

Vernonia School District 47J

2026-2027

Proposed Budget

1201 Texas Ave, Vernonia, Oregon 97064

vernoniak12.org • 503-429-5891



VERNONIA SCHOOL DISTRICT 47J

VERNONIA, OREGON

PROPOSED BUDGET 2026-2027

Prepared by:

Jim Helmen Superintendent

Marie Knight
Business Manager

**VERNONIA SCHOOL DISTRICT 47J
PROPOSED BUDGET 2026 - 2027
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**VERNONIA SCHOOL DISTRICT 47J
2026-2027 BUDGET COMMITTEE**

BOARD MEMBERS

TERM EXPIRES

#1 Alicia Mahoney	2029
#2 Greg Kintz	2027
#3 Amy Cieloha	2027
#4 Lisa Curry	2029
#5 Joan Jones	2029
#6 Javoss McGuire	2029
#7 Tony Holmes	2027

COMMUNITY MEMBERS

Scott Laird	2027
Billi Kohler	2028
Susan Wagner	2029
Vacant	
Vacant	
Vacant	
Vacant	

ADMINISTRATIVE STAFF

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

VERNONIA SCHOOL DISTRICT 47J
2026 - 2027 Budget Calendar

April 2, 2026	Publish the first “Notice of Budget Committee Meeting” in the <i>Vernonia’s Voice publication</i>
April 16, 2026	Publish the second “Notice of Budget Committee Meeting” in the <i>Vernonia’s Voice publication</i>
Thursday, April 23, 2026 6:00 pm - VSD Library	First Budget Committee Meeting (budget message and present the proposed budget)
Thursday, May 14, 2026 Board Meeting to follow 6:00 pm - VSD Library	Second Budget Committee Meeting (answer questions, accept public comment, request approval) School Board Meeting
June 4, 2026	Publish Budget Hearing Notice in the <i>Vernonia’s Voice publication</i>
Thursday, June 11, 2026 6:00 pm - VSD Library	Public Hearing and Adoption of Budget 6:00 p.m. as approved by the Budget Committee School Board Meeting

Vernonia School District 47J

Budget Goals

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

Vision Statement

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

Guiding Principles

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

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

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

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

“Discovering Endless Possibilities...”

BUDGET OVERVIEW

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

BUDGET FORMAT

The budget document is organized into three sections:

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

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

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

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

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

Other funds include:

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

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

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

THE BUDGET PROCESS

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

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

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

Once a document is given to the Budget Committee, citizens may obtain a copy at the District Office, 1000 Missouri Avenue, Vernonia Oregon between 9:00 a.m. and 4:00 p.m.

HOW THE BUDGET IS ADOPTED

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

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

SUPPLEMENTAL BUDGETS

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

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

Vernonia School District 47J

Budget Message for the 2026-2027 Fiscal Year

To the Vernonia School District Budget Committee and Community Members,

The proposed 2026–2027 budget reflects the Vernonia School District’s continued commitment to high levels of academic proficiency for all students, innovative collegiate and career pathways, inclusive and equitable programs, and a strong emphasis on social-emotional learning. At the same time, this budget demonstrates our dedication to responsible financial stewardship. It has been developed in a climate of rising operational costs and ongoing funding uncertainty, requiring disciplined decision-making to ensure long-term financial sustainability while protecting core educational programs.

Financial Overview

For the 2026–2027 fiscal year, the district’s total formula revenue—comprised of local property taxes and the State School Fund—is projected at \$9,763,915.95, including a General Purpose Grant of \$8,935,915.95 and a Transportation Grant of \$828,000. This equates to approximately \$12,501 per Extended ADMw, which remains the primary funding source supporting district operations.

While this represents relatively stable funding, it does not fully keep pace with inflationary pressures or the increasing cost of delivering comprehensive educational services in a rural setting. As a result, the district has developed a balanced General Fund budget of approximately \$10.3 million, reflecting a cautious and strategic approach to resource allocation.

District Priorities

The 2026–2027 budget is intentionally aligned to support programs that have a direct and measurable impact on student achievement and well-being. At the elementary level, investments remain focused on foundational skill development through implementation of the Science of Reading, supported by literacy coaching, targeted interventions, and ongoing professional development. Mathematics instruction is strengthened through a Multi-Tiered System of Supports (MTSS), in partnership with NWRESA.

At the secondary level, the district continues to prioritize college and career readiness. Investments in Career and Technical Education (CTE) pathways provide students with relevant, applied learning experiences aligned with workforce demands. Dual credit opportunities, credit recovery programs, and alternative education pathways ensure that all students have access to meaningful postsecondary options.

Across all grade levels, the district supports enrichment opportunities that enhance student engagement and broaden educational experiences, reflecting a comprehensive approach that balances academic rigor with social-emotional development.

Staffing

The 2026–2027 staffing plan reflects a balanced and strategic approach to maintaining core instructional services while aligning resources with enrollment and fiscal realities. The district projects a total of 76.74 FTE, including 34.0 FTE licensed staff and 32.69 FTE classified staff.

Overall staffing has decreased from 89.71 FTE in 2025–2026 to 76.74 FTE in 2026–2027, representing a strategic realignment of approximately 13.0 FTE. Licensed staffing has been reduced primarily through Reduction in Force (RIF), attrition, and non-replacement of one elementary teaching position. Classified staffing reflects targeted adjustments to support student supervision, custodial needs, and expanded college and career readiness programming.

Administrative and confidential staffing levels remain stable, with a modest increase in district leadership capacity through the addition of 0.5 FTE in Special Programs oversight. These changes reflect thoughtful reallocations rather than broad reductions, prioritizing essential student services and compliance requirements.

Staffing represents approximately 68% of total expenditures, underscoring the importance of careful personnel management in maintaining long-term fiscal health while preserving instructional quality and student supports.

Student Impact

This budget prioritizes programs and services that directly support student success. Title I and intervention programs continue to provide essential academic support for students requiring additional assistance. Social-emotional learning remains embedded in daily instruction and is supported through systems such as PBIS and MTSS-B, promoting a positive and consistent school climate.

Fiscal Challenges

Despite these strategic investments, the district continues to face significant structural challenges. Special education costs exceed state funding allocations by more than \$1 million annually, requiring substantial support from the General Fund. Additionally, uncertainty surrounding federal funding sources presents potential risks to programs serving vulnerable student populations.

Enrollment variability further contributes to revenue instability, while rising costs associated with the Public Employees Retirement System (PERS), unemployment insurance, and other operational expenses continue to place pressure on the district's financial outlook. These factors necessitate ongoing fiscal caution and long-term planning.

Future Outlook

Looking ahead, the district will continue to prioritize financial stability through careful monitoring of enrollment trends, strategic use of grant funding, and ongoing evaluation of programs and services. The district remains committed to aligning resources with its strategic priorities while maintaining flexibility to respond to changing financial conditions.

This budget reflects input from staff and community stakeholders, who identified key priorities including expanded academic interventions, increased access to enrichment and career-connected learning opportunities, and enhanced mental health supports. These priorities are aligned with the School Board's goals and the district's Continuous Improvement Plan.

In conclusion, the 2026–2027 budget represents a careful balance between fiscal responsibility and the district's unwavering commitment to student success. Through thoughtful planning and strategic resource allocation, Vernonia School District will continue to provide high-quality educational opportunities for all students while maintaining financial stability.

We appreciate the continued support of our staff, families, and community as we work collaboratively to meet the needs of our students and ensure a strong future for Vernonia School District.

Sincerely,
Jim Helmen
Superintendent, Vernonia School District

Vernonia School District 47J

SCHOOL DISTRICT ENROLLMENT AS OF OCTOBER 1, 2025

GRADE	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Mist Elementary	7	3	5	4	8	5								32
Vernonia Elem.	35	32	34	39	43	32								215
Vernonia MS							48	56	54					158
Vernonia HS										38	40	44	57	179
Total	42	35	39	43	51	37	48	56	54	38	40	44	57	584

**VERNONIA SCHOOL DISTRICT
DEBT SERVICE PAYMENTS, 2026-2027 BUDGET**

Date of Issue	Amount of Issue	Effective Interest Rate	Amount Outstanding June 30, 2026	Payment December 2026	Payment June 2027	Total Payments 2026-2027	Amount Outstanding June 30, 2027
BONDS							
July 1, 2004							
<i>Certificates of participation</i>	\$ 995,000	1.8-5.15%	\$ -				\$ -
Principal				\$ -	\$ -	\$ -	
Interest				-	-	-	
July 14, 2016							
<i>General Obligation Refunding Bonds:</i>	12,804,322	2.85%	8,481,907				7,725,436
Principal					756,471	756,471	
Interest				120,867	120,867	241,734	
August 8, 2017							
<i>General Obligation Bonds 2017A</i>	4,205,275	1.49%-4.32%	3,993,654				3,993,654
Principal					-	-	
Interest					-	-	
August 8, 2017							
<i>General Obligation Bonds 2017B</i>	2,590,000	3.0%-4.0%	2,430,000				2,320,000
Principal					110,000	110,000	
Interest				48,600	48,600	97,200	
	\$ 21,082,257		\$ 14,905,561	\$ 169,467	\$ 1,035,938	\$ 1,205,405	\$ 14,039,090

**Vernonia School District 47J
Budget Summary - All Funds
2026-2027**

RESOURCES	General Fund		Grants & Misc Special Revenue Funds		Food Service Fund		Student Body Fund		Debt Service GO Bond Fund		Debt Service Other Fund		Capital Project Fund		All Funds Budget		FTE			
Local Revenue	\$	4,065,000	\$	59,000	\$	6,000	\$	165,000		1,205,000	\$	-	\$	-	\$	5,500,000		-		
Intermediate Revenue		115,000		31,000		-		-		-		-		-		146,000		-		
State Revenue		6,015,000		1,495,990		40,000		-		-		-		-		7,550,990		-		
Federal Revenue		-		818,480		368,000		-		-		-		-		1,186,480		-		
Transfers In		-		120,000		175,000		-		-		-		-		295,000		-		
Bond Proceeds		-		-		-		-		-		-		-		-		-		
Other Revenue (BFB)		150,000		1,500		-		150,000		5,000		-		-		306,500		-		
Total Revenue	\$	10,345,000	\$	2,525,970	\$	589,000	\$	315,000	\$	1,210,000	\$	-	\$	-	\$	14,984,970		-		
EXPENDITURES																				
		FTE		FTE		FTE												FTE		
Instruction	\$	4,869,855	42.66	\$	1,983,644	10.96	\$	-	-	\$	315,000	\$	-	\$	-	\$	-	\$	7,168,499	53.62
Supporting Services		4,753,145	17.88		\$472,326.00	-		-	-		-		-		-		-		5,225,471	17.88
Community Services		2,000	-		70,000	-		589,000	3.69		-		-		-		-		661,000	3.69
Facilities Acquisition & Construction		-	-		-	-		-	-		-		-		-		-		-	-
Debt Service		-	-		-	-		-	-		1,210,000		-		-		-		1,210,000	-
Transfers Out		320,000	-		-	-		-	-		-		-		-		-		320,000	-
Contingency		300,000	-		-	-		-	-		-		-		-		-		300,000	-
Ending Fund Balance		100,000	-		-	-		-	-		-		-		-		-		100,000	-
Total Expenditures	\$	10,345,000	60.54	\$	2,525,970	10.96	\$	589,000	3.69	\$	315,000	\$	1,210,000	\$	-	\$	-	\$	14,984,970	75.19

General Fund



GENERAL FUND

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

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

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

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

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

Resources Report

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

Fund 100 GENERAL FUND	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
1111 CURRENT YEAR TAXES	(3,401,258)	(3,384,951)	(3,375,000)	0.00	(3,725,000)	0.00	0	0	0.00
1112 PRIOR YEAR TAXES	(65,908)	(86,499)	(75,000)	0.00	(75,000)	0.00	0	0	0.00
1114 PAYMENT IN LIEU OF PROPERTY TA	(15,590)	(271)	(15,000)	0.00	(1,000)	0.00	0	0	0.00
1190 PENALTIES AND INTEREST ON TAXE	(7,204)	(5,289)	(7,500)	0.00	(12,000)	0.00	0	0	0.00
1510 EARNINGS ON INVESTMENTS	(128,684)	(125,082)	(130,000)	0.00	(80,000)	0.00	0	0	0.00
1710 REVENUE: ADMISSIONS	(6,961)	(8,278)	(15,000)	0.00	(10,000)	0.00	0	0	0.00
1740 REVENUE: FEES	(16,010)	(54,664)	(40,000)	0.00	(25,000)	0.00	0	0	0.00
1910 RENTALS	(8,210)	(21,056)	(20,000)	0.00	(20,000)	0.00	0	0	0.00
1920 DONATIONS	(89,524)	(8,968)	(110,700)	0.00	(20,000)	0.00	0	0	0.00
1960 PRIOR YEARS REFUNDS	(17,706)	(10,744)	(25,000)	0.00	(20,000)	0.00	0	0	0.00
1961 CURRENT YEAR REFUNDS	(3,822)	(26,140)	(15,000)	0.00	(20,000)	0.00	0	0	0.00
1980 FEES CHARGED TO GRANTS	(4,874)	(34,389)	(25,000)	0.00	(10,000)	0.00	0	0	0.00
1990 MISC.	(26,543)	(15,004)	(85,000)	0.00	(15,000)	0.00	0	0	0.00
1994 MEDICAID ADMIN CLAIM	(17,413)	(9,961)	(50,000)	0.00	(10,000)	0.00	0	0	0.00
1995 E-RATE	(33,706)	0	(20,000)	0.00	(22,000)	0.00	0	0	0.00
1000 LOCAL REVENUES	(3,843,414)	(3,791,295)	(4,008,200)	0.00	(4,065,000)	0.00	0	0	0.00
2101 COUNTY SCHOOL FUND	(33,051)	(56,293)	(30,000)	0.00	(45,000)	0.00	0	0	0.00
2102 GENERAL EDUCATION SERVICE DIS	(105,859)	(193,658)	(150,000)	0.00	(50,000)	0.00	0	0	0.00
2105 NATURAL GAS & MINERALS	(5,064)	(5,130)	(20,000)	0.00	(10,000)	0.00	0	0	0.00
2199 OTHER INTERMEDIATE SOURCES	0	(11,798)	0	0.00	(10,000)	0.00	0	0	0.00
2000 REVENUE FROM INTERMEDIATE SOURCES	(143,974)	(266,878)	(200,000)	0.00	(115,000)	0.00	0	0	0.00
3101 STATE SCHOOL FUND GRANT	(4,211,905)	(3,735,118)	(4,800,000)	0.00	(5,360,000)	0.00	0	0	0.00
3103 COMMON SCHOOL FUND	(75,915)	(78,718)	(80,000)	0.00	(80,000)	0.00	0	0	0.00
3104 STATE TIMBER REVENUE	(1,006,311)	(682,226)	(650,000)	0.00	(480,000)	0.00	0	0	0.00
3199 OTHER UNRESTRICTED GRANTS IN	(31,619)	(29,561)	(35,000)	0.00	(35,000)	0.00	0	0	0.00
3299 OTHER RESTRICTED GRANTS-IN-AIC	(53,401)	(56,957)	(62,000)	0.00	(60,000)	0.00	0	0	0.00
3000 REVENUE FROM STATE SOURCES	(5,379,151)	(4,582,580)	(5,627,000)	0.00	(6,015,000)	0.00	0	0	0.00
5160 LEASE PURCHASE RECEIPTS	(44,081)	0	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(811,918)	(874,257)	(800,000)	0.00	(150,000)	0.00	0	0	0.00
5000 OTHER SOURCES	(855,999)	(874,257)	(800,000)	0.00	(150,000)	0.00	0	0	0.00
Total Fund 100 GENERAL FUND	(10,222,538)	(9,515,010)	(10,635,200)	0.00	(10,345,000)	0.00	0	0	0.00

