

SEASIDE SCHOOL DISTRICT 10

2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

2025-2026 Board of Directors

Board Chair: Shannon Swedenborg

Board Vice-Chair: Katherine Davidson

Board Members: Sondra Gomez, Jason Haag,
Chuck Mattocks, Coral Sadler and Brian Taylor

Superintendent: Susan Penrod

Budget Committee Meeting

Tuesday, May 19, 2026 at 6:00 PM

Location: Secondary School Library AND Virtual
2600 Spruce Drive, Suite 200
Seaside, OR 97138

Meetings may be held in-person only, virtual only, or most commonly, in-person with an option to join virtually. Please check the location above for the specifics of this meeting. Information regarding virtual meeting access is available on our website Meetings page - <https://www.seaside.k12.or.us/meetings>.

An opportunity for public comment is generally included in meeting agendas. When public comment is included in the agenda, those wishing to speak before the Board will have the opportunity to do so during the designated Public Comment time(s). Speakers may offer objective criticism of school operations and programs; however, the law prohibits the Board from hearing complaints regarding any personally identifiable District staff member. The Board asks anyone wishing to communicate a complaint of this nature to follow the process in Board policy [KL: Public Complaints](#).

Persons having requests for special needs and accommodations should contact the School District office at 2600 Spruce Drive, Suite 100, Seaside, OR 97138, 503-738-5591. Speech/hearing impaired individuals may reach the Oregon Relay Service by dialing 711. Requests should be made 48 hours in advance of the event.

1. **CALL TO ORDER**

Speaker(s): Budget Committee Chair Jason Haag

1.1. Acknowledgment of Budget Committee Members Present

2. **AGENDA REVIEW**

Speaker(s): Budget Committee Chair Jason Haag

3. **BUSINESS**

3.1. **Approval of the Minutes of the April 21, 2026 Budget Committee Meeting**

Attachments:

Revised-Seaside SD 2026-04-21 BO Budget Committee MINUTES

3

3.2. **Budget Review**

Speaker(s): Superintendent Susan Penrod

Attachments:

2026-2027_proposed_budget

6

4. **PUBLIC COMMENT**

Description: *The meeting will now be opened to receive public comment about the 2026-2027 budget. We value the time and initiative members of the public take to share their thoughts with the Board. The Board's role*

1

during public comment is not to immediately respond, but to listen. If follow up is necessary, we will direct our Superintendent to do so. Remember that we are all role models for our students, please share your thoughts respectfully. Should any public comment include complaints regarding a personally identifiable staff member, the Board Chair will direct the speaker to the proper administrative process found in Board policy KL: Public Complaints. Speakers will have three minutes to express their thoughts.

5. **BUDGET COMMITTEE DISCUSSION**
6. **APPROVE BUDGET OR SCHEDULE NEXT MEETING**
7. **ADJOURN**



SEASIDE SCHOOL DISTRICT 10
2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

MINUTES

Budget Committee Meeting
Tuesday, April 21, 2026, 6:00 PM

Secondary School Library AND Virtual
2600 Spruce Drive, Suite 200
Seaside, OR 97138

1. **CALL TO ORDER**

Speaker(s): School Board Chair

Discussion: The meeting was called to order at 6:03 pm.

The following Budget Committee members were present: Dr. Dildora Beaulieu, Alex Carney, Sondra Gomez, Jason Haag, Katherine Lacaze, Chuck Mattocks, Nancy McCune, Lynda Newell, Coral Sadler, Shannon Swedenborg, Brian Taylor (via Zoom), Derek Urbach, and Tony Wozniak. Absent: Katherine Davidson.

2. **ELECTION OF CHAIR OF THE BUDGET COMMITTEE**

Speaker(s): School Board Chair

Discussion: School Board Chair Shannon Swedenborg called for nominations for Budget Committee Chair.

Coral Sadler moved, seconded by Nancy McCune, to nominate Jason Haag for Budget Committee Chair. There were no further nominations and a vote was called. The motion passed unanimously.

Budget Committee Chair Jason Haag took his place at the head of the table.

3. **ELECTION OF THE VICE-CHAIR OF THE BUDGET COMMITTEE**

Speaker(s): Chair of Budget Committee

Discussion: Budget Committee Chair Jason Haag called for nominations for Vice-Chair of the Budget Committee.

Shannon Swedenborg moved, seconded by Sondra Gomez, to nominate Coral Sadler for Budget Committee Vice-Chair. There were no further nominations and a vote was called. The motion passed unanimously.

4. **PRESENTATION OF THE BUDGET MESSAGE AND DOCUMENT**

Speaker(s): Superintendent Susan Penrod

Discussion: Superintendent Susan Penrod shared a budget presentation. At the end of the presentation, Penrod said questions are encouraged. She noted that between now and the May 19 meeting questions may be

submitted in a form that will be posted to the finance webpage. Every Friday answers to questions will be posted. Penrod gave a shout-out to Susanna Fry for her help with getting the budget document put together.

Penrod continued to the 2026-2027 Proposed Budget document and began a review of the budget and the supporting document that outlines significant changes.

At the conclusion of her presentation, Penrod urged members to dig into the budget over the next month, submit questions on the Google form, or feel free to call her with questions.

The budget review concluded at 7:05 pm.

Attachments:

2026-2027 Proposed Budget

Seaside School District 2026-2027 Budget Supporting Document

_Budget Presentation, 4_21_26

5. **OVERVIEW OF THE BUDGET DOCUMENT**

Speaker(s): Superintendent Susan Penrod

6. **PUBLIC COMMENT ON THE 2026-2027 BUDGET**

Description: *The meeting will now be opened to receive public comment on the 2026-2027 budget. We value the time and initiative members of the public take to share their thoughts. Remember that we are all role models for our students. Please share your thoughts respectfully. Should any public comment include complaints regarding a personally identifiable staff member, the Chair will direct the speaker to the proper administrative process found in Board policy KL: Public Complaints. Speakers will have three minutes to express their thoughts. There will be up to 30 minutes of public comment allotted. If additional time is needed, it will be at the end of the meeting.*

Discussion: There was no public comment.

7. **DISCUSSION OF THE 2026-2027 BUDGET**

Discussion: Budget Chair Jason Haag spoke about the complexity of this document. He spoke about how everyone has valuable input, and he encouraged members to find the areas where they have questions and look into those.

Dr. Dildora Beaulieu referenced page 17 showing enrollment going down and asked if this would affect funding. Penrod noted that we are not part of the State School Fund, so this does not affect funding.

Beaulieu asked if the positions moved to the general fund are being funded with general fund savings from last year. Penrod answered yes, along with reductions.

Alex Carney asked about the reduction of general fund reserves (\$735,000) and then planned reserves (page 54) and wondered if that is where the reduction number comes from. Penrod answered yes, noting that when we reduce and start moving positions around, it allows us to make a reduction out of the general fund while keeping a reserve.

On page 39 Mattocks asked about 1111.240 and the very different number year-over-year here. Penrod noted that this is contractual employee benefits and she will look into this before the next meeting.

Lynda Newell asked if there is a chart available that shows whether the district has historically been close to, or way off of, the previous projected budget, saying she thinks this would be helpful.

8. **ADJOURN BUDGET MEETING**

Speaker(s): Chair of Budget Committee

Discussion: The meeting was adjourned at 7:17 pm.

9. **INFORMATION ONLY**

- **Next Budget Committee Meeting - Tuesday, May 19, 2026**

SEASIDE SCHOOL DISTRICT

**Proposed Budget
Fiscal Year 2026-2027
April 21, 2026**



Seaside School District Budget Leaders



Susan Penrod
Superintendent



Toni Vandershule, SFO
Business Manager

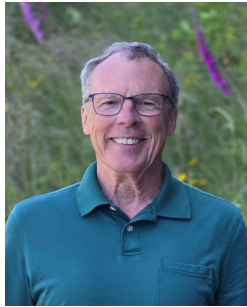
Seaside School Board Members



Shannon Swedenborg
Zone 1, Position 1
Cannon Beach



Brian Taylor
Zone 2, Position 2
Cannon Beach



Chuck Mattocks
Zone 3, Position 1
Gearhart



Coral Sadler
Zone 4, Position 2
Gearhart



Sondra Gomez
Zone 5, Position
1 Seaside



Katherine Davidson
Zone 6, Position 2
Seaside



Jason Haag
Zone 7, Position 1
At Large



Ella Crater
Student Representative

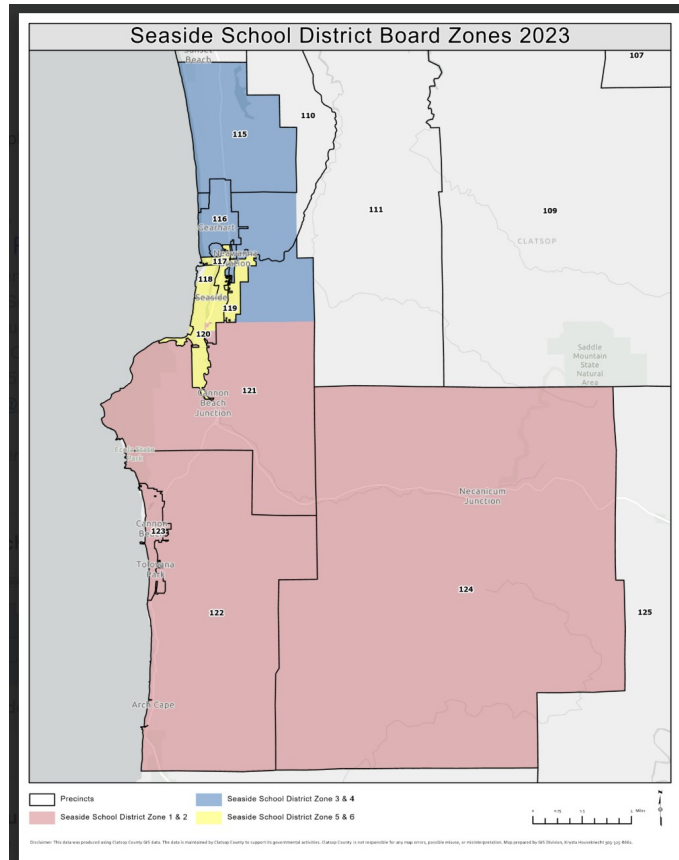
School Board Members are volunteers and serve the students and their families in their zones. Their primary role is to establish policies that give the district direction to set priorities and achieve its goals. This is accomplished with the Superintendent, who implements policies and programs to meet the learning needs of all students. The school board hires and evaluates the Superintendent.

Table of Contents

About the District	5
Superintendent’s Budget Message	10
Budget at a Glance	12
Budget Parameters	13
Fiscal Policies	20
Chart of Accounts	28
Financial Reporting and Accounting Basis	32
Budget Development	32
Salaries	35
General Fund	38
Special Revenue Funds	56
Debt Service Funds	117
Capital Projects Fund	128
Glossary of Terms	137

About the District

The Seaside School District serves approximately 1,458 students from PreK to age 21 from Arch Cape in the south to north of Gearhart and east to Hamlet. Under Oregon law, school districts are empowered to provide educational services for the children residing within its boundaries. The district performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and transporting and feeding students in accordance with district, state, and federal programs. District schools include one elementary school, one middle school, one high school, and one charter school serving students in grades K-5. A seven-member school board, elected to four-year overlapping terms by the voters residing within district boundaries, governs the district. A student representative also serves as a non-voting member.



Equitable Education is a core value of the Seaside School District. We firmly believe in providing our students the best possible opportunities to succeed beyond high school. The 2026-2027 budget is a reflection of our two overarching goals:

Goal 1 - *All students will be on track to graduate with a plan beyond high school.*

Goal 2 - *All students will develop the social and emotional skills to be positive members of the community.*

These goals align with our district vision and mission.

DISTRICT MISSION STATEMENT: *Strengthening community, inspiring possibility, ensuring opportunity.*

DISTRICT VISION STATEMENT: *In partnership with our coastal community, all of our students pursue excellence as passionate, empowered, lifelong learners.*



Equity Lens

PURPOSE	PROCEDURE
Provide a common vocabulary and protocol to produce and evaluate policies, programs, practices and decisions that result in more equitable outcomes.	For each thought, decision or practice, consider these questions cycled throughout the process.
<p>1. WHO DOES IT IMPACT?</p> <p>Who are the groups affected by this policy, program, practice or decision? What are the potential impacts on these groups?</p>	
<p>2. WHO HAS THE OPPORTUNITIES, AND WHO DOES NOT?</p> <p>Does this policy, program, practice or decision ignore or worsen existing disparities or produce other unintended consequences?</p>	
<p>3. WHOSE VOICES ARE AT THE TABLE?</p> <p>How have you intentionally involved stakeholders who are also members of the communities affected by this policy, program, practice or decision? Can you validate your assessments in 1 and 2?</p>	
<p>4. WHO IS INCLUDED OR NOT? WHY or WHY NOT?</p> <p>What are the barriers to more equitable outcomes? (e.g. mandated, political, emotional, financial, programmatic or managerial)</p>	
<p>5. WHAT CAN I DO ABOUT IT?</p> <p>How will you mitigate the negative impacts and address the barriers identified above?</p>	

Adapted from Northwest Regional Education Service District/Office of Equity and Family Partnerships. School Board Adopted: 4/18/2023; Revised: 8/19/2025

District Leadership

Superintendent
Business Manager

Susan Penrod
Toni Vandershule

Director of Curriculum and Instruction
Director of Special Services

Cate Blakesley
Jenny Risner

Seaside High School & Seaside Middle Principal
Seaside High School Assistant Principal
Seaside Middle School Associate Principal
Seaside Middle School Assistant Principal
Pacific Ridge Elementary Principal
Pacific Ridge Elementary Assistant Principal
Pacific Ridge Elementary Assistant Principal

Jeff Roberts
Jason Boyd
Wendy Crozier
Karolina Gage
Juliann Wozniak
Desiree Graetz
Ellie Irish Jones

Facilities Supervisor
Transportation Supervisor
Food Service Supervisor
Technology Supervisor
Athletic Director

Chuck Loesch
Chris Peters
Jessica Smith
Jack Walker
Chad Clouse

Budget Process

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

The district annually prepares a budget in accordance with requirements prescribed in the Oregon’s local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The Budget Committee

The budget committee consists of the seven members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve terms of three years. Terms are staggered so all positions aren’t vacant at the same time. The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee may make a recommendation to revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

Dr. Dildora (Dory) Beaulieu	Term Expires in 2027
Alex Carney	Term Expires in 2027
Nancy McCune	Term Expires in 2027
Lynda Newell	Term Expires in 2027
Katherine Lacaze	Term Expires in 2027
Derek Urbach	Term Expires in 2028
Tony Wozniak	Term Expires in 2026

Budget Calendar

SEASIDE SCHOOL DISTRICT 10 2025-2026 Budget Calendar (for the 2026-2027 budget year)

2026

January							February							March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14	5	6	7	8	9	10	11
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21	12	13	14	15	16	17	18
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28	19	20	21	22	23	24	25
25	26	27	28	29	30	31								29	30	31					26	27	28	29	30		

May							June							July							August						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	1	2	3	4	5	6	7	1	2	3	4	5	6	7	
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	23	24	25	26	27	28	29	
31																					30	31					

September							October							November							December							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2						1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	
27	28	29	30				25	26	27	28	29	30	31	29	30						27	28	29	30	31			

- January 20, 2026 **Board Meeting.** Adopt Budget Calendar.

- March 26, 2026 Publish "Notice of First Meeting" of the Budget Committee in the Astorian. *(Not more than 30 days prior.)*

- April 9, 2026 Publish second "Notice of First Meeting" of the Budget Committee in the Astorian. *(Not less than 5 days prior.)*

- April 21, 2026 **First Meeting of the Budget Committee.** Elect chair and vice-chair. Presentation of the Budget Message and Budget Document by the Budget Officer. **Board Meeting.**

- May 19, 2026 **Second Meeting of the Budget Committee.** Target date for approval of budget by Budget Committee. **Board Meeting.**

- June 4, 2026 Publish "Notice of Budget Hearing and Budget Summary" in the Astorian. *(Not less than 5 days nor more than 30 days before.)*

- June 16, 2026 **Public Hearing** on the budget as approved by the Budget Committee. **Board Meeting.** Enact resolutions to adopt the budget, to make the appropriations and to declare the tax levy.

Superintendent's Budget Message

Dear Seaside School District Community,

I submit for your consideration the proposed budget for the Seaside School District for the fiscal year beginning July 1, 2026, and ending June 30, 2027. This budget continues our commitment to cultivating an inclusive educational environment where every student's voice matters, and fostering equity and community wellness. During challenging financial times when school districts across the state are faced with reducing spending due to fewer resources, student and staff success must remain our top priority.

The specific financial challenges facing Seaside School District in the 2026-2027 fiscal year include an increase in PERS (Public Employees Retirement System), reduced property tax revenues, and reduced timber revenue due to the Habitat Conservation Plan (HCP). These reductions have required the District to reduce the budget by \$2.3 - \$2.4 million for the 2026-2027 fiscal year.

2026-2027 Fund Reductions	Savings
Professional Development Reductions	\$90,000.00
Delay ELA Curriculum Adoption until 2030	\$450,000.00
Delay School Bus Purchase	\$200,000.00
Transfer .5 FTE licensed to Grant Funding	\$80,000.00
Shared Transition Teacher with County Districts	\$90,000.00
3.0 FTE Licensed Positions	\$480,000.00
3.375 FTE Classified Positions	\$272,000.00
Reduction of General Fund Reserves	\$735,000.00
TOTAL SAVED	\$2,397,000.00

Summary of Proposed Budget

This budget proposal includes a total investment of \$47,207,311.

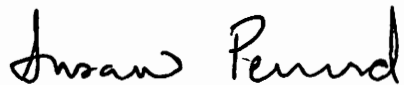
General Fund

The General Fund represents approximately 66.8% of the 2026-27 proposed budget for all funds and accounts for most of the district's operating activities except those required to be accounted for in another fund. The majority of General Fund revenues come from local property taxes, local option levy, and timber revenue. Budgeted General Fund current requirements total \$31.5 million, a decrease of \$1.67 million or 5% from 2025-26.

Conclusion

Although budget reductions are required to maintain a fiscally responsible and sustainable budget, the 2026-2027 budget continues to reflect our commitment to the core values of equitable, safe learning environments, an engaging well-rounded education, and a focus on collective wellness and community partnerships. Thank you to our entire community for supporting our schools.

Respectfully submitted,



Susan Penrod
Superintendent

Budget at a Glance

The 2026-2027 proposed budget for all funds is \$47,207,311, a decrease of \$2,300,000 or 4.62%, from the 2025-26 adopted budget. The General Fund represents 66.8% of the 2026-27 proposed budget and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from three main sources – local property taxes, the local option levy, and timber revenue.

Budget Summary by Fund (total resources)

Fund	Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed
100	General Fund	\$ 31,152,855.00	\$31,960,386.00	\$ 33,193,343.00	\$31,521,115.00
200	Special Revenue Fund	\$ 7,851,669.00	\$8,669,488.00	\$ 7,182,425.00	\$6,451,983.00
300	Debt Service Fund	\$ 6,509,158.00	\$6,391,825.00	\$ 7,464,007.00	\$7,702,768.00
400	Capital Projects Fund	\$ 7,650,166.00	\$2,608,847.00	\$ 1,656,444.00	\$1,531,445.00
	TOTAL ALL FUNDS	\$ 53,163,848.00	\$49,630,546.00	\$ 49,496,219.00	\$47,207,311.00

Budget Parameters

Budget parameters are general guidelines that the district intends to honor through its budget process. They set forth the ideals that the district's decision-makers will adhere to as they develop the budget through an understanding that these decisions have long-term consequences. Budget parameters are important for creating a shared understanding of the overarching values that underpin budget development. Unlike the district's fiscal policies, which tend to be more technical, budget parameters can be understood and appreciated by all stakeholders, including the public.

Goals for Student Outcomes Should Drive The Budget Process

Clear goals for student outcomes should guide how resources are allocated, how progress is tracked, and how budget decisions are made to prioritize programs and strategies.

Provide Every Student with Equitable Access and Opportunities

The district is committed to educational equity by recognizing institutional barriers and creating access and opportunities that benefit each student. In order to achieve educational equity for each and every student, the district shall make every effort to provide all students with equitable access to high quality curriculum, support, facilities, and other resources, even when this means differentiating resource allocations.

Decisions Should Be Informed by Data

Decisions that impact the future of student learning should be centered on evidence of what works. Qualitative and quantitative data on student outcomes, both in terms of student achievement and overall student educational experience, should inform the decision-making process.

