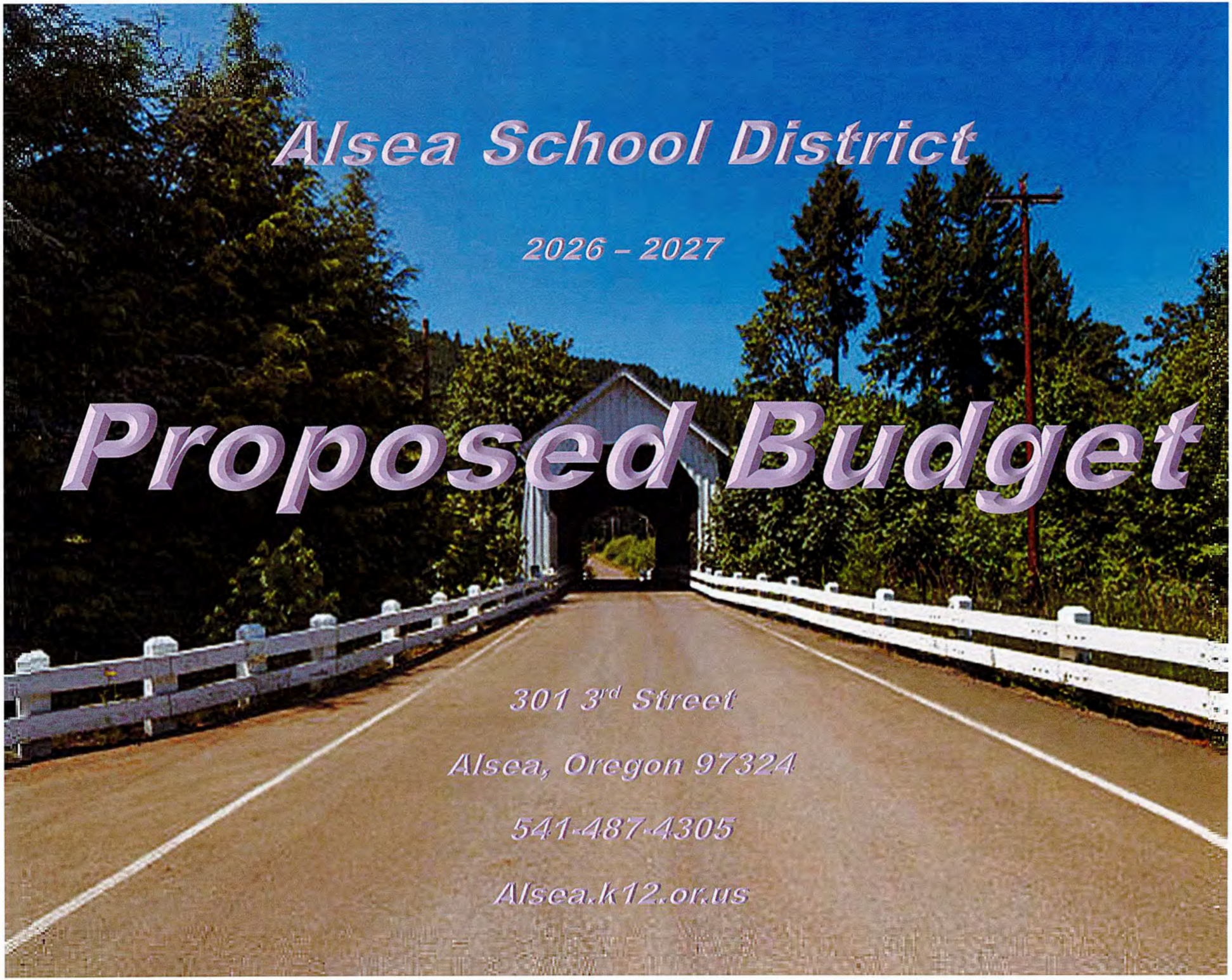
Alsea Budget Committee Meeting

Tuesday, April 21, 2026 6:00 PM
Staff Room, 301 S 3rd St, Alsea, OR 97324

1. **Call to Order**
   a. Flag Salute
2. **2026-27 Fiscal Year Budget Committee Members**
3. **Elect Budget Committee Chair**
4. **Proposed 2026-27 Budget Presentation**


Alsea School District
2026 – 2027
Proposed Budget
301 3rd Street
Alsea, Oregon 97324
541-487-4305
Alsea.k12.or.us

Budget Committee Members
Fiscal Year 2026-2027

School Board Members	Email Address	Term End
Risteen Follett (Chair)	risteen.follett@alsea.k12.or.us	6.30.2029
Jamie Olsen (Vice-Chair)	Jamie.olsen@alsea.k12.or.us	6.30.2027
George Laiblin	George.laiblin@alsea.k12.or.us	6.30.2029
Soren Rounds	soren.rounds@alsea.k12.or.us	6.30.2027
Russ Ceperich	russ.ceperich@alsea.k12.or.us	6.30.2027

Budget Committee Members	Email Address	Term End
Kathi Gamler	gamlerk@hotmail.com	6.30.2027
VACANCY		
MacKenzie Webb	mackenzie.foster10@gmail.com	6.30.2027
Tracy Foster	foster@peak.org	6.30.2028
Cheryl VanLeuven	cherriev@msn.com	6.30.2027

ALSEA SCHOOL DISTRICT 7J

PO Box B * Alsea, Oregon 97324 * 541-487-4305 * Fax 541-487-4089
www.alsea.k12.or.us

2026 – 2027 ADOPTED BUDGET CALENDAR

Monday, February 9, 2026	Approval of 2026 – 2027 Budget Calendar Announce Budget Committee Vacancies – Advertise on Website, Facebook, and Email
Monday, March 9, 2026	School Board fills all Budget Committee Vacancies by Appointment
Thursday, March 26, 2026	Publish Notice of Budget Committee Meeting – ORS 294.426(5) -The notice may be published once in a newspaper, not more than 30 days before the meeting date and not less than five days before the meeting date, and once on the municipal corporation's Internet website, in a prominent manner and maintained on the website for at least 10 days before the meeting date. The newspaper notice must contain the Internet website address at which the notice is posted.
Tuesday, April 14, 2026	Proposed Budget Document Due
Tuesday, April 21, 2026	Budget Committee Meeting #1 (6:00pm)
Monday, May 11, 2026	Budget Committee Meeting #2 (only if needed) / Budget Approval (6pm)
Tuesday, May 26, 2026	Budget Committee Meeting #3 (only if needed) / Budget Approval (6pm)
Tuesday, June 2, 2026	Publish Budget Financial Summary and Notice of Budget Hearing - ORS 294.438 -Not more than 30 days and not less than five days before the meeting of the governing body
Monday, June 8, 2026	Public Hearing on Budget before Regular School Board Meeting (6pm) • Consider public testimony from budget hearing • Adopt Budget • Levy Taxes • Make Appropriations for the FY 2025 – 2026 Budget Regular School Board Meeting (6pm)
Tuesday, July 14, 2026	Submit Notice of Property Tax Levy to County Assessors

District Mission Statement:

"Alsea School and community share responsibility for creating a safe learning environment where performance and behavior reflect high expectations"

2026-2027 Budget Message
Ms. Stacy Knudson, Superintendent

I present this budget amid ongoing financial uncertainty within the Oregon Education System, specifically for the Alsea School District ("District"). The Governor and Legislature have proposed a funding level of $11,359,400,000 billion for the 2025 - 2027 biennium, which serves as the basis for this budget. Despite this proposed amount, many districts, including ours, are grappling with increasing personnel costs—particularly related to PERS—rising facility maintenance and insurance expenses, as well as a reduction in enrollment. These challenges are prompting many Oregon districts to consider budget cuts in the coming fiscal year.

The budget has been prepared based on an Average Daily Membership (ADM) projection of FY 2026-2027. In addition to the state school fund allocation, the District will receive funding through various special revenue streams, including Early Literacy (EL), High School Success (HSS), Comprehensive Support and Improvement (CSI), Early Indicator and Intervention System (EIIS), and the Student Investment Account (SIA). The amount allocated to each grant is based on the District's Average Daily Membership Weighted (ADMw). Given the District's declining enrollment, these amounts are a reduction in comparison to the prior year. Furthermore, this budget accounts for a 10% reduction in federal title funds based on declining enrollment trends.

