

Alsea School District No. 7J

**2025-2026
APPROVED BUDGET**

**Krista Nieraeth, Superintendent
Alsea, Oregon
Benton County**

**ALSEA SCHOOL DISTRICT 7J
2025-2026 APPROVED BUDGET
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Alsea School District No. 7J
Budget Committee Members
Fiscal Year 2025-2026

<u>School Board Members</u>	<u>Term End</u>
Risteen Follett (Chair)	6/30/2025
Soren Rounds (Vice-Chair)	6/30/2027
Jamie Olsen	6/30/2027
Russ Ceperich	6/30/2027
Vacant	6/30/2025

<u>Budget Committee Members</u>	<u>Term End</u>
Vacant	
Kathi Gamler	2027
MacKenzie Webb	2027
Cheryl VanLeuven	2027
Tracy Foster	2028



ALSEA SCHOOL DISTRICT 7J

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2025 – 2026 ADOPTED BUDGET CALENDAR

Monday, January 13, 2025	Approval of 2025 – 2026 Budget Calendar Announce Budget Committee Vacancies – Advertise on Website, Facebook, and Email
Tuesday, March 11, 2025	School Board fills all Budget Committee Vacancies by Appointment
Thursday, March 27, 2025	Publish Notice of Budget Committee Meeting – ORS 294.426(5) -The notice may be published once in a newspaper, not more than 30 days before the meeting date and not less than five days before the meeting date, and once on the municipal corporation's Internet website, in a prominent manner and maintained on the website for at least 10 days before the meeting date. The newspaper notice must contain the Internet website address at which the notice is posted.
Tuesday, April 15, 2025	Proposed Budget Document Due
Tuesday, April 22, 2025	Budget Committee Training (6pm) Budget Committee Meeting #1 (6:30pm)
Tuesday, May 20, 2025	Budget Committee Meeting #2 / Budget Approval (6pm)
Tuesday, May 27, 2025	Budget Committee Meeting #3 (only if needed) / Budget Approval (6pm)
Tuesday, June 3, 2025	Publish Budget Financial Summary and Notice of Budget Hearing - ORS 294.438 -Not more than 30 days and not less than five days before the meeting of the governing body
Tuesday, June 10, 2025	Public Hearing on Budget before Regular School Board Meeting (6pm) • Consider public testimony from budget hearing • Adopt Budget • Levy Taxes • Make Appropriations for the FY 2025 – 2026 Budget Regular School Board Meeting (6pm)
Tuesday, July 15, 2025	Submit Notice of Property Tax Levy to County Assessors

2025-2026 Budget Message

Ms. Krista Nieraeth, Superintendent

I present this budget amid ongoing financial uncertainty within the Oregon Education System, specifically for the Alsea School District (“District”). As of the writing of this message, the Oregon Legislature has not yet finalized the budget for the 2025-2027 biennium. The Governor and Legislature have proposed a funding level of \$11.36 billion, which serves as the basis for this budget. Despite this proposed amount, many districts, including ours, are grappling with increasing personnel costs—particularly related to PERS—rising facility maintenance and insurance expenses, as well as a reduction in enrollment. These challenges are prompting many Oregon districts to consider budget cuts in the coming fiscal year.

The budget has been prepared based on an Average Daily Membership (ADM) projection of 222. In addition to the state school fund allocation, the District will receive funding through various special revenue streams, including Early Literacy (EL), High School Success (HSS), Comprehensive Support and Improvement (CSI), Early Indicator and Intervention System (EIIS), and the Student Investment Account (SIA). The amount allocated to each grant is based on the District’s Average Daily Membership Weighted (ADMw). Given the District’s declining enrollment, these amounts are expected to either remain the same or decrease in comparison to the prior year. Furthermore, this budget accounts for a 25% reduction in federal funds, particularly those from Title and IDEA programs, due to the ongoing uncertainty surrounding federal allocations. We are also uncertain about the continuation of the Small Rural School Achievement (SRSA) grant for the upcoming year, though we have included it in the budget with a 20% reduction.

For the 2025-2026 fiscal year, the estimated bond debt levy is \$0.9365 per \$1,000 of assessed property value, a slight decrease from the \$0.9367 per \$1,000 assessed value for the 2024-2025 fiscal year.

In the development of this budget, Business Manager Don Staehely and I worked closely with each administrator and supervisor to conduct a thorough review of their programs. Each department was tasked with presenting proposals to reduce their budgets by a minimum of 10%, while also evaluating all expenses to identify potential reductions or eliminations. The only department exempt from these reductions was Maintenance and Facilities, due to the escalating costs of utilities and insurance.

In addition to the funding from the State School Fund and special revenue grants, this budget incorporates several additional revenue sources, including:

- An increase in the monthly utility payment from Strengthening Rural Families for the preschool housed in a District-owned building.
- Transportation services provided in partnership with Willamette Leadership Academy (WLA) for the 2025-2026 school year, including the rental of three buses.
- A \$100,000 transfer from the General Fund to support the Food Service Program.
- An Unemployment Reserve Fund of approximately \$238,000 to cover potential unemployment claims.
- PERS Reserve will have funds held in a liability account to assist in the offset future rate increases.
- Interest income has been increased by \$200K due to additional funds in the local governmental pool (LGIP). These funds are offset by the transfer to the Capital Projects Fund.

The District’s Capital Project Funds include three separate categories: Capital Projects, Bond Projects, and Seismic Rehabilitation Upgrades. During the 2024-2025 fiscal year, the District completed the construction of the CTE building, upgraded the HVAC system, installed energy-efficient windows, and initiated design work for seismic rehabilitation and fire alarm upgrades. The budget reflects the completion of Phase I of the seismic rehabilitation project,

with a total of three planned phases. The District will need to provide funding for the remaining phases. This budget includes a \$200,000 transfer from the General Fund, in addition to the \$700,000 transfer from the previous year, to support these ongoing upgrades and any other necessary facility improvements. Remaining bond funds will also be allocated for these projects.

The 2025-2026 budget presented here is balanced. The District will continue to fund all existing positions, honor employee contracts, and maintain current program levels. A contingency fund of \$500,000 is included, along with a beginning cash balance of \$6.7 million. However, approximately \$1.2 million of the cash balance will be utilized to maintain staffing levels and current program offerings. This budget allows the District to continue providing a full school year, professional development opportunities, necessary curriculum, and essential building and grounds maintenance, despite rising costs.

While the District's Average Daily Membership Weighted (ADMw) has been in decline over the past three years, the state school support formula has been based on the prior year's ADMw, enabling the District to build its cash reserves. Although the District currently has a relatively large reserve, enrollment has stabilized, and careful planning is required to protect these reserves for future needs.

As is the case for many Oregon districts, the District will need to identify cost-saving measures in order to operate within our budget. For the upcoming year, we will refrain from hiring non-essential positions. Any additional duties from these positions will be absorbed within existing roles, especially in classified, confidential, and administrative positions. While we will expand to include 6th grade at LaHO to accommodate more students, we will not hire an additional teacher. Instead, 6th grade at LaHO will be integrated into a blended classroom environment with 5th grade. This approach will help ensure the continuation of high-quality services and programs in the District moving forward. Despite these challenges, the District remains committed to using our resources wisely, ensuring that our students receive a comprehensive education that prepares them to be productive global citizens.

Budget Overview

BUDGET OVERVIEW

School Districts and Education Service Districts in Oregon use the Program Budgeting and Accounting Manual established by the Oregon Department of Education. The revenues and expenditures are accounted for in separate units called Funds. Each fund is a self-balancing set of accounts that shows its assets, liabilities, reserves, fund balances, revenues and expenditures.

General Fund – 100

The General Fund is the general operation of the School District, except those required to be recorded in other funds. The majority of the revenue in the current fiscal year is represented by local taxes, state revenue and available beginning net working capital.

Special Revenue Fund – 200

The Special Revenue Fund account is for various restricted used grants from the federal government and specific purpose projects. Included in this fund are Title I, IDEA (special education), Student Investment Account (SIA), Food Service, Student body Funds, Bus Replacement and other grants and contracts that are outlined in the Summary of Special Revenue Fund.

Debt Service Fund – 300

The Debt Service Fund accounts for the accumulation of resources for, and the payment of principal and interest on the approved 2021 bond issue.

Capital Projects Fund – 400

The Capital Projects Funds account for financial resources used to acquire or construct major capital facilities. The projects included are the construction of the career technical education facility, renovation of the current facility, e.g. fire alarm upgrade, and seismic rehabilitation.

Internal Service Fund - 600

The Internal Service Fund accounts for the operation of district functions that provide services to other district functions, i.e. Unemployment Fund, PERS Reserve Fund.

Function describes the type of activity that is carried out. They provide program and service area information. These are broken out into 7 major functions.

1000 Instruction

Activities dealing directly with the teaching of students, or the interaction between teacher and students.

2000 Supporting Services

Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

3000 Enterprise and Community Services

Activities which provide services to or interaction with the greater community and are indirectly related to the education of pupils.

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings or major renovation and repair.

5000 Debt Service and Transfers

Activities that service the debt of the District and transfers from one fund to another fund within the district.

6000 Contingency

Expenditures which cannot be foreseen and planned in the budget process which can only be expended by Board resolution.

7000 Unappropriated Ending Fund Balance

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

Expenditures are also divided into specific categories to define the service or commodity bought. These categories are also divided into objects for more detailed accounting.

- 100 Salaries** – The gross salaried amounts paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
- 200 Employee Benefits** – Amounts paid by the District on behalf of employees. Such payments include group health insurance, contributions to employee retirement, social security, workers compensation, and unemployment insurance.
- 300 Purchased Services** – Amounts paid for personal services rendered by personnel who are not on the payroll of the District, and other services which the District may purchase, with the primary reason for the purchase is the service provided.
- 400 Supplies and Materials** – Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 500 Capital Outlay** – Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvement of grounds; construction of buildings, additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
- 600 Other Objects** – Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.
- 700 Transfers** – This object does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow through funds to the recipient.

Summary of Funds

ALSEA SCHOOL DISTRICT #7j
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF RESOURCES BY FUND AND FUNCTION

	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
<u>100 - General Fund</u>					
1000 Local	\$ 928,056	\$ 921,501	\$ 688,098	\$ 908,912	\$ 908,912
2000 Intermediate	7,543	13,956	7,600	7,100	7,100
3000 State	11,846,620	6,791,251	4,568,907	4,338,383	4,338,383
5300 Sale of Assets/Insurance Proceeds	-	4,999	-	-	-
5400 Beginning Cash	1,146,493	4,390,473	6,700,000	6,700,000	6,700,000
Total General Fund	13,928,713	12,122,181	11,964,605	11,954,395	11,954,395
<u>200 - Special Revenue Fund</u>					
1000 Local	\$ 49,784	\$ 89,772	\$ 163,277	\$ 172,118	\$ 172,118
2000 Intermediate	29,612	33,521	45,000	45,000	45,000
3000 State	1,299,430	1,054,110	867,895	542,451	542,451
4000 Federal	481,712	494,121	557,421	360,578	360,578
5160 Loan Proceeds	-	-	334,938	-	-
5200 Interfund Transfer	376,066	324,334	263,407	212,601	212,601
5300 Sale of Assets/Insurance Proceeds	-	168,418	-	-	-
5400 Beginning Cash	(220,289)	82,652	85,950	195,205	195,205
Total Special Revenue Fund	2,016,315	2,246,927	2,317,888	1,527,953	1,527,953
<u>300 - Debt Service Fund</u>					
1000 Local	\$ 81,491	\$ 97,895	\$ 95,540	\$ 99,360	\$ 99,360
2000 Intermediate	-	-	-	-	-
5400 Beginning Cash	29,259	23,162	22,392	30,261	30,261
Total Capital Projects	110,750	121,056	117,932	129,621	129,621
<u>400 - Capital Projects Fund</u>					
1000 Local	\$ 45,854	\$ 102,081	\$ 12,000	\$ -	\$ -
2000 Intermediate	-	-	-	-	-
3000 State	-	1,734,220	2,980,080	2,000,000	2,000,000
5200 Interfund Transfer	-	-	700,000	200,000	200,000
5400 Beginning Cash	2,001,957	1,813,240	1,162,748	840,000	840,000
Total Capital Projects	2,047,812	3,649,540	4,854,828	3,040,000	3,040,000
<u>600 - Internal Service Fund</u>					
1000 Local	\$ -	\$ -	\$ 183,679	\$ 90,692	\$ 90,692
5400 Local	-	-	-	181,500	181,500
Total Capital Projects	-	-	183,679	272,192	272,192
Total Resources	\$ 18,103,590	\$ 18,139,704	\$ 19,438,932	\$ 16,924,161	\$ 16,924,161

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION

	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
100 - General Fund					
Instruction					
1111 Elementary, K-5	\$ 1,429,570	\$ 1,064,753	\$ 1,336,914	\$ 1,325,301	\$ 1,325,301
1113 Elementary Extra-curricular	1,850	3,714	3,864	3,808	3,808
1121 Middle/Junior High Programs	667,869	245,731	271,397	298,438	298,438
1122 Middle/Junior High School Extra-curricular	23,712	29,613	36,686	51,539	51,539
1131 High School Programs	555,820	377,535	390,968	477,973	477,973
1132 High School Extra-curricular	132,778	117,068	149,995	141,006	141,006
1140 Pre-kindergarten Programs	812	-	-	-	-
1210 Programs for the Talented and Gifted	63,576	-	-	-	-
1250 Less Restrictive Programs: Students w/ Disability	1,024,036	434,106	636,673	452,386	452,386
1280 Alternative Education	646,529	-	-	-	-
1291 English Second Language Programs	93,293	5,912	8,359	4,679	4,679
	<u>4,639,845</u>	<u>2,278,433</u>	<u>2,834,856</u>	<u>2,755,130</u>	<u>2,755,130</u>
Support Services					
2113 Social Work Services	\$ 43,509	\$ -	\$ -	\$ 4,963	\$ 4,963
2114 Student Accounting Services	253,444	27,610	28,801	28,784	28,784
2134 Nurse Services	11,225	7,856	12,000	12,000	12,000
2142 Psychological Testing Services	24,776	50,200	50,200	50,200	50,200
2152 Speech Pathology Services	151,838	68,661	65,900	50,450	50,450
2160 Other Student Treatment Services	34,847	27,134	39,500	45,500	45,500
2190 Service Direction, Student Support Services	121,215	37,768	82,526	83,946	83,946
2210 Improvement of Instruction Services	-	4,788	-	-	-
2222 Library/Media Center	74	-	1,250	1,250	1,250
2230 Assessment and Testing	10,394	4,275	4,368	4,288	4,288
2240 Instructional Staff Development	2,370	389	26,000	26,000	26,000
2310 Board of Education Services	150,079	78,752	161,200	159,731	159,731
2321 Office of the Superintendent Services	342,080	274,092	266,441	246,266	246,266
2410 Office of the Principal Services	892,433	396,580	502,660	544,864	544,864
2520 Fiscal Services	424,456	287,822	355,450	334,305	334,305
2540 Operation and Maintenance of Plant Services	572,004	527,773	609,241	615,454	615,454
2550 Student Transportation Services	1,312,951	866,215	1,009,576	1,017,695	1,017,695
2660 Technology Services	143,903	116,704	117,316	93,751	93,751
2700 Supplemental Retirement Program	10,736	6,752	-	-	-
	<u>4,502,334</u>	<u>2,783,370</u>	<u>3,332,429</u>	<u>3,319,447</u>	<u>3,319,447</u>
Other Services					
5110 Long-Term Debt Service	\$ 19,995	\$ 19,979	\$ -	\$ -	\$ -
5200 Transfers of Funds	376,066	324,334	963,407	412,601	412,601
6110 Operating Contingency	-	-	500,000	500,000	500,000
7000 Unappropriated Ending Fund Balance	-	-	4,333,913	4,967,217	4,967,217
	<u>396,061</u>	<u>344,312</u>	<u>5,797,320</u>	<u>5,879,818</u>	<u>5,879,818</u>
Total General Fund	9,538,240	5,406,115	11,964,605	11,954,395	11,954,395

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION

	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
<u>200 -Special Revenue Fund</u>					
1000 Instruction	\$ 1,048,467	\$ 983,433	\$ 1,118,215	\$ 714,554	\$ 714,554
2000 Support Services	340,663	608,442	615,926	450,872	450,872
3000 Community Services	246,508	202,458	293,977	271,297	271,297
4000 Facility Construction	2,277	138,610	109,492	-	-
5110 Long-Term Debt Service	295,747	146,528	116,013	91,230	91,230
6110 Operating Contingency	-	-	64,266	-	-
Total Special Revenue Fund	<u>1,933,663</u>	<u>2,079,470</u>	<u>2,317,888</u>	<u>1,527,953</u>	<u>1,527,953</u>
<u>300 - Debt Service Fund</u>					
5110 Long-Term Debt Service	\$ 87,588	\$ 91,950	\$ 96,050	\$ 100,000	\$ 100,000
7000 Unappropriated Ending Fund Balance	-	-	21,882	29,621	29,621
Total Debt Service Fund	<u>87,588</u>	<u>91,950</u>	<u>117,932</u>	<u>129,621</u>	<u>129,621</u>
<u>400 - Capital Projects Fund</u>					
4000 Facility Construction	\$ 234,572	\$ 2,172,930	\$ 4,854,828	\$ 3,040,000	\$ 3,040,000
Total Capital Projects Fund	<u>234,572</u>	<u>2,172,930</u>	<u>4,854,828</u>	<u>3,040,000</u>	<u>3,040,000</u>
<u>600 - Internal Service Fund</u>					
2000 Support Services	\$ -	\$ -	\$ 183,679	\$ 272,192	\$ 272,192
Total Capital Projects	<u>0</u>	<u>0</u>	<u>183,679</u>	<u>272,192</u>	<u>272,192</u>
Total Requirements and Unappropriated Ending Fund Balance	<u>\$ 11,794,063</u>	<u>\$ 9,750,465</u>	<u>\$ 19,438,932</u>	<u>\$ 16,924,161</u>	<u>\$ 16,924,161</u>

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND MAJOR OBJECT

	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
<u>100 - General Fund</u>					
100 Salaries	\$ 4,458,977	\$ 2,329,659	\$ 2,814,833	\$ 2,752,579	\$ 2,752,579
200 Payroll Benefits	2,555,709	1,521,505	2,054,760	2,006,503	2,006,503
300 Contracted Services	949,798	688,627	693,602	724,545	724,545
400 Supplies & Materials	1,027,655	288,770	434,190	405,900	405,900
500 Capital Outlay	36,745	98,063	30,000	30,000	30,000
600 Dues and Fees	133,290	155,158	139,900	155,050	155,050
700 Transfers	376,066	324,334	963,407	412,601	412,601
810 Contingency	-	-	500,000	500,000	500,000
Total General Fund	9,538,240	5,406,115	7,630,692	6,987,178	6,987,178
<u>200 - Special Revenue Fund</u>					
100 Salaries	\$ 741,649	\$ 659,232	\$ 545,438	\$ 366,295	\$ 366,295
200 Payroll Benefits	471,661	463,045	428,393	305,987	305,987
300 Contracted Services	68,499	90,233	138,998	126,401	126,401
400 Supplies & Materials	315,756	221,616	524,473	375,051	375,051
500 Capital Outlay	33,088	456,134	456,476	219,989	219,989
600 Dues and Fees	303,009	189,211	159,845	134,230	134,230
810 Contingency	-	-	64,266	-	-
Total Special Revenue Fund	1,933,663	2,079,470	2,317,888	1,527,953	1,527,953
<u>300 - Debt Service Fund</u>					
600 Dues and Fees	\$ 87,588	\$ 91,950	\$ 96,050	\$ 100,000	\$ 100,000
Total Debt Service Fund	87,588	91,950	96,050	100,000	100,000

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
SUMMARY OF REQUIREMENTS BY FUND AND MAJOR OBJECT

	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
<u>400 - Capital Projects Fund</u>					
300 Contracted Services	\$ 76,533	\$ 205,374	\$ 500,000	\$ 200,000	\$ 200,000
500 Capital Outlay	158,039	1,954,638	4,354,828	2,840,000	2,840,000
600 Dues and Fees	-	12,918	-	-	-
Total Capital Projects Fund	234,572	2,172,930	4,854,828	3,040,000	3,040,000
<u>600 - Internal Service Fund</u>					
200 Payroll Benefits	\$ -	\$ -	\$ 183,679	\$ 272,192	\$ 272,192
Total Capital Projects	0	0	183,679	272,192	272,192
Total Requirements	\$ 11,794,063	\$ 9,750,465	\$ 15,083,137	\$ 11,927,323	\$ 11,927,323
<u>Unappropriated Ending Fund Balance</u>					
100 General Fund	\$ -	\$ -	\$ 4,333,913	\$ 4,967,217	\$ 4,967,217
200 Special Revenue Fund	-	-	-	-	-
300 Debt Service Fund	-	-	21,882	29,621	29,621
400 Capital Projects Fund	-	-	-	-	-
600 Internal Service Fund	-	-	-	-	-
Total Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 4,355,795	\$ 4,996,838	\$ 4,996,838
Total Requirements and Unappropriated Ending Fund Balance	\$ 11,794,063	\$ 9,750,465	\$ 19,438,932	\$ 16,924,161	\$ 16,924,161

