	OTHER OPERATION & MAINTENANCE										
310	PROFESSIONAL & TECHNICAL		0	25,000	0	0.00	0	0.00	0	0	0.00
Total Function 2549	OTHER OPERATION & MAINTENANCE		0	25,000	0	0.00	0	0.00	0	0	0.00
Total Fund 271	TAP GRANTS SCHOOL FACILITIES										
			0	25,000	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 280	STRATEGIC INVESTMENT PROGRAM FUND									
	1920 DONATIONS - PRIVATE SOURCES	410,109	577,104	410,000	0.00	410,000	0.00	410,000	410,000	0.00
	1000 LOCAL SOURCES	410,109	577,104	410,000	0.00	410,000	0.00	410,000	410,000	0.00
	5400 BEGINNING FUND BALANCE	887,347	1,005,436	1,062,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	887,347	1,005,436	1,062,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
Total Fund 280	STRATEGIC INVESTMENT PROGRAM FUND	1,297,456	1,582,540	1,472,000	0.00	1,710,000	0.00	1,710,000	1,710,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 280 STRATEGIC INVESTMENT PROGRAM FUND										
Function 1111	ELEMENTARY, K-6									
121	SUBSTITUTE CERTIFICATED SALARIES	0	168	1,000	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	50	266	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	13	77	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	1	5	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	7	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	1	4	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	31,424	42,870	50,000	0.00	40,000	0.00	40,000	40,000	0.00
420	TEXTBOOKS	28,336	11,684	150,000	0.00	150,000	0.00	150,000	150,000	0.00
470	COMPUTER SOFTWARE	114,845	35,967	100,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Function 1111	ELEMENTARY, K-6	174,605	90,755	301,358	0.00	290,000	0.00	290,000	290,000	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAM									
410	CONSUMABLE SUPPLIES & MATERIALS	6,050	3,529	10,000	0.00	10,000	0.00	10,000	10,000	0.00
420	TEXTBOOKS	13,999	0	75,000	0.00	75,000	0.00	75,000	75,000	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAM	20,049	3,529	85,000	0.00	85,000	0.00	85,000	85,000	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
121	SUBSTITUTE CERTIFICATED SALARIES	0	106	1,000	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	27	266	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	8	77	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	1	5	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	1	7	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	4	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	14,807	12,617	20,000	0.00	20,000	0.00	20,000	20,000	0.00
420	TEXTBOOKS	62,224	31,112	200,000	0.00	200,000	0.00	200,000	200,000	0.00
470	COMPUTER SOFTWARE	10,223	5,287	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	87,253	49,159	271,358	0.00	270,000	0.00	270,000	270,000	0.00
Function 2210	IMPROVEMENT/INSTRUCTIONAL									
410	CONSUMABLE SUPPLIES & MATERIALS	0	819	5,000	0.00	10,063	0.00	10,063	10,063	0.00
470	COMPUTER SOFTWARE	5,055	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 280	STRATEGIC INVESTMENT PROGRAM FUND									
Total Function 2210	IMPROVEMENT/INSTRUCTIONAL	5,055	819	5,000	0.00	10,063	0.00	10,063	10,063	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
130	ADDITIONAL SALARY	95	589	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	24	147	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	7	45	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	0	3	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1	4	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	2	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	4,930	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	5,057	790	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
470	COMPUTER SOFTWARE	0	11,225	20,000	0.00	20,000	0.00	20,000	20,000	0.00
480	COMPUTER HARDWARE	0	59,436	75,000	0.00	75,000	0.00	75,000	75,000	0.00
Total Function 2660	TECHNOLOGY SERVICES	0	70,660	95,000	0.00	95,000	0.00	95,000	95,000	0.00
Function 5200	INTERFUND TRANSFERS									
711	TRANSFER TO CHILD NUTRITION FUND	0	0	0	0.00	205,000	0.00	205,000	205,000	0.00
716	TRANSFER TO DEBT SERVICE LED FUND	0	0	0	0.00	59,937	0.00	59,937	59,937	0.00
717	TRANSFER TO TRANSPORTATION EQUIPMENT F	0	0	0	0.00	95,000	0.00	95,000	95,000	0.00
Total Function 5200	INTERFUND TRANSFERS	0	0	0	0.00	359,937	0.00	359,937	359,937	0.00
Function 6110	OPERATING CONTINGENCY									
810	PLANNED RESERVES	0	0	714,284	0.00	600,000	0.00	600,000	600,000	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	714,284	0.00	600,000	0.00	600,000	600,000	0.00
Total Fund 280	STRATEGIC INVESTMENT PROGRAM FUND	292,019	215,712	1,472,000	0.00	1,710,000	0.00	1,710,000	1,710,000	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 281	COMMUNITY EMERGENCY GENERATOR FUND									
	5400 BEGINNING FUND BALANCE	4,002	4,002	4,002	0.00	4,002	0.00	4,002	4,002	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	4,002	4,002	4,002	0.00	4,002	0.00	4,002	4,002	0.00
Total Fund 281	COMMUNITY EMERGENCY GENERATOR FUND	4,002	4,002	4,002	0.00	4,002	0.00	4,002	4,002	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 281	COMMUNITY EMERGENCY GENERATOR FUND										
Function 3300	COMMUNITY SERVICES										
410	CONSUMABLE SUPPLIES & MATERIALS		0	0	4,002	0.00	4,002	0.00	4,002	4,002	0.00
Total Function 3300	COMMUNITY SERVICES		0	0	4,002	0.00	4,002	0.00	4,002	4,002	0.00
Total Fund 281	COMMUNITY EMERGENCY GENERATOR FUND		0	0	4,002	0.00	4,002	0.00	4,002	4,002	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 282 SELF SUSTAINING FUND									
1920 DONATIONS - PRIVATE SOURCES	1,275	486	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1990 MISCELLANEOUS	0	0	2,000	0.00	2,000	0.00	2,000	2,000	0.00
1000 LOCAL SOURCES	1,275	486	4,000	0.00	4,000	0.00	4,000	4,000	0.00
5400 BEGINNING FUND BALANCE	3,207	2,149	2,400	0.00	2,800	0.00	2,800	2,800	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	3,207	2,149	2,400	0.00	2,800	0.00	2,800	2,800	0.00
Total Fund 282 SELF SUSTAINING FUND	4,482	2,635	6,400	0.00	6,800	0.00	6,800	6,800	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 282	SELF SUSTAINING FUND									
Function 3360	WELFARE ACTIVITIES SERVICES									
410	CONSUMABLE SUPPLIES & MATERIALS	2,333	206	6,400	0.00	6,800	0.00	6,800	6,800	0.00
Total Function 3360	WELFARE ACTIVITIES SERVICES	2,333	206	6,400	0.00	6,800	0.00	6,800	6,800	0.00
Total Fund 282	SELF SUSTAINING FUND	2,333	206	6,400	0.00	6,800	0.00	6,800	6,800	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 290	MISCELLANEOUS GRANTS									
	1920 DONATIONS - PRIVATE SOURCES	6,750	7,880	10,000	0.00	20,000	0.00	20,000	20,000	0.00
	1990 MISCELLANEOUS	15,148	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
	1000 LOCAL SOURCES	21,898	7,880	30,000	0.00	40,000	0.00	40,000	40,000	0.00
	3299 STATE RESTRICTED GRANTS-IN-AID	0	32,462	10,000	0.00	30,000	0.00	30,000	30,000	0.00
	3000 STATE SOURCES	0	32,462	10,000	0.00	30,000	0.00	30,000	30,000	0.00
	5400 BEGINNING FUND BALANCE	0	9,806	0	0.00	0	0.00	0	0	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	0	9,806	0	0.00	0	0.00	0	0	0.00
Total Fund 290	MISCELLANEOUS GRANTS	21,898	50,148	40,000	0.00	70,000	0.00	70,000	70,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 290	MISCELLANEOUS GRANTS									
Function 1131	HIGH SCHOOL PROGRAMS									
410	CONSUMABLE SUPPLIES & MATERIALS	2,213	3,894	4,000	0.00	10,000	0.00	10,000	10,000	0.00
460	NONCONSUMABLE SUPPLIES	6,701	9,325	10,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	8,914	13,219	14,000	0.00	25,000	0.00	25,000	25,000	0.00
Function 1299	OTHER PROGRAMS									
410	CONSUMABLE SUPPLIES & MATERIALS	0	2,217	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 1299	OTHER PROGRAMS	0	2,217	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
122	SUBSTITUTE CLASSIFIED SALARIES	290	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	160	2,175	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	78	617	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	34	156	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	2	11	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	3	14	0	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	0	8	0	0.00	0	0.00	0	0	0.00
342	CONFERENCES	2,611	1,975	5,500	0.00	10,000	0.00	10,000	10,000	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	0	11,691	18,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	3,178	16,647	23,500	0.00	30,000	0.00	30,000	30,000	0.00
Function 3300	COMMUNITY SERVICES									
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	12,500	0.00	12,500	12,500	0.00
Total Function 3300	COMMUNITY SERVICES	0	0	0	0.00	12,500	0.00	12,500	12,500	0.00
Total Fund 290	MISCELLANEOUS GRANTS	12,092	32,083	40,000	0.00	70,000	0.00	70,000	70,000	0.00