In the development of this budget, Business Manager Stephanie Lewis, Nancy Hall and I worked closely with each administrator and supervisor to conduct a thorough review of their programs. Each department was tasked with presenting proposals to reduce their budget supplies, while also evaluating all expenses to identify potential reductions or eliminations. The only department that budgeted significant increases was Maintenance and Facilities, due to the escalating costs of utilities and insurance.

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

- Summer Learning Grant funds applied for, yet not officially awarded ($200,000/summer in 2026, 2027 and 2028).
- Transportation services provided in partnership with Willamette Leadership Academy (WLA) for the 2026-2027 school year, including the rental of three buses.
- A $100,000 transfer from the General Fund to support the Food Service Program. There is a $150,000 transfer to the bus replacement fund and a $200,000 transfer to the capital projects fund.
- An Unemployment Reserve Fund of approximately $240,000 to cover potential unemployment claims.

- PERS Reserve will have funds held in a liability account to assist in the offset of future rate increases.
- Interest income has been increased by $125K due to additional funds in the local governmental pool (LGIP).

During the 2025-2026 fiscal year, the District completed the seismic rehabilitation phase 1, with a total of three planned phases. The 2026-2027 budget includes the 2026 TAP Grant for Engineered Wood Roof Systems Assessment, however the district will need to provide funding for the remaining phases through the Seismic grant application process.

The 2026-2027 budget presented here is balanced and aligned to support District goals of effective MTSS, RTI and data-driven decision making. The District will continue to fund all existing positions, honor employee contracts, and maintain current program levels. A contingency fund of $500,000 is included, along with a beginning fund balance of $6.2 million. However, approximately $770,000 of the fund balance will be utilized to maintain staffing levels and current program offerings.

This budget allows the District to continue providing :

- A full school year
- Professional development opportunities for all staff aligned to district goals *(RTI, MTSS, Trauma Informed Practices, Chronic Absenteeism and On track)*
- State standard-aligned curriculum
- Essential building and grounds maintenance
- Enhanced elective offerings
- Learn at Home Oregon's addition of 7th grade

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

As is the case for many Oregon districts, the District will need to identify cost-saving measures in order to operate within our budget. For the upcoming year, we will refrain from hiring non-essential positions. Any additional duties from these positions will be absorbed within existing roles, especially in classified, confidential, and administrative positions. Despite these challenges, the District remains committed to using our resources wisely, ensuring that our students receive a comprehensive education that prepares them to be productive global citizens.

The Budget At A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases. Phase 1 the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 487-5643 or at the website https://alsea.k12.or.us/. The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2 is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3 includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4 occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local

grants, as well as Food Service and School Activity Funds.
Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

Federal, State and Local grant funds include some "placeholders" for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District's meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District's individual school activity programs. The major sources of revenue are student participation fees, and fund raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

5. Internal Service Funds

Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable
basis. Some examples of internal service funds could include those used for unemployment reserve fund and PERS reserve fund.

BUDGETING AND ACCOUNTING

The budget is developed to reflect Generally Accepted Accounting Principals (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Resources include a good faith estimate of beginning fund balance forward from the previous fiscal year.

ASSUMPTIONS FOR BUDGET PREPARATION

General Fund

Revenue and Resource Estimates The General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

The 2026-27 budget is developed using the Legislative appropriated funding for schools at $11,359,400,000 billion for the 2026-2027 biennium.

As part of the Linn Benton Lincoln ESD Local Service Plan, the District receives resolution funds every year to be used on services provided by the ESD.

Expenditures and Commitments
Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

The District continues to "pick-up" the 6% employee contribution to PERS.

Contingency and Ending Fund Balance

Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code if used.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates
Federal Title programs include: Title I-A Improving Basic Programs; II-A Improving Teacher Quality; and X Education for Homeless. Other Federal programs include IDEA (Individuals with Disabilities in Education Act) and ESSER (Elementary and Secondary School Emergency Relief Fund). The amounts for these grants are typically not announced until the fall so they are assumed to be funded at slightly higher than current level. If these grants are not funded, or are funded for less, expenditures will not be made.

Student Activity Funds account for funds collected by the student body at each school. The student organization at each school determines how the funds are to be used. The main criteria is that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

PROGRAM BUDGETING AND ACCOUNTING MANUAL OVERVIEW

The budget is prepared following the "Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon" published by the Oregon Department of Education. The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education. Additional codes are available at the option of the district for more extensive use of account descriptions. The 2023 Manual was developed based on the following goals:

- To provide consistent

classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)

- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental
Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000
Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000
Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs. The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.0410.007.100.000
Fund **100** is the General Fund
Function **1131** is High School Programs
Object **0410** is Supplies
Operational Unit **007** is High School
Area **100** is English
Sub-Area **000** is unassigned

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and expenditures for compliance with Oregon Budget Law.

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving about 539,896 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on the number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted student is also adjusted for: teacher experience; 70% - 90% of transportation costs; costs over $30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why Can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year fiscal year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for

unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the 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 expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 77% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.

2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5% - 8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5% - 15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.

3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services preventing a roller coaster ride of cuts and add backs.

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Financial Section

The financial section contains required information for the district's funds and descriptions of significant revenue sources and expenditures categories.

General Fund

Fund 100

The General Fund accounts for all general operating revenue, expenditures and transfers of the district. The principal sources of revenue are from the local tax levy, and state basic school support.

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

Requirements Report

Fund 100 General Fund **By Object**

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
111	Licensed Salaries	914,507.71	958,879.46	1,087,979.00	17.66	1,152,741.36	17.86
112	Classified Salaries	713,925.42	698,288.31	824,338.00	20.75	623,632.21	17.37
113	Administrators	294,728.32	290,731.46	340,943.00	2.99	394,767.31	3.85
114	Managerial - Classified	123,973.07	94,094.00	186,030.00	2.00	190,379.00	2.00
121	Substitutes - Licensed	50,619.71	54,021.09	51,000.00	0.00	30,000.00	0.00
122	Substitutes - Classified	73,652.93	40,774.59	73,500.00	0.00	32,500.00	0.00
124	Temporary - Classified	1,920.00	0.00	5,000.00	0.00	0.00	0.00
131	Additional Salary - Licensed	5,364.45	6,277.97	7,500.00	0.00	5,300.00	0.00
132	Additional Salary - Classified	27,256.18	20,647.52	38,500.00	0.00	15,925.00	0.00
133	Additional Salary - Extra Duty	123,711.60	112,002.66	137,789.00	0.00	129,235.00	0.00
211	Employer Contrib PERS	550,887.35	548,515.00	736,187.00	0.00	617,557.49	0.00
212	Employee Contribution Pick-Up	129,116.81	129,195.32	165,152.00	0.00	146,514.52	0.00
220	Social Sec/Medicare	172,976.01	173,250.01	211,000.00	0.00	189,923.60	0.00
231	Worker's Compensation	29,829.32	23,473.00	25,868.00	0.00	21,350.31	0.00
232	Unemployment Compensation	120,169.94	81,244.52	75,114.00	0.00	63,140.00	0.00
233	PFMLI	9,045.64	9,058.99	11,005.00	0.00	9,837.84	0.00
242	Group Health Insurance	504,618.12	589,706.46	757,177.00	0.00	818,630.83	0.00
244	District-Paid TSA	4,861.84	8,331.16	0.00	0.00	5,071.32	0.00
245	Tuition Reimbursement	0.00	4,501.00	25,000.00	0.00	20,000.00	0.00
310	Instructional, Professional and Technical Service	130,970.48	62,788.68	121,000.00	0.00	120,300.00	0.00
312	Instructional Programs Improvement Services	140.97	0.00	0.00	0.00	0.00	0.00
318	Professional and Improvement Costs for Non-Instruc	0.00	0.00	1,200.00	0.00	0.00	0.00
322	Repairs and Maintenance Services	29,177.45	24,963.99	67,000.00	0.00	75,000.00	0.00
324	Rentals	21,784.77	18,040.01	52,100.00	0.00	19,600.00	0.00
325	Electricity	30,171.39	48,121.41	82,680.00	0.00	74,180.00	0.00
326	Fuel	47,181.58	4,161.60	5,600.00	0.00	3,800.00	0.00
327	Water and Sewage	3,615.40	4,187.00	6,580.00	0.00	5,680.00	0.00
328	Garbage	11,052.12	11,791.94	16,540.00	0.00	14,200.00	0.00
331	Reimbursable Student Transportation	0.00	57,240.11	1,000.00	0.00	5,000.00	0.00
342	Travel, Out of District	27,965.01	35,949.42	42,090.00	0.00	42,090.00	0.00

