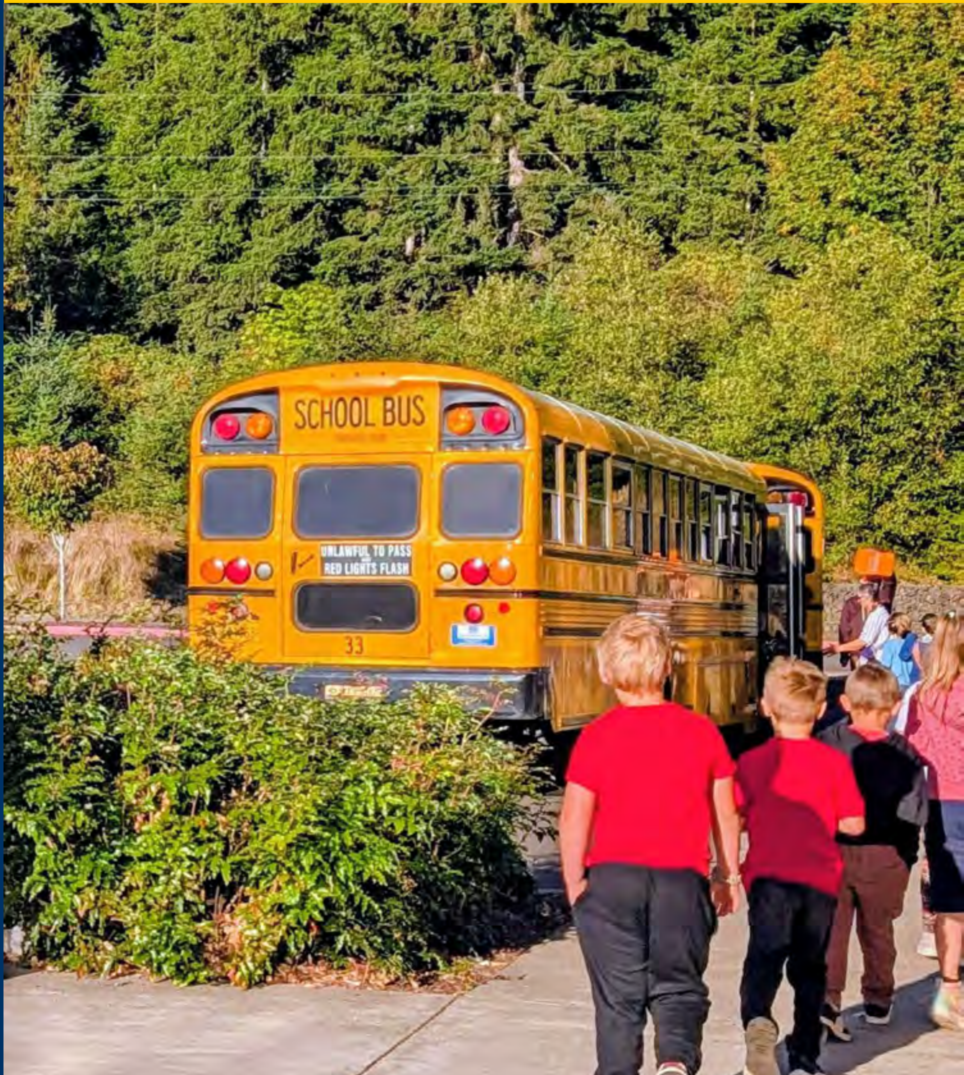
Vernonia School District 47J

2026-2027
Adopted Budget



1201 Texas Ave, Vernonia, Oregon 97064

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VERNONIA SCHOOL DISTRICT 47J

VERNONIA, OREGON

ADOPTED BUDGET 2026-2027

Prepared by:

Jim Helmen Superintendent

Marie Knight
Business Manager

VERNONIA SCHOOL DISTRICT 47J
ADOPTED 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 *Vernonia's Voice publication*
April 16, 2026	Publish the second "Notice of Budget Committee Meeting" in the *Vernonia's Voice publication*
Thursday, April 23, 2026 6:00 pm - VSD Library	First Budget Committee Meeting (budget message and present the adopted 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 *Vernonia's Voice publication*
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 NWRESD.

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							
Certificates of participation	$ 995,000	1.8-5.15%	$ -				$ -
Principal				$ -	$ -	$ -	
Interest				-	-	-	
July 14, 2016							
General Obligation Refunding Bonds:	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							
General Obligation Bonds 2017A	4,205,275	1.49%-4.32%	3,993,654				3,993,654
Principal					-	-	
Interest					-	-	
August 8, 2017							
General Obligation Bonds 2017B	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	General Fund	FTE	Grants & Misc Special Revenue Funds	FTE	Food Service Fund	FTE	Student Body Fund	Debt Service GO Bond Fund	Debt Service Other Fund	Capital Project Fund	All Funds Budget	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.

Resources Report

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

Requirements Report

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
Function 1111	**ELEMENTARY K-5 INSTRUCTION**									
111	CERTIFIED SALARIES	815,878	890,569	975,356	16.00	714,637	11.00	714,637	714,637	11.00
112	NON-CERTIFIED SALARIES	106,209	215,989	169,727	5.63	169,128	5.22	169,128	169,128	5.22
116	EARLY RETIREE STIPEND	0	0	0	0.00	11,180	0.00	11,180	11,180	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	2,890	3,681	4,000	0.00	5,000	0.00	5,000	5,000	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	34,842	34,842	0.00
210	PERS RETIREMENT	282,826	365,256	396,597	0.00	289,610	0.00	289,610	289,610	0.00
220	SOCIAL SECURITY	75,004	89,102	91,042	0.00	68,470	0.00	68,470	68,470	0.00
231	WORKERS COMPENSATION	2,825	1,805	4,211	0.00	3,220	0.00	3,220	3,220	0.00
233	PFML	3,922	4,664	4,761	0.00	3,580	0.00	3,580	3,580	0.00
242	MEDICAL BENEFITS	196,090	236,340	209,401	0.00	151,375	0.00	151,375	151,375	0.00
314	SUBSTITUTES	68,273	65,781	50,000	0.00	58,000	0.00	58,000	58,000	0.00
322	REPAIRS & MAINTENANCE	6,085	3,046	9,000	0.00	19,000	0.00	19,000	19,000	0.00
324	RENTALS	6,065	2,859	28,100	0.00	17,000	0.00	17,000	17,000	0.00
349	TRAVEL: STUDENT	1,648	1,364	1,700	0.00	2,000	0.00	2,000	2,000	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	5,550	5,550	0.00
411	SUPPLIES: DISTRICT SUPPLIES	5,053	12,960	4,000	0.00	14,000	0.00	14,000	14,000	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	500	500	0.00
470	SOFTWARE	2,790	3,605	4,000	0.00	7,000	0.00	7,000	7,000	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**	**1,574,093**	**1,574,093**	**16.22**
Function 1121	**MIDDLE SCHOOL 6-8 INSTRUCTION**									
111	CERTIFIED SALARIES	328,909	443,723	482,028	7.11	496,655	6.30	496,655	496,655	6.30

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 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	5,000	5,000	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	8,640	8,640	0.00
210	PERS RETIREMENT	103,082	140,448	140,772	0.00	154,884	0.00	154,884	154,884	0.00
220	SOCIAL SECURITY	25,510	36,214	39,005	0.00	37,265	0.00	37,265	37,265	0.00
231	WORKERS COMPENSATION	952	118	1,800	0.00	1,733	0.00	1,733	1,733	0.00
233	PFML	1,334	1,893	2,040	0.00	1,949	0.00	1,949	1,949	0.00
242	MEDICAL BENEFITS	80,206	83,911	77,464	0.00	66,413	0.00	66,413	66,413	0.00
314	SUBSTITUTES	20,058	18,568	20,000	0.00	25,000	0.00	25,000	25,000	0.00
322	REPAIRS & MAINTENANCE	1,685	(971)	4,000	0.00	4,000	0.00	4,000	4,000	0.00
324	RENTALS	1,685	(971)	4,500	0.00	4,500	0.00	4,500	4,500	0.00
349	TRAVEL: STUDENT	120	87	500	0.00	500	0.00	500	500	0.00
371	TUITION	29,850	0	15,000	0.00	6,000	0.00	6,000	6,000	0.00
410	SUPPLIES	4,702	1,148	2,300	0.00	2,300	0.00	2,300	2,300	0.00
411	SUPPLIES: DISTRICT SUPPLIES	2,589	6,754	2,000	0.00	8,000	0.00	8,000	8,000	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	5,000	5,000	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	827,839	827,839	6.30
Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**									
123	TEMPORARY LICENSED SALARIES	27,858	28,341	30,041	0.00	32,034	0.00	32,034	32,034	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	5,659	5,659	0.00
220	SOCIAL SECURITY	2,133	2,442	2,539	0.00	1,762	0.00	1,762	1,762	0.00

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
Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**									
231	WORKERS COMPENSATION	81	115	118	0.00	83	0.00	83	83	0.00
233	PFML	112	128	133	0.00	92	0.00	92	92	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	500	500	0.00
349	TRAVEL: STUDENT	1,106	1,744	600	0.00	600	0.00	600	600	0.00
390	OTHER PURCHASED SERVICES	4,509	3,785	3,500	0.00	8,500	0.00	8,500	8,500	0.00
410	SUPPLIES	1,473	2,013	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 1122	**MIDDLE SCHOOL STUDENT ACTIVITIES**	**45,385**	**49,960**	**51,915**	**0.00**	**51,230**	**0.00**	**51,230**	**51,230**	**0.00**
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	557,166	508,250	602,634	8.37	516,498	6.62	516,498	516,498	6.62
112	NON-CERTIFIED SALARIES	25,474	22,162	32,604	0.94	23,797	0.88	23,797	23,797	0.88
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
121	SUBSTITUTE: CERTIFIED SALARIES	794	2,873	8,000	0.00	3,000	0.00	3,000	3,000	0.00
123	TEMPORARY LICENSED SALARIES	2,485	2,609	2,766	0.00	2,821	0.00	2,821	2,821	0.00
130	ADDITIONAL SALARY	28,066	22,599	18,452	0.00	15,968	0.00	15,968	15,968	0.00
210	PERS RETIREMENT	167,066	174,068	218,518	0.00	170,851	0.00	170,851	170,851	0.00
220	SOCIAL SECURITY	45,935	41,639	49,732	0.00	41,192	0.00	41,192	41,192	0.00
231	WORKERS COMPENSATION	1,702	510	2,287	0.00	1,934	0.00	1,934	1,934	0.00
233	PFML	2,402	2,177	2,601	0.00	2,154	0.00	2,154	2,154	0.00
242	MEDICAL BENEFITS	79,555	67,871	59,960	0.00	69,893	0.00	69,893	69,893	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	45,000	45,000	0.00
322	REPAIRS & MAINTENANCE	4,334	829	6,800	0.00	6,800	0.00	6,800	6,800	0.00
324	RENTALS	2,696	829	7,500	0.00	7,500	0.00	7,500	7,500	0.00
340	TRAVEL	0	0	750	0.00	750	0.00	750	750	0.00
349	TRAVEL: STUDENT	80	0	500	0.00	500	0.00	500	500	0.00
371	TUITION	24,995	120	39,000	0.00	12,000	0.00	12,000	12,000	0.00
410	SUPPLIES	20,728	6,646	9,350	0.00	9,350	0.00	9,350	9,350	0.00
411	SUPPLIES: DISTRICT SUPPLIES	4,663	12,037	3,500	0.00	12,000	0.00	12,000	12,000	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

Fund 100 GENERAL FUND

Function 1131 HIGH SCHOOL INSTRUCTION

	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
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	8,000	8,000	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	955,008	955,008	7.50

Function 1132 HIGH SCHOOL STUDENT ACTIVITIES

	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
113 ADMINISTRATIVE SALARIES	20,000	21,000	22,260	0.00	22,260	0.00	22,260	22,260	0.00
123 TEMPORARY LICENSED SALARIES	62,455	66,411	66,976	0.00	57,942	0.00	57,942	57,942	0.00
124 TEMPORARY CLASSIFIED SALARIES	21,456	24,700	26,591	0.00	25,008	0.00	25,008	25,008	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	19,302	19,302	0.00
220 SOCIAL SECURITY	7,949	8,774	8,661	0.00	7,794	0.00	7,794	7,794	0.00
231 WORKERS COMPENSATION	378	(120)	505	0.00	462	0.00	462	462	0.00
233 PFML	416	459	453	0.00	407	0.00	407	407	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	5,000	5,000	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	5,000	5,000	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	16,000	16,000	0.00
390 OTHER PURCHASED SERVICES	25,618	38,288	21,500	0.00	40,000	0.00	40,000	40,000	0.00
410 SUPPLIES	13,159	16,188	25,700	0.00	25,700	0.00	25,700	25,700	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