Base Resourcing Decisions on the Total Value Created for Students

The budget process should seek to allocate available resources optimally, in a way that will create the most benefit for students given the costs.

Prioritize Strategies and Programs with Proven Cost-effectiveness

Strategies and programs that have proven to produce larger gains and close the opportunity gap in learning for all student groups relative to their cost should be given priority for funding. Strategies and programs that are chosen should be implemented fully and faithfully even if that means fewer strategies or programs are implemented.

Critically Re-examine Patterns of Spending

Past patterns of spending may no longer be relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change, where necessary. The district should develop and implement a program review and sunset process to identify and discontinue programs that are not achieving their objectives or that are simply not as effective as available alternatives.

Take a Long-Term Perspective

The district will not be able to make large changes to its educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the district should develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and re-aligning resources where necessary to fund high priority elements of the strategies.

Be Transparent

Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students. This includes the following recommendations:

- Make performance data readily available. The budget process should be informed by valid and reliable data on fiscal and academic performance.
- Consider all direct and indirect expenditures in evaluating the cost of educating students.
- Use a consolidated budget that considers all available funds. Acknowledge constraints on categorical spending, but consider all available funds to make the most impact with available resources.
- Be clear on what actions are being funded to help the district reach its student achievement goals – not just line items and broad expenditure categories.

Resources

Resources in 2026-27 include local, intermediate, state, and federal local sources, in addition to transfers from other funds and the beginning fund balance. The 2026-27 proposed budget for all funds is \$47,207,311.00, a decrease of \$2,300,000 or 4.62%, from the 2025-26 adopted budget. In 2026-27 the primary source of revenue for all funds is local sources and primarily property taxes; totaling \$23.1 million or 48.94% of all sources. State sources, primarily grant funding; totaling \$3.2 million or 6.78% of all sources. Together, local and state sources comprise \$26.3 million or approximately 55.72% of all sources.

Fund Balance

The General Fund beginning balance for 2026-27 is budgeted at \$6.5 million, a decrease of \$1.9 million. An increase in PERS (Public Employees Retirement System), reduced property tax revenues, and reduced timber revenue due to the Habitat Conservation Plan (HCP) has required the district to use a portion of its reserves to accommodate these reductions. Oregon's Local Budget Law (ORS Chapter 294) mandates that local governments prepare a balanced budget, meaning the total resources (including the beginning fund balance) must equal the total requirements. The fund balance of a school district is crucial for understanding the financial health and stability of the entity.

Requirements

Budgeted expenditures for all funds in 2026-27 decreased by \$2.3 million compared to the 2025-26 adopted budget. In 2026-27, salaries and benefits are the largest component of the expenditure budget with \$25.8 million or 54.66% of all funds. Other objects, primarily principal and interest on debt service and insurance and judgments, total \$21.4 million or 45.4% of all expenditures.

Budget Projection

The budget projections are based on the assumption that federal funding will continue. If the Seaside School District loses federal funds, these projections will be adjusted.

Resources - Assumptions and Trends

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2026-27 proposed budget.

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
FUND	Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget
100	\$ 33,193,342.00	\$ 31,521,115.00	\$ 32,845,002.00	\$ 34,224,492.00	\$ 35,661,921.00
200	\$ 7,182,424.00	\$ 6,451,983.00	\$ 6,722,966.00	\$ 7,005,331.00	\$ 7,299,555.00
300	\$ 7,464,007.00	\$ 7,702,768.00	\$ 8,010,879.00	\$ 8,331,314.00	\$ 8,664,566.00
400	\$ 1,656,445.00	\$ 1,531,445.00	\$ 1,562,074.00	\$ 1,593,315.00	\$ 1,625,182.00
Total	\$ 49,496,218.00	\$ 47,207,311.00	\$ 49,140,921.00	\$ 51,154,452.00	\$ 53,251,224.00

Student Enrollment

Year	PRE	SMS	SHS	Total	CBA	Total with CBA
2021-22	615	386	478	1479	48	1527
2022-23	628	392	453	1442	44	1517
2023-24	634	360	464	1458	30	1488
2024-25	586	356	491	1433	37	1470
2025-2026	588	340	496	1424	34	1458
Enrollment Change Over Time				-55 3.7%		-69 4.5%

Property Taxes

The district annually levies a permanent tax rate for general operating purposes; this tax rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The district’s permanent rate is \$4.8580 per \$1,000 of assessed value. The district also currently has the authority to levy up to \$.52 per \$1,000 of assessed value through a local option levy; this local option levy expires on June 30, 2026 and will be on the ballot for renewal by voters on May 19, 2026.

In addition, approval of a general obligation bond by voters also carries with it the authority to levy taxes to pay annual bond principal and interest payments. Tax levies of bonded debt fall outside of the limits of Measure 5.

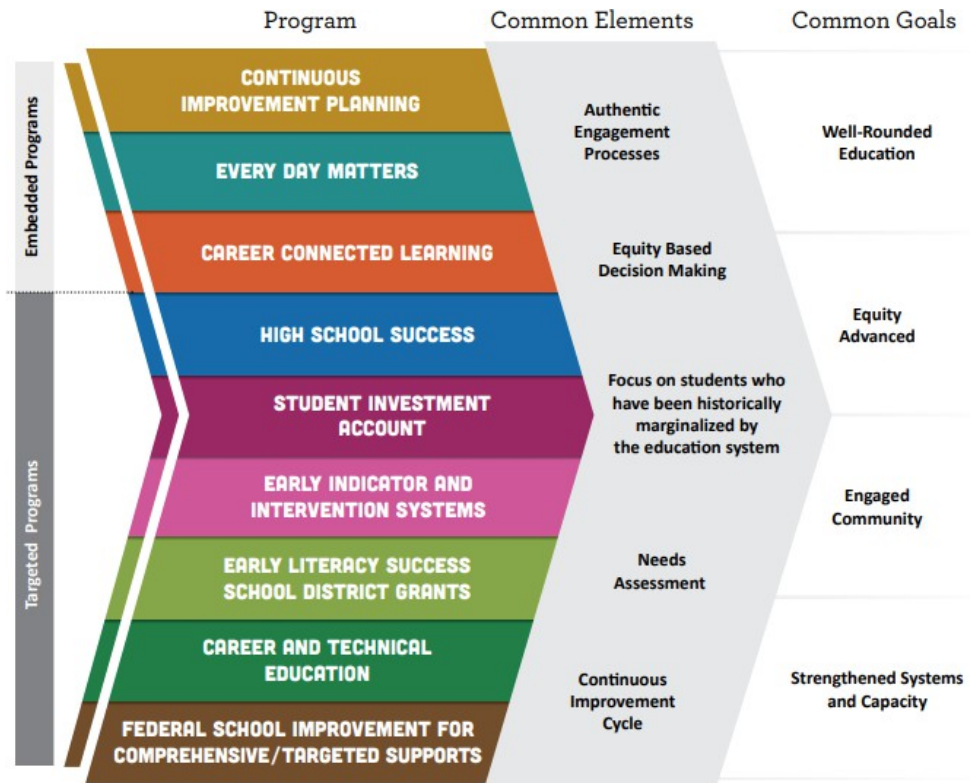
Staffing and Resource Allocations

As employee compensation is the biggest single expense incurred by the district, budget staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the district also allocates additional discretionary funding to each school. These funds allow school leaders the flexibility to address their own individual school needs in ways that they determine will be most effective. Special Education and English Language Development staffing is allocated to

schools based upon the individual needs of each school’s student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and are used by schools to provide supplementary support to their educational programs.

Employee salaries and benefits represent 54.66% of all requirements and are projected at \$25.84 million for 2026-27 a decrease of \$300 thousand or 1.15% compared to 2025-26.

Integrated Planning



By integrating the following programs, the district can leverage multiple strategies and funding sources to implement more cohesive plans that positively impact students. The outcomes and strategies for each initiative are then combined into a single strategic plan that supports the common goals.

High School Success (HSS)

The goals of this program are to improve student progress toward graduation, increase high school graduation rates, increase equitable access to advanced coursework, and improve high school graduates' readiness for college and career. Funds can be used to establish or expand programs in three specific areas: dropout prevention, career and technical education, and college-level education opportunities.

Student Investment Account (SIA)

The goals of this program are to meet students' mental health or behavioral needs, and reduce academic disparities and increase academic achievement for students that have historically experienced disparities. Funds can be used to increase instructional time; address students' health or safety needs; expand availability of and student participation in well-rounded learning experiences; reduce class size; and ongoing community engagement.

Continuous Improvement Plan (CIP)

The goals of this program are to establish ongoing opportunities to engage education and community partners; leverage multiple perspectives and equity-centered data analysis to identify strengths and areas for improvement as well as to make timely adjustments to improve experiences and outcomes for students; and use effective practices to develop and implement a multi-year improvement plan. This program does not come with direct dedicated resources.

Career and Technical Education (CTE)

The goals of this program are to develop more fully the academic knowledge and technical and employability skills of secondary education students who elect to enroll in career and technical education programs. This program does not come with direct dedicated funding; the district accesses these resources through the Clatsop Community College CTE Consortium.

Early Literacy Success

The goal of this program is to promote early literacy for our youngest students through programs grounded in the science of reading. This grant funds literacy development for students in kindergarten through second grade.

Early Indicator Intervention System(EIIS)

The goals of this program aim to support educators within a school and across the district, who gather, review, and analyze predictive data at a student level. These teams identify strengths, assets, and areas to support individual students early in their school careers, as well throughout the grades, and to engage the student and their family in partnership to coordinate systems of care while supporting students towards successful, on-time graduation and transitions into post-high school education and careers.

Fiscal Policies

Laws and regulations alone do not provide sufficient guidance for the board and staff to work together toward the district's goals. Board Policy DB, DBDB, DBE, DBEA, DBG, and DBH, shown on the following pages, clarifies the intent behind how the district will manage its financial resources and establishes local standards for acceptable and unacceptable courses of financial action.

Seaside School District 10

Code: DB
Adopted: 7/26/07
Revised/Readopted: 8/17/21
Orig. Code: DB

District Budget

The district budget will serve as the financial plan of operation for the district and will include estimates of expenditures for a given period and purpose, and the proposed means of financing the estimated expenditures. The district may provide that the budget and budget documents be prepared on an annual basis.

The district budget will be prepared and authorized in full compliance with the local budget law, federal and state laws and regulations and locally adopted procedures. The fiscal year will extend from July 1 to June 30 inclusive.

The superintendent will be designated as budget officer and will prepare the budget document.

END OF POLICY

Legal Reference(s):

[ORS 294.305](#) to -294.565

[ORS 328.542](#) to -328.565

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

Cross Reference(s):

BC/BCA - Board Organization/Board Organizational Meeting

Seaside School District 10

Code: DBDB
Adopted: 7/26/07
Revised/Readopted: 8/17/21
Orig. Code: DBDB

Fund Balance

The Board recognizes its responsibility to establish an unrestricted fund balance in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of district facilities.

Consequently, the Board directs the superintendent to manage the currently adopted district budget in such a way to ensure an ending fund cash balance of at least 10 percent of total adopted revenues.

In determining an appropriate unrestricted fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures¹; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds²; liquidity³; and designations⁴. Such factors will be reviewed annually.

END OF POLICY

Legal Reference(s):

[ORS 294.311\(18\)](#)

[ORS 294.398](#)

[ORS 332.107](#)

¹ Higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

² The availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund.

³ The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

⁴ The need to maintain a higher level of unrestricted fund balance to compensate for any portion of unrestricted fund balance already designated for a special purpose.

Fund Balance – DBDB

1-1

Seaside School District 10

Code: DBE
Adopted: 7/26/07
Revised/Readopted: 8/17/21
Orig. Code: DBE

Budget Preparation

The superintendent has the overall responsibility for the budget preparation and will develop such procedures necessary to ensure that the proposed district budget reflects all areas of the district's operation.

The superintendent and administrative staff will establish budget priorities for the district and will make appropriate recommendations related to those priorities to the Board and the budget committee.

The superintendent will deliver the completed budget document and budget message to the budget committee when they are ready for presentation.

END OF POLICY

Legal Reference(s):

[ORS 294.305 to -294.565](#)

[ORS 328.542 to -328.565](#)

OR. DEP'T OF EDUC. PROGRAM BUDGET AND ACCOUNTING MANUAL.
OR DEP'T OF REVENUE, LOCAL BUDGETING MANUAL.

Cross Reference(s):

DBEA - Budget Committee
DBG - Budget Hearing and Notice

Budget Preparation – DBE
1-1

Seaside School District 10

Code: DBEA
Adopted: 4/21/15
Revised/Readopted: 8/17/21; 6/17/25
Orig. Code: DBEA

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual district budget in keeping with the provisions of applicable state laws.

Educational policy decisions are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The following will govern the make-up and process of establishing the district's budget committee:

1. The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must:
 - a. Live and be registered to vote in the district;
 - b. Not be an officer, agent or employee of the district.
2. At least one member of the budget committee must be a member of the district's educational equity advisory committee.
3. No budget committee member may receive any type of compensation from the district;
4. At a Board meeting no later than October, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons. The Board may contact persons who have served previously and request to apply. All such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate;
5. At a Board meeting in November, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At a regular meeting in December, the Board will appoint persons to fill the vacant positions;
6. The appointive members of the budget committee will be appointed for terms of three years.

7. If any appointive member is unable to complete the term for which the member was appointed, the Board will announce the vacancy at a regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at a regular Board meeting.

Budget Committee Responsibilities

The following items explain the budget committee responsibilities:

1. At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee;
2. A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action;
3. The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public;
4. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or business manager. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee;
5. After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)
[ORS 192.610 - 192.695](#)
[ORS 294.305 - 294.565](#)

ORS 328.542
[ORS 329.711](#)

[ORS 433.835 - 433.875](#)
OAR 581-022-2307(3)(f)

Cross Reference(s):

DBG - Budget Hearing and Notice

Seaside School District 10

Code: DBG
Adopted: 7/26/07
Revised/Readopted: 8/17/21
Orig. Code: DBG

Budget Hearing and Notice

After the budget document has been approved by the budget committee for recommendation to the Board, a public hearing will be held. The date, time and place will be determined by the Board. The district will notice such meetings in compliance with Public Meetings Law. At the hearing, any person may speak for or against items in the recommended budget document.

END OF POLICY

Legal Reference(s):

[ORS 192.610 to -192.695](#)

[ORS 294.305 to -294.565](#)

[ORS 433.835 to -433.875](#)

Cross Reference(s):

DBEA - Budget Committee

Seaside School District 10

Code: DBH
Adopted: 7/26/07
Revised/Readopted: 8/17/21
Orig. Code: DBH

Budget Adoption

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or the rate, to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in Oregon Revised Statute (ORS) 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

END OF POLICY

Legal Reference(s):

[ORS Chapter 255](#)
[ORS 294.305 to -294.565](#)

[ORS 310.060](#)
[ORS 328.542](#)

[OAR 150-310-0020](#)

Chart of Accounts

The Oregon Department of Education adopts a chart of accounts used by school districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

Fund Classifications

A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

Fund Type	FUND COMPONENTS
100 General Fund	<i>Accounts for all financial resources of the district except those required to be accounted for in another fund.</i>
200 Special Revenue Fund	<i>Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.</i>
300 Debt Service Fund	<i>Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.</i>
400 Capital Projects Fund	<i>Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.</i>

Revenue Dimensions

Source	SOURCE DESCRIPTION
100 Revenue from Local Sources	<i>Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, extracurricular activity revenue, and other similar sources.</i>
200 Revenue for Intermediate Sources	<i>Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.</i>
300 Revenue from State Sources	<i>State revenues for Seaside School District are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.</i>
400 Revenue from Federal Sources	<i>All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.</i>
500 Other Sources	<i>Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.</i>

Expenditure Dimensions

FUNCTION TYPE		FUNCTION DESCRIPTION
1000	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co- curricular activities.
2000	Support Services	Support services are those 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 concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000	Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000	Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).
6000	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
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.

OBJECT TYPE		OBJECT DESCRIPTION
100	Salaries	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. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
200	Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300	Purchased Services	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
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. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
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, payments to a housing authority, and the payment of dues and fees.
700	Transfers	This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
800	Other Uses of Funds	Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.

Financial Reporting and Accounting Basis

The district was organized under provisions of Oregon Revised Statutes (ORS) Chapter 332 for the purpose of operating schools serving students in grades K-12. The district is governed by an elected seven-member school board that establishes policies for governing the programs and services of the district consistent with state rules and with local, state, and federal laws. The school board appoints a superintendent who supervises the daily operations of the district.

The district uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are considered available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when a liability is incurred. Internal service funds use the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Budget Development

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

The district annually prepares a budget in accordance with requirements prescribed in the Oregon's local budget law (ORS chapter 294), which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and proposed taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

Local Option Levy

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax limit based on real market value and the Measure 50 tax rate based on assessed value.

In November 2020, voters renewed a five-year local option levy, at a rate of \$.52 per \$1,000 of assessed value. The district uses the revenue from this measure to fund teachers at all schools to sustain lower class sizes; middle school electives; music and physical education instruction for elementary students; elective opportunities for high school students; additional counseling for students; and support for high school athletics and activities. The current local option levy expires on June 30, 2026, and is on the May 19, 2026 ballot for renewal.

Other Local Revenues

Other local revenues include common school funds, county school funds, in lieu of property taxes, and federal forest fees. The act of Congress admitting Oregon to the Union in 1859 granted nearly 3.4 million acres of the new state’s land "for the use of schools." The State Land Board was established to oversee these “school lands” (now about 770,000 acres), and has been the trustee of the Common School Fund since its inception. In 2009, the Land Board adopted a distribution policy that sends 4% of the average balance of the fund in the preceding three years to school districts. Distributions are made twice a year (January and July). If the average balance of the fund increases by 11% or more, the distribution increases to 5%. In the 2021-23 biennium, the fund disbursed \$136.4 million to schools. County school funds are distributed to school districts by counties that receive federal funds for forest reserve rentals, sales of timber, and other sources from forest reserves within the state.

Resources - Variances by Major Sources

The following chart summarizes the larger variances in resources from the 2025-26 adopted budget to the 2026-27 proposed budget.

SOURCE	DESCRIPTION	VARIANCE		EXPLANATION
5400	Beginning Fund Balance	22.59%	-\$1,896,763	We have been deficit budgeting this year. However, contingency budgeted last year was \$6,100,000. Estimated Beginning Balance this year \$6,500,000.

Requirements - Variances by Major Object

The following chart summarizes the larger variances in major objects from the 2025-26 adopted budget to the 2026-27 proposed budget.

OBJECT	DESCRIPTION	VARIANCE		EXPLANATION
420	Textbooks	91.13%	-\$470,500	Several Curriculum Adoptions were paid for by ESSER in 2024-25. We are delaying an adoption.
650	Insurance and Judgements	28.52%	\$119,373	Insurance costs are rising. We have had an increase in accidents, and also added riders for Cyber Security and Sexual Misconduct.
810	Planned Reserves	21.31%	-\$1,300,000	We are deficit budgeting for next year.

Requirements - Objects- Assumptions and Trends

During the preparation of a budget, many details are based on information known at the time. However, when information is not known, a reasonable projection is made based on the best information available. These budget assumptions provide the reader with an outline of the major assumptions that have been used in the preparation of the 2026-27 proposed budget.

Salaries

Employee salaries, benefits, and payroll costs, represent 54.66% of all requirements and are projected at \$25.8 million for 2026-27, a decrease of \$300 thousand or 1.15% compared to 2025-26. The proposed budget assumes step increases for all eligible employees and a 3.75% cost of living adjustment (COLA) applied to the 2025-26 classified salary schedule, and a 3.5% COLA for all other employee groups.

Associated Payroll Costs

Associated payroll costs (benefits, payroll taxes, PERS, etc) represent 18.22% of all requirements and are projected at \$8.6 million for 2026- 27, a decrease of \$1.1 million compared to 2025-26. These amounts are paid by the district on behalf of employees, over and above gross salary. Fringe benefit payments, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

Public Employee Retirement System(PERS)

The district contributes to a pension plan administered by PERS for each qualifying employee. Employer contribution rates are set by the PERS Board every other year, in odd numbered years. As a result of lower than expected investment returns, the PERS unfunded actuarial liability (UAL) has increased over the last year. As a result, contribution rate increases projected for 2025-27 are expected to increase significantly.

The district's employer rates for 2025-27 are 20.58% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 17.40% for OPSRP members (qualifying hires on or after August 29, 2003).

are set by the PERS Board every other year, in odd numbered years. As a result of lower than expected investment returns, the PERS unfunded actuarial liability (UAL) has increased over the last year. As a result, contribution rate increases projected for 2025-27 are expected to increase significantly.