Fund 100 General Fund **By Object**

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
351	Telephone	27,833.60	30,398.14	25,155.00	0.00	28,000.00	0.00
353	Postage	10,734.67	8,097.72	14,700.00	0.00	14,600.00	0.00
354	Advertising	10,717.13	5,878.68	6,500.00	0.00	4,500.00	0.00
355	Printing and Binding	2,903.21	2,133.53	3,800.00	0.00	4,800.00	0.00
359	Other Communication Services	8,326.45	1,980.00	8,100.00	0.00	9,000.00	0.00
381	Audit Services	18,150.00	21,100.00	30,000.00	0.00	30,000.00	0.00
382	Legal Services	17,956.25	8,581.95	75,000.00	0.00	25,000.00	0.00
388	Election Services	4.29	153.18	3,000.00	0.00	2,000.00	0.00
389	Other Non-instructional Professional and Technical	289,942.04	170,839.99	162,500.00	0.00	104,000.00	0.00
410	Consumable Supplies and Materials	56,354.83	43,820.12	81,050.00	0.00	64,000.00	0.00
416	Custodial Supplies	22,473.15	28,687.38	35,000.00	0.00	30,000.00	0.00
418	Transportation Fuel	78,009.57	59,588.15	123,000.00	0.00	100,000.00	0.00
419	Athletic Uniforms	983.50	9,820.93	2,500.00	0.00	5,500.00	0.00
420	Textbooks/Workbooks	18,824.44	5,091.74	53,500.00	0.00	10,300.00	0.00
430	Library Books	0.00	0.00	1,000.00	0.00	500.00	0.00
440	Periodicals	0.00	0.00	800.00	0.00	800.00	0.00
460	Non-consumable Items	34,182.22	45,624.93	19,050.00	0.00	15,300.00	0.00
470	Computer Software	53,212.98	44,729.30	73,300.00	0.00	40,000.00	0.00
480	Computer Hardware	24,729.47	239.99	16,700.00	0.00	12,900.00	0.00
520	Buildings Acquisition	371.20	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	72,730.80	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase	22,108.51	16,147.00	20,000.00	0.00	20,000.00	0.00
542	Replacement Equipment Purchase	2,852.00	0.00	10,000.00	0.00	5,000.00	0.00
610	Redemption of Principal	18,745.23	0.00	0.00	0.00	0.00	0.00
621	Regular Interest	1,233.46	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	51,840.02	21,246.51	29,050.00	0.00	28,250.00	0.00
651	Liability Insurance	0.00	0.00	0.00	0.00	30,000.00	0.00
653	Property Insurance Premiums	83,339.00	102,725.50	126,000.00	0.00	130,000.00	0.00
790	Other Transfers	65,333.57	54,875.62	100,000.00	0.00	100,000.00	0.00
792	Bus Replacement Fund Transfer	259,000.00	140,002.00	112,601.00	0.00	150,000.00	0.00
794	Capital Projects Working Fund Transfer	0.00	700,000.00	200,000.00	0.00	200,000.00	0.00
795	Athletics	0.00	1,524.80	0.00	0.00	0.00	0.00
810	Planned Reserve	0.00	0.00	500,000.00	0.00	500,000.00	0.00
820	Reserved for Next Year	6,716,065.45	6,463,037.67	4,967,217.00	0.00	5,430,545.06	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund	100	General Fund **By Object**						
Total Fund	100	General Fund	12,122,180.63	12,096,561.51	11,954,395.00	43.40	11,921,350.85	41.07

Alsea School District 7J
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Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100 General Fund By Function								
Function	1111	Elementary, K-5						
	000		1,064,752.86	1,061,403.40	1,325,301.00	12.57	1,135,548.80	10.17
Function	1113	Elementary Extra-curricular						
	000		3,714.29	3,606.63	3,808.00	0.00	3,672.40	0.00
Function	1121	Middle/Junior High Programs						
	000		245,731.32	256,296.44	298,438.00	2.80	424,083.60	4.23
Function	1122	Middle/Junior High School Extra-curricular						
	000		29,613.10	37,209.57	51,539.00	0.00	46,635.30	0.00
Function	1131	High School Programs						
	000		377,535.06	344,368.45	477,973.00	4.27	445,242.74	4.35
Function	1132	High School Extra-curricular						
	000		117,068.42	112,016.74	141,006.00	0.00	120,207.65	0.00
Function	1250	Less Restrictive Programs: Students w/ Disability						
	000		434,106.04	361,496.17	452,386.00	5.60	404,169.36	4.73
Function	1291	English Second Language Programs						
	000		5,911.52	1,435.87	4,679.00	0.00	2,092.48	0.00
Function	2113	Social Work Services						
	000		0.00	5,200.71	4,963.00	0.07	5,334.37	0.07
Function	2114	Student Accounting Services						
	000		27,609.98	29,493.57	28,784.00	0.25	31,554.56	0.25
Function	2134	Nurse Services						
	000		7,856.28	8,325.24	12,000.00	0.00	12,000.00	0.00
Function	2142	Psychological Testing Services						
	000		50,200.00	13,596.00	50,200.00	0.00	50,200.00	0.00
Function	2152	Speech Pathology Services						
	000		68,660.60	22,236.00	50,450.00	0.00	50,450.00	0.00
Function	2160	Other Student Treatment Services						
	000		27,134.39	26,850.00	45,500.00	0.00	45,500.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100 General Fund By Function								
Function	2190	Service Direction, Student Support Services						
	000		37,768.16	61,817.51	83,946.00	0.50	70,022.21	0.25
Function	2210	Improvement of Instruction Services						
	000		4,787.64	154.96	0.00	0.00	0.00	0.00
Function	2222	Library/Media Center						
	000		0.00	0.00	1,250.00	0.00	700.00	0.00
Function	2230	Assessment and Testing						
	000		4,274.84	4,292.43	4,288.00	0.00	4,284.00	0.00
Function	2240	Instructional Staff Development						
	000		388.73	4,624.60	26,000.00	0.00	20,000.00	0.00
Function	2310	Board of Education Services						
	000		78,752.20	59,856.26	159,731.00	0.00	118,086.00	0.00
Function	2321	Office of the Superintendent Services						
	000		274,091.68	231,667.36	246,266.00	1.25	242,928.41	1.50
Function	2410	Office of the Principal Services						
	000		396,580.20	435,303.55	544,864.00	4.24	535,271.11	3.85
Function	2520	Fiscal Services						
	000		287,822.30	247,060.16	334,305.00	2.30	281,022.06	1.80
Function	2540	Operation and Maintenance of Plant Services						
	000		527,772.74	470,275.86	615,454.00	2.50	552,543.50	2.50
Function	2550	Student Transportation Services						
	000		866,214.67	876,198.75	1,017,695.00	7.05	795,469.94	6.88
Function	2640	Staff Services						
	000		0.00	0.00	0.00	0.00	58,406.38	0.50
Function	2660	Technology Services						
	000		116,703.98	62,335.19	93,751.00	0.00	85,380.92	0.00
Function	2700	Supplemental Retirement Program						
	000		6,751.92	0.00	0.00	0.00	0.00	0.00
Function	5110	Long-Term Debt Service						
	000		19,978.69	0.00	0.00	0.00	0.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100 General Fund By Function								
Function	5200	Transfers of Funds						
	000		324,333.57	896,402.42	412,601.00	0.00	450,000.00	0.00
Function	6110	Operating Contingency						
	000		0.00	0.00	500,000.00	0.00	500,000.00	0.00
Function	7000	Unappropriated Ending Fund Balance						
	000		6,716,065.45	6,463,037.67	4,967,217.00	0.00	5,430,545.06	0.00
Total Fund	100	General Fund	12,122,180.63	12,096,561.51	11,954,395.00	43.40	11,921,350.85	41.07