		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 1132	**HIGH SCHOOL STUDENT ACTIVITIES**									
470	SOFTWARE	900	1,350	2,000	0.00	2,000	0.00	2,000	2,000	0.00
640	DUES/FEES	3,770	4,005	4,500	0.00	6,000	0.00	6,000	6,000	0.00
Total Function 1132	**HIGH SCHOOL STUDENT ACTIVITIES**	207,984	254,917	226,737	0.00	232,876	0.00	232,876	232,876	0.00
Function 1210	**TALENTED & GIFTED**									
410	SUPPLIES	0	0	500	0.00	500	0.00	500	500	0.00
Total Function 1210	**TALENTED & GIFTED**	0	0	500	0.00	500	0.00	500	500	0.00
Function 1220	**SPECIAL LEARNING EXPERIENCES**									
371	TUITION	131,556	125,961	73,000	0.00	72,000	0.00	72,000	72,000	0.00
Total Function 1220	**SPECIAL LEARNING EXPERIENCES**	131,556	125,961	73,000	0.00	72,000	0.00	72,000	72,000	0.00
Function 1250	**LESS RESTRICTIVE PROGRAMS**									
111	CERTIFIED SALARIES	202,225	223,346	236,171	3.00	158,878	2.02	158,878	158,878	2.02
112	NON-CERTIFIED SALARIES	326,674	257,577	350,975	11.25	351,199	9.19	351,199	351,199	9.19
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	5,000	5,000	0.00
130	ADDITIONAL SALARY	32,285	14,002	10,983	0.00	11,011	0.00	11,011	11,011	0.00
210	PERS RETIREMENT	168,521	149,877	179,999	0.00	154,648	0.00	154,648	154,648	0.00
220	SOCIAL SECURITY	42,403	37,221	44,516	0.00	38,440	0.00	38,440	38,440	0.00
231	WORKERS COMPENSATION	1,668	548	2,151	0.00	1,834	0.00	1,834	1,834	0.00
233	PFML	2,217	1,946	2,328	0.00	2,010	0.00	2,010	2,010	0.00
242	MEDICAL BENEFITS	141,712	157,848	166,163	0.00	126,347	0.00	126,347	126,347	0.00
314	SUBSTITUTES	38,606	27,426	27,000	0.00	40,000	0.00	40,000	40,000	0.00
340	TRAVEL	2,656	3,251	3,000	0.00	3,000	0.00	3,000	3,000	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	3,500	3,500	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	500	500	0.00

		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	4,000	4,000	0.00
Total Function 1250	LESS RESTRICTIVE PROGRAMS	981,662	884,123	1,031,286	14.25	900,367	11.21	900,367	900,367	11.21
Function 1260	EARLY INTERVENTION									
310	PROFESSIONAL SERVICES	18,446	23,453	5,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 1260	EARLY INTERVENTION	18,446	23,453	5,000	0.00	15,000	0.00	15,000	15,000	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	80,770	80,770	1.00
112	NON-CERTIFIED SALARIES	0	0	12,247	0.44	12,872	0.44	12,872	12,872	0.44
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	28,107	28,107	0.00
220	SOCIAL SECURITY	5,744	6,601	1,093	0.00	6,560	0.00	6,560	6,560	0.00
231	WORKERS COMPENSATION	210	(15)	48	0.00	323	0.00	323	323	0.00
233	PFML	300	345	57	0.00	343	0.00	343	343	0.00
242	MEDICAL BENEFITS	11,520	12,071	647	0.00	19,200	0.00	19,200	19,200	0.00

		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 1284	**VERNONIA FAMILY ACADEMY**									
310	PROFESSIONAL SERVICES	16,042	11,844	10,000	0.00	15,500	0.00	15,500	15,500	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	4,400	4,400	0.00
410	SUPPLIES	7,035	4,487	0	0.00	2,900	0.00	2,900	2,900	0.00
420	TEXTBOOKS	42,307	25,333	27,000	0.00	24,200	0.00	24,200	24,200	0.00
470	SOFTWARE	25,380	8,379	5,000	0.00	34,000	0.00	34,000	34,000	0.00
480	TECHNOLOGY HARDWARE	0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1284	**VERNONIA FAMILY ACADEMY**	233,834	204,308	74,814	0.44	234,174	1.44	234,174	234,174	1.44
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
Function 1400	**SUMMER SCHOOL PROGRAMS**									
130	ADDITIONAL SALARY	3,721	3,329	3,500	0.00	5,000	0.00	5,000	5,000	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	382	382	0.00
231	WORKERS COMPENSATION	11	12	12	0.00	16	0.00	16	16	0.00
233	PFML	15	13	14	0.00	20	0.00	20	20	0.00
410	SUPPLIES	508	1,757	1,350	0.00	1,350	0.00	1,350	1,350	0.00
Total Function 1400	**SUMMER SCHOOL PROGRAMS**	5,691	6,395	6,281	0.00	6,769	0.00	6,769	6,769	0.00
Function 2110	**ATTENDANCE SERVICES**									
112	NON-CERTIFIED SALARIES	42,973	44,097	46,719	1.00	47,655	1.00	47,655	47,655	1.00
130	ADDITIONAL SALARY	590	700	0	0.00	0	0.00	0	0	0.00

	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	13,353	13,353	0.00
220 SOCIAL SECURITY	3,302	3,394	3,538	0.00	3,530	0.00	3,530	3,530	0.00
231 WORKERS COMPENSATION	126	159	167	0.00	166	0.00	166	166	0.00
233 PFML	173	177	185	0.00	185	0.00	185	185	0.00
242 MEDICAL BENEFITS	7,137	7,328	7,940	0.00	7,502	0.00	7,502	7,502	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	72,390	72,390	1.00
Function 2113 SOCIAL WORK									
242 MEDICAL BENEFITS	1,178	0	0	0.00	0	0.00	0	0	0.00
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	92,678	92,678	1.00
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	28,582	28,582	0.00
220 SOCIAL SECURITY	6,545	6,943	6,951	0.00	7,001	0.00	7,001	7,001	0.00
231 WORKERS COMPENSATION	233	(4)	309	0.00	314	0.00	314	314	0.00
233 PFML	342	363	363	0.00	366	0.00	366	366	0.00
242 MEDICAL BENEFITS	20,119	20,933	18,087	0.00	21,925	0.00	21,925	21,925	0.00
340 TRAVEL	0	0	400	0.00	400	0.00	400	400	0.00
410 SUPPLIES	356	0	460	0.00	460	0.00	460	460	0.00
Total Function 2120 GUIDANCE	139,703	147,014	146,980	1.00	151,726	1.00	151,726	151,726	1.00
Function 2130 HEALTH SERVICES									
130 ADDITIONAL SALARY	0	698	2,000	0.00	4,000	0.00	4,000	4,000	0.00

	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 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	306	306	0.00
231 WORKERS COMPENSATION	0	3	7	0.00	13	0.00	13	13	0.00
233 PFML	0	3	8	0.00	16	0.00	16	16	0.00
380 NON-INSTUCTIONAL 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	4,335	4,335	0.00
Function 2140 PSYCHOLOGY									
310 PROFESSIONAL SERVICES	92,700	41,326	117,935	0.00	65,000	0.00	65,000	65,000	0.00
340 TRAVEL	1,153	897	1,000	0.00	1,000	0.00	1,000	1,000	0.00
410 SUPPLIES	0	2,667	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2140 PSYCHOLOGY	93,853	44,890	119,935	0.00	67,000	0.00	67,000	67,000	0.00
Function 2150 SPEECH PATHOLOGY/AUDIOLOGY									
310 PROFESSIONAL SERVICES	80,917	86,474	92,700	0.00	92,700	0.00	92,700	92,700	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	800	800	0.00
Total Function 2150 SPEECH PATHOLOGY/AUDIOLOGY	82,261	86,474	93,500	0.00	93,500	0.00	93,500	93,500	0.00
Function 2190 INDIRECT STUDENT SUPPORT									
112 NON-CERTIFIED SALARIES	34,190	36,983	39,201	0.94	39,978	0.94	39,978	39,978	0.94
113 ADMINISTRATIVE SALARIES	0	9,350	17,230	0.12	56,175	0.50	56,175	56,175	0.50
130 ADDITIONAL SALARY	639	587	1,200	0.00	2,400	0.00	2,400	2,400	0.00
210 PERS RETIREMENT	10,639	14,377	18,742	0.00	32,257	0.00	32,257	32,257	0.00
220 SOCIAL SECURITY	2,664	3,454	4,409	0.00	7,489	0.00	7,489	7,489	0.00
231 WORKERS COMPENSATION	103	135	204	0.00	340	0.00	340	340	0.00
233 PFML	139	150	231	0.00	392	0.00	392	392	0.00
242 MEDICAL BENEFITS	17,983	20,021	16,953	0.00	24,813	0.00	24,813	24,813	0.00
410 SUPPLIES	0	0	500	0.00	500	0.00	500	500	0.00

	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									
Total Function 2190 INDIRECT STUDENT SUPPORT	66,358	85,057	98,669	1.06	164,343	1.44	164,343	164,343	1.44
Function 2210 IMPROVEMENT OF INSTRUCTION									
123 TEMPORARY LICENSED SALARIES	26,083	27,198	30,000	0.00	30,000	0.00	30,000	30,000	0.00
130 ADDITIONAL SALARY	1,567	11,403	0	0.00	1,600	0.00	1,600	1,600	0.00
210 PERS RETIREMENT	8,016	11,121	8,910	0.00	8,899	0.00	8,899	8,899	0.00
220 SOCIAL SECURITY	2,111	2,948	2,295	0.00	2,405	0.00	2,405	2,405	0.00
231 WORKERS COMPENSATION	78	134	97	0.00	103	0.00	103	103	0.00
233 PFML	110	154	120	0.00	126	0.00	126	126	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	2,000	2,000	0.00
345 LICENSED TUITION	9,965	10,000	10,000	0.00	10,000	0.00	10,000	10,000	0.00
410 SUPPLIES	38	0	300	0.00	300	0.00	300	300	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION	49,790	69,019	53,722	0.00	55,433	0.00	55,433	55,433	0.00
Function 2220 EDUCATIONAL MEDIA									
112 NON-CERTIFIED SALARIES	64,399	65,680	70,609	1.69	72,036	1.69	72,036	72,036	1.69
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	21,123	21,123	0.00
220 SOCIAL SECURITY	4,801	4,901	5,214	0.00	5,307	0.00	5,307	5,307	0.00
231 WORKERS COMPENSATION	190	237	253	0.00	256	0.00	256	256	0.00
233 PFML	251	256	273	0.00	277	0.00	277	277	0.00
242 MEDICAL BENEFITS	34,388	32,661	30,361	0.00	34,635	0.00	34,635	34,635	0.00
410 SUPPLIES	504	427	800	0.00	800	0.00	800	800	0.00
430 LIBRARY BOOKS	3,636	2,494	1,100	0.00	1,100	0.00	1,100	1,100	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	135,535	135,535	1.69
Function 2310 BOARD OF EDUCATION									
112 NON-CERTIFIED SALARIES	7,764	8,036	8,317	0.10	8,816	0.10	8,816	8,816	0.10
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	2,999	2,999	0.00