Resources Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 291	NWRESD Grants									
	1990 MISCELLANEOUS	2,315	20,472	100,000	0.00	100,000	0.00	100,000	100,000	0.00
	1000 LOCAL SOURCES	2,315	20,472	100,000	0.00	100,000	0.00	100,000	100,000	0.00
	2200 RESTRICTED REVENUE	43,334	0	0	0.00	0	0.00	0	0	0.00
	2000 INTERMEDIATE SOURCES	43,334	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	2,167	0	0.00	0	0.00	0	0	0.00
	5000 BEG BAL/TRANS/OTHER SOURCES	0	2,167	0	0.00	0	0.00	0	0	0.00
Total Fund 291	NWRESD Grants	45,649	22,639	100,000	0.00	100,000	0.00	100,000	100,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 291	NWRESD Grants									
Function 1111	ELEMENTARY, K-6									
130	ADDITIONAL SALARY	737	6,125	300	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	184	1,533	80	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	56	468	23	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	4	29	1	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	42	2	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	3	24	1	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY, K-6	988	8,222	407	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	0	0	0	0.00	1,500	0.00	1,500	1,500	0.00
211	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	373	0.00	373	373	0.00
220	SOCIAL SECURITY	0	0	0	0.00	114	0.00	114	114	0.00
231	WORKERS COMPENSATON	0	0	0	0.00	44	0.00	44	44	0.00
233	PAID FAMILY MEDICAL LEAVE	0	0	0	0.00	9	0.00	9	9	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	0	0.00	2,040	0.00	2,040	2,040	0.00
Function 2210	IMPROVEMENT/INSTRUCTIONAL									
311	INSTRUCTION SERVICES	16,235	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	IMPROVEMENT/INSTRUCTIONAL	16,235	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT									
121	SUBSTITUTE CERTIFICATED SALARIES	1,030	6,781	10,000	0.00	10,000	0.00	10,000	10,000	0.00
211	PUBLIC EMPLOYEES RETIREMENT	253	1,538	2,660	0.00	2,484	0.00	2,484	2,484	0.00
220	SOCIAL SECURITY	77	555	765	0.00	765	0.00	765	765	0.00
231	WORKERS COMPENSATON	5	36	46	0.00	296	0.00	296	296	0.00
232	UNEMPLOYMENT COMPENSATION	7	50	69	0.00	0	0.00	0	0	0.00
233	PAID FAMILY MEDICAL LEAVE	3	29	40	0.00	60	0.00	60	60	0.00
318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	2,079	0	1,013	0.00	0	0.00	0	0	0.00
342	CONFERENCES	3,698	9,595	60,000	0.00	60,000	0.00	60,000	60,000	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	193	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOPMENT	7,346	18,584	74,593	0.00	73,606	0.00	73,606	73,606	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund	291	NWRESD Grants								
Function	2321	OFFICE OF SUPERINTENDENT								
	318	PROF IMPROVEMENT FOR NON-INSTRUCTIONAL	18,912	0	25,000	0.00	24,354	0.00	24,354	0.00
Total Function			2321	OFFICE OF SUPERINTENDENT	18,912	0	25,000	0.00	24,354	0.00
Total Fund	291	NWRESD Grants		43,482	26,806	100,000	0.00	100,000	0.00	0.00