Alsea School District 7J
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Resources Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**						
1111	Current Year's Taxes	502,026.55	521,781.49	540,000.00	0.00	542,000.00	0.00
1112	Prior Year's Taxes	5,932.78	4,742.92	4,000.00	0.00	15,000.00	0.00
1114	Payments in Lieu of Property Taxes	4.72	17.28	0.00	0.00	0.00	0.00
1190	Penalties and Interest on Taxes	867.56	743.93	1,000.00	0.00	500.00	0.00
1312	Tuition From Other Districts Within the S	0.00	23,152.95	0.00	0.00	0.00	0.00
1510	Interest on Investments	297,073.95	388,401.46	250,000.00	0.00	375,000.00	0.00
1710	Admissions	5,245.71	3,271.75	7,500.00	0.00	4,500.00	0.00
1760	Club Fund Raising	125.00	0.00	0.00	0.00	0.00	0.00
1910	Rentals	3,600.00	4,035.98	5,484.00	0.00	5,700.00	0.00
1920	Contributions/Donations	0.00	2,000.00	0.00	0.00	0.00	0.00
1940	Services Provided to Education Agencie	0.00	0.00	0.00	0.00	44,640.00	0.00
1943	Services Provided Charter Schools	56,468.77	66,653.23	76,128.00	0.00	76,000.00	0.00
1960	Recovery of Prior Years' Expenditure	22,808.54	23,325.26	0.00	0.00	0.00	0.00
1990	Miscellaneous	27,347.35	24,786.17	24,800.00	0.00	20,000.00	0.00
1000	**Local Sources**	**921,500.93**	**1,062,912.42**	**908,912.00**	**0.00**	**1,083,340.00**	**0.00**
2101	County School Funds	6,304.89	7,283.75	0.00	0.00	0.00	0.00
2102	Education Service District Resources	7,647.06	7,027.04	7,100.00	0.00	7,100.00	0.00
2199	Other Intermediate Sources	4.23	0.00	0.00	0.00	0.00	0.00
2000	**Intermediate Sources**	**13,956.18**	**14,310.79**	**7,100.00**	**0.00**	**7,100.00**	**0.00**
3101	State School Fund - General Support	6,739,620.23	4,224,638.30	4,306,158.00	0.00	4,593,571.00	0.00
3103	Common School Fund	51,630.96	40,052.82	32,225.00	0.00	37,339.85	0.00
3000	**State Sources**	**6,791,251.19**	**4,264,691.12**	**4,338,383.00**	**0.00**	**4,630,910.85**	**0.00**
5300	Sale of or Compensation for Loss of Fix	4,999.00	38,581.73	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	4,390,473.33	6,716,065.45	6,700,000.00	0.00	6,200,000.00	0.00
5000	**Other Sources**	**4,395,472.33**	**6,754,647.18**	**6,700,000.00**	**0.00**	**6,200,000.00**	**0.00**
Total Fund 100	**General Fund**	**12,122,180.63**	**12,096,561.51**	**11,954,395.00**	**0.00**	**11,921,350.85**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary, K-5

ELEMENTARY K-5	
100 Salaries	668,928
200 Associated PR Costs	453,420
300 Purchased Services	7,000
400 Supplies & Materials	5,700
600 Other	500
TOTAL	1,135,549

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2. Personnel Data:

9.22 Licensed FTE
0.96 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A

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

Requirements Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**						
Function 1111	**Elementary, K-5**						
111	Licensed Salaries	526,136.32	578,273.64	638,730.00	9.99	630,646.97	9.22
112	Classified Salaries	42,804.17	9,131.59	66,240.00	2.58	24,581.56	0.96
121	Substitutes - Licensed	28,165.75	25,029.75	25,000.00	0.00	10,000.00	0.00
122	Substitutes - Classified	630.00	191.25	1,000.00	0.00	500.00	0.00
131	Additional Salary - Licensed	789.95	1,430.36	2,000.00	0.00	1,000.00	0.00
132	Additional Salary - Classified	502.16	0.00	1,000.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty	2,200.00	2,200.00	2,200.00	0.00	2,200.00	0.00
211	Employer Contrib PERS	150,973.20	154,565.62	197,795.00	0.00	165,556.08	0.00
212	Employee Contribution Pick-Up	35,535.73	36,434.94	44,171.00	0.00	39,446.14	0.00
220	Social Sec/Medicare	44,875.15	46,736.99	56,319.00	0.00	50,033.55	0.00
231	Worker's Compensation	3,511.42	2,390.85	2,589.00	0.00	2,352.95	0.00
232	Unemployment Compensation	52,043.97	21,661.60	16,712.00	0.00	10,500.00	0.00
233	PFMLI	2,346.28	2,443.69	2,946.00	0.00	2,616.12	0.00
242	Group Health Insurance	125,640.34	154,874.99	212,799.00	0.00	182,915.43	0.00
310	Instructional, Professional and Technical Service	1,822.46	60.96	1,000.00	0.00	1,000.00	0.00
324	Rentals	2,826.44	2,828.32	2,500.00	0.00	2,500.00	0.00
342	Travel, Out of District	1.33	0.00	0.00	0.00	2,000.00	0.00
355	Printing and Binding	1,003.57	766.00	1,500.00	0.00	1,500.00	0.00
410	Consumable Supplies and Materials	6,322.74	5,239.54	9,000.00	0.00	1,000.00	0.00
420	Textbooks/Workbooks	13,674.46	2,158.31	12,600.00	0.00	2,500.00	0.00
440	Periodicals	0.00	0.00	700.00	0.00	700.00	0.00
460	Non-consumable Items	523.92	0.00	1,500.00	0.00	500.00	0.00
470	Computer Software	22,214.00	14,819.00	23,000.00	0.00	1,000.00	0.00
480	Computer Hardware	0.00	0.00	3,000.00	0.00	0.00	0.00
640	Dues and Fees	209.50	166.00	1,000.00	0.00	500.00	0.00
Total Function 1111	**Elementary, K-5**	**1,064,752.86**	**1,061,403.40**	**1,325,301.00**	**12.57**	**1,135,548.80**	**10.17**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1113

PROGRAM: Elementary Extra-Curricular

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, are designed to provide students with experiences, such as motivation, enjoyment, and improvement of skills.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

ELEM EXTRA-CURR	
100 Salaries	2,000
200 Associated PR Costs	722
300 Purchased Services	0
400 Supplies & Materials	200
600 Other	750
TOTAL	3,672

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**1113**	**Elementary Extra-curricular**						
	133	Additional Salary - Extra Duty	2,000.00	2,000.00	2,000.00	0.00	2,000.00	0.00
	211	Employer Contrib PERS	500.59	500.59	530.00	0.00	437.40	0.00
	212	Employee Contribution Pick-Up	120.00	120.00	120.00	0.00	120.00	0.00
	220	Social Sec/Medicare	153.00	153.00	153.00	0.00	153.00	0.00
	231	Worker's Compensation	7.89	7.83	7.00	0.00	12.00	0.00
	232	Unemployment Compensation	88.02	67.23	40.00	0.00	0.00	0.00
	233	PFMLI	7.99	7.98	8.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	117.50	0.00	200.00	0.00	200.00	0.00
	640	Dues and Fees	719.30	750.00	750.00	0.00	750.00	0.00
Total Function	**1113**	**Elementary Extra-curricular**	**3,714.29**	**3,606.63**	**3,808.00**	**0.00**	**3,672.40**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1121

PROGRAM: Middle School Programs

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

MIDDLE SCHOOLS	
100 Salaries	242,417
200 Associated PR Costs	177,867
300 Purchased Services	1,500
400 Supplies & Materials	2,300
600 Other	0
TOTAL	424,084

2. Personnel Data:

3.99 Licensed FTE
0.23 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Additional Classified FTE are provided by grants

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 1121	**Middle/Junior High Programs**							
111	Licensed Salaries		145,305.29	152,841.25	167,555.00	2.80	231,694.69	3.99
112	Classified Salaries		5,033.59	0.00	0.00	0.00	5,722.21	0.23
121	Substitutes - Licensed		3,605.72	2,088.51	4,000.00	0.00	5,000.00	0.00
211	Employer Contrib PERS		29,796.53	36,942.02	45,495.00	0.00	58,974.25	0.00
212	Employee Contribution Pick-Up		7,135.05	8,807.76	10,292.00	0.00	14,245.01	0.00
220	Social Sec/Medicare		11,688.76	11,820.39	13,125.00	0.00	18,118.80	0.00
231	Worker's Compensation		603.09	608.23	598.00	0.00	1,420.96	0.00
232	Unemployment Compensation		5,614.11	5,461.04	3,431.00	0.00	3,175.00	0.00
233	PFMLI		611.14	618.09	686.00	0.00	947.28	0.00
242	Group Health Insurance		29,893.59	32,005.59	46,506.00	0.00	80,985.40	0.00
324	Rentals		1,169.62	1,170.40	1,000.00	0.00	1,000.00	0.00
342	Travel, Out of District		0.00	24.79	750.00	0.00	0.00	0.00
355	Printing and Binding		498.64	382.99	500.00	0.00	500.00	0.00
410	Consumable Supplies and Materials		2,910.09	2,573.11	2,000.00	0.00	500.00	0.00
420	Textbooks/Workbooks		1,744.19	885.87	1,300.00	0.00	1,300.00	0.00
460	Non-consumable Items		121.91	0.00	200.00	0.00	500.00	0.00
470	Computer Software		0.00	0.00	1,000.00	0.00	0.00	0.00
640	Dues and Fees		0.00	66.40	0.00	0.00	0.00	0.00
Total Function 1121	**Middle/Junior High Programs**		**245,731.32**	**256,296.44**	**298,438.00**	**2.80**	**424,083.60**	**4.23**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1122