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		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 2310 BOARD OF EDUCATION										
220	SOCIAL SECURITY	582	606	617	0.00	663	0.00	663	663	0.00
231	WORKERS COMPENSATION	22	28	29	0.00	30	0.00	30	30	0.00
233	PFML	30	32	32	0.00	35	0.00	35	35	0.00
242	MEDICAL BENEFITS	1,604	1,659	1,730	0.00	2,034	0.00	2,034	2,034	0.00
310	PROFESSIONAL SERVICES	0	0	500	0.00	500	0.00	500	500	0.00
340	TRAVEL	6,178	5,658	7,000	0.00	7,000	0.00	7,000	7,000	0.00
354	ADVERTISING	310	285	500	0.00	500	0.00	500	500	0.00
381	AUDIT SERVICES	40,660	44,980	45,000	0.00	53,000	0.00	53,000	53,000	0.00
382	LEGAL SERVICES	4,073	1,494	9,000	0.00	10,000	0.00	10,000	10,000	0.00
388	ELECTIONS	0	1,633	500	0.00	500	0.00	500	500	0.00
389	OTHER BOARD SERVICES	3,560	3,560	3,800	0.00	3,800	0.00	3,800	3,800	0.00
410	SUPPLIES	209	133	200	0.00	200	0.00	200	200	0.00
470	SOFTWARE	747	794	800	0.00	800	0.00	800	800	0.00
640	DUES/FEES	1,821	1,821	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 2310 BOARD OF EDUCATION		70,310	73,613	83,994	0.10	93,878	0.10	93,878	93,878	0.10
Function 2321 OFFICE OF SUPERINTENDENT										
112	NON-CERTIFIED SALARIES	69,876	72,323	74,854	0.90	79,345	0.90	79,345	79,345	0.90
113	ADMINISTRATIVE SALARIES	130,000	140,000	148,400	1.00	155,000	1.00	155,000	155,000	1.00
116	EARLY RETIREE STIPEND	13,600	8,400	8,760	0.00	9,082	0.00	9,082	9,082	0.00
130	ADDITIONAL SALARY	11,209	12,521	2,400	0.00	2,400	0.00	2,400	2,400	0.00
210	PERS RETIREMENT	69,249	74,191	78,612	0.00	78,336	0.00	78,336	78,336	0.00
220	SOCIAL SECURITY	16,720	17,359	17,446	0.00	17,889	0.00	17,889	17,889	0.00
231	WORKERS COMPENSATION	614	(305)	798	0.00	830	0.00	830	830	0.00
233	PFML	874	908	912	0.00	935	0.00	935	935	0.00
242	MEDICAL BENEFITS	38,596	39,852	41,220	0.00	34,806	0.00	34,806	34,806	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	2,500	2,500	0.00
324	RENTALS	5,717	7,543	11,000	0.00	11,000	0.00	11,000	11,000	0.00
340	TRAVEL	6,899	9,513	6,000	0.00	6,000	0.00	6,000	6,000	0.00
351	TELEPHONE	2,073	2,233	2,000	0.00	2,500	0.00	2,500	2,500	0.00

		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	1,200	1,200	0.00
355	PRINTING	0	166	500	0.00	500	0.00	500	500	0.00
380	NON-INSTUCTIONAL 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	10,000	10,000	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	7,000	7,000	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	3,000	3,000	0.00
Total Function 2321	**OFFICE OF SUPERINTENDENT**	**474,368**	**415,996**	**416,603**	**1.90**	**422,324**	**1.90**	**422,324**	**422,324**	**1.90**
Function 2410	**OFFICE OF PRINCIPAL**									
112	NON-CERTIFIED SALARIES	88,264	83,433	100,882	2.00	93,785	1.80	93,785	93,785	1.80
113	ADMINISTRATIVE SALARIES	238,417	245,733	256,557	2.00	259,121	2.00	259,121	259,121	2.00
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
130	ADDITIONAL SALARY	5,889	4,166	2,400	0.00	4,800	0.00	4,800	4,800	0.00
210	PERS RETIREMENT	109,871	110,297	125,254	0.00	118,709	0.00	118,709	118,709	0.00
220	SOCIAL SECURITY	24,458	24,512	26,516	0.00	26,487	0.00	26,487	26,487	0.00
231	WORKERS COMPENSATION	912	(51)	1,232	0.00	1,231	0.00	1,231	1,231	0.00
233	PFML	1,279	1,282	1,386	0.00	1,385	0.00	1,385	1,385	0.00
242	MEDICAL BENEFITS	69,434	72,104	66,520	0.00	62,718	0.00	62,718	62,718	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	8,500	8,500	0.00
324	RENTALS	3,952	(5,913)	11,000	0.00	11,000	0.00	11,000	11,000	0.00
340	TRAVEL	2,310	5,738	1,500	0.00	1,500	0.00	1,500	1,500	0.00
351	TELEPHONE	19,503	20,974	18,200	0.00	21,000	0.00	21,000	21,000	0.00
353	POSTAGE	3,343	3,286	4,700	0.00	4,700	0.00	4,700	4,700	0.00
355	PRINTING	0	350	900	0.00	900	0.00	900	900	0.00

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
Function 2410 OFFICE OF PRINCIPAL									
410 SUPPLIES	2,430	835	3,500	0.00	3,500	0.00	3,500	3,500	0.00
412 SUPPLIES: AWARDS	3,050	2,119	3,600	0.00	3,600	0.00	3,600	3,600	0.00
416 PRINCIPALS DISCRETIONARY FUND	4,238	4,628	10,000	0.00	10,000	0.00	10,000	10,000	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	3,900	3,900	0.00
Total Function 2410 OFFICE OF PRINCIPAL	660,256	608,099	646,547	4.00	641,837	3.80	641,837	641,837	3.80
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	2,500	2,500	0.00
Total Function 2490 SCHOOL ADMINISTRATION - OTHER SUPPORT	844	1,123	600	0.00	2,500	0.00	2,500	2,500	0.00
Function 2520 FISCAL SERVICES									
112 NON-CERTIFIED SALARIES	114,778	165,043	179,288	2.00	184,676	1.94	184,676	184,676	1.94
130 ADDITIONAL SALARY	20,372	24,787	22,053	0.00	27,283	0.00	27,283	27,283	0.00
210 PERS RETIREMENT	41,664	58,628	65,476	0.00	65,368	0.00	65,368	65,368	0.00
220 SOCIAL SECURITY	10,284	14,467	15,348	0.00	16,162	0.00	16,162	16,162	0.00
231 WORKERS COMPENSATION	372	(30)	691	0.00	720	0.00	720	720	0.00
232 UNEMPLOYMENT	600	39,961	0	0.00	200,000	0.00	200,000	200,000	0.00
233 PFML	538	757	802	0.00	845	0.00	845	845	0.00
242 MEDICAL BENEFITS	1,881	1,929	(148)	0.00	1,920	0.00	1,920	1,920	0.00
340 TRAVEL	734	4,242	6,000	0.00	6,000	0.00	6,000	6,000	0.00
355 PRINTING	159	100	0	0.00	0	0.00	0	0	0.00
380 NON-INSTUCTIONAL PROF. & TECH. SERVICES	19,844	19,051	20,000	0.00	25,000	0.00	25,000	25,000	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	1,600	1,600	0.00
460 NON-CONSUMABLE SUPPLIES	1,000	0	0	0.00	0	0.00	0	0	0.00

		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	11,500	11,500	0.00
640	DUES/FEES	3,530	6,219	4,700	0.00	5,000	0.00	5,000	5,000	0.00
642	BANKING FEES	1,386	1,056	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2520	**FISCAL SERVICES**	232,273	349,272	328,810	2.00	547,575	1.94	547,575	547,575	1.94
Function 2542 CARE/UPKEEP BUILDINGS										
112	NON-CERTIFIED SALARIES	86,327	133,453	149,067	3.50	127,500	3.00	127,500	127,500	3.00
122	SUBSTITUTE: NON-CERTIFIED SALARIES	530	4,472	3,000	0.00	2,500	0.00	2,500	2,500	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	36,942	36,942	0.00
220	SOCIAL SECURITY	6,734	10,190	11,131	0.00	9,693	0.00	9,693	9,693	0.00
231	WORKERS COMPENSATION	1,652	1,211	3,929	0.00	2,033	0.00	2,033	2,033	0.00
233	PFML	352	533	582	0.00	507	0.00	507	507	0.00
242	MEDICAL BENEFITS	18,872	20,207	19,930	0.00	21,812	0.00	21,812	21,812	0.00
321	CLEANING SERVICES	500	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
322	REPAIRS & MAINTENANCE	45,449	46,112	37,000	0.00	55,000	0.00	55,000	55,000	0.00
324	RENTALS	6,192	7,062	7,500	0.00	16,500	0.00	16,500	16,500	0.00
325	ELECTRICITY	96,785	90,955	93,500	0.00	102,850	0.00	102,850	102,850	0.00
326	FUEL	63,474	67,485	74,000	0.00	82,500	0.00	82,500	82,500	0.00
327	WATER & SEWER	23,687	22,817	30,000	0.00	33,000	0.00	33,000	33,000	0.00
328	GARBAGE	17,066	17,549	20,800	0.00	22,500	0.00	22,500	22,500	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	2,000	2,000	0.00
410	SUPPLIES	35,371	35,697	42,000	0.00	48,000	0.00	48,000	48,000	0.00
460	NON-CONSUMABLE SUPPLIES	2,933	4,182	5,000	0.00	7,000	0.00	7,000	7,000	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	1,075	1,075	0.00
651	LIABILITY INSURANCE	134,714	156,276	175,000	0.00	202,600	0.00	202,600	202,600	0.00
670	TAXES & LICENSES	0	0	300	0.00	300	0.00	300	300	0.00
Total Function 2542	**CARE/UPKEEP BUILDINGS**	571,777	652,264	699,944	3.50	775,811	3.00	775,811	775,811	3.00

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		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 2543	**CARE/UPKEEP GROUNDS**									
112	NON-CERTIFIED SALARIES	41,244	24,781	26,637	0.50	27,179	0.50	27,179	27,179	0.50
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	8,382	8,382	0.00
220	SOCIAL SECURITY	3,089	1,744	1,880	0.00	1,952	0.00	1,952	1,952	0.00
231	WORKERS COMPENSATION	879	(450)	698	0.00	709	0.00	709	709	0.00
233	PFML	162	91	98	0.00	102	0.00	102	102	0.00
242	MEDICAL BENEFITS	14,543	2,697	3,059	0.00	3,123	0.00	3,123	3,123	0.00
322	REPAIRS & MAINTENANCE	10,755	3,593	11,000	0.00	11,000	0.00	11,000	11,000	0.00
324	RENTALS	1,360	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
326	FUEL	1,929	2,140	3,100	0.00	3,100	0.00	3,100	3,100	0.00
410	SUPPLIES	15,181	4,567	8,300	0.00	8,300	0.00	8,300	8,300	0.00
460	NON-CONSUMABLE SUPPLIES	2,590	583	3,000	0.00	3,000	0.00	3,000	3,000	0.00
670	TAXES & LICENSES	64	64	125	0.00	125	0.00	125	125	0.00
Total Function 2543	**CARE/UPKEEP GROUNDS**	**106,187**	**47,499**	**67,560**	**0.50**	**67,972**	**0.50**	**67,972**	**67,972**	**0.50**
Function 2544	**DISTRICT-WIDE MAINTENANCE**									
112	NON-CERTIFIED SALARIES	69,594	74,191	76,787	1.00	81,395	1.00	81,395	81,395	1.00
130	ADDITIONAL SALARY	1,406	4,074	600	0.00	12,150	0.00	12,150	12,150	0.00
210	PERS RETIREMENT	17,570	19,374	20,523	0.00	22,771	0.00	22,771	22,771	0.00
220	SOCIAL SECURITY	5,081	5,610	5,540	0.00	7,124	0.00	7,124	7,124	0.00
231	WORKERS COMPENSATION	1,478	787	2,019	0.00	2,434	0.00	2,434	2,434	0.00
233	PFML	266	293	290	0.00	372	0.00	372	372	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	1,500	1,500	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**	**127,746**	**127,746**	**1.00**
Function 2545	**VEHICLE UPKEEP**									
322	REPAIRS & MAINTENANCE	466	158	1,000	0.00	1,000	0.00	1,000	1,000	0.00

	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	500	500	0.00
651 LIABILITY INSURANCE	1,270	1,498	1,500	0.00	1,800	0.00	1,800	1,800	0.00
Total Function 2545 VEHICLE UPKEEP	2,107	1,697	3,000	0.00	3,300	0.00	3,300	3,300	0.00
Function 2550 TRANSPORTATION									
112 NON-CERTIFIED SALARIES	0	18,869	20,000	0.00	15,960	0.26	15,960	15,960	0.26
210 PERS RETIREMENT	0	5,855	6,200	0.00	4,922	0.00	4,922	4,922	0.00
220 SOCIAL SECURITY	0	1,443	1,500	0.00	1,080	0.00	1,080	1,080	0.00
231 WORKERS COMPENSATION	0	91	250	0.00	56	0.00	56	56	0.00
233 PFML	0	75	80	0.00	56	0.00	56	56	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	4,720	0.00	4,720	4,720	0.00
331 HOME-TO-SCHOOL TRANSPORTATION	565,171	949,780	988,500	0.00	1,040,900	0.00	1,040,900	1,040,900	0.00
332 ATHLETIC TRIPS	58,823	51,716	43,000	0.00	50,000	0.00	50,000	50,000	0.00
351 TELEPHONE	1,048	1,088	1,000	0.00	1,200	0.00	1,200	1,200	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	1,118,894	1,118,894	0.26
Function 2640 STAFF SERVICES									
123 TEMPORARY LICENSED SALARIES	4,141	0	4,609	0.00	4,701	0.00	4,701	4,701	0.00
210 PERS RETIREMENT	1,285	0	1,499	0.00	1,450	0.00	1,450	1,450	0.00
220 SOCIAL SECURITY	272	0	297	0.00	262	0.00	262	262	0.00
231 WORKERS COMPENSATION	12	0	17	0.00	17	0.00	17	17	0.00
233 PFML	14	0	15	0.00	14	0.00	14	14	0.00
340 TRAVEL	1,103	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2640 STAFF SERVICES	6,827	0	7,437	0.00	7,443	0.00	7,443	7,443	0.00
Function 2660 TECHNOLOGY SERVICES									
112 NON-CERTIFIED SALARIES	11,382	11,952	12,669	0.25	12,922	0.25	12,922	12,922	0.25
123 TEMPORARY LICENSED SALARIES	1,302	1,365	1,447	0.00	1,472	0.00	1,472	1,472	0.00
130 ADDITIONAL SALARY	0	153	0	0.00	0	0.00	0	0	0.00