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

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1111 ELEMENTARY K-5 INSTRUCTION

111	CERTIFIED SALARIES	815,878	890,569	975,356	16.00	714,637	11.00	0	0	0.00
112	NON-CERTIFIED SALARIES	106,209	215,989	169,727	5.63	169,128	5.22	0	0	0.00
116	EARLY RETIREE STIPEND	0	0	0	0.00	11,180	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	2,890	3,681	4,000	0.00	5,000	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	93	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	71,305	73,279	56,183	0.00	34,842	0.00	0	0	0.00
210	PERS RETIREMENT	282,826	365,256	396,597	0.00	289,610	0.00	0	0	0.00
220	SOCIAL SECURITY	75,004	89,102	91,042	0.00	68,470	0.00	0	0	0.00
231	WORKERS COMPENSATION	2,825	1,805	4,211	0.00	3,220	0.00	0	0	0.00
233	PFML	3,922	4,664	4,761	0.00	3,580	0.00	0	0	0.00
242	MEDICAL BENEFITS	196,090	236,340	209,401	0.00	151,375	0.00	0	0	0.00
314	SUBSTITUTES	68,273	65,781	50,000	0.00	58,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	6,085	3,046	9,000	0.00	19,000	0.00	0	0	0.00
324	RENTALS	6,065	2,859	28,100	0.00	17,000	0.00	0	0	0.00
349	TRAVEL: STUDENT	1,648	1,364	1,700	0.00	2,000	0.00	0	0	0.00
371	TUITION	14,925	0	10,000	0.00	0	0.00	0	0	0.00
410	SUPPLIES	23,143	7,133	5,550	0.00	5,550	0.00	0	0	0.00
411	SUPPLIES: DISTRICT SUPPLIES	5,053	12,960	4,000	0.00	14,000	0.00	0	0	0.00
420	TEXTBOOKS	21,099	3,590	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	12,225	204	500	0.00	500	0.00	0	0	0.00
470	SOFTWARE	2,790	3,605	4,000	0.00	7,000	0.00	0	0	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	11,014	0	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	126,272	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	31,700	14,046	0	0.00	0	0.00	0	0	0.00
620	INTEREST	924	1,839	0	0.00	0	0.00	0	0	0.00

Total Function 1111	ELEMENTARY K-5 INSTRUCTION	1,888,257	1,997,113	2,024,128	21.63	1,574,093	16.22	0	0	0.00
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Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

111	CERTIFIED SALARIES	328,909	443,723	482,028	7.11	496,655	6.30	0	0	0.00
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Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

112	NON-CERTIFIED SALARIES	0	21,588	25,518	0.88	0	0.00	0	0	0.00
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	1,169	1,338	4,000	0.00	0	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	0	787	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	12,380	19,560	11,732	0.00	8,640	0.00	0	0	0.00
210	PERS RETIREMENT	103,082	140,448	140,772	0.00	154,884	0.00	0	0	0.00
220	SOCIAL SECURITY	25,510	36,214	39,005	0.00	37,265	0.00	0	0	0.00
231	WORKERS COMPENSATION	952	118	1,800	0.00	1,733	0.00	0	0	0.00
233	PFML	1,334	1,893	2,040	0.00	1,949	0.00	0	0	0.00
242	MEDICAL BENEFITS	80,206	83,911	77,464	0.00	66,413	0.00	0	0	0.00
314	SUBSTITUTES	20,058	18,568	20,000	0.00	25,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	1,685	(971)	4,000	0.00	4,000	0.00	0	0	0.00
324	RENTALS	1,685	(971)	4,500	0.00	4,500	0.00	0	0	0.00
349	TRAVEL: STUDENT	120	87	500	0.00	500	0.00	0	0	0.00
371	TUITION	29,850	0	15,000	0.00	6,000	0.00	0	0	0.00
410	SUPPLIES	4,702	1,148	2,300	0.00	2,300	0.00	0	0	0.00
411	SUPPLIES: DISTRICT SUPPLIES	2,589	6,754	2,000	0.00	8,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	944	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	200	0	0	0.00	5,000	0.00	0	0	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	4,727	0	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	38,333	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	11,242	7,023	0	0.00	0	0.00	0	0	0.00
620	INTEREST	274	919	0	0.00	0	0.00	0	0	0.00

Total Function	1121 MIDDLE SCHOOL 6-8 INSTRUCTION	669,950	782,140	832,659	7.99	827,839	6.30	0	0	0.00
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Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES

123	TEMPORARY LICENSED SALARIES	27,858	28,341	30,041	0.00	32,034	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	0	3,479	3,688	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	525	630	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	6,975	6,942	8,418	0.00	5,659	0.00	0	0	0.00
220	SOCIAL SECURITY	2,133	2,442	2,539	0.00	1,762	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES

231	WORKERS COMPENSATION	81	115	118	0.00	83	0.00	0	0	0.00
233	PFML	112	128	133	0.00	92	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	342	378	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	613	0	500	0.00	500	0.00	0	0	0.00
349	TRAVEL: STUDENT	1,106	1,744	600	0.00	600	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	4,509	3,785	3,500	0.00	8,500	0.00	0	0	0.00
410	SUPPLIES	1,473	2,013	2,000	0.00	2,000	0.00	0	0	0.00

Total Function	1122 MIDDLE SCHOOL STUDENT ACTIVITIES	45,385	49,960	51,915	0.00	51,230	0.00	0	0	0.00
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Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	557,166	508,250	602,634	8.37	516,498	6.62	0	0	0.00
112	NON-CERTIFIED SALARIES	25,474	22,162	32,604	0.94	23,797	0.88	0	0	0.00
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	794	2,873	8,000	0.00	3,000	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	2,485	2,609	2,766	0.00	2,821	0.00	0	0	0.00
130	ADDITIONAL SALARY	28,066	22,599	18,452	0.00	15,968	0.00	0	0	0.00
210	PERS RETIREMENT	167,066	174,068	218,518	0.00	170,851	0.00	0	0	0.00
220	SOCIAL SECURITY	45,935	41,639	49,732	0.00	41,192	0.00	0	0	0.00
231	WORKERS COMPENSATION	1,702	510	2,287	0.00	1,934	0.00	0	0	0.00
233	PFML	2,402	2,177	2,601	0.00	2,154	0.00	0	0	0.00
242	MEDICAL BENEFITS	79,555	67,871	59,960	0.00	69,893	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	1,000	0	0	0.00	0	0.00	0	0	0.00
314	SUBSTITUTES	31,719	52,434	30,000	0.00	45,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	4,334	829	6,800	0.00	6,800	0.00	0	0	0.00
324	RENTALS	2,696	829	7,500	0.00	7,500	0.00	0	0	0.00
340	TRAVEL	0	0	750	0.00	750	0.00	0	0	0.00
349	TRAVEL: STUDENT	80	0	500	0.00	500	0.00	0	0	0.00
371	TUITION	24,995	120	39,000	0.00	12,000	0.00	0	0	0.00
410	SUPPLIES	20,728	6,646	9,350	0.00	9,350	0.00	0	0	0.00
411	SUPPLIES: DISTRICT SUPPLIES	4,663	12,037	3,500	0.00	12,000	0.00	0	0	0.00
419	ASB REIMBURSABLE	0	9,399	0	0.00	0	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1131 HIGH SCHOOL INSTRUCTION

420	TEXTBOOKS	0	85	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	5,066	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	300	0	0	0.00	8,000	0.00	0	0	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	6,642	0	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	59,745	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	17,103	7,023	0	0.00	0	0.00	0	0	0.00
620	INTEREST	436	919	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	500	650	0	0.00	0	0.00	0	0	0.00

Total Function	1131 HIGH SCHOOL INSTRUCTION	1,090,652	935,730	1,094,952	9.31	955,008	7.50	0	0	0.00
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Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

113	ADMINISTRATIVE SALARIES	20,000	21,000	22,260	0.00	22,260	0.00	0	0	0.00
123	TEMPORARY LICENSED SALARIES	62,455	66,411	66,976	0.00	57,942	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	21,456	24,700	26,591	0.00	25,008	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,520	5,450	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	15,960	20,436	21,158	0.00	19,302	0.00	0	0	0.00
220	SOCIAL SECURITY	7,949	8,774	8,661	0.00	7,794	0.00	0	0	0.00
231	WORKERS COMPENSATION	378	(120)	505	0.00	462	0.00	0	0	0.00
233	PFML	416	459	453	0.00	407	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	262	432	0.00	0	0.00	0	0	0.00
319	PROF & TECH SERVICES: OTHER	252	210	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	3,517	9,446	5,000	0.00	5,000	0.00	0	0	0.00
324	RENTALS	3,188	983	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	5,610	3,800	5,000	0.00	5,000	0.00	0	0	0.00
341	ASB REIMBURSABLE TRAVEL VHS	0	364	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	15,977	17,772	16,000	0.00	16,000	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	25,618	38,288	21,500	0.00	40,000	0.00	0	0	0.00
410	SUPPLIES	13,159	16,188	25,700	0.00	25,700	0.00	0	0	0.00
418	DONATED FUNDS:SUPPLIES	0	359	0	0.00	0	0.00	0	0	0.00
419	ASB REIMBURSABLE	0	7,848	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	4,858	6,934	0	0.00	0	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

470	SOFTWARE	900	1,350	2,000	0.00	2,000	0.00	0	0	0.00
640	DUES/FEES	3,770	4,005	4,500	0.00	6,000	0.00	0	0	0.00

Total Function	1132 HIGH SCHOOL STUDENT ACTIVITIES	207,984	254,917	226,737	0.00	232,876	0.00	0	0	0.00
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Function 1210 TALENTED & GIFTED

410	SUPPLIES	0	0	500	0.00	500	0.00	0	0	0.00
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Total Function	1210 TALENTED & GIFTED	0	0	500	0.00	500	0.00	0	0	0.00
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Function 1220 SPECIAL LEARNING EXPERIENCES

371	TUITION	131,556	125,961	73,000	0.00	72,000	0.00	0	0	0.00
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Total Function	1220 SPECIAL LEARNING EXPERIENCES	131,556	125,961	73,000	0.00	72,000	0.00	0	0	0.00
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Function 1250 LESS RESTRICTIVE PROGRAMS

111	CERTIFIED SALARIES	202,225	223,346	236,171	3.00	158,878	2.02	0	0	0.00
112	NON-CERTIFIED SALARIES	326,674	257,577	350,975	11.25	351,199	9.19	0	0	0.00
113	ADMINISTRATIVE SALARIES	10,777	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	768	926	4,000	0.00	5,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	32,285	14,002	10,983	0.00	11,011	0.00	0	0	0.00
210	PERS RETIREMENT	168,521	149,877	179,999	0.00	154,648	0.00	0	0	0.00
220	SOCIAL SECURITY	42,403	37,221	44,516	0.00	38,440	0.00	0	0	0.00
231	WORKERS COMPENSATION	1,668	548	2,151	0.00	1,834	0.00	0	0	0.00
233	PFML	2,217	1,946	2,328	0.00	2,010	0.00	0	0	0.00
242	MEDICAL BENEFITS	141,712	157,848	166,163	0.00	126,347	0.00	0	0	0.00
314	SUBSTITUTES	38,606	27,426	27,000	0.00	40,000	0.00	0	0	0.00
340	TRAVEL	2,656	3,251	3,000	0.00	3,000	0.00	0	0	0.00
349	TRAVEL: STUDENT	923	266	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,798	2,873	3,500	0.00	3,500	0.00	0	0	0.00
419	ASB REIMBURSABLE	0	209	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	1,024	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,905	2,149	500	0.00	500	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 1250 LESS RESTRICTIVE PROGRAMS

470 SOFTWARE 4,501 4,658 0 0.00 4,000 0.00 0 0 0.00

Total Function 1250 LESS RESTRICTIVE PROGRAMS 981,662 884,123 1,031,286 14.25 900,367 11.21 0 0 0.00

Function 1260 EARLY INTERVENTION

310 PROFESSIONAL SERVICES 18,446 23,453 5,000 0.00 15,000 0.00 0 0 0.00

Total Function 1260 EARLY INTERVENTION 18,446 23,453 5,000 0.00 15,000 0.00 0 0 0.00

Function 1271 REMEDIATION

310 PROFESSIONAL SERVICES 25,710 0 0 0.00 0 0.00 0 0 0.00

Total Function 1271 REMEDIATION 25,710 0 0 0.00 0 0.00 0 0 0.00

Function 1283 ALTERNATIVE EDUCATION TRANSITION

112 NON-CERTIFIED SALARIES 0 7,620 0 0.00 0 0.00 0 0 0.00
 124 TEMPORARY CLASSIFIED SALARIES 1,748 827 0 0.00 0 0.00 0 0 0.00
 210 PERS RETIREMENT 0 2,492 0 0.00 0 0.00 0 0 0.00
 220 SOCIAL SECURITY 0 726 0 0.00 0 0.00 0 0 0.00
 231 WORKERS COMPENSATION 5 100 0 0.00 0 0.00 0 0 0.00
 233 PFML 7 97 0 0.00 0 0.00 0 0 0.00
 242 MEDICAL BENEFITS 0 1,801 0 0.00 0 0.00 0 0 0.00

Total Function 1283 ALTERNATIVE EDUCATION TRANSITION 1,760 13,663 0 0.00 0 0.00 0 0 0.00

Function 1284 VERNONIA FAMILY ACADEMY

111 CERTIFIED SALARIES 75,251 79,013 2,067 0.00 80,770 1.00 0 0 0.00
 112 NON-CERTIFIED SALARIES 0 0 12,247 0.44 12,872 0.44 0 0 0.00
 116 EARLY RETIREE STIPEND 0 8,375 0 0.00 0 0.00 0 0 0.00
 130 ADDITIONAL SALARY 911 0 0 0.00 0 0.00 0 0 0.00
 210 PERS RETIREMENT 25,796 29,599 4,655 0.00 28,107 0.00 0 0 0.00
 220 SOCIAL SECURITY 5,744 6,601 1,093 0.00 6,560 0.00 0 0 0.00
 231 WORKERS COMPENSATION 210 (15) 48 0.00 323 0.00 0 0 0.00
 233 PFML 300 345 57 0.00 343 0.00 0 0 0.00
 242 MEDICAL BENEFITS 11,520 12,071 647 0.00 19,200 0.00 0 0 0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 1284 VERNONIA FAMILY ACADEMY