Resources Report

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

Fund 299	CHILD NUTRITION									
1600	FOOD SERVICE SALES	41,624	18,641	20,000	0.00	16,000	0.00	16,000	16,000	0.00
1990	MISCELLANEOUS	636	572	1,000	0.00	1,000	0.00	1,000	1,000	0.00
1000	LOCAL SOURCES	42,261	19,213	21,000	0.00	17,000	0.00	17,000	17,000	0.00
3102	SSF LUNCH FUND MATCH	2,625	2,666	3,000	0.00	3,000	0.00	3,000	3,000	0.00
3299	STATE RESTRICTED GRANTS-IN-AID	43,735	105,757	60,000	0.00	60,000	0.00	60,000	60,000	0.00
3000	STATE SOURCES	46,360	108,423	63,000	0.00	63,000	0.00	63,000	63,000	0.00
4502	RESTRICTED FEDERAL FUNDS	11,369	29,618	0	0.00	0	0.00	0	0	0.00
4503	NSLP BREAKFAST	46,302	78,444	70,000	0.00	60,000	0.00	60,000	60,000	0.00
4505	NSLP LUNCH	160,228	220,392	200,000	0.00	220,000	0.00	220,000	220,000	0.00
4905	FEDERAL COMMODITIES	24,052	25,598	30,000	0.00	30,000	0.00	30,000	30,000	0.00
4000	FEDERAL SOURCES	241,951	354,053	300,000	0.00	310,000	0.00	310,000	310,000	0.00
5200	INTERFUND TRANSFER	150,547	41,122	177,000	0.00	205,000	0.00	205,000	205,000	0.00
5400	BEGINNING FUND BALANCE	(53,840)	368	0	0.00	0	0.00	0	0	0.00
5000	BEG BAL/TRANS/OTHER SOURCES	96,708	41,490	177,000	0.00	205,000	0.00	205,000	205,000	0.00
Total Fund 299	CHILD NUTRITION	427,279	523,179	561,000	0.00	595,000	0.00	595,000	595,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 299	CHILD NUTRITION									
Function 3100	FOOD SERVICES									
112	CLASSIFIED SALARIES	144,994	110,222	121,549	4.31	121,736	3.84	121,736	121,736	3.84
114	MANAGERIAL/CONFIDENTIAL CLASSIFIED	0	45,390	50,964	1.00	51,844	1.00	51,844	51,844	1.00
122	SUBSTITUTE CLASSIFIED SALARIES	12,341	32,328	15,000	0.00	16,000	0.00	16,000	16,000	0.00
130	ADDITIONAL SALARY	1,730	2,158	3,000	0.00	3,500	0.00	3,500	3,500	0.00
139	OPT OUT INSURANCE	14,216	10,369	2,303	0.00	24,300	0.00	24,300	24,300	0.00
211	PUBLIC EMPLOYEES RETIREMENT	38,512	48,704	50,539	0.00	51,680	0.00	51,680	51,680	0.00
220	SOCIAL SECURITY	13,098	15,117	14,258	0.00	16,551	0.00	16,551	16,551	0.00
231	WORKERS COMPENSATON	4,404	4,525	4,133	0.00	6,225	0.00	6,225	6,225	0.00
232	UNEMPLOYMENT COMPENSATION	1,181	1,360	1,296	0.00	1,356	0.00	1,356	1,356	0.00
233	PAID FAMILY MEDICAL LEAVE	208	789	759	0.00	1,295	0.00	1,295	1,295	0.00
241	HEALTH INSURANCE	40,293	47,147	117,000	0.00	51,383	0.00	51,383	51,383	0.00
315	Substitute Classified	2,384	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	0	0	0	0.00	6,500	0.00	6,500	6,500	0.00
340	TRAVEL	0	490	500	0.00	500	0.00	500	500	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	104	64	100	0.00	100	0.00	100	100	0.00
411	SUPPLIES/CAFETERIA	9,251	8,525	8,000	0.00	15,000	0.00	15,000	15,000	0.00
412	FOOD/CAFETERIA	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
450	FOOD/CAFETERIA	110,572	145,278	132,099	0.00	185,030	0.00	185,030	185,030	0.00
459	FOOD - COMMODITIES	24,052	25,598	30,000	0.00	30,000	0.00	30,000	30,000	0.00
470	COMPUTER SOFTWARE	5,219	5,446	5,500	0.00	5,500	0.00	5,500	5,500	0.00
542	REPLACEMENT EQUIPMENT PURCHASES	0	15,535	0	0.00	0	0.00	0	0	0.00
640	DUES & FEES	4,352	4,134	4,000	0.00	4,500	0.00	4,500	4,500	0.00
Total Function 3100 FOOD SERVICES		426,911	523,179	561,000	5.31	595,000	4.84	595,000	595,000	4.84
Total Fund 299	CHILD NUTRITION	426,911	523,179	561,000	5.31	595,000	4.84	595,000	595,000	4.84