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
Function 2660	**TECHNOLOGY SERVICES**									
210	PERS RETIREMENT	3,613	3,836	4,279	0.00	4,122	0.00	4,122	4,122	0.00
220	SOCIAL SECURITY	920	979	1,028	0.00	1,045	0.00	1,045	1,045	0.00
231	WORKERS COMPENSATION	37	48	50	0.00	51	0.00	51	51	0.00
233	PFML	48	51	54	0.00	55	0.00	55	55	0.00
242	MEDICAL BENEFITS	4,060	4,166	4,259	0.00	4,314	0.00	4,314	4,314	0.00
322	REPAIRS & MAINTENANCE	910	450	700	0.00	700	0.00	700	700	0.00
340	TRAVEL	0	0	100	0.00	100	0.00	100	100	0.00
351	TELEPHONE	24,398	15,072	25,000	0.00	30,000	0.00	30,000	30,000	0.00
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	3,126	3,000	3,500	0.00	3,500	0.00	3,500	3,500	0.00
410	SUPPLIES	465	908	1,000	0.00	3,000	0.00	3,000	3,000	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	36,000	36,000	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	66,000	66,000	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	150	150	0.00
Total Function 2660	**TECHNOLOGY SERVICES**	154,443	83,673	144,234	0.25	163,429	0.25	163,429	163,429	0.25
Function 2710	**SUPPLEMENTAL RETIREMENT PROGRAM**									
270	POST RETIREMENT HEALTH BENEFITS	57,944	62,622	0	0.00	36,175	0.00	36,175	36,175	0.00
Total Function 2710	**SUPPLEMENTAL RETIREMENT PROGRAM**	57,944	62,622	0	0.00	36,175	0.00	36,175	36,175	0.00
Function 3100	**FOOD SERVICES**									
410	SUPPLIES	395	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
450	FOOD	0	114	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 3100	**FOOD SERVICES**	395	114	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Function 4150	**BUILDINGS/CONSTRUCTION**									
520	BUILDINGS AQUISITIONS	10,200	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									
Total Function 4150 BUILDINGS/CONSTRUCTION	10,200	0	0	0.00	0	0.00	0	0	0.00
Function 5160 LEASE PURCHASE RECEIPTS									
322 REPAIRS & MAINTENANCE	(311,850)	0	0	0.00	0	0.00	0	0	0.00
Total Function 5160 LEASE PURCHASE RECEIPTS	(311,850)	0	0	0.00	0	0.00	0	0	0.00
Function 5200 TRANSFER OF FUNDS									
710 TRANSFERS	15,000	22,984	70,000	0.00	145,000	0.00	145,000	145,000	0.00
714 FOOD SERVICE TRANSFER	125,000	75,000	150,000	0.00	175,000	0.00	175,000	175,000	0.00
716 TRANSFER DEBT SERVICE	78,863	0	0	0.00	0	0.00	0	0	0.00
Total Function 5200 TRANSFER OF FUNDS	218,863	97,984	220,000	0.00	320,000	0.00	320,000	320,000	0.00
Function 6110 CONTINGENCY									
790 OPERATING CONTINGENCY	0	0	450,000	0.00	300,000	0.00	300,000	300,000	0.00
Total Function 6110 CONTINGENCY	0	0	450,000	0.00	300,000	0.00	300,000	300,000	0.00
Function 7000 UNAPPROPRIATED ENDING FUND									
820 ENDING CASH BALANCE	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Fund 100 GENERAL FUND	9,348,065	9,603,874	10,635,200	72.61	10,345,000	60.53	10,345,000	10,345,000	60.53

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

	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	85,973	85,973	0.98
210 PERS RETIREMENT	0	0	0	0.00	26,514	0.00	26,514	26,514	0.00
220 SOCIAL SECURITY	0	0	0	0.00	6,170	0.00	6,170	6,170	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	292	0.00	292	292	0.00
233 PFML	0	0	0	0.00	323	0.00	323	323	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	5,729	0.00	5,729	5,729	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	125,000	125,000	0.98
Function 1260 EARLY INTERVENTION									
310 PROFESSIONAL SERVICES	2,793	2,544	2,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 1260 EARLY INTERVENTION	2,793	2,544	2,000	0.00	2,000	0.00	2,000	2,000	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	127,000	127,000	0.98

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

		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**									
Function 1111	**ELEMENTARY K-5 INSTRUCTION**									
112	NON-CERTIFIED SALARIES	26,527	21,499	21,587	0.62	23,408	0.53	23,408	23,408	0.53
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	6,078	6,078	0.00
220	SOCIAL SECURITY	2,028	1,717	1,627	0.00	1,098	0.00	1,098	1,098	0.00
231	WORKERS COMPENSATION	80	76	70	0.00	70	0.00	70	70	0.00
233	PFML	106	90	85	0.00	57	0.00	57	57	0.00
242	MEDICAL BENEFITS	0	10,979	11,394	0.00	10,289	0.00	10,289	10,289	0.00
Total Function 1111	**ELEMENTARY K-5 INSTRUCTION**	36,968	42,471	42,470	0.62	41,000	0.53	41,000	41,000	0.53
Total Fund 207	**REAP-SRSA SMALL RURAL SCHOOLS**	36,968	42,471	42,470	0.62	41,000	0.53	41,000	41,000	0.53

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**									
4515	TITLE IIA FEDERAL GRANT	(18,878)	(23,953)	(23,466)	0.00	(22,000)	0.00	(22,000)	(22,000)	0.00
4000	REVENUE FROM FEDERAL SOURCES	(18,878)	(23,953)	(23,466)	0.00	(22,000)	0.00	(22,000)	(22,000)	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	(22,000)	(22,000)	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	7,851	7,851	0.19
210 PERS RETIREMENT	0	0	0	0.00	2,110	0.00	2,110	2,110	0.00
220 SOCIAL SECURITY	0	0	0	0.00	386	0.00	386	386	0.00
231 WORKERS COMPENSATION	0	0	0	0.00	25	0.00	25	25	0.00
233 PFML	0	0	0	0.00	20	0.00	20	20	0.00
242 MEDICAL BENEFITS	0	0	0	0.00	5,072	0.00	5,072	5,072	0.00
Total Function 1111 ELEMENTARY K-5 INSTRUCTION	0	0	0	0.00	15,464	0.19	15,464	15,464	0.19
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	4,700	4,700	0.00
210 PERS RETIREMENT	1,458	1,458	1,528	0.00	1,449	0.00	1,449	1,449	0.00
220 SOCIAL SECURITY	360	356	357	0.00	352	0.00	352	352	0.00
231 WORKERS COMPENSATION	13	16	16	0.00	16	0.00	16	16	0.00
233 PFML	19	19	19	0.00	18	0.00	18	18	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	6,550	6,549	6,620	0.00	6,536	0.00	6,536	6,536	0.00
Total Fund 208 TITLE IIA FEDERAL GRANT	18,878	23,953	23,466	0.25	22,000	0.19	22,000	22,000	0.19

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 210	**TITLE IA FEDERAL GRANT**									
4501	TITLE I	(124,629)	(140,520)	(141,548)	0.00	(145,000)	0.00	(145,000)	(145,000)	0.00
4000	REVENUE FROM FEDERAL SOURCES	(124,629)	(140,520)	(141,548)	0.00	(145,000)	0.00	(145,000)	(145,000)	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	(145,000)	(145,000)	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 210 TITLE IA FEDERAL GRANT									
Function 1272 TITLE I									
111 CERTIFIED SALARIES	72,495	81,082	81,562	1.00	92,234	1.00	92,234	92,234	1.00
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	26,346	26,346	0.00
220 SOCIAL SECURITY	5,258	5,958	5,886	0.00	5,635	0.00	5,635	5,635	0.00
231 WORKERS COMPENSATION	201	279	279	0.00	290	0.00	290	290	0.00
233 PFML	275	306	308	0.00	295	0.00	295	295	0.00
242 MEDICAL BENEFITS	22,998	25,376	25,988	0.00	19,200	0.00	19,200	19,200	0.00
410 SUPPLIES	0	537	1,000	0.00	1,000	0.00	1,000	1,000	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	145,000	145,000	1.00
Total Fund 210 TITLE IA FEDERAL GRANT	124,629	140,520	141,548	1.00	145,000	1.00	145,000	145,000	1.00

Fund 213 TITLE IV-A 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
4521	STUDENT SUPP & ACADEM ENRICH	(10,000)	(10,981)	(10,980)	0.00	(10,290)	0.00	(10,290)	(10,290)	0.00
4000	REVENUE FROM FEDERAL SOURCES	(10,000)	(10,981)	(10,980)	0.00	(10,290)	0.00	(10,290)	(10,290)	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	(10,290)	(10,290)	0.00

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		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**									
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	6,759	7,442	7,401	0.08	7,006	0.08	7,006	7,006	0.08
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	2,159	2,159	0.00
220	SOCIAL SECURITY	510	556	543	0.00	521	0.00	521	521	0.00
231	WORKERS COMPENSATION	18	25	25	0.00	24	0.00	24	24	0.00
233	PFML	27	29	28	0.00	27	0.00	27	27	0.00
242	MEDICAL BENEFITS	567	618	618	0.00	554	0.00	554	554	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	10,290	10,290	0.08
Total Fund 213	**TITLE IV-A FEDERAL GRANT**	10,000	10,981	10,980	0.08	10,290	0.08	10,290	10,290	0.08

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

		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**									
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	11,500	11,500	0.00
210	PERS RETIREMENT	2,221	3,220	5,200	0.00	3,547	0.00	3,547	3,547	0.00
220	SOCIAL SECURITY	545	790	1,270	0.00	876	0.00	876	876	0.00
231	WORKERS COMPENSATION	22	36	100	0.00	37	0.00	37	37	0.00
233	PFML	29	41	100	0.00	46	0.00	46	46	0.00
310	PROFESSIONAL SERVICES	0	183,218	270,000	0.00	221,494	0.00	221,494	221,494	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	3,500	3,500	0.00
Total Function 1100	**INSTRUCTION K-12**	**208,211**	**287,604**	**303,670**	**0.00**	**241,000**	**0.00**	**241,000**	**241,000**	**0.00**
Function 1299	**OTHER PROGRAMS**									
410	SUPPLIES	45,320	38,906	90,330	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 1299	**OTHER PROGRAMS**	**45,320**	**38,906**	**90,330**	**0.00**	**40,000**	**0.00**	**40,000**	**40,000**	**0.00**
Function 2210	**IMPROVEMENT OF INSTRUCTION**									
340	TRAVEL	0	9,751	0	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2210	**IMPROVEMENT OF INSTRUCTION**	**0**	**9,751**	**0**	**0.00**	**1,500**	**0.00**	**1,500**	**1,500**	**0.00**
Function 2240	**INSTRUCTIONAL STAFF DEVELOPMENT**									
310	PROFESSIONAL SERVICES	18,617	8,950	39,000	0.00	10,000	0.00	10,000	10,000	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**	**10,000**	**10,000**	**0.00**
Function 2550	**TRANSPORTATION**									
331	HOME-TO-SCHOOL TRANSPORTATION	68,101	113,837	90,000	0.00	113,500	0.00	113,500	113,500	0.00
Total Function 2550	**TRANSPORTATION**	**68,101**	**113,837**	**90,000**	**0.00**	**113,500**	**0.00**	**113,500**	**113,500**	**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 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	8,000	8,000	0.00
470 SOFTWARE	1,000	1,000	2,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2630 INFORMATION SERVICES	9,005	8,875	17,000	0.00	9,000	0.00	9,000	9,000	0.00
Function 3100 FOOD SERVICES									
450 FOOD	8,806	9,961	60,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 3100 FOOD SERVICES	8,806	9,961	60,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Fund 214 TITLE IV-B FEDERAL 21ST CCLC	358,411	477,884	600,000	0.00	425,000	0.00	425,000	425,000	0.00