The district's employer rates for 2025-27 are 20.58% for PERS Tier One/Tier Two members (qualifying hires before August 29, 2003) and 17.40% for OPSRP members (qualifying hires on or after August 29, 2003).

Social Security Administration

Social security administration costs are the district's contribution to federal Social Security and Medicare (FICA) for employee retirement. Projected requirements for 2026-27 are \$1.35 million.

Contractual Employee Benefits

Contractual employee benefits are amounts paid by the district which are a result of negotiated agreements between the district and employee groups. This includes contributions toward group health insurance premiums, and tuition reimbursement. Projected requirements for 2026-27 are \$3.35 million.

Purchased Services

Purchased services are projected at \$2.4 million for 2026-27 a decrease of \$400 thousand compared to 2025-26. Purchased services include instructional, professional, and technical services, property services, student transportation, travel, charter school payments, tuition, and other non-instructional or general professional services. Spending on architectural and engineering services is decreasing due to the completion of facility bond projects.

Charter School Payments

Cannon Beach Academy Charter school payments are projected at \$379,498.00, an increase of \$43,020.00 compared to 2025-26.

Supplies and Materials

Supplies and materials represent 6.14% of all requirements and are projected at \$2.9 million for 2026-27, a decrease of \$1.1 million compared to 2025-26. This includes consumable supplies and materials, textbooks, library books, periodicals, non-consumable items, and computer software and hardware.

Capital Improvements

Capital improvements represents .21% of all requirements and is projected at \$100,000 for 2026-27, a decrease as we do not have any major Capital Improvement projects this year.

Other Objects

Other expenditures represent 17.8% of all requirements and are projected at \$8.4 million for 2026-27, an increase of \$400 thousand compared to 2025-26. Budgeted requirements in the Debt Service Funds to recognize principal and interest payments due on the bonds approved by voters.

Other Use of Funds

Other uses of funds include planned reserves and amounts reserved for future years. Board policy requires the district to have reserves in the General Fund – a Contingency Reserve in the amount of 10% of current resources. Reserves are projected at \$4,800,000.00 for 2026-27, a decrease of \$1,300,000.00 due to the uncertainty of Federal Funding at this time.

General Fund

(100)

Seaside Public Schools
2600 SPRUCE DRIVE, SUITE 100 SEASIDE, OR 97138

Requirements Report

			23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND											
Function 1111	PRIMARY K-5										
111	LICENSED SALARIES		2,421,999	2,482,238	2,715,359	33.50	2,855,871	33.50	0	0	0.00
112	CLASSIFIED SALARIES		118,490	117,904	167,919	5.03	184,420	5.06	0	0	0.00
117	UNUSED LEAVE		59	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE-LICENSED		96,826	114,369	103,674	1.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY		71,992	27,999	11,500	0.00	31,395	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)		593,789	610,603	777,861	0.00	771,480	0.00	0	0	0.00
220	FICA		210,073	213,827	232,866	0.00	241,440	0.00	0	0	0.00
231	WORKER'S COMPENSATION		12,781	12,965	14,116	0.00	14,616	0.00	0	0	0.00
232	UNEMPLOYMENT		13,730	2,692	306	0.00	316	0.00	0	0	0.00
233	PFMLI		10,984	11,180	12,234	0.00	12,631	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS		708,995	779,110	788,770	0.00	429,531	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES		22,267	23,045	26,000	0.00	28,000	0.00	0	0	0.00
324	RENTALS		0	0	600	0.00	600	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES		162,167	117,650	66,200	0.00	67,200	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		37,574	29,388	26,000	0.00	26,500	0.00	0	0	0.00
420	TEXTBOOKS		87	272,092	203,600	0.00	13,600	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES		9,236	5,785	5,500	0.00	2,500	0.00	0	0	0.00
470	SOFTWARE		645	6,740	0	0.00	0	0.00	0	0	0.00
Total Function 1111 PRIMARY K-5			4,491,694	4,827,586	5,152,504	39.53	4,680,099	38.56	0	0	0.00
Function 1113	ELEMENTARY EXTRACURRICULAR										
130	ADDITIONAL SALARY		5,822	5,292	650	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)		1,229	1,144	171	0.00	0	0.00	0	0	0.00
220	FICA		445	405	50	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION		29	25	3	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		29	7	0	0.00	0	0.00	0	0	0.00
233	PFMLI		23	21	3	0.00	0	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS		37	0	0	0.00	0	0.00	0	0	0.00
310	INSTR PROF & TECHNICAL SERVICES		93,750	71,200	71,000	0.00	74,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES		128	156	0	0.00	0	0.00	0	0	44
Total Function 1113 ELEMENTARY EXTRACURRICULAR			101,490	78,250	71,877	0.00	74,000	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
--	---------------	---------------	---------------	----------------------	----------------	-----------------------	----------------	---------------	----------------------

Fund 100 GENERAL FUND

Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS

111	LICENSED SALARIES	1,324,831	1,393,581	1,468,556	17.00	1,674,543	17.00	0	0	0.00
112	CLASSIFIED SALARIES	21,439	24,062	26,795	0.88	29,736	0.88	0	0	0.00
130	ADDITIONAL SALARY	21,495	13,650	14,603	0.00	11,550	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	311,342	319,255	387,327	0.00	400,522	0.00	0	0	0.00
220	FICA	105,514	111,390	117,075	0.00	133,442	0.00	0	0	0.00
231	WORKER'S COMPENSATION	6,427	6,687	7,039	0.00	8,020	0.00	0	0	0.00
232	UNEMPLOYMENT	6,896	1,377	153	0.00	174	0.00	0	0	0.00
233	PFMLI	5,517	5,824	6,131	0.00	6,984	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	342,504	343,414	335,218	0.00	258,832	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	12,006	9,058	11,200	0.00	11,200	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	55,651	112,447	90,000	0.00	55,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	46,709	29,834	11,400	0.00	10,400	0.00	0	0	0.00
420	TEXTBOOKS	4,531	59,108	150,000	0.00	10,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	4,776	765	5,000	0.00	5,000	0.00	0	0	0.00
470	SOFTWARE	0	4,214	0	0.00	0	0.00	0	0	0.00

Total Function	1121 MIDDLE/JUNIOR HIGH PROGRAMS	2,269,638	2,434,666	2,630,497	17.87	2,615,404	17.88	0	0	0.00
-----------------------	---	------------------	------------------	------------------	--------------	------------------	--------------	----------	----------	-------------

Function 1122 MIDDLE SCHOOL EXTRACURRICULAR

130	ADDITIONAL SALARY	110,374	94,347	83,454	0.00	85,312	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	17,938	17,069	15,874	0.00	19,070	0.00	0	0	0.00
220	FICA	8,433	7,206	6,213	0.00	6,460	0.00	0	0	0.00
231	WORKER'S COMPENSATION	513	419	376	0.00	394	0.00	0	0	0.00
232	UNEMPLOYMENT	551	154	8	0.00	9	0.00	0	0	0.00
233	PFMLI	441	377	333	0.00	340	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	876	1,266	1,800	0.00	1,900	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	7,168	7,694	7,500	0.00	11,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,208	7,248	5,000	0.00	5,000	0.00	0	0	0.00
640	DUES AND FEES	0	0	261	0.00	300	0.00	0	0	0.00

Total Function	1122 MIDDLE SCHOOL EXTRACURRICULAR	148,502	135,780	120,820	0.00	129,784	0.00	0	0	0.00
-----------------------	---	----------------	----------------	----------------	-------------	----------------	-------------	----------	----------	-------------

Function 1131 HIGH SCHOOL PROGRAMS

111	LICENSED SALARIES	1,530,226	1,678,755	1,750,293	19.50	1,694,868	18.50	0	0	0.00
123	TEMPORARY-LICENSED	2,971	0	0	0.00	0	0.00	0	0	0.00

45

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	71,848	43,136	20,522	0.00	18,438	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	361,640	404,201	494,686	0.00	447,272	0.00	0	0	0.00
220	FICA	123,458	136,324	139,771	0.00	136,531	0.00	0	0	0.00
231	WORKER'S COMPENSATION	7,439	8,149	8,365	0.00	8,356	0.00	0	0	0.00
232	UNEMPLOYMENT	8,069	1,649	183	0.00	179	0.00	0	0	0.00
233	PFMLI	6,455	7,128	7,318	0.00	7,146	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	322,618	347,852	333,459	0.00	252,388	0.00	0	0	0.00
310	INSTR PROF & TECHNICAL SERVICES	7,111	19,364	2,000	0.00	5,000	0.00	0	0	0.00
311	INSTRUCTIONAL SERVICES	342	650	0	0.00	0	0.00	0	0	0.00
313	STUDENT SERVICES	0	1,307	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	16,112	15,331	16,000	0.00	16,000	0.00	0	0	0.00
324	RENTALS	1,050	1,415	1,500	0.00	1,500	0.00	0	0	0.00
340	TRAVEL	1,996	0	1,500	0.00	1,500	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	94,445	72,829	42,200	0.00	42,518	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	44,190	33,527	39,000	0.00	39,100	0.00	0	0	0.00
420	TEXTBOOKS	0	131,740	150,000	0.00	10,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	16,031	21,202	23,000	0.00	23,000	0.00	0	0	0.00
470	SOFTWARE	0	2,777	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	0	626	0.00	625	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	2,616,001	2,927,338	3,030,423	19.50	2,704,420	18.50	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
130	ADDITIONAL SALARY	249,110	338,631	243,039	0.50	352,907	0.50	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	40,349	54,407	46,884	0.00	62,269	0.00	0	0	0.00
220	FICA	18,583	25,389	18,280	0.00	26,734	0.00	0	0	0.00
231	WORKER'S COMPENSATION	1,120	1,539	1,125	0.00	1,612	0.00	0	0	0.00
232	UNEMPLOYMENT	1,192	343	24	0.00	35	0.00	0	0	0.00
233	PFMLI	972	1,328	971	0.00	1,407	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	10,354	11,077	11,115	0.00	2,371	0.00	0	0	0.00
324	RENTALS	21,808	48,918	20,000	0.00	20,000	0.00	0	0	0.00
340	TRAVEL	0	729	9,000	0.00	9,000	0.00	0	0	0.00
350	COMMUNICATION	0	443	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	6,034	3,260	8,000	0.00	8,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	8,869	34,268	10,000	0.00	10,000	0.00	0	0	0.00

46

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
640	DUES AND FEES	6,920	4,730	13,552	0.00	12,600	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	365,310	525,061	381,990	0.50	506,935	0.50	0	0	0.00
Function 1210	TALENTED & GIFTED									
130	ADDITIONAL SALARY	790	0	0	0.00	1,500	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	169	0	0	0.00	407	0.00	0	0	0.00
220	FICA	60	0	0	0.00	111	0.00	0	0	0.00
231	WORKER'S COMPENSATION	4	0	0	0.00	7	0.00	0	0	0.00
232	UNEMPLOYMENT	4	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	3	0	0	0.00	6	0.00	0	0	0.00
340	TRAVEL	0	0	500	0.00	500	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	300	0	450	0.00	450	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	173	972	0	0.00	0	0.00	0	0	0.00
Total Function 1210	TALENTED & GIFTED	1,503	972	950	0.00	2,981	0.00	0	0	0.00
Function 1220	RESTRCTV FOR STUDENTS W/DISABILITIES									
111	LICENSED SALARIES	217,737	240,112	250,970	3.00	164,806	2.00	0	0	0.00
112	CLASSIFIED SALARIES	247,077	333,289	341,330	9.56	407,032	9.63	0	0	0.00
117	UNUSED LEAVE	29	0	0	0.00	0	0.00	0	0	0.00
121	SUBSTITUTE-LICENSED	0	0	39,031	0.94	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	23,985	5,592	650	0.00	7,915	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	104,855	128,373	142,192	0.00	158,370	0.00	0	0	0.00
220	FICA	36,713	45,164	46,507	0.00	45,278	0.00	0	0	0.00
231	WORKER'S COMPENSATION	2,302	2,790	2,978	0.00	2,872	0.00	0	0	0.00
232	UNEMPLOYMENT	2,400	610	63	0.00	59	0.00	0	0	0.00
233	PFMLI	1,920	2,335	2,526	0.00	2,373	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	170,820	215,056	213,569	0.00	151,271	0.00	0	0	0.00
313	STUDENT SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	0	0	200	0.00	200	0.00	0	0	0.00
324	RENTALS	0	230	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	148	0	200	0.00	200	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	47,148	30,409	25,500	0.00	19,500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	10,704	21,575	20,000	0.00	20,000	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
--	---------------	---------------	---------------	----------------------	----------------	-----------------------	----------------	---------------	----------------------

Fund 100 GENERAL FUND

Function 1220 RESTRCTV FOR STUDENTS W/DISABILITIES

	470 SOFTWARE	0	958	3,000	0.00	3,000	0.00	0	0	0.00
	480 COMPUTER HARDWARE	0	0	1,000	0.00	1,000	0.00	0	0	0.00

Total Function	1220 RESTRCTV FOR STUDENTS W/DISABILITIES	865,838	1,026,493	1,090,216	13.50	984,376	11.63	0	0	0.00
-----------------------	--	----------------	------------------	------------------	--------------	----------------	--------------	----------	----------	-------------

Function 1227 EXTENDED SCHOOL YEAR

	311 INSTRUCTIONAL SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
	330 STUDENT TRANSPORTATION SERVICES	0	0	500	0.00	500	0.00	0	0	0.00

Total Function	1227 EXTENDED SCHOOL YEAR	0	0	1,000	0.00	1,000	0.00	0	0	0.00
-----------------------	----------------------------------	----------	----------	--------------	-------------	--------------	-------------	----------	----------	-------------

Function 1250 LESS RESTRCTV FOR STUDENTS W/DISABILITIES

	111 LICENSED SALARIES	504,130	580,883	617,386	7.00	606,205	7.00	0	0	0.00
	112 CLASSIFIED SALARIES	368,958	459,409	505,450	15.06	610,401	15.94	0	0	0.00
	117 UNUSED LEAVE	241	33	0	0.00	0	0.00	0	0	0.00
	121 SUBSTITUTE-LICENSED	0	0	28,246	0.94	0	0.00	0	0	0.00
	130 ADDITIONAL SALARY	35,455	38,199	38,092	0.00	17,053	0.00	0	0	0.00
	210 PUBLIC EMP RETIREMENT (PERS)	188,724	210,983	253,848	0.00	243,464	0.00	0	0	0.00
	220 FICA	69,310	85,828	94,501	0.00	96,821	0.00	0	0	0.00
	231 WORKER'S COMPENSATION	4,364	5,255	5,830	0.00	5,940	0.00	0	0	0.00
	232 UNEMPLOYMENT	4,530	1,063	125	0.00	126	0.00	0	0	0.00
	233 PFMLI	3,624	4,399	4,865	0.00	4,924	0.00	0	0	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	362,502	447,538	452,236	0.00	371,246	0.00	0	0	0.00
	313 STUDENT SERVICES	64,237	55,173	52,125	0.00	37,000	0.00	0	0	0.00
	340 TRAVEL	8,078	67	600	0.00	600	0.00	0	0	0.00
	380 NON-INSTR PROF & TECH SERVICES	9,675	0	0	0.00	0	0.00	0	0	0.00
	389 OTHER NON-INST PROF/TECHNICAL SERVICES	32,846	204,728	16,800	0.00	22,000	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES	20,016	20,726	18,500	0.00	18,500	0.00	0	0	0.00
	420 TEXTBOOKS	475	0	0	0.00	0	0.00	0	0	0.00
	470 SOFTWARE	2,137	4,392	3,000	0.00	3,000	0.00	0	0	0.00
	480 COMPUTER HARDWARE	0	0	1,500	0.00	1,500	0.00	0	0	0.00

Total Function	1250 LESS RESTRCTV FOR STUDENTS W/DISABILITIES	1,679,302	2,118,673	2,093,104	23.00	2,038,781	22.94	0	0	0.00
-----------------------	---	------------------	------------------	------------------	--------------	------------------	--------------	----------	----------	-------------

Function 1272 TITLE I

	111 LICENSED SALARIES	0	48,872	0	0.00	0	0.00	0	0	0.00
--	-----------------------	---	--------	---	------	---	------	---	---	------

48

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Function 1272 TITLE I										
210	PUBLIC EMP RETIREMENT (PERS)	0	12,275	0	0.00	0	0.00	0	0	0.00
220	FICA	0	4,143	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	260	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	81	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	217	0	0.00	0	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	17	0	0.00	0	0.00	0	0	0.00
Total Function 1272 TITLE I		0	65,865	0	0.00	0	0.00	0	0	0.00
Function 1280 ALTERNATIVE EDUCATION										
112	CLASSIFIED SALARIES	33,552	30,543	35,735	1.00	40,392	1.00	0	0	0.00
130	ADDITIONAL SALARY	0	2,544	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	8,142	6,641	9,425	0.00	10,966	0.00	0	0	0.00
220	FICA	2,567	2,508	2,708	0.00	3,067	0.00	0	0	0.00
231	WORKER'S COMPENSATION	161	156	170	0.00	190	0.00	0	0	0.00
232	UNEMPLOYMENT	168	42	4	0.00	4	0.00	0	0	0.00
233	PFMLI	134	131	142	0.00	160	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	19,808	19,139	23,523	0.00	22,220	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	1,861	2,329	0	0.00	0	0.00	0	0	0.00
Total Function 1280 ALTERNATIVE EDUCATION		66,392	64,034	71,706	1.00	77,000	1.00	0	0	0.00
Function 1288 ALTERNATIVE EDUCATION CHARTER SCHOOL										
360	CHARTER SCHOOL PAYMENTS	296,825	361,972	307,978	0.00	350,000	0.00	0	0	0.00
Total Function 1288 ALTERNATIVE EDUCATION CHARTER SCHOOL		296,825	361,972	307,978	0.00	350,000	0.00	0	0	0.00
Function 1291 ENGLISH SECOND LANGUAGE										
111	LICENSED SALARIES	326,460	357,957	435,389	4.50	430,415	4.50	0	0	0.00
112	CLASSIFIED SALARIES	123,681	85,158	163,955	4.50	151,670	3.56	0	0	0.00
130	ADDITIONAL SALARY	8,875	19,735	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	99,005	107,121	164,324	0.00	154,792	0.00	0	0	0.00
220	FICA	34,922	34,988	46,116	0.00	44,916	0.00	0	0	0.00
231	WORKER'S COMPENSATION	2,133	2,106	2,804	0.00	2,716	0.00	0	0	0.00
232	UNEMPLOYMENT	2,282	440	60	0.00	59	0.00	0	0	0.00
233	PFMLI	1,826	1,829	2,411	0.00	2,349	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Function 1291	ENGLISH SECOND LANGUAGE									
240	CONTRACTUAL EMPLOYEE BENEFITS	167,257	153,166	213,600	0.00	52,805	0.00	0	0	0.00
310	INSTR PROF & TECHNICAL SERVICES	8,182	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	3,492	438	100	0.00	100	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	12,850	8,754	6,000	0.00	3,500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,299	788	1,500	0.00	1,500	0.00	0	0	0.00
Total Function 1291	ENGLISH SECOND LANGUAGE	792,265	772,481	1,036,259	9.00	844,820	8.06	0	0	0.00
Function 1430	SUMMER SCHOOL HIGH SCHOOL									
130	ADDITIONAL SALARY	0	2,842	0	0.00	0	0.00	0	0	0.00
Total Function 1430	SUMMER SCHOOL HIGH SCHOOL	0	2,842	0	0.00	0	0.00	0	0	0.00
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
112	CLASSIFIED SALARIES	11,887	13,185	13,882	0.41	0	0.00	0	0	0.00
117	UNUSED LEAVE	81	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	50	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	2,564	2,879	3,661	0.00	0	0.00	0	0	0.00
220	FICA	916	1,012	1,062	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	58	63	67	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	60	12	1	0.00	0	0.00	0	0	0.00
233	PFMLI	48	53	56	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	15,613	17,255	18,729	0.41	0	0.00	0	0	0.00
Function 2120	GUIDANCE SERVICES									
111	LICENSED SALARIES	214,936	379,625	347,509	4.00	438,967	5.00	0	0	0.00
112	CLASSIFIED SALARIES	76,765	82,677	89,829	2.00	62,502	1.00	0	0	0.00
130	ADDITIONAL SALARY	9,567	6,249	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	69,133	98,277	104,984	0.00	135,469	0.00	0	0	0.00
220	FICA	22,690	35,284	32,701	0.00	37,948	0.00	0	0	0.00
231	WORKER'S COMPENSATION	1,414	2,165	2,010	0.00	2,291	0.00	0	0	0.00
232	UNEMPLOYMENT	1,483	487	43	0.00	49	0.00	0	0	0.00
233	PFMLI	1,186	1,845	1,710	0.00	1,984	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	103,629	152,810	133,262	0.00	38,260	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,373	2,006	1,500	0.00	1,500	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Total Function	2120 GUIDANCE SERVICES	502,175	761,425	713,548	6.00	718,970	6.00	0	0	0.00
Function	2130 HEALTH SERVICES									
311	INSTRUCTIONAL SERVICES	0	0	50	0.00	50	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	275	0	50	0.00	50	0.00	0	0	0.00
324	RENTALS	0	0	50	0.00	50	0.00	0	0	0.00
340	TRAVEL	0	245	250	0.00	250	0.00	0	0	0.00
350	COMMUNICATION	0	969	0	0.00	0	0.00	0	0	0.00
380	NON-INSTR PROF & TECH SERVICES	0	0	800	0.00	800	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	54	1,838	1,500	0.00	1,500	0.00	0	0	0.00
640	DUES AND FEES	140	0	156	0.00	200	0.00	0	0	0.00
650	INSURANCE AND JUDGMENTS	129	137	584	0.00	1,000	0.00	0	0	0.00
Total Function	2130 HEALTH SERVICES	598	3,189	3,440	0.00	3,900	0.00	0	0	0.00
Function	2140 PSYCHOLOGY SERVICES									
111	LICENSED SALARIES	0	79,246	85,126	1.00	105,207	1.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	5,627	0	0.00	18,306	0.00	0	0	0.00
220	FICA	0	5,526	5,877	0.00	7,625	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	360	388	0.00	477	0.00	0	0	0.00
232	UNEMPLOYMENT	0	65	8	0.00	10	0.00	0	0	0.00
233	PFMLI	0	289	307	0.00	399	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	21,856	22,229	0.00	5,598	0.00	0	0	0.00
Total Function	2140 PSYCHOLOGY SERVICES	0	112,969	113,936	1.00	137,621	1.00	0	0	0.00
Function	2150 SPEECH THERAPIST									
121	SUBSTITUTE-LICENSED	0	9,000	0	0.00	192,799	2.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	0	0	0.00	27,626	0.00	0	0	0.00
220	FICA	0	0	0	0.00	14,337	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	0	0	0.00	876	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	19	0.00	0	0	0.00
233	PFMLI	0	0	0	0.00	750	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	0	0	0.00	43,576	0.00	0	0	0.00
313	STUDENT SERVICES	324,812	183,331	225,000	0.00	225,000	0.00	0	0	0.00
Total Function	2150 SPEECH THERAPIST	324,812	192,331	225,000	0.00	504,981	2.00	0	0	0.00