PROGRAM: Middle School Extracurricular

MS EXTRA-CURR	
100 Salaries	28,795
200 Associated PR Costs	7,640
300 Purchased Services	5,200
400 Supplies & Materials	3,500
600 Other	1,5000
TOTAL	46,635

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Programs typically include activities such as athletics, band, chorus, choir, speech, and debate

2. Personnel Data:

Extra Duty for Coaches and Activity Supervisors

3. Funding Source:

Other Sources

4. Budgetary Notes:

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**1122**	**Middle/Junior High School Extra-curricular**						
	133	Additional Salary - Extra Duty	16,558.00	23,229.02	29,459.00	0.00	28,795.00	0.00
	211	Employer Contrib PERS	2,863.90	2,627.54	7,812.00	0.00	3,300.46	0.00
	212	Employee Contribution Pick-Up	686.52	629.88	1,765.00	0.00	797.22	0.00
	220	Social Sec/Medicare	1,263.46	1,774.74	2,252.00	0.00	2,202.59	0.00
	231	Worker's Compensation	127.85	95.61	99.00	0.00	106.69	0.00
	232	Unemployment Compensation	497.98	843.17	587.00	0.00	540.00	0.00
	233	PFMLI	66.10	92.80	115.00	0.00	115.30	0.00
	242	Group Health Insurance	0.00	325.67	0.00	0.00	578.04	0.00
	324	Rentals	630.00	1,619.44	1,000.00	0.00	1,000.00	0.00
	342	Travel, Out of District	131.32	0.00	200.00	0.00	200.00	0.00
	389	Other Non-instructional Professional and Technical	3,244.00	2,887.74	3,500.00	0.00	4,000.00	0.00
	410	Consumable Supplies and Materials	2,516.01	1,421.01	1,000.00	0.00	1,000.00	0.00
	419	Athletic Uniforms	0.00	463.70	2,500.00	0.00	2,500.00	0.00
	640	Dues and Fees	1,027.96	1,199.25	1,250.00	0.00	1,500.00	0.00
Total Function	**1122**	**Middle/Junior High School Extra-curricular**	**29,613.10**	**37,209.57**	**51,539.00**	**0.00**	**46,635.30**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1131

PROGRAM: High School Programs

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

HIGH SCHOOLS	
100 Salaries	255,585
200 Associated PR Costs	180,357
300 Purchased Services	2,500
400 Supplies & Materials	6,500
600 Other	300
TOTAL	445,243

2. Personnel Data:

3.65 Licensed FTE
0.70 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Additional Classified FTE are provided in grants

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**1131**	**High School Programs**						
	111	Licensed Salaries	188,682.10	169,464.57	219,663.00	3.87	218,100.70	3.65
	112	Classified Salaries	10,430.20	11,163.09	11,602.00	0.40	21,009.57	0.70
	121	Substitutes - Licensed	18,848.24	26,902.83	22,000.00	0.00	15,000.00	0.00
	122	Substitutes - Classified	0.00	0.00	0.00	0.00	1,000.00	0.00
	131	Additional Salary - Licensed	322.25	0.00	0.00	0.00	300.00	0.00
	132	Additional Salary - Classified	172.08	176.28	0.00	0.00	175.00	0.00
	133	Additional Salary - Extra Duty	2,789.70	0.00	0.00	0.00	0.00	0.00
	211	Employer Contrib PERS	51,766.06	47,487.49	67,165.00	0.00	59,394.99	0.00
	212	Employee Contribution Pick-Up	12,182.13	10,586.53	15,194.00	0.00	14,346.44	0.00
	220	Social Sec/Medicare	16,416.32	15,851.96	19,374.00	0.00	18,241.31	0.00
	231	Worker's Compensation	842.52	821.00	883.00	0.00	1,053.61	0.00
	232	Unemployment Compensation	7,918.69	7,345.21	5,414.00	0.00	5,300.00	0.00
	233	PFMLI	858.43	828.91	1,012.00	0.00	953.91	0.00
	242	Group Health Insurance	50,263.68	45,059.21	70,816.00	0.00	81,067.21	0.00
	310	Instructional, Professional and Technical Service	2,240.00	45.72	0.00	0.00	0.00	0.00
	324	Rentals	1,754.41	1,755.58	1,500.00	0.00	1,500.00	0.00
	342	Travel, Out of District	124.80	111.79	0.00	0.00	0.00	0.00
	355	Printing and Binding	747.96	574.50	1,000.00	0.00	1,000.00	0.00
	389	Other Non-Instructional Professional and Technical	105.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	6,240.11	3,932.93	4,250.00	0.00	1,000.00	0.00
	420	Textbooks/Workbooks	2,700.79	1,231.05	37,800.00	0.00	5,000.00	0.00
	460	Non-consumable Items	730.19	0.00	300.00	0.00	500.00	0.00
	470	Computer Software	1,071.40	730.20	0.00	0.00	0.00	0.00
	640	Dues and Fees	328.00	299.60	0.00	0.00	300.00	0.00
Total Function	**1131**	**High School Programs**	**377,535.06**	**344,368.45**	**477,973.00**	**4.27**	**445,242.74**	**4.35**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1132

PROGRAM: High School Extracurricular

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

2. Personnel Data:

Extra Duty for Coaches and Activity Supervisors

3. Funding Source:

Other Sources

4. Budgetary Notes:

HS EXTRA-CURR	
100 Salaries	51,259
200 Associated PR Costs	18,649
300 Purchased Services	28,600
400 Supplies & Materials	14,200
600 Other	7,500
TOTAL	120,208

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**1132**	**High School Extra-curricular**						
	122	Substitutes - Classified	2,492.50	0.00	0.00	0.00	0.00	0.00
	131	Additional Salary - Licensed	0.00	181.25	0.00	0.00	0.00	0.00
	132	Additional Salary - Classified	4,635.85	4,656.25	7,000.00	0.00	3,000.00	0.00
	133	Additional Salary - Extra Duty	48,948.00	45,377.00	61,867.00	0.00	48,259.00	0.00
	211	Employer Contrib PERS	11,195.43	9,678.39	18,262.00	0.00	7,987.32	0.00
	212	Employee Contribution Pick-Up	2,486.68	2,320.05	4,131.00	0.00	1,929.31	0.00
	220	Social Sec/Medicare	4,224.07	3,836.14	5,269.00	0.00	3,915.02	0.00
	231	Worker's Compensation	519.79	200.51	228.00	0.00	233.63	0.00
	232	Unemployment Compensation	1,653.37	1,817.82	1,377.00	0.00	1,200.00	0.00
	233	PFMLI	220.76	200.50	272.00	0.00	204.57	0.00
	242	Group Health Insurance	1,381.26	1,916.58	0.00	0.00	3,178.80	0.00
	324	Rentals	3,325.00	3,075.00	4,500.00	0.00	4,500.00	0.00
	342	Travel, Out of District	3,265.56	6,409.98	10,000.00	0.00	12,000.00	0.00
	355	Printing and Binding	121.53	95.77	100.00	0.00	100.00	0.00
	389	Other Non-instructional Professional and Technical	9,700.12	9,764.64	13,000.00	0.00	12,000.00	0.00
	410	Consumable Supplies and Materials	6,504.69	4,562.25	6,000.00	0.00	5,000.00	0.00
	419	Athletic Uniforms	983.50	9,357.23	0.00	0.00	3,000.00	0.00
	460	Non-consumable Items	6,294.95	0.00	2,000.00	0.00	3,000.00	0.00
	470	Computer Software	2,547.00	2,850.00	1,000.00	0.00	3,200.00	0.00
	640	Dues and Fees	6,568.36	5,717.38	6,000.00	0.00	7,500.00	0.00
Total Function	**1132**	**High School Extra-curricular**	**117,068.42**	**112,016.74**	**141,006.00**	**0.00**	**120,207.65**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1250