310	PROFESSIONAL SERVICES	16,042	11,844	10,000	0.00	15,500	0.00	0	0	0.00
349	TRAVEL: STUDENT	650	178	0	0.00	0	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	22,687	18,097	7,000	0.00	4,400	0.00	0	0	0.00
410	SUPPLIES	7,035	4,487	0	0.00	2,900	0.00	0	0	0.00
420	TEXTBOOKS	42,307	25,333	27,000	0.00	24,200	0.00	0	0	0.00
470	SOFTWARE	25,380	8,379	5,000	0.00	34,000	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	0	0	5,000	0.00	5,000	0.00	0	0	0.00

Total Function	1284 VERNONIA FAMILY ACADEMY	233,834	204,308	74,814	0.44	234,174	1.44	0	0	0.00
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Function 1285 DISTANCE LEARNING

111	CERTIFIED SALARIES	65,111	70,415	76,880	1.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,050	1,136	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	20,204	21,850	25,001	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,993	5,397	5,806	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	184	91	264	0.00	0	0.00	0	0	0.00
233	PFML	261	282	304	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	24,321	24,111	24,076	0.00	0	0.00	0	0	0.00

Total Function	1285 DISTANCE LEARNING	116,125	123,282	132,332	1.00	0	0.00	0	0	0.00
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Function 1400 SUMMER SCHOOL PROGRAMS

130	ADDITIONAL SALARY	3,721	3,329	3,500	0.00	5,000	0.00	0	0	0.00
210	PERS RETIREMENT	1,157	1,033	1,138	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	280	250	268	0.00	382	0.00	0	0	0.00
231	WORKERS COMPENSATION	11	12	12	0.00	16	0.00	0	0	0.00
233	PFML	15	13	14	0.00	20	0.00	0	0	0.00
410	SUPPLIES	508	1,757	1,350	0.00	1,350	0.00	0	0	0.00

Total Function	1400 SUMMER SCHOOL PROGRAMS	5,691	6,395	6,281	0.00	6,769	0.00	0	0	0.00
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Function 2110 ATTENDANCE SERVICES

112	NON-CERTIFIED SALARIES	42,973	44,097	46,719	1.00	47,655	1.00	0	0	0.00
130	ADDITIONAL SALARY	590	700	0	0.00	0	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 2110 ATTENDANCE SERVICES

210	PERS RETIREMENT	14,755	15,172	16,679	0.00	13,353	0.00	0	0	0.00
220	SOCIAL SECURITY	3,302	3,394	3,538	0.00	3,530	0.00	0	0	0.00
231	WORKERS COMPENSATION	126	159	167	0.00	166	0.00	0	0	0.00
233	PFML	173	177	185	0.00	185	0.00	0	0	0.00
242	MEDICAL BENEFITS	7,137	7,328	7,940	0.00	7,502	0.00	0	0	0.00
410	SUPPLIES	78	0	0	0.00	0	0.00	0	0	0.00

Total Function 2110 ATTENDANCE SERVICES 69,134 71,027 75,228 1.00 72,390 1.00 0 0 0.00

Function 2113 SOCIAL WORK

242	MEDICAL BENEFITS	1,178	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2113 SOCIAL WORK 1,178 0 0 0.00 0 0.00 0 0 0.00

Function 2119 OTHER ATTENDANCE/SOCIAL WORK SERVICES

410	SUPPLIES	2,878	6,202	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,359	0	0	0.00	0	0.00	0	0	0.00

Total Function 2119 OTHER ATTENDANCE/SOCIAL WORK SERVICES 4,237 6,202 0 0.00 0 0.00 0 0 0.00

Function 2120 GUIDANCE

111	CERTIFIED SALARIES	85,559	85,718	90,861	1.00	92,678	1.00	0	0	0.00
130	ADDITIONAL SALARY	0	5,041	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	26,549	28,019	29,548	0.00	28,582	0.00	0	0	0.00
220	SOCIAL SECURITY	6,545	6,943	6,951	0.00	7,001	0.00	0	0	0.00
231	WORKERS COMPENSATION	233	(4)	309	0.00	314	0.00	0	0	0.00
233	PFML	342	363	363	0.00	366	0.00	0	0	0.00
242	MEDICAL BENEFITS	20,119	20,933	18,087	0.00	21,925	0.00	0	0	0.00
340	TRAVEL	0	0	400	0.00	400	0.00	0	0	0.00
410	SUPPLIES	356	0	460	0.00	460	0.00	0	0	0.00

Total Function 2120 GUIDANCE 139,703 147,014 146,980 1.00 151,726 1.00 0 0 0.00

Function 2130 HEALTH SERVICES

130	ADDITIONAL SALARY	0	698	2,000	0.00	4,000	0.00	0	0	0.00
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Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2130 HEALTH SERVICES

210	PERS RETIREMENT	0	226	650	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	52	153	0.00	306	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	3	7	0.00	13	0.00	0	0	0.00
233	PFML	0	3	8	0.00	16	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	0	485	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	735	1,176	5,000	0.00	0	0.00	0	0	0.00
641	REFUND GRANT AWARD	10,835	0	0	0.00	0	0.00	0	0	0.00

Total Function	2130 HEALTH SERVICES	11,570	2,642	7,818	0.00	4,335	0.00	0	0	0.00
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Function 2140 PSYCHOLOGY

310	PROFESSIONAL SERVICES	92,700	41,326	117,935	0.00	65,000	0.00	0	0	0.00
340	TRAVEL	1,153	897	1,000	0.00	1,000	0.00	0	0	0.00
410	SUPPLIES	0	2,667	1,000	0.00	1,000	0.00	0	0	0.00

Total Function	2140 PSYCHOLOGY	93,853	44,890	119,935	0.00	67,000	0.00	0	0	0.00
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Function 2150 SPEECH PATHOLOGY/AUDIOLOGY

310	PROFESSIONAL SERVICES	80,917	86,474	92,700	0.00	92,700	0.00	0	0	0.00
340	TRAVEL	633	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	712	0	800	0.00	800	0.00	0	0	0.00

Total Function	2150 SPEECH PATHOLOGY/AUDIOLOGY	82,261	86,474	93,500	0.00	93,500	0.00	0	0	0.00
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Function 2190 INDIRECT STUDENT SUPPORT

112	NON-CERTIFIED SALARIES	34,190	36,983	39,201	0.94	39,978	0.94	0	0	0.00
113	ADMINISTRATIVE SALARIES	0	9,350	17,230	0.12	56,175	0.50	0	0	0.00
130	ADDITIONAL SALARY	639	587	1,200	0.00	2,400	0.00	0	0	0.00
210	PERS RETIREMENT	10,639	14,377	18,742	0.00	32,257	0.00	0	0	0.00
220	SOCIAL SECURITY	2,664	3,454	4,409	0.00	7,489	0.00	0	0	0.00
231	WORKERS COMPENSATION	103	135	204	0.00	340	0.00	0	0	0.00
233	PFML	139	150	231	0.00	392	0.00	0	0	0.00
242	MEDICAL BENEFITS	17,983	20,021	16,953	0.00	24,813	0.00	0	0	0.00
410	SUPPLIES	0	0	500	0.00	500	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Total Function 2190 INDIRECT STUDENT SUPPORT 66,358 85,057 98,669 1.06 164,343 1.44 0 0 0.00

Function 2210 IMPROVEMENT OF INSTRUCTION

123	TEMPORARY LICENSED SALARIES	26,083	27,198	30,000	0.00	30,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,567	11,403	0	0.00	1,600	0.00	0	0	0.00
210	PERS RETIREMENT	8,016	11,121	8,910	0.00	8,899	0.00	0	0	0.00
220	SOCIAL SECURITY	2,111	2,948	2,295	0.00	2,405	0.00	0	0	0.00
231	WORKERS COMPENSATION	78	134	97	0.00	103	0.00	0	0	0.00
233	PFML	110	154	120	0.00	126	0.00	0	0	0.00
242	MEDICAL BENEFITS	291	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,531	6,060	2,000	0.00	2,000	0.00	0	0	0.00
345	LICENSED TUITION	9,965	10,000	10,000	0.00	10,000	0.00	0	0	0.00
410	SUPPLIES	38	0	300	0.00	300	0.00	0	0	0.00

Total Function 2210 IMPROVEMENT OF INSTRUCTION 49,790 69,019 53,722 0.00 55,433 0.00 0 0 0.00

Function 2220 EDUCATIONAL MEDIA

112	NON-CERTIFIED SALARIES	64,399	65,680	70,609	1.69	72,036	1.69	0	0	0.00
130	ADDITIONAL SALARY	221	749	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	18,972	19,465	21,890	0.00	21,123	0.00	0	0	0.00
220	SOCIAL SECURITY	4,801	4,901	5,214	0.00	5,307	0.00	0	0	0.00
231	WORKERS COMPENSATION	190	237	253	0.00	256	0.00	0	0	0.00
233	PFML	251	256	273	0.00	277	0.00	0	0	0.00
242	MEDICAL BENEFITS	34,388	32,661	30,361	0.00	34,635	0.00	0	0	0.00
410	SUPPLIES	504	427	800	0.00	800	0.00	0	0	0.00
430	LIBRARY BOOKS	3,636	2,494	1,100	0.00	1,100	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	434	0	0	0.00	0	0.00	0	0	0.00

Total Function 2220 EDUCATIONAL MEDIA 127,796 126,871 130,500 1.69 135,535 1.69 0 0 0.00

Function 2310 BOARD OF EDUCATION

112	NON-CERTIFIED SALARIES	7,764	8,036	8,317	0.10	8,816	0.10	0	0	0.00
130	ADDITIONAL SALARY	90	130	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,660	2,766	2,969	0.00	2,999	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Function 2310 BOARD OF EDUCATION

220	SOCIAL SECURITY	582	606	617	0.00	663	0.00	0	0	0.00
231	WORKERS COMPENSATION	22	28	29	0.00	30	0.00	0	0	0.00
233	PFML	30	32	32	0.00	35	0.00	0	0	0.00
242	MEDICAL BENEFITS	1,604	1,659	1,730	0.00	2,034	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
340	TRAVEL	6,178	5,658	7,000	0.00	7,000	0.00	0	0	0.00
354	ADVERTISING	310	285	500	0.00	500	0.00	0	0	0.00
381	AUDIT SERVICES	40,660	44,980	45,000	0.00	53,000	0.00	0	0	0.00
382	LEGAL SERVICES	4,073	1,494	9,000	0.00	10,000	0.00	0	0	0.00
388	ELECTIONS	0	1,633	500	0.00	500	0.00	0	0	0.00
389	OTHER BOARD SERVICES	3,560	3,560	3,800	0.00	3,800	0.00	0	0	0.00
410	SUPPLIES	209	133	200	0.00	200	0.00	0	0	0.00
470	SOFTWARE	747	794	800	0.00	800	0.00	0	0	0.00
640	DUES/FEES	1,821	1,821	3,000	0.00	3,000	0.00	0	0	0.00

Total Function	2310 BOARD OF EDUCATION	70,310	73,613	83,994	0.10	93,878	0.10	0	0	0.00
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Function 2321 OFFICE OF SUPERINTENDENT

112	NON-CERTIFIED SALARIES	69,876	72,323	74,854	0.90	79,345	0.90	0	0	0.00
113	ADMINISTRATIVE SALARIES	130,000	140,000	148,400	1.00	155,000	1.00	0	0	0.00
116	EARLY RETIREE STIPEND	13,600	8,400	8,760	0.00	9,082	0.00	0	0	0.00
130	ADDITIONAL SALARY	11,209	12,521	2,400	0.00	2,400	0.00	0	0	0.00
210	PERS RETIREMENT	69,249	74,191	78,612	0.00	78,336	0.00	0	0	0.00
220	SOCIAL SECURITY	16,720	17,359	17,446	0.00	17,889	0.00	0	0	0.00
231	WORKERS COMPENSATION	614	(305)	798	0.00	830	0.00	0	0	0.00
233	PFML	874	908	912	0.00	935	0.00	0	0	0.00
242	MEDICAL BENEFITS	38,596	39,852	41,220	0.00	34,806	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	202	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	3,033	1,904	2,500	0.00	2,500	0.00	0	0	0.00
324	RENTALS	5,717	7,543	11,000	0.00	11,000	0.00	0	0	0.00
340	TRAVEL	6,899	9,513	6,000	0.00	6,000	0.00	0	0	0.00
351	TELEPHONE	2,073	2,233	2,000	0.00	2,500	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 2321 OFFICE OF SUPERINTENDENT

353	POSTAGE	1,136	1,214	1,200	0.00	1,200	0.00	0	0	0.00
355	PRINTING	0	166	500	0.00	500	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	5	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	5,443	8,882	10,000	0.00	10,000	0.00	0	0	0.00
414	FOOD-OUTDOOR SCHOOL	82	0	0	0.00	0	0.00	0	0	0.00
417	FOOD/SUPPLIES: EVENTS	0	324	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	3,479	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	10,519	8,020	7,000	0.00	7,000	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	68,403	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	13,548	7,023	0	0.00	0	0.00	0	0	0.00
620	INTEREST	604	919	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,687	2,802	3,000	0.00	3,000	0.00	0	0	0.00

Total Function 2321 OFFICE OF SUPERINTENDENT 474,368 415,996 416,603 1.90 422,324 1.90 0 0 0.00

Function 2410 OFFICE OF PRINCIPAL

112	NON-CERTIFIED SALARIES	88,264	83,433	100,882	2.00	93,785	1.80	0	0	0.00
113	ADMINISTRATIVE SALARIES	238,417	245,733	256,557	2.00	259,121	2.00	0	0	0.00
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	5,889	4,166	2,400	0.00	4,800	0.00	0	0	0.00
210	PERS RETIREMENT	109,871	110,297	125,254	0.00	118,709	0.00	0	0	0.00
220	SOCIAL SECURITY	24,458	24,512	26,516	0.00	26,487	0.00	0	0	0.00
231	WORKERS COMPENSATION	912	(51)	1,232	0.00	1,231	0.00	0	0	0.00
233	PFML	1,279	1,282	1,386	0.00	1,385	0.00	0	0	0.00
242	MEDICAL BENEFITS	69,434	72,104	66,520	0.00	62,718	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	13,600	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	3,370	(5,913)	8,500	0.00	8,500	0.00	0	0	0.00
324	RENTALS	3,952	(5,913)	11,000	0.00	11,000	0.00	0	0	0.00
340	TRAVEL	2,310	5,738	1,500	0.00	1,500	0.00	0	0	0.00
351	TELEPHONE	19,503	20,974	18,200	0.00	21,000	0.00	0	0	0.00
353	POSTAGE	3,343	3,286	4,700	0.00	4,700	0.00	0	0	0.00
355	PRINTING	0	350	900	0.00	900	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 2410 OFFICE OF PRINCIPAL