		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

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	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									
Function 1111 ELEMENTARY K-5 INSTRUCTION									
420 TEXTBOOKS	42,483	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111 ELEMENTARY K-5 INSTRUCTION	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

		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

	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									
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
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
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
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
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
Total Function 2190 INDIRECT STUDENT SUPPORT	2,869	0	0	0.00	0	0.00	0	0	0.00
Function 2220 EDUCATIONAL MEDIA									

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		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**									
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
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
Total Fund 220	**ESSER II/III**	24,649	33,989	0	0.00	0	0.00	0	0	0.00

Fund 221 YTP-YOUTH TRANSITION PROGRAM

		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
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	(48,190)	(48,190)	0.00
4000	REVENUE FROM FEDERAL SOURCES	(88,457)	(46,897)	(83,000)	0.00	(48,190)	0.00	(48,190)	(48,190)	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	(48,190)	(48,190)	0.00

		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**									
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	30,000	30,000	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	2,295	2,295	0.00
231	WORKERS COMPENSATION	187	220	95	0.00	775	0.00	775	775	0.00
233	PFML	244	99	222	0.00	120	0.00	120	120	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	6,500	6,500	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	8,500	8,500	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	48,190	48,190	0.00
Total Fund 221	**YTP-YOUTH TRANSITION PROGRAM**	100,994	50,690	83,000	0.88	48,190	0.00	48,190	48,190	0.00

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Fund 251 STUDENT INVESTMENT 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
3299	OTHER RESTRICTED GRANTS-IN-AID	(638,527)	(670,589)	(668,430)	0.00	(670,000)	0.00	(670,000)	(670,000)	0.00
3000	REVENUE FROM STATE SOURCES	(638,527)	(670,589)	(668,430)	0.00	(670,000)	0.00	(670,000)	(670,000)	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	(670,000)	(670,000)	0.00

Fund 251 STUDENT INVESTMENT 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
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	50,453	50,453	1.38
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	15,018	15,018	0.00
220	SOCIAL SECURITY	0	1,231	1,316	0.00	4,120	0.00	4,120	4,120	0.00
231	WORKERS COMPENSATION	0	56	58	0.00	147	0.00	147	147	0.00
233	PFML	0	64	69	0.00	164	0.00	164	164	0.00
242	MEDICAL BENEFITS	0	14,056	12,390	0.00	13,900	0.00	13,900	13,900	0.00
310	PROFESSIONAL SERVICES	0	0	500	0.00	500	0.00	500	500	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	21,000	21,000	0.00
470	SOFTWARE	300	2,529	0	0.00	4,000	0.00	4,000	4,000	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	109,302	109,302	1.38
Function 1131	**HIGH SCHOOL INSTRUCTION**									
111	CERTIFIED SALARIES	178,933	204,802	218,346	2.85	207,204	3.00	207,204	207,204	3.00
112	NON-CERTIFIED SALARIES	26,082	16,157	17,749	0.50	18,661	0.50	18,661	18,661	0.50
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	72,656	72,656	0.00
220	SOCIAL SECURITY	15,470	17,364	17,729	0.00	17,190	0.00	17,190	17,190	0.00
231	WORKERS COMPENSATION	582	724	805	0.00	774	0.00	774	774	0.00

	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	846	846	0.00
242 MEDICAL BENEFITS	94,298	63,654	65,969	0.00	80,729	0.00	80,729	80,729	0.00
310 PROFESSIONAL SERVICES	0	0	2,500	0.00	3,000	0.00	3,000	3,000	0.00
314 SUBSTITUTES	8,881	32,363	5,000	0.00	12,056	0.00	12,056	12,056	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	500	500	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	17,500	17,500	0.00
420 TEXTBOOKS	35,743	1,732	36,800	0.00	37,500	0.00	37,500	37,500	0.00
460 NON-CONSUMABLE SUPPLIES	3,458	8,295	4,000	0.00	4,000	0.00	4,000	4,000	0.00
470 SOFTWARE	635	4,396	3,000	0.00	3,000	0.00	3,000	3,000	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	475,616	475,616	3.50
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									
349 TRAVEL: STUDENT	4,500	0	1,000	0.00	500	0.00	500	500	0.00
Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES	4,500	0	1,000	0.00	500	0.00	500	500	0.00
Function 1284 VERNONIA FAMILY ACADEMY									
112 NON-CERTIFIED SALARIES	29,581	31,990	34,945	0.87	39,343	0.94	39,343	39,343	0.94
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	12,133	12,133	0.00
220 SOCIAL SECURITY	2,252	2,451	2,651	0.00	2,818	0.00	2,818	2,818	0.00
231 WORKERS COMPENSATION	87	117	126	0.00	140	0.00	140	140	0.00
233 PFML	118	128	139	0.00	147	0.00	147	147	0.00
242 MEDICAL BENEFITS	22,544	23,551	23,571	0.00	27,500	0.00	27,500	27,500	0.00
Total Function 1284 VERNONIA FAMILY ACADEMY	63,922	68,507	72,795	0.87	82,081	0.94	82,081	82,081	0.94
Function 2190 INDIRECT STUDENT SUPPORT									
380 NON-INSTUCTIONAL PROF. & TECH. SERVICES	0	3,102	0	0.00	0	0.00	0	0	0.00

	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									
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	2,500	2,500	0.00
Total Function 2321 OFFICE OF SUPERINTENDENT	1,209	3,597	2,500	0.00	2,500	0.00	2,500	2,500	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	670,000	670,000	5.81

		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-AIC	(182,135)	(185,866)	(187,630)	0.00	(190,000)	0.00	(190,000)	(190,000)	0.00
3000	REVENUE FROM STATE SOURCES	(182,135)	(185,866)	(187,630)	0.00	(190,000)	0.00	(190,000)	(190,000)	0.00
Total Fund 252 M98 HS SUCCESS		(182,135)	(185,866)	(187,630)	0.00	(190,000)	0.00	(190,000)	(190,000)	0.00

		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	67,682	67,682	1.00
112	NON-CERTIFIED SALARIES	0	0	0	0.00	46,722	1.38	46,722	46,722	1.38
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	34,307	34,307	0.00
220	SOCIAL SECURITY	9,264	9,577	9,636	0.00	8,228	0.00	8,228	8,228	0.00
231	WORKERS COMPENSATION	336	494	434	0.00	385	0.00	385	385	0.00
233	PFML	484	573	504	0.00	430	0.00	430	430	0.00
242	MEDICAL BENEFITS	7,259	7,526	6,378	0.00	26,245	0.00	26,245	26,245	0.00
314	SUBSTITUTES	4,931	2,546	0	0.00	6,000	0.00	6,000	6,000	0.00
Total Function 1131	**HIGH SCHOOL INSTRUCTION**	**182,135**	**185,866**	**187,630**	**1.59**	**190,000**	**2.38**	**190,000**	**190,000**	**2.38**
Total Fund 252	**M98 HS SUCCESS**	182,135	185,866	187,630	1.59	190,000	2.38	190,000	190,000	2.38

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-AIE	(51,513)	(53,350)	(63,000)	0.00	(63,990)	0.00	(63,990)	(63,990)	0.00
3000 REVENUE FROM STATE SOURCES	(51,513)	(53,350)	(63,000)	0.00	(63,990)	0.00	(63,990)	(63,990)	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	(63,990)	(63,990)	0.00

		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**									
Function 1111	**ELEMENTARY K-5 INSTRUCTION**									
420	TEXTBOOKS	4,713	14,738	23,400	0.00	39,000	0.00	39,000	39,000	0.00
470	SOFTWARE	0	0	0	0.00	13,000	0.00	13,000	13,000	0.00
Total Function 1111	**ELEMENTARY K-5 INSTRUCTION**	4,713	14,738	23,400	0.00	52,000	0.00	52,000	52,000	0.00
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	4,000	4,000	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	306	306	0.00
231	WORKERS COMPENSATION	31	1	0	0.00	13	0.00	13	13	0.00
233	PFML	42	1	0	0.00	16	0.00	16	16	0.00
310	PROFESSIONAL SERVICES	14,000	44,000	38,000	0.00	3,955	0.00	3,955	3,955	0.00
314	SUBSTITUTES	782	4,689	900	0.00	3,000	0.00	3,000	3,000	0.00
340	TRAVEL	1,733	0	700	0.00	700	0.00	700	700	0.00
Total Function 2210	**IMPROVEMENT OF INSTRUCTION**	31,525	49,209	39,600	0.00	11,990	0.00	11,990	11,990	0.00
Total Fund 253	**EARLY LITERACY GRANT**	36,238	63,947	63,000	0.00	63,990	0.00	63,990	63,990	0.00

Fund 255 M99 OUTDOOR SCHOOL

		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
3299	OTHER RESTRICTED GRANTS-IN-AIE	(19,605)	(24,051)	(30,000)	0.00	(22,000)	0.00	(22,000)	(22,000)	0.00
3000	REVENUE FROM STATE SOURCES	(19,605)	(24,051)	(30,000)	0.00	(22,000)	0.00	(22,000)	(22,000)	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	(22,000)	(22,000)	0.00

		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**									
Function 1121	**MIDDLE SCHOOL 6-8 INSTRUCTION**									
123	TEMPORARY LICENSED SALARIES	2,604	1,943	2,894	0.00	2,950	0.00	2,950	2,950	0.00
210	PERS RETIREMENT	845	630	987	0.00	955	0.00	955	955	0.00
220	SOCIAL SECURITY	193	144	215	0.00	212	0.00	212	212	0.00
231	WORKERS COMPENSATION	7	7	10	0.00	10	0.00	10	10	0.00
233	PFML	10	8	11	0.00	11	0.00	11	11	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	5,062	5,062	0.00
414	FOOD-OUTDOOR SCHOOL	2,798	11,350	7,725	0.00	12,000	0.00	12,000	12,000	0.00
Total Function 1121	**MIDDLE SCHOOL 6-8 INSTRUCTION**	19,168	22,795	29,200	0.00	21,200	0.00	21,200	21,200	0.00
Function 2550	**TRANSPORTATION**									
331	HOME-TO-SCHOOL TRANSPORTATION	936	1,256	800	0.00	800	0.00	800	800	0.00
Total Function 2550	**TRANSPORTATION**	936	1,256	800	0.00	800	0.00	800	800	0.00
Total Fund 255	**M99 OUTDOOR SCHOOL**	20,105	24,051	30,000	0.00	22,000	0.00	22,000	22,000	0.00

		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	(45,000)	(45,000)	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	(45,000)	(45,000)	0.00
Total Fund 260	MAINTENANCE LONG TERM	(26,084)	(16,163)	(50,000)	0.00	(45,000)	0.00	(45,000)	(45,000)	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 260	**MAINTENANCE LONG TERM**									
Function 2542	CARE/UPKEEP BUILDINGS									
322	REPAIRS & MAINTENANCE	6,021	14,942	20,000	0.00	15,000	0.00	15,000	15,000	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	15,000	15,000	0.00
Function 2543	CARE/UPKEEP GROUNDS									
541	INITIAL & ADDITIONAL EQUIPMENT	18,900	0	0	0.00	0	0.00	0	0	0.00
Total Function 2543	CARE/UPKEEP GROUNDS	18,900	0	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
541	INITIAL & ADDITIONAL EQUIPMENT	0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 2660	TECHNOLOGY SERVICES	0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Fund 260	**MAINTENANCE LONG TERM**	24,921	16,163	50,000	0.00	45,000	0.00	45,000	45,000	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 261	**TXTBOOK ADOPTION**									
5200	TRANSFER OF FUNDS	0	0	(25,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00
5000	OTHER SOURCES	0	0	(25,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00
Total Fund 261	**TXTBOOK ADOPTION**	0	0	(25,000)	0.00	(75,000)	0.00	(75,000)	(75,000)	0.00

	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									
Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION									
420 TEXTBOOKS	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 1121 MIDDLE SCHOOL 6-8 INSTRUCTION	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Function 1131 HIGH SCHOOL INSTRUCTION									
420 TEXTBOOKS	0	0	25,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 1131 HIGH SCHOOL INSTRUCTION	0	0	25,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Fund 261 TXTBOOK ADOPTION	0	0	25,000	0.00	75,000	0.00	75,000	75,000	0.00