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

Fund 300	DEBT SERVICE FUND									
1111	CURRENT YEAR TAXES	776,121	710,535	730,800	0.00	697,400	0.00	697,400	697,400	0.00
1112	PRIOR YEAR TAXES	15,250	18,798	0	0.00	10,000	0.00	10,000	10,000	0.00
1114	PAYMENTS IN LIEU OF TAX	1,498	64	0	0.00	0	0.00	0	0	0.00
1190	PENALTIES & INTEREST ON TAXES	912	980	0	0.00	0	0.00	0	0	0.00
1000	LOCAL SOURCES	793,781	730,377	730,800	0.00	707,400	0.00	707,400	707,400	0.00
2105	NATURAL GAS, OIL & MINERAL RECE	604	2,046	0	0.00	0	0.00	0	0	0.00
2000	INTERMEDIATE SOURCES	604	2,046	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	9,398	90,383	0	0.00	50,000	0.00	50,000	50,000	0.00
5000	BEG BAL/TRANS/OTHER SOURCES	9,398	90,383	0	0.00	50,000	0.00	50,000	50,000	0.00
Total Fund 300	DEBT SERVICE FUND	803,783	822,805	730,800	0.00	757,400	0.00	757,400	757,400	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 300	DEBT SERVICE FUND									
Function 5110	LONG TERM DEBT SERVICE									
610	REDEMPTION OF PRINCIPAL	340,000	350,000	385,000	0.00	425,000	0.00	425,000	425,000	0.00
621	INTEREST	373,400	359,800	345,800	0.00	332,400	0.00	332,400	332,400	0.00
Total Function 5110	LONG TERM DEBT SERVICE	713,400	709,800	730,800	0.00	757,400	0.00	757,400	757,400	0.00
Total Fund 300	DEBT SERVICE FUND	713,400	709,800	730,800	0.00	757,400	0.00	757,400	757,400	0.00

DEBT SERVICE

Clatskanie School District				
General Obligation Bonds, Series 2021				
Date	Principal	Coupon	Interest	Total payment
12/15/2026		4.00%	\$ 165,200	165,200
6/15/2027	\$ 425,000		165,200	590,200
12/15/2027		4.00%	156,700	156,700
6/15/2028	465,000		156,700	621,700
12/15/2028		4.00%	147,400	147,400
6/15/2029	505,000		147,400	652,400
12/15/2029		4.00%	137,300	137,300
6/15/2030	550,000		137,300	687,300
12/15/2030		4.00%	126,300	126,300
6/15/2031	595,000		126,300	721,300
12/15/2031		4.00%	114,400	114,400
6/15/2032	645,000		114,400	759,400
12/15/2032		4.00%	101,500	101,500
6/15/2033	700,000		101,500	801,500
12/15/2033		4.00%	87,500	87,500
6/15/2034	755,000		87,500	842,500
12/15/2034		4.00%	72,400	72,400
6/15/2035	810,000		72,400	882,400
12/15/2035		4.00%	56,200	56,200
6/15/2036	870,000		56,200	926,200
12/15/2036		4.00%	38,800	38,800
6/15/2037	935,000		38,800	973,800
12/15/2037		4.00%	20,100	20,100
6/15/2038	1,005,000		20,100	1,025,100
Totals	\$ 8,260,000		\$ 2,447,600	\$ 10,707,600