Requirements Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund 100 GENERAL FUND

Function 2190 SERV DIRECTION, STUDENT SUPPORT SRVS

112	CLASSIFIED SALARIES	33,047	25,358	57,299	1.15	62,818	1.00	0	0	0.00
113	ADMINISTRATOR SALARY	119,457	128,417	132,912	1.00	150,563	1.00	0	0	0.00
130	ADDITIONAL SALARY	20,175	3,660	3,660	0.00	800	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	37,167	36,892	47,091	0.00	60,539	0.00	0	0	0.00
220	FICA	13,012	12,569	14,803	0.00	16,809	0.00	0	0	0.00
231	WORKER'S COMPENSATION	792	757	924	0.00	1,012	0.00	0	0	0.00
232	UNEMPLOYMENT	849	286	20	0.00	22	0.00	0	0	0.00
233	PFMLI	679	656	802	0.00	878	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	21,705	31,792	32,050	0.00	31,565	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	5,268	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	0	0	50	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	1,255	875	1,147	0.00	1,200	0.00	0	0	0.00

Total Function 2190 SERV DIRECTION, STUDENT SUPPORT SRVS 248,138 246,529 290,757 2.15 326,207 2.00 0 0 0.00

Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES

112	CLASSIFIED SALARIES	0	0	0	0.00	41,031	0.50	0	0	0.00
113	ADMINISTRATOR SALARY	104,900	112,334	123,724	1.00	131,970	1.00	0	0	0.00
130	ADDITIONAL SALARY	0	1,290	0	0.00	3,000	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	22,476	25,051	32,633	0.00	47,784	0.00	0	0	0.00
220	FICA	8,025	8,768	9,556	0.00	13,498	0.00	0	0	0.00
231	WORKER'S COMPENSATION	477	514	559	0.00	798	0.00	0	0	0.00
232	UNEMPLOYMENT	525	183	12	0.00	18	0.00	0	0	0.00
233	PFMLI	420	455	495	0.00	703	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	20,863	22,114	22,507	0.00	25,834	0.00	0	0	0.00
340	TRAVEL	0	0	50	0.00	50	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	0	1,500	0.00	1,500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	105	0	200	0.00	200	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	0	600	0.00	600	0.00	0	0	0.00
640	DUES AND FEES	1,845	725	730	0.00	730	0.00	0	0	0.00

Total Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES 159,635 171,433 192,565 1.00 267,715 1.50 0 0 0.00

Function 2222 LIBRARY SERVICES

111	LICENSED SALARIES	0	0	50,073	1.00	59,599	1.00	0	0	0.00
-----	-------------------	---	---	--------	------	--------	------	---	---	------

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Function	2222 LIBRARY SERVICES									
112	CLASSIFIED SALARIES	87,907	99,440	73,324	2.00	86,980	2.00	0	0	0.00
117	UNUSED LEAVE	1,331	47	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,653	2,379	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	17,587	21,143	32,547	0.00	39,796	0.00	0	0	0.00
220	FICA	6,896	7,787	9,442	0.00	11,152	0.00	0	0	0.00
231	WORKER'S COMPENSATION	442	490	586	0.00	687	0.00	0	0	0.00
232	UNEMPLOYMENT	451	108	12	0.00	15	0.00	0	0	0.00
233	PFMLI	361	407	494	0.00	583	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	62,183	62,857	47,239	0.00	16,484	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	1,455	1,306	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,876	1,492	1,800	0.00	1,800	0.00	0	0	0.00
430	LIBRARY BOOKS/REFERENCE	8,491	12,390	10,000	0.00	10,000	0.00	0	0	0.00
440	PERIODICALS	2,412	2,491	3,600	0.00	3,600	0.00	0	0	0.00
640	DUES AND FEES	0	0	0	0.00	150	0.00	0	0	0.00
Total Function 2222 LIBRARY SERVICES		193,046	212,339	229,116	3.00	230,846	3.00	0	0	0.00
Function	2230 ASSESSMENT AND TESTING									
410	CONSUMABLE SUPPLIES	0	22	600	0.00	600	0.00	0	0	0.00
470	SOFTWARE	85	0	600	0.00	600	0.00	0	0	0.00
Total Function 2230 ASSESSMENT AND TESTING		85	22	1,200	0.00	1,200	0.00	0	0	0.00
Function	2240 STAFF DEVELOPMENT									
130	ADDITIONAL SALARY	12,736	14,550	75,969	0.00	48,234	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	2,716	3,434	3,937	0.00	13,383	0.00	0	0	0.00
220	FICA	958	1,094	4,717	0.00	3,147	0.00	0	0	0.00
231	WORKER'S COMPENSATION	59	66	347	0.00	217	0.00	0	0	0.00
232	UNEMPLOYMENT	63	19	8	0.00	5	0.00	0	0	0.00
233	PFMLI	50	57	303	0.00	192	0.00	0	0	0.00
310	INSTR PROF & TECHNICAL SERVICES	0	200	200	0.00	200	0.00	0	0	0.00
312	INST PROGRAMS IMPRV SERV	0	0	50	0.00	50	0.00	0	0	0.00
340	TRAVEL	86,387	92,800	56,700	0.00	48,600	0.00	0	0	0.00
380	NON-INSTR PROF & TECH SERVICES	4,496	15,376	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	0	700	0.00	725	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	5,043	1,157	2,000	0.00	2,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Function 2240	STAFF DEVELOPMENT									
470	SOFTWARE	0	0	3,000	0.00	3,000	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	112,507	128,753	147,930	0.00	119,751	0.00	0	0	0.00
Function 2310	BOARD OF EDUCATION SERVICES									
380	NON-INSTR PROF & TECH SERVICES	91,986	119,386	50,000	0.00	52,000	0.00	0	0	0.00
640	DUES AND FEES	160	360	4,691	0.00	4,500	0.00	0	0	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	92,146	119,746	54,691	0.00	56,500	0.00	0	0	0.00
Function 2320	EXECUTIVE ADMINISTRATION SERVICES									
112	CLASSIFIED SALARIES	75,331	80,946	86,609	1.00	85,539	1.00	0	0	0.00
113	ADMINISTRATOR SALARY	160,000	175,440	181,540	1.00	160,000	1.00	0	0	0.00
130	ADDITIONAL SALARY	5,105	8,801	8,252	0.00	44,968	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	59,046	66,430	82,426	0.00	81,473	0.00	0	0	0.00
220	FICA	19,785	20,649	21,833	0.00	21,025	0.00	0	0	0.00
231	WORKER'S COMPENSATION	1,135	1,239	1,292	0.00	1,364	0.00	0	0	0.00
232	UNEMPLOYMENT	1,240	471	28	0.00	30	0.00	0	0	0.00
233	PFMLI	992	1,092	1,137	0.00	1,194	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	35,195	35,078	36,835	0.00	31,522	0.00	0	0	0.00
355	PRINTING AND BINDING	0	0	500	0.00	500	0.00	0	0	0.00
380	NON-INSTR PROF & TECH SERVICES	0	0	900	0.00	900	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,552	2,628	1,000	0.00	1,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	63	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	6,252	7,110	5,212	0.00	7,200	0.00	0	0	0.00
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES	366,695	399,884	427,565	2.00	436,716	2.00	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPAL									
111	LICENSED SALARIES	2,020	81,987	193,219	2.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	287,120	310,793	324,322	6.88	346,068	5.00	0	0	0.00
113	ADMINISTRATOR SALARY	695,491	772,764	741,020	6.00	880,154	7.00	0	0	0.00
117	UNUSED LEAVE	0	11,000	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	33,324	24,208	18,000	0.00	24,660	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	240,201	273,815	348,130	0.00	319,293	0.00	0	0	0.00
220	FICA	85,562	92,976	98,444	0.00	95,669	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>										
Fund 100	GENERAL FUND									
<hr/>										
Function 2410	OFFICE OF THE PRINCIPAL									
231	WORKER'S COMPENSATION	5,164	5,602	5,944	0.00	5,795	0.00	0	0	0.00
232	UNEMPLOYMENT	5,581	1,885	128	0.00	125	0.00	0	0	0.00
233	PFMLI	4,465	4,850	5,137	0.00	4,997	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	253,407	298,584	309,049	0.00	173,261	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	5,763	6,243	6,850	0.00	6,850	0.00	0	0	0.00
353	POSTAGE	0	0	7,500	0.00	7,500	0.00	0	0	0.00
355	PRINTING AND BINDING	896	1,221	2,100	0.00	2,100	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	19,439	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	13,258	6,850	9,000	0.00	9,000	0.00	0	0	0.00
470	SOFTWARE	0	799	3,800	0.00	3,800	0.00	0	0	0.00
640	DUES AND FEES	7,794	7,447	10,842	0.00	13,700	0.00	0	0	0.00
Total Function 2410 OFFICE OF THE PRINCIPAL		1,640,046	1,920,464	2,083,485	14.88	1,892,972	12.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>										
Function 2520	FISCAL SERVICES									
112	CLASSIFIED SALARIES	142,357	250,567	275,164	4.00	287,353	3.50	0	0	0.00
113	ADMINISTRATOR SALARY	123,890	133,200	138,000	1.00	144,000	1.00	0	0	0.00
117	UNUSED LEAVE	2,046	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY-CLASSIFIED	12,868	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	7,959	17,753	8,315	0.00	8,315	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	52,822	90,577	114,138	0.00	121,202	0.00	0	0	0.00
220	FICA	22,544	31,206	35,003	0.00	37,144	0.00	0	0	0.00
231	WORKER'S COMPENSATION	6,744	9,355	2,170	0.00	2,255	0.00	0	0	0.00
232	UNEMPLOYMENT	1,471	708	47	0.00	49	0.00	0	0	0.00
233	PFMLI	1,177	1,629	1,864	0.00	1,976	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	97,706	107,477	141,200	0.00	95,475	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	10,412	11,419	17,000	0.00	17,000	0.00	0	0	0.00
353	POSTAGE	11,869	12,134	12,500	0.00	12,500	0.00	0	0	0.00
355	PRINTING AND BINDING	0	0	500	0.00	500	0.00	0	0	0.00
385	MANAGEMENT SERVICES	0	0	500	0.00	500	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	4,090	4,492	15,000	0.00	15,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	35	0	700	0.00	700	0.00	0	0	0.00
470	SOFTWARE	19,218	20,126	20,000	0.00	20,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	65	0	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	17,315	18,374	51,083	0.00	150,000	0.00	0	0	0.00

Requirements Report

			23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND											
Total Function	2542	CARE & UPKEEP - BUILDINGS	303,362	237,894	265,600	0.00	274,100	0.00	0	0	0.00
Function	2543	CARE & UPKEEP - GROUNDS									
322		REPAIRS & MAINT SERVICES	15,410	53,636	36,000	0.00	37,000	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES	2,280	7,586	14,500	0.00	14,500	0.00	0	0	0.00
460		NON-CONSUMABLE SUPPLIES	636	22,881	3,000	0.00	3,000	0.00	0	0	0.00
Total Function	2543	CARE & UPKEEP - GROUNDS	18,326	84,103	53,500	0.00	54,500	0.00	0	0	0.00
Function	2550	STUDENT TRANSPORTATION SERVICES									
112		CLASSIFIED SALARIES	388,621	453,719	508,741	11.51	580,532	11.38	0	0	0.00
114		MANAGERIAL-CONFIDENTIAL	102,101	98,616	100,701	1.00	111,919	1.00	0	0	0.00
117		UNUSED LEAVE	19	956	0	0.00	0	0.00	0	0	0.00
122		SUBSTITUTE-CLASSIFIED	27,407	35,395	0	0.00	0	0.00	0	0	0.00
130		ADDITIONAL SALARY	81,353	89,646	93,000	0.00	96,300	0.00	0	0	0.00
210		PUBLIC EMP RETIREMENT (PERS)	130,478	128,699	140,244	0.00	189,774	0.00	0	0	0.00
220		FICA	47,482	56,212	54,809	0.00	61,216	0.00	0	0	0.00
231		WORKER'S COMPENSATION	31,070	33,432	28,281	0.00	31,665	0.00	0	0	0.00
232		UNEMPLOYMENT	3,103	909	75	0.00	82	0.00	0	0	0.00
233		PFMLI	2,483	2,939	2,992	0.00	3,288	0.00	0	0	0.00
240		CONTRACTUAL EMPLOYEE BENEFITS	157,286	213,386	194,317	0.00	188,786	0.00	0	0	0.00
321		CLEANING SERVICES	523	302	600	0.00	600	0.00	0	0	0.00
322		REPAIRS & MAINT SERVICES	13,940	42,684	22,000	0.00	22,000	0.00	0	0	0.00
330		STUDENT TRANSPORTATION SERVICES	2,437	0	1,000	0.00	1,000	0.00	0	0	0.00
332		NON-REIMBURSABLE STUDENT TRANSP	0	0	500	0.00	500	0.00	0	0	0.00
340		TRAVEL	3,434	49,239	40,050	0.00	10,050	0.00	0	0	0.00
350		COMMUNICATION	2,707	7,228	10,000	0.00	10,000	0.00	0	0	0.00
390		OTHER GENERAL PROF & TECH SRVS	3,195	8,401	10,000	0.00	10,000	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES	33,429	39,895	55,000	0.00	55,000	0.00	0	0	0.00
411		VEHICLE FUEL	75,223	71,667	188,000	0.00	168,500	0.00	0	0	0.00
460		NON-CONSUMABLE SUPPLIES	0	1,018	800	0.00	800	0.00	0	0	0.00
470		SOFTWARE	7,977	28,166	21,000	0.00	22,000	0.00	0	0	0.00
480		COMPUTER HARDWARE	0	0	500	0.00	500	0.00	0	0	0.00
541		INITIAL & ADDITIONAL EQUIPMENT	186,804	309,187	100,000	0.00	0	0.00	0	0	0.00
640		DUES AND FEES	120	75	209	0.00	250	0.00	0	0	0.00
650		INSURANCE AND JUDGMENTS	49,444	49,907	40,658	0.00	72,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND										
Total Function	2550 STUDENT TRANSPORTATION SERVICES	1,350,637	1,721,679	1,613,476	12.51	1,636,763	12.38	0	0	0.00
Function	2660 TECHNOLOGY SERVICES									
111	LICENSED SALARIES	42,193	39,285	0	0.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	41,826	55,217	67,168	1.00	65,046	1.00	0	0	0.00
114	MANAGERIAL-CONFIDENTIAL	90,508	97,377	100,701	1.00	111,919	1.00	0	0	0.00
124	TEMPORARY-CLASSIFIED	15,882	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	16,122	12,468	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	41,093	49,565	47,962	0.00	41,801	0.00	0	0	0.00
220	FICA	16,040	16,595	13,853	0.00	11,672	0.00	0	0	0.00
231	WORKER'S COMPENSATION	978	1,001	837	0.00	702	0.00	0	0	0.00
232	UNEMPLOYMENT	1,048	366	18	0.00	15	0.00	0	0	0.00
233	PFMLI	839	868	724	0.00	610	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	11,715	25,498	26,095	0.00	14,044	0.00	0	0	0.00
310	INSTR PROF & TECHNICAL SERVICES	578	8,492	5,000	0.00	5,175	0.00	0	0	0.00
322	REPAIRS & MAINT SERVICES	9,065	9,065	10,500	0.00	10,500	0.00	0	0	0.00
340	TRAVEL	2,530	0	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	40,239	49,500	90,200	0.00	91,200	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	1,697	2,089	11,100	0.00	6,000	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	442	6,334	4,500	0.00	6,000	0.00	0	0	0.00
470	SOFTWARE	48,104	33,039	318,000	0.00	318,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	19,939	80,671	119,000	0.00	123,000	0.00	0	0	0.00
640	DUES AND FEES	199	150	150	0.00	200	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	401,036	487,578	815,808	2.00	805,885	2.00	0	0	0.00
Function	2700 SUPPLEMENTAL RETIREMENT PROGRAM									
116	SUPPLEMENTAL RETIREE STIPEND	61,883	49,586	49,270	0.00	65,517	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	1,200	0	0	0.00	9,124	0.00	0	0	0.00
220	FICA	4,728	3,794	7,239	0.00	5,009	0.00	0	0	0.00
231	WORKER'S COMPENSATION	36	0	250	0.00	105	0.00	0	0	0.00
232	UNEMPLOYMENT	1	0	6	0.00	2	0.00	0	0	0.00
233	PFMLI	1	199	417	0.00	261	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	34,705	25,724	25,859	0.00	2,885	0.00	0	0	58 0.00
Total Function	2700 SUPPLEMENTAL RETIREMENT PROGRAM	102,554	79,303	83,040	0.00	82,903	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>									
Fund 100 GENERAL FUND									
<hr/>									
Function 5200 TRANSFER OF FUNDS									
790 OTHER TRANSFERS	709,840	963,000	811,300	0.00	883,700	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 5200 TRANSFER OF FUNDS	709,840	963,000	811,300	0.00	883,700	0.00	0	0	0.00
Function 6110 OPERATING CONTINGENCY									
810 PLANNED RESERVES	0	0	6,100,000	0.00	4,800,000	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 6110 OPERATING CONTINGENCY	0	0	6,100,000	0.00	4,800,000	0.00	0	0	0.00
<hr/>									
Total Fund 100 GENERAL FUND	22,616,340	25,848,617	33,193,343	187.72	31,521,116	182.44	0	0	0.00

