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*

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 COMMITEE**
   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

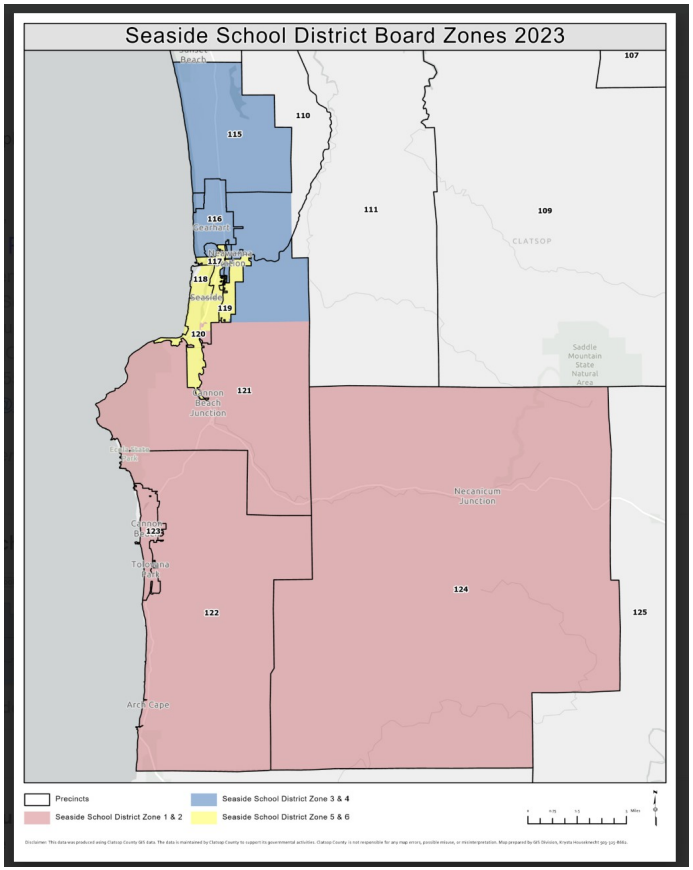
School Board Members are volunteers and serve the students and their families in their zones. Their primary role is to establish policies that give the district direction to set priorities and achieve its goals. This is accomplished with the Superintendent, who implements policies and programs to meet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

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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:

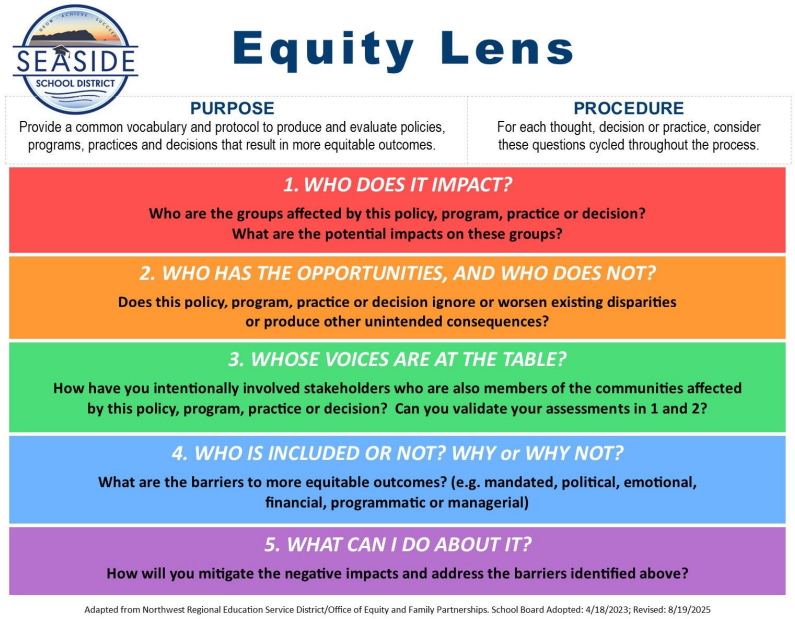
Goal 1 - *All students will be on track to graduate with a plan beyond high school.*