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Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 310 DEBT SERVICE LED FUND									
5200 INTERFUND TRANSFER	59,425	59,426	59,937	0.00	59,937	0.00	59,937	59,937	0.00
5400 BEGINNING FUND BALANCE	512	0	0	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	59,937	59,426	59,937	0.00	59,937	0.00	59,937	59,937	0.00
Total Fund 310 DEBT SERVICE LED FUND	59,937	59,426	59,937	0.00	59,937	0.00	59,937	59,937	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 310	DEBT SERVICE LED FUND									
Function 5110	LONG TERM DEBT SERVICE									
610	REDEMPTION OF PRINCIPAL	42,086	54,548	56,609	0.00	58,748	0.00	58,748	58,748	0.00
621	INTEREST	17,851	5,389	3,328	0.00	1,189	0.00	1,189	1,189	0.00
Total Function 5110	LONG TERM DEBT SERVICE	59,937	59,937	59,937	0.00	59,937	0.00	59,937	59,937	0.00
Total Fund 310	DEBT SERVICE LED FUND	59,937	59,937	59,937	0.00	59,937	0.00	59,937	59,937	0.00

DEBT SERVICE

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 Payment s</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Payment</u>
2026-27	12	58,748	1,189	59,937
Totals		<u>\$ 58,748</u>	<u>\$ 1,189</u>	<u>\$ 59,937</u>

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Capital Projects Fund (400)

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

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 401 M5-284 CAPITAL PROJECTS									
1510 INTEREST ON INVESTMENTS	60,717	25,084	25,000	0.00	5,000	0.00	5,000	5,000	0.00
1990 MISCELLANEOUS	91,310	0	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	152,028	25,084	25,000	0.00	5,000	0.00	5,000	5,000	0.00
5400 BEGINNING FUND BALANCE	5,135,546	186,226	192,000	0.00	205,000	0.00	205,000	205,000	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	5,135,546	186,226	192,000	0.00	205,000	0.00	205,000	205,000	0.00
Total Fund 401 M5-284 CAPITAL PROJECTS	5,287,574	211,310	217,000	0.00	210,000	0.00	210,000	210,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 401	M5-284 CAPITAL PROJECTS									
Function 2520	FISCAL SERVICES									
640	DUES & FEES	9,173	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	9,173	0	0	0.00	0	0.00	0	0	0.00
Function 2542	CARE & UPKEEP OF BUILDING									
132	OVERTIME/EXTRA TIME - CLASSIFIED	1,480	0	0	0.00	0	0.00	0	0	0.00
211	PUBLIC EMPLOYEES RETIREMENT	370	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	112	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATON	37	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	10	0	0	0.00	0	0.00	0	0	0.00
Total Function 2542	CARE & UPKEEP OF BUILDING	2,009	0	0	0.00	0	0.00	0	0	0.00
Function 2544	DISTRICT-WIDE MAINTENANCE									
322	REPAIRS & MAINTENANCE SERVICES	27,499	4,779	25,000	0.00	35,000	0.00	35,000	35,000	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE	27,499	4,779	25,000	0.00	35,000	0.00	35,000	35,000	0.00
Function 4150	BUILDING ACQUISITION/CONSTRUCTION									
383	ARCHITECT/ENGINEER SERVICES	15,618	0	0	0.00	0	0.00	0	0	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	94,437	13,825	17,000	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	10,548	0	0	0.00	0	0.00	0	0	0.00
460	NONCONSUMABLE SUPPLIES	10,048	0	0	0.00	0	0.00	0	0	0.00
520	BUILDING IMPROVEMENTS	4,923,971	0	175,000	0.00	175,000	0.00	175,000	175,000	0.00
640	DUES & FEES	8,045	0	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUISITION/CONSTRUCTION	5,062,666	13,825	192,000	0.00	175,000	0.00	175,000	175,000	0.00
Total Fund 401	M5-284 CAPITAL PROJECTS	5,101,347	18,605	217,000	0.00	210,000	0.00	210,000	210,000	0.00

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 402 SEISMIC IMPROVEMENTS									
3299 STATE RESTRICTED GRANTS-IN-AID	361,969	1,806,721	2,500,000	0.00	0	0.00	0	0	0.00
3000 STATE SOURCES	361,969	1,806,721	2,500,000	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
Total Fund 402 SEISMIC IMPROVEMENTS	361,969	1,806,721	2,500,000	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 402	SEISMIC IMPROVEMENTS									
Function 4150	BUILDING ACQUISITION/CONSTRUCTION									
383	ARCHITECT/ENGINEER SERVICES	346,910	1,806,721	200,000	0.00	0	0.00	0	0	0.00
390	OTHER GENERAL PROFESSIONAL & TECHNICAL	0	0	50,000	0.00	0	0.00	0	0	0.00
520	BUILDING IMPROVEMENTS	0	0	2,250,000	0.00	0	0.00	0	0	0.00
640	DUES & FEES	15,059	0	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUISITION/CONSTRUCTION	361,969	1,806,721	2,500,000	0.00	0	0.00	0	0	0.00
Total Fund 402	SEISMIC IMPROVEMENTS	361,969	1,806,721	2,500,000	0.00	0	0.00	0	0	0.00