General Fund

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund								
	1111 Current Year's Taxes	480,731	502,027	528,200	0.00	540,000	0.00	540,000	0.00
	1112 Prior Year's Taxes	3,574	5,933	1,000	0.00	4,000	0.00	4,000	0.00
	1114 Payments in Lieu of Property Taxes	14	5	0	0.00	0	0.00	0	0.00
	1190 Penalties and Interest on Taxes	811	868	800	0.00	1,000	0.00	1,000	0.00
	1510 Interest on Investments	93,326	297,074	50,000	0.00	250,000	0.00	250,000	0.00
	1710 Admissions	1,532	5,246	7,500	0.00	7,500	0.00	7,500	0.00
	1760 Club Fund Raising	0	125	0	0.00	0	0.00	0	0.00
	1910 Rentals	0	3,600	3,600	0.00	5,484	0.00	5,484	0.00
	1920 Contributions/Donations	1,000	0	0	0.00	0	0.00	0	0.00
	1943 Services Provided Charter Schools	285,557	56,469	72,198	0.00	76,128	0.00	76,128	0.00
	1960 Recovery of Prior Years' Expenditure	0	22,809	0	0.00	0	0.00	0	0.00
	1980 Fees Charged to Grants	5,576	0	0	0.00	0	0.00	0	0.00
	1990 Miscellaneous	55,936	27,347	24,800	0.00	24,800	0.00	24,800	0.00
	1000 Local Sources	928,056	921,501	688,098	0.00	908,912	0.00	908,912	0.00
	2101 County School Funds	7,543	6,305	0	0.00	0	0.00	0	0.00
	2102 Education Service District Resources	0	7,647	7,600	0.00	7,100	0.00	7,100	0.00
	2199 Other Intermediate Sources	0	4	0	0.00	0	0.00	0	0.00
	2000 Intermediate Sources	7,543	13,956	7,600	0.00	7,100	0.00	7,100	0.00
	3101 State School Fund - General Support	11,774,678	6,739,620	4,527,702	0.00	4,306,158	0.00	4,306,158	0.00
	3103 Common School Fund	63,817	51,631	41,205	0.00	32,225	0.00	32,225	0.00
	3299 Other Restricted Grants-In-Aid	8,125	0	0	0.00	0	0.00	0	0.00
	3000 State Sources	11,846,620	6,791,251	4,568,907	0.00	4,338,383	0.00	4,338,383	0.00
	5300 Sale of or Compensation for Loss of Fixed Assets	0	4,999	0	0.00	0	0.00	0	0.00
	5400 Resources - Beginning Fund Balance	1,146,493	4,390,473	6,700,000	0.00	6,700,000	0.00	6,700,000	0.00
	5000 Other Sources	1,146,493	4,395,472	6,700,000	0.00	6,700,000	0.00	6,700,000	0.00
Total Fund 100	General Fund	13,928,713	12,122,181	11,964,605	0.00	11,954,395	0.00	11,954,395	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE	
Fund	100	General Fund								
Function	1111	Elementary, K-5								
	111	Licensed Salaries	701,561	526,136	667,570	11.00	638,730	9.99	638,730	9.99
	112	Classified Salaries	150,129	42,804	51,552	2.08	66,240	2.58	66,240	2.58
	121	Substitutes - Licensed	9,153	28,166	22,000	0.00	25,000	0.00	25,000	0.00
	122	Substitutes - Classified	12,962	630	1,000	0.00	1,000	0.00	1,000	0.00
	131	Additional Salary - Licensed	0	790	2,000	0.00	2,000	0.00	2,000	0.00
	132	Additional Salary - Classified	0	502	1,000	0.00	1,000	0.00	1,000	0.00
	133	Additional Salary - Extra Duty	0	2,200	3,811	0.00	2,200	0.00	2,200	0.00
100		Salaries	873,805	601,228	748,933	13.08	736,170	12.57	736,170	12.57
	211	Employer Contrib PERS	206,510	150,973	189,622	0.00	197,795	0.00	197,795	0.00
	212	Employee Contribution Pick-Up	51,660	35,536	44,935	0.00	44,171	0.00	44,171	0.00
	220	Social Sec/Medicare	65,387	44,875	57,294	0.00	56,319	0.00	56,319	0.00
	231	Worker's Compensation	3,272	3,511	2,640	0.00	2,589	0.00	2,589	0.00
	232	Unemployment Compensation	766	52,044	22,800	0.00	16,712	0.00	16,712	0.00
	233	PFMLI	2,228	2,346	2,994	0.00	2,946	0.00	2,946	0.00
	242	Group Health Insurance	171,463	125,640	211,896	0.00	212,799	0.00	212,799	0.00
200		Payroll Benefits	501,286	414,926	532,181	0.00	533,331	0.00	533,331	0.00
	310	Instructional, Professional and Technical Service	0	1,822	1,000	0.00	1,000	0.00	1,000	0.00
	324	Rentals	2,877	2,826	2,500	0.00	2,500	0.00	2,500	0.00
	342	Travel, Out of District	0	1	0	0.00	0	0.00	0	0.00
	355	Printing and Binding	1,455	1,004	1,500	0.00	1,500	0.00	1,500	0.00
300		Contracted Services	4,332	5,654	5,000	0.00	5,000	0.00	5,000	0.00
	410	Consumable Supplies and Materials	18,778	6,323	9,000	0.00	9,000	0.00	9,000	0.00
	420	Textbooks/Workbooks	7,805	13,674	12,600	0.00	12,600	0.00	12,600	0.00
	440	Periodicals	0	0	700	0.00	700	0.00	700	0.00
	460	Non-consumable Items	400	524	1,500	0.00	1,500	0.00	1,500	0.00
	470	Computer Software	19,608	22,214	23,000	0.00	23,000	0.00	23,000	0.00
	480	Computer Hardware	2,934	0	3,000	0.00	3,000	0.00	3,000	0.00
400		Supplies & Materials	49,525	42,735	49,800	0.00	49,800	0.00	49,800	0.00
	640	Dues and Fees	622	210	1,000	0.00	1,000	0.00	1,000	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund								
600	Dues and Fees	622	210	1,000	0.00	1,000	0.00	1,000	0.00
Total Function 1111	Elementary, K-5	1,429,570	1,064,753	1,336,914	13.08	1,325,301	12.57	1,325,301	12.57
Function 1113	Elementary Extra-curricular								
133	Additional Salary - Extra Duty	0	2,000	2,060	0.00	2,000	0.00	2,000	0.00
100	Salaries	0	2,000	2,060	0.00	2,000	0.00	2,000	0.00
211	Employer Contrib PERS	0	501	516	0.00	530	0.00	530	0.00
212	Employee Contribution Pick-Up	0	120	124	0.00	120	0.00	120	0.00
220	Social Sec/Medicare	0	153	158	0.00	153	0.00	153	0.00
231	Worker's Compensation	0	8	7	0.00	7	0.00	7	0.00
232	Unemployment Compensation	0	88	41	0.00	40	0.00	40	0.00
233	PFMLI	0	8	8	0.00	8	0.00	8	0.00
200	Payroll Benefits	0	877	854	0.00	858	0.00	858	0.00
410	Consumable Supplies and Materials	1,100	118	200	0.00	200	0.00	200	0.00
400	Supplies & Materials	1,100	118	200	0.00	200	0.00	200	0.00
640	Dues and Fees	750	719	750	0.00	750	0.00	750	0.00
600	Dues and Fees	750	719	750	0.00	750	0.00	750	0.00
Total Function 1113	Elementary Extra-curricular	1,850	3,714	3,864	0.00	3,808	0.00	3,808	0.00
Function 1121	Middle/Junior High Programs								
111	Licensed Salaries	400,382	145,305	153,736	2.46	167,555	2.80	167,555	2.80
112	Classified Salaries	0	5,034	0	0.00	0	0.00	0	0.00
121	Substitutes - Licensed	11,304	3,606	5,000	0.00	4,000	0.00	4,000	0.00
100	Salaries	411,686	153,945	158,736	2.46	171,555	2.80	171,555	2.80
211	Employer Contrib PERS	97,494	29,797	39,733	0.00	45,495	0.00	45,495	0.00
212	Employee Contribution Pick-Up	24,436	7,135	9,525	0.00	10,292	0.00	10,292	0.00
220	Social Sec/Medicare	30,272	11,689	12,144	0.00	13,125	0.00	13,125	0.00
231	Worker's Compensation	1,521	603	847	0.00	598	0.00	598	0.00
232	Unemployment Compensation	396	5,614	3,174	0.00	3,431	0.00	3,431	0.00
233	PFMLI	1,025	611	636	0.00	686	0.00	686	0.00
242	Group Health Insurance	84,946	29,894	39,852	0.00	46,506	0.00	46,506	0.00
200	Payroll Benefits	240,090	85,342	105,911	0.00	120,133	0.00	120,133	0.00
324	Rentals	1,238	1,170	1,000	0.00	1,000	0.00	1,000	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
Function	1121	Middle/Junior High Programs								
	342	Travel, Out of District	0	0	750	0.00	750	0.00	750	0.00
	355	Printing and Binding	568	499	500	0.00	500	0.00	500	0.00
	300	Contracted Services	1,806	1,668	2,250	0.00	2,250	0.00	2,250	0.00
	410	Consumable Supplies and Materials	12,845	2,910	2,000	0.00	2,000	0.00	2,000	0.00
	420	Textbooks/Workbooks	1,442	1,744	1,300	0.00	1,300	0.00	1,300	0.00
	460	Non-consumable Items	0	122	200	0.00	200	0.00	200	0.00
	470	Computer Software	0	0	1,000	0.00	1,000	0.00	1,000	0.00
	400	Supplies & Materials	14,287	4,776	4,500	0.00	4,500	0.00	4,500	0.00
Total Function	1121	Middle/Junior High Programs	667,869	245,731	271,397	2.46	298,438	2.80	298,438	2.80
Function	1122	Middle/Junior High School Extra-curricular								
	133	Additional Salary - Extra Duty	14,000	16,558	19,756	0.00	29,459	0.00	29,459	0.00
	100	Salaries	14,000	16,558	19,756	0.00	29,459	0.00	29,459	0.00
	211	Employer Contrib PERS	1,840	2,864	4,945	0.00	7,812	0.00	7,812	0.00
	212	Employee Contribution Pick-Up	465	687	1,183	0.00	1,765	0.00	1,765	0.00
	220	Social Sec/Medicare	1,053	1,263	1,513	0.00	2,252	0.00	2,252	0.00
	231	Worker's Compensation	55	128	66	0.00	99	0.00	99	0.00
	232	Unemployment Compensation	14	498	394	0.00	587	0.00	587	0.00
	233	PFMLI	23	66	79	0.00	115	0.00	115	0.00
	200	Payroll Benefits	3,451	5,506	8,180	0.00	12,630	0.00	12,630	0.00
	324	Rentals	1,660	630	1,000	0.00	1,000	0.00	1,000	0.00
	342	Travel, Out of District	1,163	131	200	0.00	200	0.00	200	0.00
	389	Other Non-instructional Professional and Technical	1,514	3,244	3,500	0.00	3,500	0.00	3,500	0.00
	300	Contracted Services	4,337	4,005	4,700	0.00	4,700	0.00	4,700	0.00
	410	Consumable Supplies and Materials	1,010	2,516	300	0.00	1,000	0.00	1,000	0.00
	419	Athletic Uniforms	409	0	2,500	0.00	2,500	0.00	2,500	0.00
	400	Supplies & Materials	1,419	2,516	2,800	0.00	3,500	0.00	3,500	0.00
	640	Dues and Fees	506	1,028	1,250	0.00	1,250	0.00	1,250	0.00
	600	Dues and Fees	506	1,028	1,250	0.00	1,250	0.00	1,250	0.00
Total Function	1122	Middle/Junior High School Extra-curricular	23,712	29,613	36,686	0.00	51,539	0.00	51,539	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund								
Function 1131	High School Programs								
111	Licensed Salaries	289,283	188,682	187,650	3.21	219,663	3.87	219,663	3.87
112	Classified Salaries	12,747	10,430	0	0.00	11,602	0.40	11,602	0.40
121	Substitutes - Licensed	26,322	18,848	17,000	0.00	22,000	0.00	22,000	0.00
131	Additional Salary - Licensed	0	322	500	0.00	0	0.00	0	0.00
132	Additional Salary - Classified	0	172	0	0.00	0	0.00	0	0.00
133	Additional Salary - Extra Duty	0	2,790	2,873	0.00	0	0.00	0	0.00
100	Salaries	328,353	221,245	208,023	3.21	253,265	4.27	253,265	4.27
211	Employer Contrib PERS	77,021	51,766	51,984	0.00	67,165	0.00	67,165	0.00
212	Employee Contribution Pick-Up	19,076	12,182	12,480	0.00	15,194	0.00	15,194	0.00
220	Social Sec/Medicare	24,228	16,416	15,915	0.00	19,374	0.00	19,374	0.00
231	Worker's Compensation	1,399	843	722	0.00	883	0.00	883	0.00
232	Unemployment Compensation	313	7,919	4,160	0.00	5,414	0.00	5,414	0.00
233	PFMLI	818	858	832	0.00	1,012	0.00	1,012	0.00
242	Group Health Insurance	68,387	50,264	52,002	0.00	70,816	0.00	70,816	0.00
200	Payroll Benefits	191,241	140,248	138,095	0.00	179,858	0.00	179,858	0.00
310	Instructional, Professional and Technical Service	1,085	2,240	0	0.00	0	0.00	0	0.00
324	Rentals	5,597	1,754	1,500	0.00	1,500	0.00	1,500	0.00
342	Travel, Out of District	2,764	125	0	0.00	0	0.00	0	0.00
355	Printing and Binding	852	748	1,000	0.00	1,000	0.00	1,000	0.00
389	Other Non-instructional Professional and Technical	0	105	0	0.00	0	0.00	0	0.00
300	Contracted Services	10,298	4,972	2,500	0.00	2,500	0.00	2,500	0.00
410	Consumable Supplies and Materials	12,563	6,240	4,250	0.00	4,250	0.00	4,250	0.00
420	Textbooks/Workbooks	12,121	2,701	37,800	0.00	37,800	0.00	37,800	0.00
460	Non-consumable Items	51	730	300	0.00	300	0.00	300	0.00
470	Computer Software	912	1,071	0	0.00	0	0.00	0	0.00
400	Supplies & Materials	25,647	10,742	42,350	0.00	42,350	0.00	42,350	0.00
640	Dues and Fees	280	328	0	0.00	0	0.00	0	0.00
600	Dues and Fees	280	328	0	0.00	0	0.00	0	0.00
Total Function 1131	High School Programs	555,820	377,535	390,968	3.21	477,973	4.27	477,973	4.27
Function 1132	High School Extra-curricular								
111	Licensed Salaries	2,228	0	0	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund							
Function	1132	High School Extra-curricular							
	112	Classified Salaries	16,122	0	0	0.00	0	0.00	0
	122	Substitutes - Classified	0	2,493	5,500	0.00	0	0.00	0
	132	Additional Salary - Classified	0	4,636	7,000	0.00	7,000	0.00	7,000
	133	Additional Salary - Extra Duty	47,854	48,948	58,217	0.00	61,867	0.00	61,867
100		Salaries	66,204	56,076	70,717	0.00	68,867	0.00	68,867
	211	Employer Contrib PERS	13,979	11,195	17,992	0.00	18,262	0.00	18,262
	212	Employee Contribution Pick-Up	3,561	2,487	4,245	0.00	4,131	0.00	4,131
	220	Social Sec/Medicare	4,695	4,224	5,413	0.00	5,269	0.00	5,269
	231	Worker's Compensation	298	520	228	0.00	228	0.00	228
	232	Unemployment Compensation	51	1,653	1,416	0.00	1,377	0.00	1,377
	233	PFMLI	116	221	284	0.00	272	0.00	272
	242	Group Health Insurance	5,198	1,381	0	0.00	0	0.00	0
200		Payroll Benefits	27,899	21,681	29,578	0.00	29,539	0.00	29,539
	324	Rentals	1,074	3,325	4,500	0.00	4,500	0.00	4,500
	342	Travel, Out of District	7,435	3,266	13,000	0.00	10,000	0.00	10,000
	355	Printing and Binding	0	122	200	0.00	100	0.00	100
	389	Other Non-instructional Professional and Technical	6,853	9,700	15,000	0.00	13,000	0.00	13,000
300		Contracted Services	15,362	16,412	32,700	0.00	27,600	0.00	27,600
	410	Consumable Supplies and Materials	7,059	6,505	6,000	0.00	6,000	0.00	6,000
	419	Athletic Uniforms	7,620	984	0	0.00	0	0.00	0
	460	Non-consumable Items	1,125	6,295	3,000	0.00	2,000	0.00	2,000
	470	Computer Software	1,700	2,547	2,000	0.00	1,000	0.00	1,000
400		Supplies & Materials	17,504	16,330	11,000	0.00	9,000	0.00	9,000
	640	Dues and Fees	5,809	6,568	6,000	0.00	6,000	0.00	6,000
600		Dues and Fees	5,809	6,568	6,000	0.00	6,000	0.00	6,000
Total Function	1132	High School Extra-curricular	132,778	117,068	149,995	0.00	141,006	0.00	141,006
Function	1140	Pre-kindergarten Programs							
	242	Group Health Insurance	93	0	0	0.00	0	0.00	0
200		Payroll Benefits	93	0	0	0.00	0	0.00	0
	351	Telephone	719	0	0	0.00	0	0.00	0

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund								
300	Contracted Services	719	0	0	0.00	0	0.00	0	0.00
Total Function 1140	Pre-kindergarten Programs	812	0	0	0.00	0	0.00	0	0.00
Function 1210	Programs for the Talented and Gifted								
113	Administrators	43,371	0	0	0.00	0	0.00	0	0.00
100	Salaries	43,371	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS	10,255	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up	2,594	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare	3,308	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation	156	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation	43	0	0	0.00	0	0.00	0	0.00
233	PFMLI	94	0	0	0.00	0	0.00	0	0.00
242	Group Health Insurance	3,125	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits	19,576	0	0	0.00	0	0.00	0	0.00
342	Travel, Out of District	630	0	0	0.00	0	0.00	0	0.00
300	Contracted Services	630	0	0	0.00	0	0.00	0	0.00
Total Function 1210	Programs for the Talented and Gifted	63,576	0	0	0.00	0	0.00	0	0.00
Function 1250	Less Restrictive Programs: Students w/ Disability								
111	Licensed Salaries	277,887	54,384	124,916	2.00	62,031	1.00	62,031	1.00
112	Classified Salaries	164,757	91,513	166,734	5.38	144,573	4.60	144,573	4.60
113	Administrators	90,943	0	0	0.00	0	0.00	0	0.00
114	Managerial - Classified	109,118	0	0	0.00	0	0.00	0	0.00
121	Substitutes - Licensed	2,255	0	0	0.00	0	0.00	0	0.00
122	Substitutes - Classified	1,612	5,657	7,000	0.00	7,000	0.00	7,000	0.00
131	Additional Salary - Licensed	0	3,680	6,000	0.00	4,000	0.00	4,000	0.00
132	Additional Salary - Classified	0	792	2,000	0.00	2,000	0.00	2,000	0.00
133	Additional Salary - Extra Duty	596	21,645	22,042	0.00	12,957	0.00	12,957	0.00
100	Salaries	647,169	177,671	328,692	7.38	232,561	5.60	232,561	5.60
211	Employer Contrib PERS	154,140	43,701	83,085	0.00	61,676	0.00	61,676	0.00
212	Employee Contribution Pick-Up	33,805	10,365	19,721	0.00	13,952	0.00	13,952	0.00
220	Social Sec/Medicare	47,547	13,507	25,144	0.00	18,213	0.00	18,213	0.00
231	Worker's Compensation	2,558	1,428	1,173	0.00	836	0.00	836	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE	
Fund	100	General Fund								
Function	1250	Less Restrictive Programs: Students w/ Disability								
	232	Unemployment Compensation	491	6,331	31,870	0.00	8,988	0.00	8,988	0.00
	233	PFMLI	1,381	706	1,314	0.00	930	0.00	930	0.00
	242	Group Health Insurance	117,360	47,494	119,624	0.00	94,080	0.00	94,080	0.00
200		Payroll Benefits	357,282	123,532	281,931	0.00	198,675	0.00	198,675	0.00
	310	Instructional, Professional and Technical Service	9,886	46,031	0	0.00	0	0.00	0	0.00
	312	Instructional Programs Improvement Services	0	141	0	0.00	0	0.00	0	0.00
	324	Rentals	99	97	100	0.00	100	0.00	100	0.00
	342	Travel, Out of District	610	2,420	2,000	0.00	2,000	0.00	2,000	0.00
	351	Telephone	900	912	1,000	0.00	1,000	0.00	1,000	0.00
	353	Postage	0	92	0	0.00	0	0.00	0	0.00
	355	Printing and Binding	168	142	100	0.00	100	0.00	100	0.00
	389	Other Non-instructional Professional and Technical	2,283	3,700	10,000	0.00	10,000	0.00	10,000	0.00
300		Contracted Services	13,945	53,536	13,200	0.00	13,200	0.00	13,200	0.00
	410	Consumable Supplies and Materials	3,958	1,791	2,750	0.00	1,250	0.00	1,250	0.00
	420	Textbooks/Workbooks	1,033	529	1,900	0.00	1,300	0.00	1,300	0.00
	460	Non-consumable Items	291	449	300	0.00	300	0.00	300	0.00
	470	Computer Software	358	3,866	5,800	0.00	3,000	0.00	3,000	0.00
	480	Computer Hardware	0	0	500	0.00	500	0.00	500	0.00
400		Supplies & Materials	5,640	6,636	11,250	0.00	6,350	0.00	6,350	0.00
	530	Improvements Other Than Buildings	0	72,731	0	0.00	0	0.00	0	0.00
500		Capital Outlay	0	72,731	0	0.00	0	0.00	0	0.00
	640	Dues and Fees	0	0	1,600	0.00	1,600	0.00	1,600	0.00
600		Dues and Fees	0	0	1,600	0.00	1,600	0.00	1,600	0.00
Total Function	1250	Less Restrictive Programs: Students w/ Disability	1,024,036	434,106	636,673	7.38	452,386	5.60	452,386	5.60
Function	1280	Alternative Education								
	242	Group Health Insurance	799	0	0	0.00	0	0.00	0	0.00
200		Payroll Benefits	799	0	0	0.00	0	0.00	0	0.00
	360	Charter School Payments	1,500	0	0	0.00	0	0.00	0	0.00
	371	Tuition Payments to Other Districts Within State	4,050	0	0	0.00	0	0.00	0	0.00
300		Contracted Services	5,550	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
Function	1280	Alternative Education								
	470	Computer Software	640,180	0	0	0.00	0	0.00	0	0.00
	400	Supplies & Materials	640,180	0	0	0.00	0	0.00	0	0.00
Total Function	1280	Alternative Education	646,529	0	0	0.00	0	0.00	0	0.00
Function	1291	English Second Language Programs								
	111	Licensed Salaries	54,768	0	0	0.00	0	0.00	0	0.00
	133	Additional Salary - Extra Duty	0	4,034	3,613	0.00	1,000	0.00	1,000	0.00
	100	Salaries	54,768	4,034	3,613	0.00	1,000	0.00	1,000	0.00
	211	Employer Contrib PERS	12,954	1,010	904	0.00	265	0.00	265	0.00
	212	Employee Contribution Pick-Up	3,277	242	217	0.00	60	0.00	60	0.00
	220	Social Sec/Medicare	4,133	295	277	0.00	77	0.00	77	0.00
	231	Worker's Compensation	202	16	11	0.00	3	0.00	3	0.00
	232	Unemployment Compensation	0	119	72	0.00	20	0.00	20	0.00
	233	PFMLI	144	15	15	0.00	4	0.00	4	0.00
	242	Group Health Insurance	15,000	0	0	0.00	0	0.00	0	0.00
	200	Payroll Benefits	35,709	1,697	1,496	0.00	429	0.00	429	0.00
	342	Travel, Out of District	2,416	0	2,750	0.00	2,750	0.00	2,750	0.00
	389	Other Non-instructional Professional and Technical	80	5	0	0.00	0	0.00	0	0.00
	300	Contracted Services	2,497	5	2,750	0.00	2,750	0.00	2,750	0.00
	420	Textbooks/Workbooks	319	176	500	0.00	500	0.00	500	0.00
	400	Supplies & Materials	319	176	500	0.00	500	0.00	500	0.00
Total Function	1291	English Second Language Programs	93,293	5,912	8,359	0.00	4,679	0.00	4,679	0.00
Major Function	1000	Instruction	4,639,845	2,278,433	2,834,856	26.13	2,755,130	25.24	2,755,130	25.24
Function	2113	Social Work Services								
	112	Classified Salaries	0	0	0	0.00	2,595	0.07	2,595	0.07
	100	Salaries	0	0	0	0.00	2,595	0.07	2,595	0.07
	211	Employer Contrib PERS	0	0	0	0.00	688	0.00	688	0.00
	212	Employee Contribution Pick-Up	0	0	0	0.00	156	0.00	156	0.00
	220	Social Sec/Medicare	0	0	0	0.00	199	0.00	199	0.00
	231	Worker's Compensation	0	0	0	0.00	9	0.00	9	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
Function	2113	Social Work Services								
	232	Unemployment Compensation	0	0	0	0.00	130	0.00	130	0.00
	233	PFMLI	0	0	0	0.00	10	0.00	10	0.00
	242	Group Health Insurance	0	0	0	0.00	1,176	0.00	1,176	0.00
	200	Payroll Benefits	0	0	0	0.00	2,368	0.00	2,368	0.00
	310	Instructional, Professional and Technical Service	43,450	0	0	0.00	0	0.00	0	0.00
	351	Telephone	59	0	0	0.00	0	0.00	0	0.00
	300	Contracted Services	43,509	0	0	0.00	0	0.00	0	0.00
Total Function	2113	Social Work Services	43,509	0	0	0.00	4,963	0.07	4,963	0.07
Function	2114	Student Accounting Services								
	112	Classified Salaries	160,909	16,497	17,159	0.25	16,825	0.25	16,825	0.25
	100	Salaries	160,909	16,497	17,159	0.25	16,825	0.25	16,825	0.25
	211	Employer Contrib PERS	40,227	4,598	4,782	0.00	4,997	0.00	4,997	0.00
	212	Employee Contribution Pick-Up	9,627	990	1,030	0.00	1,010	0.00	1,010	0.00
	220	Social Sec/Medicare	11,979	1,186	1,313	0.00	1,288	0.00	1,288	0.00
	231	Worker's Compensation	568	65	61	0.00	59	0.00	59	0.00
	232	Unemployment Compensation	150	457	337	0.00	337	0.00	337	0.00
	233	PFMLI	235	62	69	0.00	68	0.00	68	0.00
	242	Group Health Insurance	29,750	3,756	4,050	0.00	4,200	0.00	4,200	0.00
	200	Payroll Benefits	92,535	11,113	11,642	0.00	11,959	0.00	11,959	0.00
Total Function	2114	Student Accounting Services	253,444	27,610	28,801	0.25	28,784	0.25	28,784	0.25
Function	2134	Nurse Services								
	389	Other Non-instructional Professional and Technical	11,225	7,856	12,000	0.00	12,000	0.00	12,000	0.00
	300	Contracted Services	11,225	7,856	12,000	0.00	12,000	0.00	12,000	0.00
Total Function	2134	Nurse Services	11,225	7,856	12,000	0.00	12,000	0.00	12,000	0.00
Function	2142	Psychological Testing Services								
	310	Instructional, Professional and Technical Service	0	50,200	50,200	0.00	50,200	0.00	50,200	0.00
	389	Other Non-instructional Professional and Technical	24,776	0	0	0.00	0	0.00	0	0.00
	300	Contracted Services	24,776	50,200	50,200	0.00	50,200	0.00	50,200	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
Total Function	2142	Psychological Testing Services	24,776	50,200	50,200	0.00	50,200	0.00	50,200	0.00
Function	2152	Speech Pathology Services								
	111	Licensed Salaries	70,345	0	0	0.00	0	0.00	0	0.00
100		Salaries	70,345	0	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	8,319	0	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	2,104	0	0	0.00	0	0.00	0	0.00
	220	Social Sec/Medicare	5,366	0	0	0.00	0	0.00	0	0.00
	231	Worker's Compensation	256	0	0	0.00	0	0.00	0	0.00
	233	PFMLI	187	0	0	0.00	0	0.00	0	0.00
	242	Group Health Insurance	9,641	0	0	0.00	0	0.00	0	0.00
200		Payroll Benefits	25,873	0	0	0.00	0	0.00	0	0.00
	310	Instructional, Professional and Technical Service	0	27,075	30,000	0.00	30,000	0.00	30,000	0.00
	389	Other Non-instructional Professional and Technical	55,022	41,586	35,000	0.00	20,000	0.00	20,000	0.00
300		Contracted Services	55,022	68,661	65,000	0.00	50,000	0.00	50,000	0.00
	410	Consumable Supplies and Materials	381	0	500	0.00	250	0.00	250	0.00
	470	Computer Software	216	0	400	0.00	200	0.00	200	0.00
400		Supplies & Materials	597	0	900	0.00	450	0.00	450	0.00
Total Function	2152	Speech Pathology Services	151,838	68,661	65,900	0.00	50,450	0.00	50,450	0.00
Function	2160	Other Student Treatment Services								
	310	Instructional, Professional and Technical Service	0	0	0	0.00	39,000	0.00	39,000	0.00
	389	Other Non-instructional Professional and Technical	34,523	27,134	39,000	0.00	6,000	0.00	6,000	0.00
300		Contracted Services	34,523	27,134	39,000	0.00	45,000	0.00	45,000	0.00
	410	Consumable Supplies and Materials	324	0	500	0.00	500	0.00	500	0.00
400		Supplies & Materials	324	0	500	0.00	500	0.00	500	0.00
Total Function	2160	Other Student Treatment Services	34,847	27,134	39,500	0.00	45,500	0.00	45,500	0.00
Function	2190	Service Direction, Student Support Services								
	111	Licensed Salaries	46,086	0	0	0.00	0	0.00	0	0.00
	112	Classified Salaries	26,836	0	0	0.00	0	0.00	0	0.00
	113	Administrators	0	24,014	50,948	0.50	51,201	0.50	51,201	0.50
	133	Additional Salary - Extra Duty	0	300	618	0.00	612	0.00	612	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
100	Salaries		72,922	24,314	51,566	0.50	51,813	0.50	51,813	0.50
211	Employer Contrib PERS		17,191	6,086	12,907	0.00	13,740	0.00	13,740	0.00
212	Employee Contribution Pick-Up		4,348	1,459	3,094	0.00	3,109	0.00	3,109	0.00
220	Social Sec/Medicare		5,325	1,818	3,945	0.00	3,964	0.00	3,964	0.00
231	Worker's Compensation		270	93	177	0.00	177	0.00	177	0.00
232	Unemployment Compensation		70	753	1,031	0.00	1,036	0.00	1,036	0.00
233	PFMLI		152	95	206	0.00	207	0.00	207	0.00
242	Group Health Insurance		19,489	2,350	8,100	0.00	8,400	0.00	8,400	0.00
200	Payroll Benefits		46,844	12,653	29,460	0.00	30,633	0.00	30,633	0.00
310	Instructional, Professional and Technical Service		0	85	0	0.00	0	0.00	0	0.00
342	Travel, Out of District		803	148	1,500	0.00	1,500	0.00	1,500	0.00
300	Contracted Services		803	233	1,500	0.00	1,500	0.00	1,500	0.00
640	Dues and Fees		645	568	0	0.00	0	0.00	0	0.00
600	Dues and Fees		645	568	0	0.00	0	0.00	0	0.00
Total Function	2190	Service Direction, Student Support Services	121,215	37,768	82,526	0.50	83,946	0.50	83,946	0.50
Function	2210	Improvement of Instruction Services								
113	Administrators		0	2,900	0	0.00	0	0.00	0	0.00
133	Additional Salary - Extra Duty		0	300	0	0.00	0	0.00	0	0.00
100	Salaries		0	3,200	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	801	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	192	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	244	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	12	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	13	0	0.00	0	0.00	0	0.00
233	PFMLI		0	13	0	0.00	0	0.00	0	0.00
242	Group Health Insurance		0	313	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	1,587	0	0.00	0	0.00	0	0.00
Total Function	2210	Improvement of Instruction Services	0	4,788	0	0.00	0	0.00	0	0.00
Function	2222	Library/Media Center								
410	Consumable Supplies and Materials		74	0	50	0.00	50	0.00	50	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
Function	2222	Library/Media Center								
430	Library Books		0	0	1,000	0.00	1,000	0.00	1,000	0.00
440	Periodicals		0	0	100	0.00	100	0.00	100	0.00
470	Computer Software		0	0	100	0.00	100	0.00	100	0.00
400	Supplies & Materials		74	0	1,250	0.00	1,250	0.00	1,250	0.00
Total Function	2222	Library/Media Center	74	0	1,250	0.00	1,250	0.00	1,250	0.00
Function	2230	Assessment and Testing								
112	Classified Salaries		6,872	0	0	0.00	0	0.00	0	0.00
113	Administrators		0	3,000	3,090	0.00	3,000	0.00	3,000	0.00
100	Salaries		6,872	3,000	3,090	0.00	3,000	0.00	3,000	0.00
211	Employer Contrib PERS		1,625	751	773	0.00	796	0.00	796	0.00
212	Employee Contribution Pick-Up		411	180	185	0.00	180	0.00	180	0.00
220	Social Sec/Medicare		514	224	236	0.00	230	0.00	230	0.00
231	Worker's Compensation		26	11	10	0.00	10	0.00	10	0.00
232	Unemployment Compensation		7	97	62	0.00	60	0.00	60	0.00
233	PFMLI		17	12	12	0.00	12	0.00	12	0.00
242	Group Health Insurance		473	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		3,073	1,275	1,278	0.00	1,288	0.00	1,288	0.00
318	Professional and Improvement Costs for Non-Instruc		450	0	0	0.00	0	0.00	0	0.00
300	Contracted Services		450	0	0	0.00	0	0.00	0	0.00
Total Function	2230	Assessment and Testing	10,394	4,275	4,368	0.00	4,288	0.00	4,288	0.00
Function	2240	Instructional Staff Development								
245	Tuition Reimbursement		2,370	0	25,000	0.00	25,000	0.00	25,000	0.00
200	Payroll Benefits		2,370	0	25,000	0.00	25,000	0.00	25,000	0.00
342	Travel, Out of District		0	389	1,000	0.00	1,000	0.00	1,000	0.00
300	Contracted Services		0	389	1,000	0.00	1,000	0.00	1,000	0.00
Total Function	2240	Instructional Staff Development	2,370	389	26,000	0.00	26,000	0.00	26,000	0.00
Function	2310	Board of Education Services								
133	Additional Salary - Extra Duty		0	0	0	0.00	3,871	0.00	3,871	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
100	Salaries		0	0	0	0.00	3,871	0.00	3,871	0.00
211	Employer Contrib PERS		0	0	0	0.00	1,027	0.00	1,027	0.00
212	Employee Contribution Pick-Up		0	0	0	0.00	232	0.00	232	0.00
220	Social Sec/Medicare		0	0	0	0.00	296	0.00	296	0.00
231	Worker's Compensation		0	0	0	0.00	13	0.00	13	0.00
232	Unemployment Compensation		56,034	0	0	0.00	77	0.00	77	0.00
233	PFMLI		0	0	0	0.00	15	0.00	15	0.00
200	Payroll Benefits		56,034	0	0	0.00	1,660	0.00	1,660	0.00
318	Professional and Improvement Costs for Non-Instruc		900	0	1,000	0.00	1,000	0.00	1,000	0.00
342	Travel, Out of District		6,469	10,923	8,000	0.00	8,000	0.00	8,000	0.00
353	Postage		716	0	0	0.00	0	0.00	0	0.00
354	Advertising		379	2,900	500	0.00	500	0.00	500	0.00
355	Printing and Binding		0	0	500	0.00	500	0.00	500	0.00
381	Audit Services		16,650	18,150	30,000	0.00	30,000	0.00	30,000	0.00
382	Legal Services		33,240	17,956	75,000	0.00	75,000	0.00	75,000	0.00
388	Election Services		429	4	5,000	0.00	3,000	0.00	3,000	0.00
389	Other Non-instructional Professional and Technical		25,988	6,576	26,000	0.00	26,000	0.00	26,000	0.00
300	Contracted Services		84,770	56,510	146,000	0.00	144,000	0.00	144,000	0.00
410	Consumable Supplies and Materials		633	478	2,000	0.00	1,000	0.00	1,000	0.00
460	Non-consumable Items		1,123	0	2,000	0.00	1,000	0.00	1,000	0.00
470	Computer Software		2,914	2,900	5,000	0.00	4,000	0.00	4,000	0.00
480	Computer Hardware		0	0	1,200	0.00	1,200	0.00	1,200	0.00
400	Supplies & Materials		4,670	3,378	10,200	0.00	7,200	0.00	7,200	0.00
640	Dues and Fees		4,606	18,864	5,000	0.00	3,000	0.00	3,000	0.00
600	Dues and Fees		4,606	18,864	5,000	0.00	3,000	0.00	3,000	0.00
Total Function 2310 Board of Education Services			150,079	78,752	161,200	0.00	159,731	0.00	159,731	0.00
Function	2321	Office of the Superintendent Services								
112	Classified Salaries		11,145	49,492	51,476	0.75	71,975	0.75	71,975	0.75
113	Administrators		144,186	110,892	105,108	0.75	71,322	0.50	71,322	0.50
114	Managerial - Classified		45,800	0	0	0.00	0	0.00	0	0.00
132	Additional Salary - Classified		0	27	0	0.00	0	0.00	0	0.00
133	Additional Salary - Extra Duty		2,652	2,220	2,287	0.00	1,346	0.00	1,346	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund							
100	Salaries	203,782	162,630	158,871	1.50	144,643	1.25	144,643	1.25
211	Employer Contrib PERS	50,714	41,654	41,240	0.00	40,660	0.00	40,660	0.00
212	Employee Contribution Pick-Up	11,599	9,645	9,532	0.00	8,680	0.00	8,680	0.00
220	Social Sec/Medicare	15,447	12,210	12,154	0.00	11,064	0.00	11,064	0.00
231	Worker's Compensation	696	617	550	0.00	496	0.00	496	0.00
232	Unemployment Compensation	57	4,525	3,158	0.00	2,894	0.00	2,894	0.00
233	PFMLI	367	638	636	0.00	579	0.00	579	0.00
242	Group Health Insurance	4,800	20,363	24,300	0.00	21,000	0.00	21,000	0.00
244	District-Paid TSA	17,400	4,862	0	0.00	0	0.00	0	0.00
200	Payroll Benefits	101,080	94,514	91,570	0.00	85,373	0.00	85,373	0.00
324	Rentals	162	0	500	0.00	500	0.00	500	0.00
342	Travel, Out of District	1,216	5,361	2,500	0.00	3,000	0.00	3,000	0.00
354	Advertising	0	33	0	0.00	0	0.00	0	0.00
389	Other Non-instructional Professional and Technical	26,341	4,031	2,000	0.00	2,000	0.00	2,000	0.00
300	Contracted Services	27,718	9,424	5,000	0.00	5,500	0.00	5,500	0.00
410	Consumable Supplies and Materials	1,595	2,874	1,500	0.00	1,500	0.00	1,500	0.00
460	Non-consumable Items	3,909	80	1,000	0.00	750	0.00	750	0.00
470	Computer Software	2,400	2,749	5,000	0.00	3,500	0.00	3,500	0.00
480	Computer Hardware	0	599	1,000	0.00	1,000	0.00	1,000	0.00
400	Supplies & Materials	7,904	6,302	8,500	0.00	6,750	0.00	6,750	0.00
640	Dues and Fees	1,595	1,221	2,500	0.00	4,000	0.00	4,000	0.00
600	Dues and Fees	1,595	1,221	2,500	0.00	4,000	0.00	4,000	0.00
Total Function	2321 Office of the Superintendent Services	342,080	274,092	266,441	1.50	246,266	1.25	246,266	1.25
Function	2410 Office of the Principal Services								
112	Classified Salaries	87,075	69,304	72,127	2.10	76,671	2.25	76,671	2.25
113	Administrators	372,515	143,845	186,644	1.75	215,420	1.99	215,420	1.99
122	Substitutes - Classified	1,859	140	500	0.00	500	0.00	500	0.00
131	Additional Salary - Licensed	0	572	0	0.00	1,500	0.00	1,500	0.00
132	Additional Salary - Classified	0	6,480	10,500	0.00	7,500	0.00	7,500	0.00
133	Additional Salary - Extra Duty	1,261	1,905	1,854	0.00	2,754	0.00	2,754	0.00
100	Salaries	462,710	222,245	271,625	3.85	304,345	4.24	304,345	4.24