PROGRAM: Less Restrictive Programs for Students with Disabilities

RESOURCE ROOMS	
100 Salaries	207,672
200 Associated PR Costs	184,347
300 Purchased Services	4,200
400 Supplies & Materials	6,350
600 Other	1,600
TOTAL	404,169

1. Program Description:

Special learning experiences for students with disabilities outside the regular classroom. These programs include Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

2. Personnel Data:

1.00 Licensed FTE
3.73 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

This program counts towards Maintenance of Effort
Supplemental services provided through IDEA

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**1250**	**Less Restrictive Programs: Students w/ Disability**						
	111	Licensed Salaries	54,384.00	58,300.00	62,031.00	1.00	72,299.00	1.00
	112	Classified Salaries	91,512.93	122,279.14	144,573.00	4.60	111,022.96	3.73
	122	Substitutes - Classified	5,656.75	1,455.03	7,000.00	0.00	7,000.00	0.00
	131	Additional Salary - Licensed	3,680.30	3,273.35	4,000.00	0.00	3,000.00	0.00
	132	Additional Salary - Classified	792.10	817.52	2,000.00	0.00	1,000.00	0.00
	133	Additional Salary - Extra Duty	21,645.00	12,950.00	12,957.00	0.00	13,350.00	0.00
	211	Employer Contrib PERS	43,700.52	49,700.15	61,676.00	0.00	50,324.21	0.00
	212	Employee Contribution Pick-Up	10,365.31	11,914.21	13,952.00	0.00	12,020.43	0.00
	220	Social Sec/Medicare	13,506.78	15,076.03	18,213.00	0.00	15,050.49	0.00
	231	Worker's Compensation	1,428.11	796.28	836.00	0.00	672.43	0.00
	232	Unemployment Compensation	6,331.23	7,011.90	8,988.00	0.00	8,800.00	0.00
	233	PFMLI	706.21	788.34	930.00	0.00	713.76	0.00
	242	Group Health Insurance	47,494.05	64,471.03	94,080.00	0.00	96,766.08	0.00
	310	Instructional, Professional and Technical Service	46,031.05	0.00	0.00	0.00	0.00	0.00
	312	Instructional Programs Improvement Services	140.97	0.00	0.00	0.00	0.00	0.00
	324	Rentals	97.48	97.56	100.00	0.00	100.00	0.00
	342	Travel, Out of District	2,419.77	9,338.78	2,000.00	0.00	2,000.00	0.00
	351	Telephone	912.39	883.33	1,000.00	0.00	1,000.00	0.00
	353	Postage	92.39	71.27	0.00	0.00	0.00	0.00
	355	Printing and Binding	142.01	106.69	100.00	0.00	100.00	0.00
	389	Other Non-instructional Professional and Technical	3,700.00	0.00	10,000.00	0.00	1,000.00	0.00
	410	Consumable Supplies and Materials	1,791.43	572.31	1,250.00	0.00	1,250.00	0.00
	420	Textbooks/Workbooks	529.29	816.51	1,300.00	0.00	1,300.00	0.00
	460	Non-consumable Items	449.21	21.75	300.00	0.00	300.00	0.00
	470	Computer Software	3,865.96	754.99	3,000.00	0.00	3,000.00	0.00
	480	Computer Hardware	0.00	0.00	500.00	0.00	500.00	0.00
	530	Improvements Other Than Buildings	72,730.80	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	0.00	0.00	1,600.00	0.00	1,600.00	0.00
Total Function	**1250**	**Less Restrictive Programs: Students w/ Disability**	**434,106.04**	**361,496.17**	**452,386.00**	**5.60**	**404,169.36**	**4.73**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

FUND: 100

FUNCTION: 1291

PROGRAM: English Language Learner (ELL) Programs

1. Program Description:

Instructional activities designed to improve English skills of students who do not speak English as their native language.

2. Personnel Data:

Additional Salaries for staff to provide services

3. Funding Source:

State school fund

4. Budgetary Notes:

Supplemental services are provided through Title III

PROPOSED 2026-2027	
ELL	
100 Salaries	1,000
200 Associated PR Costs	392
300 Purchased Services	500
400 Supplies & Materials	200
600 Other	0
TOTAL	2,092

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund	**100**	**General Fund**						
Function	**1291**	**English Second Language Programs**						
	133	Additional Salary - Extra Duty	4,034.20	1,000.00	1,000.00	0.00	1,000.00	0.00
	211	Employer Contrib PERS	1,009.73	250.30	265.00	0.00	248.41	0.00
	212	Employee Contribution Pick-Up	242.06	60.00	60.00	0.00	60.00	0.00
	220	Social Sec/Medicare	294.88	76.50	77.00	0.00	76.56	0.00
	231	Worker's Compensation	15.73	3.99	3.00	0.00	3.55	0.00
	232	Unemployment Compensation	118.99	35.68	20.00	0.00	0.00	0.00
	233	PFMLI	15.42	4.00	4.00	0.00	3.96	0.00
	342	Travel, Out of District	0.00	0.00	2,750.00	0.00	500.00	0.00
	389	Other Non-instructional Professional and Technical	4.80	5.40	0.00	0.00	0.00	0.00
	420	Textbooks/Workbooks	175.71	0.00	500.00	0.00	200.00	0.00
Total Function	**1291**	**English Second Language Programs**	**5,911.52**	**1,435.87**	**4,679.00**	**0.00**	**2,092.48**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2113

PROGRAM: Social Work Services

SUMMER SCHOOL	
100 Salaries	2,742
200 Associated PR Costs	2,592
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	5,334

1. Program Description:

Activities, such as; investigating and diagnosing student problems, casework and group work for students and parents, interpretation of student problems for other staff members, and advocacy for change in circumstances surrounding the individual student related to the student's school problems.

2. Personnel Data:

0.07 Classified FTE

3. Funding Source:

4. Budgetary Notes:

Funds a portion of a Family Outreach Liaison. Additional funding provided by grants.

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Major Function 1000	**Instruction**		2,278,432.61	2,177,833.27	2,755,130.00	25.24	2,581,652.33	23.48
Function 2113	**Social Work Services**							
112	Classified Salaries		0.00	2,529.27	2,595.00	0.07	2,742.48	0.07
211	Employer Contrib PERS		0.00	633.06	688.00	0.00	681.20	0.00
212	Employee Contribution Pick-Up		0.00	151.71	156.00	0.00	164.58	0.00
220	Social Sec/Medicare		0.00	190.73	199.00	0.00	206.57	0.00
231	Worker's Compensation		0.00	10.03	9.00	0.00	10.06	0.00
232	Unemployment Compensation		0.00	88.21	130.00	0.00	100.00	0.00
233	PFMLI		0.00	9.99	10.00	0.00	10.79	0.00
242	Group Health Insurance		0.00	783.24	1,176.00	0.00	1,418.69	0.00
351	Telephone		0.00	804.47	0.00	0.00	0.00	0.00
Total Function 2113	**Social Work Services**		**0.00**	**5,200.71**	**4,963.00**	**0.07**	**5,334.37**	**0.07**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2114

PROGRAM: Student Accounting Services

1. Program Description:

Activities of maintaining a database of records related to school attendance, family, and other census data.

2. Personnel Data:

0.25 Classified FTE

3. Funding Source:

4. Budgetary Notes:

Funds a portion of a classified FTE.

SUMMER SCHOOL	
100 Salaries	17,816
200 Associated PR Costs	13,739
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	31,555

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2114	**Student Accounting Services**							
112	Classified Salaries		16,497.19	16,760.25	16,825.00	0.25	17,816.03	0.25
211	Employer Contrib PERS		4,597.78	4,671.98	4,997.00	0.00	4,992.11	0.00
212	Employee Contribution Pick-Up		989.85	1,005.89	1,010.00	0.00	1,068.96	0.00
220	Social Sec/Medicare		1,185.59	1,261.16	1,288.00	0.00	1,353.60	0.00
231	Worker's Compensation		65.29	66.51	59.00	0.00	65.74	0.00
232	Unemployment Compensation		456.79	610.31	337.00	0.00	300.00	0.00
233	PFMLI		61.99	65.97	68.00	0.00	70.80	0.00
242	Group Health Insurance		3,755.50	5,051.50	4,200.00	0.00	5,887.32	0.00
Total Function 2114	**Student Accounting Services**		**27,609.98**	**29,493.57**	**28,784.00**	**0.25**	**31,554.56**	**0.25**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2134

PROGRAM: Nurse Services

HEALTH SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	12,000
400 Supplies & Materials	0
600 Other	0
TOTAL	12,000

1. Program Description:

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referral for other health services.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Services contracted through LBL ESD.