Resources Report

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

Fund 440	CAPITAL MAINTENANCE FUND									
1510	INTEREST ON INVESTMENTS	13,068	14,968	12,000	0.00	12,000	0.00	12,000	12,000	0.00
1000	LOCAL SOURCES	13,068	14,968	12,000	0.00	12,000	0.00	12,000	12,000	0.00
4510	FEMA GRANT	0	45,375	0	0.00	0	0.00	0	0	0.00
4000	FEDERAL SOURCES	0	45,375	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	259,417	272,485	329,860	0.00	340,000	0.00	340,000	340,000	0.00
5000	BEG BAL/TRANS/OTHER SOURCES	259,417	272,485	329,860	0.00	340,000	0.00	340,000	340,000	0.00
Total Fund 440	CAPITAL MAINTENANCE FUND	272,485	332,827	341,860	0.00	352,000	0.00	352,000	352,000	0.00

Requirements Report

		ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 440 CAPITAL MAINTENANCE FUND										
Function 2544	DISTRICT-WIDE MAINTENANCE									
322	REPAIRS & MAINTENANCE SERVICES	0	0	291,860	0.00	352,000	0.00	352,000	352,000	0.00
Total Function 2544	DISTRICT-WIDE MAINTENANCE	0	0	291,860	0.00	352,000	0.00	352,000	352,000	0.00
Function 6110	OPERATING CONTINGENCY									
810	PLANNED RESERVES	0	0	50,000	0.00	0	0.00	0	0	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	50,000	0.00	0	0.00	0	0	0.00
Total Fund 440	CAPITAL MAINTENANCE FUND	0	0	341,860	0.00	352,000	0.00	352,000	352,000	0.00

Scholarship Trust Fund (700)

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

Resources Report

	ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 721 KLEGER SCHOLARSHIP FUND									
1920 DONATIONS - PRIVATE SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
1000 LOCAL SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(96)	(96)	0	0.00	0	0.00	0	0	0.00
5000 BEG BAL/TRANS/OTHER SOURCES	(96)	(96)	0	0.00	0	0.00	0	0	0.00
Total Fund 721 KLEGER SCHOLARSHIP FUND	(96)	(96)	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUAL 23-24	ACTUAL 24-25	ADOPTED 25-26	FTE 25-26	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	FTE
Fund 721 KLEGER SCHOLARSHIP FUND											
Function	3390	POST-GRADUATION SCHOLARSHIPS									
	374	OTHER TUITION	0	0	0	0.00	0	0.00	0	0	0.00
Total Function	3390	POST-GRADUATION SCHOLARSHIPS	0	0	0	0.00	0	0.00	0	0	0.00
Total Fund 721 KLEGER SCHOLARSHIP FUND											
			0	0	0	0.00	0	0.00	0	0	0.00

Appendices

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.

CLATSKANIE SCHOOL DISTRICT

NOTICE OF BUDGET COMMITTEE MEETING

Clatskanie School District 6J. A public meeting of the Budget Committee of the Clatskanie School District 6J, Columbia County, Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, at Clatskanie Elementary Library, 815 S Nehalem, as well as via Zoom. Please go to the district website (www.csd.k12.or.us) main page to access the link to join the meeting. The meeting will take place on Monday, May 18, 2026 at 5:30 pm. The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Monday, June 1, 2026 at 5:30 pm at the Clatskanie Elementary Library, 815 S Nehalem, as well as via Zoom. Please go to the district website (www.csd.k12.or.us) main page to access the link to join the meeting

A copy of the proposed budget document may be inspected or obtained on or after May 18th, 2026 at the Clatskanie School District Office, 660 SW Bryant Street, M-F between the hours of 9:00 am – 3:00 pm. A copy of the proposed budget can also be found on the Clatskanie School District website at (www.csd.k12.or.us) If translation services are needed, please contact Shannon Emerson at 503-728-0587 X2003 or at semerson@csd.k12.or.us

AFFIDAVIT OF PUBLICATION

STATE OF WASHINGTON)
) SS.
COUNTY OF WAHKIAKUM)

Jennifer Figueroa

being first duly sworn on oath deposes and says he is

the Staff of The Wahkiakum County Eagle, a weekly newspaper. That said newspaper is a legal newspaper and has been approved as a legal newspaper by order of the Superior Court in the county in which it is published and it is now and has been for more than six months prior to the date of publications hereinafter referred to, published in the English language, continuously as a weekly newspaper in Cathlamet, Wahkiakum County, Washington, and it is now and during all of the said time was printed in an office maintained at the aforesaid place of publication of said newspaper. That the annexed is a true copy of

No. 26-71

BUDGET COMMITTEE MTG.