410	SUPPLIES	2,430	835	3,500	0.00	3,500	0.00	0	0	0.00
412	SUPPLIES: AWARDS	3,050	2,119	3,600	0.00	3,600	0.00	0	0	0.00
416	PRINCIPALS DISCRETIONARY FUND	4,238	4,628	10,000	0.00	10,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	409	85	0	0.00	0	0.00	0	0	0.00
530	OTHER CAPITAL OUTLAY	63,178	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	12,513	21,070	0	0.00	0	0.00	0	0	0.00
620	INTEREST	558	2,758	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	2,877	3,007	3,900	0.00	3,900	0.00	0	0	0.00

Total Function 2410 OFFICE OF PRINCIPAL 660,256 608,099 646,547 4.00 641,837 3.80 0 0 0.00

Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT

242	MEDICAL BENEFITS	586	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	258	1,123	600	0.00	2,500	0.00	0	0	0.00

Total Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT 844 1,123 600 0.00 2,500 0.00 0 0 0.00

Function 2520 FISCAL SERVICES

112	NON-CERTIFIED SALARIES	114,778	165,043	179,288	2.00	184,676	1.94	0	0	0.00
130	ADDITIONAL SALARY	20,372	24,787	22,053	0.00	27,283	0.00	0	0	0.00
210	PERS RETIREMENT	41,664	58,628	65,476	0.00	65,368	0.00	0	0	0.00
220	SOCIAL SECURITY	10,284	14,467	15,348	0.00	16,162	0.00	0	0	0.00
231	WORKERS COMPENSATION	372	(30)	691	0.00	720	0.00	0	0	0.00
232	UNEMPLOYMENT	600	39,961	0	0.00	200,000	0.00	0	0	0.00
233	PFML	538	757	802	0.00	845	0.00	0	0	0.00
242	MEDICAL BENEFITS	1,881	1,929	(148)	0.00	1,920	0.00	0	0	0.00
340	TRAVEL	734	4,242	6,000	0.00	6,000	0.00	0	0	0.00
355	PRINTING	159	100	0	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	19,844	19,051	20,000	0.00	25,000	0.00	0	0	0.00
389	OTHER BOARD SERVICES	2,674	0	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	240	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	1,276	1,519	1,600	0.00	1,600	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,000	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 2520 FISCAL SERVICES

470	SOFTWARE	10,940	11,544	11,500	0.00	11,500	0.00	0	0	0.00
640	DUES/FEES	3,530	6,219	4,700	0.00	5,000	0.00	0	0	0.00
642	BANKING FEES	1,386	1,056	1,500	0.00	1,500	0.00	0	0	0.00

Total Function 2520 FISCAL SERVICES 232,273 349,272 328,810 2.00 547,575 1.94 0 0 0.00

Function 2542 CARE/UPKEEP BUILDINGS

112	NON-CERTIFIED SALARIES	86,327	133,453	149,067	3.50	127,500	3.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	530	4,472	3,000	0.00	2,500	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,321	1,406	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	25,401	30,063	22,629	0.00	36,942	0.00	0	0	0.00
220	SOCIAL SECURITY	6,734	10,190	11,131	0.00	9,693	0.00	0	0	0.00
231	WORKERS COMPENSATION	1,652	1,211	3,929	0.00	2,033	0.00	0	0	0.00
233	PFML	352	533	582	0.00	507	0.00	0	0	0.00
242	MEDICAL BENEFITS	18,872	20,207	19,930	0.00	21,812	0.00	0	0	0.00
321	CLEANING SERVICES	500	0	1,500	0.00	1,500	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	45,449	46,112	37,000	0.00	55,000	0.00	0	0	0.00
324	RENTALS	6,192	7,062	7,500	0.00	16,500	0.00	0	0	0.00
325	ELECTRICITY	96,785	90,955	93,500	0.00	102,850	0.00	0	0	0.00
326	FUEL	63,474	67,485	74,000	0.00	82,500	0.00	0	0	0.00
327	WATER & SEWER	23,687	22,817	30,000	0.00	33,000	0.00	0	0	0.00
328	GARBAGE	17,066	17,549	20,800	0.00	22,500	0.00	0	0	0.00
340	TRAVEL	854	0	0	0.00	0	0.00	0	0	0.00
390	OTHER PURCHASED SERVICES	266	1,029	2,000	0.00	2,000	0.00	0	0	0.00
410	SUPPLIES	35,371	35,697	42,000	0.00	48,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,933	4,182	5,000	0.00	7,000	0.00	0	0	0.00
470	SOFTWARE	0	1,490	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	1,298	75	1,075	0.00	1,075	0.00	0	0	0.00
651	LIABILITY INSURANCE	134,714	156,276	175,000	0.00	202,600	0.00	0	0	0.00
670	TAXES & LICENSES	0	0	300	0.00	300	0.00	0	0	0.00

Total Function 2542 CARE/UPKEEP BUILDINGS 571,777 652,264 699,944 3.50 775,811 3.00 0 0 0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 2543 CARE/UPKEEP GROUNDS

112	NON-CERTIFIED SALARIES	41,244	24,781	26,637	0.50	27,179	0.50	0	0	0.00
130	ADDITIONAL SALARY	1,407	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	12,984	7,689	8,662	0.00	8,382	0.00	0	0	0.00
220	SOCIAL SECURITY	3,089	1,744	1,880	0.00	1,952	0.00	0	0	0.00
231	WORKERS COMPENSATION	879	(450)	698	0.00	709	0.00	0	0	0.00
233	PFML	162	91	98	0.00	102	0.00	0	0	0.00
242	MEDICAL BENEFITS	14,543	2,697	3,059	0.00	3,123	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	10,755	3,593	11,000	0.00	11,000	0.00	0	0	0.00
324	RENTALS	1,360	0	1,000	0.00	1,000	0.00	0	0	0.00
326	FUEL	1,929	2,140	3,100	0.00	3,100	0.00	0	0	0.00
410	SUPPLIES	15,181	4,567	8,300	0.00	8,300	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,590	583	3,000	0.00	3,000	0.00	0	0	0.00
670	TAXES & LICENSES	64	64	125	0.00	125	0.00	0	0	0.00

Total Function 2543 CARE/UPKEEP GROUNDS 106,187 47,499 67,560 0.50 67,972 0.50 0 0 0.00

Function 2544 DISTRICT-WIDE MAINTENANCE

112	NON-CERTIFIED SALARIES	69,594	74,191	76,787	1.00	81,395	1.00	0	0	0.00
130	ADDITIONAL SALARY	1,406	4,074	600	0.00	12,150	0.00	0	0	0.00
210	PERS RETIREMENT	17,570	19,374	20,523	0.00	22,771	0.00	0	0	0.00
220	SOCIAL SECURITY	5,081	5,610	5,540	0.00	7,124	0.00	0	0	0.00
231	WORKERS COMPENSATION	1,478	787	2,019	0.00	2,434	0.00	0	0	0.00
233	PFML	266	293	290	0.00	372	0.00	0	0	0.00
242	MEDICAL BENEFITS	15,943	16,522	17,226	0.00	0	0.00	0	0	0.00
340	TRAVEL	650	1,928	1,000	0.00	1,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	5,245	0	0.00	0	0.00	0	0	0.00
520	BUILDINGS AQUISITIONS	0	12,663	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	0	75	0	0.00	0	0.00	0	0	0.00

Total Function 2544 DISTRICT-WIDE MAINTENANCE 111,987 140,761 123,984 1.00 127,746 1.00 0 0 0.00

Function 2545 VEHICLE UPKEEP

322	REPAIRS & MAINTENANCE	466	158	1,000	0.00	1,000	0.00	0	0	0.00
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Requirements Report

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

Fund 100 GENERAL FUND

Function 2545 VEHICLE UPKEEP

410	SUPPLIES	371	41	500	0.00	500	0.00	0	0	0.00
651	LIABILITY INSURANCE	1,270	1,498	1,500	0.00	1,800	0.00	0	0	0.00

Total Function 2545 VEHICLE UPKEEP 2,107 1,697 3,000 0.00 3,300 0.00 0 0 0.00

Function 2550 TRANSPORTATION

112	NON-CERTIFIED SALARIES	0	18,869	20,000	0.00	15,960	0.26	0	0	0.00
210	PERS RETIREMENT	0	5,855	6,200	0.00	4,922	0.00	0	0	0.00
220	SOCIAL SECURITY	0	1,443	1,500	0.00	1,080	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	91	250	0.00	56	0.00	0	0	0.00
233	PFML	0	75	80	0.00	56	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	4,720	0.00	0	0	0.00
331	HOME-TO-SCHOOL TRANSPORTATION	565,171	949,780	988,500	0.00	1,040,900	0.00	0	0	0.00
332	ATHLETIC TRIPS	58,823	51,716	43,000	0.00	50,000	0.00	0	0	0.00
351	TELEPHONE	1,048	1,088	1,000	0.00	1,200	0.00	0	0	0.00
610	PRINCIPAL	286,948	0	0	0.00	0	0.00	0	0	0.00
620	INTEREST	6,255	0	0	0.00	0	0.00	0	0	0.00

Total Function 2550 TRANSPORTATION 918,245 1,028,917 1,060,530 0.00 1,118,894 0.26 0 0 0.00

Function 2640 STAFF SERVICES

123	TEMPORARY LICENSED SALARIES	4,141	0	4,609	0.00	4,701	0.00	0	0	0.00
210	PERS RETIREMENT	1,285	0	1,499	0.00	1,450	0.00	0	0	0.00
220	SOCIAL SECURITY	272	0	297	0.00	262	0.00	0	0	0.00
231	WORKERS COMPENSATION	12	0	17	0.00	17	0.00	0	0	0.00
233	PFML	14	0	15	0.00	14	0.00	0	0	0.00
340	TRAVEL	1,103	0	1,000	0.00	1,000	0.00	0	0	0.00

Total Function 2640 STAFF SERVICES 6,827 0 7,437 0.00 7,443 0.00 0 0 0.00

Function 2660 TECHNOLOGY SERVICES

112	NON-CERTIFIED SALARIES	11,382	11,952	12,669	0.25	12,922	0.25	0	0	0.00
123	TEMPORARY LICENSED SALARIES	1,302	1,365	1,447	0.00	1,472	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	153	0	0.00	0	0.00	0	0	0.00

Requirements Report

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

Fund 100 GENERAL FUND

Function 2660 TECHNOLOGY SERVICES

210	PERS RETIREMENT	3,613	3,836	4,279	0.00	4,122	0.00	0	0	0.00
220	SOCIAL SECURITY	920	979	1,028	0.00	1,045	0.00	0	0	0.00
231	WORKERS COMPENSATION	37	48	50	0.00	51	0.00	0	0	0.00
233	PFML	48	51	54	0.00	55	0.00	0	0	0.00
242	MEDICAL BENEFITS	4,060	4,166	4,259	0.00	4,314	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	910	450	700	0.00	700	0.00	0	0	0.00
340	TRAVEL	0	0	100	0.00	100	0.00	0	0	0.00
351	TELEPHONE	24,398	15,072	25,000	0.00	30,000	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF. & TECH. SERVICES	3,126	3,000	3,500	0.00	3,500	0.00	0	0	0.00
410	SUPPLIES	465	908	1,000	0.00	3,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	1,641	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	18,649	12,913	36,000	0.00	36,000	0.00	0	0	0.00
471	SOFTWARE-MULTI YEAR SUBSCRIPTION	10,838	2,760	0	0.00	0	0.00	0	0	0.00
480	TECHNOLOGY HARDWARE	58,641	20,879	54,000	0.00	66,000	0.00	0	0	0.00
558	DEPRECIABLE TECHNOLOGY	14,264	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	0	4,691	0	0.00	0	0.00	0	0	0.00
620	INTEREST	0	299	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES	150	150	150	0.00	150	0.00	0	0	0.00

Total Function 2660 TECHNOLOGY SERVICES 154,443 83,673 144,234 0.25 163,429 0.25 0 0 0.00

Function 2710 SUPPLEMENTAL RETIREMENT PROGRAM

270	POST RETIREMENT HEALTH BENEFITS	57,944	62,622	0	0.00	36,175	0.00	0	0	0.00
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Total Function 2710 SUPPLEMENTAL RETIREMENT PROGRAM 57,944 62,622 0 0.00 36,175 0.00 0 0 0.00

Function 3100 FOOD SERVICES

410	SUPPLIES	395	0	1,000	0.00	1,000	0.00	0	0	0.00
450	FOOD	0	114	1,000	0.00	1,000	0.00	0	0	0.00

Total Function 3100 FOOD SERVICES 395 114 2,000 0.00 2,000 0.00 0 0 0.00

Function 4150 BUILDINGS/CONSTRUCTION

520	BUILDINGS ACQUISITIONS	10,200	0	0	0.00	0	0.00	0	0	0.00
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Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 100 GENERAL FUND

Total Function 4150 BUILDINGS/CONSTRUCTION	10,200	0	0	0.00	0	0.00	0	0	0.00
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Function 5160 LEASE PURCHASE RECEIPTS

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

710 TRANSFERS	15,000	22,984	70,000	0.00	145,000	0.00	0	0	0.00
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714 FOOD SERVICE TRANSFER	125,000	75,000	150,000	0.00	175,000	0.00	0	0	0.00
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716 TRANSFER DEBT SERVICE	78,863	0	0	0.00	0	0.00	0	0	0.00
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Total Function 5200 TRANSFER OF FUNDS	218,863	97,984	220,000	0.00	320,000	0.00	0	0	0.00
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Function 6110 CONTINGENCY

790 OPERATING CONTINGENCY	0	0	450,000	0.00	300,000	0.00	0	0	0.00
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Total Function 6110 CONTINGENCY	0	0	450,000	0.00	300,000	0.00	0	0	0.00
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Function 7000 UNAPPROPRIATED ENDING FUND

820 ENDING CASH BALANCE	0	0	100,000	0.00	100,000	0.00	0	0	0.00
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Total Function 7000 UNAPPROPRIATED ENDING FUND	0	0	100,000	0.00	100,000	0.00	0	0	0.00
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Total Fund 100 GENERAL FUND	9,348,065	9,603,874	10,635,200	72.61	10,345,000	60.53	0	0	0.00
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Special Revenue Funds



Resources Report

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

Fund 202	IDEA PART B									
	4508 IDEA FEDERAL GRANT	(137,923)	(137,603)	(137,010)	0.00	(127,000)	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	(137,923)	(137,603)	(137,010)	0.00	(127,000)	0.00	0	0	0.00
Total Fund 202	IDEA PART B	(137,923)	(137,603)	(137,010)	0.00	(127,000)	0.00	0	0	0.00