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2134	**Nurse Services**							
389	Other Non-instructional Professional and Technical		7,856.28	8,325.24	12,000.00	0.00	12,000.00	0.00
Total Function 2134	**Nurse Services**		**7,856.28**	**8,325.24**	**12,000.00**	**0.00**	**12,000.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2142

PROGRAM: Psychological Services

1. Program Description:

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

PSYCH TEST SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	50,200
400 Supplies & Materials	0
600 Other	0
TOTAL	50,200

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Services contracted through LBL ESD.
Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2142	**Psychological Testing Services**							
310	Instructional, Professional and Technical Service		50,200.00	13,596.00	50,200.00	0.00	50,200.00	0.00
Total Function 2142	**Psychological Testing Services**		**50,200.00**	**13,596.00**	**50,200.00**	**0.00**	**50,200.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2152

PROGRAM: Speech Pathology and Audiology Services

SPEECH SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	50,000
400 Supplies & Materials	450
600 Other	0
TOTAL	50,450

1. Program Description:

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Services contracted through LBL ESD.
Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2152	**Speech Pathology Services**							
310	Instructional, Professional and Technical Service		27,075.00	22,236.00	30,000.00	0.00	30,000.00	0.00
389	Other Non-instructional Professional and Technical		41,585.60	0.00	20,000.00	0.00	20,000.00	0.00
410	Consumable Supplies and Materials		0.00	0.00	250.00	0.00	250.00	0.00
470	Computer Software		0.00	0.00	200.00	0.00	200.00	0.00
Total Function 2152	**Speech Pathology Services**		**68,660.60**	**22,236.00**	**50,450.00**	**0.00**	**50,450.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2160

PROGRAM: Other Student Treatment Services

OTHER STUDENT SERV	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	45,000
400 Supplies & Materials	500
600 Other	0
TOTAL	45,500

1. Program Description:

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Services contracted through LBL ESD.
Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**2160**	**Other Student Treatment Services**						
	310	Instructional, Professional and Technical Service	0.00	26,850.00	39,000.00	0.00	39,000.00	0.00
	389	Other Non-instructional Professional and Technical	27,134.39	0.00	6,000.00	0.00	6,000.00	0.00
	410	Consumable Supplies and Materials	0.00	0.00	500.00	0.00	500.00	0.00
Total Function	**2160**	**Other Student Treatment Services**	**27,134.39**	**26,850.00**	**45,500.00**	**0.00**	**45,500.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2190

PROGRAM: Service Direction, Student Support Services

SERVICE DIRECTION	
100 Salaries	44,007
200 Associated PR Costs	26,015
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	70,022

1. Program Description:

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director are recorded here.

2. Personnel Data:

0.25 Administrator FTE

3. Funding Source:

4. Budgetary Notes:

The remaining Administrator FTE is in the Office of Superintendent, Office of Principal, and grants.

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**2190**	**Service Direction, Student Support Services**						
	113	Administrators	24,013.74	40,529.22	51,201.00	0.50	44,006.91	0.25
	133	Additional Salary - Extra Duty	300.00	500.00	612.00	0.00	0.00	0.00
	211	Employer Contrib PERS	6,085.73	10,269.47	13,740.00	0.00	12,330.24	0.00
	212	Employee Contribution Pick-Up	1,458.78	2,461.84	3,109.00	0.00	2,640.00	0.00
	220	Social Sec/Medicare	1,818.04	3,138.59	3,964.00	0.00	3,348.56	0.00
	231	Worker's Compensation	92.67	157.01	177.00	0.00	152.62	0.00
	232	Unemployment Compensation	752.69	1,487.03	1,036.00	0.00	950.00	0.00
	233	PFMLI	95.10	164.09	207.00	0.00	174.88	0.00
	242	Group Health Insurance	2,349.80	3,110.26	8,400.00	0.00	6,419.00	0.00
	310	Instructional, Professional and Technical Service	85.00	0.00	0.00	0.00	0.00	0.00
	342	Travel, Out of District	148.44	0.00	1,500.00	0.00	0.00	0.00
	640	Dues and Fees	568.17	0.00	0.00	0.00	0.00	0.00
Total Function	**2190**	**Service Direction, Student Support Services**	**37,768.16**	**61,817.51**	**83,946.00**	**0.50**	**70,022.21**	**0.25**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2210

PROGRAM: Improvement of Instruction Services

IMPROVEMENT INSTR	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

1. Program Description:

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Includes internal training attended by instructional staff.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2210	**Improvement of Instruction Services**							
113	Administrators		2,900.44	0.00	0.00	0.00	0.00	0.00
131	Additional Salary - Licensed		0.00	110.95	0.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty		300.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		801.10	30.92	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		192.02	0.00	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		244.27	8.48	0.00	0.00	0.00	0.00
231	Worker's Compensation		11.94	0.43	0.00	0.00	0.00	0.00
232	Unemployment Compensation		12.58	3.73	0.00	0.00	0.00	0.00
233	PFMLI		12.79	0.45	0.00	0.00	0.00	0.00
242	Group Health Insurance		312.50	0.00	0.00	0.00	0.00	0.00
Total Function 2210	**Improvement of Instruction Services**		**4,787.64**	**154.96**	**0.00**	**0.00**	**0.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2222

PROGRAM: Educational Media Services

LIBRARY	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	700
600 Other	0
TOTAL	700

1. Program Description:

Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2222	**Library/Media Center**							
410	Consumable Supplies and Materials		0.00	0.00	50.00	0.00	0.00	0.00
430	Library Books		0.00	0.00	1,000.00	0.00	500.00	0.00
440	Periodicals		0.00	0.00	100.00	0.00	100.00	0.00
470	Computer Software		0.00	0.00	100.00	0.00	100.00	0.00
Total Function 2222	**Library/Media Center**		**0.00**	**0.00**	**1,250.00**	**0.00**	**700.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2230

PROGRAM: Assessment and Testing

1. Program Description:

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

LIBRARY	
100 Salaries	3,000
200 Associated PR Costs	1,284
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	4,284

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2230	**Assessment and Testing**							
113	Administrators		3,000.00	3,000.00	3,000.00	0.00	3,000.00	0.00
211	Employer Contrib PERS		750.95	750.85	796.00	0.00	750.00	0.00
212	Employee Contribution Pick-Up		180.00	180.01	180.00	0.00	180.00	0.00
220	Social Sec/Medicare		224.06	229.46	230.00	0.00	230.00	0.00
231	Worker's Compensation		11.49	11.52	10.00	0.00	12.00	0.00
232	Unemployment Compensation		96.64	108.59	60.00	0.00	100.00	0.00
233	PFMLI		11.70	12.00	12.00	0.00	12.00	0.00
Total Function 2230	**Assessment and Testing**		**4,274.84**	**4,292.43**	**4,288.00**	**0.00**	**4,284.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2240

PROGRAM: Instructional Staff Development

STAFF DEVELOPMENT	
100 Salaries	0
200 Associated PR Costs	20,000
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	20,000

1. Program Description:

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. This function is for staff development that is related to instruction and includes external training attended by instructional staff.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Contractual requirement for Tuition Reimbursement.
Supplemental activities are provided by Title II-A.