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.*



District Leadership

Superintendent	Susan Penrod
Business Manager	Toni Vandershule
Director of Curriculum and Instruction	Cate Blakesley
Director of Special Services	Jenny Risner
Seaside High School & Seaside Middle Principal	Jeff Roberts
Seaside High School Assistant Principal	Jason Boyd
Seaside Middle School Associate Principal	Wendy Crozier
Seaside Middle School Assistant Principal	Karolina Gage
Pacific Ridge Elementary Principal	Juliann Wozniak
Pacific Ridge Elementary Assistant Principal	Desiree Graetz
Pacific Ridge Elementary Assistant Principal	Ellie Irish Jones
Facilities Supervisor	Chuck Loesch
Transportation Supervisor	Chris Peters
Food Service Supervisor	Jessica Smith
Technology Supervisor	Jack Walker
Athletic Director	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

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December

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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.

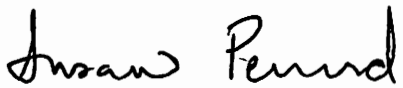
General Fund

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.

FUND	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 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.

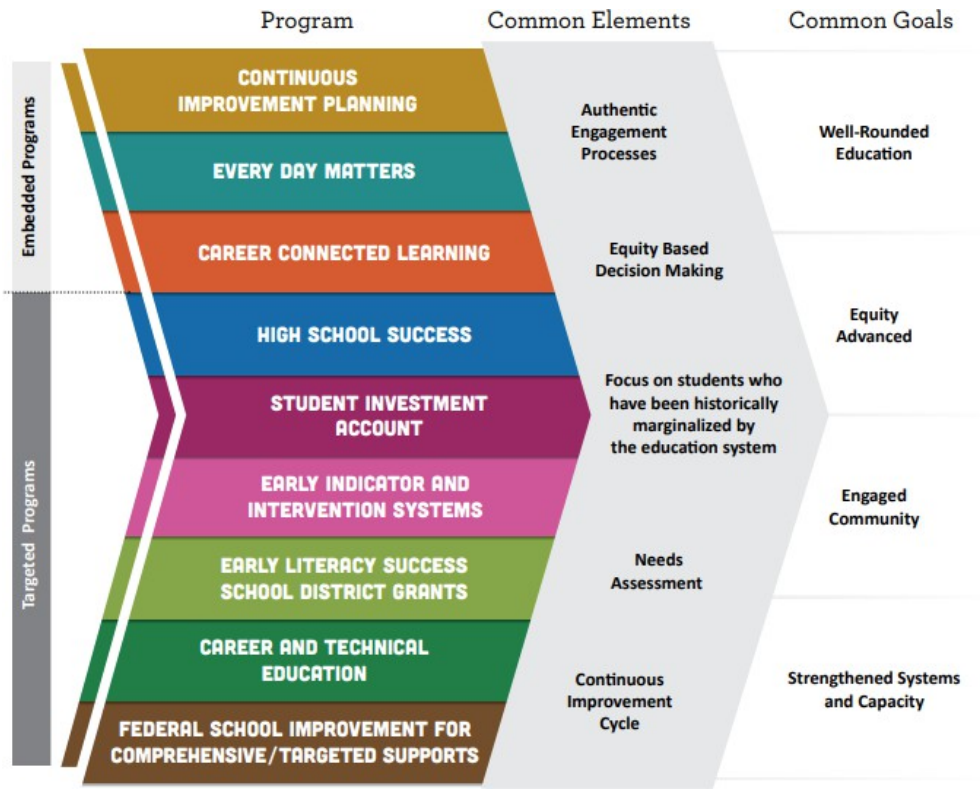
Staffing and Resource Allocations

As employee compensation is the biggest single expense incurred by the district, budget sta ff 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 expenditures[1]; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds[2]; liquidity[3]; and designations[4]. 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.