Requirements Report

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

Fund 202 IDEA PART B

Function 1250 LESS RESTRICTIVE PROGRAMS

111	CERTIFIED SALARIES	0	0	0	0.00	85,973	0.98	0	0	0.00
210	PERS RETIREMENT	0	0	0	0.00	26,514	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	6,170	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	292	0.00	0	0	0.00
233	PFML	0	0	0	0.00	323	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	5,729	0.00	0	0	0.00
410	SUPPLIES	1,783	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	6,907	0	0	0.00	0	0.00	0	0	0.00

Total Function 1250 LESS RESTRICTIVE PROGRAMS 8,690 0 0 0.00 125,000 0.98 0 0 0.00

Function 1260 EARLY INTERVENTION

310	PROFESSIONAL SERVICES	2,793	2,544	2,000	0.00	2,000	0.00	0	0	0.00
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Total Function 1260 EARLY INTERVENTION 2,793 2,544 2,000 0.00 2,000 0.00 0 0 0.00

Function 2190 INDIRECT STUDENT SUPPORT

113	ADMINISTRATIVE SALARIES	82,455	87,844	88,132	0.88	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,123	2,400	1,200	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	26,116	28,003	29,051	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	6,470	7,039	6,834	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	230	338	304	0.00	0	0.00	0	0	0.00
233	PFML	338	398	357	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	8,708	9,037	9,131	0.00	0	0.00	0	0	0.00

Total Function 2190 INDIRECT STUDENT SUPPORT 126,440 135,059 135,010 0.88 0 0.00 0 0 0.00

Total Fund 202 IDEA PART B 137,923 137,603 137,010 0.88 127,000 0.98 0 0 0.00

Resources Report

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

Fund 207	REAP-SRSA SMALL RURAL SCHOOLS									
	4400 FEDERAL REAP GRANT	(36,968)	(42,471)	(42,470)	0.00	(41,000)	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	(36,968)	(42,471)	(42,470)	0.00	(41,000)	0.00	0	0	0.00
Total Fund 207	REAP-SRSA SMALL RURAL SCHOOLS	(36,968)	(42,471)	(42,470)	0.00	(41,000)	0.00	0	0	0.00

Requirements Report

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

Fund 207 REAP-SRSA SMALL RURAL SCHOOLS

Function 1111 ELEMENTARY K-5 INSTRUCTION

112	NON-CERTIFIED SALARIES	26,527	21,499	21,587	0.62	23,408	0.53	0	0	0.00
130	ADDITIONAL SALARY	0	397	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	8,227	7,713	7,707	0.00	6,078	0.00	0	0	0.00
220	SOCIAL SECURITY	2,028	1,717	1,627	0.00	1,098	0.00	0	0	0.00
231	WORKERS COMPENSATION	80	76	70	0.00	70	0.00	0	0	0.00
233	PFML	106	90	85	0.00	57	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	10,979	11,394	0.00	10,289	0.00	0	0	0.00

Total Function 1111 ELEMENTARY K-5 INSTRUCTION 36,968 42,471 42,470 0.62 41,000 0.53 0 0 0.00

Total Fund 207 REAP-SRSA SMALL RURAL SCHOOLS 36,968 42,471 42,470 0.62 41,000 0.53 0 0 0.00

Resources Report

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

Fund 208 TITLE IIA FEDERAL GRANT		ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
4515	TITLE IIA FEDERAL GRANT	(18,878)	(23,953)	(23,466)	0.00	(22,000)	0.00	0	0	0.00
4000	REVENUE FROM FEDERAL SOURCES	(18,878)	(23,953)	(23,466)	0.00	(22,000)	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
Total Fund 208	TITLE IIA FEDERAL GRANT	(18,878)	(23,953)	(23,466)	0.00	(22,000)	0.00	0	0	0.00

Requirements Report

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

Fund 208 TITLE IIA FEDERAL GRANT

Function 1111 ELEMENTARY K-5 INSTRUCTION

112	NON-CERTIFIED SALARIES	0	0	0	0.00	7,851	0.19	0	0	0.00
210	PERS RETIREMENT	0	0	0	0.00	2,110	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	386	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	25	0.00	0	0	0.00
233	PFML	0	0	0	0.00	20	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	0	0	0.00	5,072	0.00	0	0	0.00

Total Function 1111 ELEMENTARY K-5 INSTRUCTION 0 0 0 0.00 15,464 0.19 0 0 0.00

Function 1250 LESS RESTRICTIVE PROGRAMS

112	NON-CERTIFIED SALARIES	5,807	8,208	8,597	0.25	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	93	9	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	1,994	2,854	3,069	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	426	616	630	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	12	31	31	0.00	0	0.00	0	0	0.00
233	PFML	17	32	33	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	3,978	5,655	4,486	0.00	0	0.00	0	0	0.00

Total Function 1250 LESS RESTRICTIVE PROGRAMS 12,328 17,404 16,846 0.25 0 0.00 0 0 0.00

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

123	TEMPORARY LICENSED SALARIES	4,700	4,700	4,700	0.00	4,700	0.00	0	0	0.00
210	PERS RETIREMENT	1,458	1,458	1,528	0.00	1,449	0.00	0	0	0.00
220	SOCIAL SECURITY	360	356	357	0.00	352	0.00	0	0	0.00
231	WORKERS COMPENSATION	13	16	16	0.00	16	0.00	0	0	0.00
233	PFML	19	19	19	0.00	18	0.00	0	0	0.00

Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT 6,550 6,549 6,620 0.00 6,536 0.00 0 0 0.00

Total Fund 208 TITLE IIA FEDERAL GRANT 18,878 23,953 23,466 0.25 22,000 0.19 0 0 0.00

Resources Report

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

Fund	TITLE IA FEDERAL GRANT	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
4501	TITLE I	(124,629)	(140,520)	(141,548)	0.00	(145,000)	0.00	0	0	0.00
4000	REVENUE FROM FEDERAL SOURCES	(124,629)	(140,520)	(141,548)	0.00	(145,000)	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
Total Fund 210	TITLE IA FEDERAL GRANT	(124,629)	(140,520)	(141,548)	0.00	(145,000)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 210 TITLE IA FEDERAL GRANT

Function 1272 TITLE I

111	CERTIFIED SALARIES	72,495	81,082	81,562	1.00	92,234	1.00	0	0	0.00
112	NON-CERTIFIED SALARIES	0	1,135	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	486	336	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	22,500	25,510	26,525	0.00	26,346	0.00	0	0	0.00
220	SOCIAL SECURITY	5,258	5,958	5,886	0.00	5,635	0.00	0	0	0.00
231	WORKERS COMPENSATION	201	279	279	0.00	290	0.00	0	0	0.00
233	PFML	275	306	308	0.00	295	0.00	0	0	0.00
242	MEDICAL BENEFITS	22,998	25,376	25,988	0.00	19,200	0.00	0	0	0.00
410	SUPPLIES	0	537	1,000	0.00	1,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	417	0	0	0.00	0	0.00	0	0	0.00

Total Function	1272 TITLE I	124,629	140,520	141,548	1.00	145,000	1.00	0	0	0.00
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Total Fund 210	TITLE IA FEDERAL GRANT	124,629	140,520	141,548	1.00	145,000	1.00	0	0	0.00
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Resources Report

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

Fund 213 TITLE IV-A FEDERAL GRANT										
4521	STUDENT SUPP & ACADEM ENRICH	(10,000)	(10,981)	(10,980)	0.00	(10,290)	0.00	0	0	0.00
4000	REVENUE FROM FEDERAL SOURCES	(10,000)	(10,981)	(10,980)	0.00	(10,290)	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	0	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	0	0	0	0.00	0	0.00	0	0	0.00
Total Fund 213	TITLE IV-A FEDERAL GRANT	(10,000)	(10,981)	(10,980)	0.00	(10,290)	0.00	0	0	0.00

Requirements Report

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

Fund 213 TITLE IV-A FEDERAL GRANT

Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	6,759	7,442	7,401	0.08	7,006	0.08	0	0	0.00
130	ADDITIONAL SALARY	16	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	2,103	2,311	2,364	0.00	2,159	0.00	0	0	0.00
220	SOCIAL SECURITY	510	556	543	0.00	521	0.00	0	0	0.00
231	WORKERS COMPENSATION	18	25	25	0.00	24	0.00	0	0	0.00
233	PFML	27	29	28	0.00	27	0.00	0	0	0.00
242	MEDICAL BENEFITS	567	618	618	0.00	554	0.00	0	0	0.00
410	SUPPLIES	0	0	1	0.00	0	0.00	0	0	0.00

Total Function 1131	HIGH SCHOOL INSTRUCTION	10,000	10,981	10,980	0.08	10,290	0.08	0	0	0.00
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Total Fund 213	TITLE IV-A FEDERAL GRANT	10,000	10,981	10,980	0.08	10,290	0.08	0	0	0.00
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Resources Report

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

Fund 214 TITLE IV-B FEDERAL 21ST CCLC										
4500	REVENUE FROM FED SOURCES	(358,411)	(477,884)	(600,000)	0.00	(425,000)	0.00	0	0	0.00
4000	REVENUE FROM FEDERAL SOURCES	(358,411)	(477,884)	(600,000)	0.00	(425,000)	0.00	0	0	0.00
Total Fund 214	TITLE IV-B FEDERAL 21ST CCLC	(358,411)	(477,884)	(600,000)	0.00	(425,000)	0.00	0	0	0.00

Requirements Report

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

Fund 214 TITLE IV-B FEDERAL 21ST CCLC

Function 1100 INSTRUCTION K-12

110	SALARIES	191,034	0	0	0.00	0	0.00	0	0	0.00
112	NON-CERTIFIED SALARIES	7,157	10,377	17,000	0.00	11,500	0.00	0	0	0.00
210	PERS RETIREMENT	2,221	3,220	5,200	0.00	3,547	0.00	0	0	0.00
220	SOCIAL SECURITY	545	790	1,270	0.00	876	0.00	0	0	0.00
231	WORKERS COMPENSATION	22	36	100	0.00	37	0.00	0	0	0.00
233	PFML	29	41	100	0.00	46	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	183,218	270,000	0.00	221,494	0.00	0	0	0.00
324	RENTALS	7,000	14,005	0	0.00	0	0.00	0	0	0.00
354	ADVERTISING	204	0	0	0.00	0	0.00	0	0	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	75,388	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	528	10,000	0.00	3,500	0.00	0	0	0.00

Total Function 1100 INSTRUCTION K-12 208,211 287,604 303,670 0.00 241,000 0.00 0 0 0.00

Function 1299 OTHER PROGRAMS

410	SUPPLIES	45,320	38,906	90,330	0.00	40,000	0.00	0	0	0.00
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Total Function 1299 OTHER PROGRAMS 45,320 38,906 90,330 0.00 40,000 0.00 0 0 0.00

Function 2210 IMPROVEMENT OF INSTRUCTION

340	TRAVEL	0	9,751	0	0.00	1,500	0.00	0	0	0.00
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Total Function 2210 IMPROVEMENT OF INSTRUCTION 0 9,751 0 0.00 1,500 0.00 0 0 0.00

Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT

310	PROFESSIONAL SERVICES	18,617	8,950	39,000	0.00	10,000	0.00	0	0	0.00
354	ADVERTISING	350	0	0	0.00	0	0.00	0	0	0.00

Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT 18,967 8,950 39,000 0.00 10,000 0.00 0 0 0.00

Function 2550 TRANSPORTATION

331	HOME-TO-SCHOOL TRANSPORTATION	68,101	113,837	90,000	0.00	113,500	0.00	0	0	0.00
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Total Function 2550 TRANSPORTATION 68,101 113,837 90,000 0.00 113,500 0.00 0 0 0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 214 TITLE IV-B FEDERAL 21ST CCLC

Function 2630 INFORMATION SERVICES

410 SUPPLIES	8,005	7,875	15,000	0.00	8,000	0.00	0	0	0.00
470 SOFTWARE	1,000	1,000	2,000	0.00	1,000	0.00	0	0	0.00

Total Function 2630 INFORMATION SERVICES	9,005	8,875	17,000	0.00	9,000	0.00	0	0	0.00
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Function 3100 FOOD SERVICES

450 FOOD	8,806	9,961	60,000	0.00	10,000	0.00	0	0	0.00
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Total Function 3100 FOOD SERVICES	8,806	9,961	60,000	0.00	10,000	0.00	0	0	0.00
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Total Fund 214 TITLE IV-B FEDERAL 21ST CCLC	358,411	477,884	600,000	0.00	425,000	0.00	0	0	0.00
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Resources Report

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

Fund	ESSA D&SI	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
Fund 217	ESSA D&SI									
	4500 REVENUE FROM FED SOURCES	(42,483)	0	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	(42,483)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 217	ESSA D&SI	(42,483)	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 217 ESSA D&SI

Function 1111 ELEMENTARY K-5 INSTRUCTION

420	TEXTBOOKS	42,483	0	0	0.00	0	0.00	0	0	0.00
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Total Function	1111 ELEMENTARY K-5 INSTRUCTION	42,483	0	0	0.00	0	0.00	0	0	0.00
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Total Fund	217 ESSA D&SI	42,483	0	0	0.00	0	0.00	0	0	0.00
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Resources Report

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

Fund	Description	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
Fund 220	ESSER II/III									
	4500 REVENUE FROM FED SOURCES	(24,649)	(33,989)	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	(24,649)	(33,989)	0	0.00	0	0.00	0	0	0.00
Total Fund 220	ESSER II/III	(24,649)	(33,989)	0	0.00	0	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 220 ESSER II/III

Function 1111 ELEMENTARY K-5 INSTRUCTION

470	SOFTWARE	1,529	0	0	0.00	0	0.00	0	0	0.00
610	PRINCIPAL	6,322	6,471	0	0.00	0	0.00	0	0	0.00
620	INTEREST	301	152	0	0.00	0	0.00	0	0	0.00

Total Function 1111 ELEMENTARY K-5 INSTRUCTION 8,152 6,623 0 0.00 0 0.00 0 0 0.00

Function 1131 HIGH SCHOOL INSTRUCTION

470	SOFTWARE	0	11,128	0	0.00	0	0.00	0	0	0.00
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Total Function 1131 HIGH SCHOOL INSTRUCTION 0 11,128 0 0.00 0 0.00 0 0 0.00

Function 1250 LESS RESTRICTIVE PROGRAMS

410	SUPPLIES	439	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	276	0	0	0.00	0	0.00	0	0	0.00

Total Function 1250 LESS RESTRICTIVE PROGRAMS 715 0 0 0.00 0 0.00 0 0 0.00

Function 1285 DISTANCE LEARNING

470	SOFTWARE	0	11,400	0	0.00	0	0.00	0	0	0.00
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Total Function 1285 DISTANCE LEARNING 0 11,400 0 0.00 0 0.00 0 0 0.00