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund								
Function 2410	Office of the Principal Services								
211	Employer Contrib PERS	116,421	59,051	71,630	0.00	81,517	0.00	81,517	0.00
212	Employee Contribution Pick-Up	26,457	13,331	16,297	0.00	18,261	0.00	18,261	0.00
220	Social Sec/Medicare	32,676	16,111	20,780	0.00	23,283	0.00	23,283	0.00
231	Worker's Compensation	1,555	861	949	0.00	1,056	0.00	1,056	0.00
232	Unemployment Compensation	334	6,365	16,373	0.00	8,385	0.00	8,385	0.00
233	PFMLI	806	844	1,086	0.00	1,217	0.00	1,217	0.00
242	Group Health Insurance	65,375	47,483	62,370	0.00	71,400	0.00	71,400	0.00
200	Payroll Benefits	243,624	144,046	189,485	0.00	205,119	0.00	205,119	0.00
310	Instructional, Professional and Technical Service	0	3,517	600	0.00	600	0.00	600	0.00
342	Travel, Out of District	2,235	2,273	3,700	0.00	2,850	0.00	2,850	0.00
353	Postage	28,640	10,012	14,100	0.00	13,650	0.00	13,650	0.00
354	Advertising	148,075	7,785	6,000	0.00	6,000	0.00	6,000	0.00
355	Printing and Binding	203	390	100	0.00	100	0.00	100	0.00
300	Contracted Services	179,153	23,976	24,500	0.00	23,200	0.00	23,200	0.00
410	Consumable Supplies and Materials	4,536	3,639	8,100	0.00	5,750	0.00	5,750	0.00
460	Non-consumable Items	1,120	1,082	4,150	0.00	3,000	0.00	3,000	0.00
400	Supplies & Materials	5,656	4,722	12,250	0.00	8,750	0.00	8,750	0.00
640	Dues and Fees	1,290	1,591	4,800	0.00	3,450	0.00	3,450	0.00
600	Dues and Fees	1,290	1,591	4,800	0.00	3,450	0.00	3,450	0.00
Total Function 2410	Office of the Principal Services	892,433	396,580	502,660	3.85	544,864	4.24	544,864	4.24
Function 2520	Fiscal Services								
112	Classified Salaries	13,250	73,115	85,366	1.40	77,879	1.30	77,879	1.30
113	Administrators	55,652	0	0	0.00	0	0.00	0	0.00
114	Managerial - Classified	75,987	0	87,130	1.00	90,000	1.00	90,000	1.00
132	Additional Salary - Classified	0	745	2,000	0.00	2,000	0.00	2,000	0.00
133	Additional Salary - Extra Duty	736	672	693	0.00	642	0.00	642	0.00
100	Salaries	145,624	74,532	175,189	2.40	170,521	2.30	170,521	2.30
211	Employer Contrib PERS	31,387	18,655	43,851	0.00	45,223	0.00	45,223	0.00
212	Employee Contribution Pick-Up	7,939	4,472	10,512	0.00	10,232	0.00	10,232	0.00
220	Social Sec/Medicare	10,618	4,912	13,401	0.00	13,045	0.00	13,045	0.00
231	Worker's Compensation	479	297	623	0.00	606	0.00	606	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
Function	2520	Fiscal Services								
	232	Unemployment Compensation	139	10,510	10,202	0.00	4,745	0.00	4,745	0.00
	233	PFMLI	106	257	702	0.00	683	0.00	683	0.00
	242	Group Health Insurance	26,037	24,035	42,120	0.00	42,000	0.00	42,000	0.00
200		Payroll Benefits	76,706	63,139	121,411	0.00	116,534	0.00	116,534	0.00
	342	Travel, Out of District	704	468	1,500	0.00	3,000	0.00	3,000	0.00
	353	Postage	50	618	750	0.00	750	0.00	750	0.00
	389	Other Non-instructional Professional and Technical	183,333	138,799	40,000	0.00	30,000	0.00	30,000	0.00
300		Contracted Services	184,088	139,884	42,250	0.00	33,750	0.00	33,750	0.00
	410	Consumable Supplies and Materials	792	560	1,000	0.00	1,000	0.00	1,000	0.00
	460	Non-consumable Items	569	0	500	0.00	500	0.00	500	0.00
	470	Computer Software	13,591	5,601	11,000	0.00	8,000	0.00	8,000	0.00
	480	Computer Hardware	0	0	100	0.00	0	0.00	0	0.00
400		Supplies & Materials	14,953	6,161	12,600	0.00	9,500	0.00	9,500	0.00
	640	Dues and Fees	3,086	4,107	4,000	0.00	4,000	0.00	4,000	0.00
600		Dues and Fees	3,086	4,107	4,000	0.00	4,000	0.00	4,000	0.00
Total Function	2520	Fiscal Services	424,456	287,822	355,450	2.40	334,305	2.30	334,305	2.30
Function	2540	Operation and Maintenance of Plant Services								
	112	Classified Salaries	108,458	66,096	71,251	2.00	72,571	2.00	72,571	2.00
	114	Managerial - Classified	92,062	82,454	85,766	1.00	48,108	0.50	48,108	0.50
	122	Substitutes - Classified	0	10,961	15,000	0.00	15,000	0.00	15,000	0.00
	124	Temporary - Classified	0	1,920	5,000	0.00	5,000	0.00	5,000	0.00
	132	Additional Salary - Classified	0	383	1,000	0.00	1,000	0.00	1,000	0.00
	133	Additional Salary - Extra Duty	421	420	433	0.00	214	0.00	214	0.00
100		Salaries	200,942	162,235	178,450	3.00	141,893	2.50	141,893	2.50
	211	Employer Contrib PERS	45,069	33,684	44,666	0.00	37,630	0.00	37,630	0.00
	212	Employee Contribution Pick-Up	11,400	8,075	10,707	0.00	8,515	0.00	8,515	0.00
	220	Social Sec/Medicare	15,185	12,259	13,653	0.00	10,857	0.00	10,857	0.00
	231	Worker's Compensation	5,092	5,100	4,615	0.00	3,675	0.00	3,675	0.00
	232	Unemployment Compensation	198	10,163	3,536	0.00	5,016	0.00	5,016	0.00
	233	PFMLI	371	641	714	0.00	568	0.00	568	0.00
	242	Group Health Insurance	34,500	34,907	48,600	0.00	42,000	0.00	42,000	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund							
200	Payroll Benefits	111,816	104,830	126,491	0.00	108,261	0.00	108,261	0.00
322	Repairs and Maintenance Services	14,048	23,143	45,000	0.00	55,000	0.00	55,000	0.00
324	Rentals	10,016	5,803	5,000	0.00	5,000	0.00	5,000	0.00
325	Electricity	25,865	28,687	47,400	0.00	81,000	0.00	81,000	0.00
326	Fuel	43,518	46,915	5,000	0.00	5,300	0.00	5,300	0.00
327	Water and Sewage	3,105	3,182	6,100	0.00	6,100	0.00	6,100	0.00
328	Garbage	13,760	8,872	12,800	0.00	13,900	0.00	13,900	0.00
342	Travel, Out of District	0	495	2,500	0.00	2,500	0.00	2,500	0.00
351	Telephone	1,203	398	0	0.00	0	0.00	0	0.00
353	Postage	120	13	0	0.00	0	0.00	0	0.00
389	Other Non-instructional Professional and Technical	13,317	14,537	10,000	0.00	10,000	0.00	10,000	0.00
300	Contracted Services	124,952	132,045	133,800	0.00	178,800	0.00	178,800	0.00
410	Consumable Supplies and Materials	3,396	12,847	8,000	0.00	28,000	0.00	28,000	0.00
416	Custodial Supplies	39,415	22,473	40,000	0.00	35,000	0.00	35,000	0.00
460	Non-consumable Items	10,600	4,296	6,000	0.00	6,000	0.00	6,000	0.00
400	Supplies & Materials	53,411	39,615	54,000	0.00	69,000	0.00	69,000	0.00
520	Buildings Acquisition	0	371	0	0.00	0	0.00	0	0.00
541	Initial and Additional Equipment Purchase	14,697	22,109	10,000	0.00	20,000	0.00	20,000	0.00
542	Replacement Equipment Purchase	0	2,852	20,000	0.00	10,000	0.00	10,000	0.00
500	Capital Outlay	14,697	25,332	30,000	0.00	30,000	0.00	30,000	0.00
640	Dues and Fees	2,019	2,570	1,500	0.00	2,500	0.00	2,500	0.00
653	Property Insurance Premiums	64,167	61,146	85,000	0.00	85,000	0.00	85,000	0.00
600	Dues and Fees	66,186	63,716	86,500	0.00	87,500	0.00	87,500	0.00
Total Function	2540 Operation and Maintenance of Plant Services	572,004	527,773	609,241	3.00	615,454	2.50	615,454	2.50
Function	2550 Student Transportation Services								
112	Classified Salaries	490,139	289,641	267,761	6.53	283,407	6.55	283,407	6.55
113	Administrators	0	10,077	10,379	0.00	0	0.00	0	0.00
114	Managerial - Classified	156,886	41,519	38,343	0.51	47,922	0.50	47,922	0.50
122	Substitutes - Classified	27,010	53,773	65,000	0.00	50,000	0.00	50,000	0.00
130	Additional Salary	4,341	0	0	0.00	0	0.00	0	0.00
132	Additional Salary - Classified	0	13,519	18,000	0.00	18,000	0.00	18,000	0.00
133	Additional Salary - Extra Duty	702	5,378	606	0.00	428	0.00	428	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund								
100	Salaries	679,079	413,907	400,089	7.04	399,757	7.05	399,757	7.05
211	Employer Contrib PERS	156,707	90,211	101,539	0.00	106,018	0.00	106,018	0.00
212	Employee Contribution Pick-Up	38,987	21,159	24,005	0.00	23,985	0.00	23,985	0.00
220	Social Sec/Medicare	50,085	30,530	30,608	0.00	30,581	0.00	30,581	0.00
231	Worker's Compensation	25,280	15,660	14,339	0.00	14,464	0.00	14,464	0.00
232	Unemployment Compensation	533	12,640	44,462	0.00	15,496	0.00	15,496	0.00
233	PFMLI	1,349	1,596	1,602	0.00	1,599	0.00	1,599	0.00
242	Group Health Insurance	119,719	109,987	136,080	0.00	142,800	0.00	142,800	0.00
200	Payroll Benefits	392,660	281,782	352,635	0.00	334,943	0.00	334,943	0.00
310	Instructional, Professional and Technical Service	179	0	200	0.00	200	0.00	200	0.00
318	Professional and Improvement Costs for Non-Instruc	150	0	200	0.00	200	0.00	200	0.00
320	Property Services	750	0	15,000	0.00	0	0.00	0	0.00
322	Repairs and Maintenance Services	7,240	6,034	5,000	0.00	12,000	0.00	12,000	0.00
324	Rentals	3,840	6,179	4,600	0.00	36,000	0.00	36,000	0.00
325	Electricity	0	1,484	1,680	0.00	1,680	0.00	1,680	0.00
326	Fuel	0	267	300	0.00	300	0.00	300	0.00
327	Water and Sewage	0	433	480	0.00	480	0.00	480	0.00
328	Garbage	0	2,180	2,640	0.00	2,640	0.00	2,640	0.00
329	Other Property Services	2,360	0	0	0.00	0	0.00	0	0.00
331	Reimbursable Student Transportation	6,158	0	1,000	0.00	1,000	0.00	1,000	0.00
342	Travel, Out of District	712	1,965	4,540	0.00	4,540	0.00	4,540	0.00
343	Travel, Student Out of District	274	0	0	0.00	0	0.00	0	0.00
351	Telephone	7,782	9,859	7,912	0.00	7,855	0.00	7,855	0.00
353	Postage	148	0	300	0.00	300	0.00	300	0.00
389	Other Non-instructional Professional and Technical	15,796	30,004	42,000	0.00	30,000	0.00	30,000	0.00
300	Contracted Services	45,389	58,405	85,852	0.00	97,195	0.00	97,195	0.00
410	Consumable Supplies and Materials	35,153	9,268	18,000	0.00	15,800	0.00	15,800	0.00
418	Transportation Fuel	130,016	78,010	122,000	0.00	123,000	0.00	123,000	0.00
460	Non-consumable Items	199	0	3,000	0.00	3,000	0.00	3,000	0.00
470	Computer Software	1,319	1,260	1,500	0.00	1,500	0.00	1,500	0.00
480	Computer Hardware	1,216	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials	167,903	88,538	144,500	0.00	143,300	0.00	143,300	0.00
640	Dues and Fees	1,329	1,389	3,500	0.00	1,500	0.00	1,500	0.00
653	Property Insurance Premiums	26,592	22,193	23,000	0.00	41,000	0.00	41,000	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	100	General Fund								
600	Dues and Fees		27,921	23,582	26,500	0.00	42,500	0.00	42,500	0.00
Total Function	2550	Student Transportation Services	1,312,951	866,215	1,009,576	7.04	1,017,695	7.05	1,017,695	7.05
Function	2660	Technology Services								
133	Additional Salary - Extra Duty		16,438	14,342	18,264	0.00	18,439	0.00	18,439	0.00
100	Salaries		16,438	14,342	18,264	0.00	18,439	0.00	18,439	0.00
211	Employer Contrib PERS		3,888	3,590	4,571	0.00	4,891	0.00	4,891	0.00
212	Employee Contribution Pick-Up		983	861	1,096	0.00	1,107	0.00	1,107	0.00
220	Social Sec/Medicare		1,201	1,059	1,397	0.00	1,411	0.00	1,411	0.00
231	Worker's Compensation		62	57	59	0.00	60	0.00	60	0.00
232	Unemployment Compensation		16	382	366	0.00	369	0.00	369	0.00
233	PFMLI		31	55	73	0.00	74	0.00	74	0.00
242	Group Health Insurance		8,750	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		14,931	6,004	7,562	0.00	7,912	0.00	7,912	0.00
351	Telephone		20,577	16,665	16,300	0.00	16,300	0.00	16,300	0.00
359	Other Communication Services		25,615	8,326	8,100	0.00	8,100	0.00	8,100	0.00
389	Other Non-instructional Professional and Technical		27,751	2,666	0	0.00	0	0.00	0	0.00
300	Contracted Services		73,943	27,657	24,400	0.00	24,400	0.00	24,400	0.00
410	Consumable Supplies and Materials		2,988	286	15,000	0.00	3,500	0.00	3,500	0.00
460	Non-consumable Items		2,252	20,604	500	0.00	500	0.00	500	0.00
470	Computer Software		8,139	11,005	28,590	0.00	28,000	0.00	28,000	0.00
480	Computer Hardware		3,165	24,130	23,000	0.00	11,000	0.00	11,000	0.00
400	Supplies & Materials		16,543	56,026	67,090	0.00	43,000	0.00	43,000	0.00
550	Depreciable Technology		22,048	0	0	0.00	0	0.00	0	0.00
500	Capital Outlay		22,048	0	0	0.00	0	0.00	0	0.00
640	Dues and Fees		0	12,676	0	0.00	0	0.00	0	0.00
600	Dues and Fees		0	12,676	0	0.00	0	0.00	0	0.00
Total Function	2660	Technology Services	143,903	116,704	117,316	0.00	93,751	0.00	93,751	0.00
Function	2700	Supplemental Retirement Program								
242	Group Health Insurance		10,736	6,752	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		10,736	6,752	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 100	General Fund									
Total Function 2700	Supplemental Retirement Program		10,736	6,752	0	0.00	0	0.00	0	0.00
Major Function 2000	Support Services		4,502,334	2,783,370	3,332,429	18.54	3,319,447	18.16	3,319,447	18.16
Function 5110	Long-Term Debt Service									
610	Redemption of Principal		17,616	18,745	0	0.00	0	0.00	0	0.00
621	Regular Interest		2,379	1,233	0	0.00	0	0.00	0	0.00
600	Dues and Fees		19,995	19,979	0	0.00	0	0.00	0	0.00
Total Function 5110	Long-Term Debt Service		19,995	19,979	0	0.00	0	0.00	0	0.00
Function 5200	Transfers of Funds									
790	Other Transfers		240,066	65,334	123,405	0.00	100,000	0.00	100,000	0.00
792	Bus Replacement Fund Transfer		136,000	259,000	140,002	0.00	112,601	0.00	112,601	0.00
794	Capital Projects Working Fund Transfer		0	0	700,000	0.00	200,000	0.00	200,000	0.00
700	Enterprise		376,066	324,334	963,407	0.00	412,601	0.00	412,601	0.00
Total Function 5200	Transfers of Funds		376,066	324,334	963,407	0.00	412,601	0.00	412,601	0.00
Major Function 5000	Other Uses		396,061	344,312	963,407	0.00	412,601	0.00	412,601	0.00
Function 6110	Operating Contingency									
810	Planned Reserve		0	0	500,000	0.00	500,000	0.00	500,000	0.00
800	Reserve Funds		0	0	500,000	0.00	500,000	0.00	500,000	0.00
Total Function 6110	Operating Contingency		0	0	500,000	0.00	500,000	0.00	500,000	0.00
Major Function 6000	Contingencies		0	0	500,000	0.00	500,000	0.00	500,000	0.00
Function 7000	Unappropriated Ending Fund Balance									
820	Reserved for Next Year		0	0	4,333,913	0.00	4,967,217	0.00	4,967,217	0.00
800	Reserve Funds		0	0	4,333,913	0.00	4,967,217	0.00	4,967,217	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0	0	4,333,913	0.00	4,967,217	0.00	4,967,217	0.00
Major Function 7000	Unappropriated Ending Fund Balance		0	0	4,333,913	0.00	4,967,217	0.00	4,967,217	0.00
Total Fund 100	General Fund		9,538,240	5,406,115	11,964,605	44.67	11,954,395	43.40	11,954,395	43.40