Seaside Public Schools
2600 SPRUCE DRIVE, SUITE 100 SEASIDE, OR 97138

Resources Report

Fund	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 100 GENERAL FUND									
1111 CURRENT YEAR'S TAXES	17,944,058	18,450,330	19,241,100	0.00	19,914,500	0.00	0	0	0.00
1112 PRIOR YEAR'S TAXES	459,381	423,037	574,780	0.00	612,745	0.00	0	0	0.00
1114 PAYMENTS IN LIEU OF PROPERTY T	14,309	13,190	20,000	0.00	20,000	0.00	0	0	0.00
1121 CURRENT YEAR'S LOCAL OPTION	2,064,806	2,171,898	2,100,000	0.00	2,195,600	0.00	0	0	0.00
1122 PRIOR YEAR'S LOCAL OPTION	47,982	52,298	57,000	0.00	58,900	0.00	0	0	0.00
1510 INTEREST EARNED	649,928	508,858	450,000	0.00	250,000	0.00	0	0	0.00
1740 STUDENT FEES	905	255	5,700	0.00	5,900	0.00	0	0	0.00
1910 RENTALS	28,191	20,088	20,000	0.00	20,500	0.00	0	0	0.00
1990 MISCELLANEOUS	166,169	87,764	130,000	0.00	100,000	0.00	0	0	0.00
1000 REVENUE-LOCAL SOURCES	21,375,730	21,727,716	22,598,580	0.00	23,178,145	0.00	0	0	0.00
2101 COUNTY SCHOOL FUNDS	1,253,484	1,260,512	1,600,000	0.00	1,392,971	0.00	0	0	0.00
2102 ESD APPORTIONMENT	0	103,738	100,000	0.00	100,000	0.00	0	0	0.00
2000 INTERMEDIATE SOURCES	1,253,484	1,364,251	1,700,000	0.00	1,492,971	0.00	0	0	0.00
3103 COMMON SCHOOL FUND	287,148	198,793	200,000	0.00	200,000	0.00	0	0	0.00
3104 STATE MANAGED COUNTY TIMBER	132,576	101,075	250,000	0.00	100,000	0.00	0	0	0.00
3000 REVENUE FROM STATE SOURCES	419,724	299,869	450,000	0.00	300,000	0.00	0	0	0.00
4506 VOC ED	14,901	19,036	48,000	0.00	50,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	14,901	19,036	48,000	0.00	50,000	0.00	0	0	0.00
5300 SALE/LOSS FIXED ASSETS	10,000	12,999	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	8,079,016	8,536,515	8,396,763	0.00	6,500,000	0.00	0	0	0.00
5000 OTHER USES	8,089,016	8,549,514	8,396,763	0.00	6,500,000	0.00	0	0	0.00
Total Fund 100 GENERAL FUND	31,152,855	31,960,386	33,193,343	0.00	31,521,116	0.00	0	0	0.00

Special Revenue Funds

(200)

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 233	MISCELLANEOUS GRANTS, FEDERAL									
Function 1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES									
313	STUDENT SERVICES	4,805	4,764	6,000	0.00	6,210	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	10,879	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES	15,684	4,764	6,000	0.00	6,210	0.00	0	0	0.00
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
130	ADDITIONAL SALARY	0	0	0	0.00	2,000	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	0	0	0.00	543	0.00	0	0	0.00
220	FICA	0	0	0	0.00	150	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	0	0	0.00	9	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	0	0	0.00	8	0.00	0	0	0.00
313	STUDENT SERVICES	0	0	16,680	0.00	14,554	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	0	0	16,680	0.00	17,264	0.00	0	0	0.00
Function 2240	STAFF DEVELOPMENT									
340	TRAVEL	0	0	1,500	0.00	1,553	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	0	9,500	0.00	9,833	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	0	0	11,000	0.00	11,385	0.00	0	0	0.00
Total Fund 233	MISCELLANEOUS GRANTS, FEDERAL	15,684	4,764	33,680	0.00	34,859	0.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	233	MISCELLANEOUS GRANTS, FEDERAL	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	3299	OTHER RESTRICTED GRANTS IN AID	653	4,000	0	0.00	0	0.00	0	0	0.00
	3000	REVENUE FROM STATE SOURCES	653	4,000	0	0.00	0	0.00	0	0	0.00
	4500	RESTRICTED REVENUE FROM FED G	0	0	16,680	0.00	17,264	0.00	0	0	0.00
	4508	IDEA	15,456	1,300	17,000	0.00	17,595	0.00	0	0	0.00
	4000	FEDERAL SOURCES	15,456	1,300	33,680	0.00	34,859	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	40,647	41,072	0	0.00	0	0.00	0	0	0.00
	5000	OTHER USES	40,647	41,072	0	0.00	0	0.00	0	0	0.00
Total Fund	233	MISCELLANEOUS GRANTS, FEDERAL	56,755	46,372	33,680	0.00	34,859	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 234 TITLE IIA-CSRI										
Function 1111	PRIMARY K-5									
130	ADDITIONAL SALARY	0	15,117	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	3,308	0	0.00	0	0.00	0	0	0.00
220	FICA	0	1,150	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	69	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	2	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	60	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-5	0	19,705	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
130	ADDITIONAL SALARY	0	3,467	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	775	0	0.00	0	0.00	0	0	0.00
220	FICA	0	262	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	16	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	14	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	4,535	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	0	4,744	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	1,051	0	0.00	0	0.00	0	0	0.00
220	FICA	0	361	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	22	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	19	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	6,197	0	0.00	0	0.00	0	0	0.00
Function 2240	STAFF DEVELOPMENT									
130	ADDITIONAL SALARY	3,750	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	803	0	0	0.00	0	0.00	0	0	0.00
220	FICA	287	0	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	17	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	19	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	15	0	0	0.00	0	0.00	0	0	0.00
									64	

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE	
Fund 234 TITLE IIA-CSRI										
Function 2240 STAFF DEVELOPMENT										
340 TRAVEL	1,196	0	0	0.00	0	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES	394	0	0	0.00	55,000	0.00	0	0	0.00	
Total Function 2240 STAFF DEVELOPMENT	6,480	0	0	0.00	55,000	0.00	0	0	0.00	
Function 2490 OTHER SUPPORT SERVICES - SCHOOL ADMIN										
210 PUBLIC EMP RETIREMENT (PERS)	0	643	0	0.00	0	0.00	0	0	0.00	
220 FICA	0	100	0	0.00	0	0.00	0	0	0.00	
231 WORKER'S COMPENSATION	0	13	0	0.00	0	0.00	0	0	0.00	
232 UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00	
233 PFMLI	0	5	0	0.00	0	0.00	0	0	0.00	
390 OTHER GENERAL PROF & TECH SRVS	53,776	52,187	0	0.00	0	0.00	0	0	0.00	
Total Function 2490 OTHER SUPPORT SERVICES - SCHOOL ADMIN	53,776	52,948	0	0.00	0	0.00	0	0	0.00	
Total Fund 234 TITLE IIA-CSRI	60,256	83,386	0	0.00	55,000	0.00	0	0	0.00	

Resources Report

Fund	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>									
Fund 234	TITLE IIA-CSRI								
4900 OTHER FEDERAL SOURCES	6,480	137,162	0	0.00	55,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	6,480	137,162	0	0.00	55,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(53,776)	0	0.00	0	0.00	0	0	0.00
5000 OTHER USES	0	(53,776)	0	0.00	0	0.00	0	0	0.00
<hr/>									
Total Fund 234	6,480	83,386	0	0.00	55,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 235 ESSER - CARES (COVID)										
Function 1111	PRIMARY K-5									
410	CONSUMABLE SUPPLIES	0	13,533	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	30,393	172,932	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	126,972	19,632	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	92,055	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111 PRIMARY K-5		249,421	206,097	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
130	ADDITIONAL SALARY	46	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	10	0	0	0.00	0	0.00	0	0	0.00
220	FICA	3	0	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	66	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	94	35,379	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	21,682	144,911	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	95,581	23,414	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	1,179	506	0	0.00	0	0.00	0	0	0.00
Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS		118,661	204,210	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
410	CONSUMABLE SUPPLIES	2,376	30,496	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	99,136	138,566	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	3,640	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	126,783	133,499	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	15,408	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131 HIGH SCHOOL PROGRAMS		243,704	306,200	0	0.00	0	0.00	0	0	0.00
Function 1220	RESTRCTV FOR STUDENTS W/DISABILITIES									
389	OTHER NON-INST PROF/TECHNICAL SERVICES	132	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	4,561	0	0.00	0	0.00	0	0	0.00
Total Function 1220 RESTRCTV FOR STUDENTS W/DISABILITIES		132	4,561	0	0.00	0	0.00	0	0	0.00

Requirements Report

			23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 235 ESSER - CARES (COVID)											
Function 1271 INTERVENTION											
111	LICENSED SALARIES		74,770	0	0	0.00	0	0.00	0	0	0.00
Total Function 1271 INTERVENTION			74,770	0	0	0.00	0	0.00	0	0	0.00
Function 1288 ALTERNATIVE EDUCATION CHARTER SCHOOL											
360	CHARTER SCHOOL PAYMENTS		22,030	21,927	0	0.00	0	0.00	0	0	0.00
Total Function 1288 ALTERNATIVE EDUCATION CHARTER SCHOOL			22,030	21,927	0	0.00	0	0.00	0	0	0.00
Function 1291 ENGLISH SECOND LANGUAGE											
130	ADDITIONAL SALARY		20,458	1,215	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)		4,264	260	0	0.00	0	0.00	0	0	0.00
220	FICA		1,505	84	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION		96	6	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		98	2	0	0.00	0	0.00	0	0	0.00
233	PFMLI		79	4	0	0.00	0	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS		432	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES		0	28,127	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES		2,327	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE		0	7,000	0	0.00	0	0.00	0	0	0.00
Total Function 1291 ENGLISH SECOND LANGUAGE			29,258	36,697	0	0.00	0	0.00	0	0	0.00
Function 1410 SUMMER SCHOOL ELEMENTARY											
130	ADDITIONAL SALARY		14,534	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)		3,188	0	0	0.00	0	0.00	0	0	0.00
220	FICA		1,108	0	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION		196	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT		72	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI		58	0	0	0.00	0	0.00	0	0	0.00
Total Function 1410 SUMMER SCHOOL ELEMENTARY			19,156	0	0	0.00	0	0.00	0	0	0.00
Function 1420 SUMMER SCHOOL MIDDLE											
410	CONSUMABLE SUPPLIES		412	0	0	0.00	0	0.00	0	0	0.00
Total Function 1420 SUMMER SCHOOL MIDDLE			412	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 235 ESSER - CARES (COVID)										
Function 1430	SUMMER SCHOOL HIGH SCHOOL									
130	ADDITIONAL SALARY	0	6,037	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	1,902	0	0.00	0	0.00	0	0	0.00
220	FICA	0	675	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	41	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	44	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	35	0	0.00	0	0.00	0	0	0.00
Total Function 1430	SUMMER SCHOOL HIGH SCHOOL	0	8,735	0	0.00	0	0.00	0	0	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
130	ADDITIONAL SALARY	26,320	(1,960)	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	5,672	240	0	0.00	0	0.00	0	0	0.00
220	FICA	1,989	86	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	121	5	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	130	6	0	0.00	0	0.00	0	0	0.00
233	PFMLI	104	4	0	0.00	0	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	2	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	7,500	35,488	0	0.00	0	0.00	0	0	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	41,838	33,869	0	0.00	0	0.00	0	0	0.00
Function 2240	STAFF DEVELOPMENT									
340	TRAVEL	25,509	85,501	0	0.00	0	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	25,509	85,501	0	0.00	0	0.00	0	0	0.00
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES									
410	CONSUMABLE SUPPLIES	18,705	26,538	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	0	208,262	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	7,390	73,400	0	0.00	0	0.00	0	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	26,095	308,199	0	0.00	0	0.00	0	0	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES									
130	ADDITIONAL SALARY	1,266	1,301	0	0.00	0	0.00	0	0	69 0.00
210	PUBLIC EMP RETIREMENT (PERS)	296	279	0	0.00	0	0.00	0	0	0.00
220	FICA	121	99	0	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 235 ESSER - CARES (COVID)										
Function 2550	STUDENT TRANSPORTATION SERVICES									
231	WORKER'S COMPENSATION	75	63	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	8	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	6	5	0	0.00	0	0.00	0	0	0.00
330	STUDENT TRANSPORTATION SERVICES	0	6,801	0	0.00	0	0.00	0	0	0.00
411	VEHICLE FUEL	0	5,902	0	0.00	0	0.00	0	0	0.00
541	INITIAL & ADDITIONAL EQUIPMENT	0	193,081	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	1,772	207,532	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
470	SOFTWARE	0	17,849	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	128,634	290,742	0	0.00	0	0.00	0	0	0.00
540	EQUIPMENT	83,175	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	211,809	308,591	0	0.00	0	0.00	0	0	0.00
Total Fund 235	ESSER - CARES (COVID)	1,064,566	1,732,118	0	0.00	0	0.00	0	0	0.00

Resources Report

Fund		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 235	ESSER - CARES (COVID)									
	4500 RESTRICTED REVENUE FROM FED G	1,064,566	1,732,118	0	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	1,064,566	1,732,118	0	0.00	0	0.00	0	0	0.00
Total Fund 235	ESSER - CARES (COVID)	1,064,566	1,732,118	0	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>										
Fund 236	TECHNOLOGY GRANTS									
<hr/>										
Function 2660	TECHNOLOGY SERVICES									
322	REPAIRS & MAINT SERVICES	9,500	1,000	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	3,000	0	73,900	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE	0	0	160,000	0.00	0	0.00	0	0	0.00
540	EQUIPMENT	98,472	0	0	0.00	282,000	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>										
Total Function 2660	TECHNOLOGY SERVICES	110,972	1,000	233,900	0.00	282,000	0.00	0	0	0.00
<hr/>										
Total Fund 236	TECHNOLOGY GRANTS	110,972	1,000	233,900	0.00	282,000	0.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	236	TECHNOLOGY GRANTS	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	1990	MISCELLANEOUS	115,876	9,900	185,000	0.00	228,000	0.00	0	0	0.00
	1000	REVENUE-LOCAL SOURCES	115,876	9,900	185,000	0.00	228,000	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	41,095	45,998	48,900	0.00	54,000	0.00	0	0	0.00
	5000	OTHER USES	41,095	45,998	48,900	0.00	54,000	0.00	0	0	0.00
Total Fund	236	TECHNOLOGY GRANTS	156,971	55,898	233,900	0.00	282,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 237	MEDICAID ADMINISTRATIVE CLAIMS - MAC									
Function 2130	HEALTH SERVICES									
112	CLASSIFIED SALARIES	33,006	36,894	45,218	1.00	0	0.00	0	0	0.00
114	MANAGERIAL-CONFIDENTIAL	77,730	104,800	108,069	1.00	105,207	1.00	0	0	0.00
130	ADDITIONAL SALARY	0	4,870	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	23,469	23,499	34,177	0.00	19,976	0.00	0	0	0.00
220	FICA	8,245	10,966	11,510	0.00	8,710	0.00	0	0	0.00
231	WORKER'S COMPENSATION	518	674	706	0.00	518	0.00	0	0	0.00
232	UNEMPLOYMENT	539	160	15	0.00	11	0.00	0	0	0.00
233	PFMLI	431	573	602	0.00	455	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	41,268	46,295	44,519	0.00	9,625	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	38	0	0	0.00	10,497	0.00	0	0	0.00
Total Function 2130	HEALTH SERVICES	185,244	228,732	244,816	2.00	155,000	1.00	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE									
820	RESERVED FOR NEXT YEAR	0	0	0	0.00	80,000	0.00	0	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0.00	80,000	0.00	0	0	0.00
Total Fund 237	MEDICAID ADMINISTRATIVE CLAIMS - MAC	185,244	228,732	244,816	2.00	235,000	1.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	237	MEDICAID ADMINISTRATIVE CLAIMS - MAC	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	1990	MISCELLANEOUS	148,550	146,166	115,000	0.00	160,000	0.00	0	0	0.00
	1000	REVENUE-LOCAL SOURCES	148,550	146,166	115,000	0.00	160,000	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	189,535	152,842	129,816	0.00	75,000	0.00	0	0	0.00
	5000	OTHER USES	189,535	152,842	129,816	0.00	75,000	0.00	0	0	0.00
Total Fund	237	MEDICAID ADMINISTRATIVE CLAIMS - MAC	338,086	299,008	244,816	0.00	235,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>										
Fund 239	ASPIRE									
<hr/>										
Function 2120	GUIDANCE SERVICES									
111	LICENSED SALARIES	2,900	2,593	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	452	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	0	3,000	0.00	2,000	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>										
Total Function 2120	GUIDANCE SERVICES	2,900	3,045	3,000	0.00	2,000	0.00	0	0	0.00
<hr/>										
Total Fund 239	ASPIRE	2,900	3,045	3,000	0.00	2,000	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 239	ASPIRE									
	3299 OTHER RESTRICTEDGRANTS IN AID	2,900	3,045	3,000	0.00	2,000	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	2,900	3,045	3,000	0.00	2,000	0.00	0	0	0.00
Total Fund 239	ASPIRE	2,900	3,045	3,000	0.00	2,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 240 TITLE I FUND										
Function 1272 TITLE I										
111	LICENSED SALARIES	195,707	147,675	304,947	3.00	105,207	1.00	0	0	0.00
112	CLASSIFIED SALARIES	121,886	129,607	162,318	4.66	159,664	4.25	0	0	0.00
130	ADDITIONAL SALARY	8,007	1,501	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	86,205	63,164	126,668	0.00	77,516	0.00	0	0	0.00
220	FICA	30,308	21,388	35,916	0.00	21,049	0.00	0	0	0.00
231	WORKER'S COMPENSATION	1,903	1,341	2,238	0.00	1,321	0.00	0	0	0.00
232	UNEMPLOYMENT	1,981	232	47	0.00	27	0.00	0	0	0.00
233	PFMLI	1,585	1,118	1,886	0.00	1,101	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	92,393	108,121	107,794	0.00	109,137	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	591	1,611	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	5,136	4,704	0	0.00	2,372	0.00	0	0	0.00
420	TEXTBOOKS	1,851	365	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	4,658	0	0	0.00	2,400	0.00	0	0	0.00
Total Function 1272 TITLE I		552,211	480,828	741,813	7.66	479,793	5.25	0	0	0.00
Total Fund 240	TITLE I FUND	552,211	480,828	741,813	7.66	479,793	5.25	0	0	0.00