Function 2113 SOCIAL WORK

210	PERS RETIREMENT	8	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2113 SOCIAL WORK 8 0 0 0.00 0 0.00 0 0 0.00

Function 2120 GUIDANCE

420	TEXTBOOKS	3,025	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2120 GUIDANCE 3,025 0 0 0.00 0 0.00 0 0 0.00

Function 2190 INDIRECT STUDENT SUPPORT

410	SUPPLIES	2,869	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2190 INDIRECT STUDENT SUPPORT 2,869 0 0 0.00 0 0.00 0 0 0.00

Function 2220 EDUCATIONAL MEDIA

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 220 ESSER II/III

Function 2220 EDUCATIONAL MEDIA

124	TEMPORARY CLASSIFIED SALARIES	1,015	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	78	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	3	0	0	0.00	0	0.00	0	0	0.00
233	PFML	4	0	0	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	(93)	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	6,013	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	2,892	0	0	0.00	0	0.00	0	0	0.00

Total Function 2220	EDUCATIONAL MEDIA	9,912	0	0	0.00	0	0.00	0	0	0.00
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Function 2660 TECHNOLOGY SERVICES

210	PERS RETIREMENT	0	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	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
242	MEDICAL BENEFITS	(31)	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	4,838	0	0.00	0	0.00	0	0	0.00

Total Function 2660	TECHNOLOGY SERVICES	(31)	4,838	0	0.00	0	0.00	0	0	0.00
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Total Fund 220	ESSER II/III	24,649	33,989	0	0.00	0	0.00	0	0	0.00
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Resources Report

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

Fund	Description	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
Fund 221	YTP-YOUTH TRANSITION PROGRAM									
	3240 YOUTH TRANSITION PROGRAM	(14,902)	0	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	(14,902)	0	0	0.00	0	0.00	0	0	0.00
	4519 YTP GRANT	(88,457)	(46,897)	(83,000)	0.00	(48,190)	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	(88,457)	(46,897)	(83,000)	0.00	(48,190)	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(1,428)	(3,792)	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	(1,428)	(3,792)	0	0.00	0	0.00	0	0	0.00
Total Fund 221	YTP-YOUTH TRANSITION PROGRAM	(104,787)	(50,690)	(83,000)	0.00	(48,190)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 221 YTP-YOUTH TRANSITION PROGRAM

Function 1283 ALTERNATIVE EDUCATION TRANSITION

112	NON-CERTIFIED SALARIES	39,404	14,370	25,185	0.88	0	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	938	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	20,458	24,539	30,000	0.00	30,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	983	1,708	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	12,764	1,501	8,260	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	4,666	3,006	4,238	0.00	2,295	0.00	0	0	0.00
231	WORKERS COMPENSATION	187	220	95	0.00	775	0.00	0	0	0.00
233	PFML	244	99	222	0.00	120	0.00	0	0	0.00
242	MEDICAL BENEFITS	14,122	3,004	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	3,601	2,243	6,500	0.00	6,500	0.00	0	0	0.00
349	TRAVEL: STUDENT	250	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	0	8,500	0.00	8,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	3,379	0	0	0.00	0	0.00	0	0	0.00

Total Function	1283 ALTERNATIVE EDUCATION TRANSITION	100,994	50,690	83,000	0.88	48,190	0.00	0	0	0.00
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Total Fund	221 YTP-YOUTH TRANSITION PROGRAM	100,994	50,690	83,000	0.88	48,190	0.00	0	0	0.00
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Resources Report

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

Fund	Account	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
Fund 251	STUDENT INVESTMENT ACCOUNT									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(638,527)	(670,589)	(668,430)	0.00	(670,000)	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	(638,527)	(670,589)	(668,430)	0.00	(670,000)	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	(4,013)	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	0	(4,013)	0	0.00	0	0.00	0	0	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT	(638,527)	(674,602)	(668,430)	0.00	(670,000)	0.00	0	0	0.00

Requirements Report

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

Fund 251 STUDENT INVESTMENT ACCOUNT

Function 1111 ELEMENTARY K-5 INSTRUCTION

112	NON-CERTIFIED SALARIES	29,947	24,901	29,498	1.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	992	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	9,600	7,727	9,044	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	2,309	1,509	2,287	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	93	51	127	0.00	0	0.00	0	0	0.00
233	PFML	121	79	120	0.00	0	0.00	0	0	0.00
242	MEDICAL BENEFITS	27,042	23,798	23,887	0.00	0	0.00	0	0	0.00

Total Function 1111 ELEMENTARY K-5 INSTRUCTION 70,104 58,063 64,963 1.00 0 0.00 0 0 0.00

Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

112	NON-CERTIFIED SALARIES	0	16,157	17,749	0.50	50,453	1.38	0	0	0.00
130	ADDITIONAL SALARY	0	480	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	0	5,162	5,772	0.00	15,018	0.00	0	0	0.00
220	SOCIAL SECURITY	0	1,231	1,316	0.00	4,120	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	56	58	0.00	147	0.00	0	0	0.00
233	PFML	0	64	69	0.00	164	0.00	0	0	0.00
242	MEDICAL BENEFITS	0	14,056	12,390	0.00	13,900	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
410	SUPPLIES	0	300	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	10,229	210	10,000	0.00	21,000	0.00	0	0	0.00
470	SOFTWARE	300	2,529	0	0.00	4,000	0.00	0	0	0.00
640	DUES/FEES	5,009	0	0	0.00	0	0.00	0	0	0.00

Total Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION 15,538 40,244 47,854 0.50 109,302 1.38 0 0 0.00

Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	178,933	204,802	218,346	2.85	207,204	3.00	0	0	0.00
112	NON-CERTIFIED SALARIES	26,082	16,157	17,749	0.50	18,661	0.50	0	0	0.00
130	ADDITIONAL SALARY	2,803	7,987	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	63,643	70,492	77,993	0.00	72,656	0.00	0	0	0.00
220	SOCIAL SECURITY	15,470	17,364	17,729	0.00	17,190	0.00	0	0	0.00
231	WORKERS COMPENSATION	582	724	805	0.00	774	0.00	0	0	0.00

Requirements Report

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

Fund 251 STUDENT INVESTMENT ACCOUNT

Function 1131 HIGH SCHOOL INSTRUCTION

233	PFML	809	835	927	0.00	846	0.00	0	0	0.00
242	MEDICAL BENEFITS	94,298	63,654	65,969	0.00	80,729	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	0	0	2,500	0.00	3,000	0.00	0	0	0.00
314	SUBSTITUTES	8,881	32,363	5,000	0.00	12,056	0.00	0	0	0.00
319	PROF & TECH SERVICES: OTHER	5,500	5,500	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	8,076	308	500	0.00	500	0.00	0	0	0.00
349	TRAVEL: STUDENT	740	252	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	24,236	26,639	28,000	0.00	17,500	0.00	0	0	0.00
420	TEXTBOOKS	35,743	1,732	36,800	0.00	37,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	3,458	8,295	4,000	0.00	4,000	0.00	0	0	0.00
470	SOFTWARE	635	4,396	3,000	0.00	3,000	0.00	0	0	0.00
640	DUES/FEES	8,660	4,800	0	0.00	0	0.00	0	0	0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 478,549 466,300 479,318 3.35 475,616 3.50 0 0 0.00

Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

349	TRAVEL: STUDENT	4,500	0	1,000	0.00	500	0.00	0	0	0.00
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Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES 4,500 0 1,000 0.00 500 0.00 0 0 0.00

Function 1284 VERNONIA FAMILY ACADEMY

112	NON-CERTIFIED SALARIES	29,581	31,990	34,945	0.87	39,343	0.94	0	0	0.00
130	ADDITIONAL SALARY	159	344	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	9,179	9,927	11,364	0.00	12,133	0.00	0	0	0.00
220	SOCIAL SECURITY	2,252	2,451	2,651	0.00	2,818	0.00	0	0	0.00
231	WORKERS COMPENSATION	87	117	126	0.00	140	0.00	0	0	0.00
233	PFML	118	128	139	0.00	147	0.00	0	0	0.00
242	MEDICAL BENEFITS	22,544	23,551	23,571	0.00	27,500	0.00	0	0	0.00

Total Function 1284 VERNONIA FAMILY ACADEMY 63,922 68,507 72,795 0.87 82,081 0.94 0 0 0.00

Function 2190 INDIRECT STUDENT SUPPORT

380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	3,102	0	0.00	0	0.00	0	0	0.00
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Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 251 STUDENT INVESTMENT ACCOUNT

Total Function	2190	INDIRECT STUDENT SUPPORT	0	3,102	0	0.00	0	0.00	0	0	0.00
Function	2210	IMPROVEMENT OF INSTRUCTION									
	340	TRAVEL	0	1,494	0	0.00	0	0.00	0	0	0.00
Total Function	2210	IMPROVEMENT OF INSTRUCTION	0	1,494	0	0.00	0	0.00	0	0	0.00
Function	2321	OFFICE OF SUPERINTENDENT									
	410	SUPPLIES	1,209	3,597	2,500	0.00	2,500	0.00	0	0	0.00
Total Function	2321	OFFICE OF SUPERINTENDENT	1,209	3,597	2,500	0.00	2,500	0.00	0	0	0.00
Function	2550	TRANSPORTATION									
	331	HOME-TO-SCHOOL TRANSPORTATION	0	2,221	0	0.00	0	0.00	0	0	0.00
Total Function	2550	TRANSPORTATION	0	2,221	0	0.00	0	0.00	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
	480	TECHNOLOGY HARDWARE	333	31,075	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	333	31,075	0	0.00	0	0.00	0	0	0.00
Function	3100	FOOD SERVICES									
	130	ADDITIONAL SALARY	252	0	0	0.00	0	0.00	0	0	0.00
	210	PERS RETIREMENT	83	0	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY	18	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
	233	PFML	1	0	0	0.00	0	0.00	0	0	0.00
Total Function	3100	FOOD SERVICES	359	0	0	0.00	0	0.00	0	0	0.00
Total Fund	251	STUDENT INVESTMENT ACCOUNT	634,514	674,602	668,430	5.72	670,000	5.81	0	0	0.00

Resources Report

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

Fund	Description	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
Fund 252	M98 HS SUCCESS									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(182,135)	(185,866)	(187,630)	0.00	(190,000)	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	(182,135)	(185,866)	(187,630)	0.00	(190,000)	0.00	0	0	0.00
Total Fund 252	M98 HS SUCCESS	(182,135)	(185,866)	(187,630)	0.00	(190,000)	0.00	0	0	0.00

Requirements Report

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

Fund 252 M98 HS SUCCESS

Function 1131 HIGH SCHOOL INSTRUCTION

111	CERTIFIED SALARIES	116,883	120,777	124,631	1.59	67,682	1.00	0	0	0.00
112	NON-CERTIFIED SALARIES	0	0	0	0.00	46,722	1.38	0	0	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	0	38	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	5,191	5,639	4,800	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	37,787	38,697	41,248	0.00	34,307	0.00	0	0	0.00
220	SOCIAL SECURITY	9,264	9,577	9,636	0.00	8,228	0.00	0	0	0.00
231	WORKERS COMPENSATION	336	494	434	0.00	385	0.00	0	0	0.00
233	PFML	484	573	504	0.00	430	0.00	0	0	0.00
242	MEDICAL BENEFITS	7,259	7,526	6,378	0.00	26,245	0.00	0	0	0.00
314	SUBSTITUTES	4,931	2,546	0	0.00	6,000	0.00	0	0	0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 182,135 185,866 187,630 1.59 190,000 2.38 0 0 0.00

Total Fund 252 M98 HS SUCCESS 182,135 185,866 187,630 1.59 190,000 2.38 0 0 0.00

Resources Report

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

Fund 253 EARLY LITERACY GRANT										
3299	OTHER RESTRICTED GRANTS-IN-AID	(51,513)	(53,350)	(63,000)	0.00	(63,990)	0.00	0	0	0.00
3000	REVENUE FROM STATE SOURCES	(51,513)	(53,350)	(63,000)	0.00	(63,990)	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	(15,275)	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	0	(15,275)	0	0.00	0	0.00	0	0	0.00
Total Fund 253	EARLY LITERACY GRANT	(51,513)	(68,625)	(63,000)	0.00	(63,990)	0.00	0	0	0.00

Requirements Report

	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 253 EARLY LITERACY GRANT

Function 1111 ELEMENTARY K-5 INSTRUCTION

420	TEXTBOOKS	4,713	14,738	23,400	0.00	39,000	0.00	0	0	0.00
470	SOFTWARE	0	0	0	0.00	13,000	0.00	0	0	0.00

Total Function	1111 ELEMENTARY K-5 INSTRUCTION	4,713	14,738	23,400	0.00	52,000	0.00	0	0	0.00
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Function 2210 IMPROVEMENT OF INSTRUCTION

121	SUBSTITUTE: CERTIFIED SALARIES	0	375	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	10,730	0	0	0.00	4,000	0.00	0	0	0.00
210	PERS RETIREMENT	3,402	116	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	805	25	0	0.00	306	0.00	0	0	0.00
231	WORKERS COMPENSATION	31	1	0	0.00	13	0.00	0	0	0.00
233	PFML	42	1	0	0.00	16	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	14,000	44,000	38,000	0.00	3,955	0.00	0	0	0.00
314	SUBSTITUTES	782	4,689	900	0.00	3,000	0.00	0	0	0.00
340	TRAVEL	1,733	0	700	0.00	700	0.00	0	0	0.00

Total Function	2210 IMPROVEMENT OF INSTRUCTION	31,525	49,209	39,600	0.00	11,990	0.00	0	0	0.00
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Total Fund 253	EARLY LITERACY GRANT	36,238	63,947	63,000	0.00	63,990	0.00	0	0	0.00
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Resources Report

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

Fund	Description	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
Fund 255	M99 OUTDOOR SCHOOL									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(19,605)	(24,051)	(30,000)	0.00	(22,000)	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	(19,605)	(24,051)	(30,000)	0.00	(22,000)	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(500)	0	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	(500)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 255	M99 OUTDOOR SCHOOL	(20,105)	(24,051)	(30,000)	0.00	(22,000)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 255 M99 OUTDOOR SCHOOL

Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

123	TEMPORARY LICENSED SALARIES	2,604	1,943	2,894	0.00	2,950	0.00	0	0	0.00
210	PERS RETIREMENT	845	630	987	0.00	955	0.00	0	0	0.00
220	SOCIAL SECURITY	193	144	215	0.00	212	0.00	0	0	0.00
231	WORKERS COMPENSATION	7	7	10	0.00	10	0.00	0	0	0.00
233	PFML	10	8	11	0.00	11	0.00	0	0	0.00
310	PROFESSIONAL SERVICES	1,100	0	0	0.00	0	0.00	0	0	0.00
349	TRAVEL: STUDENT	8,582	5,200	12,000	0.00	0	0.00	0	0	0.00
410	SUPPLIES	3,029	3,514	5,358	0.00	5,062	0.00	0	0	0.00
414	FOOD-OUTDOOR SCHOOL	2,798	11,350	7,725	0.00	12,000	0.00	0	0	0.00