		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**									
1990	MISC.	(4,145)	(2,614)	(4,000)	0.00	(4,000)	0.00	(4,000)	(4,000)	0.00
1000	LOCAL REVENUES	(4,145)	(2,614)	(4,000)	0.00	(4,000)	0.00	(4,000)	(4,000)	0.00
5400	BEGINNING FUND BALANCE	(26,563)	(12,428)	(10,000)	0.00	(500)	0.00	(500)	(500)	0.00
5000	OTHER SOURCES	(26,563)	(12,428)	(10,000)	0.00	(500)	0.00	(500)	(500)	0.00
Total Fund 262	**INSURANCE DIVIDENDS**	(30,708)	(15,042)	(14,000)	0.00	(4,500)	0.00	(4,500)	(4,500)	0.00

	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									
Function 2542 CARE/UPKEEP BUILDINGS									
322 REPAIRS & MAINTENANCE	18,241	10,324	8,000	0.00	1,000	0.00	1,000	1,000	0.00
410 SUPPLIES	39	586	6,000	0.00	3,500	0.00	3,500	3,500	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	4,500	4,500	0.00
Total Fund 262 INSURANCE DIVIDENDS	18,280	15,042	14,000	0.00	4,500	0.00	4,500	4,500	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 279	**MISC GRANTS**									
1920	DONATIONS	(66,566)	0	(50,000)	0.00	(50,000)	0.00	(50,000)	(50,000)	0.00
1961	CURRENT YEAR REFUNDS	(1,317)	(1,859)	0	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
1000	LOCAL REVENUES	(67,883)	(1,859)	(50,000)	0.00	(55,000)	0.00	(55,000)	(55,000)	0.00
2102	GENERAL EDUCATION SERVICE DIS	(6,000)	(8,525)	(31,000)	0.00	(31,000)	0.00	(31,000)	(31,000)	0.00
2000	REVENUE FROM INTERMEDIATE SOURCES	(6,000)	(8,525)	(31,000)	0.00	(31,000)	0.00	(31,000)	(31,000)	0.00
3199	OTHER UNRESTRICTED GRANTS IN	0	0	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
3299	OTHER RESTRICTED GRANTS-IN-AID	(83,321)	(202,188)	(525,000)	0.00	(400,000)	0.00	(400,000)	(400,000)	0.00
3000	REVENUE FROM STATE SOURCES	(83,321)	(202,188)	(675,000)	0.00	(550,000)	0.00	(550,000)	(550,000)	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	(1,000)	(1,000)	0.00
5000	OTHER SOURCES	(22,781)	(65,532)	(10,000)	0.00	(1,000)	0.00	(1,000)	(1,000)	0.00
Total Fund 279	**MISC GRANTS**	(179,985)	(278,104)	(766,000)	0.00	(637,000)	0.00	(637,000)	(637,000)	0.00

		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**									
Function 1111	**ELEMENTARY K-5 INSTRUCTION**									
410	SUPPLIES	0	0	75,000	0.00	52,770	0.00	52,770	52,770	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	52,770	52,770	0.00
Function 1113	**ELEMENTARY EXTRACURRICULAR**									
410	SUPPLIES	0	0	75,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 1113	**ELEMENTARY EXTRACURRICULAR**	0	0	75,000	0.00	50,000	0.00	50,000	50,000	0.00
Function 1121	**MIDDLE SCHOOL 6-8 INSTRUCTION**									
410	SUPPLIES	55	0	79,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 1121	**MIDDLE SCHOOL 6-8 INSTRUCTION**	55	0	79,000	0.00	50,000	0.00	50,000	50,000	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	35,000	35,000	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	35,000	35,000	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

Fund 279 MISC GRANTS

		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
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
Function 1400	**SUMMER SCHOOL PROGRAMS**									
130	ADDITIONAL SALARY	0	0	0	0.00	57,000	0.00	57,000	57,000	0.00
210	PERS RETIREMENT	0	0	0	0.00	17,579	0.00	17,579	17,579	0.00
220	SOCIAL SECURITY	0	0	0	0.00	4,361	0.00	4,361	4,361	0.00
231	WORKERS COMPENSATION	0	0	0	0.00	191	0.00	191	191	0.00
233	PFML	0	0	0	0.00	228	0.00	228	228	0.00
331	HOME-TO-SCHOOL TRANSPORTATION	0	0	0	0.00	16,000	0.00	16,000	16,000	0.00
410	SUPPLIES	0	0	0	0.00	9,871	0.00	9,871	9,871	0.00
450	FOOD	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
470	SOFTWARE	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
690	GRANT INDIRECT CHARGES	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 1400	**SUMMER SCHOOL PROGRAMS**	0	0	0	0.00	122,230	0.00	122,230	122,230	0.00
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
Function 2120	**GUIDANCE**									
410	SUPPLIES	(120)	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120	**GUIDANCE**	(120)	0	0	0.00	0	0.00	0	0	0.00

		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										
Function 2130 HEALTH SERVICES										
310	PROFESSIONAL SERVICES	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
410	SUPPLIES	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	50,000	50,000	0.00
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
Function 2190 INDIRECT STUDENT SUPPORT										
380	NON-INSTUCTIONAL PROF. & TECH. SERVICES	1,737	3,205	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 2190 INDIRECT STUDENT SUPPORT		1,737	3,205	50,000	0.00	50,000	0.00	50,000	50,000	0.00
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	1,500	1,500	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	115	115	0.00
231	WORKERS COMPENSATION	0	10	5	0.00	5	0.00	5	5	0.00
233	PFML	0	11	6	0.00	6	0.00	6	6	0.00
340	TRAVEL	3,024	(1,512)	112,160	0.00	53,374	0.00	53,374	53,374	0.00
410	SUPPLIES	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION		3,068	2,468	164,250	0.00	105,000	0.00	105,000	105,000	0.00
Function 2520 FISCAL SERVICES										
690	GRANT INDIRECT CHARGES	3,874	34,389	18,750	0.00	0	0.00	0	0	0.00
Total Function 2520 FISCAL SERVICES		3,874	34,389	18,750	0.00	0	0.00	0	0	0.00

Fund 279 MISC GRANTS

		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
Function 2540 OPERATION & MAINT OF PLAN										
410	SUPPLIES	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 2540 OPERATION & MAINT OF PLAN		0	0	50,000	0.00	50,000	0.00	50,000	50,000	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	6,000	6,000	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	6,000	6,000	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	1,000	1,000	0.00
380	NON-INSTUCTIONAL 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	5,000	5,000	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	6,000	6,000	0.00
Function 3300 COMMUNITY SERVICES										
410	SUPPLIES	0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Function 3300 COMMUNITY SERVICES		0	0	60,000	0.00	60,000	0.00	60,000	60,000	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 279 MISC GRANTS									
Total Fund 279 MISC GRANTS	155,800	264,945	766,000	0.00	637,000	0.00	637,000	637,000	0.00

Fund 285 STUDENT BODY FUNDS

		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
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	(165,000)	(165,000)	0.00
1000	LOCAL REVENUES	(113,853)	(160,526)	(150,000)	0.00	(165,000)	0.00	(165,000)	(165,000)	0.00
5400	BEGINNING FUND BALANCE	(210,245)	(171,226)	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
5000	OTHER SOURCES	(210,245)	(171,226)	(150,000)	0.00	(150,000)	0.00	(150,000)	(150,000)	0.00
Total Fund 285	STUDENT BODY FUNDS	(324,098)	(331,752)	(300,000)	0.00	(315,000)	0.00	(315,000)	(315,000)	0.00

	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	75,000	75,000	0.00
Total Function 1122 MIDDLE SCHOOL STUDENT ACTIVITIES	3,428	8,894	75,000	0.00	75,000	0.00	75,000	75,000	0.00
Function 1132 HIGH SCHOOL STUDENT ACTIVITIES									
410 SUPPLIES	149,444	202,713	225,000	0.00	240,000	0.00	240,000	240,000	0.00
Total Function 1132 HIGH SCHOOL STUDENT ACTIVITIES	149,444	202,713	225,000	0.00	240,000	0.00	240,000	240,000	0.00
Total Fund 285 STUDENT BODY FUNDS	152,872	211,607	300,000	0.00	315,000	0.00	315,000	315,000	0.00

Fund 299 FOOD SERVICE 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
1612 PUPIL LUNCH SALES	(14,311)	(1,119)	(1,000)	0.00	(1,000)	0.00	(1,000)	(1,000)	0.00
1620 ADULT LUNCH SALES	(2,684)	(3,356)	(5,000)	0.00	(5,000)	0.00	(5,000)	(5,000)	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	(6,000)	(6,000)	0.00
3102 STATE SCHOOL LUNCH MATCH	(1,929)	(2,061)	(2,500)	0.00	(2,500)	0.00	(2,500)	(2,500)	0.00
3199 OTHER UNRESTRICTED GRANTS IN /	0	0	(15,000)	0.00	(8,500)	0.00	(8,500)	(8,500)	0.00
3299 OTHER RESTRICTED GRANTS-IN-AID	(26,486)	(70,378)	(26,000)	0.00	(29,000)	0.00	(29,000)	(29,000)	0.00
3000 REVENUE FROM STATE SOURCES	(28,414)	(72,439)	(43,500)	0.00	(40,000)	0.00	(40,000)	(40,000)	0.00
4505 NATIONAL SCHOOL LUNCH	(208,923)	(269,809)	(314,000)	0.00	(338,000)	0.00	(338,000)	(338,000)	0.00
4910 USDA COMMODITIES DONATED	(14,877)	(21,949)	(30,000)	0.00	(30,000)	0.00	(30,000)	(30,000)	0.00
4000 REVENUE FROM FEDERAL SOURCES	(223,800)	(291,758)	(344,000)	0.00	(368,000)	0.00	(368,000)	(368,000)	0.00
5200 TRANSFER OF FUNDS	(125,000)	(75,000)	(150,000)	0.00	(175,000)	0.00	(175,000)	(175,000)	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	(175,000)	(175,000)	0.00
Total Fund 299 FOOD SERVICE FUND	(394,220)	(450,864)	(543,500)	0.00	(589,000)	0.00	(589,000)	(589,000)	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 299	**FOOD SERVICE FUND**									
Function 3100	**FOOD SERVICES**									
112	NON-CERTIFIED SALARIES	143,851	135,112	145,133	3.69	151,025	3.69	151,025	151,025	3.69
116	EARLY RETIREE STIPEND	0	0	0	0.00	5,000	0.00	5,000	5,000	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	15,000	15,000	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	48,335	48,335	0.00
220	SOCIAL SECURITY	11,100	11,535	10,793	0.00	12,762	0.00	12,762	12,762	0.00
231	WORKERS COMPENSATION	2,732	3,496	3,483	0.00	3,682	0.00	3,682	3,682	0.00
233	PFML	580	603	564	0.00	667	0.00	667	667	0.00
242	MEDICAL BENEFITS	49,468	51,811	42,050	0.00	54,659	0.00	54,659	54,659	0.00
314	SUBSTITUTES	0	1,123	0	0.00	1,000	0.00	1,000	1,000	0.00
322	REPAIRS & MAINTENANCE	8,587	7,177	15,000	0.00	15,000	0.00	15,000	15,000	0.00
340	TRAVEL	366	0	2,100	0.00	2,100	0.00	2,100	2,100	0.00
354	ADVERTISING	240	281	100	0.00	100	0.00	100	100	0.00
410	SUPPLIES	10,688	10,292	22,000	0.00	22,171	0.00	22,171	22,171	0.00
415	FEDERAL COMMODITIES	14,877	21,949	30,000	0.00	30,000	0.00	30,000	30,000	0.00
450	FOOD	90,512	131,141	216,920	0.00	190,000	0.00	190,000	190,000	0.00
460	NON-CONSUMABLE SUPPLIES	120	0	1,000	0.00	6,000	0.00	6,000	6,000	0.00
470	SOFTWARE	1,009	1,790	2,000	0.00	2,000	0.00	2,000	2,000	0.00
640	DUES/FEES	2,481	3,365	3,500	0.00	3,500	0.00	3,500	3,500	0.00
Total Function 3100	**FOOD SERVICES**	387,028	446,889	543,500	3.69	563,000	3.69	563,000	563,000	3.69
Function 3130	**FOOD DELIVERY SERVICES**									
450	FOOD	0	0	0	0.00	26,000	0.00	26,000	26,000	0.00
Total Function 3130	**FOOD DELIVERY SERVICES**	0	0	0	0.00	26,000	0.00	26,000	26,000	0.00
Total Fund 299	**FOOD SERVICE FUND**	387,028	446,889	543,500	3.69	589,000	3.69	589,000	589,000	3.69

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	(1,190,000)	(1,190,000)	0.00
1112	PRIOR YEAR TAXES	(12,795)	(24,998)	(15,000)	0.00	(15,000)	0.00	(15,000)	(15,000)	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	(1,205,000)	(1,205,000)	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	(5,000)	(5,000)	0.00
5000	OTHER SOURCES	0	(46,430)	(5,000)	0.00	(5,000)	0.00	(5,000)	(5,000)	0.00
Total Fund 301	**BOND FUND REVENUES**	(1,149,983)	(1,173,459)	(1,180,000)	0.00	(1,210,000)	0.00	(1,210,000)	(1,210,000)	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 301 BOND FUND REVENUES									
Function 5110 LONG-TERM DEBT SERVICE									
610 PRINCIPAL	700,746	738,677	815,000	0.00	870,000	0.00	870,000	870,000	0.00
620 INTEREST	401,458	396,578	365,000	0.00	340,000	0.00	340,000	340,000	0.00
640 DUES/FEES	1,350	1,350	0	0.00	0	0.00	0	0	0.00
Total Function 5110 LONG-TERM DEBT SERVICE	1,103,554	1,136,605	1,180,000	0.00	1,210,000	0.00	1,210,000	1,210,000	0.00
Total Fund 301 BOND FUND REVENUES	1,103,554	1,136,605	1,180,000	0.00	1,210,000	0.00	1,210,000	1,210,000	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 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

	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									
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
Total Fund 302 LONG TERM DEBT	78,863	0	0	0.00	0	0.00	0	0	0.00

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

STATE SCHOOL FUND GRANT
2026-2027 As of 3/2/202

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

STATE SCHOOL FUND GRANT
2026-2027
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-Reimburseable	=	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

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 23, 2026 at 6:00 PM

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

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

Date: May 14, 2026 Time: 6:00 PM Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs

A copy of the budget document may be inspected or obtained on or after April 23, 2026 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM.