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
GENERAL FUND - SUMMARY OF REQUIREMENTS BY OBJECT

Object	Description	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
111	Licensed Salaries	\$ 1,842,541	\$ 914,508	\$ 1,133,872	\$ 1,087,979	\$ 1,087,979
112	Classified Salaries	1,248,439	713,925	783,426	824,338	824,338
113	Administrators	706,666	294,728	356,169	340,943	340,943
114	Managerial - Classified	479,853	123,973	211,239	186,030	186,030
121	Substitutes - Licensed	49,034	50,620	44,000	51,000	51,000
122	Substitutes - Classified	43,443	73,653	94,000	73,500	73,500
124	Temporary - Classified	-	1,920	5,000	5,000	5,000
130	Additional Salary	4,341	-	-	-	-
131	Additional Salary - Licensed	-	5,364	8,500	7,500	7,500
132	Additional Salary - Classified	-	27,256	41,500	38,500	38,500
133	Additional Salary - Extra Duty	84,660	123,712	137,127	137,789	137,789
211	Employer Contrib PERS	1,045,740	550,887	714,740	736,187	736,187
212	Employee Contribution Pick-Up	252,731	129,117	168,888	165,152	165,152
220	Social Sec/Medicare	329,018	172,976	215,345	211,000	211,000
231	Worker's Compensation	43,746	29,829	27,077	25,868	25,868
232	Unemployment Compensation	59,611	120,170	143,454	75,114	75,114
233	PFMLI	9,454	9,046	11,262	11,005	11,005
242	Group Health Insurance	795,640	504,618	748,994	757,177	757,177
244	District-Paid TSA	17,400	4,862	-	-	-
245	Tuition Reimbursement	2,370	-	25,000	25,000	25,000
310	Instructional, Professional and Technical Service	54,600	130,970	82,000	121,000	121,000
312	Instructional Programs Improvement Services	-	141	-	-	-
318	Professional and Improvement Costs for Non-Instruc	1,500	-	1,200	1,200	1,200
320	Property Services	750	-	15,000	-	-
322	Repairs and Maintenance Services	21,288	29,177	50,000	67,000	67,000
324	Rentals	26,564	21,785	20,700	52,100	52,100
325	Electricity	25,865	30,171	49,080	82,680	82,680
326	Fuel	43,518	47,182	5,300	5,600	5,600
327	Water and Sewage	3,105	3,615	6,580	6,580	6,580
328	Garbage	13,760	11,052	15,440	16,540	16,540
329	Other Property Services	2,360	-	-	-	-
331	Reimbursable Student Transportation	6,158	-	1,000	1,000	1,000
342	Travel, Out of District	27,158	27,965	43,940	42,090	42,090
343	Travel, Student Out of District	274	-	-	-	-
351	Telephone	31,239	27,834	25,212	25,155	25,155
353	Postage	29,674	10,735	15,150	14,700	14,700
354	Advertising	148,453	10,717	6,500	6,500	6,500

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
GENERAL FUND - SUMMARY OF REQUIREMENTS BY OBJECT

Object	Description	Actual 2022-2023	Actual 2023-24	Adopted 2024-25	Proposed 2025-26	Approved 2025-26
355	Printing and Binding	3,246	2,903	3,900	3,800	3,800
359	Other Communication Services	25,615	8,326	8,100	8,100	8,100
360	Charter School Payments	1,500	-	-	-	-
371	Tuition Payments to Other Districts Within State	4,050	-	-	-	-
381	Audit Services	16,650	18,150	30,000	30,000	30,000
382	Legal Services	33,240	17,956	75,000	75,000	75,000
388	Election Services	429	4	5,000	3,000	3,000
389	Other Non-instructional Professional and Technical	428,802	289,942	234,500	162,500	162,500
410	Consumable Supplies and Materials	107,183	56,355	79,150	81,050	81,050
416	Custodial Supplies	39,415	22,473	40,000	35,000	35,000
418	Transportation Fuel	130,016	78,010	122,000	123,000	123,000
419	Athletic Uniforms	8,029	984	2,500	2,500	2,500
420	Textbooks/Workbooks	22,720	18,824	54,100	53,500	53,500
430	Library Books	-	-	1,000	1,000	1,000
440	Periodicals	-	-	800	800	800
460	Non-consumable Items	21,639	34,182	22,450	19,050	19,050
470	Computer Software	691,337	53,213	83,390	73,300	73,300
480	Computer Hardware	7,315	24,729	28,800	16,700	16,700
520	Buildings Acquisition	-	371	-	-	-
530	Improvements Other Than Buildings	-	72,731	-	-	-
541	Initial and Additional Equipment Purchase	14,697	22,109	10,000	20,000	20,000
542	Replacement Equipment Purchase	-	2,852	20,000	10,000	10,000
550	Depreciable Technology	22,048	-	-	-	-
610	Redemption of Principal	17,616	18,745	-	-	-
621	Regular Interest	2,379	1,233	-	-	-
640	Dues and Fees	22,536	51,840	31,900	29,050	29,050
653	Property Insurance Premiums	90,759	83,339	108,000	126,000	126,000
790	Other Transfers	240,066	65,334	123,405	100,000	100,000
792	Bus Replacement Fund Transfer	136,000	259,000	140,002	112,601	112,601
794	Capital Projects Working Fund Transfer	-	-	700,000	200,000	200,000
810	Contingency	-	-	500,000	500,000	500,000
Total Requirements		\$ 9,538,240	\$ 5,406,115	\$ 7,630,692	\$ 6,987,178	\$ 6,987,178
820	Unappropriated Ending Fund Balance	-	-	4,333,913	4,967,217	4,967,217
Total Requirements and Unappropriated Ending Fund Balance		\$ 9,538,240	\$ 5,406,115	\$ 11,964,605	\$ 11,954,395	\$ 11,954,395

Special Revenue Fund

SPECIAL REVENUE FUND DESCRIPTIONS

Integrated Guidance Funds

226 Early Indicator Intervention - Identify strengths, assets, and areas to support individual students.

248 Federal School Improvement Funds - Increase academic achievement.

251 Student Investment Account (SIA) - Meet Mental Health/Behavioral Needs, reduce academic disparities and increase academic achievement.

252 High School Success - Increase graduation rates and ensure graduates are ready for their next step.

Title Funds - Federal funds to supplement instructional efforts of a school district.

Title I Funds

205 – Small Rural School Achievement (SRSA) -Provides Rural Local Education agencies with financial assistance to fund initiatives aimed at improving student academic achievement.

210 - Title I-A - Provides all children an opportunity to receive a fair, equitable, and high-quality education. The amounts come from SAIPE and number of children in poverty.

Title V-B REAP Funds

202 – Title IV – Moved into Title V-B REAP Funds (220).

220 – Title V-B REAP - Student Support and Academic Enrichment

221 - Title II - Moved into Title V-B REAP Funds.

Pre-Employment Transition Program (formerly Youth Transition Program Funds)

207 – Pre-Employment Transition Program - Transition program for students who qualify for special services under 504 and Individualized Educational Plans (IEPs).

Individuals with Disabilities Education Act (IDEA) Funds

210 IDEA Part B Sec 611 - supports IEP eligible children aged 3 through 21.

216 IDEA Part B Sec 619 - supports IEP eligible children aged 3 through 5.

Early Literacy Grant

227 – Early Literacy Grant - Grant to help provide support to school districts to increase early literacy in grades K - 3 through support that is research-aligned, culturally responsive, and student-centered.

Capital Projects Funds

230/232– Elementary and Secondary School Emergency Relief (ESSER) Fund - Federal funds to support approved capital projects and student enrichment programs.

Other Non-General Funds

200 – Donations - funds donated to the district for specific purposes, including scholarships

228 – After School Programs – monies designated for any after school enrichment programming for students.

256 – Carl Perkins – funds specifically for approved CTE Programs of Study which allows for programs to purchase items to supplement the program.

257 – Baseball/Softball Program - funds donated in 2020 to support the district baseball and softball programs.

259 – Student Activities - funds generated by student activities for the specific purposes and controlled by the student groups or designee.

263 – Forest Camp – funds from the state of Oregon that provide students in 5th or 6th grade to attend a weeklong approved Outdoor School Program for outdoor educational opportunities.

267 Tap - Asbestos Assessment - state funds to support the district's asbestos management and testing program.

268 E-rate Program - Federal funds through Schools and Library Program to support the purchase of technology to the classroom.

272 Tap – Seismic - state funds to upgrade district facilities to meet federal and state seismic requirements.

290 – Bus Reserve - state and district funds for the purpose of purchasing district buses. The district is required to fund the reserve at a minimum, the state school fund reimbursement amount for the bus fleet depreciation approved by the Oregon Department of Education.

299 – Food Reserve Fund - accounts for the district's nutritional program. Revenue sources are provided by United States Department of Agriculture, federal and state grants, adult sales, and an annual transfer from the General Fund

**Alsea School District #7J
SPECIAL REVENUE FUND - DETAIL**

<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>ADOPTED</u> <u>2024-25</u>	<u>Grant Amount</u> <u>2024-25</u>	<u>Approved</u> <u>2025-26</u>
	<u>2022-23</u>	<u>2023-24</u>			
200 Donations	\$ 4,512	\$ 14,376	\$ 59,200		\$ 59,200
203 Title I-A	36,130	49,359	61,654	60,156	45,861
205 Small Rural School Achievement (SRSA)	-	-	54,607	54,607	32,998
206 Title III-A Immigrant Grant	-	-	224	224	224
207 Pre-Employment Transition Program (formerly YTP)	29,103	33,521	45,000	45,000	45,000
208 E-Rate Funds	-	2,175	40,000		26,355
210 IDEA Part B 611	90,800	92,559	112,565	78,528	58,652
213 ODE/Special Education Stipend	-	-	-	3,567	-
216 IDEA Part B 619	-	-	2,581	401	401
220 Title V-B REAP	-	1,133	33,523	33,523	20,981
221 Title II-A Teacher Quality	5,670	-	-		-
226 Early Indicator Intervention	11,881	1,505	806	806	806
227 Early Literacy Grant	-	91,682	59,750	59,750	59,148
228 Career Center Grant	-	-	3,000	3,000	3,000
230 LEA ESSER	2,277	65,974	-		-
232 ESSER III	32,203	80,519	91,992	91,992	-
248 Federal School Improvement Funds (CSI & TSI)	-	85,011	51,291	51,291	36,264
251 Student Investment Account	755,504	742,933	670,943	670,943	350,277
252 High School Success	158,913	115,911	86,438	98,647	85,722
253 Vision Screening	-	-	500		500
254 Summer Learning Grants	74,975	-	-		-
256 Carl Perkins	-	1,095	5,370	5,370	5,200
257 Baseball/Softball Program	-	-	3,750		3,750
258 Emergency Connectivity Fund	29,776	-	-		-
259 Student Activity Funds	20,202	39,011	89,500		89,500
263 Forest Camp M99	10,885	11,991	11,000		13,698
264 Kindergarten Partner & Innovation	-	-	-		-
265 Menstrual Dignity Act	449	2,343	2,500	900	900
267 TAP Asbestos Assessment	-	11,500	-		-
268 HB4030 Educator Retention	124,922	-	-		-
272 TAP Sesimic Grant	-	11,000	17,500	25,000	25,000
290 Bus Replacement Fund	295,747	424,985	515,217		296,219
291 WLA Summer Transportation	4,776	-	9,000		-
298 Nutrition Services Grants	-	-	15,096	15,096	15,096
299 Nutrition Services	244,937	200,887	274,881		253,201
	<u>\$ 1,933,663</u>	<u>\$ 2,079,470</u>	<u>\$ 2,317,888</u>	<u>\$ 1,298,801</u>	<u>\$ 1,527,953</u>

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 200	Special Revenue Funds								
	1412 Transportation Fees From Other District	7,248	0	0	0.00	0	0.00	0	0.00
	1610 Daily Sales - Reimbursable Programs	1,746	1,348	4,500	0.00	1,900	0.00	1,900	0.00
	1700 Extra-Curricular Activities	520	9,404	0	0.00	0	0.00	0	0.00
	1740 Fees	0	0	100	0.00	100	0.00	100	0.00
	1760 Club Fund Raising	14,453	31,529	40,000	0.00	40,000	0.00	40,000	0.00
	1910 Rentals	0	0	0	0.00	36,000	0.00	36,000	0.00
	1920 Contributions/Donations	19,879	16,308	62,000	0.00	62,000	0.00	62,000	0.00
	1943 Services Provided Charter Schools	5,938	2,149	19,277	0.00	22,718	0.00	22,718	0.00
	1990 Miscellaneous	0	505	9,400	0.00	9,400	0.00	9,400	0.00
	1991 Misc - Erate	0	28,530	28,000	0.00	0	0.00	0	0.00
	1000 Local Sources	49,784	89,772	163,277	0.00	172,118	0.00	172,118	0.00
	2102 Education Service District Resources	29,103	33,521	45,000	0.00	45,000	0.00	45,000	0.00
	2199 Other Intermediate Sources	510	0	0	0.00	0	0.00	0	0.00
	2000 Intermediate Sources	29,612	33,521	45,000	0.00	45,000	0.00	45,000	0.00
	3102 State School Fund - School Lunch Matcl	0	1,100	0	0.00	0	0.00	0	0.00
	3199 Other Unrestricted Grants-In-Aid	996	0	0	0.00	0	0.00	0	0.00
	3299 Other Restricted Grants-In-Aid	1,298,434	1,053,010	867,895	0.00	542,451	0.00	542,451	0.00
	3000 State Sources	1,299,430	1,054,110	867,895	0.00	542,451	0.00	542,451	0.00
	4300 Restricted Revenue Direct From the Fec	145,367	0	0	0.00	0	0.00	0	0.00
	4500 Restricted Revenue, Federal Governme	324,075	488,179	556,421	0.00	350,578	0.00	350,578	0.00
	4910 Federal Commodities	12,271	5,942	1,000	0.00	10,000	0.00	10,000	0.00
	4000 Federal Sources	481,712	494,121	557,421	0.00	360,578	0.00	360,578	0.00
	5160 Lease Purchase Receipts	0	0	334,938	0.00	0	0.00	0	0.00
	5200 Interfund Transfers	376,066	324,334	263,407	0.00	212,601	0.00	212,601	0.00
	5300 Sale of or Compensation for Loss of Fixt	0	168,418	0	0.00	0	0.00	0	0.00
	5400 Resources - Beginning Fund Balance	(252,864)	40,286	50,950	0.00	160,205	0.00	160,205	0.00
	5000 Other Sources	123,202	533,037	649,295	0.00	372,806	0.00	372,806	0.00
	9701 BFB Student Activities	32,575	42,367	35,000	0.00	35,000	0.00	35,000	0.00
	9000	32,575	42,367	35,000	0.00	35,000	0.00	35,000	0.00
Total Fund 200	Special Revenue Funds	2,016,315	2,246,927	2,317,888	0.00	1,527,953	0.00	1,527,953	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	200	Special Revenue Funds								
Function	1111	Elementary, K-5								
	410	Consumable Supplies and Materials	1,003	357	5,000	0.00	5,000	0.00	5,000	0.00
	400	Supplies & Materials	1,003	357	5,000	0.00	5,000	0.00	5,000	0.00
Total Function	1111	Elementary, K-5	1,003	357	5,000	0.00	5,000	0.00	5,000	0.00
Function	1131	High School Programs								
	342	Travel, Out of District	831	0	0	0.00	0	0.00	0	0.00
	300	Contracted Services	831	0	0	0.00	0	0.00	0	0.00
	410	Consumable Supplies and Materials	1,169	5,456	44,200	0.00	44,200	0.00	44,200	0.00
	400	Supplies & Materials	1,169	5,456	44,200	0.00	44,200	0.00	44,200	0.00
Total Function	1131	High School Programs	2,000	5,456	44,200	0.00	44,200	0.00	44,200	0.00
Major Function	1000	Instruction	3,003	5,813	49,200	0.00	49,200	0.00	49,200	0.00
Function	2113	Social Work Services								
	340	Travel	712	0	0	0.00	0	0.00	0	0.00
	389	Other Non-instructional Professional and Technical	0	1,972	0	0.00	0	0.00	0	0.00
	300	Contracted Services	712	1,972	0	0.00	0	0.00	0	0.00
	410	Consumable Supplies and Materials	707	5,180	10,000	0.00	10,000	0.00	10,000	0.00
	460	Non-consumable Items	0	811	0	0.00	0	0.00	0	0.00
	400	Supplies & Materials	707	5,991	10,000	0.00	10,000	0.00	10,000	0.00
	640	Dues and Fees	90	0	0	0.00	0	0.00	0	0.00
	600	Dues and Fees	90	0	0	0.00	0	0.00	0	0.00
Total Function	2113	Social Work Services	1,509	7,963	10,000	0.00	10,000	0.00	10,000	0.00
Function	2321	Office of the Superintendent Services								
	410	Consumable Supplies and Materials	0	600	0	0.00	0	0.00	0	0.00
	400	Supplies & Materials	0	600	0	0.00	0	0.00	0	0.00
Total Function	2321	Office of the Superintendent Services	0	600	0	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE	
Fund	200	Special Revenue Funds								
Major Function 2000		Support Services	1,509	8,563	10,000	0.00	10,000	0.00	10,000	0.00
Total Fund	200	Special Revenue Funds	4,512	14,376	59,200	0.00	59,200	0.00	59,200	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 203	Title I-A									
Function 1272	Title I									
111	Licensed Salaries		2,266	0	0	0.00	0	0.00	0	0.00
112	Classified Salaries		22,814	0	11,945	1.00	13,290	0.50	13,290	0.50
113	Administrators		0	0	7,949	0.00	0	0.00	0	0.00
121	Substitutes - Licensed		0	581	0	0.00	0	0.00	0	0.00
131	Additional Salary - Licensed		0	1,795	1,000	0.00	1,000	0.00	1,000	0.00
132	Additional Salary - Classified		0	850	500	0.00	500	0.00	500	0.00
133	Additional Salary - Extra Duty		0	6,500	1,450	0.00	1,500	0.00	1,500	0.00
100	Salaries		25,079	9,726	22,844	1.00	16,290	0.50	16,290	0.50
211	Employer Contrib PERS		6,022	2,394	6,170	0.00	4,321	0.00	4,321	0.00
212	Employee Contribution Pick-Up		1,510	561	1,520	0.00	977	0.00	977	0.00
220	Social Sec/Medicare		1,869	733	1,927	0.00	1,247	0.00	1,247	0.00
231	Worker's Compensation		94	37	88	0.00	59	0.00	59	0.00
232	Unemployment Compensation		24	358	817	0.00	725	0.00	725	0.00
233	PFMLI		61	38	102	0.00	65	0.00	65	0.00
242	Group Health Insurance		1,470	0	6,074	0.00	8,400	0.00	8,400	0.00
200	Payroll Benefits		11,051	4,122	16,697	0.00	15,794	0.00	15,794	0.00
310	Instructional, Professional and Technical Service		0	7,200	7,466	0.00	5,000	0.00	5,000	0.00
342	Travel, Out of District		0	2,821	3,140	0.00	2,000	0.00	2,000	0.00
300	Contracted Services		0	10,021	10,606	0.00	7,000	0.00	7,000	0.00
410	Consumable Supplies and Materials		0	4,406	805	0.00	777	0.00	777	0.00
420	Textbooks/Workbooks		0	19,805	9,203	0.00	2,500	0.00	2,500	0.00
400	Supplies & Materials		0	24,211	10,007	0.00	3,277	0.00	3,277	0.00
Total Function 1272	Title I		36,130	48,080	60,154	1.00	42,361	0.50	42,361	0.50
Major Function 1000	Instruction		36,130	48,080	60,154	1.00	42,361	0.50	42,361	0.50
Function 2110	Attendance and Social Work Services									
640	Dues and Fees		0	0	0	0.00	500	0.00	500	0.00
600	Dues and Fees		0	0	0	0.00	500	0.00	500	0.00
Total Function 2110	Attendance and Social Work Services		0	0	0	0.00	500	0.00	500	0.00
Major Function 2000	Support Services		0	0	0	0.00	500	0.00	500	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	203	Title I-A								
Function	3300	Community Services								
	342	Travel, Out of District	0	66	0	0.00	0	0.00	0	0.00
	300	Contracted Services	0	66	0	0.00	0	0.00	0	0.00
	410	Consumable Supplies and Materials	0	1,212	1,500	0.00	3,000	0.00	3,000	0.00
	400	Supplies & Materials	0	1,212	1,500	0.00	3,000	0.00	3,000	0.00
Total Function	3300	Community Services	0	1,278	1,500	0.00	3,000	0.00	3,000	0.00
Major Function	3000	Enterprise and Community Services	0	1,278	1,500	0.00	3,000	0.00	3,000	0.00
Total Fund	203	Title I-A	36,130	49,359	61,654	1.00	45,861	0.50	45,861	0.50

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 205	Small Rural School Achievement (SRSA)									
Function 1272	Title I									
310	Instructional, Professional and Technical Service		0	0	12,000	0.00	17,970	0.00	17,970	0.00
300	Contracted Services		0	0	12,000	0.00	17,970	0.00	17,970	0.00
420	Textbooks/Workbooks		0	0	42,607	0.00	0	0.00	0	0.00
400	Supplies & Materials		0	0	42,607	0.00	0	0.00	0	0.00
Total Function 1272	Title I		0	0	54,607	0.00	17,970	0.00	17,970	0.00
Major Function 1000	Instruction		0	0	54,607	0.00	17,970	0.00	17,970	0.00
Function 2210	Improvement of Instruction Services									
111	Licensed Salaries		0	0	0	0.00	10,286	0.13	10,286	0.13
100	Salaries		0	0	0	0.00	10,286	0.13	10,286	0.13
211	Employer Contrib PERS		0	0	0	0.00	3,052	0.00	3,052	0.00
212	Employee Contribution Pick-Up		0	0	0	0.00	617	0.00	617	0.00
220	Social Sec/Medicare		0	0	0	0.00	787	0.00	787	0.00
231	Worker's Compensation		0	0	0	0.00	39	0.00	39	0.00
232	Unemployment Compensation		0	0	0	0.00	206	0.00	206	0.00
233	PFMLI		0	0	0	0.00	41	0.00	41	0.00
200	Payroll Benefits		0	0	0	0.00	4,742	0.00	4,742	0.00
Total Function 2210	Improvement of Instruction Services		0	0	0	0.00	15,028	0.13	15,028	0.13
Major Function 2000	Support Services		0	0	0	0.00	15,028	0.13	15,028	0.13
Total Fund 205	Small Rural School Achievement (SRSA)		0	0	54,607	0.00	32,998	0.13	32,998	0.13

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 206	Title III-A Immigrant Grant									
Function 1291	English Second Language Programs									
121	Substitutes - Licensed		0	0	134	0.00	0	0.00	0	0.00
100	Salaries		0	0	134	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	0	31	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	8	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	0	10	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	0	35	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	5	0.00	0	0.00	0	0.00
233	PFMLI		0	0	1	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	0	90	0.00	0	0.00	0	0.00
Total Function 1291	English Second Language Programs		0	0	224	0.00	0	0.00	0	0.00
Major Function 1000	Instruction		0	0	224	0.00	0	0.00	0	0.00
Function 2240	Instructional Staff Development									
342	Travel, Out of District		0	0	0	0.00	224	0.00	224	0.00
300	Contracted Services		0	0	0	0.00	224	0.00	224	0.00
Total Function 2240	Instructional Staff Development		0	0	0	0.00	224	0.00	224	0.00
Major Function 2000	Support Services		0	0	0	0.00	224	0.00	224	0.00
Total Fund 206	Title III-A Immigrant Grant									
			0	0	224	0.00	224	0.00	224	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 207	Pre-Employment Transition Program									
Function 2126	Placement Services									
112	Classified Salaries		14,679	18,103	0	0.00	0	0.00	0	0.00
132	Additional Salary - Classified		0	716	0	0.00	0	0.00	0	0.00
100	Salaries		14,679	18,820	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		3,481	4,711	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		881	1,129	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		1,123	1,431	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		56	75	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		15	521	0	0.00	0	0.00	0	0.00
233	PFMLI		28	75	0	0.00	0	0.00	0	0.00
242	Group Health Insurance		5,913	5,641	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		11,496	13,583	0	0.00	0	0.00	0	0.00
310	Instructional, Professional and Technical Service		0	0	40,000	0.00	40,000	0.00	40,000	0.00
342	Travel, Out of District		2,928	1,118	4,000	0.00	4,000	0.00	4,000	0.00
300	Contracted Services		2,928	1,118	44,000	0.00	44,000	0.00	44,000	0.00
410	Consumable Supplies and Materials		0	0	1,000	0.00	1,000	0.00	1,000	0.00
400	Supplies & Materials		0	0	1,000	0.00	1,000	0.00	1,000	0.00
Total Function 2126 Placement Services			29,103	33,521	45,000	0.00	45,000	0.00	45,000	0.00
Major Function 2000	Support Services		29,103	33,521	45,000	0.00	45,000	0.00	45,000	0.00
Total Fund 207	Pre-Employment Transition Program		29,103	33,521	45,000	0.00	45,000	0.00	45,000	0.00