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

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	*Accounts for all financial resources of the district except those required to be accounted for in another fund.*
200 Special Revenue Fund	*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.*
300 Debt Service Fund	*Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.*
400 Capital Projects Fund	*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.*

Revenue Dimensions

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

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	0.00
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

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			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

			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

			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

			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

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			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

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			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**

			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**
											52
Function	**2222**	**LIBRARY SERVICES**									
	111	LICENSED SALARIES	0	0	50,073	1.00	59,599	1.00	0	0	0.00

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			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

			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

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			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 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**
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

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			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	**2520**	**FISCAL SERVICES**									
	650	INSURANCE AND JUDGMENTS	394,112	333,619	364,875	0.00	450,000	0.00	0	0	0.00
Total Function	**2520**	**FISCAL SERVICES**	**928,699**	**1,042,636**	**1,198,058**	**5.00**	**1,363,969**	**4.50**	**0**	**0**	**0.00**
Function	**2540**	**OPERATION & MAINTENANCE - PLANT SERVICES**									
	112	CLASSIFIED SALARIES	518,501	598,549	658,594	12.88	773,892	14.00	0	0	0.00
	114	MANAGERIAL-CONFIDENTIAL	89,363	103,386	108,227	1.00	117,529	1.00	0	0	0.00
	117	UNUSED LEAVE	2,548	1,360	0	0.00	0	0.00	0	0	0.00
	122	SUBSTITUTE-CLASSIFIED	27,188	9,979	0	0.00	0	0.00	0	0	0.00
	130	ADDITIONAL SALARY	51,028	149	0	0.00	0	0.00	0	0	0.00
	210	PUBLIC EMP RETIREMENT (PERS)	130,290	143,861	187,395	0.00	211,874	0.00	0	0	0.00
	220	FICA	52,653	56,697	60,811	0.00	66,465	0.00	0	0	0.00
	231	WORKER'S COMPENSATION	18,934	20,687	21,892	0.00	22,805	0.00	0	0	0.00
	232	UNEMPLOYMENT	3,441	1,219	80	0.00	88	0.00	0	0	0.00
	233	PFMLI	2,753	2,965	3,180	0.00	3,511	0.00	0	0	0.00
	240	CONTRACTUAL EMPLOYEE BENEFITS	174,848	237,919	233,578	0.00	184,137	0.00	0	0	0.00
	325	ELECTRICITY	185,463	190,015	191,000	0.00	215,900	0.00	0	0	0.00
	326	HEATING FUEL	62,519	63,112	115,500	0.00	121,400	0.00	0	0	0.00
	327	WATER AND SEWAGE	20,295	30,986	48,300	0.00	50,500	0.00	0	0	0.00
	328	GARBAGE	53,424	68,455	59,000	0.00	59,000	0.00	0	0	0.00
	340	TRAVEL	0	0	500	0.00	500	0.00	0	0	0.00
	350	COMMUNICATION	0	295	0	0.00	0	0.00	0	0	0.00
	380	NON-INSTR PROF & TECH SERVICES	0	4,705	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	48,859	50,458	50,000	0.00	60,000	0.00	0	0	0.00
	411	VEHICLE FUEL	2,337	7,260	6,000	0.00	7,000	0.00	0	0	0.00
	470	SOFTWARE	0	4,400	4,500	0.00	2,500	0.00	0	0	0.00
	640	DUES AND FEES	0	0	209	0.00	216	0.00	0	0	0.00
	650	INSURANCE AND JUDGMENTS	7,189	7,620	12,510	0.00	15,000	0.00	0	0	0.00
Total Function	**2540**	**OPERATION & MAINTENANCE - PLANT SERVICES**	**1,451,633**	**1,604,075**	**1,761,275**	**13.88**	**1,912,317**	**15.00**	**0**	**0**	**0.00**
Function	**2542**	**CARE & UPKEEP - BUILDINGS**									
	322	REPAIRS & MAINT SERVICES	111,037	139,881	149,400	0.00	155,900	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES	36,947	27,806	48,200	0.00	50,200	0.00	0	0	0.00
	460	NON-CONSUMABLE SUPPLIES	155,377	70,207	68,000	0.00	68,000	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

			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	0.00
Total Function	**2700**	**SUPPLEMENTAL RETIREMENT PROGRAM**	**102,554**	**79,303**	**83,040**	**0.00**	**82,903**	**0.00**	**0**	**0**	**0.00**