Resources Report

Fund	240	TITLE I FUND	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
		4501 TITLE I	552,211	480,828	741,813	0.00	479,793	0.00	0	0	0.00
		4000 FEDERAL SOURCES	552,211	480,828	741,813	0.00	479,793	0.00	0	0	0.00
Total Fund	240	TITLE I FUND	552,211	480,828	741,813	0.00	479,793	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 241 IDEA PART B, SECTION 611										
Function 1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES									
111	LICENSED SALARIES	181,927	191,481	193,285	2.00	208,403	2.00	0	0	0.00
130	ADDITIONAL SALARY	1,304	91	0	0.00	5,779	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	37,991	25,270	28,859	0.00	54,422	0.00	0	0	0.00
220	FICA	14,655	15,026	14,787	0.00	16,102	0.00	0	0	0.00
231	WORKER'S COMPENSATION	888	900	876	0.00	970	0.00	0	0	0.00
232	UNEMPLOYMENT	958	183	19	0.00	21	0.00	0	0	0.00
233	PFMLI	766	786	773	0.00	842	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	45,786	53,714	44,459	0.00	27,524	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	5,795	7,523	0	0.00	0	0.00	0	0	0.00
Total Function 1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES	290,070	294,974	283,058	2.00	314,064	2.00	0	0	0.00
Total Fund 241	IDEA PART B, SECTION 611	290,070	294,974	283,058	2.00	314,064	2.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 241	IDEA PART B, SECTION 611									
	4508 IDEA	290,070	294,974	283,058	0.00	314,064	0.00	0	0	0.00
	4000 FEDERAL SOURCES	290,070	294,974	283,058	0.00	314,064	0.00	0	0	0.00
Total Fund 241	IDEA PART B, SECTION 611	290,070	294,974	283,058	0.00	314,064	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>									
Fund 243 TITLE III-ENGL LANG LEARN									
<hr/>									
Function 1291 ENGLISH SECOND LANGUAGE									
340 TRAVEL	0	0	0	0.00	1,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	0	0	21,000	0.00	21,500	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 1291 ENGLISH SECOND LANGUAGE	0	0	21,000	0.00	22,500	0.00	0	0	0.00
<hr/>									
Total Fund 243 TITLE III-ENGL LANG LEARN	0	0	21,000	0.00	22,500	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 243	TITLE III-ENGL LANG LEARN									
	4500 RESTRICTED REVENUE FROM FED G	0	0	21,000	0.00	22,500	0.00	0	0	0.00
	4000 FEDERAL SOURCES	0	0	21,000	0.00	22,500	0.00	0	0	0.00
Total Fund 243	TITLE III-ENGL LANG LEARN	0	0	21,000	0.00	22,500	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 245	TITLE VI-B - RURAL & LOW INCOME SCHOOLS									
Function 1291	ENGLISH SECOND LANGUAGE									
470	SOFTWARE	1,401	0	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ENGLISH SECOND LANGUAGE	1,401	0	0	0.00	0	0.00	0	0	0.00
Function 2240	STAFF DEVELOPMENT									
340	TRAVEL	20,019	0	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	130	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	20,149	0	0	0.00	0	0.00	0	0	0.00
Total Fund 245	TITLE VI-B - RURAL & LOW INCOME SCHOOLS	21,549	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 245	TITLE VI-B - RURAL & LOW INCOME SCHOOLS									
	4900 OTHER FEDERAL SOURCES	21,549	0	0	0.00	0	0.00	0	0	0.00
	4000 FEDERAL SOURCES	21,549	0	0	0.00	0	0.00	0	0	0.00
Total Fund 245	TITLE VI-B - RURAL & LOW INCOME SCHOOLS	21,549	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 246 TITLE IV - SSAE										
Function 1111	PRIMARY K-5									
111	LICENSED SALARIES	0	47,171	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	10,107	0	0.00	0	0.00	0	0	0.00
220	FICA	0	3,493	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	213	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	42	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	183	0	0.00	0	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0	29	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	0	6,000	0.00	6,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	17,624	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-5	17,624	61,238	6,000	0.00	6,000	0.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
313	STUDENT SERVICES	1,150	0	0	0.00	9,400	0.00	0	0	0.00
420	TEXTBOOKS	16,845	0	6,000	0.00	6,000	0.00	0	0	0.00
470	SOFTWARE	3,100	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	21,095	0	6,000	0.00	15,400	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
460	NON-CONSUMABLE SUPPLIES	0	0	15,000	0.00	15,000	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	15,000	0.00	15,000	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
480	COMPUTER HARDWARE	13,448	0	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	13,448	0	0	0.00	0	0.00	0	0	0.00
Function 1291	ENGLISH SECOND LANGUAGE									
210	PUBLIC EMP RETIREMENT (PERS)	0	248	0	0.00	0	0.00	0	0	0.00
220	FICA	0	969	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	60	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	1	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	51	0	0.00	0	0.00	0	0	0.00
313	STUDENT SERVICES	0	600	0	0.00	600	0.00	0	0	0.00
Total Function 1291	ENGLISH SECOND LANGUAGE	0	1,928	0	0.00	600	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>										
Fund 246	TITLE IV - SSAE									
<hr/>										
Function 2240	STAFF DEVELOPMENT									
340	TRAVEL	0	3,570	27,000	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	662	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240 STAFF DEVELOPMENT		662	3,570	27,000	0.00	0	0.00	0	0	0.00
<hr/>										
Total Fund 246	TITLE IV - SSAE	52,830	66,736	54,000	0.00	37,000	0.00	0	0	0.00

Resources Report

Fund		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 246	TITLE IV - SSAE									
	4900 OTHER FEDERAL SOURCES	52,830	66,736	54,000	0.00	37,000	0.00	0	0	0.00
	4000 FEDERAL SOURCES	52,830	66,736	54,000	0.00	37,000	0.00	0	0	0.00
Total Fund 246	TITLE IV - SSAE	52,830	66,736	54,000	0.00	37,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 250 MISCELLANEOUS GRANTS, NON-FEDERAL										
Function 1111	PRIMARY K-5									
410	CONSUMABLE SUPPLIES	1,944	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	300	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-5	2,244	0	0	0.00	0	0.00	0	0	0.00
Function 1122	MIDDLE SCHOOL EXTRACURRICULAR									
410	CONSUMABLE SUPPLIES	0	0	82,000	0.00	0	0.00	0	0	0.00
Total Function 1122	MIDDLE SCHOOL EXTRACURRICULAR	0	0	82,000	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
340	TRAVEL	0	0	3,400	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	2,926	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	592	0	550	0.00	569	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	52,224	44,988	120,000	0.00	125,000	0.00	0	0	0.00
480	COMPUTER HARDWARE	9,968	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	62,785	47,914	123,950	0.00	125,569	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
130	ADDITIONAL SALARY	2,025	2,025	2,025	0.00	1,500	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	434	434	534	0.00	407	0.00	0	0	0.00
220	FICA	155	155	155	0.00	114	0.00	0	0	0.00
231	WORKER'S COMPENSATION	9	10	10	0.00	7	0.00	0	0	0.00
232	UNEMPLOYMENT	10	2	0	0.00	0	0.00	0	0	0.00
233	PFMLI	8	8	8	0.00	6	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	0	450	0.00	466	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	2,641	2,634	3,182	0.00	2,500	0.00	0	0	0.00
Function 1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES									
130	ADDITIONAL SALARY	0	25,414	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	0	4,875	0	0.00	0	0.00	0	0	0.00
220	FICA	0	1,944	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	143	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	2	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	100	0	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE	
Fund 250 MISCELLANEOUS GRANTS, NON-FEDERAL											
Total Function	1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES	0	32,477	0	0.00	0	0.00	0	0	0.00
Function	1280	ALTERNATIVE EDUCATION									
	410	CONSUMABLE SUPPLIES	0	0	91,000	0.00	0	0.00	0	0	0.00
Total Function	1280	ALTERNATIVE EDUCATION	0	0	91,000	0.00	0	0.00	0	0	0.00
Function	1290	DESIGNATED PROGRAMS									
	130	ADDITIONAL SALARY	1,200	0	0	0.00	0	0.00	0	0	0.00
	210	PUBLIC EMP RETIREMENT (PERS)	257	0	0	0.00	0	0.00	0	0	0.00
	220	FICA	92	0	0	0.00	0	0.00	0	0	0.00
	231	WORKER'S COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	6	0	0	0.00	0	0.00	0	0	0.00
	233	PFMLI	5	0	0	0.00	0	0.00	0	0	0.00
Total Function	1290	DESIGNATED PROGRAMS	1,565	0	0	0.00	0	0.00	0	0	0.00
Function	1410	SUMMER SCHOOL ELEMENTARY									
	130	ADDITIONAL SALARY	14,321	10,845	0	0.00	0	0.00	0	0	0.00
	210	PUBLIC EMP RETIREMENT (PERS)	2,449	2,387	0	0.00	0	0.00	0	0	0.00
	220	FICA	916	826	0	0.00	0	0.00	0	0	0.00
	231	WORKER'S COMPENSATION	83	196	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT	60	54	0	0.00	0	0.00	0	0	0.00
	233	PFMLI	48	43	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	978	22,630	64,000	0.00	0	0.00	0	0	0.00
	470	SOFTWARE	0	40,152	0	0.00	0	0.00	0	0	0.00
Total Function	1410	SUMMER SCHOOL ELEMENTARY	18,855	77,134	64,000	0.00	0	0.00	0	0	0.00
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES									
	313	STUDENT SERVICES	1,275	19,316	0	0.00	0	0.00	0	0	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	1,275	19,316	0	0.00	0	0.00	0	0	0.00
Function	2120	GUIDANCE SERVICES									
	310	INSTR PROF & TECHNICAL SERVICES	0	0	116,000	0.00	0	0.00	0	0	0.00
Total Function	2120	GUIDANCE SERVICES	0	0	116,000	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 250	MISCELLANEOUS GRANTS, NON-FEDERAL									
Function 2240	STAFF DEVELOPMENT									
111	LICENSED SALARIES	1,348	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	7,800	1,350	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	306	1,748	399	0.00	0	0.00	0	0	0.00
220	FICA	103	588	101	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	6	36	6	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	7	7	0	0.00	0	0.00	0	0	0.00
233	PFMLI	5	31	5	0.00	0	0.00	0	0	0.00
340	TRAVEL	5,233	67,751	128,039	0.00	138,989	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	0	76,470	0.00	19,687	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	2,352	5,507	101,000	0.00	92,000	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	9,361	83,468	307,370	0.00	250,676	0.00	0	0	0.00
Function 2520	FISCAL SERVICES									
410	CONSUMABLE SUPPLIES	0	536	13,500	0.00	13,973	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	0	536	13,500	0.00	13,973	0.00	0	0	0.00
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES									
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	14,326	0	0.00	0	0.00	0	0	0.00
Total Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES	0	14,326	0	0.00	0	0.00	0	0	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES									
411	VEHICLE FUEL	2,360	0	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	2,360	0	0	0.00	0	0.00	0	0	0.00
Function 3300	COMMUNITY SERVICES									
410	CONSUMABLE SUPPLIES	0	0	95,000	0.00	99,070	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	0	0	95,000	0.00	99,070	0.00	0	0	0.00
Total Fund 250	MISCELLANEOUS GRANTS, NON-FEDERAL	101,086	277,805	896,002	0.00	491,788	0.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	250	MISCELLANEOUS GRANTS, NON-FEDERAL	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	1920	PRIVATE CONTRIBUTIONS	0	0	82,000	0.00	0	0.00	0	0	0.00
	1990	MISCELLANEOUS	2,385	5,000	94,070	0.00	21,757	0.00	0	0	0.00
	1000	REVENUE-LOCAL SOURCES	2,385	5,000	176,070	0.00	21,757	0.00	0	0	0.00
	2102	ESD APPORTIONMENT	13,532	80,960	34,032	0.00	9,348	0.00	0	0	0.00
	2000	INTERMEDIATE SOURCES	13,532	80,960	34,032	0.00	9,348	0.00	0	0	0.00
	3299	OTHER RESTRICTED GRANTS IN AID	86,997	161,271	569,900	0.00	460,683	0.00	0	0	0.00
	3000	REVENUE FROM STATE SOURCES	86,997	161,271	569,900	0.00	460,683	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	1,366,851	1,368,679	116,000	0.00	0	0.00	0	0	0.00
	5000	OTHER USES	1,366,851	1,368,679	116,000	0.00	0	0.00	0	0	0.00
Total Fund	250	MISCELLANEOUS GRANTS, NON-FEDERAL	1,469,765	1,615,910	896,002	0.00	491,788	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 251 STUDENT INVESTMENT ACT (SIA/SSA)										
Function 1111	PRIMARY K-5									
111	LICENSED SALARIES	191,665	236,683	187,777	2.00	202,121	2.00	0	0	0.00
130	ADDITIONAL SALARY	1,442	2,504	15,711	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	40,234	45,965	53,753	0.00	57,482	0.00	0	0	0.00
220	FICA	15,472	18,545	15,330	0.00	15,932	0.00	0	0	0.00
231	WORKER'S COMPENSATION	919	1,121	923	0.00	959	0.00	0	0	0.00
232	UNEMPLOYMENT	1,011	247	20	0.00	21	0.00	0	0	0.00
233	PFMLI	809	970	802	0.00	833	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	9,540	38,931	22,259	0.00	32,159	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	2,965	9,157	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-5	264,057	354,121	296,575	2.00	309,507	2.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
111	LICENSED SALARIES	46,453	153,530	162,490	2.50	120,236	2.00	0	0	0.00
117	UNUSED LEAVE	1	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	394	1,557	2,449	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	5,240	19,229	15,316	0.00	20,921	0.00	0	0	0.00
220	FICA	3,584	12,200	12,984	0.00	9,175	0.00	0	0	0.00
231	WORKER'S COMPENSATION	219	736	783	0.00	557	0.00	0	0	0.00
232	UNEMPLOYMENT	234	159	17	0.00	12	0.00	0	0	0.00
233	PFMLI	187	638	679	0.00	480	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	21,189	48,923	49,564	0.00	23,313	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	3,430	6,164	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	80,931	243,137	244,281	2.50	174,694	2.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	LICENSED SALARIES	40,532	93,681	170,001	2.50	91,732	1.00	0	0	0.00
130	ADDITIONAL SALARY	1,130	3,100	5,000	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	10,110	22,787	33,641	0.00	0	0.00	0	0	0.00
220	FICA	3,127	7,615	12,062	0.00	7,017	0.00	0	0	0.00
231	WORKER'S COMPENSATION	190	456	824	0.00	418	0.00	0	0	0.00
232	UNEMPLOYMENT	204	98	18	0.00	9	0.00	0	0	0.00
233	PFMLI	163	398	717	0.00	367	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	20,729	26,644	27,290	0.00	22,529	0.00	0	0	0.00

Requirements Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund 251 STUDENT INVESTMENT ACT (SIA/SSA)

Function 1131 HIGH SCHOOL PROGRAMS

389	OTHER NON-INST PROF/TECHNICAL SERVICES	520	538	0	0.00	0	0.00	0	0	0.00
-----	--	-----	-----	---	------	---	------	---	---	------

Total Function 1131	HIGH SCHOOL PROGRAMS	76,705	155,317	249,553	2.50	122,073	1.00	0	0	0.00
----------------------------	-----------------------------	---------------	----------------	----------------	-------------	----------------	-------------	----------	----------	-------------

Function 1250 LESS RESTRCTV FOR STUDENTS W/DISABILITIES

111	LICENSED SALARIES	0	102,380	220,305	4.00	187,357	2.00	0	0	0.00
112	CLASSIFIED SALARIES	10,329	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	2,240	2,489	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	2,213	19,336	36,683	0.00	20,484	0.00	0	0	0.00
220	FICA	762	7,849	14,849	0.00	19,462	0.00	0	0	0.00
231	WORKER'S COMPENSATION	51	483	1,032	0.00	1,205	0.00	0	0	0.00
232	UNEMPLOYMENT	50	109	22	0.00	26	0.00	0	0	0.00
233	PFMLI	40	410	874	0.00	1,018	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	5,185	36,969	64,509	0.00	67,888	0.00	0	0	0.00

Total Function 1250	LESS RESTRCTV FOR STUDENTS W/DISABILITIES	18,630	169,776	340,763	4.00	297,439	2.00	0	0	0.00
----------------------------	--	---------------	----------------	----------------	-------------	----------------	-------------	----------	----------	-------------

Function 1288 ALTERNATIVE EDUCATION CHARTER SCHOOL

360	CHARTER SCHOOL PAYMENTS	38,438	28,692	28,500	0.00	29,498	0.00	0	0	0.00
-----	-------------------------	--------	--------	--------	------	--------	------	---	---	------

Total Function 1288	ALTERNATIVE EDUCATION CHARTER SCHOOL	38,438	28,692	28,500	0.00	29,498	0.00	0	0	0.00
----------------------------	---	---------------	---------------	---------------	-------------	---------------	-------------	----------	----------	-------------

Function 1291 ENGLISH SECOND LANGUAGE

111	LICENSED SALARIES	41,593	42,925	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	165	121	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	10,133	10,440	0	0.00	0	0.00	0	0	0.00
220	FICA	3,123	3,248	0	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	189	193	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	204	38	0	0.00	0	0.00	0	0	0.00
233	PFMLI	163	170	0	0.00	0	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	10,365	11,115	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	4,991	5,571	0	0.00	0	0.00	0	0	0.00

Total Function 1291	ENGLISH SECOND LANGUAGE	70,926	73,821	0	0.00	0	0.00	0	0	0.00
----------------------------	--------------------------------	---------------	---------------	----------	-------------	----------	-------------	----------	----------	-------------

Function 2110 ATTENDANCE & SOCIAL WORK SERVICES

112	CLASSIFIED SALARIES	32,815	29,646	36,879	1.00	93,214	1.88	0	0	0.00
-----	---------------------	--------	--------	--------	------	--------	------	---	---	------

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 251 STUDENT INVESTMENT ACT (SIA/SSA)										
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
130	ADDITIONAL SALARY	269	1,506	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	6,863	2,602	7,037	0.00	14,773	0.00	0	0	0.00
220	FICA	2,449	2,528	2,791	0.00	6,908	0.00	0	0	0.00
231	WORKER'S COMPENSATION	159	159	178	0.00	479	0.00	0	0	0.00
232	UNEMPLOYMENT	160	26	4	0.00	10	0.00	0	0	0.00
233	PFMLI	128	132	146	0.00	404	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	13,131	18,219	18,637	0.00	29,353	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	55,976	54,818	65,671	1.00	145,140	1.88	0	0	0.00
Function 2120	GUIDANCE SERVICES									
111	LICENSED SALARIES	225,141	161,267	164,868	2.00	177,763	2.00	0	0	0.00
112	CLASSIFIED SALARIES	0	0	33,852	1.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	5,320	2,557	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	49,378	36,967	45,384	0.00	50,869	0.00	0	0	0.00
220	FICA	17,281	13,183	15,765	0.00	14,241	0.00	0	0	0.00
231	WORKER'S COMPENSATION	1,056	787	948	0.00	850	0.00	0	0	0.00
232	UNEMPLOYMENT	1,130	166	21	0.00	19	0.00	0	0	0.00
233	PFMLI	904	689	824	0.00	745	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	62,188	32,897	49,918	0.00	11,368	0.00	0	0	0.00
Total Function 2120	GUIDANCE SERVICES	362,397	248,513	311,579	3.00	255,854	2.00	0	0	0.00
Function 2240	STAFF DEVELOPMENT									
340	TRAVEL	85,329	0	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	23,723	23,723	0	0.00	0	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	109,052	23,723	0	0.00	0	0.00	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPAL									
111	LICENSED SALARIES	0	0	0	0.00	95,383	1.00	0	0	0.00
113	ADMINISTRATOR SALARY	19,406	119,972	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	4,158	24,338	0	0.00	0	0.00	0	0	0.00
220	FICA	1,450	9,112	0	0.00	7,260	0.00	0	0	0.00
231	WORKER'S COMPENSATION	89	547	0	0.00	434	0.00	0	0	0.00
232	UNEMPLOYMENT	95	109	0	0.00	9	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 251	STUDENT INVESTMENT ACT (SIA/SSA)									
Function 2410	OFFICE OF THE PRINCIPAL									
233	PFMLI	76	476	0	0.00	380	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	6,164	33,344	0	0.00	22,829	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL	31,437	187,899	0	0.00	126,295	1.00	0	0	0.00
Function 2490	OTHER SUPPORT SERVICES - SCHOOL ADMIN									
210	PUBLIC EMP RETIREMENT (PERS)	0	0	791	0.00	0	0.00	0	0	0.00
220	FICA	0	0	156	0.00	0	0.00	0	0	0.00
231	WORKER'S COMPENSATION	0	0	14	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0	0.00
233	PFMLI	0	0	8	0.00	0	0.00	0	0	0.00
390	OTHER GENERAL PROF & TECH SRVS	0	0	29,634	0.00	0	0.00	0	0	0.00
Total Function 2490	OTHER SUPPORT SERVICES - SCHOOL ADMIN	0	0	30,603	0.00	0	0.00	0	0	0.00
Total Fund 251	STUDENT INVESTMENT ACT (SIA/SSA)	1,108,550	1,539,818	1,567,525	15.00	1,460,500	11.88	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 251	STUDENT INVESTMENT ACT (SIA/SSA)									
	3299 OTHER RESTRICTEDGRANTS IN AID	1,108,550	1,539,818	1,567,525	0.00	1,460,500	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	1,108,550	1,539,818	1,567,525	0.00	1,460,500	0.00	0	0	0.00
Total Fund 251	STUDENT INVESTMENT ACT (SIA/SSA)	1,108,550	1,539,818	1,567,525	0.00	1,460,500	0.00	0	0	0.00

Requirements Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund 252 GRADUATION AND COLLEGE/CAREER READINESS (M98)

Function 1131 HIGH SCHOOL PROGRAMS

111	LICENSED SALARIES	145,612	160,320	168,247	2.00	185,081	2.00	0	0	0.00
130	ADDITIONAL SALARY	13,513	20,949	23,315	0.00	15,901	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	35,981	40,802	50,875	0.00	59,410	0.00	0	0	0.00
220	FICA	12,843	14,542	15,169	0.00	17,524	0.00	0	0	0.00
231	WORKER'S COMPENSATION	771	869	915	0.00	1,043	0.00	0	0	0.00
232	UNEMPLOYMENT	840	178	20	0.00	23	0.00	0	0	0.00
233	PFMLI	672	760	802	0.00	916	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	13,246	9,649	9,659	0.00	28,859	0.00	0	0	0.00
313	STUDENT SERVICES	21,700	21,700	0	0.00	0	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	4,685	4,973	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	3,788	8,828	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	11,935	13,330	0	0.00	0	0.00	0	0	0.00
470	SOFTWARE	3,500	3,500	0	0.00	3,500	0.00	0	0	0.00

Total Function 1131 HIGH SCHOOL PROGRAMS 269,085 300,399 269,002 2.00 312,257 2.00 0 0 0.00