Requirements Report

			FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026	FY2025-2026	FY2025-2026	FY2025-2026
			Actuals	Actuals	Adopted Budget	Adopted FTE	Proposed Budget	Proposed FTE	Approved Budget	Approved FTE
Fund	208	E-Rate Funds								
Function	2660	Technology Services								
	480	Computer Hardware	0	2,175	40,000	0.00	26,355	0.00	26,355	0.00
	400	Supplies & Materials	0	2,175	40,000	0.00	26,355	0.00	26,355	0.00
Total Function	2660	Technology Services	0	2,175	40,000	0.00	26,355	0.00	26,355	0.00
Major Function	2000	Support Services	0	2,175	40,000	0.00	26,355	0.00	26,355	0.00
Total Fund	208	E-Rate Funds	0	2,175	40,000	0.00	26,355	0.00	26,355	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 210	IDEA Part B 611								
Function 1250	Less Restrictive Programs: Students w/ Disability								
112	Classified Salaries	46,338	48,248	53,928	1.77	28,434	1.00	28,434	1.00
132	Additional Salary - Classified	0	0	0	0.00	247	0.00	247	0.00
100	Salaries	46,338	48,248	53,928	1.77	28,681	1.00	28,681	1.00
211	Employer Contrib PERS	11,978	12,050	13,498	0.00	7,607	0.00	7,607	0.00
212	Employee Contribution Pick-Up	2,830	2,889	3,236	0.00	1,721	0.00	1,721	0.00
220	Social Sec/Medicare	3,538	3,730	4,125	0.00	2,194	0.00	2,194	0.00
231	Worker's Compensation	186	196	201	0.00	107	0.00	107	0.00
232	Unemployment Compensation	46	1,729	8,756	0.00	1,427	0.00	1,427	0.00
233	PFMLI	106	195	216	0.00	115	0.00	115	0.00
242	Group Health Insurance	20,794	23,522	28,606	0.00	16,800	0.00	16,800	0.00
200	Payroll Benefits	39,478	44,311	58,638	0.00	29,971	0.00	29,971	0.00
410	Consumable Supplies and Materials	60	0	0	0.00	0	0.00	0	0.00
460	Non-consumable Items	1,554	0	0	0.00	0	0.00	0	0.00
470	Computer Software	3,370	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials	4,984	0	0	0.00	0	0.00	0	0.00
Total Function 1250	Less Restrictive Programs: Students w/ Disability	90,800	92,559	112,565	1.77	58,652	1.00	58,652	1.00
Major Function 1000	Instruction	90,800	92,559	112,565	1.77	58,652	1.00	58,652	1.00
Total Fund 210	IDEA Part B 611	90,800	92,559	112,565	1.77	58,652	1.00	58,652	1.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 216	IDEA Part B 619									
Function 1250	Less Restrictive Programs: Students w/ Disability									
410	Consumable Supplies and Materials		0	0	0	0.00	401	0.00	401	0.00
400	Supplies & Materials		0	0	0	0.00	401	0.00	401	0.00
Total Function 1250	Less Restrictive Programs: Students w/ Disability		0	0	0	0.00	401	0.00	401	0.00
Function 1251	Less Restrictive Revenue for Students									
410	Consumable Supplies and Materials		0	0	2,581	0.00	0	0.00	0	0.00
400	Supplies & Materials		0	0	2,581	0.00	0	0.00	0	0.00
Total Function 1251	Less Restrictive Revenue for Students		0	0	2,581	0.00	0	0.00	0	0.00
Major Function 1000	Instruction		0	0	2,581	0.00	401	0.00	401	0.00
Total Fund 216	IDEA Part B 619		0	0	2,581	0.00	401	0.00	401	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 220	Title V-B REAP									
Function 1111	Elementary, K-5									
131	Additional Salary - Licensed		0	0	1,013	0.00	0	0.00	0	0.00
100	Salaries		0	0	1,013	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	0	253	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	61	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	0	77	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	0	11	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	41	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	0	443	0.00	0	0.00	0	0.00
342	Travel, Out of District		0	0	9,161	0.00	7,500	0.00	7,500	0.00
300	Contracted Services		0	0	9,161	0.00	7,500	0.00	7,500	0.00
420	Textbooks/Workbooks		0	0	15,306	0.00	8,481	0.00	8,481	0.00
440	Periodicals		0	969	7,435	0.00	5,000	0.00	5,000	0.00
400	Supplies & Materials		0	969	22,741	0.00	13,481	0.00	13,481	0.00
Total Function 1111 Elementary, K-5			0	969	33,358	0.00	20,981	0.00	20,981	0.00
Function 1121	Middle/Junior High Programs									
440	Periodicals		0	165	165	0.00	0	0.00	0	0.00
400	Supplies & Materials		0	165	165	0.00	0	0.00	0	0.00
Total Function 1121 Middle/Junior High Programs			0	165	165	0.00	0	0.00	0	0.00
Major Function 1000	Instruction									
			0	1,133	33,523	0.00	20,981	0.00	20,981	0.00
Total Fund 220	Title V-B REAP									
			0	1,133	33,523	0.00	20,981	0.00	20,981	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 221	Title II-A Teacher Quality									
Function 1272	Title I									
111	Licensed Salaries		4,040	0	0	0.00	0	0.00	0	0.00
100	Salaries		4,040	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		1,084	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		242	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		275	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		15	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		4	0	0	0.00	0	0.00	0	0.00
233	PFMLI		10	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		1,630	0	0	0.00	0	0.00	0	0.00
Total Function 1272 Title I			5,670	0	0	0.00	0	0.00	0	0.00
Major Function 1000	Instruction		5,670	0	0	0.00	0	0.00	0	0.00
Total Fund 221	Title II-A Teacher Quality		5,670	0	0	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 226	Early Indicator Intervention								
Function 2240	Instructional Staff Development								
342	Travel, Out of District	0	1,505	806	0.00	806	0.00	806	0.00
300	Contracted Services	0	1,505	806	0.00	806	0.00	806	0.00
Total Function 2240	Instructional Staff Development	0	1,505	806	0.00	806	0.00	806	0.00
Function 2624	Planning Services								
111	Licensed Salaries	82	0	0	0.00	0	0.00	0	0.00
114	Managerial - Classified	5,199	0	0	0.00	0	0.00	0	0.00
100	Salaries	5,282	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS	1,376	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare	224	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation	19	0	0	0.00	0	0.00	0	0.00
233	PFMLI	6	0	0	0.00	0	0.00	0	0.00
242	Group Health Insurance	4,975	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits	6,600	0	0	0.00	0	0.00	0	0.00
Total Function 2624	Planning Services	11,881	0	0	0.00	0	0.00	0	0.00
Major Function 2000	Support Services	11,881	1,505	806	0.00	806	0.00	806	0.00
Total Fund 226	Early Indicator Intervention	11,881	1,505	806	0.00	806	0.00	806	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 227	Early Literacy Grant									
Function 1111	Elementary, K-5									
111	Licensed Salaries		0	36,740	30,591	0.71	30,625	0.50	30,625	0.50
100	Salaries		0	36,740	30,591	0.71	30,625	0.50	30,625	0.50
211	Employer Contrib PERS		0	9,141	7,787	0.00	8,272	0.00	8,272	0.00
212	Employee Contribution Pick-Up		0	2,143	1,832	0.00	1,838	0.00	1,838	0.00
220	Social Sec/Medicare		0	2,678	2,317	0.00	2,343	0.00	2,343	0.00
231	Worker's Compensation		0	142	123	0.00	114	0.00	114	0.00
232	Unemployment Compensation		0	1,405	1,098	0.00	613	0.00	613	0.00
233	PFMLI		0	140	125	0.00	123	0.00	123	0.00
242	Group Health Insurance		0	8,055	8,573	0.00	8,400	0.00	8,400	0.00
200	Payroll Benefits		0	23,705	21,854	0.00	21,703	0.00	21,703	0.00
410	Consumable Supplies and Materials		0	7,175	820	0.00	820	0.00	820	0.00
420	Textbooks/Workbooks		0	6,136	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		0	13,311	820	0.00	820	0.00	820	0.00
Total Function 1111	Elementary, K-5		0	73,756	53,265	0.71	53,148	0.50	53,148	0.50
Function 1291	English Second Language Programs									
131	Additional Salary - Licensed		0	0	337	0.00	0	0.00	0	0.00
133	Additional Salary - Extra Duty		0	4,736	0	0.00	0	0.00	0	0.00
100	Salaries		0	4,736	337	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	1,185	84	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	284	20	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	346	26	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	18	1	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	177	15	0.00	0	0.00	0	0.00
233	PFMLI		0	18	1	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	2,029	148	0.00	0	0.00	0	0.00
Total Function 1291	English Second Language Programs		0	6,765	485	0.00	0	0.00	0	0.00
Major Function 1000	Instruction		0	80,521	53,750	0.71	53,148	0.50	53,148	0.50
Function 2240	Instructional Staff Development									
342	Travel, Out of District		0	11,161	6,000	0.00	6,000	0.00	6,000	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 227	Early Literacy Grant								
300	Contracted Services	0	11,161	6,000	0.00	6,000	0.00	6,000	0.00
Total Function 2240	Instructional Staff Development	0	11,161	6,000	0.00	6,000	0.00	6,000	0.00
Major Function 2000	Support Services	0	11,161	6,000	0.00	6,000	0.00	6,000	0.00
Total Fund 227	Early Literacy Grant	0	91,682	59,750	0.71	59,148	0.50	59,148	0.50

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 228	After School Programs									
Function 1121	Middle/Junior High Programs									
131	Additional Salary - Licensed		0	0	525	0.00	0	0.00	0	0.00
100	Salaries		0	0	525	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	0	131	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	32	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	0	40	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	0	2	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	18	0.00	0	0.00	0	0.00
233	PFMLI		0	0	2	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	0	225	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		0	0	700	0.00	1,400	0.00	1,400	0.00
400	Supplies & Materials		0	0	700	0.00	1,400	0.00	1,400	0.00
Total Function 1121 Middle/Junior High Programs			0	0	1,450	0.00	1,400	0.00	1,400	0.00
Function 1131	High School Programs									
131	Additional Salary - Licensed		0	0	525	0.00	0	0.00	0	0.00
100	Salaries		0	0	525	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	0	131	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	32	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	0	40	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	0	2	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	18	0.00	0	0.00	0	0.00
233	PFMLI		0	0	2	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	0	225	0.00	0	0.00	0	0.00
354	Advertising		0	0	100	0.00	200	0.00	200	0.00
300	Contracted Services		0	0	100	0.00	200	0.00	200	0.00
410	Consumable Supplies and Materials		0	0	700	0.00	1,400	0.00	1,400	0.00
400	Supplies & Materials		0	0	700	0.00	1,400	0.00	1,400	0.00
Total Function 1131 High School Programs			0	0	1,550	0.00	1,600	0.00	1,600	0.00
Major Function 1000	Instruction		0	0	3,000	0.00	3,000	0.00	3,000	0.00
Total Fund 228	After School Programs		0	0	3,000	0.00	3,000	0.00	3,000	0.00

Requirements Report

			FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026	FY2025-2026	FY2025-2026	FY2025-2026
			Actuals	Actuals	Adopted Budget	Adopted FTE	Proposed Budget	Proposed FTE	Approved Budget	Approved FTE
Fund	228	After School Programs								

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	230	LEA ESSER								
Function	4150	Building Acquisition, Construction, and Improvem								
	520	Buildings Acquisition	2,277	65,974	0	0.00	0	0.00	0	0.00
	500	Capital Outlay	2,277	65,974	0	0.00	0	0.00	0	0.00
Total Function	4150	Building Acquisition, Construction, and Improvem	2,277	65,974	0	0.00	0	0.00	0	0.00
Major Function	4000	Facility Acquisition and Construction	2,277	65,974	0	0.00	0	0.00	0	0.00
Total Fund	230	LEA ESSER	2,277	65,974	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	232	ESSER III								
Function	1131	High School Programs								
	111	Licensed Salaries	305	0	0	0.00	0	0.00	0	0.00
	100	Salaries	305	0	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	72	0	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	18	0	0	0.00	0	0.00	0	0.00
	220	Social Sec/Medicare	23	0	0	0.00	0	0.00	0	0.00
	231	Worker's Compensation	1	0	0	0.00	0	0.00	0	0.00
	232	Unemployment Compensation	0	0	0	0.00	0	0.00	0	0.00
	200	Payroll Benefits	115	0	0	0.00	0	0.00	0	0.00
	410	Consumable Supplies and Materials	0	798	0	0.00	0	0.00	0	0.00
	400	Supplies & Materials	0	798	0	0.00	0	0.00	0	0.00
Total Function 1131 High School Programs			420	798	0	0.00	0	0.00	0	0.00
Function	1227	Extended School Year Programs								
	111	Licensed Salaries	4,028	0	0	0.00	0	0.00	0	0.00
	100	Salaries	4,028	0	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	956	0	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	242	0	0	0.00	0	0.00	0	0.00
	220	Social Sec/Medicare	308	0	0	0.00	0	0.00	0	0.00
	231	Worker's Compensation	15	0	0	0.00	0	0.00	0	0.00
	232	Unemployment Compensation	4	0	0	0.00	0	0.00	0	0.00
	200	Payroll Benefits	1,525	0	0	0.00	0	0.00	0	0.00
Total Function 1227 Extended School Year Programs			5,553	0	0	0.00	0	0.00	0	0.00
Function	1299	Other Programs								
	132	Additional Salary - Classified	0	3,472	0	0.00	0	0.00	0	0.00
	100	Salaries	0	3,472	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	0	869	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	0	208	0	0.00	0	0.00	0	0.00
	220	Social Sec/Medicare	0	266	0	0.00	0	0.00	0	0.00
	231	Worker's Compensation	0	14	0	0.00	0	0.00	0	0.00
	232	Unemployment Compensation	0	3	0	0.00	0	0.00	0	0.00
	233	PFMLI	0	14	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 232	ESSER III									
200	Payroll Benefits		0	1,374	0	0.00	0	0.00	0	0.00
Total Function 1299	Other Programs		0	4,846	0	0.00	0	0.00	0	0.00
Function 1400	Summer School Programs									
111	Licensed Salaries		2,358	0	0	0.00	0	0.00	0	0.00
112	Classified Salaries		3,396	0	0	0.00	0	0.00	0	0.00
100	Salaries		5,753	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		1,230	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		311	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		440	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		23	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		6	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		2,009	0	0	0.00	0	0.00	0	0.00
420	Textbooks/Workbooks		1,427	0	0	0.00	0	0.00	0	0.00
460	Non-consumable Items		2,317	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		3,744	0	0	0.00	0	0.00	0	0.00
Total Function 1400	Summer School Programs		11,506	0	0	0.00	0	0.00	0	0.00
Function 1410	Intermediate									
111	Licensed Salaries		4,034	0	0	0.00	0	0.00	0	0.00
100	Salaries		4,034	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		957	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		242	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		309	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		15	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		4	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		1,527	0	0	0.00	0	0.00	0	0.00
Total Function 1410	Intermediate		5,561	0	0	0.00	0	0.00	0	0.00
Major Function 1000	Instruction		23,040	5,644	0	0.00	0	0.00	0	0.00
Function 2126	Placement Services									
112	Classified Salaries		1,294	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 232	ESSER III									
100	Salaries		1,294	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		307	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		78	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		99	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		5	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		1	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		490	0	0	0.00	0	0.00	0	0.00
Total Function 2126	Placement Services		1,784	0	0	0.00	0	0.00	0	0.00
Function 2540	Operation and Maintenance of Plant Services									
389	Other Non-instructional Professional and Technical		0	2,239	0	0.00	0	0.00	0	0.00
300	Contracted Services		0	2,239	0	0.00	0	0.00	0	0.00
Total Function 2540	Operation and Maintenance of Plant Services		0	2,239	0	0.00	0	0.00	0	0.00
Function 2550	Student Transportation Services									
112	Classified Salaries		4,757	0	0	0.00	0	0.00	0	0.00
100	Salaries		4,757	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		886	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		224	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		364	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		182	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		3	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		1,658	0	0	0.00	0	0.00	0	0.00
Total Function 2550	Student Transportation Services		6,415	0	0	0.00	0	0.00	0	0.00
Major Function 2000	Support Services		8,199	2,239	0	0.00	0	0.00	0	0.00
Function 3100	Food Services									
112	Classified Salaries		689	0	0	0.00	0	0.00	0	0.00
100	Salaries		689	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		163	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		41	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		53	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 232	ESSER III									
Function 3100	Food Services									
231	Worker's Compensation		18	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		1	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		276	0	0	0.00	0	0.00	0	0.00
Total Function 3100	Food Services		964	0	0	0.00	0	0.00	0	0.00
Major Function 3000	Enterprise and Community Services		964	0	0	0.00	0	0.00	0	0.00
Function 4150	Building Acquisition, Construction, and Improvem									
520	Buildings Acquisition		0	72,636	91,992	0.00	0	0.00	0	0.00
500	Capital Outlay		0	72,636	91,992	0.00	0	0.00	0	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem		0	72,636	91,992	0.00	0	0.00	0	0.00
Major Function 4000	Facility Acquisition and Construction		0	72,636	91,992	0.00	0	0.00	0	0.00
Total Fund 232	ESSER III		32,203	80,519	91,992	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 248	Federal School Improvement Funds								
Function 2210	Improvement of Instruction Services								
111	Licensed Salaries	0	43,913	32,179	0.40	21,065	0.27	21,065	0.27
113	Administrators	0	12,980	0	0.00	0	0.00	0	0.00
131	Additional Salary - Licensed	0	0	0	0.00	3,836	0.00	3,836	0.00
100	Salaries	0	56,893	32,179	0.40	24,901	0.27	24,901	0.27
211	Employer Contrib PERS	0	15,488	8,968	0.00	7,276	0.00	7,276	0.00
212	Employee Contribution Pick-Up	0	779	1,931	0.00	1,494	0.00	1,494	0.00
220	Social Sec/Medicare	0	4,353	2,462	0.00	1,905	0.00	1,905	0.00
231	Worker's Compensation	0	219	119	0.00	91	0.00	91	0.00
232	Unemployment Compensation	0	2,039	644	0.00	498	0.00	498	0.00
233	PFMLI	0	226	128	0.00	99	0.00	99	0.00
242	Group Health Insurance	0	5,014	4,860	0.00	0	0.00	0	0.00
200	Payroll Benefits	0	28,118	19,112	0.00	11,363	0.00	11,363	0.00
Total Function 2210	Improvement of Instruction Services	0	85,011	51,291	0.40	36,264	0.27	36,264	0.27
Major Function 2000	Support Services	0	85,011	51,291	0.40	36,264	0.27	36,264	0.27
Total Fund 248	Federal School Improvement Funds	0	85,011	51,291	0.40	36,264	0.27	36,264	0.27

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account									
Function 1111	Elementary, K-5									
111	Licensed Salaries		115,194	111,179	48,764	1.17	17,110	0.33	17,110	0.33
112	Classified Salaries		198,754	71,103	55,548	1.00	19,401	0.63	19,401	0.63
122	Substitutes - Classified		0	0	122	0.00	0	0.00	0	0.00
131	Additional Salary - Licensed		0	229	0	0.00	0	0.00	0	0.00
132	Additional Salary - Classified		0	565	0	0.00	0	0.00	0	0.00
133	Additional Salary - Extra Duty		0	1,500	150	0.00	0	0.00	0	0.00
100	Salaries		313,948	184,576	104,584	2.17	36,511	0.96	36,511	0.96
211	Employer Contrib PERS		74,677	39,393	23,509	0.00	9,683	0.00	9,683	0.00
212	Employee Contribution Pick-Up		17,810	9,443	5,635	0.00	2,191	0.00	2,191	0.00
220	Social Sec/Medicare		22,719	13,185	7,147	0.00	2,793	0.00	2,793	0.00
231	Worker's Compensation		1,194	735	382	0.00	133	0.00	133	0.00
232	Unemployment Compensation		297	6,549	3,379	0.00	1,312	0.00	1,312	0.00
233	PFMLI		725	689	374	0.00	146	0.00	146	0.00
242	Group Health Insurance		91,112	67,883	37,631	0.00	16,078	0.00	16,078	0.00
200	Payroll Benefits		208,533	137,878	78,056	0.00	32,336	0.00	32,336	0.00
342	Travel, Out of District		0	0	3,329	0.00	1,500	0.00	1,500	0.00
300	Contracted Services		0	0	3,329	0.00	1,500	0.00	1,500	0.00
410	Consumable Supplies and Materials		0	47	0	0.00	0	0.00	0	0.00
420	Textbooks/Workbooks		35,410	6,075	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		35,410	6,122	0	0.00	0	0.00	0	0.00
640	Dues and Fees		0	0	332	0.00	0	0.00	0	0.00
600	Dues and Fees		0	0	332	0.00	0	0.00	0	0.00
Total Function 1111	Elementary, K-5		557,891	328,576	186,301	2.17	70,347	0.96	70,347	0.96
Function 1121	Middle/Junior High Programs									
111	Licensed Salaries		10,706	23,523	20,195	0.50	12,834	0.25	12,834	0.25
100	Salaries		10,706	23,523	20,195	0.50	12,834	0.25	12,834	0.25
211	Employer Contrib PERS		2,539	5,888	5,055	0.00	3,404	0.00	3,404	0.00
212	Employee Contribution Pick-Up		642	1,411	1,212	0.00	770	0.00	770	0.00
220	Social Sec/Medicare		813	1,800	1,545	0.00	982	0.00	982	0.00
231	Worker's Compensation		39	94	160	0.00	45	0.00	45	0.00
232	Unemployment Compensation		11	866	714	0.00	257	0.00	257	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account									
Function 1121	Middle/Junior High Programs									
233	PFMLI		28	94	81	0.00	51	0.00	51	0.00
242	Group Health Insurance		2,736	5,375	5,126	0.00	4,200	0.00	4,200	0.00
200	Payroll Benefits		6,809	15,528	13,891	0.00	9,709	0.00	9,709	0.00
420	Textbooks/Workbooks		16,863	2,430	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		16,863	2,430	0	0.00	0	0.00	0	0.00
Total Function 1121	Middle/Junior High Programs		34,378	41,482	34,086	0.50	22,543	0.25	22,543	0.25
Function 1131	High School Programs									
111	Licensed Salaries		3,859	61,950	97,640	1.33	61,591	1.00	61,591	1.00
121	Substitutes - Licensed		0	0	2,504	0.00	2,504	0.00	2,504	0.00
131	Additional Salary - Licensed		0	0	362	0.00	362	0.00	362	0.00
132	Additional Salary - Classified		0	0	66	0.00	0	0.00	0	0.00
133	Additional Salary - Extra Duty		0	6,210	9,750	0.00	9,000	0.00	9,000	0.00
100	Salaries		3,859	68,161	110,323	1.33	73,457	1.00	73,457	1.00
211	Employer Contrib PERS		909	17,061	28,253	0.00	19,481	0.00	19,481	0.00
212	Employee Contribution Pick-Up		230	4,090	6,725	0.00	4,407	0.00	4,407	0.00
220	Social Sec/Medicare		292	5,164	8,674	0.00	5,621	0.00	5,621	0.00
231	Worker's Compensation		14	272	408	0.00	253	0.00	253	0.00
232	Unemployment Compensation		4	2,476	3,709	0.00	1,469	0.00	1,469	0.00
233	PFMLI		10	270	454	0.00	293	0.00	293	0.00
242	Group Health Insurance		0	14,152	30,281	0.00	16,800	0.00	16,800	0.00
200	Payroll Benefits		1,459	43,483	78,504	0.00	48,324	0.00	48,324	0.00
340	Travel		0	387	1,250	0.00	0	0.00	0	0.00
342	Travel, Out of District		77	0	1,538	0.00	1,000	0.00	1,000	0.00
300	Contracted Services		77	387	2,788	0.00	1,000	0.00	1,000	0.00
410	Consumable Supplies and Materials		4,315	20,483	33,697	0.00	14,737	0.00	14,737	0.00
420	Textbooks/Workbooks		58,346	4,859	68	0.00	0	0.00	0	0.00
460	Non-consumable Items		0	14,774	18,813	0.00	8,500	0.00	8,500	0.00
470	Computer Software		0	0	480	0.00	0	0.00	0	0.00
400	Supplies & Materials		62,661	40,115	53,058	0.00	23,237	0.00	23,237	0.00
540	Depreciable Equipment		0	39,067	24,546	0.00	10,000	0.00	10,000	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account									
500	Capital Outlay		0	39,067	24,546	0.00	10,000	0.00	10,000	0.00
640	Dues and Fees		500	0	5,500	0.00	2,500	0.00	2,500	0.00
600	Dues and Fees		500	0	5,500	0.00	2,500	0.00	2,500	0.00
Total Function 1131 High School Programs			68,556	191,213	274,718	1.33	158,518	1.00	158,518	1.00
Function 1132	High School Extra-curricular									
131	Additional Salary - Licensed		0	2,479	1,000	0.00	0	0.00	0	0.00
100	Salaries		0	2,479	1,000	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	534	250	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	128	60	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	184	77	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	18	10	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	106	40	0.00	0	0.00	0	0.00
233	PFMLI		0	10	1	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	979	438	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		0	1,313	1,500	0.00	0	0.00	0	0.00
400	Supplies & Materials		0	1,313	1,500	0.00	0	0.00	0	0.00
Total Function 1132 High School Extra-curricular			0	4,770	2,938	0.00	0	0.00	0	0.00
Function 1250	Less Restrictive Programs: Students w/ Disability									
112	Classified Salaries		0	0	8,805	0.00	0	0.00	0	0.00
100	Salaries		0	0	8,805	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	0	2,210	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	530	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	0	668	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	0	35	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	298	0.00	0	0.00	0	0.00
233	PFMLI		0	0	35	0.00	0	0.00	0	0.00
242	Group Health Insurance		0	0	3,458	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	0	7,233	0.00	0	0.00	0	0.00
Total Function 1250 Less Restrictive Programs: Students w/ Disability			0	0	16,038	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account								
Function 1280	Alternative Education								
340	Travel	0	1,182	645	0.00	0	0.00	0	0.00
371	Tuition Payments to Other Districts Within State	0	6,378	0	0.00	0	0.00	0	0.00
300	Contracted Services	0	7,560	645	0.00	0	0.00	0	0.00
420	Textbooks/Workbooks	0	6,376	22,913	0.00	15,000	0.00	15,000	0.00
400	Supplies & Materials	0	6,376	22,913	0.00	15,000	0.00	15,000	0.00
Total Function 1280 Alternative Education		0	13,936	23,558	0.00	15,000	0.00	15,000	0.00
Function 1400	Summer School Programs								
131	Additional Salary - Licensed	0	0	8,000	0.00	0	0.00	0	0.00
132	Additional Salary - Classified	0	0	2,633	0.00	2,633	0.00	2,633	0.00
100	Salaries	0	0	10,633	0.00	2,633	0.00	2,633	0.00
211	Employer Contrib PERS	0	0	2,659	0.00	698	0.00	698	0.00
212	Employee Contribution Pick-Up	0	0	638	0.00	158	0.00	158	0.00
220	Social Sec/Medicare	0	0	810	0.00	201	0.00	201	0.00
231	Worker's Compensation	0	0	91	0.00	9	0.00	9	0.00
232	Unemployment Compensation	0	0	434	0.00	53	0.00	53	0.00
233	PFMLI	0	0	18	0.00	11	0.00	11	0.00
200	Payroll Benefits	0	0	4,650	0.00	1,130	0.00	1,130	0.00
410	Consumable Supplies and Materials	0	1,698	5,000	0.00	3,000	0.00	3,000	0.00
400	Supplies & Materials	0	1,698	5,000	0.00	3,000	0.00	3,000	0.00
Total Function 1400 Summer School Programs		0	1,698	20,283	0.00	6,763	0.00	6,763	0.00
Major Function 1000	Instruction	660,824	581,674	557,923	4.00	273,171	2.21	273,171	2.21
Function 2110	Attendance and Social Work Services								
133	Additional Salary - Extra Duty	0	3,684	3,795	0.00	0	0.00	0	0.00
100	Salaries	0	3,684	3,795	0.00	0	0.00	0	0.00
211	Employer Contrib PERS	0	922	950	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up	0	221	228	0.00	0	0.00	0	0.00
220	Social Sec/Medicare	0	251	282	0.00	0	0.00	0	0.00
231	Worker's Compensation	0	15	15	0.00	0	0.00	0	0.00
232	Unemployment Compensation	0	116	136	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account								
Function 2110	Attendance and Social Work Services								
233	PFMLI	0	13	15	0.00	0	0.00	0	0.00
200	Payroll Benefits	0	1,538	1,626	0.00	0	0.00	0	0.00
342	Travel, Out of District	0	1,674	72	0.00	0	0.00	0	0.00
300	Contracted Services	0	1,674	72	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials	0	6,317	9,008	0.00	8,500	0.00	8,500	0.00
400	Supplies & Materials	0	6,317	9,008	0.00	8,500	0.00	8,500	0.00
Total Function 2110	Attendance and Social Work Services	0	13,212	14,502	0.00	8,500	0.00	8,500	0.00
Function 2113	Social Work Services								
112	Classified Salaries	39,427	35,156	33,776	1.00	34,483	0.93	34,483	0.93
132	Additional Salary - Classified	0	162	0	0.00	0	0.00	0	0.00
100	Salaries	39,427	35,318	33,776	1.00	34,483	0.93	34,483	0.93
211	Employer Contrib PERS	9,352	8,840	8,454	0.00	9,145	0.00	9,145	0.00
212	Employee Contribution Pick-Up	2,366	2,119	2,027	0.00	2,069	0.00	2,069	0.00
220	Social Sec/Medicare	3,016	2,702	2,548	0.00	2,638	0.00	2,638	0.00
231	Worker's Compensation	149	140	135	0.00	124	0.00	124	0.00
232	Unemployment Compensation	39	1,299	1,177	0.00	1,724	0.00	1,724	0.00
233	PFMLI	92	141	133	0.00	138	0.00	138	0.00
242	Group Health Insurance	11,186	10,423	10,265	0.00	15,624	0.00	15,624	0.00
200	Payroll Benefits	26,200	25,665	24,739	0.00	31,462	0.00	31,462	0.00
342	Travel, Out of District	20	0	0	0.00	0	0.00	0	0.00
351	Telephone	692	851	161	0.00	161	0.00	161	0.00
300	Contracted Services	712	851	161	0.00	161	0.00	161	0.00
410	Consumable Supplies and Materials	474	0	0	0.00	0	0.00	0	0.00
460	Non-consumable Items	448	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials	923	0	0	0.00	0	0.00	0	0.00
Total Function 2113	Social Work Services	67,262	61,834	58,675	1.00	66,106	0.93	66,106	0.93
Function 2210	Improvement of Instruction Services								
113	Administrators	0	8,133	1,718	0.00	0	0.00	0	0.00
130	Additional Salary	1,571	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account									
Function 2210	Improvement of Instruction Services									
132	Additional Salary - Classified		0	106	0	0.00	0	0.00	0	0.00
100	Salaries		1,571	8,239	1,718	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		421	2,062	430	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	494	103	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		120	613	131	0.00	0	0.00	0	0.00
231	Worker's Compensation		6	31	7	0.00	0	0.00	0	0.00
232	Unemployment Compensation		2	324	76	0.00	0	0.00	0	0.00
233	PFMLI		6	32	7	0.00	0	0.00	0	0.00
242	Group Health Insurance		0	799	138	0.00	0	0.00	0	0.00
200	Payroll Benefits		555	4,355	892	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		0	11,056	5,255	0.00	1,000	0.00	1,000	0.00
400	Supplies & Materials		0	11,056	5,255	0.00	1,000	0.00	1,000	0.00
Total Function 2210	Improvement of Instruction Services		2,127	23,651	7,864	0.00	1,000	0.00	1,000	0.00
Function 2240	Instructional Staff Development									
312	Instructional Programs Improvement Services		0	1,403	3,875	0.00	1,000	0.00	1,000	0.00
342	Travel, Out of District		1,361	0	1,000	0.00	500	0.00	500	0.00
300	Contracted Services		1,361	1,403	4,875	0.00	1,500	0.00	1,500	0.00
Total Function 2240	Instructional Staff Development		1,361	1,403	4,875	0.00	1,500	0.00	1,500	0.00
Function 2410	Office of the Principal Services									
113	Administrators		0	35,794	8,913	0.00	0	0.00	0	0.00
100	Salaries		0	35,794	8,913	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	9,033	2,231	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	2,110	535	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	2,716	682	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	136	34	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	1,267	392	0.00	0	0.00	0	0.00
233	PFMLI		0	142	36	0.00	0	0.00	0	0.00
242	Group Health Insurance		0	3,552	857	0.00	0	0.00	0	0.00
244	District-Paid TSA		0	1,279	375	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account									
200	Payroll Benefits		0	20,234	5,141	0.00	0	0.00	0	0.00
Total Function 2410	Office of the Principal Services		0	56,028	14,053	0.00	0	0.00	0	0.00
Function 2550	Student Transportation Services									
132	Additional Salary - Classified		0	0	2,864	0.00	0	0.00	0	0.00
100	Salaries		0	0	2,864	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	0	717	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	0	172	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	0	219	0.00	0	0.00	0	0.00
231	Worker's Compensation		0	0	121	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	126	0.00	0	0.00	0	0.00
233	PFMLI		0	0	11	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	0	1,367	0.00	0	0.00	0	0.00
Total Function 2550	Student Transportation Services		0	0	4,231	0.00	0	0.00	0	0.00
Function 2624	Planning Services									
114	Managerial - Classified		10,555	0	0	0.00	0	0.00	0	0.00
100	Salaries		10,555	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		2,764	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		455	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		38	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		6	0	0	0.00	0	0.00	0	0.00
233	PFMLI		21	0	0	0.00	0	0.00	0	0.00
242	Group Health Insurance		10,091	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		13,375	0	0	0.00	0	0.00	0	0.00
Total Function 2624	Planning Services		23,931	0	0	0.00	0	0.00	0	0.00
Function 2660	Technology Services									
133	Additional Salary - Extra Duty		0	3,390	4,414	0.00	0	0.00	0	0.00
100	Salaries		0	3,390	4,414	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		0	849	1,105	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		0	203	265	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		0	248	338	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 251	Student Investment Account									
Function 2660	Technology Services									
231	Worker's Compensation		0	14	18	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	122	164	0.00	0	0.00	0	0.00
233	PFMLI		0	13	18	0.00	0	0.00	0	0.00
200	Payroll Benefits		0	1,449	1,906	0.00	0	0.00	0	0.00
Total Function 2660	Technology Services		0	4,839	6,321	0.00	0	0.00	0	0.00
Major Function 2000	Support Services		94,680	160,967	110,521	1.00	77,106	0.93	77,106	0.93
Function 3300	Community Services									
318	Professional and Improvement Costs for Non-Instruc		0	0	1,000	0.00	0	0.00	0	0.00
300	Contracted Services		0	0	1,000	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		0	292	1,500	0.00	0	0.00	0	0.00
400	Supplies & Materials		0	292	1,500	0.00	0	0.00	0	0.00
Total Function 3300	Community Services		0	292	2,500	0.00	0	0.00	0	0.00
Major Function 3000	Enterprise and Community Services		0	292	2,500	0.00	0	0.00	0	0.00
Total Fund 251	Student Investment Account		755,504	742,933	670,943	5.00	350,277	3.14	350,277	3.14