		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 5200 TRANSFER OF FUNDS										
790	OTHER TRANSFERS	709,840	963,000	811,300	0.00	883,700	0.00	0	0	0.00
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
Total Function 6110 OPERATING CONTINGENCY		**0**	**0**	**6,100,000**	**0.00**	**4,800,000**	**0.00**	**0**	**0**	**0.00**
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

		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)

			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

		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**									
3299	OTHER RESTRICTEDGRANTS 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

			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

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			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

		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									
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
Total Fund 234	TITLE IIA-CSRI	6,480	83,386	0	0.00	55,000	0.00	0	0	0.00

			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**

			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**

			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	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

			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	**255(**	**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	**266(**	**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

		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

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			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**										
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
Total Function 2660	**TECHNOLOGY SERVICES**		**110,972**	**1,000**	**233,900**	**0.00**	**282,000**	**0.00**	**0**	**0**	**0.00**
Total Fund 236	**TECHNOLOGY GRANTS**		110,972	1,000	233,900	0.00	282,000	0.00	0	0	0.00

		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									
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

			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

			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										
	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

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		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										
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
Total Function 2120 GUIDANCE SERVICES		**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

		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

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			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

	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									
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

			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

		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

		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										
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
Total Function 1291 ENGLISH SECOND LANGUAGE		**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

		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

			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

		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

			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**

			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 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**
Total Fund 246	**TITLE IV - SSAE**		52,830	66,736	54,000	0.00	37,000	0.00	0	0	0.00

	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

			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

			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**

			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

		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										
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 RESTRICTEDGRANTS 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

			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

			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

			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

			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

			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

			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

			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 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
Total Function 2120	**GUIDANCE SERVICES**		**172,663**	**117,635**	**177,595**	**2.00**	**68,132**	**1.00**	**0**	**0**	**0.00**
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

			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)										
	3299	OTHER RESTRICTEDGRANTS 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

			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

			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										
	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

			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

			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)										
	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

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		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

			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										
	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: Au ust 1, 2012
Original Balance: $326,570

Fiscal	# of Mont ly	Principal	Interest	Total
2026-27	12	26,988	552	27,540
2027-28	1	2,289	6	2,295
Totals		$ 29,277	$ 558	$ 29,835

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 261	**EQUITABLE EDUCATION - MEYER**									
Function 2240	**STAFF DEVELOPMENT**									
310	INSTR PROF & TECHNICAL SERVICES	0	0	35,000	0.00	0	0.00	0	0	0.00
Total Function 2240	**STAFF DEVELOPMENT**	**0**	**0**	**35,000**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 261	**EQUITABLE EDUCATION - MEYER**	0	0	35,000	0.00	0	0.00	0	0	0.00

		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

		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

		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

			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

		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

			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

		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**									
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

			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

		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

			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

		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

		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
Fund 300	**DEBT SERVICE FUND**										
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
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**
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

Date	Principal	Coupon	Interest	Total Debt Service
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	$ 49,655,000		$ 15,354,500	$ 65,009,500

Seaside School District
General Obligation Bonds, Series 2017A

Date	Principal	Coupon	Componded	Total
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	$ 31,007,656		$ 64,132,344	$ 95,140,000

Seaside School District

Seaside School District General Obligation Bond, Series 2020

Date	Principal	Coupon	Interest	Total
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	$ 1,410,245		$ 129,727	$ 1,539,972

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)

Period Ending	Principal	Coupon	Interest	Total Debt Service
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	570,000		12,282	582,282
Totals	1,650,000		$ 109,245	$ 1,759,245

			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

		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

Date	Principal	Coupon	Interest	Total
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	$ 6,390,000		$ 1,544,131	$ 7,934,131

Capital Projects Fund

(400)

			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

			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**										
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
Total Function 4150	**BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT**		**476,768**	**4,150**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**
Total Fund 410	**LGIP GO BOND 2017**		476,768	4,150	0	0.00	0	0.00	0	0	0.00

			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

		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

		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

		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 qualities, 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 operati

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 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.