Function 1132 HIGH SCHOOL EXTRACURRICULAR

130	ADDITIONAL SALARY	6,553	7,044	7,044	0.00	7,546	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	1,404	1,509	1,858	0.00	2,049	0.00	0	0	0.00
220	FICA	497	535	535	0.00	574	0.00	0	0	0.00
231	WORKER'S COMPENSATION	30	32	32	0.00	34	0.00	0	0	0.00
232	UNEMPLOYMENT	33	8	1	0.00	1	0.00	0	0	0.00
233	PFMLI	26	28	28	0.00	30	0.00	0	0	0.00

Total Function 1132 HIGH SCHOOL EXTRACURRICULAR 8,543 9,156 9,498 0.00 10,234 0.00 0 0 0.00

Function 2120 GUIDANCE SERVICES

111	LICENSED SALARIES	44,684	43	64,595	1.00	0	0.00	0	0	0.00
112	CLASSIFIED SALARIES	49,226	58,233	36,817	1.00	44,913	1.00	0	0	0.00
130	ADDITIONAL SALARY	5,927	1,140	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	19,325	8,869	26,748	0.00	12,194	0.00	0	0	0.00
220	FICA	6,982	4,541	7,721	0.00	3,419	0.00	0	0	0.00
231	WORKER'S COMPENSATION	433	285	472	0.00	210	0.00	0	0	0.00
232	UNEMPLOYMENT	456	57	10	0.00	5	0.00	0	0	0.00
233	PFMLI	365	237	404	0.00	179	0.00	0	0	0.00

98

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>										
Fund 252	GRADUATION AND COLLEGE/CAREER READINESS (M98)									
<hr/>										
Function 2120	GUIDANCE SERVICES									
240	CONTRACTUAL EMPLOYEE BENEFITS	36,908	44,230	40,828	0.00	7,214	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	8,357	0	0	0.00	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>										
Total Function 2120	GUIDANCE SERVICES	172,663	117,635	177,595	2.00	68,132	1.00	0	0	0.00
<hr/>										
Total Fund 252	GRADUATION AND COLLEGE/CAREER READINESS (M98)	450,290	427,190	456,094	4.00	390,623	3.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	252	GRADUATION AND COLLEGE/CAREER READINESS (M98)	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	3299	OTHER RESTRICTED GRANTS IN AID	450,290	427,190	456,094	0.00	390,623	0.00	0	0	0.00
	3000	REVENUE FROM STATE SOURCES	450,290	427,190	456,094	0.00	390,623	0.00	0	0	0.00
Total Fund	252	GRADUATION AND COLLEGE/CAREER READINESS (M98)	450,290	427,190	456,094	0.00	390,623	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 253 SUMMER ENRICHMENT AND LEARNING PROGRAMS									
Function 1430 SUMMER SCHOOL HIGH SCHOOL									
130 ADDITIONAL SALARY	0	0	0	0.00	40,658	0.00	0	0	0.00
210 PUBLIC EMP RETIREMENT (PERS)	0	0	0	0.00	11,039	0.00	0	0	0.00
220 FICA	0	0	0	0.00	3,023	0.00	0	0	0.00
231 WORKER'S COMPENSATION	0	0	0	0.00	255	0.00	0	0	0.00
232 UNEMPLOYMENT	0	0	0	0.00	4	0.00	0	0	0.00
233 PFMLI	0	0	0	0.00	158	0.00	0	0	0.00
Total Function 1430 SUMMER SCHOOL HIGH SCHOOL	0	0	0	0.00	55,136	0.00	0	0	0.00
Function 2550 STUDENT TRANSPORTATION SERVICES									
130 ADDITIONAL SALARY	0	0	0	0.00	20,866	0.00	0	0	0.00
210 PUBLIC EMP RETIREMENT (PERS)	0	0	0	0.00	5,665	0.00	0	0	0.00
220 FICA	0	0	0	0.00	1,594	0.00	0	0	0.00
231 WORKER'S COMPENSATION	0	0	0	0.00	1,059	0.00	0	0	0.00
232 UNEMPLOYMENT	0	0	0	0.00	2	0.00	0	0	0.00
233 PFMLI	0	0	0	0.00	83	0.00	0	0	0.00
Total Function 2550 STUDENT TRANSPORTATION SERVICES	0	0	0	0.00	29,269	0.00	0	0	0.00
Total Fund 253 SUMMER ENRICHMENT AND LEARNING PROGRAMS	0	0	0	0.00	84,405	0.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	253	SUMMER ENRICHMENT AND LEARNING PROGRAMS	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	3299	OTHER RESTRICTEDGRANTS IN AID	0	0	0	0.00	84,405	0.00	0	0	0.00
	3000	REVENUE FROM STATE SOURCES	0	0	0	0.00	84,405	0.00	0	0	0.00
Total Fund	253	SUMMER ENRICHMENT AND LEARNING PROGRAMS	0	0	0	0.00	84,405	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE	
Fund 254 ENGLISH LANGUAGE LEARNER (HB3499)										
Function 1291 ENGLISH SECOND LANGUAGE										
112 CLASSIFIED SALARIES	0	53,230	0	0.00	0	0.00	0	0	0.00	
130 ADDITIONAL SALARY	6,502	0	0	0.00	0	0.00	0	0	0.00	
210 PUBLIC EMP RETIREMENT (PERS)	1,328	9,354	0	0.00	0	0.00	0	0	0.00	
220 FICA	419	3,842	0	0.00	0	0.00	0	0	0.00	
231 WORKER'S COMPENSATION	25	255	0	0.00	0	0.00	0	0	0.00	
232 UNEMPLOYMENT	27	53	0	0.00	0	0.00	0	0	0.00	
233 PFMLI	22	201	0	0.00	0	0.00	0	0	0.00	
240 CONTRACTUAL EMPLOYEE BENEFITS	0	44,387	0	0.00	0	0.00	0	0	0.00	
310 INSTR PROF & TECHNICAL SERVICES	6,464	0	2,679	0.00	0	0.00	0	0	0.00	
389 OTHER NON-INST PROF/TECHNICAL SERVICES	12,847	6,582	0	0.00	0	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES	420	96	59,000	0.00	0	0.00	0	0	0.00	
470 SOFTWARE	0	6,750	84,000	0.00	0	0.00	0	0	0.00	
Total Function 1291 ENGLISH SECOND LANGUAGE	28,053	124,750	145,679	0.00	0	0.00	0	0	0.00	
Function 2240 STAFF DEVELOPMENT										
340 TRAVEL	79,536	51,457	0	0.00	0	0.00	0	0	0.00	
Total Function 2240 STAFF DEVELOPMENT	79,536	51,457	0	0.00	0	0.00	0	0	0.00	
Total Fund 254 ENGLISH LANGUAGE LEARNER (HB3499)	107,589	176,207	145,679	0.00	0	0.00	0	0	0.00	

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	254	ENGLISH LANGUAGE LEARNER (HB3499)	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	3299	OTHER RESTRICTEDGRANTS IN AID	107,589	176,207	145,679	0.00	0	0.00	0	0	0.00
	3000	REVENUE FROM STATE SOURCES	107,589	176,207	145,679	0.00	0	0.00	0	0	0.00
Total Fund	254	ENGLISH LANGUAGE LEARNER (HB3499)	107,589	176,207	145,679	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 260 ENERGY EFFICIENT SCHOOLS										
Function 2520	FISCAL SERVICES									
389	OTHER NON-INST PROF/TECHNICAL SERVICES	0	0	101,540	0.00	168,460	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	0	0	101,540	0.00	168,460	0.00	0	0	0.00
Function 5110	LONG-TERM DEBT SERVICE									
610	REDEMPTION OF PRINCIPAL	24,419	25,292	26,367	0.00	26,988	0.00	0	0	0.00
622	BUS IMPROVEMENT INTEREST	3,121	2,248	2,344	0.00	552	0.00	0	0	0.00
Total Function 5110	LONG-TERM DEBT SERVICE	27,540	27,540	28,710	0.00	27,540	0.00	0	0	0.00
Total Fund 260	ENERGY EFFICIENT SCHOOLS	27,540	27,540	130,251	0.00	196,000	0.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	260	ENERGY EFFICIENT SCHOOLS	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
	1990	MISCELLANEOUS	49,739	55,391	45,000	0.00	46,000	0.00	0	0	0.00
	1000	REVENUE-LOCAL SOURCES	49,739	55,391	45,000	0.00	46,000	0.00	0	0	0.00
	5400	BEGINNING FUND BALANCE	125,823	148,022	85,251	0.00	150,000	0.00	0	0	0.00
	5000	OTHER USES	125,823	148,022	85,251	0.00	150,000	0.00	0	0	0.00
Total Fund	260	ENERGY EFFICIENT SCHOOLS	175,562	203,414	130,251	0.00	196,000	0.00	0	0	0.00

**Seaside School District
Oregon Dept of Energy Loan**

Issue Date: August 1, 2012
Original Balance: \$326,570

<u>Fiscal</u>	<u># of Monthly</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026-27	12	26,988	552	27,540
2027-28	1	2,289	6	2,295
Totals		<u>\$ 29,277</u>	<u>\$ 558</u>	<u>\$ 29,835</u>

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>									
Fund 261 EQUITABLE EDUCATION - MEYER									
<hr/>									
Function 2240 STAFF DEVELOPMENT									
310 INSTR PROF & TECHNICAL SERVICES	0	0	35,000	0.00	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 2240 STAFF DEVELOPMENT	0	0	35,000	0.00	0	0.00	0	0	0.00
<hr/>									
Total Fund 261 EQUITABLE EDUCATION - MEYER	0	0	35,000	0.00	0	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 261	EQUITABLE EDUCATION - MEYER									
	5400 BEGINNING FUND BALANCE	35,000	35,000	35,000	0.00	0	0.00	0	0	0.00
	5000 OTHER USES	35,000	35,000	35,000	0.00	0	0.00	0	0	0.00
Total Fund 261	EQUITABLE EDUCATION - MEYER	35,000	35,000	35,000	0.00	0	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 262 STUDENT BODY FUNDS									
Function 1113 ELEMENTARY EXTRACURRICULAR									
410 CONSUMABLE SUPPLIES	7,723	0	29,000	0.00	30,000	0.00	0	0	0.00
Total Function 1113 ELEMENTARY EXTRACURRICULAR	7,723	0	29,000	0.00	30,000	0.00	0	0	0.00
Function 1122 MIDDLE SCHOOL EXTRACURRICULAR									
410 CONSUMABLE SUPPLIES	13,731	0	18,000	0.00	19,000	0.00	0	0	0.00
Total Function 1122 MIDDLE SCHOOL EXTRACURRICULAR	13,731	0	18,000	0.00	19,000	0.00	0	0	0.00
Function 1132 HIGH SCHOOL EXTRACURRICULAR									
410 CONSUMABLE SUPPLIES	413,886	0	820,000	0.00	830,000	0.00	0	0	0.00
Total Function 1132 HIGH SCHOOL EXTRACURRICULAR	413,886	0	820,000	0.00	830,000	0.00	0	0	0.00
Total Fund 262 STUDENT BODY FUNDS	435,340	0	867,000	0.00	879,000	0.00	0	0	0.00

Resources Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 262 STUDENT BODY FUNDS									
1510 INTEREST EARNED	262	0	(350)	0.00	360	0.00	0	0	0.00
1700 EXTRACURRICULAR ACTIVITIES	185,100	0	400,000	0.00	410,000	0.00	0	0	0.00
1990 MISCELLANEOUS	238,804	0	204,000	0.00	210,000	0.00	0	0	0.00
1000 REVENUE-LOCAL SOURCES	424,165	0	603,650	0.00	620,360	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	348,716	337,541	263,350	0.00	258,640	0.00	0	0	0.00
5000 OTHER USES	348,716	337,541	263,350	0.00	258,640	0.00	0	0	0.00
Total Fund 262 STUDENT BODY FUNDS	772,881	337,541	867,000	0.00	879,000	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 263 EARLY LITERACY SUCCESS GRANT										
Function 1111 PRIMARY K-5										
111	LICENSED SALARIES	100,769	71,947	0	0.00	52,604	0.50	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	2,886	15,415	0	0.00	16,888	0.00	0	0	0.00
220	FICA	766	5,481	0	0.00	4,759	0.00	0	0	0.00
231	WORKER'S COMPENSATION	62	331	0	0.00	280	0.00	0	0	0.00
232	UNEMPLOYMENT	50	69	0	0.00	6	0.00	0	0	0.00
233	PFMLI	40	287	0	0.00	249	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	6,481	16,700	0	0.00	9,629	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	0	(4,203)	115,000	0.00	0	0.00	0	0	0.00
470	SOFTWARE	0	8,036	0	0.00	0	0.00	0	0	0.00
Total Function 1111 PRIMARY K-5		111,054	114,062	115,000	0.00	84,415	0.50	0	0	0.00
Total Fund 263 EARLY LITERACY SUCCESS GRANT		111,054	114,062	115,000	0.00	84,415	0.50	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 263	EARLY LITERACY SUCCESS GRANT									
	3299 OTHER RESTRICTEDGRANTS IN AID	106,191	114,062	115,000	0.00	84,415	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	106,191	114,062	115,000	0.00	84,415	0.00	0	0	0.00
	5200 INTERFUND TRANSFERS	4,863	0	0	0.00	0	0.00	0	0	0.00
	5000 OTHER USES	4,863	0	0	0.00	0	0.00	0	0	0.00
Total Fund 263	EARLY LITERACY SUCCESS GRANT	111,054	114,062	115,000	0.00	84,415	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 264 PRESCHOOL PROMISE										
Function 1140	PRE-KINDERGARTEN PROGRAMS									
470	SOFTWARE	1,000	3,486	0	0.00	0	0.00	0	0	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	1,000	3,486	0	0.00	0	0.00	0	0	0.00
Function 2240	STAFF DEVELOPMENT									
340	TRAVEL	3,750	498	0	0.00	0	0.00	0	0	0.00
Total Function 2240	STAFF DEVELOPMENT	3,750	498	0	0.00	0	0.00	0	0	0.00
Function 3300	COMMUNITY SERVICES									
111	LICENSED SALARIES	128,737	116,217	88,630	1.00	95,360	1.00	0	0	0.00
112	CLASSIFIED SALARIES	107,916	115,283	146,221	4.44	210,617	5.50	0	0	0.00
117	UNUSED LEAVE	0	18,903	23,274	0.75	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	10,275	280	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMP RETIREMENT (PERS)	49,749	42,330	45,757	0.00	59,107	0.00	0	0	0.00
220	FICA	18,448	21,624	21,930	0.00	25,435	0.00	0	0	0.00
231	WORKER'S COMPENSATION	1,168	1,330	1,349	0.00	1,557	0.00	0	0	0.00
232	UNEMPLOYMENT	1,206	260	29	0.00	33	0.00	0	0	0.00
233	PFMLI	965	1,131	1,147	0.00	1,330	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	100,249	68,276	54,663	0.00	37,695	0.00	0	0	0.00
389	OTHER NON-INST PROF/TECHNICAL SERVICES	17,756	7,099	5,000	0.00	9,122	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES	577	1,536	600	0.00	1,500	0.00	0	0	0.00
420	TEXTBOOKS	0	0	700	0.00	200	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	575	0	600	0.00	650	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	437,620	394,270	389,900	6.19	442,606	6.50	0	0	0.00
Total Fund 264	PRESCHOOL PROMISE	442,370	398,254	389,900	6.19	442,606	6.50	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	264	PRESCHOOL PROMISE	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
1311	TUITION FROM INDIVIDUALS		49,093	51,725	42,900	0.00	52,906	0.00	0	0	0.00
1000	REVENUE-LOCAL SOURCES		49,093	51,725	42,900	0.00	52,906	0.00	0	0	0.00
2102	ESD APPORTIONMENT		30,000	0	0	0.00	0	0.00	0	0	0.00
2000	INTERMEDIATE SOURCES		30,000	0	0	0.00	0	0.00	0	0	0.00
3299	OTHER RESTRICTEDGRANTS IN AID		301,500	301,500	302,000	0.00	308,700	0.00	0	0	0.00
3000	REVENUE FROM STATE SOURCES		301,500	301,500	302,000	0.00	308,700	0.00	0	0	0.00
5200	INTERFUND TRANSFERS		61,777	45,029	45,000	0.00	81,000	0.00	0	0	0.00
5000	OTHER USES		61,777	45,029	45,000	0.00	81,000	0.00	0	0	0.00
Total Fund	264	PRESCHOOL PROMISE	442,370	398,254	389,900	0.00	442,606	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 277 ANN LEWIS SCHOLARSHIP									
Function 3300 COMMUNITY SERVICES									
374 SCHOLARSHIPS GRANTED	0	0	800	0.00	800	0.00	0	0	0.00
Total Function 3300 COMMUNITY SERVICES	0	0	800	0.00	800	0.00	0	0	0.00
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
820 RESERVED FOR NEXT YEAR	0	0	7,424	0.00	7,429	0.00	0	0	0.00
Total Function 7000 UNAPPROPRIATED ENDING FUND BALANCE	0	0	7,424	0.00	7,429	0.00	0	0	0.00
Total Fund 277 ANN LEWIS SCHOLARSHIP	0	0	8,224	0.00	8,229	0.00	0	0	0.00

Resources Report

23-24 Actuals 24-25 Actuals 25-26 Adopted 25-26 FTE Adopted 26-27 Proposed 26-27 Proposed FTE 26-27 Approved 26-27 Adopted 26-27 Adopted FTE

Fund	Description	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 277	ANN LEWIS SCHOLARSHIP									
1510	INTEREST EARNED	0	0	4	0.00	5	0.00	0	0	0.00
1000	REVENUE-LOCAL SOURCES	0	0	4	0.00	5	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	8,217	8,217	8,220	0.00	8,224	0.00	0	0	0.00
5000	OTHER USES	8,217	8,217	8,220	0.00	8,224	0.00	0	0	0.00
Total Fund 277	ANN LEWIS SCHOLARSHIP	8,217	8,217	8,224	0.00	8,229	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 282	VELLUTINI SCHOLARSHIP									
Function 3300	COMMUNITY SERVICES									
374	SCHOLARSHIPS GRANTED	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE									
820	RESERVED FOR NEXT YEAR	0	0	21,282	0.00	19,305	0.00	0	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	21,282	0.00	19,305	0.00	0	0	0.00
Total Fund 282	VELLUTINI SCHOLARSHIP	0	0	22,282	0.00	20,305	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 282	VELLUTINI SCHOLARSHIP									
	1510 INTEREST EARNED	11	12	11	0.00	12	0.00	0	0	0.00
	1000 REVENUE-LOCAL SOURCES	11	12	11	0.00	12	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	22,266	22,277	22,271	0.00	20,293	0.00	0	0	0.00
	5000 OTHER USES	22,266	22,277	22,271	0.00	20,293	0.00	0	0	0.00
Total Fund 282	VELLUTINI SCHOLARSHIP	22,277	22,289	22,282	0.00	20,305	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 299 FOOD SERVICE PROGRAM									
Function 3100 FOOD SERVICES									
112 CLASSIFIED SALARIES	131,949	140,549	212,024	5.75	246,894	7.00	0	0	0.00
114 MANAGERIAL-CONFIDENTIAL	73,794	85,901	89,414	1.00	101,305	1.00	0	0	0.00
122 SUBSTITUTE-CLASSIFIED	5,047	1,149	0	0.00	0	0.00	0	0	0.00
124 TEMPORARY-CLASSIFIED	9,583	9,470	10,000	0.00	8,352	0.00	0	0	0.00
130 ADDITIONAL SALARY	1,301	3,880	344	0.00	360	0.00	0	0	0.00
210 PUBLIC EMP RETIREMENT (PERS)	45,056	40,617	57,915	0.00	80,189	0.00	0	0	0.00
220 FICA	17,522	19,010	22,534	0.00	27,710	0.00	0	0	0.00
231 WORKER'S COMPENSATION	6,471	7,078	7,414	0.00	10,633	0.00	0	0	0.00
232 UNEMPLOYMENT	1,145	313	31	0.00	36	0.00	0	0	0.00
233 PFMLI	916	994	1,241	0.00	1,453	0.00	0	0	0.00
240 CONTRACTUAL EMPLOYEE BENEFITS	92,493	113,622	106,700	0.00	51,318	0.00	0	0	0.00
321 CLEANING SERVICES	3,316	2,833	3,500	0.00	3,623	0.00	0	0	0.00
340 TRAVEL	600	0	0	0.00	0	0.00	0	0	0.00
389 OTHER NON-INST PROF/TECHNICAL SERVICES	0	1,169	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES	3,520	5,213	5,427	0.00	5,617	0.00	0	0	0.00
415 COMMODITIES	45,322	53,932	58,000	0.00	60,000	0.00	0	0	0.00
450 PURCHASED FOOD	205,478	230,368	351,655	0.00	326,406	0.00	0	0	0.00
470 SOFTWARE	8,099	0	6,000	0.00	6,000	0.00	0	0	0.00
640 DUES AND FEES	1,915	1,836	2,000	0.00	2,000	0.00	0	0	0.00
Total Function 3100 FOOD SERVICES	653,527	717,934	934,200	6.75	931,896	8.00	0	0	0.00
Total Fund 299 FOOD SERVICE PROGRAM	653,527	717,934	934,200	6.75	931,896	8.00	0	0	0.00