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 252	High School Success									
Function 1121	Middle/Junior High Programs									
410	Consumable Supplies and Materials		1,638	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		1,638	0	0	0.00	0	0.00	0	0.00
Total Function 1121	Middle/Junior High Programs		1,638	0	0	0.00	0	0.00	0	0.00
Function 1131	High School Programs									
111	Licensed Salaries		68,092	64,990	29,439	1.17	29,654	0.59	29,654	0.59
112	Classified Salaries		0	0	9,434	0.00	11,702	0.38	11,702	0.38
133	Additional Salary - Extra Duty		0	0	104	0.00	0	0.00	0	0.00
100	Salaries		68,092	64,990	38,977	1.17	41,356	0.97	41,356	0.97
211	Employer Contrib PERS		16,151	18,496	9,756	0.00	11,149	0.00	11,149	0.00
212	Employee Contribution Pick-Up		4,086	4,434	2,339	0.00	2,481	0.00	2,481	0.00
220	Social Sec/Medicare		5,143	5,098	2,971	0.00	3,163	0.00	3,163	0.00
231	Worker's Compensation		250	404	234	0.00	160	0.00	160	0.00
232	Unemployment Compensation		67	2,130	1,348	0.00	1,178	0.00	1,178	0.00
233	PFMLI		179	267	155	0.00	166	0.00	166	0.00
242	Group Health Insurance		15,264	20,091	12,603	0.00	21,722	0.00	21,722	0.00
200	Payroll Benefits		41,140	50,921	29,406	0.00	40,019	0.00	40,019	0.00
342	Travel, Out of District		646	0	3,000	0.00	0	0.00	0	0.00
353	Postage		33	0	0	0.00	0	0.00	0	0.00
300	Contracted Services		679	0	3,000	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		12,548	0	15,055	0.00	4,347	0.00	4,347	0.00
470	Computer Software		4,833	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		17,381	0	15,055	0.00	4,347	0.00	4,347	0.00
Total Function 1131	High School Programs		127,292	115,911	86,438	1.17	85,722	0.97	85,722	0.97
Function 1280	Alternative Education									
371	Tuition Payments to Other Districts Within State		7,746	0	0	0.00	0	0.00	0	0.00
300	Contracted Services		7,746	0	0	0.00	0	0.00	0	0.00
420	Textbooks/Workbooks		750	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		750	0	0	0.00	0	0.00	0	0.00
Total Function 1280	Alternative Education		8,496	0	0	0.00	0	0.00	0	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 252	High School Success								
Major Function 1000	Instruction	137,427	115,911	86,438	1.17	85,722	0.97	85,722	0.97
Function 2122	Counseling Services								
111	Licensed Salaries	12,783	0	0	0.00	0	0.00	0	0.00
100	Salaries	12,783	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS	3,032	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up	767	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare	978	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation	47	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation	13	0	0	0.00	0	0.00	0	0.00
233	PFMLI	51	0	0	0.00	0	0.00	0	0.00
242	Group Health Insurance	3,750	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits	8,638	0	0	0.00	0	0.00	0	0.00
Total Function 2122	Counseling Services	21,421	0	0	0.00	0	0.00	0	0.00
Function 2240	Instructional Staff Development								
342	Travel, Out of District	65	0	0	0.00	0	0.00	0	0.00
300	Contracted Services	65	0	0	0.00	0	0.00	0	0.00
Total Function 2240	Instructional Staff Development	65	0	0	0.00	0	0.00	0	0.00
Major Function 2000	Support Services	21,487	0	0	0.00	0	0.00	0	0.00
Total Fund 252	High School Success	158,913	115,911	86,438	1.17	85,722	0.97	85,722	0.97

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	253	Vision Screening								
Function	2130	Health Services								
	389	Other Non-instructional Professional and Technical	0	0	500	0.00	500	0.00	500	0.00
	300	Contracted Services	0	0	500	0.00	500	0.00	500	0.00
Total Function	2130	Health Services	0	0	500	0.00	500	0.00	500	0.00
Major Function	2000	Support Services	0	0	500	0.00	500	0.00	500	0.00
Total Fund	253	Vision Screening	0	0	500	0.00	500	0.00	500	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 254	Summer Learning Grants									
Function 1131	High School Programs									
111	Licensed Salaries		381	0	0	0.00	0	0.00	0	0.00
100	Salaries		381	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		90	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		23	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		29	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		1	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		144	0	0	0.00	0	0.00	0	0.00
Total Function 1131 High School Programs			525	0	0	0.00	0	0.00	0	0.00
Function 1400	Summer School Programs									
111	Licensed Salaries		5,812	0	0	0.00	0	0.00	0	0.00
112	Classified Salaries		2,572	0	0	0.00	0	0.00	0	0.00
113	Administrators		11,019	0	0	0.00	0	0.00	0	0.00
100	Salaries		19,403	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		4,913	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		1,156	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		1,477	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		70	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		19	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		7,636	0	0	0.00	0	0.00	0	0.00
342	Travel, Out of District		3,028	0	0	0.00	0	0.00	0	0.00
300	Contracted Services		3,028	0	0	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		177	0	0	0.00	0	0.00	0	0.00
420	Textbooks/Workbooks		6,256	0	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		6,433	0	0	0.00	0	0.00	0	0.00
690	Grant Indirect Charges		4,215	0	0	0.00	0	0.00	0	0.00
600	Dues and Fees		4,215	0	0	0.00	0	0.00	0	0.00
Total Function 1400 Summer School Programs			40,716	0	0	0.00	0	0.00	0	0.00
Function 1410	Intermediate									

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	254	Summer Learning Grants								
Function	1410	Intermediate								
	111	Licensed Salaries	8,366	0	0	0.00	0	0.00	0	0.00
	100	Salaries	8,366	0	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	1,984	0	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	502	0	0	0.00	0	0.00	0	0.00
	220	Social Sec/Medicare	640	0	0	0.00	0	0.00	0	0.00
	231	Worker's Compensation	31	0	0	0.00	0	0.00	0	0.00
	232	Unemployment Compensation	8	0	0	0.00	0	0.00	0	0.00
	200	Payroll Benefits	3,166	0	0	0.00	0	0.00	0	0.00
Total Function	1410	Intermediate	11,532	0	0	0.00	0	0.00	0	0.00
Function	1430	High School								
	111	Licensed Salaries	2,150	0	0	0.00	0	0.00	0	0.00
	113	Administrators	3,108	0	0	0.00	0	0.00	0	0.00
	100	Salaries	5,258	0	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	1,344	0	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	315	0	0	0.00	0	0.00	0	0.00
	220	Social Sec/Medicare	400	0	0	0.00	0	0.00	0	0.00
	231	Worker's Compensation	19	0	0	0.00	0	0.00	0	0.00
	232	Unemployment Compensation	5	0	0	0.00	0	0.00	0	0.00
	242	Group Health Insurance	214	0	0	0.00	0	0.00	0	0.00
	200	Payroll Benefits	2,297	0	0	0.00	0	0.00	0	0.00
	690	Grant Indirect Charges	861	0	0	0.00	0	0.00	0	0.00
	600	Dues and Fees	861	0	0	0.00	0	0.00	0	0.00
Total Function	1430	High School	8,417	0	0	0.00	0	0.00	0	0.00
Major Function	1000	Instruction								
			61,190	0	0	0.00	0	0.00	0	0.00
Function	2126	Placement Services								
	112	Classified Salaries	2,849	0	0	0.00	0	0.00	0	0.00
	100	Salaries	2,849	0	0	0.00	0	0.00	0	0.00
	211	Employer Contrib PERS	676	0	0	0.00	0	0.00	0	0.00
	212	Employee Contribution Pick-Up	171	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 254	Summer Learning Grants									
Function 2126	Placement Services									
220	Social Sec/Medicare		218	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		10	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		3	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		1,078	0	0	0.00	0	0.00	0	0.00
Total Function 2126			3,927	0	0	0.00	0	0.00	0	0.00
Function 2550	Student Transportation Services									
112	Classified Salaries		6,880	0	0	0.00	0	0.00	0	0.00
100	Salaries		6,880	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		1,268	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		321	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		526	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		251	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		5	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		2,372	0	0	0.00	0	0.00	0	0.00
Total Function 2550			9,252	0	0	0.00	0	0.00	0	0.00
Major Function 2000			13,179	0	0	0.00	0	0.00	0	0.00
Function 3100	Food Services									
112	Classified Salaries		433	0	0	0.00	0	0.00	0	0.00
100	Salaries		433	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		103	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		26	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		33	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		11	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		0	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		173	0	0	0.00	0	0.00	0	0.00
Total Function 3100			607	0	0	0.00	0	0.00	0	0.00
Major Function 3000			607	0	0	0.00	0	0.00	0	0.00
Enterprise and Community Services										

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	254	Summer Learning Grants							
Total Fund	254	74,975	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	256	Carl Perkins								
Function	1131	High School Programs								
	342	Travel, Out of District	0	1,095	0	0.00	0	0.00	0	0.00
	300	Contracted Services	0	1,095	0	0.00	0	0.00	0	0.00
	420	Textbooks/Workbooks	0	0	0	0.00	3,000	0.00	3,000	0.00
	400	Supplies & Materials	0	0	0	0.00	3,000	0.00	3,000	0.00
Total Function	1131	High School Programs	0	1,095	0	0.00	3,000	0.00	3,000	0.00
Major Function	1000	Instruction	0	1,095	0	0.00	3,000	0.00	3,000	0.00
Function	2240	Instructional Staff Development								
	342	Travel, Out of District	0	0	5,370	0.00	2,200	0.00	2,200	0.00
	300	Contracted Services	0	0	5,370	0.00	2,200	0.00	2,200	0.00
Total Function	2240	Instructional Staff Development	0	0	5,370	0.00	2,200	0.00	2,200	0.00
Major Function	2000	Support Services	0	0	5,370	0.00	2,200	0.00	2,200	0.00
Total Fund	256	Carl Perkins	0	1,095	5,370	0.00	5,200	0.00	5,200	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	257	Baseball/Softball Program								
Function	1122	Middle/Junior High School Extra-curricular								
	419	Athletic Uniforms	0	0	3,750	0.00	3,750	0.00	3,750	0.00
	400	Supplies & Materials	0	0	3,750	0.00	3,750	0.00	3,750	0.00
Total Function	1122	Middle/Junior High School Extra-curricular	0	0	3,750	0.00	3,750	0.00	3,750	0.00
Major Function	1000	Instruction	0	0	3,750	0.00	3,750	0.00	3,750	0.00
Total Fund	257	Baseball/Softball Program	0	0	3,750	0.00	3,750	0.00	3,750	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	258	Emergency Connectivity Fund								
Function	2660	Technology Services								
	351	Telephone	7,638	0	0	0.00	0	0.00	0	0.00
	300	Contracted Services	7,638	0	0	0.00	0	0.00	0	0.00
	480	Computer Hardware	22,138	0	0	0.00	0	0.00	0	0.00
	400	Supplies & Materials	22,138	0	0	0.00	0	0.00	0	0.00
Total Function	2660	Technology Services	29,776	0	0	0.00	0	0.00	0	0.00
Major Function	2000	Support Services	29,776	0	0	0.00	0	0.00	0	0.00
Total Fund	258	Emergency Connectivity Fund	29,776	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 259	Student Activity Funds									
Function 1113	Elementary Extra-curricular									
340	Travel		80	0	0	0.00	0	0.00	0	0.00
342	Travel, Out of District		813	265	0	0.00	0	0.00	0	0.00
300	Contracted Services		893	265	0	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		2,924	2,362	15,800	0.00	15,800	0.00	15,800	0.00
460	Non-consumable Items		0	490	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		2,924	2,852	15,800	0.00	15,800	0.00	15,800	0.00
Total Function 1113	Elementary Extra-curricular		3,817	3,117	15,800	0.00	15,800	0.00	15,800	0.00
Function 1122	Middle/Junior High School Extra-curricular									
410	Consumable Supplies and Materials		0	209	1,000	0.00	1,000	0.00	1,000	0.00
400	Supplies & Materials		0	209	1,000	0.00	1,000	0.00	1,000	0.00
Total Function 1122	Middle/Junior High School Extra-curricular		0	209	1,000	0.00	1,000	0.00	1,000	0.00
Function 1132	High School Extra-curricular									
324	Rentals		638	1,410	0	0.00	0	0.00	0	0.00
342	Travel, Out of District		1,615	5,753	0	0.00	0	0.00	0	0.00
370	Tuition		3,500	4,000	0	0.00	0	0.00	0	0.00
389	Other Non-instructional Professional and Technical		0	4,564	0	0.00	0	0.00	0	0.00
300	Contracted Services		5,753	15,727	0	0.00	0	0.00	0	0.00
410	Consumable Supplies and Materials		9,794	14,839	72,700	0.00	72,700	0.00	72,700	0.00
470	Computer Software		0	800	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		9,794	15,639	72,700	0.00	72,700	0.00	72,700	0.00
640	Dues and Fees		838	4,320	0	0.00	0	0.00	0	0.00
600	Dues and Fees		838	4,320	0	0.00	0	0.00	0	0.00
Total Function 1132	High School Extra-curricular		16,385	35,686	72,700	0.00	72,700	0.00	72,700	0.00
Major Function 1000	Instruction		20,202	39,011	89,500	0.00	89,500	0.00	89,500	0.00
Total Fund 259	Student Activity Funds		20,202	39,011	89,500	0.00	89,500	0.00	89,500	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 263	Forect Camp M99									
Function 1121	Middle/Junior High Programs									
111	Licensed Salaries	933	0	0	0.00	0	0.00	0	0.00	
133	Additional Salary - Extra Duty	0	2,000	2,060	0.00	2,000	0.00	2,000	0.00	
100	Salaries	933	2,000	2,060	0.00	2,000	0.00	2,000	0.00	
211	Employer Contrib PERS	221	286	516	0.00	530	0.00	530	0.00	
212	Employee Contribution Pick-Up	56	69	124	0.00	120	0.00	120	0.00	
220	Social Sec/Medicare	69	153	158	0.00	153	0.00	153	0.00	
231	Worker's Compensation	3	8	7	0.00	7	0.00	7	0.00	
232	Unemployment Compensation	1	88	41	0.00	40	0.00	40	0.00	
233	PFMLI	2	8	8	0.00	8	0.00	8	0.00	
242	Group Health Insurance	269	0	0	0.00	0	0.00	0	0.00	
200	Payroll Benefits	622	611	854	0.00	858	0.00	858	0.00	
374	Other Tuition	8,126	8,880	6,086	0.00	8,840	0.00	8,840	0.00	
300	Contracted Services	8,126	8,880	6,086	0.00	8,840	0.00	8,840	0.00	
410	Consumable Supplies and Materials	0	137	0	0.00	2,000	0.00	2,000	0.00	
400	Supplies & Materials	0	137	0	0.00	2,000	0.00	2,000	0.00	
640	Dues and Fees	0	363	0	0.00	0	0.00	0	0.00	
690	Grant Indirect Charges	500	0	0	0.00	0	0.00	0	0.00	
600	Dues and Fees	500	363	0	0.00	0	0.00	0	0.00	
Total Function 1121	Middle/Junior High Programs	10,180	11,991	9,000	0.00	13,698	0.00	13,698	0.00	
Function 1122	Middle/Junior High School Extra-curricular									
410	Consumable Supplies and Materials	0	0	2,000	0.00	0	0.00	0	0.00	
400	Supplies & Materials	0	0	2,000	0.00	0	0.00	0	0.00	
Total Function 1122	Middle/Junior High School Extra-curricular	0	0	2,000	0.00	0	0.00	0	0.00	
Major Function 1000	Instruction		10,180	11,991	11,000	0.00	13,698	0.00	13,698	0.00
Function 2550	Student Transportation Services									
332	Non-reimbursable Student Transportation	704	0	0	0.00	0	0.00	0	0.00	
300	Contracted Services	704	0	0	0.00	0	0.00	0	0.00	
Total Function 2550	Student Transportation Services	704	0	0	0.00	0	0.00	0	0.00	