Total Function	1121 MIDDLE SCHOOL 6-8 INSTRUCTION	19,168	22,795	29,200	0.00	21,200	0.00	0	0	0.00
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Function 2550 TRANSPORTATION

331	HOME-TO-SCHOOL TRANSPORTATION	936	1,256	800	0.00	800	0.00	0	0	0.00
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Total Function	2550 TRANSPORTATION	936	1,256	800	0.00	800	0.00	0	0	0.00
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Total Fund	255 M99 OUTDOOR SCHOOL	20,105	24,051	30,000	0.00	22,000	0.00	0	0	0.00
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Resources Report

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

Fund 260 MAINTENANCE LONG TERM										
5200	TRANSFER OF FUNDS	(15,000)	(15,000)	(45,000)	0.00	(45,000)	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	(11,084)	(1,163)	(5,000)	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	(26,084)	(16,163)	(50,000)	0.00	(45,000)	0.00	0	0	0.00
Total Fund 260	MAINTENANCE LONG TERM	(26,084)	(16,163)	(50,000)	0.00	(45,000)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 260 MAINTENANCE LONG TERM

Function 2542 CARE/UPKEEP BUILDINGS

322	REPAIRS & MAINTENANCE	6,021	14,942	20,000	0.00	15,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	1,221	0	0.00	0	0.00	0	0	0.00

Total Function 2542	CARE/UPKEEP BUILDINGS	6,021	16,163	20,000	0.00	15,000	0.00	0	0	0.00
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Function 2543 CARE/UPKEEP GROUNDS

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

541	INITIAL & ADDITIONAL EQUIPMENT	0	0	30,000	0.00	30,000	0.00	0	0	0.00
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Total Function 2660	TECHNOLOGY SERVICES	0	0	30,000	0.00	30,000	0.00	0	0	0.00
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Total Fund 260	MAINTENANCE LONG TERM	24,921	16,163	50,000	0.00	45,000	0.00	0	0	0.00
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Resources Report

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

Fund 261 TXTBOOK ADOPTION										
	5200 TRANSFER OF FUNDS	0	0	(25,000)	0.00	(75,000)	0.00	0	0	0.00
	5000 OTHER SOURCES	0	0	(25,000)	0.00	(75,000)	0.00	0	0	0.00
Total Fund 261	TXTBOOK ADOPTION	0	0	(25,000)	0.00	(75,000)	0.00	0	0	0.00

Requirements Report

	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 261 TXTBOOK ADOPTION

Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

	420 TEXTBOOKS	0	0	0	0.00	25,000	0.00	0	0	0.00
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	Total Function 1121	MIDDLE SCHOOL 6-8								
		0	0	0	0.00	25,000	0.00	0	0	0.00

Function 1131 HIGH SCHOOL INSTRUCTION

	420 TEXTBOOKS	0	0	25,000	0.00	50,000	0.00	0	0	0.00
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	Total Function 1131	HIGH SCHOOL INSTRUCTION								
		0	0	25,000	0.00	50,000	0.00	0	0	0.00

Total Fund 261	TXTBOOK ADOPTION	0	0	25,000	0.00	75,000	0.00	0	0	0.00
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Resources Report

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

Fund 262 INSURANCE DIVIDENDS	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
1990 MISC.	(4,145)	(2,614)	(4,000)	0.00	(4,000)	0.00	0	0	0.00
1000 LOCAL REVENUES	(4,145)	(2,614)	(4,000)	0.00	(4,000)	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	(26,563)	(12,428)	(10,000)	0.00	(500)	0.00	0	0	0.00
5000 OTHER SOURCES	(26,563)	(12,428)	(10,000)	0.00	(500)	0.00	0	0	0.00
Total Fund 262 INSURANCE DIVIDENDS	(30,708)	(15,042)	(14,000)	0.00	(4,500)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 262 INSURANCE DIVIDENDS

Function 2542 CARE/UPKEEP BUILDINGS

322	REPAIRS & MAINTENANCE	18,241	10,324	8,000	0.00	1,000	0.00	0	0	0.00
410	SUPPLIES	39	586	6,000	0.00	3,500	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	4,131	0	0.00	0	0.00	0	0	0.00

Total Function 2542	CARE/UPKEEP BUILDINGS	18,280	15,042	14,000	0.00	4,500	0.00	0	0	0.00
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Total Fund 262	INSURANCE DIVIDENDS	18,280	15,042	14,000	0.00	4,500	0.00	0	0	0.00
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Resources Report

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

Fund 279 MISC GRANTS										
1920	DONATIONS	(66,566)	0	(50,000)	0.00	(50,000)	0.00	0	0	0.00
1961	CURRENT YEAR REFUNDS	(1,317)	(1,859)	0	0.00	(5,000)	0.00	0	0	0.00
1000	LOCAL REVENUES	(67,883)	(1,859)	(50,000)	0.00	(55,000)	0.00	0	0	0.00
2102	GENERAL EDUCATION SERVICE DIS	(6,000)	(8,525)	(31,000)	0.00	(31,000)	0.00	0	0	0.00
2000	REVENUE FROM INTERMEDIATE SOURCES	(6,000)	(8,525)	(31,000)	0.00	(31,000)	0.00	0	0	0.00
3199	OTHER UNRESTRICTED GRANTS IN	0	0	(150,000)	0.00	(150,000)	0.00	0	0	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(83,321)	(202,188)	(525,000)	0.00	(400,000)	0.00	0	0	0.00
3000	REVENUE FROM STATE SOURCES	(83,321)	(202,188)	(675,000)	0.00	(550,000)	0.00	0	0	0.00
5160	LEASE PURCHASE RECEIPTS	0	(33,363)	0	0.00	0	0.00	0	0	0.00
5200	TRANSFER OF FUNDS	0	(7,984)	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	(22,781)	(24,185)	(10,000)	0.00	(1,000)	0.00	0	0	0.00
5000	OTHER SOURCES	(22,781)	(65,532)	(10,000)	0.00	(1,000)	0.00	0	0	0.00
Total Fund 279	MISC GRANTS	(179,985)	(278,104)	(766,000)	0.00	(637,000)	0.00	0	0	0.00

Requirements Report

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

Fund 279 MISC GRANTS

Function 1111 ELEMENTARY K-5 INSTRUCTION

410 SUPPLIES	0	0	75,000	0.00	52,770	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	0	2,049	0	0.00	0	0.00	0	0	0.00

Total Function 1111 ELEMENTARY K-5 INSTRUCTION 0 2,049 75,000 0.00 52,770 0.00 0 0 0.00

Function 1113 ELEMENTARY EXTRACURRICULAR

410 SUPPLIES	0	0	75,000	0.00	50,000	0.00	0	0	0.00
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Total Function 1113 ELEMENTARY EXTRACURRICULAR 0 0 75,000 0.00 50,000 0.00 0 0 0.00

Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION

410 SUPPLIES	55	0	79,000	0.00	50,000	0.00	0	0	0.00
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Total Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION 55 0 79,000 0.00 50,000 0.00 0 0 0.00

Function 1131 HIGH SCHOOL INSTRUCTION

123 TEMPORARY LICENSED SALARIES	29,933	12,038	0	0.00	0	0.00	0	0	0.00
130 ADDITIONAL SALARY	15,848	16,231	30,000	0.00	0	0.00	0	0	0.00
210 PERS RETIREMENT	10,110	5,802	9,485	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY	3,474	2,125	2,295	0.00	0	0.00	0	0	0.00
231 WORKERS COMPENSATION	134	103	100	0.00	0	0.00	0	0	0.00
233 PFML	182	111	120	0.00	0	0.00	0	0	0.00
310 PROFESSIONAL SERVICES	0	0	20,000	0.00	0	0.00	0	0	0.00
340 TRAVEL	0	60	6,000	0.00	0	0.00	0	0	0.00
349 TRAVEL: STUDENT	760	0	0	0.00	0	0.00	0	0	0.00
410 SUPPLIES	1,247	12,698	50,000	0.00	35,000	0.00	0	0	0.00
470 SOFTWARE	8,700	6,861	0	0.00	0	0.00	0	0	0.00

Total Function 1131 HIGH SCHOOL INSTRUCTION 70,388 56,028 118,000 0.00 35,000 0.00 0 0 0.00

Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

349 TRAVEL: STUDENT	0	2,421	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE SUPPLIES	0	731	0	0.00	0	0.00	0	0	0.00

Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES 0 3,152 0 0.00 0 0.00 0 0 0.00

Requirements Report

	ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 279 MISC GRANTS

Function 1250 LESS RESTRICTIVE PROGRAMS

130	ADDITIONAL SALARY	0	10,762	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	0	4,046	0	0.00	0	0.00	0	0	0.00

Total Function 1250	LESS RESTRICTIVE PROGRAMS	0	14,808	0	0.00	0	0.00	0	0	0.00
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Function 1400 SUMMER SCHOOL PROGRAMS

130	ADDITIONAL SALARY	0	0	0	0.00	57,000	0.00	0	0	0.00
210	PERS RETIREMENT	0	0	0	0.00	17,579	0.00	0	0	0.00
220	SOCIAL SECURITY	0	0	0	0.00	4,361	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	191	0.00	0	0	0.00
233	PFML	0	0	0	0.00	228	0.00	0	0	0.00
331	HOME-TO-SCHOOL TRANSPORTATION	0	0	0	0.00	16,000	0.00	0	0	0.00
410	SUPPLIES	0	0	0	0.00	9,871	0.00	0	0	0.00
450	FOOD	0	0	0	0.00	2,000	0.00	0	0	0.00
470	SOFTWARE	0	0	0	0.00	5,000	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	0	0	0	0.00	10,000	0.00	0	0	0.00

Total Function 1400	SUMMER SCHOOL PROGRAMS	0	0	0	0.00	122,230	0.00	0	0	0.00
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Function 2113 SOCIAL WORK

130	ADDITIONAL SALARY	4,197	0	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	1,260	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	315	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS COMPENSATION	20	0	0	0.00	0	0.00	0	0	0.00
233	PFML	16	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	7,974	650	10,000	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	7,776	0	0.00	0	0.00	0	0	0.00

Total Function 2113	SOCIAL WORK	13,783	8,426	10,000	0.00	0	0.00	0	0	0.00
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Function 2120 GUIDANCE

410	SUPPLIES	(120)	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2120	GUIDANCE	(120)	0	0	0.00	0	0.00	0	0	0.00
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Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 279 MISC GRANTS

Function 2130 HEALTH SERVICES

310	PROFESSIONAL SERVICES	0	0	50,000	0.00	50,000	0.00	0	0	0.00
410	SUPPLIES	229	1,751	0	0.00	0	0.00	0	0	0.00

Total Function	2130 HEALTH SERVICES	229	1,751	50,000	0.00	50,000	0.00	0	0	0.00
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Function 2140 PSYCHOLOGY

310	PROFESSIONAL SERVICES	0	73,166	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	4,869	0	0	0.00	0	0.00	0	0	0.00
410	SUPPLIES	16,152	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	481	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	26,844	0	0	0.00	0	0.00	0	0	0.00

Total Function	2140 PSYCHOLOGY	48,346	73,166	0	0.00	0	0.00	0	0	0.00
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Function 2190 INDIRECT STUDENT SUPPORT

380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	1,737	3,205	50,000	0.00	50,000	0.00	0	0	0.00
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Total Function	2190 INDIRECT STUDENT SUPPORT	1,737	3,205	50,000	0.00	50,000	0.00	0	0	0.00
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Function 2210 IMPROVEMENT OF INSTRUCTION

121	SUBSTITUTE: CERTIFIED SALARIES	31	1,289	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	1,566	1,500	0.00	1,500	0.00	0	0	0.00
210	PERS RETIREMENT	10	886	464	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY	2	217	115	0.00	115	0.00	0	0	0.00
231	WORKERS COMPENSATION	0	10	5	0.00	5	0.00	0	0	0.00
233	PFML	0	11	6	0.00	6	0.00	0	0	0.00
340	TRAVEL	3,024	(1,512)	112,160	0.00	53,374	0.00	0	0	0.00
410	SUPPLIES	0	0	50,000	0.00	50,000	0.00	0	0	0.00

Total Function	2210 IMPROVEMENT OF INSTRUCTION	3,068	2,468	164,250	0.00	105,000	0.00	0	0	0.00
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Function 2520 FISCAL SERVICES

690	GRANT INDIRECT CHARGES	3,874	34,389	18,750	0.00	0	0.00	0	0	0.00
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Total Function	2520 FISCAL SERVICES	3,874	34,389	18,750	0.00	0	0.00	0	0	0.00
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Requirements Report

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

Fund 279 MISC GRANTS

Function 2540 OPERATION & MAINT OF PLAN

410 SUPPLIES 0 0 50,000 0.00 50,000 0.00 0 0 0.00

Total Function 2540 OPERATION & MAINT OF PLAN 0 0 50,000 0.00 50,000 0.00 0 0 0.00

Function 2542 CARE/UPKEEP BUILDINGS

470 SOFTWARE 1,500 0 0 0.00 0 0.00 0 0 0.00

Total Function 2542 CARE/UPKEEP BUILDINGS 1,500 0 0 0.00 0 0.00 0 0 0.00

Function 2546 SAFETY & SECURITY

470 SOFTWARE 0 0 6,000 0.00 6,000 0.00 0 0 0.00
 541 INITIAL & ADDITIONAL EQUIPMENT 0 33,363 0 0.00 0 0.00 0 0 0.00
 610 PRINCIPAL 0 5,997 0 0.00 0 0.00 0 0 0.00
 620 INTEREST 0 3 0 0.00 0 0.00 0 0 0.00

Total Function 2546 SAFETY & SECURITY 0 39,363 6,000 0.00 6,000 0.00 0 0 0.00

Function 2640 STAFF SERVICES

123 TEMPORARY LICENSED SALARIES 0 4,348 0 0.00 0 0.00 0 0 0.00
 130 ADDITIONAL SALARY 1,133 0 0 0.00 0 0.00 0 0 0.00
 210 PERS RETIREMENT 351 1,349 0 0.00 0 0.00 0 0 0.00
 220 SOCIAL SECURITY 76 272 0 0.00 0 0.00 0 0 0.00
 231 WORKERS COMPENSATION 3 15 0 0.00 0 0.00 0 0 0.00
 233 PFML 4 14 0 0.00 0 0.00 0 0 0.00
 242 MEDICAL BENEFITS 123 0 0 0.00 0 0.00 0 0 0.00
 340 TRAVEL 549 0 1,000 0.00 1,000 0.00 0 0 0.00
 380 NON-INSTRUCTIONAL PROF. & TECH. SERVICES 0 0 2,000 0.00 0 0.00 0 0 0.00
 410 SUPPLIES 10,701 9,557 7,000 0.00 5,000 0.00 0 0 0.00
 641 REFUND GRANT AWARD 0 10,585 0 0.00 0 0.00 0 0 0.00