Resources Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 299 FOOD SERVICE PROGRAM									
1612 LUNCH	350	0	0	0.00	0	0.00	0	0	0.00
1620 NON-REIMBURSABLE SALES	2,331	4,663	30,000	0.00	17,500	0.00	0	0	0.00
1990 MISCELLANEOUS	1,603	2,756	37,000	0.00	3,000	0.00	0	0	0.00
1000 REVENUE-LOCAL SOURCES	4,284	7,420	67,000	0.00	20,500	0.00	0	0	0.00
3299 OTHER RESTRICTEDGRANTS IN AID	71,185	114,834	65,000	0.00	77,000	0.00	0	0	0.00
3000 REVENUE FROM STATE SOURCES	71,185	114,834	65,000	0.00	77,000	0.00	0	0	0.00
4505 NSLF	333,398	600,862	594,200	0.00	614,396	0.00	0	0	0.00
4910 COMMODITIES	45,322	53,932	58,000	0.00	60,000	0.00	0	0	0.00
4000 FEDERAL SOURCES	378,720	654,795	652,200	0.00	674,396	0.00	0	0	0.00
5200 INTERFUND TRANSFERS	0	0	150,000	0.00	160,000	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	151,510	(47,828)	0	0.00	0	0.00	0	0	0.00
5000 OTHER USES	151,510	(47,828)	150,000	0.00	160,000	0.00	0	0	0.00
Total Fund 299 FOOD SERVICE PROGRAM	605,698	729,219	934,200	0.00	931,896	0.00	0	0	0.00

Debt Service Funds

(300)

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>									
Fund 300 DEBT SERVICE FUND									
<hr/>									
Function 5110 LONG-TERM DEBT SERVICE									
610 REDEMPTION OF PRINCIPAL	2,538,368	2,812,416	3,103,127	0.00	3,215,873	0.00	0	0	0.00
621 REGULAR INTEREST	2,921,666	2,798,686	2,667,290	0.00	2,756,513	0.00	0	0	0.00
<hr/>									
Total Function 5110 LONG-TERM DEBT SERVICE	5,460,034	5,611,102	5,770,417	0.00	5,972,386	0.00	0	0	0.00
<hr/>									
Total Fund 300 DEBT SERVICE FUND	5,460,034	5,611,102	5,770,417	0.00	5,972,386	0.00	0	0	0.00

**Seaside School District
General Obligation Bonds, Series 2017B**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/15/2026			1,241,375	1,241,375
6/15/2027	3,255,000	5.000%	1,241,375	4,496,375
12/15/2027			1,160,000	1,160,000
6/15/2028	3,575,000	5.000%	1,160,000	4,735,000
12/15/2028			1,070,625	1,070,625
6/15/2029	3,915,000	5.000%	1,070,625	4,985,625
12/15/2029			972,750	972,750
6/15/2030	4,280,000	5.000%	972,750	5,252,750
12/15/2030			865,750	865,750
6/15/2031	4,660,000	5.000%	865,750	5,525,750
12/15/2031			749,250	749,250
6/15/2032	5,070,000	5.000%	749,250	5,819,250
12/15/2032			622,500	622,500
6/15/2033	5,505,000	5.000%	622,500	6,127,500
12/15/2033			484,875	484,875
6/15/2034	5,965,000	5.000%	484,875	6,449,875
12/15/2034			335,750	335,750
6/15/2035	6,455,000	5.000%	335,750	6,790,750
12/15/2035			174,375	174,375
6/15/2036	6,975,000	5.000%	174,375	7,149,375
Totals	<u>\$ 49,655,000</u>		<u>\$ 15,354,500</u>	<u>\$ 65,009,500</u>

**Seaside School District
General Obligation Bonds, Series 2017A**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Compounded</u>	<u>Total</u>
6/15/2037	\$ 3,141,838	4.360%	\$ 4,383,162	\$ 7,525,000
6/15/2038	3,078,318	4.380%	4,651,682	7,730,000
6/15/2039	3,003,528	4.420%	4,941,472	7,945,000
6/15/2040	2,939,477	4.440%	5,220,523	8,160,000
6/15/2041	2,877,061	4.460%	5,507,939	8,385,000
6/15/2042	2,814,434	4.480%	5,800,566	8,615,000
6/15/2043	2,753,285	4.500%	6,101,715	8,855,000
6/15/2044	2,691,962	4.520%	6,408,038	9,100,000
6/15/2045	2,630,436	4.540%	6,719,564	9,350,000
6/15/2046	2,568,857	4.560%	7,036,143	9,605,000
6/15/2047	2,508,460	4.580%	7,361,540	9,870,000
Totals	<u>\$ 31,007,656</u>		<u>\$ 64,132,344</u>	<u>\$ 95,140,000</u>

Seaside School District
Seaside School District General Obligation Bond, Series 2020

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total</u>
1 2/1 5 /2026			14,385	14,385
06/1 5 /2027	157,448	2. 040%	14,385	171,833
1 2/1 5 /2027			12,779	12,779
06/1 5 /2028	166,319	2. 040%	12,779	179,098
1 2/1 5 /2028			11,082	11,082
06/1 5 /2029	175,851	2. 040%	11,082	186,933
1 2/1 5 /2029			9,288	9,288
06/1 5 /2030	182,180	2. 040%	9,288	191,468
1 2/1 5 /2030			7,430	7,430
06/1 5 /203 1	196,619	2. 040%	7,430	204,049
1 2/1 5 /203 1			5,425	5,425
06/1 5 /2032	205,212	2. 040%	5,425	210,637
1 2/1 5 /2032			3,331	3,331
06/1 5 /2033	214,474	2. 040%	3,331	217,805
1 2/1 5 /2033			1,144	1,144
06/1 5 /2034	112,142	2. 040%	1,144	113,286
Totals	<u>\$ 1,410,245</u>		<u>\$ 129,727</u>	<u>\$ 1,539,972</u>

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE	
Fund 302 DEBT SERVICE - PERS UAL										
Function 5110 LONG-TERM DEBT SERVICE										
610 REDEMPTION OF PRINCIPAL	820,000	900,000	990,000	0.00	1,080,000	0.00	0	0	0.00	
621 REGULAR INTEREST	218,480	177,389	137,290	0.00	82,682	0.00	0	0	0.00	
Total Function 5110 LONG-TERM DEBT SERVICE	1,038,480	1,077,389	1,127,290	0.00	1,162,682	0.00	0	0	0.00	
Total Fund 302 DEBT SERVICE - PERS UAL	1,038,480	1,077,389	1,127,290	0.00	1,162,682	0.00	0	0	0.00	

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 310 DEBT SERVICE - FFCO									
Function 5110 LONG-TERM DEBT SERVICE									
610 REDEMPTION OF PRINCIPAL	320,000	335,000	340,000	0.00	355,000	0.00	0	0	0.00
621 REGULAR INTEREST	245,800	233,000	226,300	0.00	212,700	0.00	0	0	0.00
Total Function 5110 LONG-TERM DEBT SERVICE	565,800	568,000	566,300	0.00	567,700	0.00	0	0	0.00
Total Fund 310 DEBT SERVICE - FFCO	565,800	568,000	566,300	0.00	567,700	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 300	DEBT SERVICE FUND									
	1111 CURRENT YEAR'S TAXES	5,070,074	5,144,408	5,441,924	0.00	5,850,485	0.00	0	0	0.00
	1112 PRIOR YEAR'S TAXES	135,721	136,772	88,793	0.00	91,901	0.00	0	0	0.00
	1990 MISCELLANEOUS	(61,549)	0	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE-LOCAL SOURCES	5,144,246	5,281,180	5,530,717	0.00	5,942,386	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	337,725	21,938	239,700	0.00	30,000	0.00	0	0	0.00
	5000 OTHER USES	337,725	21,938	239,700	0.00	30,000	0.00	0	0	0.00
Total Fund 300	DEBT SERVICE FUND	5,481,971	5,303,117	5,770,417	0.00	5,972,386	0.00	0	0	0.00

Seaside School District				
OSBA Pension Bond Pool (2005 School Pool)				
<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total Debt Service</u>
12/30/2026			41,341	41,341
6/30/2027	1,080,000		41,341	1,121,341
12/30/2027			14,281	14,281
6/30/2028	<u>570,000</u>		<u>12,282</u>	<u>582,282</u>
Totals	<u><u>1,650,000</u></u>		<u><u>\$ 109,245</u></u>	<u><u>\$ 1,759,245</u></u>

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 302	DEBT SERVICE - PERS UAL									
	1510 INTEREST EARNED	34,552	19,504	10,000	0.00	5,000	0.00	0	0	0.00
	1970 SERVICES PROVIDED OTHER FUNDS	992,635	1,078,297	1,117,290	0.00	1,157,682	0.00	0	0	0.00
	1000 REVENUE-LOCAL SOURCES	1,027,187	1,097,801	1,127,290	0.00	1,162,682	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	(11,293)	0	0.00	0	0.00	0	0	0.00
	5000 OTHER USES	0	(11,293)	0	0.00	0	0.00	0	0	0.00
Total Fund 302	DEBT SERVICE - PERS UAL	1,027,187	1,086,508	1,127,290	0.00	1,162,682	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 310	DEBT SERVICE - FFCO									
	5200 INTERFUND TRANSFERS	568,200	568,000	566,300	0.00	567,700	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	(568,200)	(565,800)	0	0.00	0	0.00	0	0	0.00
	5000 OTHER USES	0	2,200	566,300	0.00	567,700	0.00	0	0	0.00
Total Fund 310	DEBT SERVICE - FFCO	0	2,200	566,300	0.00	567,700	0.00	0	0	0.00

**Seaside School District
Full Faith Credit Obligation, 2020**

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total</u>
12/1/2026			106,350	106,350
6/1/2027	355,000	4.000%	106,350	461,350
12/1/2027			99,250	99,250
6/1/2028	370,000	4.000%	99,250	469,250
12/1/2028			91,850	91,850
6/1/2029	380,000	4.000%	91,850	471,850
12/1/2029			84,250	84,250
6/1/2030	400,000	4.000%	84,250	484,250
12/1/2030			76,250	76,250
6/1/2031	415,000	4.000%	76,250	491,250
12/1/2031			67,950	67,950
6/1/2032	430,000	4.000%	67,950	497,950
12/1/2032			59,350	59,350
6/1/2033	450,000	4.000%	59,350	509,350
12/1/2033			50,350	50,350
6/1/2034	465,000	4.000%	50,350	515,350
12/1/2034			41,050	41,050
6/1/2035	485,000	4.000%	41,050	526,050
12/1/2035			31,350	31,350
6/1/2036	505,000	2.375%	31,350	536,350
12/1/2036			25,353	25,353
6/1/2037	515,000	2.375%	25,354	540,354
12/1/2037			19,237	19,237
6/1/2038	530,000	2.375%	19,237	549,237
12/1/2038			12,944	12,944
6/1/2039	540,000	2.375%	12,944	552,944
12/1/2039			6,531	6,531
6/1/2040	550,000	2.375%	6,531	556,531
Totals	<u>\$ 6,390,000</u>		<u>\$ 1,544,131</u>	<u>\$ 7,934,131</u>

Capital Projects Fund

(400)

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 400	CAPITAL IMPROVEMENT									
Function 4120	SITE ACQUISITION & DEVELOPMENT SERVICES									
383	ARCHITECT/ENGINEER SERVICES	0	0	300,000	0.00	100,000	0.00	0	0	0.00
640	DUES AND FEES	0	18	0	0.00	0	0.00	0	0	0.00
Total Function 4120	SITE ACQUISITION & DEVELOPMENT SERVICES	0	18	300,000	0.00	100,000	0.00	0	0	0.00
Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
380	NON-INSTR PROF & TECH SERVICES	1,097,409	493,400	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE SUPPLIES	41,451	2,425	0	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	3,678,440	2,053,695	0	0.00	0	0.00	0	0	0.00
540	EQUIPMENT	96,230	388	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	6,211	(6,612)	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	4,919,740	2,543,297	0	0.00	0	0.00	0	0	0.00
Total Fund 400	CAPITAL IMPROVEMENT	4,919,740	2,543,315	300,000	0.00	100,000	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
<hr/>									
Fund 410 LGIP GO BOND 2017									
<hr/>									
Function 4150 BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
380 NON-INSTR PROF & TECH SERVICES	476,768	4,150	0	0.00	0	0.00	0	0	0.00
<hr style="border-top: 1px dashed black;"/>									
Total Function 4150 BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	476,768	4,150	0	0.00	0	0.00	0	0	0.00
<hr/>									
Total Fund 410 LGIP GO BOND 2017	476,768	4,150	0	0.00	0	0.00	0	0	0.00

Requirements Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 420	CAPITAL MAINTENANCE RESERVE									
Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
640	DUES AND FEES	0	0	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	0	0	0	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE									
820	RESERVED FOR NEXT YEAR	0	0	1,356,445	0.00	1,431,445	0.00	0	0	0.00
Total Function 7000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	1,356,445	0.00	1,431,445	0.00	0	0	0.00
Total Fund 420	CAPITAL MAINTENANCE RESERVE	0	0	1,356,445	0.00	1,431,445	0.00	0	0	0.00

Requirements Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Grand Totals:	40,870,787	42,226,967	49,496,219	231.31	47,207,311	220.56	0	0	0.00

Resources Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 400 CAPITAL IMPROVEMENT									
1510 INTEREST EARNED	0	1,452	0	0.00	0	0.00	0	0	0.00
1990 MISCELLANEOUS	247,007	0	0	0.00	0	0.00	0	0	0.00
1000 REVENUE-LOCAL SOURCES	247,007	1,452	0	0.00	0	0.00	0	0	0.00
5200 INTERFUND TRANSFERS	0	349,971	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	5,278,683	605,949	300,000	0.00	100,000	0.00	0	0	0.00
5000 OTHER USES	5,278,683	955,920	300,000	0.00	100,000	0.00	0	0	0.00
Total Fund 400 CAPITAL IMPROVEMENT	5,525,689	957,372	300,000	0.00	100,000	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 410	LGIP GO BOND 2017									
	1510 INTEREST EARNED	15,490	3,767	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE-LOCAL SOURCES	15,490	3,767	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	952,542	491,263	0	0.00	0	0.00	0	0	0.00
	5000 OTHER USES	952,542	491,263	0	0.00	0	0.00	0	0	0.00
Total Fund 410	LGIP GO BOND 2017	968,032	495,030	0	0.00	0	0.00	0	0	0.00

Resources Report

		23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Fund 420	CAPITAL MAINTENANCE RESERVE									
	5200 INTERFUND TRANSFERS	75,000	0	50,000	0.00	75,000	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	1,081,445	1,156,445	1,306,445	0.00	1,356,445	0.00	0	0	0.00
	5000 OTHER USES	1,156,445	1,156,445	1,356,445	0.00	1,431,445	0.00	0	0	0.00
Total Fund 420	CAPITAL MAINTENANCE RESERVE	1,156,445	1,156,445	1,356,445	0.00	1,431,445	0.00	0	0	0.00

Resources Report

	23-24 Actuals	24-25 Actuals	25-26 Adopted	25-26 FTE Adopted	26-27 Proposed	26-27 Proposed FTE	26-27 Approved	26-27 Adopted	26-27 Adopted FTE
Grand Totals:	53,163,848	49,630,546	49,496,219	0.00	47,207,311	0.00	0	0	0.00

Glossary of Terms

ACCOUNTING SYSTEM: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION: A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

ACTIVITY: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ARBITRAGE: Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

BALANCE SHEET: The financial statement disclosing the assets, liabilities, and equity of an entity at a specified date in conformity

with GAAP.

BASIC FINANCIAL STATEMENTS: Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an “all-inclusive” operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds, and nonexpendable trust funds).

BASIS OF ACCOUNTING: A term used to refer to *when* revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan is finally approved by that body.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years’ actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government’s experience during the past period, its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES: Expenditures resulting in the acquisition of or addition to the government’s general fixed assets.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CASH: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report of a government. It includes (a) the five combined financial statements in the combined statements—overview and their related notes (the “liftable” GPFS) and (b) combining statements by fund type, individual fund, and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical section. Every government reporting entity should prepare a CAFR.

COST: The amount of money or other consideration exchanged for goods or services.

COST ACCOUNTING: The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

CURRENT: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

DEFICIT: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy; and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasted asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DOUBLE ENTRY: A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

ENCUMBRANCES: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTITY: (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue Annual Comprehensive Financial Reports (ACFR) and Governmental Financial Statements.

EQUITY ACCOUNTS: Those accounts presenting the difference between assets and liabilities of the fund.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, entitlements and shared revenues.

FINANCIAL AUDIT: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. In the private sector, these assets are referred to most often as property, plants, and equipment.

FIXTURES: Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself, are considered a part of the building; all others are classified as equipment.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUND: A fiscal and accounting entity with a self balancing set of accounts in which cash or other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between fund assets and fund liabilities of governmental and similar trust funds.

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

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS PAYABLE: Bonds backed by the full faith and credit of government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment upon and expand upon these basic standards. These SAS, together with the 10 basic standards, constitutes GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS): Five combined financial statements that, together with the accompanying notes, constitute the minimum financial reporting needed for fair presentation in conformity with GAAP. These five combined financial statements, with their accompanying notes, make up the first of the financial reporting pyramid's three reporting levels containing financial statements. Known as the combined statements—overview, these statements include: (1) combined balance sheet—all fund types and account groups; (2) combined statement of revenues, expenditures, and changes in fund balances—all governmental fund types; (3) combined statement of revenues, expenditures and changes in fund balances— budget and actual—general and special revenue fund types (and similar governmental fund types for which annual budgets have been legally adopted); (4) combined statement of revenues, expenses and changes in retained earnings (or equity)—all proprietary fund types; and (5) combined statement of changes in financial position—all proprietary fund types. Trust fund operations may be reported in (2), (4), and (5) above, as appropriate, or separately. The combined statements— overview are also referred to as the “liftable” GPFS.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard- setting body for government entities.

GROSS BONDED DEBT: The total amount of direct debt of a government, represented by out- standing bonds before deduction of any assets available and earmarked for their retirement.

INTERNAL AUDITING: An independent appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically, and the organization's objectives are being achieved. The term covers all forms of appraisal of activities undertaken by auditors working for and within an organization.

INTERNAL CONTROL STRUCTURE: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

INVENTORY: (1) A detailed list showing quantities, descriptions, and values of property; and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operation.

LEVY: (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

MEASUREMENT FOCUS: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds and expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NET INCOME: Proprietary fund excess of operating revenues, nonoperating revenues, operating transfers in over operating expenses, non operating expenses, and operating transfers out.

OBJECT: As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, and materials and supplies).

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES: Proprietary fund expenses related directly to the fund's primary activities.

OVERHEAD: Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually, these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, and supervision.

PERMANENT TAX RATE LIMIT: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

PROGRAM BUDGET: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

PROJECTED TOTAL-LIFE COST: The total anticipated costs related to a fixed asset during its estimated useful life. Projected total-life cost normally includes a detailed schedule of maintenance requirements for each year of the asset's life, including preventive maintenance, normal repair and replacement, and replacement of major parts or components needed to achieve the normal (intended) life of the asset. The total-life cost is calculated at the time an asset is acquired or constructed, often as an integral part of capital acquisition or budgeting procedures.

PURCHASE ORDER: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REPLACEMENT COST: The amount of cash or other considerations that would be required today to obtain the same asset or its equivalent.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

REVENUES: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers in are classified separately from revenues.

STANDARD COST: The predetermined cost of performing an operation or producing a product when labor, materials, and equipment are used efficiently under reasonable and normal conditions. Normal conditions exist when there is an absence of special or extraordinary factors affecting the quality or quantity of the work performed or the time or method of performing it.

SUBFUNCTION: A grouping of related activities within a particular government function.

UNENCUMBERED APPROPRIATION: That portion of an appropriation not yet expended or encumbered.

WORK ORDER: A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job; specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor; as well as materials and equipment used.