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	263 Forect Camp M99								
	Major Function 2000 Support Services	704	0	0	0.00	0	0.00	0	0.00
Total Fund	263 Forect Camp M99	10,885	11,991	11,000	0.00	13,698	0.00	13,698	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 265	Menstrual Dignity Act									
Function	2540	Operation and Maintenance of Plant Services								
	410	Consumable Supplies and Materials	449	2,343	2,500	0.00	900	0.00	900	0.00
	400	Supplies & Materials	449	2,343	2,500	0.00	900	0.00	900	0.00
Total Function	2540	Operation and Maintenance of Plant Services	449	2,343	2,500	0.00	900	0.00	900	0.00
Major Function	2000	Support Services	449	2,343	2,500	0.00	900	0.00	900	0.00
Total Fund	265	Menstrual Dignity Act	449	2,343	2,500	0.00	900	0.00	900	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 267	TAP Asbestos Assessment									
Function 2540	Operation and Maintenance of Plant Services									
383	Architect/Engineer Services		0	11,500	0	0.00	0	0.00	0	0.00
300	Contracted Services		0	11,500	0	0.00	0	0.00	0	0.00
Total Function 2540	Operation and Maintenance of Plant Services		0	11,500	0	0.00	0	0.00	0	0.00
Major Function 2000	Support Services		0	11,500	0	0.00	0	0.00	0	0.00
Total Fund 267	TAP Asbestos Assessment		0	11,500	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 268	HB4030 Educator Retention									
Function 2122	Counseling Services									
111	Licensed Salaries		12,783	0	0	0.00	0	0.00	0	0.00
100	Salaries		12,783	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		3,032	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		767	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		978	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		49	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		13	0	0	0.00	0	0.00	0	0.00
233	PFMLI		17	0	0	0.00	0	0.00	0	0.00
242	Group Health Insurance		3,750	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		8,606	0	0	0.00	0	0.00	0	0.00
Total Function 2122 Counseling Services			21,389	0	0	0.00	0	0.00	0	0.00
Function 2210	Improvement of Instruction Services									
130	Additional Salary		57,470	0	0	0.00	0	0.00	0	0.00
100	Salaries		57,470	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		15,077	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		720	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		4,392	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		208	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		55	0	0	0.00	0	0.00	0	0.00
233	PFMLI		174	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		20,627	0	0	0.00	0	0.00	0	0.00
Total Function 2210 Improvement of Instruction Services			78,097	0	0	0.00	0	0.00	0	0.00
Function 2240	Instructional Staff Development									
342	Travel, Out of District		201	0	0	0.00	0	0.00	0	0.00
300	Contracted Services		201	0	0	0.00	0	0.00	0	0.00
640	Dues and Fees		258	0	0	0.00	0	0.00	0	0.00
600	Dues and Fees		258	0	0	0.00	0	0.00	0	0.00
Total Function 2240 Instructional Staff Development			459	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	268	HB4030 Educator Retention								
Function	2310	Board of Education Services								
	389	Other Non-instructional Professional and Technical	24,977	0	0	0.00	0	0.00	0	0.00
	300	Contracted Services	24,977	0	0	0.00	0	0.00	0	0.00
Total Function	2310	Board of Education Services	24,977	0	0	0.00	0	0.00	0	0.00
Major Function	2000	Support Services	124,922	0	0	0.00	0	0.00	0	0.00
Total Fund	268	HB4030 Educator Retention	124,922	0	0	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 272	TAP Sesimic Grant									
Function 2540	Operation and Maintenance of Plant Services									
383	Architect/Engineer Services		0	11,000	0	0.00	25,000	0.00	25,000	0.00
300	Contracted Services		0	11,000	0	0.00	25,000	0.00	25,000	0.00
Total Function 2540	Operation and Maintenance of Plant Services		0	11,000	0	0.00	25,000	0.00	25,000	0.00
Major Function 2000	Support Services		0	11,000	0	0.00	25,000	0.00	25,000	0.00
Function 4150	Building Acquisition, Construction, and Improvem									
383	Architect/Engineer Services		0	0	17,500	0.00	0	0.00	0	0.00
300	Contracted Services		0	0	17,500	0.00	0	0.00	0	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem		0	0	17,500	0.00	0	0.00	0	0.00
Major Function 4000	Facility Acquisition and Construction		0	0	17,500	0.00	0	0.00	0	0.00
Total Fund 272	TAP Sesimic Grant		0	11,000	17,500	0.00	25,000	0.00	25,000	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 290	Bus Replacement Fund									
Function 2550	Student Transportation Services									
564	Bus Acquisition		0	278,457	334,938	0.00	204,989	0.00	204,989	0.00
500	Capital Outlay		0	278,457	334,938	0.00	204,989	0.00	204,989	0.00
Total Function 2550	Student Transportation Services		0	278,457	334,938	0.00	204,989	0.00	204,989	0.00
Major Function 2000	Support Services		0	278,457	334,938	0.00	204,989	0.00	204,989	0.00
Function 5110	Long-Term Debt Service									
610	Redemption of Principal		282,971	137,883	110,493	0.00	73,008	0.00	73,008	0.00
622	Bus & Bus Garage Interest		12,776	8,645	5,520	0.00	18,222	0.00	18,222	0.00
600	Dues and Fees		295,747	146,528	116,013	0.00	91,230	0.00	91,230	0.00
Total Function 5110	Long-Term Debt Service		295,747	146,528	116,013	0.00	91,230	0.00	91,230	0.00
Major Function 5000	Other Uses		295,747	146,528	116,013	0.00	91,230	0.00	91,230	0.00
Function 6110	Operating Contingency									
810	Planned Reserve		0	0	64,266	0.00	0	0.00	0	0.00
800	Reserve Funds		0	0	64,266	0.00	0	0.00	0	0.00
Total Function 6110	Operating Contingency		0	0	64,266	0.00	0	0.00	0	0.00
Major Function 6000	Contingencies		0	0	64,266	0.00	0	0.00	0	0.00
Total Fund 290	Bus Replacement Fund		295,747	424,985	515,217	0.00	296,219	0.00	296,219	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 291	WLA Summer Transportation									
Function 2550	Student Transportation Services									
112	Classified Salaries		3,217	0	0	0.00	0	0.00	0	0.00
122	Substitutes - Classified		204	0	0	0.00	0	0.00	0	0.00
100	Salaries		3,421	0	0	0.00	0	0.00	0	0.00
211	Employer Contrib PERS		763	0	0	0.00	0	0.00	0	0.00
212	Employee Contribution Pick-Up		193	0	0	0.00	0	0.00	0	0.00
220	Social Sec/Medicare		262	0	0	0.00	0	0.00	0	0.00
231	Worker's Compensation		133	0	0	0.00	0	0.00	0	0.00
232	Unemployment Compensation		3	0	0	0.00	0	0.00	0	0.00
233	PFMLI		1	0	0	0.00	0	0.00	0	0.00
200	Payroll Benefits		1,355	0	0	0.00	0	0.00	0	0.00
332	Non-reimbursable Student Transportation		0	0	9,000	0.00	0	0.00	0	0.00
300	Contracted Services		0	0	9,000	0.00	0	0.00	0	0.00
Total Function 2550	Student Transportation Services		4,776	0	9,000	0.00	0	0.00	0	0.00
Major Function 2000	Support Services		4,776	0	9,000	0.00	0	0.00	0	0.00
Total Fund 291	WLA Summer Transportation		4,776	0	9,000	0.00	0	0.00	0	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	298	Nutrition Services Grants								
Function	3100	Food Services								
	450	Food - Food Service Only	0	0	15,096	0.00	15,096	0.00	15,096	0.00
	400	Supplies & Materials	0	0	15,096	0.00	15,096	0.00	15,096	0.00
Total Function	3100	Food Services	0	0	15,096	0.00	15,096	0.00	15,096	0.00
Major Function	3000	Enterprise and Community Services	0	0	15,096	0.00	15,096	0.00	15,096	0.00
Total Fund	298	Nutrition Services Grants	0	0	15,096	0.00	15,096	0.00	15,096	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 299	Nutrition Services									
Function 3100	Food Services									
112	Classified Salaries		45,951	47,080	50,105	1.83	51,038	1.83	51,038	1.83
122	Substitutes - Classified		302	537	0	0.00	0	0.00	0	0.00
132	Additional Salary - Classified		0	827	1,200	0.00	1,200	0.00	1,200	0.00
100	Salaries		46,252	48,444	51,305	1.83	52,238	1.83	52,238	1.83
211	Employer Contrib PERS		10,971	12,122	12,841	0.00	13,853	0.00	13,853	0.00
212	Employee Contribution Pick-Up		2,775	2,906	3,078	0.00	3,134	0.00	3,134	0.00
220	Social Sec/Medicare		3,538	3,705	3,925	0.00	3,997	0.00	3,997	0.00
231	Worker's Compensation		1,208	1,467	1,183	0.00	1,207	0.00	1,207	0.00
232	Unemployment Compensation		46	1,783	8,627	0.00	2,576	0.00	2,576	0.00
233	PFMLI		105	194	205	0.00	209	0.00	209	0.00
242	Group Health Insurance		20,377	20,986	32,400	0.00	33,600	0.00	33,600	0.00
200	Payroll Benefits		39,021	43,161	62,259	0.00	58,576	0.00	58,576	0.00
342	Travel, Out of District		0	313	0	0.00	0	0.00	0	0.00
380	Non-instructional Professional and Technical Servi		2,069	1,496	2,000	0.00	2,000	0.00	2,000	0.00
300	Contracted Services		2,069	1,809	2,000	0.00	2,000	0.00	2,000	0.00
410	Consumable Supplies and Materials		269	1,002	1,000	0.00	1,000	0.00	1,000	0.00
413	Freight for Commodities		182	433	0	0.00	0	0.00	0	0.00
450	Food - Food Service Only		114,063	57,379	101,317	0.00	83,387	0.00	83,387	0.00
451	Federal Commodities		12,271	5,942	10,000	0.00	10,000	0.00	10,000	0.00
460	Non-consumable Items		0	2,987	4,000	0.00	1,000	0.00	1,000	0.00
470	Computer Software		0	1,730	0	0.00	0	0.00	0	0.00
400	Supplies & Materials		126,785	69,473	116,317	0.00	95,387	0.00	95,387	0.00
541	Initial and Additional Equipment Purchase		30,811	0	5,000	0.00	5,000	0.00	5,000	0.00
500	Capital Outlay		30,811	0	5,000	0.00	5,000	0.00	5,000	0.00
640	Dues and Fees		0	38,000	38,000	0.00	40,000	0.00	40,000	0.00
600	Dues and Fees		0	38,000	38,000	0.00	40,000	0.00	40,000	0.00
Total Function 3100	Food Services		244,937	200,887	274,881	1.83	253,201	1.83	253,201	1.83
Major Function 3000	Enterprise and Community Services		244,937	200,887	274,881	1.83	253,201	1.83	253,201	1.83
Total Fund 299	Nutrition Services		244,937	200,887	274,881	1.83	253,201	1.83	253,201	1.83

Requirements Report

	FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Grand Totals:	1,933,663	2,079,470	2,317,888	11.88	1,527,953	8.34	1,527,953	8.34

Debt Service Fund

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 310	Debt Service - 2021 Issue								
	1111 Current Year's Taxes	79,368	93,238	94,940	0.00	97,760	0.00	97,760	0.00
	1112 Prior Year's Taxes	520	887	500	0.00	500	0.00	500	0.00
	1190 Penalties and Interest on Taxes	50	(99)	100	0.00	100	0.00	100	0.00
	1510 Interest on Investments	1,553	2,958	0	0.00	1,000	0.00	1,000	0.00
	1990 Miscellaneous	0	911	0	0.00	0	0.00	0	0.00
	1000 Local Sources	81,491	97,895	95,540	0.00	99,360	0.00	99,360	0.00
	5400 Resources - Beginning Fund Balance	29,259	23,162	22,392	0.00	30,261	0.00	30,261	0.00
	5000 Other Sources	29,259	23,162	22,392	0.00	30,261	0.00	30,261	0.00
Total Fund 310	Debt Service - 2021 Issue	110,750	121,056	117,932	0.00	129,621	0.00	129,621	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 310	Debt Service - 2021 Issue									
Function 5110	Long-Term Debt Service									
610	Redemption of Principal		25,000	30,000	35,000	0.00	40,000	0.00	40,000	0.00
621	Regular Interest		62,588	61,950	61,050	0.00	60,000	0.00	60,000	0.00
600	Dues and Fees		87,588	91,950	96,050	0.00	100,000	0.00	100,000	0.00
Total Function 5110	Long-Term Debt Service		87,588	91,950	96,050	0.00	100,000	0.00	100,000	0.00
Major Function 5000	Other Uses		87,588	91,950	96,050	0.00	100,000	0.00	100,000	0.00
Function 7000	Unappropriated Ending Fund Balance									
820	Reserved for Next Year		0	0	21,882	0.00	29,621	0.00	29,621	0.00
800	Reserve Funds		0	0	21,882	0.00	29,621	0.00	29,621	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0	0	21,882	0.00	29,621	0.00	29,621	0.00
Major Function 7000	Unappropriated Ending Fund Balance		0	0	21,882	0.00	29,621	0.00	29,621	0.00
Total Fund 310	Debt Service - 2021 Issue		87,588	91,950	117,932	0.00	129,621	0.00	129,621	0.00

Bond Levy - 2021 GO Bond Series

<u>Year of Bond</u>	<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Fiscal Year Payment</u>
	12/15/2021	\$ -	\$ 42,350.00	\$ 42,350.00	
1	6/15/2022	\$ 10,000.00	\$ 31,500.00	\$ 41,500.00	\$ 83,850.00
	12/15/2022	\$ -	\$ 31,350.00	\$ 31,350.00	
2	6/15/2023	\$ 25,000.00	\$ 31,350.00	\$ 56,350.00	\$ 87,700.00
	12/15/2023	\$ -	\$ 30,975.00	\$ 30,975.00	
3	6/15/2024	\$ 30,000.00	\$ 30,975.00	\$ 60,975.00	\$ 91,950.00
	12/15/2024	\$ -	\$ 30,525.00	\$ 30,525.00	
4	6/15/2025	\$ 35,000.00	\$ 30,525.00	\$ 65,525.00	\$ 96,050.00
	12/15/2025	\$ -	\$ 30,000.00	\$ 30,000.00	
5	6/15/2026	\$ 40,000.00	\$ 30,000.00	\$ 70,000.00	\$ 100,000.00
	12/15/2026	\$ -	\$ 29,400.00	\$ 29,400.00	
6	6/15/2027	\$ 45,000.00	\$ 29,400.00	\$ 74,400.00	\$ 103,800.00
	12/15/2027	\$ -	\$ 28,725.00	\$ 28,725.00	
7	6/15/2028	\$ 50,000.00	\$ 28,725.00	\$ 78,725.00	\$ 107,450.00
	12/15/2028	\$ -	\$ 27,975.00	\$ 27,975.00	
8	6/15/2029	\$ 55,000.00	\$ 27,975.00	\$ 82,975.00	\$ 110,950.00
	12/15/2029	\$ -	\$ 27,150.00	\$ 27,150.00	
9	6/15/2030	\$ 60,000.00	\$ 27,150.00	\$ 87,150.00	\$ 114,300.00
	12/15/2030	\$ -	\$ 26,250.00	\$ 26,250.00	
10	6/15/2031	\$ 65,000.00	\$ 26,250.00	\$ 91,250.00	\$ 117,500.00
	12/15/2031		\$ 25,275.00	\$ 25,275.00	
11	6/15/2032	\$ 70,000.00	\$ 25,275.00	\$ 95,275.00	\$ 120,550.00
	12/15/2032	\$ -	\$ 24,225.00	\$ 24,225.00	
12	6/15/2033	\$ 75,000.00	\$ 24,225.00	\$ 99,225.00	\$ 123,450.00
	12/15/2033	\$ -	\$ 23,100.00	\$ 23,100.00	
13	6/15/2034	\$ 85,000.00	\$ 23,100.00	\$ 108,100.00	\$ 131,200.00
	12/15/2034	\$ -	\$ 21,825.00	\$ 21,825.00	
14	6/15/2035	\$ 90,000.00	\$ 21,825.00	\$ 111,825.00	\$ 133,650.00
	12/15/2035	\$ -	\$ 20,475.00	\$ 20,475.00	

Bond Levy - 2021 GO Bond Series

<u>Year of Bond</u>	<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Fiscal Year Payment</u>
15	6/15/2036	\$ 95,000.00	\$ 20,475.00	\$ 115,475.00	\$ 135,950.00
	12/15/2036	\$ -	\$ 19,050.00	\$ 19,050.00	
16	6/15/2037	\$ 105,000.00	\$ 19,050.00	\$ 124,050.00	\$ 143,100.00
	12/15/2037	\$ -	\$ 17,475.00	\$ 17,475.00	
17	6/15/2038	\$ 115,000.00	\$ 17,475.00	\$ 132,475.00	\$ 149,950.00
	12/15/2038	\$ -	\$ 15,750.00	\$ 15,750.00	
18	6/15/2039	\$ 120,000.00	\$ 15,750.00	\$ 135,750.00	\$ 151,500.00
	12/15/2039	\$ -	\$ 13,950.00	\$ 13,950.00	
19	6/15/2040	\$ 130,000.00	\$ 13,950.00	\$ 143,950.00	\$ 157,900.00
	12/15/2040	\$ -	\$ 12,000.00	\$ 12,000.00	
20	6/15/2041	\$ 140,000.00	\$ 12,000.00	\$ 152,000.00	\$ 164,000.00
	12/15/2041	\$ -	\$ 9,900.00	\$ 9,900.00	
21	6/15/2042	\$ 150,000.00	\$ 9,900.00	\$ 159,900.00	\$ 169,800.00
	12/15/2042	\$ -	\$ 7,650.00	\$ 7,650.00	
22	6/15/2043	\$ 160,000.00	\$ 7,650.00	\$ 167,650.00	\$ 175,300.00
	12/15/2043	\$ -	\$ 5,250.00	\$ 5,250.00	
23	6/15/2044	\$ 170,000.00	\$ 5,250.00	\$ 175,250.00	\$ 180,500.00
	12/15/2044	\$ -	\$ 2,700.00	\$ 2,700.00	
24	6/15/2045	\$ 180,000.00	\$ 2,700.00	\$ 182,700.00	\$ 185,400.00
		\$ 2,100,000.00	\$ 1,035,800.00	\$ 3,135,800.00	\$ 3,135,800.00

Alsea School District No. 7J

Estimated Bond Levy Tax Rate

Year of Bond	Levy Year	Beg. Fund Balance	New Revenue For Year (94% collection rate)	Other Rev	Bond Payments	End Fund Balance	Bond Levy
1	FY21.22				\$ 83,850	\$ 29,259	
2	FY22.23	\$ 29,259	\$ 77,080	\$ 4,523	\$ 87,700	\$ 23,162	\$ 82,000
3	FY23.24	\$ 23,162	\$ 94,025	\$ 3,869	\$ 91,950	\$ 29,106	\$ 97,000
4	FY24.25	\$ 29,106	\$ 94,940	\$ 2,946	\$ 96,050	\$ 30,942	\$ 101,000
5	FY25.26	\$ 30,942	\$ 97,760	\$ 1,600	\$ 100,000	\$ 30,302	\$ 104,000
6	FY26.27	\$ 30,302	\$ 101,084	\$ 1,000	\$ 103,800	\$ 28,586	\$ 107,536
7	FY27.28	\$ 28,586	\$ 104,520	\$ 1,000	\$ 107,450	\$ 26,656	\$ 111,192
8	FY28.29	\$ 26,656	\$ 108,075	\$ 1,000	\$ 110,950	\$ 24,781	\$ 114,973
9	FY29.30	\$ 24,781	\$ 111,749	\$ 1,000	\$ 114,300	\$ 23,230	\$ 118,882
10	FY30.31	\$ 23,230	\$ 115,549	\$ 1,000	\$ 117,500	\$ 22,279	\$ 122,924
11	FY31.32	\$ 22,279	\$ 119,477	\$ 1,000	\$ 120,550	\$ 22,205	\$ 127,103
12	FY32.33	\$ 22,205	\$ 123,540	\$ 1,000	\$ 123,450	\$ 23,295	\$ 131,425
13	FY33.34	\$ 23,295	\$ 127,739	\$ 1,000	\$ 131,200	\$ 20,834	\$ 135,893
14	FY34.35	\$ 20,834	\$ 132,082	\$ 1,000	\$ 133,650	\$ 20,267	\$ 140,513
15	FY35.36	\$ 20,267	\$ 136,573	\$ 1,000	\$ 135,950	\$ 21,889	\$ 145,290
16	FY36.37	\$ 21,889	\$ 141,216	\$ 1,000	\$ 143,100	\$ 21,005	\$ 150,230
17	FY37.38	\$ 21,005	\$ 146,018	\$ 1,000	\$ 149,950	\$ 18,073	\$ 155,338
18	FY38.39	\$ 18,073	\$ 150,982	\$ 1,000	\$ 151,500	\$ 18,555	\$ 160,619
19	FY39.40	\$ 18,555	\$ 156,115	\$ 1,000	\$ 157,900	\$ 17,770	\$ 166,080
20	FY40.41	\$ 17,770	\$ 161,423	\$ 1,000	\$ 164,000	\$ 16,193	\$ 171,727
21	FY41.42	\$ 16,193	\$ 166,912	\$ 1,000	\$ 169,800	\$ 14,306	\$ 177,566
22	FY42.43	\$ 14,306	\$ 172,587	\$ 1,000	\$ 175,300	\$ 12,592	\$ 183,603
23	FY43.44	\$ 12,592	\$ 178,455	\$ 1,000	\$ 180,500	\$ 11,548	\$ 189,846
24	FY44.45	\$ 11,548	\$ 184,523		\$ 185,400	\$ 10,671	\$ 196,301

Bond Levy	Taxes Collected From Lane Co	Net Levy	Assessed Value Increase	Assessed Value	Rate
\$ 97,000	(2,401.97)	\$ 94,598		100,855,456	0.9380
\$ 101,000	(2,452.77)	\$ 98,547		105,198,394	0.9367
\$ 104,000	(2,526.35)	\$ 101,474	3.0%	108,354,346	0.9365
\$ 107,536	(2,602.14)	\$ 104,934	3.0%	111,604,976	0.9402
\$ 111,192	(2,680.21)	\$ 108,512	3.0%	114,953,125	0.9440
\$ 114,973	(2,760.61)	\$ 112,212	3.0%	118,401,719	0.9477
\$ 118,882	(2,843.43)	\$ 116,039	3.0%	121,953,771	0.9515
\$ 122,924	(2,928.74)	\$ 119,995	3.0%	125,612,384	0.9553
\$ 127,103	(3,016.60)	\$ 124,086	3.0%	129,380,756	0.9591
\$ 131,425	(3,107.10)	\$ 128,318	3.0%	133,262,179	0.9629
\$ 135,893	(3,200.31)	\$ 132,693	3.0%	137,260,044	0.9667
\$ 140,513	(3,296.32)	\$ 137,217	3.0%	141,377,845	0.9706
\$ 145,290	(3,395.21)	\$ 141,895	3.0%	145,619,180	0.9744
\$ 150,230	(3,497.06)	\$ 146,733	3.0%	149,987,755	0.9783
\$ 155,338	(3,601.98)	\$ 151,736	3.0%	154,487,388	0.9822
\$ 160,619	(3,710.03)	\$ 156,909	3.0%	159,122,010	0.9861
\$ 166,080	(3,821.34)	\$ 162,259	3.0%	163,895,670	0.9900
\$ 171,727	(3,935.98)	\$ 167,791	3.0%	168,812,540	0.9939
\$ 177,566	(4,054.06)	\$ 173,512	3.0%	173,876,916	0.9979
\$ 183,603	(4,175.68)	\$ 179,427	3.0%	179,093,223	1.0019
\$ 189,846	(4,300.95)	\$ 185,545	3.0%	184,466,020	1.0058
\$ 196,301	(4,429.98)	\$ 191,871	3.0%	190,000,001	1.0098

\$ 3,135,800.00

Capital Project Fund

CAPITAL PROJECTS FUND

400 – Capital Reserve - funds transferred from the General Fund and available for capital projects with Board approval

410 – Oregon School Capital Improvement Matching (OSCIM) - State matching funds to supplement the General Obligation Bond issued 4/13/2021 for approved capital projects, e.g. HVAC, Electrical upgrade, and CTE building.

430 – Seismic Rehabilitation Grant – State funds through the Oregon Business Development Department for seismic rehabilitation to the gym, locker rooms, stage, and office addition.

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 400	Capital Projects Funds								
1510	Interest on Investments	45,854	102,081	12,000	0.00	0	0.00	0	0.00
1000	Local Sources	45,854	102,081	12,000	0.00	0	0.00	0	0.00
3299	Other Restricted Grants-In-Aid	0	1,734,220	2,980,080	0.00	2,000,000	0.00	2,000,000	0.00
3000	State Sources	0	1,734,220	2,980,080	0.00	2,000,000	0.00	2,000,000	0.00
5200	Interfund Transfers	0	0	700,000	0.00	200,000	0.00	200,000	0.00
5400	Resources - Beginning Fund Balance	2,001,957	1,813,240	1,162,748	0.00	840,000	0.00	840,000	0.00
5000	Other Sources	2,001,957	1,813,240	1,862,748	0.00	1,040,000	0.00	1,040,000	0.00
Total Fund 400	Capital Projects Funds	2,047,812	3,649,540	4,854,828	0.00	3,040,000	0.00	3,040,000	0.00

Alsea School District 7J
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Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 400	Capital Projects Funds									
Function 4150	Building Acquisition, Construction, and Improvem									
520	Buildings Acquisition		0	0	974,748	0.00	980,000	0.00	980,000	0.00
530	Improvements Other Than Buildings		0	6,098	0	0.00	0	0.00	0	0.00
500	Capital Outlay		0	6,098	974,748	0.00	980,000	0.00	980,000	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem		0	6,098	974,748	0.00	980,000	0.00	980,000	0.00
Major Function 4000	Facility Acquisition and Construction		0	6,098	974,748	0.00	980,000	0.00	980,000	0.00
Total Fund 400	Capital Projects Funds		0	6,098	974,748	0.00	980,000	0.00	980,000	0.00

Requirements Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 410	Bond 2021/OSCIM Grant								
Function 4150	Building Acquisition, Construction, and Improvem								
324	Rentals	780	1,200	0	0.00	0	0.00	0	0.00
382	Legal Services	9,318	699	0	0.00	0	0.00	0	0.00
383	Architect/Engineer Services	28,680	0	100,000	0.00	0	0.00	0	0.00
385	Management Services	36,255	0	0	0.00	0	0.00	0	0.00
389	Other Non-instructional Professional and Technical	1,500	203,475	0	0.00	0	0.00	0	0.00
300	Contracted Services	76,533	205,374	100,000	0.00	0	0.00	0	0.00
520	Buildings Acquisition	158,039	1,948,540	1,300,000	0.00	60,000	0.00	60,000	0.00
500	Capital Outlay	158,039	1,948,540	1,300,000	0.00	60,000	0.00	60,000	0.00
640	Dues and Fees	0	10,427	0	0.00	0	0.00	0	0.00
653	Property Insurance Premiums	0	2,491	0	0.00	0	0.00	0	0.00
600	Dues and Fees	0	12,918	0	0.00	0	0.00	0	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem	234,572	2,166,832	1,400,000	0.00	60,000	0.00	60,000	0.00
Major Function 4000	Facility Acquisition and Construction	234,572	2,166,832	1,400,000	0.00	60,000	0.00	60,000	0.00
Total Fund 410	Bond 2021/OSCIM Grant	234,572	2,166,832	1,400,000	0.00	60,000	0.00	60,000	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 430	Seismic Rehabilitation Grant									
Function 4150	Building Acquisition, Construction, and Improvem									
389	Other Non-instructional Professional and Technical		0	0	400,000	0.00	200,000	0.00	200,000	0.00
300	Contracted Services		0	0	400,000	0.00	200,000	0.00	200,000	0.00
520	Buildings Acquisition		0	0	2,080,080	0.00	1,800,000	0.00	1,800,000	0.00
500	Capital Outlay		0	0	2,080,080	0.00	1,800,000	0.00	1,800,000	0.00
Total Function 4150	Building Acquisition, Construction, and Improvem		0	0	2,480,080	0.00	2,000,000	0.00	2,000,000	0.00
Major Function 4000	Facility Acquisition and Construction		0	0	2,480,080	0.00	2,000,000	0.00	2,000,000	0.00
Total Fund 430	Seismic Rehabilitation Grant		0	0	2,480,080	0.00	2,000,000	0.00	2,000,000	0.00

Requirements Report

	FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Grand Totals:	234,572	2,172,930	4,854,828	0.00	3,040,000	0.00	3,040,000	0.00

Internal Service Fund

INTERNAL REVENUE FUND DESCRIPTIONS

610 – Unemployment Reserve – Funds generated through payroll and reserved for the purpose of paying unemployment claims, which are invoiced on a quarterly basis from the Oregon Employment Department.

620 – PERS Reserve – Funds reserved to smooth PERS rate increases in the 27-29 biennium year. Rate are projected to increase by \$30,000 annually.