Total Function 2640 STAFF SERVICES 12,940 26,141 10,000 0.00 6,000 0.00 0 0 0.00

Function 3300 COMMUNITY SERVICES

410 SUPPLIES 0 0 60,000 0.00 60,000 0.00 0 0 0.00

Total Function 3300 COMMUNITY SERVICES 0 0 60,000 0.00 60,000 0.00 0 0 0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 279	MISC GRANTS							
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Total Fund 279	MISC GRANTS	155,800	264,945	766,000	0.00	637,000	0.00	0	0	0.00
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Resources Report

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

Fund 285	STUDENT BODY FUNDS									
	1510 EARNINGS ON INVESTMENTS	(2)	(6)	0	0.00	0	0.00	0	0	0.00
	1700 STUDENT ACTIVITIES	(113,852)	(160,520)	(150,000)	0.00	(165,000)	0.00	0	0	0.00
	1000 LOCAL REVENUES	(113,853)	(160,526)	(150,000)	0.00	(165,000)	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(210,245)	(171,226)	(150,000)	0.00	(150,000)	0.00	0	0	0.00
	5000 OTHER SOURCES	(210,245)	(171,226)	(150,000)	0.00	(150,000)	0.00	0	0	0.00
Total Fund 285	STUDENT BODY FUNDS	(324,098)	(331,752)	(300,000)	0.00	(315,000)	0.00	0	0	0.00

Requirements Report

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

Fund 285 STUDENT BODY FUNDS

Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES

410 SUPPLIES 3,428 8,894 75,000 0.00 75,000 0.00 0 0 0.00

Total Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES 3,428 8,894 75,000 0.00 75,000 0.00 0 0 0.00

Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

410 SUPPLIES 149,444 202,713 225,000 0.00 240,000 0.00 0 0 0.00

Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES 149,444 202,713 225,000 0.00 240,000 0.00 0 0 0.00

Total Fund 285 STUDENT BODY FUNDS 152,872 211,607 300,000 0.00 315,000 0.00 0 0 0.00

Resources Report

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

Fund 299 FOOD SERVICE FUND										
1612	PUPIL LUNCH SALES	(14,311)	(1,119)	(1,000)	0.00	(1,000)	0.00	0	0	0.00
1620	ADULT LUNCH SALES	(2,684)	(3,356)	(5,000)	0.00	(5,000)	0.00	0	0	0.00
1920	DONATIONS	(10)	0	0	0.00	0	0.00	0	0	0.00
1000	LOCAL REVENUES	(17,005)	(4,475)	(6,000)	0.00	(6,000)	0.00	0	0	0.00
3102	STATE SCHOOL LUNCH MATCH	(1,929)	(2,061)	(2,500)	0.00	(2,500)	0.00	0	0	0.00
3199	OTHER UNRESTRICTED GRANTS IN ,	0	0	(15,000)	0.00	(8,500)	0.00	0	0	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(26,486)	(70,378)	(26,000)	0.00	(29,000)	0.00	0	0	0.00
3000	REVENUE FROM STATE SOURCES	(28,414)	(72,439)	(43,500)	0.00	(40,000)	0.00	0	0	0.00
4505	NATIONAL SCHOOL LUNCH	(208,923)	(269,809)	(314,000)	0.00	(338,000)	0.00	0	0	0.00
4910	USDA COMMODITIES DONATED	(14,877)	(21,949)	(30,000)	0.00	(30,000)	0.00	0	0	0.00
4000	REVENUE FROM FEDERAL SOURCES	(223,800)	(291,758)	(344,000)	0.00	(368,000)	0.00	0	0	0.00
5200	TRANSFER OF FUNDS	(125,000)	(75,000)	(150,000)	0.00	(175,000)	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	(7,192)	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	(125,000)	(82,192)	(150,000)	0.00	(175,000)	0.00	0	0	0.00
Total Fund 299	FOOD SERVICE FUND	(394,220)	(450,864)	(543,500)	0.00	(589,000)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 299 FOOD SERVICE FUND

Function 3100 FOOD SERVICES

112	NON-CERTIFIED SALARIES	143,851	135,112	145,133	3.69	151,025	3.69	0	0	0.00
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	0	0	0.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	1,742	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY CLASSIFIED SALARIES	0	16,342	0	0.00	15,000	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,065	3,400	0	0.00	0	0.00	0	0	0.00
210	PERS RETIREMENT	45,609	47,472	48,857	0.00	48,335	0.00	0	0	0.00
220	SOCIAL SECURITY	11,100	11,535	10,793	0.00	12,762	0.00	0	0	0.00
231	WORKERS COMPENSATION	2,732	3,496	3,483	0.00	3,682	0.00	0	0	0.00
233	PFML	580	603	564	0.00	667	0.00	0	0	0.00
242	MEDICAL BENEFITS	49,468	51,811	42,050	0.00	54,659	0.00	0	0	0.00
314	SUBSTITUTES	0	1,123	0	0.00	1,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE	8,587	7,177	15,000	0.00	15,000	0.00	0	0	0.00
340	TRAVEL	366	0	2,100	0.00	2,100	0.00	0	0	0.00
354	ADVERTISING	240	281	100	0.00	100	0.00	0	0	0.00
410	SUPPLIES	10,688	10,292	22,000	0.00	22,171	0.00	0	0	0.00
415	FEDERAL COMMODITIES	14,877	21,949	30,000	0.00	30,000	0.00	0	0	0.00
450	FOOD	90,512	131,141	216,920	0.00	190,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	120	0	1,000	0.00	6,000	0.00	0	0	0.00
470	SOFTWARE	1,009	1,790	2,000	0.00	2,000	0.00	0	0	0.00
640	DUES/FEES	2,481	3,365	3,500	0.00	3,500	0.00	0	0	0.00

Total Function 3100 FOOD SERVICES	387,028	446,889	543,500	3.69	563,000	3.69	0	0	0.00
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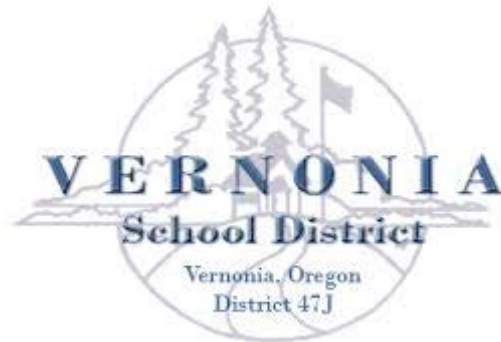
Function 3130 FOOD DELIVERY SERVICES

450	FOOD	0	0	0	0.00	26,000	0.00	0	0	0.00
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Total Function 3130 FOOD DELIVERY SERVICES	0	0	0	0.00	26,000	0.00	0	0	0.00
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Total Fund 299 FOOD SERVICE FUND	387,028	446,889	543,500	3.69	589,000	3.69	0	0	0.00
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Debt Service Funds



Resources Report

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

Fund 301	BOND FUND REVENUES									
1111	CURRENT YEAR TAXES	(1,128,913)	(1,098,517)	(1,160,000)	0.00	(1,190,000)	0.00	0	0	0.00
1112	PRIOR YEAR TAXES	(12,795)	(24,998)	(15,000)	0.00	(15,000)	0.00	0	0	0.00
1114	PAYMENT IN LIEU OF PROPERTY TA:	(4,150)	(89)	0	0.00	0	0.00	0	0	0.00
1190	PENALTIES AND INTEREST ON TAXE	(2,440)	(1,758)	0	0.00	0	0.00	0	0	0.00
1510	EARNINGS ON INVESTMENTS	0	(2)	0	0.00	0	0.00	0	0	0.00
1000	LOCAL REVENUES	(1,148,298)	(1,125,364)	(1,175,000)	0.00	(1,205,000)	0.00	0	0	0.00
2105	NATURAL GAS & MINERALS	(1,686)	(1,665)	0	0.00	0	0.00	0	0	0.00
2000	REVENUE FROM INTERMEDIATE SOURCES	(1,686)	(1,665)	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	(46,430)	(5,000)	0.00	(5,000)	0.00	0	0	0.00
5000	OTHER SOURCES	0	(46,430)	(5,000)	0.00	(5,000)	0.00	0	0	0.00
Total Fund 301	BOND FUND REVENUES	(1,149,983)	(1,173,459)	(1,180,000)	0.00	(1,210,000)	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 301 BOND FUND REVENUES

Function 5110 LONG-TERM DEBT SERVICE

610	PRINCIPAL	700,746	738,677	815,000	0.00	870,000	0.00	0	0	0.00
620	INTEREST	401,458	396,578	365,000	0.00	340,000	0.00	0	0	0.00
640	DUES/FEES	1,350	1,350	0	0.00	0	0.00	0	0	0.00

Total Function 5110	LONG-TERM DEBT SERVICE	1,103,554	1,136,605	1,180,000	0.00	1,210,000	0.00	0	0	0.00
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Total Fund 301	BOND FUND REVENUES	1,103,554	1,136,605	1,180,000	0.00	1,210,000	0.00	0	0	0.00
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Resources Report

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

Fund 302 LONG TERM DEBT										
1960	PRIOR YEARS REFUNDS	0	(1,893)	0	0.00	0	0.00	0	0	0.00
1000	LOCAL REVENUES	0	(1,893)	0	0.00	0	0.00	0	0	0.00
5200	TRANSFER OF FUNDS	(78,863)	0	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	(78,863)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 302	LONG TERM DEBT	(78,863)	(1,893)	0	0.00	0	0.00	0	0	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	ADOPTED 25-26	25-26 FTE	PROPOSED 26-27	PROPOSED FTE	APPROVED 26-27	ADOPTED 26-27	ADOPTED FTE
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Fund 302 LONG TERM DEBT

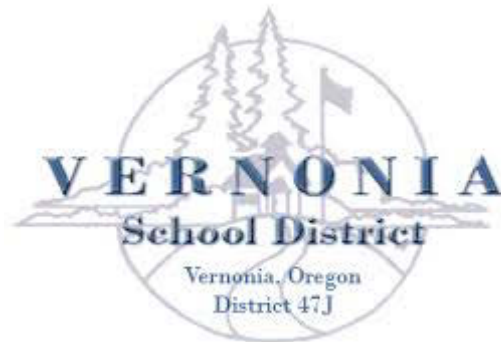
Function 5100 DEBT SERVICE

610 PRINCIPAL	75,000	0	0	0.00	0	0.00	0	0	0.00
620 INTEREST	3,863	0	0	0.00	0	0.00	0	0	0.00

Total Function 5100 DEBT SERVICE	78,863	0	0	0.00	0	0.00	0	0	0.00
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Total Fund 302 LONG TERM DEBT	78,863	0	0	0.00	0	0.00	0	0	0.00
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Capital Project Fund

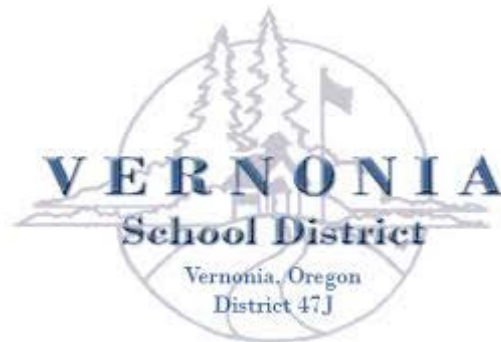


Resources Report

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

Fund 401 CAPITAL PROJECTS FUND										
1500	INTEREST INCOME	(36)	0	0	0.00	0	0.00	0	0	0.00
1000	LOCAL REVENUES	(36)	0	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	0	(36)	0	0.00	0	0.00	0	0	0.00
5000	OTHER SOURCES	0	(36)	0	0.00	0	0.00	0	0	0.00
Total Fund 401	CAPITAL PROJECTS FUND	(36)	(36)	0	0.00	0	0.00	0	0	0.00

Appendices



Columbia County, Vernonia SD 47J

District ID: 1947

2026-2027 Extended ADMw

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

	2026-2027		2025-2026	
ADMr:	545.00 X 1.00	545.00	572.97 X 1.00	572.97
Students in EL programs:	6.00 X 0.50	3.00	5.83 X 0.50	2.92
Students in Pregnant and Parenting Programs:	1.00 X 1.00	1.00	0.00 X 1.00	0.00
106 IEP Students capped at 11% of District ADMr:	59.95 X 1.00	59.95	63.03 X 1.00	63.03
Students on IEP Above 11% of ADMr:	7.00 X 1.00	7.00	7.00 X 1.00	7.00
Students in Poverty:	64.45 X 0.25	16.11	67.75 X 0.25	16.94
Students in Foster Care and Neglected/Delinquent:	3.00 X 0.25	0.75	3.00 X 0.25	0.75
Remote Elementary School Correction:	28.67 X 1.00	28.67	28.67 X 1.00	28.67
Small High School Correction:	88.78 X 1.00	88.78	88.78 X 1.00	88.78
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2026-2027 ADMw	750.26	2025-2026 ADMw	781.05
	Vernonia SD 47J Extended ADMw		781.05	

Vernonia SD 47J Extended ADMw 781.05

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

Columbia County, Vernonia SD 47J - 1947

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources =	\$3,800,000.00
Common School Fund =	\$79,804.77
County School Fund =	\$45,000.00
State Managed Timber =	\$480,000.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
Sum of Local Revenue =	\$4,404,804.77

2026-2027 Experience Adjustment

District Average Teacher Experience =	9.11
State Average Teacher Experience =	12.57
Experience Adjustment (Difference in District and State Teacher Experience) =	-3.46

2026-2027 Transportation Grant

Salaries =	N/A
Payroll =	N/A
Purchased Services =	N/A
Supplies =	N/A
Other =	N/A
Garage Depreciation =	N/A
Bus Depreciation =	N/A
Fees Collected =	N/A
Non-Reimbursable =	N/A
Net Eligible Trans Expenditures =	\$1,035,000.00
Transportation per ADMr Rank	82%
Transportation Reimbursement Rate	80.00%
80.00% of the Net Eligible Transportation Expenditures =	the Transportation Grant \$828,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 750.26

2025-2026 ADMw 781.05

Extended ADMw 781.05

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.46 by \$25 then add \$4500 to the result = \$4,413.50
Then multiply \$4,413.50 by the Extended ADMw 781.0492 and then by the funding ratio 2.5922539943 = \$8,935,915.95

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$8,935,915.95 to the Transportation Grant \$828,000.00 = \$9,763,915.95

2026-2027 State School Fund Grant

Subtract the Local Revenue \$4,404,804.77 from the Total Formula Revenue \$9,763,915.95 = \$5,359,111.18

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,441

Total Formula Revenue per Extended ADMw = \$12,501

Charter Schools Rate(ORS 338.155) = \$11,910

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

BUDGET TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET TERMINOLOGY (CONT.)

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

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

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

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

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

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

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

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