May 18, 2026

as it was published in regular issues (and not in supplement form) of said newspaper once a week for a period

of One consecutive weeks, commencing on the 7 day of May, 20 26 and ending on the — day of —, 20 — both dates inclusive and that such newspaper was regularly distributed to its subscribers during all of said period. That the full amount of the fee charged for the foregoing publication

is the sum of \$ 137.50 which amount has been paid in full.

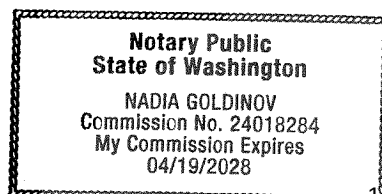
[Signature]
Subscribed and sworn to before me this 7th day of

May, 20 26

Nadia Goldin

Notary Public in and for the State of Washington, residing at Cathlamet, Washington.

SEAL



No. 26-71

Clatskanie School District 6J
PO Box 678
Clatskanie OR 97016

NOTICE OF BUDGET COMMITTEE MEETING

Clatskanie School District 6J. A public meeting of the Budget Committee of the Clatskanie School District 6J, Columbia County, Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, at Clatskanie Elementary Library, 815 S Nehalem, as well as via Zoom. Please go to the district website (www.csd.k12.or.us) main page to access the link to join the meeting. The meeting will take place on Monday, May 18, 2026 at 5:30 pm. The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

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PUBLISH MAY 7, 2026

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Clatskanie School District Board of Directors will be held on June 15, 2026 at 6:00 pm at Clatskanie Elementary Library, 815 SW Nehalem Street, Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Clatskanie School District Budget Committee on June 1, 2026. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Clatskanie School District Office, 660 SW Bryant St, Clatskanie Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.csd.k12.or.us/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Gayellyn Jacobson

Telephone: 503-728-0587

Email: gjacobson@csd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$2,572,695	\$2,314,026	\$2,395,212
Current Year Property Taxes, other than Local Option Taxes	6,988,213	7,230,800	7,472,400
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	1,504,340	1,561,500	1,253,440
Revenue from Intermediate Sources	136,590	36,000	49,601
Revenue from State Sources	7,571,314	9,132,737	6,469,099
Revenue from Federal Sources	916,700	745,000	708,068
Interfund Transfers	175,548	265,470	386,636
All Other Budget Resources	65,048	0	0
Total Resources	\$19,930,448	\$21,285,533	\$18,734,456

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$6,889,395	\$7,607,743	\$7,564,086
Other Associated Payroll Costs	4,374,682	5,058,489	4,672,390
Purchased Services	3,074,834	1,760,995	1,813,248
Supplies & Materials	1,026,458	1,527,134	1,795,234
Capital Outlay	297,610	2,425,000	175,000
Other Objects (except debt service & interfund transfers)	537,741	523,628	526,349
Debt Service*	769,737	790,737	817,337
Interfund Transfers*	175,548	265,470	386,636
Operating Contingency	0	1,326,337	984,176
Unappropriated Ending Fund Balance & Reserves	0	0	0
Total Requirements	\$17,146,005	\$21,285,533	\$18,734,456

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

1000 Instruction	\$7,874,343	\$8,964,095	\$9,311,199
FTE	66.43	67.99	62.05
2000 Support Services	5,906,936	6,672,782	6,437,096
FTE	35.49	35.55	33.02
3000 Enterprise & Community Service	525,542	571,402	620,302
FTE	4.72	5.31	4.84
4000 Facility Acquisition & Construction	1,893,899	2,694,710	177,710
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	769,737	790,737	817,337
5200 Interfund Transfers*	175,548	265,470	386,636
6000 Contingency	0	1,326,337	984,176
7000 Unappropriated Ending Fund Balance	0	0	0
Total Requirements	\$17,146,005	\$21,285,533	\$18,734,456
Total FTE	106.64	108.85	99.91

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

We are anticipating a decrease in enrollment of approximately 20 students for the 2026–2027 school year. This decline results in an estimated \$180,000–\$220,000 reduction in State School Fund revenue. We are experiencing an overall reduction in high-cost disability reimbursement, while continuing to serve students with complex needs. Like many districts, we are facing increases in liability insurance premiums. In addition, we are adding necessary sexual abuse and molestation (SAM) coverage to ensure appropriate protection for our students, staff, and community. We are also experiencing increased utility costs, which further strain our operating budget. The district has increased cost of living adjustments and associated payroll costs. Because of these pressures on the current budget, the district has lower beginning fund balances for the 2026-27 school year. With the decrease in expected revenue the district will have a reduction in force across employee groups and will cut expenditures where necessary.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$5.4360 per \$1,000)	\$ 4.6062	\$ 4.6062	\$ 4.6062
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$750,950	\$750,950	\$725,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,260,000	\$0
Other Bonds	0	\$0
Other Borrowings	361,509	\$0
Total	\$8,621,509	\$0

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Clatskanie School District Board of Directors will be held on June 15, 2026 at 6:00 pm at Clatskanie Elementary Library, 815 SW Nehalem Street, Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Clatskanie School District Budget Committee on June 1, 2026. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Clatskanie School District Office, 660 SW Bryant St, Clatskanie Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.csd.k12.or.us/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Gayellyn Jacobson