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Resources Report

		FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 600	Internal Service Funds								
	1510 Interest on Investments	0	0	0	0.00	3,500	0.00	3,500	0.00
	1970 Services Provided Other Funds	0	0	183,679	0.00	87,192	0.00	87,192	0.00
	1000 Local Sources	0	0	183,679	0.00	90,692	0.00	90,692	0.00
	5400 Resources - Beginning Fund Balance	0	0	0	0.00	181,500	0.00	181,500	0.00
	5000 Other Sources	0	0	0	0.00	181,500	0.00	181,500	0.00
Total Fund 600	Internal Service Funds	0	0	183,679	0.00	272,192	0.00	272,192	0.00

Alsea School District 7J
P.O. Box B Alsea, OR 97324

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund 610	Unemployment Reserve Fund									
Function 2640	Staff Services									
232	Unemployment Compensation		0	0	183,679	0.00	240,192	0.00	240,192	0.00
200	Payroll Benefits		0	0	183,679	0.00	240,192	0.00	240,192	0.00
Total Function 2640	Staff Services		0	0	183,679	0.00	240,192	0.00	240,192	0.00
Major Function 2000	Support Services		0	0	183,679	0.00	240,192	0.00	240,192	0.00
Total Fund 610	Unemployment Reserve Fund		0	0	183,679	0.00	240,192	0.00	240,192	0.00

Requirements Report

			FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Fund	620	PERS Reserve								
Function	2640	Staff Services								
	211	Employer Contrib PERS	0	0	0	0.00	32,000	0.00	32,000	0.00
	200	Payroll Benefits	0	0	0	0.00	32,000	0.00	32,000	0.00
Total Function	2640	Staff Services	0	0	0	0.00	32,000	0.00	32,000	0.00
Major Function	2000	Support Services	0	0	0	0.00	32,000	0.00	32,000	0.00
Total Fund	620	PERS Reserve	0	0	0	0.00	32,000	0.00	32,000	0.00

Requirements Report

	FY2022-2023 Actuals	FY2023-2024 Actuals	FY2024-2025 Adopted Budget	FY2024-2025 Adopted FTE	FY2025-2026 Proposed Budget	FY2025-2026 Proposed FTE	FY2025-2026 Approved Budget	FY2025-2026 Approved FTE
Grand Totals:	0	0	183,679	0.00	272,192	0.00	272,192	0.00

Other Supporting Documents

ALSEA SCHOOL DISTRICT ENROLLMENT HISTORY AND PROJECTION

Grade	ACTUAL								2Q ADM	LaHO		Brick and Mortar		Projected
	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	24-25	25-26	24-25	25-26	25-26
KG	11	12	9	17	85	101	55	17	13.03	7	6	6	8	14
1	5	8	15	10	74	82	58	39	12.67	5	6	7	6	12
2	13	9	13	15	64	89	37	36	32.69	19	6	13	7	13
3	13	15	12	16	68	74	48	28	31.25	20	17	11	12	29
4	10	20	21	12	63	76	41	25	22.45	8	18	14	11	29
5	12	14	24	20	54	72	29	22	26.04	6	7	21	14	21
6	10	16	17	17	81	82	39	13	16.76			16	20	20
7	6	14	25	20	78	84	52	18	16.99			17	15	15
8	11	11	25	18	71	87	44	13	15.10			16	17	17
9	11	12	25	20	37	47	12	20	10.46			10	16	16
10	14	15	30	30	36	51	15	12	16.00			16	10	10
11	12	16	26	25	37	43	19	13	9.78			10	16	16
12	13	18	40	45	33	46	19	9	10.99			11	10	10
	141	181	282	264	781	934	469	265.48	234.21	65	60	168	162	222

2Q ADM	502	275.86	
Ratio loss from 2Q to Final	6.55%	3.76%	3.76%
Projected ADM Loss			8.81
Projected Final ADMr - SSF			225.40

Alsea School District 7J
State School Support Formula History and Estimate

	23-24 4/1/2025	Budget 24-25	Estimate 24-25 3/5/2025	Budget 25-26 3/3/2025	Projected 26-27	
Property Taxes						
District	2,344,859,282	2,456,700,949	2,467,451,711	2,576,406,012	2,653,698,192	
ESD	<u>162,616,961</u>	<u>166,742,645</u>	<u>169,863,092</u>	<u>174,960,980</u>	<u>180,209,809</u>	
Total Property Taxes	2,507,476,243	2,623,443,594	2,637,314,803	2,751,366,992	2,833,908,002	
State Funding	4,998,000,000	5,202,000,000	10,200,000,000	5,202,000,000	5,566,106,000	11,359,400,000
Total Resources	7,505,476,243	7,825,443,594	7,839,314,803	8,317,472,992	8,627,202,002	
Less						
Reserve	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	
TAG/Speech	(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)	(1,050,000)	
Long Term Treatments	(14,500,000)	(14,500,000)	(14,500,000)	(14,500,000)	(14,500,000)	
English Language Learners	(6,250,000)	(6,250,000)	(6,250,000)	(6,250,000)	(6,250,000)	
Educator Advancement Fund (EAF)	(3,260,418)	(3,260,418)	(3,260,418)	(3,397,356)	(3,397,356)	
Network of Quality Teaching	-	-	-	-	-	
Small High School Grant	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	
Charter School	(112,406)	(300,000)	(300,000)	(300,000)	(300,000)	
Local Option Equalization	(3,781,463)	(2,000,000)	(3,500,000)	(3,500,000)	(3,500,000)	
Office of Facility Services	(7,500,000)	(7,500,000)	(7,500,000)	(7,500,000)	(7,500,000)	
Pediatric Nursing Facilities	(1,062,224)	(1,062,224)	(1,062,224)	(1,062,224)	(1,062,224)	
Free Lunch Equity						
Oregon Youth Challenge Program	(1,675,000)	(1,675,000)	(1,675,000)	(2,134,383)	(2,134,383)	
Menstrual Hygiene	<u>(625,610)</u>	<u>(2,808,917)</u>	<u>(2,741,550)</u>	<u>(2,808,917)</u>	<u>(2,808,917)</u>	
Total Transfers/Deductions	(62,317,121)	(62,906,559)	(64,339,192)	(65,002,880)	(65,002,880)	
Allocation	7,443,159,122	7,762,537,035	7,774,975,611	8,252,470,112	8,562,199,122	
ESD	334,942,160	349,314,167	349,873,902	371,361,155	385,298,960	
District	7,108,216,962	7,413,222,868	7,425,101,709	7,881,108,957	8,176,900,162	
Other Transfers (District)						
High Cost Disabilities	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	(55,000,000)	
Facilty Grant	(1,716,682)					
School Safety						
NQTL	<u>(9,102,000)</u>	<u>(9,102,000)</u>	<u>(9,102,000)</u>	<u>(9,484,284)</u>	<u>(9,102,000)</u>	
	(65,818,682)	(64,102,000)	(64,102,000)	(64,484,284)	(64,102,000)	
District Allocation Amount	7,042,398,280	7,349,120,868	7,360,999,709	7,816,624,673	8,112,798,162	
Less Transportation	<u>(325,529,338)</u>	<u>(316,712,027)</u>	<u>(317,873,416)</u>	<u>(349,047,349)</u>	<u>0 (363,009,243)</u>	
	6,716,868,942	7,032,408,841	7,043,126,293	7,467,577,324	7,749,788,919	
ADMr	540,480	539,896	536,934	535,070	535,070	
ADMw	671,010	667,960	667,757	670,256	670,256	
Allocation	10,050	10,521	10,528	11,139	11,562	
Funding Ratio	2.23333333333	2.33800000000	2.33955555556	2.47533333333	2.56933333333	
Actual	2.23342560164	2.34088952892	2.33952483015	2.47542604256	2.56933333333	

Alsea School District 7J
State School Support Formula History and Estimate

	23-24 4/1/2025		Budget 24-25		Estimate 24-25 3/5/2025		Budget 25-26 3/3/2025		Projected 26-27	
	<u>23-24</u>	<u>ADMw</u>	<u>24-25</u>	<u>Estimate ADMw</u>	<u>24-25</u>	<u>Estimate ADMw</u>	<u>25-26</u>	<u>Estimate ADMw</u>	<u>26-27</u>	<u>Estimate ADMw</u>
ADMr	265.48	265.48	295.00	295.00	222.13	222.13	222.00	222.00	222.00	222.00
ESL	6.84	3.42	8.00	4.00	3.38	1.69	6.00	3.00	8.00	4.00
Pregnant and Parenting		-								
IEP	29.20	29.20	42.00	32.45		24.43	46.00	24.42	46.00	24.42
IEPs above 11%	25.40	25.40	2.30	2.30	25.40	25.40	25.40	25.40	25.40	25.40
Students in Poverty	29.00	7.25	29.00	7.25	29.00	7.25	26.00	6.50	26.00	6.50
Foster Care	1.00	0.25	1.00	0.25	-	-	-	-	-	-
Remote Elementary	38.82	38.82	38.82		38.82	38.82	38.82	38.82	38.82	38.82
Small High School	50.46	50.46	53.86	53.86	50.46	50.46	50.46	50.46	50.46	50.46
Total ADMw		420.28		395.11		370.18		370.60		371.60
Prior Yrs ADMw		613.44		363.99		420.28		370.18		370.60
Greater ADMw Amt between Yrs		613.44		395.11		420.28		370.60		371.60
Base Amount	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	4,500.00
Teacher Experience Base Amount	\$	25.00	\$	25.00	\$	25.00	\$	25.00	\$	25.00
Experience		(5.12)		(2.30)		(5.14)		(5.14)		(2.30)
Teacher Experience Amount		(128.00)		(57.50)		(128.50)		(128.50)		(126.50)
Total Base Amount	\$	4,372.00	\$	4,442.50	\$	4,371.50	\$	4,371.50	\$	4,373.50
Ratio		2.23342560164		2.34088952892		2.33952483015		2.47542604256		2.56933333333
State School Funding Per ADMw	\$	9,764.54	\$	10,399.40	\$	10,227.23	\$	10,821.32	\$	11,236.98
Rounding			\$	-	\$	30.00	\$	2.00	\$	-
General Purpose Grant	\$	5,989,959	\$	4,108,907	\$	4,298,330	\$	4,010,383	\$	4,175,662
<u>Transportaiton</u>		946,675.67		1,100,000.00		1,000,000.00		970,000.00		1,000,000.00
Percent		90%		90%		90%		90%		90%
Transportation Grant	\$	852,008.00	\$	990,000.00	\$	900,000.00	\$	873,000.00	\$	900,000.00
Rounding										
Total Formula Revenue	\$	6,841,967	\$	5,098,907	\$	5,198,330	\$	4,883,383	\$	5,075,662
<u>Less Local Collections</u>										
Property Taxes		508,832.00		530,000.00		530,000.00		545,000.00		561,350.00
Common School		51,630.96		41,205.00		40,053.00		32,225.00		32,225.00
County School		6,305.00		-		-		-		-
Federal Forest Fees		-		-		-		-		-
Total Local Offsets	\$	566,767.96	\$	571,205	\$	570,053	\$	577,225	\$	593,575
State School Support Payments	\$	6,275,199.04	\$	4,527,702	\$	4,628,277	\$	4,306,158	\$	4,482,087
Payments Made	\$	6,401,278.00								
Estimate payment in May 2025	\$	(126,078.96)								

Date: 3/3/2025
 To: District Business Managers
 Re: 2025-26 State School Fund Estimates

	2025-26	2026-27	2025-27 Biennium
	\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2025-26 Budget Appropriation for school districts & ESDs:			\$5,566,106,000
Oregon Revised Statute			
327.008(14),(15)	Less TAG, Speech Pathology, and Oregon Virtual School District:		(\$20,000,000)
327.023(1),(3),(4)	Less Long Term Care and State Schools:		(\$1,050,000)
327.008(12)	English Language Learner Improvement Funds:		(\$14,500,000)
327.008(11)(b)(A)	Educator Advancement Fund (EAF):		(\$6,250,000)
327.008(18)	Less Small High School Grant:		(\$3,397,356)
327.008(3)	Less Charter School Closure Grant:		(\$2,500,000)
327.339	Less Local Option Equalization Grant:		(\$300,000)
327.008(7),(8),(16)	Less Office of School Facilities:		(\$3,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):		(\$7,500,000)
327.008(19)	Oregon Youth Challenge program:		(\$1,062,224)
327.008(17)	Menstrual Hygiene HB 3294		(\$2,134,383)
Transfers/Deductions			(\$2,808,917)
			(\$65,002,879)
State Revenue for Formula			\$5,501,103,121
District Local Revenue:			\$2,576,406,012
ESD Local Revenue:			\$174,960,980
Local Rev. for Formula (District + ESD)			\$2,751,366,991
Total Revenue For Formula			\$8,252,470,112
District Share at 4.50%			\$7,881,108,957
ESD Share at 4.50%			\$371,361,155
Other Transfers/Deductions:	327.008(10) Less High Cost Disability Grants:		(\$55,000,000)
327.008(11)(b)(8)	Less share of EAF:		(\$9,484,284)
Districts			(\$64,484,284)
327.008(13)	Less ESD testing contract		(\$484,000)
327.008(11)(b)(C)	Less share of EAF:		(\$9,484,284)
ESDs			(\$9,968,284)
Formula Revenue for Distribution			\$7,816,624,673
School Districts			\$361,392,871
ESDs			\$361,392,871

Sources for 2025-26 Estimates

ADMF:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMF:	535,070
Estimated ADMW:	670,256
District Accrual per ADMW:	\$661
ESD Accrual per ADMW:	\$24
YCEP/JDEP amount per ADMW:	\$11,139

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400.00 Budget with a 49/51 split as of 3/3/2025

Benton County, Aisea SD 7J - 1899

2025-2026 Local Revenue

Property Taxes and In-lieu of property taxes from local sources	=	\$545,000.00
Common School Fund	=	\$32,225.45
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$577,225.45
2025-2026 Experience Adjustment		
District Average Teacher Experience	=	6.95
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-5.14

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$970,000.00
Transportation per ADMr Rank		94%
Transportation Reimbursement Rate		90.00%
90.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$873,000.00		

2025-2026 ADMw 370.60

2025-2026 Extended ADMw 2024-2025 ADMw 370.18

Extended ADMw 370.60

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -5.14 by \$25 then add \$4500 to the result = \$4,371.50
Then multiply \$4,371.50 by the Extended ADMw 370.6 and then by the funding ratio 2.47542604256 = \$4,010,383.02

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$4,010,383.02 to the Transportation Grant \$873,000.00 = \$4,883,383.02

2025-2026 State School Fund Grant

Subtract the Local Revenue \$577,225.45 from the Total Formula Revenue \$4,883,383.02 = \$4,306,157.57

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,821	Total Formula Revenue per Extended ADMw = \$13,177
Charter Schools Rate(ORS 338.155) = \$10,821	

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

**ALSEA SCHOOL DISTRICT NO. 7J
GENERAL FUND**

	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Budget 2024-25</u>	<u>Estimate 2024-25</u>	<u>23-25 Biennium</u>	<u>Estimate 2025-26</u>	<u>Estimate 2026-27</u>
State Funding			\$ 5.00		\$ 5.20	\$ 10.20	\$ 5.57	\$ 5.79
ADMr	934.77	468.80	265.48	295.00	222.13		222.00	222.00
ADMw	1,120.07	613.44	420.28	395.11	370.18		370.60	370.60
State Funding ADMw Used	1,120.07	1,120.07	613.44	395.11	420.28		370.60	370.60
Change in ADMw		-	(506.63)	(218.33)	25.17		(49.68)	-
Resources								
1 State School Support Fund								
Local Revenue (Taxes)	\$ 458,301	\$ 485,129	\$ 508,832	\$ 530,000	530,000		545,000	561,350
County Fund	8,805	7,543	6,305	-	-			
Common School Fund	48,709	63,817	51,631	41,205	40,053		32,225	32,225
Federal Forest Fees	-	-	-	-	-			
Formula Allocation	<u>10,736,993</u>	<u>11,774,678</u>	<u>6,739,620</u>	<u>4,527,702</u>	<u>4,628,277</u>		<u>4,306,158</u>	<u>4,482,087</u>
	11,252,808	12,331,168	7,306,388	5,098,907	5,198,330		4,883,383	5,075,662
Less:								
SSF Adjustment Prior Yr	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(126,079)</u>		<u>-</u>	<u>-</u>
Total SSF Allocation	<u>11,252,808</u>	<u>12,331,168</u>	<u>7,306,388</u>	<u>5,098,907</u>	<u>5,072,251</u>		<u>4,883,383</u>	<u>5,075,662</u>
Change In SSF Compared to Prior FY		1,078,360	(5,024,780)		(2,234,137)		(188,868)	192,279
2 Local Sources (1000)	134,403	442,927	412,669	158,098	480,204		363,912	288,912
3 County Sources (2000)	69	-	7,651	7,600	7,027		7,100	7,100
4 State Sources (3000)	8,393	8,125	-	-	-		-	-
5 Federal Sources (4000)	-	-	-	-	-		-	-
6 Other Resources (5300)	<u>-</u>	<u>-</u>	<u>4,999</u>	<u>-</u>	<u>38,582</u>		<u>-</u>	<u>-</u>
7 Total Resources Received in FY	<u>11,395,672</u>	<u>12,782,220</u>	<u>7,731,707</u>	<u>5,264,605</u>	<u>5,598,064</u>		<u>5,254,395</u>	<u>5,371,674</u>
8 Beginning Fund Balance as of July 1	<u>1,696,388</u>	<u>1,146,493</u>	<u>4,390,473</u>	<u>6,700,000</u>	<u>6,716,065</u>		<u>6,700,000.00</u>	<u>4,967,217</u>
9 Total Resources	<u>\$ 13,092,060</u>	<u>\$ 13,928,713</u>	<u>\$ 12,122,181</u>	<u>\$ 11,964,605</u>	<u>\$ 12,314,129</u>		<u>11,954,395</u>	<u>\$ 10,338,891</u>
Expenditures								
10 100 - Salaries	<u>\$ 4,979,423</u>	<u>\$ 4,458,785</u>	<u>\$ 2,329,659</u>	<u>\$ 2,814,833</u>	<u>\$ 2,520,146</u>		<u>\$ 2,752,579</u>	<u>\$ 2,847,645</u>
Licensed	1,773,426	1,842,541	914,508	1,130,372	1,003,951		1,084,729	1,137,643
Classified/Confidential	1,375,129	1,226,177	713,925	782,926	719,540		823,838	845,449
Administrators	650,515	716,695	304,728	338,992	289,581		320,352	326,759
Supervisor	915,345	479,853	123,973	210,739	177,342		185,467	189,176
Substitutes	164,534	114,831	126,193	193,000	175,500		175,500	175,500
Stipends	100,474	78,688	146,332	158,804	154,232		162,693	173,118
Early Retirement	-	-	-	-	-		-	-
11 200 - Benefits	<u>2,627,224</u>	<u>2,555,901</u>	<u>1,521,505</u>	<u>2,029,760</u>	<u>1,720,913</u>		<u>1,981,503</u>	<u>2,035,236</u>
12 300 - Purchased Services	<u>2,105,714</u>	<u>949,798</u>	<u>688,627</u>	<u>718,602</u>	<u>718,602</u>		<u>749,545</u>	<u>749,545</u>
13 400 - Materials and Supplies	<u>1,617,027</u>	<u>1,027,655</u>	<u>288,770</u>	<u>434,190</u>	<u>434,190</u>		<u>405,900</u>	<u>405,900</u>
14 500 - Capital Outlay	<u>75,356</u>	<u>36,745</u>	<u>98,063</u>	<u>30,000</u>	<u>30,000</u>		<u>30,000</u>	<u>30,000</u>
15 600 - Other Services	<u>262,117</u>	<u>133,290</u>	<u>155,158</u>	<u>139,900</u>	<u>139,900</u>		<u>155,050</u>	<u>155,050</u>
16 700 - Transfers					-			
Food Service	76,500	240,066	65,334	123,405	62,552		100,000	100,000
Bus Replacement	5,000	136,000	259,000	140,002	140,002		112,601	112,601
Capital Projects	200,000	-	-	700,000	700,000		200,000	200,000
800 - Contingency				500,000			500,000	500,000
Savings					(852,176)			
17 Total Expenditures	<u>\$ 11,948,361</u>	<u>\$ 9,538,240</u>	<u>\$ 5,406,115</u>	<u>\$ 7,630,692</u>	<u>\$ 5,614,129</u>		<u>\$ 6,987,178</u>	<u>\$ 7,135,977</u>
18 Ending Fund Balance	<u>\$ 1,143,699</u>	<u>\$ 4,390,473</u>	<u>\$ 6,716,065</u>	<u>\$ 4,333,913</u>	<u>\$ 6,700,000</u>		<u>\$ 4,967,217</u>	<u>\$ 3,202,914</u>
Use of Cash	<u>\$ (552,689)</u>	<u>\$ 3,243,980</u>	<u>\$ 2,325,592</u>	<u>\$ (2,366,087)</u>	<u>\$ (16,065)</u>		<u>\$ (1,732,783)</u>	<u>\$ (1,764,303)</u>

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
FTE BY FUND AND FUNCTION

	Adopted 2024-25	Approved 2025-26	Change	Admin Supv/Conf	Licensed	Classified
<u>GENERAL FUND</u>						
<u>Instruction</u>						
1111 Elementary, K-5	13.08	12.57	(0.51)		10.00	2.57
1121 Middle/Junior High Programs	2.46	2.80	0.34		2.80	
1131 High School Programs	3.21	4.27	1.06		3.86	0.41
1250 Less Restrictive Programs: Students w/ Disability	7.38	5.60	(1.78)		1.00	4.60
	<u>26.13</u>	<u>25.24</u>	<u>(0.89)</u>	-	<u>17.66</u>	<u>7.58</u>
<u>Support Services</u>						
2113 Social Work Services	-	0.07	0.07			0.07
2114 Student Accounting Services	0.25	0.25	-	0.25		
2152 Speech Pathology Services	-	-	-			
2190 Service Direction, Student Support Services	0.50	0.50	-	0.50		
2230 Assessment and Testing	-	-	-			
2321 Office of the Superintendent Services	1.50	1.25	(0.25)	1.25		
2410 Office of the Principal Services	3.85	4.24	0.39	2.00		2.24
2520 Fiscal Services	2.40	2.30	(0.10)	1.50		0.80
2540 Operation and Maintenance of Plant Services	3.00	2.50	(0.50)	0.50		2.00
2550 Student Transportation Services	7.04	7.05	0.01	1.00		6.05
	<u>18.54</u>	<u>18.16</u>	<u>(0.38)</u>	<u>7.00</u>	-	<u>11.16</u>
Total General Fund	<u>44.67</u>	<u>43.40</u>	<u>(1.27)</u>	<u>7.00</u>	<u>17.66</u>	<u>18.74</u>
<u>Special Revenue Fund</u>						
203 Title I-A	1.00	0.50	(0.50)			0.50
205 Small Rural School Achievement (SRSA)	-	0.13	0.13		0.13	
207 Pre-Employment Transition Program (formerly YTP)	-	-	-			
210 IDEA Part B 611	1.77	1.00	(0.77)			1.00
218 Athletic Programs	-	-	-			
227 Early Literacy Grant	0.71	0.50	(0.21)		0.50	
248 Federal School Improvement Funds (CSI & TSI)	0.40	0.27	(0.13)		0.27	
251 Student Investment Account	5.00	3.14	(1.86)		1.58	1.56
252 High School Success	1.17	0.97	(0.20)		0.59	0.38
263 Forest Camp M99	-	-	-			
264 Kindergarten Partner & Innovation	-	-	-			
299 Nutrition Services	1.83	1.83	-			1.83
	<u>11.88</u>	<u>8.34</u>	<u>(3.54)</u>	-	<u>3.07</u>	<u>5.27</u>
Total Special Revenue Fund	<u>11.88</u>	<u>8.34</u>	<u>(3.54)</u>	<u>-</u>	<u>3.07</u>	<u>5.27</u>
Total FTE	<u>56.55</u>	<u>51.74</u>	<u>(4.81)</u>	<u>7.00</u>	<u>20.73</u>	<u>24.01</u>

ALSEA SCHOOL DISTRICT #7J
APPROVED BUDGET FOR THE 2025-2026 FISCAL YEAR
FTE BY FUND AND FUNCTION

	Adopted 2024-25	Approved 2025-26	Change	Admin Supv/Conf	Licensed	Classified
Adopted 24-25	56.55			7.50	23.96	25.09
Unfilled Positions						
<u>Adm/Supv/Confidential</u>						
Bus Supervisor	(0.50)		(0.50)	(0.50)		
<u>Licensed</u>						
Teacher - Brick and Mortar	(1.00)		(1.00)		(1.00)	
Teacher - LaHO	(1.00)		(1.00)		(1.00)	
Teacher - Special Education	(1.00)		(1.00)		(1.00)	
Teacher - Early Literacy Vacant Position	(0.23)		(0.23)		(0.23)	
<u>Classified</u>						
Special Education Assistant	(1.00)		(1.00)			(1.00)
Change in Hours						
<u>Classified</u>						
Bus Driver Position	(0.08)		(0.08)			(0.08)
Total FTE	51.74		(4.81)	7.00	20.73	24.01

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of Alsea School District #7J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will be held at the Alsea School District Library, 301 South 3rd Street, Alsea Oregon. There will be budget committee meetings on April 22, 2025 starting at 6:30 pm, and May 20, 2025, starting at 6pm. A third meeting will take place, only if needed, on May 27, 2025, starting at 6 pm. A budget training session will be held on April 22, 2024, at 6 pm.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Comments will be subject to a three-minute limit per community member.

A copy of the budget document may be inspected or obtained on or after April 15, 2025 at the Alsea School District Office, 301 South 3rd Street, Alsea Oregon, between the hours of 11 am and 3 pm, or on the District website <https://alsea.k12.or.us/district/budget>

AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF BENTON

ALSEA SCHOOL DISTRICT
301 S. Third St.
Alsea, OR 97324

I, Bradley E. Fuqua, being first duly sworn
depose and say, that I am the publisher of the
Philomath News, a newspaper as defined by
section 193.010 ORS, published at
PhilomathNews.com in Philomath in the
aforesaid county and state; that I know from
my personal knowledge that the

Invoice Number: 2025-329

Notice of Budget Committee Meeting

Alsea School District #7J

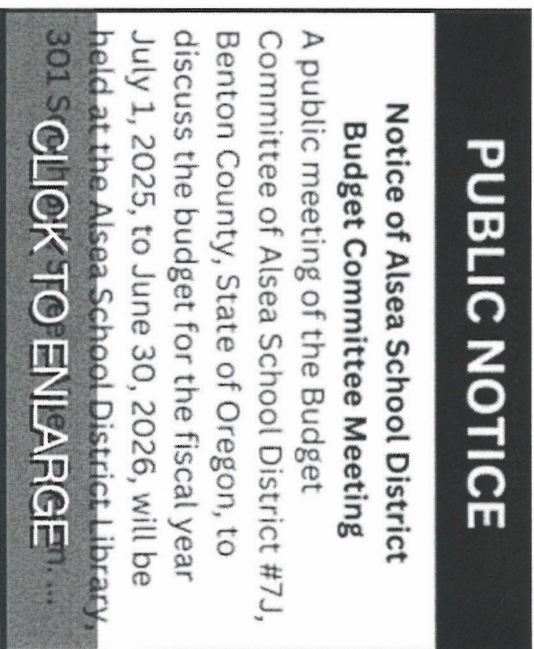
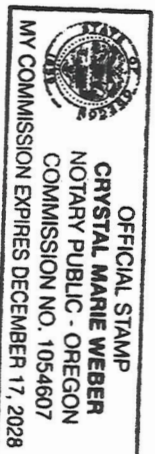
a printed copy of which is hereto annexed,
was published at PhilomathNews.com on
March 27, 2025, on the Home Page and
archived in the Public Notices Section.

TOTAL COST: \$19.92

Subscribed and sworn by Bradley E. Fuqua
before me on: April 4, 2025

Bradley E. Fuqua

Crystal Marie Weber
Notary Public of Oregon



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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of Florida, County of Broward, ss:

India Johnston, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:

Mar. 27, 2025

NOTICE ID: qrR8yCHoMRiXB4aW888M

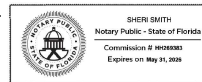
PUBLISHER ID: COL-OR-100882

NOTICE NAME: Alsea SD Budget Committee Meeting Notice 2025

Publication Fee: \$223.72

India Johnston

(Signed) _____



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 04/01/2025

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Budget Committee Meeting

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3/27 COL-OR-100882

Alsea School District No. 7J

2025-26 BUDGET APPROVAL RESOLUTION

WHEREAS the proposed budget appropriation as presented to the Budget Committee of Alsea School District #7J ("District") on ~~April 16, 2025~~ ^{May 20, 2025}, totaled \$16,924,161; and

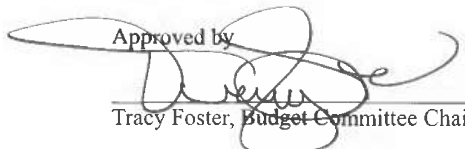
BE IT RESOLVED, that the Budget Committee of Alsea School District No.7J hereby approves the 2025-26 budget in the aggregate amount of \$16,924,161 and which is now on file in the Business office; and

BE IT FURTHER RESOLVED those amounts shown for the fiscal year beginning July 1, 2025, and for the purposes shown, are thus hereby approved as set out in the budget document; and,

BE IT FURTHER RESOLVED that the Budget Committee approves the permanent tax rate of \$5.0811 per thousand, to be applied to the total property value as determined by the Benton and Lane County Assessor.

	Subject to Education Limits	Excluded from Measure 5 Limits (Amount of Levy)
General Fund	\$5.0811 per thousand	
General Obligation Bond Levy		\$ 104,000
Total Rate/Levy	\$5.0811 per thousand	\$ 104,000

Approved by


Tracy Foster, Budget Committee Chair


Krista Nieracki, Superintendent