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

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Vernonia School District 47J will be held on June 11, 2026 at 6:00 pm at 1000 Missouri Avenue, Vernonia, Oregon, with options for video or phone access. Please see the district website for details. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Vernonia School District 47J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at vernonia.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	$1,159,997	$980,000	$306,500
Current Year Property Taxes, other than Local Option Taxes	4,483,468	4,535,000	4,915,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	604,557	858,200	585,000
Revenue from Intermediate Sources	277,069	231,000	146,000
Revenue from State Sources	5,791,063	7,294,560	7,550,990
Revenue from Federal Sources	1,206,057	1,382,474	1,186,480
Interfund Transfers	97,984	220,000	295,000
All Other Budget Resources	33,363	0	0
Total Resources	**$13,653,558**	**$15,501,234**	**$14,984,970**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$5,271,795	$5,548,534	$5,164,960
Other Associated Payroll Costs	3,165,477	3,174,111	3,101,197
Purchased Services	2,617,971	2,890,745	2,834,179
Supplies & Materials	912,772	1,686,244	1,680,184
Capital Outlay	46,026	30,000	30,000
Other Objects (except debt service & interfund transfers)	313,113	221,600	244,450
Debt Service*	1,136,605	1,180,000	1,210,000
Interfund Transfers*	97,984	220,000	320,000
Operating Contingency	0	450,000	300,000
Unappropriated Ending Fund Balance & Reserves	0	100,000	100,000
Total Requirements	**$13,561,743**	**$15,501,234**	**$14,984,970**

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

1000 Instruction	$7,165,472	$7,822,607	$7,168,499
FTE	66.31	64.75	53.63
2000 Support Services	4,704,717	5,063,127	5,225,471
FTE	18.71	18.88	17.88
3000 Enterprise & Community Service	456,964	665,500	661,000
FTE	3.69	3.69	3.69
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0.00	0
5000 Other Uses	0	0	0
5100 Debt Service*	1,136,605	1,180,000	1,210,000
5200 Interfund Transfers*	97,984	220,000	320,000
6000 Contingency	0	450,000	300,000
7000 Unappropriated Ending Fund Balance	0	100,000	100,000
Total Requirements	**$13,561,742**	**$15,501,234**	**$14,984,970**
Total FTE	**88.71**	**87.32**	**75.20**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

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. The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling $400,000, 3.87% of the general fund budget.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0121 per $1,000)	5.0121	5.0121	5.0121
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,200,000	1,180,000	1,210,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$14,905,561	$ -
Other Bonds	$0	
Other Borrowings	$0	
Total	**$14,905,561**	**$ -**

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

FORM OR-ED-50
2026–2027

To assessor of Columbia County

☐ Check here if this is an amended form.

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

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

Mailing address of district	City	State	ZIP code	Date submitted
1201 Texas Ave	Vernonia	OR	97064	7/9/26

Contact person	Title	Daytime telephone number	Contact person e-mail address
Marie Knight	Business Manager	503-429-5891	mknight@vernoniak12.org

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate —or— Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit)	1	5.0121	
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a		0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b		1,210,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c		1,210,000

PART II: RATE LIMIT CERTIFICATION

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

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

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

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

FORM OR-ED-50
2026–2027

To assessor of Washington County

☐ Check here if this is an amended form.

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

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

Mailing address of district	City	State	ZIP code	Date submitted
1201 Texas Ave	Vernonia	OR	97064	7/9/26

Contact person	Title	Daytime telephone number	Contact person e-mail address
Marie Knight	Business Manager	503-429-5891	mknight@vernoniak12.org

CERTIFICATION—You **must** check one box if you are subject to Local Budget Law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits: Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit) 1	5.0121	
2. Local option operating tax 2	0	
3. Local option capital project tax 3	0	
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ..... 4a		0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ..... 4b		1,210,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c		1,210,000

PART II: RATE LIMIT CERTIFICATION

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

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

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

(see next page for worksheet for lines 4a, 4b, and 4c)

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

VERNONIA SCHOOL DISTRICT
RESOLUTION - # 2026-05

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Vernonia School District hereby adopts the budget for the fiscal year 2026-2027 in the total of $14,984,970 now on file at the Administrative Office located at 1000 Missouri Avenue, Vernonia, Oregon 97064

MAKING APPROPRIATIONS

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

GENERAL FUND		
Instruction		4,869,855
Support Services		4,753,145
Community Services		2,000
Transfers		320,000
Contingency		300,000
Total General Fund	**$**	**10,245,000**

SPECIAL REVENUE FUNDS		
Instruction		2,298,644
Support Services		472,326
Facilities Acquisition & Const.		-
Community Services		659,000
Total Special Revenue Funds	**$**	**3,429,970**

DEBT SERVICE FUNDS		
Support Services		-
Debt Service		1,210,000
Total Debt Service Funds	**$**	**1,210,000**

CAPITAL PROJECTS FUND		
Support Services		-
Facilities Acquisition & Const.		-
	$	-

TOTAL APPROPRIATIONS, All Funds	$	14,884,970
Total Unappropriated Amounts (GF)		100,000
TOTAL ADOPTED BUDGET	**$**	**14,984,970**

IMPOSING THE TAX

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

(1) At the rate of $5.0121 per $1000 of assessed value for permanent rate tax

(2) In the amount of $1,210,000 for debt service for general obligation bonds

CATEGORIZING THE TAX

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

Subject to the Education Limitation	
Permanent Rate Tax	$5.0121/ per $1000
Excluded from Limitation	
General Obligation Bond Debt Service	$1,210,000

The above resolution statements were approved and declared adopted on the 11th day of June 2026

Greg Kintz, Board Chair

Jim Helmen, Superintendent/Clerk

Schools Update: An Invitation to *Gala by the Sea*

By Jim Helmen
Vernonia School District Superintendent

We would like to share an exciting upcoming event for our community and students at Vernonia High School, Prom 2026.

This year's prom, themed *"Gala By The Sea,"* will take place on May 9, 2026, at McMenamins in Gearhart (1157 N Marion Ave., Gearhart, OR 97138). The evening will run from 7 to 10 p.m. and promises to be a memorable celebration for our students.

Tickets are priced at $25 for a single and $40 per couple, making this a wonderful and accessible opportunity for students to come together and celebrate the school year. The event will feature a DJ, professional pictures, food and drinks, and fun goodie bags provided for attendees.

A special highlight of the evening will be the crowning of the new Prom King and Queen by Ben Richey and Momi Leininger. Transportation will also be made easy and safe, as Curls School Bus will be providing a bus for students traveling to the venue. If the student rides the bus to this event, they will need to ride the bus home. Parking is also available on-site for those who choose to drive.

Prom is a cherished tradition that brings our students together to create lasting memories, and this year's beach gala theme offers a unique and elegant twist. We are grateful to everyone involved in organizing this event and supporting our students.

We look forward to a wonderful evening celebrating Vernonia High School's Class of 2026.

If you have any questions or need additional information, please reach out to Karen Roberts, VSD Secretary, at kroberts@vernoniak12.org or 503 429-1347.

Don't miss this opportunity to share memories for a lifetime.

April 9, 2026 School Board Meeting Report

District to Hold Town Hall to Discuss Mist School Expansion – The District has scheduled a Town Hall meeting on Wednesday, April 29, 2026 from 6-7 p.m. in the Mist School gym to discuss expanding programing options at the Mist School from approximately 30-33 students in two classrooms to 60-65 students in three classrooms in the 2026-27 school year. All interested community members are welcome to attend and share input.

Board Tables Decision on Instructional Calendar for 2026-27 – The Board voted 6-0 to table the decision to approve either of the two Instructional Calendar options presented for the next school year. The Board expressed dissatisfaction with August 31 as the first day of school in both options, which is before Labor Day weekend, and suggested the staff committee that prepares the proposed calendar push the start date back one week.

Board Appoints Superintendent Search Committee Members – The Board voted 6-0 to appoint all interested community members and District staff who applied to serve on the various Superintendent Search Committees that will assist the Board in the screening and interview process of the potential candidates for the position. The Board will make the final hiring decision, with input from those committees. There will also be an opportunity for community members to offer input at a Meet and Greet session with the finalist candidates on Friday, May 1, starting at 5:45 p.m.

Board Approves Out of State Travel – The Board voted 6-0 to approve out of state travel for the 2026-27 school year for the Senior Trip to Disneyland, 8th Grade Close Up trip to Washington D.C., and High School Trip to Europe.

Board Appoints Wagner to Budget Committee – The Board voted 6-0 to appoint Susan Wagner to the Budget Committee. Wagner is a former Chair of the School Board and current Vernonia City Councilor.

Superintendent Report – Superintendent Jim Helmen told the Board he provided communication to the community on April 1 addressing emerging questions and concerns regarding the District's financial decisions and program adjustments made during the 2025-26 school year. Helmen said public discussions contained inaccuracies and lacked context, which he attempted to address in his letter.

Helmen provided the Board with an overview of the upcoming budget process, which begins on April 23, with a target adoption date of June 11 at the regular School Board meeting.

Helmen provided the Board with a copy of an Executive Summary of his Superintendent Transition plan for the work he intends to complete by June 30, which addresses Labor and Contracts, 2026-27 Budget, Key Leadership Position Hiring, Grant Compliance, and State Testing and Student Outcomes.

Administrator Reports – Elementary Principal Michelle Eagleson provided a written report, and informed the Board Spring Conferences had 78% attendance. Eagleson said the District has received a $3,200 grant to support transition to kindergarten, with a tour for students on April 21 and a registration event on May 7 from 5:30-7:30 p.m. Eagleson said the community is invited to preview the reading adoption materials under consideration on April 23 from 5-6 p.m. before the District budget meeting. Eagleson reported this year's Scholastic Book Fair raised $1,500 for new library books. She said all elementary students received a free book through the Book Blast program which also raised $428 for the library to purchase new books. She said elementary students have an opportunity to earn incentives for meeting requirements of a reading at home program – a slice of pizza at Four Stags Pizza, and elementary and middle students can earn a chance to win a bike, scooter, or skate board. "We are committed to building a love of reading for all our students." Eagleson wrote in her report.

Middle/High School Principal Nate Underwood provided a written report which recapped student work in a number of classes. Underwood told the Board there will be a spring music concert on May 13. Underwood reported all senior students were mailed a scholarship application packet on March 18, and began receiving local scholarship opportunities in their email on April 2.

Public Comment – Brett Costley told the Board, despite what Superintendent Jim Helmen wrote in his April 1 community communication, mid-year budget cuts and the loss of staff have had impacts on programing and students.

Vernonia School Board Meetings are held on the 2nd Thursday of each month. The next meeting is scheduled for 6 p.m. on May 14 in the Vernonia Schools Library. Check the District's website for updates/changes: www.VernoniaK12.org.