Telephone: 503-728-0587

Email: gjacobson@csd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	\$2,572,695	\$2,314,026	\$2,395,212
Current Year Property Taxes, other than Local Option Taxes	6,988,213	7,230,800	7,472,400
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	1,504,340	1,561,500	1,253,440
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Total	\$8,621,509	\$0

AFFIDAVIT OF PUBLICATION

STATE OF WASHINGTON)
) SS.
COUNTY OF WAHIAKUM)

Jennifer Figueroa
being first duly sworn on oath deposes and says he is
the Staff of The Wahkiakum County
Eagle, a weekly newspaper. That said newspaper is a legal
newspaper and has been approved as a legal newspaper
by order of the Superior Court in the county in which it
is published and it is now and has been for more than six
months prior to the date of publications hereinafter referred
to, published in the English language, continuously as a
weekly newspaper in Cathlamet, Wahkiakum County,
Washington, and it is now and during all of the said time
was printed in an office maintained at the aforesaid place
of publication of said newspaper. That the annexed is a
true copy of

NO. 26-98
ED-1 Budget Form

as it was published in regular issues (and not in supplement
form) of said newspaper once a week for a period

of One consecutive weeks, commencing on the
4 day of June, 20 26 and ending on the
5 day of June, 20 26 both dates inclusive
and that such newspaper was regularly distributed to its
subscribers during all of said period. That the full amount
of the fee charged for the foregoing publication

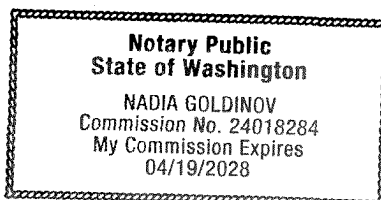
is the sum of \$ 442 which amount has been
paid in full.

June 15
Subscribed and sworn to before me this 4th day of
June, 20 26

Nadia Goldin

Notary Public in and for the State of Washington, resid-
ing at Cathlamet, Washington.

SEAL



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

FORM ED-50
2026-2027

To assessor of Clatsop County

- File no later than JULY 15.
 - Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.
- ☐ Check here if this is an amended form.

The Clatskanie School District #6J has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

PO Box 678

Clatskanie

OR

97016

July 1, 2026

Mailing Address of District

City

State

Zip

Date Submitted

Danielle Hudson

Superintendent

(503) 728-0587

dhudson@csd.k12.or.us

Contact Person

Title

Daytime Telephone

Contact Person E-mail

CERTIFICATION - You must check one box.

☐ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	4.6062	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$725,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$725,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.6062
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

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

To assessor of Columbia County

FORM ED-50 2026-2027

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The Clatskanie School District #6J has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 678</u>	<u>Clatskanie</u>	<u>OR</u>	<u>97016</u>	<u>August 26, 2021</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Danielle Hudson</u>	<u>Superintendent</u>	<u>(503) 728-0587</u>	<u>dhudson@csd.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You **must** check one box.

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

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150-504-075-6 (Rev. 10-20)

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

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

CLATSKANIE SCHOOL DISTRICT 6J**2025-2026 RESOLUTION # 2026-04****ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Clatskanie School District 6J hereby adopts the budget for the fiscal year 2026-2027 in the total of \$18,734,456 now on file at the District Office located at 660 NW Bryant, Clatskanie, OR, 97016.

MAKING APPROPRIATIONS

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

GENERAL FUND (100)

Instruction	\$ 6,813,244
Support Services	5,564,925
Transfers	26,699
Contingency	384,176
Total General Fund	\$ 12,789,044
Unappropriated, Reserved for Next Year*	-

SPECIAL REVENUE FUNDS (200)

Instruction	\$ 2,497,955
Support Services	485,171
Enterprise & Community Service	620,302
Capital Outlay	2,710
Transfers	359,937
Contingency	600,000
Total Special Revenue Funds	\$ 4,566,075
Unappropriated, Reserved for Next Year*	-

DEBT SERVICE FUND (300)

Debt Service	\$ 817,337
Total Debt Service Fund	\$ 817,337
Unappropriated, Reserved for Next Year*	-

CAPITAL PROJECTS FUND (400)

Support Services	\$ 387,000
Facilities, Acquisition and Construction	175,000
Total Capital Projects Fund	\$ 562,000

TOTAL APPROPRIATIONS, All Funds

Total Unappropriated Amounts, All Funds 18,734,456

TOTAL ADOPTED BUDGET

*Unappropriated amounts included for reconciling only; they are not included in Total Appropriations. \$ 18,734,456

IMPOSING THE TAX

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

- (1) At the rate of \$4.6062 per \$1000 of assessed value for permanent rate tax
- (2) In the amount of \$725,000 for debt service on general obligation bonds

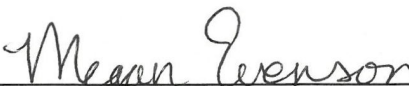
CATERGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax	\$4.6062/ per \$1000
Excluded from Limitation	\$725,000

The above resolution statements were approved and declared adopted on the 15nd day of June 2026



Megan Evenson, Chairperson of the Board



Dr. Danielle Hudson, Superintendent