Columbarium and Urn Garden

A beautiful location for cremains of your loved ones nestled among fir woodlands

Vernonia Memorial Cemetery

All-inclusive urn garden space and interment for $1,750.
Columbarium niches start at $2,250.

Vernonia Memorial Cemetery Est. 1936

For more information visit www.vernonia-or.gov/cemetery or call 503-429-5291

City of Vernonia – 1001 Bridge Street, Vernonia, OR 97064

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Vernonia School District 47J, Columbia County, State of Oregon, on the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at 1000 Missouri Street, Vernonia Oregon.

The meeting will take place on April 23, 2026 at 6:00 PM

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

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

Date: May 14, 2026 Time: 6:00 PM Location: 1000 Missouri Street, Vernonia Oregon in the library upstairs

A copy of the budget document may be inspected or obtained on or after April 23, 2026 at 1000 Missouri Street, Vernonia Oregon, school district office, between the hours of 8:00 AM and 4:00 PM.

VERNONIA NEWSPAPERS

VOL. 1, NO.1 SPECIAL EDITION FEBRUARY 2026

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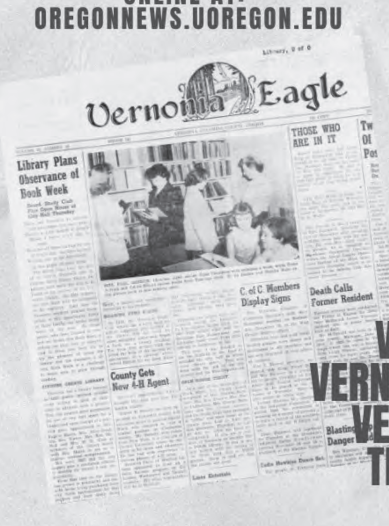
R & S MARKET
VERNONIA'S VOICE
BILL HANSON
RANDALL HOLCE
TOBIE & JACK FINZEL
MARY TOLONEN
KATIE AND DENNIS NELSON



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Support our Seniors

Vernonia Senior Citizens • PO Box 93, Vernonia, OR 97064
Office Telephone 503-429-3327 • 501(c)(3) TID: #23-7422295

Donor's Name____________________
Mailing Address____________________
City, State, ZIP____________________

______ Enclosed is my $25 donation toward the Senior Meal Program (5 home-delivered or take-out meals for seniors)
______ Enclosed is my $50 donation toward two weeks' meals
______ Here is my donation for another amount $_____
______ $20/year annual Senior Citizen membership - 60 years & over
______ My check will serve as my receipt *or*
______ I would like a tax deductible receipt mailed to me at the above address

Readers Lend Their Voices...

To the Editor,

65% of eligible citizens voted in the 2024 presidential election. 26%-30% of those prepared by reading books or newspapers, or tuning into major media sources (PEW Research). .3 x .65 = .195 In other words, only about a 5th of the eligible voters bothered to do the work! That other 80% of the eligible voters who are too busy to bother, or have no idea what's going on, are making our decisions for us. Benjamin Franklin, when asked "what kind of government did you give us," replied "a republic, if you can keep it." Keeping it requires work on our part. When I'm going over my mail-in ballot (which thankfully I have time to do) and run across a candidate's name I never heard of, especially if running unopposed, I leave it blank. I don't want to cancel the vote of someone who might have studied the choices for that position. Let's do our homework; know of what we speak. If our informed opinions differ, that's democracy. If my vote (or non-vote), or yours, is uninformed, democracy isn't working!

Nick Galaday
Vernonia

Upcoming Events

Bingo Night – Saturday, June 6 & 20, 6-9 p.m. at the American Legion, 627 Adams Ave. First number called at 6:30.

Texas Hold'em Fundraiser – Saturday, June 27, 6-9 p.m. at the American Legion, 627 Adams Ave. Food and beverages available for purchase; 21 and over only for this event.

Vernonia Pet Fair – Saturday, June 13, 10 a.m.-4 p.m. at Spencer Park. Vendors, Rescue & Adoption Info, Fun & Activities. Contact Lisa Maas: VernoniaPetFair@gmail.com

Red Cross Blood Drive – Tuesday, July 7, 9 a.m.-2 p.m. at the Vernonia Fire Station, 555 E. Bridge St. Schedule online www.redcrossblood.org or call 1-800-733-2767

Vernonia Friendship Jamboree & Logging Show – Friday-Sunday, August 7-9

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Vernonia School District 47J will be held on June 11, 2026 at 6:00 pm at 1000 Missouri Avenue, Vernonia, Oregon, with options for video or phone access. Please see the district website for details. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Vernonia School District 47J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at vernonia.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance	$1,159,997	$980,000	$306,500
Current Year Property Taxes, other than Local Option Taxes	4,483,468	4,535,000	4,915,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	604,557	858,200	585,000
Revenue from Intermediate Sources	277,069	231,000	146,000
Revenue from State Sources	5,791,063	7,294,560	7,550,990
Revenue from Federal Sources	1,206,057	1,382,474	1,186,480
Interfund Transfers	97,984	220,000	295,000
All Other Budget Resources	33,363	0	0
Total Resources	**$13,653,558**	**$15,501,234**	**$14,984,970**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$5,271,795	$5,548,534	$5,164,960
Other Associated Payroll Costs	3,165,477	3,174,111	3,101,197
Purchased Services	2,617,971	2,890,745	2,834,179
Supplies & Materials	912,772	1,686,244	1,680,184
Capital Outlay	46,026	30,000	30,000
Other Objects (except debt service & interfund transfers)	313,113	221,600	244,450
Debt Service*	1,136,605	1,180,000	1,210,000
Interfund Transfers*	97,984	220,000	320,000
Operating Contingency	0	450,000	300,000
Unappropriated Ending Fund Balance & Reserves	0	100,000	100,000
Total Requirements	**$13,561,743**	**$15,501,234**	**$14,984,970**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$7,165,472	$7,822,607	$7,168,499
FTE	66.31	64.75	53.63
2000 Support Services	4,704,717	5,063,127	5,225,471
FTE	18.71	18.88	17.88
3000 Enterprise & Community Service	456,964	665,500	661,000
FTE	3.69	3.69	3.69
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0.00	0
5000 Other Uses	0	0	0
5100 Debt Service*	1,136,605	1,180,000	1,210,000
5200 Interfund Transfers*	97,984	220,000	320,000
6000 Contingency	0	450,000	300,000
7000 Unappropriated Ending Fund Balance	0	100,000	100,000
Total Requirements	**$13,561,742**	**$15,501,234**	**$14,984,970**
Total FTE	**88.71**	**87.32**	**75.20**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

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. The General Fund budget includes a contingency fund and an unappropriated ending fund balance totaling $400,000, 3.87% of the general fund budget.

PROPERTY TAX LEVIES	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 5.0121 per $1,000)	5.0121	5.0121	5.0121
Local Option Levy	0	0	0
Levy For General Obligation Bonds	1,200,000	1,180,000	1,210,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$14,905,561	$ -
Other Bonds	$0	
Other Borrowings	$0	
Total	**$14,905,561**	**$ -**

FORM OR-LB-1 **NOTICE OF BUDGET HEARING**
Oregon Department of Revenue

A public meeting of the Vernonia RFPD (Governing body) will be held on June 9th (Date) at 7 ☐ a.m. ☒ p.m. at 555 E Bridge Street, Vernonia, OR 97064 (Location), Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Vernonia RFPD (Municipal corporation) Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 555 E Bridge Street, Vernonia, OR 97064 (Street address) between the hours of 8 a.m., and 4 p.m., or online at www.vernoniarfpd.us This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as; ☐ different than the preceding year. If different, the major changes and their effect on the budget are:

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

FINANCIAL SUMMARY—RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2024–2025	Adopted Budget This Year: 2025–2026	Approved Budget Next Year: 2026–2027
1. Beginning Fund Balance/Net Working Capital	345,000	446,131	370,000
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	700	3,538	3,000
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	0	371,134	35,000
4. Revenue from Bonds & Other Debt	55,000	57,118	0
5. Interfund Transfers/Internal Service Reimbursements	0	0	0
6. All Other Resources Except Current Year Property Taxes	2,161,530	57,118	39,000
7. Current Year Property Taxes Estimated to be Received	680,000	672,835	700,000
8. **Total Resources**—add lines 1 through 7	3,242,230	1,602,711	1,147,000
FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	561,100	648,000	625,000
10. Materials and Services	186,400	219,200	183,000
11. Capital Outlay	2,150,030	377,166	5,500
12. Debt Service	31,156	0	0
13. Interfund Transfers	5,000	5,000	5,000
14. Contingencies	100,000	100,000	100,000
15. Special Payments	0	0	0
16. Unappropriated Ending Balance and Reserved for Future Expenditure	153,544	201,389	228,500
17. **Total Requirements**—add lines 9 through 16	3,187,230	1,550,755	1,147,000
FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program / FTE for Unit or Program			
Name Fire and Emergency Services	778,656	1,244,366	813,500
FTE	3.5	4.67	4.5
Name			
FTE			

Church Directory

Church of Jesus Christ of Latter-day Saints
Sunday Schedule: 10:00 to 11:00 am
Sacrament Meeting (worship service and communion, all ages welcome)
11:10 to 12:00 noon: Sunday School for adults and youth
Zak Smith, Branch President
503-807-3143
1350 E. Knott Street 503-429-7151

Grace Family Fellowship
Sunday Worship Service: 10:00 am
Children's Sunday School: 10:00 am
Adult Sunday School: After Worship Service
Grief Support Group: 2nd & 4th Sunday, 11:30 am
Greg "Mac" McCallum, Pastor
957 State Avenue 503-429-6790

Nehalem Valley Bible Church
Sunday School: 9:45 am
Sunday Worship Service: 10:45 am
Wednesday Youth Group 7-18: 6:00 pm
Mark Organ, Pastor
https://www.nvbiblechurch.org
500 North Street 503-429-5378

St. Mary's Catholic Church
Sunday Mass: 12:00 pm
Fr. Joshua Clifton, Administrator
https://www.facebook.com/StMarysOfVernonia
960 Missouri Avenue 503-429-8841

Vernonia Christian Church
Sunday Worship Service in Youth & Family Center: 9:30 and 11:00 am
www.Vernonia.Church
Sam Hough, Pastor
410 North Street 503-429-6522

Vernonia Seventh-day Adventist Church
Sabbath (Saturday) Services
Sabbath School: 9:30 am
Worship Service: 11:00 am
Pastor Antonee Leo Aguilar
Email: antonee.aguilar@oc.npuc.org
https://VernoniaOR.AdventistChurch.org/
1294 Nehalem Street 269-697-3156

HOW TO SEND LETTERS TO THE EDITOR

Vernonia's Voice welcomes and requests your thoughts, opinions and ideas. Please include your name, address, and phone number, limit your letters to 300 words or less. *Vernonia's Voice* reserves the right to edit, omit, respond, or ask for a response to letters submitted. We will print letters space permitting. Deadline is the 1st and 3rd Monday of each month. Email: scott@vernoniasvoice.com or mail to: Letters, PO Box 55, Vernonia, OR 97064.

VERNONIA'S voice

Publisher and Managing Editor
Scott Laird
503-367-0098
Scott@VernoniasVoice.com

Contributors
Brandi Fennell
Superintendent Jim Helmen
Karen Miller
Bill Sherman

Photography
Scott Laird
Jaime Webster Photography

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Want to advertise? Have an article? We welcome Letters to the Editor. Email: Scott@VernoniasVoice.com

Visit us online: https://www.VernoniasVoice.com

Vernonia's Voice, LLC
PO Box 55, Vernonia, OR 97064
(503) 367-0098

Mist-Birkenfeld RFPD Board of Directors

will meet for their regular board meeting
Tuesday, June 16, 2026 at 7 p.m.
12525 Highway 202, Mist, Oregon 97016
Meeting Agenda at: https://www.mistbirkenfeldrfpd.org/board-members

Join Zoom Meeting:
https://us06web.zoom.us/j/87856391864?pwd=QYg0RwDCr4j5sF3LEwyLev9fjCrkig.1

Meeting ID:
878 5639 1864
Passcode:
110673
Call In:
1-415-762-9988

Angel Memorials Headstones

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Locally owned in Vernonia
Serving NW Oregon
All Cemeteries Accepted
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www.angelmemorialsheadstones.com

Columbarium and Urn Garden
A beautiful location for cremains of your loved ones nestled among fir woodlands
Vernonia Memorial Cemetery
All-inclusive urn garden space and interment for $1,750.
Columbarium niches start at $2,250.

For more information visit www.vernonia-or.gov/cemetery or call 503-429-5291
City of Vernonia – 1001 Bridge Street, Vernonia, OR 97064

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.