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2240	**Instructional Staff Development**							
245	Tuition Reimbursement		0.00	4,501.00	25,000.00	0.00	20,000.00	0.00
342	Travel, Out of District		388.73	123.60	1,000.00	0.00	0.00	0.00
Total Function 2240	**Instructional Staff Development**		**388.73**	**4,624.60**	**26,000.00**	**0.00**	**20,000.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education Services

BOARD OF ED	
100 Salaries	5,000
200 Associated PR Costs	1,886
300 Purchased Services	71,000
400 Supplies & Materials	7,200
600 Other	33,000
TOTAL	118,086

1. Program Description:

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Includes audit and legal services.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Moved Liability Insurance costs here to comply with Program Budgeting and Accounting Manual

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2310	**Board of Education Services**							
133	Additional Salary - Extra Duty		0.00	2,846.25	3,871.00	0.00	5,000.00	0.00
211	Employer Contrib PERS		0.00	712.43	1,027.00	0.00	1,100.00	0.00
212	Employee Contribution Pick-Up		0.00	170.78	232.00	0.00	300.00	0.00
220	Social Sec/Medicare		0.00	213.14	296.00	0.00	383.00	0.00
231	Worker's Compensation		0.00	11.45	13.00	0.00	13.00	0.00
232	Unemployment Compensation		0.00	96.94	77.00	0.00	75.00	0.00
233	PFMLI		0.00	11.17	15.00	0.00	15.00	0.00
318	Professional and Improvement Costs for Non-Instruc		0.00	0.00	1,000.00	0.00	0.00	0.00
342	Travel, Out of District		10,923.44	10,432.78	8,000.00	0.00	8,000.00	0.00
354	Advertising		2,899.56	2,686.37	500.00	0.00	500.00	0.00
355	Printing and Binding		0.00	0.00	500.00	0.00	500.00	0.00
381	Audit Services		18,150.00	21,100.00	30,000.00	0.00	30,000.00	0.00
382	Legal Services		17,956.25	8,581.95	75,000.00	0.00	25,000.00	0.00
388	Election Services		4.29	153.18	3,000.00	0.00	2,000.00	0.00
389	Other Non-instructional Professional and Technical		6,576.25	5,737.83	26,000.00	0.00	5,000.00	0.00
410	Consumable Supplies and Materials		478.06	413.76	1,000.00	0.00	1,000.00	0.00
460	Non-consumable Items		0.00	0.00	1,000.00	0.00	1,000.00	0.00
470	Computer Software		2,899.90	3,159.90	4,000.00	0.00	4,000.00	0.00
480	Computer Hardware		0.00	0.00	1,200.00	0.00	1,200.00	0.00
640	Dues and Fees		18,864.45	3,528.33	3,000.00	0.00	3,000.00	0.00
651	Liability Insurance		0.00	0.00	0.00	0.00	30,000.00	0.00
Total Function	**2310**	**Board of Education Services**	**78,752.20**	**59,856.26**	**159,731.00**	**0.00**	**118,086.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2321

PROGRAM: Office of the Superintendent Services

1. Program Description:

Activities performed by the superintendent in the general direction and management of all affairs of the district. Includes all personnel and materials in the office of the chief executive officer.

2. Personnel Data:

0.75 Classified FTE
0.75 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

EXEC ADMIN	
100 Salaries	133,361
200 Associated PR Costs	93,568
300 Purchased Services	6,000
400 Supplies & Materials	6,000
600 Other	4,000
TOTAL	242,928

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2321	**Office of the Superintendent Services**							
112	Classified Salaries		49,491.52	50,280.87	71,975.00	0.75	56,447.97	0.75
113	Administrators		110,891.71	79,635.76	71,322.00	0.50	76,012.59	0.75
132	Additional Salary - Classified		26.53	0.00	0.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty		2,220.00	1,395.00	1,346.00	0.00	900.00	0.00
211	Employer Contrib PERS		41,654.38	33,990.29	40,660.00	0.00	37,368.11	0.00
212	Employee Contribution Pick-Up		9,645.22	7,802.62	8,680.00	0.00	8,002.07	0.00
220	Social Sec/Medicare		12,209.88	9,981.46	11,064.00	0.00	10,140.73	0.00
231	Worker's Compensation		616.92	500.95	496.00	0.00	475.77	0.00
232	Unemployment Compensation		4,525.01	4,883.24	2,894.00	0.00	2,500.00	0.00
233	PFMLI		638.41	521.86	579.00	0.00	530.47	0.00
242	Group Health Insurance		20,362.76	23,775.23	21,000.00	0.00	30,500.70	0.00
244	District-Paid TSA		4,861.84	5,925.02	0.00	0.00	4,050.00	0.00
324	Rentals		0.00	0.00	500.00	0.00	500.00	0.00
342	Travel, Out of District		5,360.62	4,336.93	3,000.00	0.00	3,500.00	0.00
353	Postage		0.00	38.69	0.00	0.00	0.00	0.00
354	Advertising		32.86	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		4,030.82	1,560.00	2,000.00	0.00	2,000.00	0.00
410	Consumable Supplies and Materials		2,874.12	1,468.74	1,500.00	0.00	2,000.00	0.00
460	Non-consumable Items		80.24	0.00	750.00	0.00	1,000.00	0.00
470	Computer Software		2,748.84	2,754.20	3,500.00	0.00	1,000.00	0.00
480	Computer Hardware		599.00	0.00	1,000.00	0.00	2,000.00	0.00
640	Dues and Fees		1,221.00	2,816.50	4,000.00	0.00	4,000.00	0.00
Total Function 2321	**Office of the Superintendent Services**		**274,091.68**	**231,667.36**	**246,266.00**	**1.25**	**242,928.41**	**1.50**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2410

PROGRAM: Office of the Principal Services

OFFICE OF PRINCIPAL	
100 Salaries	311,876
200 Associated PR Costs	193,195
300 Purchased Services	21,100
400 Supplies & Materials	6,500
600 Other	2,600
TOTAL	535,271

1. Program Description:

Activities concerned with directing and managing the operation of a particular school. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instruction activities with instructional activities of the district.

2. Personnel Data:

1.00 Classified FTE
2.65 Administrative FTE

3. Funding Source:

4. Budgetary Notes:

Requirements Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**						
Function 2410	**Office of the Principal Services**						
112	Classified Salaries	69,303.93	74,765.16	76,671.00	2.25	33,608.02	1.00
113	Administrators	143,845.30	167,566.48	215,420.00	1.99	271,747.81	2.85
122	Substitutes - Classified	139.50	0.00	500.00	0.00	0.00	0.00
131	Additional Salary - Licensed	571.95	1,282.06	1,500.00	0.00	1,000.00	0.00
132	Additional Salary - Classified	6,479.77	646.09	7,500.00	0.00	1,000.00	0.00
133	Additional Salary - Extra Duty	1,905.00	2,271.00	2,754.00	0.00	4,520.00	0.00
211	Employer Contrib PERS	59,051.02	62,120.82	81,517.00	0.00	79,128.24	0.00
212	Employee Contribution Pick-Up	13,331.04	14,638.48	18,261.00	0.00	18,472.56	0.00
220	Social Sec/Medicare	16,111.24	18,757.08	23,283.00	0.00	23,532.24	0.00
231	Worker's Compensation	860.75	954.06	1,056.00	0.00	1,839.31	0.00
232	Unemployment Compensation	6,364.76	8,844.40	8,385.00	0.00	8,200.00	0.00
233	PFMLI	843.71	981.00	1,217.00	0.00	1,230.30	0.00
242	Group Health Insurance	47,483.47	63,106.90	71,400.00	0.00	59,771.31	0.00
244	District-Paid TSA	0.00	2,406.14	0.00	0.00	1,021.32	0.00
310	Instructional, Professional and Technical Service	3,516.97	0.00	600.00	0.00	100.00	0.00
342	Travel, Out of District	2,272.68	1,924.34	2,850.00	0.00	2,350.00	0.00
353	Postage	10,011.95	7,416.47	13,650.00	0.00	13,550.00	0.00
354	Advertising	7,784.71	3,192.31	6,000.00	0.00	4,000.00	0.00
355	Printing and Binding	389.50	207.58	100.00	0.00	1,100.00	0.00
410	Consumable Supplies and Materials	3,639.40	1,978.38	5,750.00	0.00	4,500.00	0.00
460	Non-consumable Items	1,082.13	779.80	3,000.00	0.00	2,000.00	0.00
640	Dues and Fees	1,591.42	1,465.00	3,450.00	0.00	2,600.00	0.00
Total Function 2410	**Office of the Principal Services**	**396,580.20**	**435,303.55**	**544,864.00**	**4.24**	**535,271.11**	**3.85**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2520

PROGRAM: Fiscal Services

FISCAL SERVICES	
100 Salaries	140,813
200 Associated PR Costs	113,459
300 Purchased Services	16,750
400 Supplies & Materials	7,500
600 Other	2,500
TOTAL	281,022

1. Program Description:

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2. Personnel Data:

0.80 Classified FTE
1.00 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2520	**Fiscal Services**							
112	Classified Salaries		73,114.59	76,957.07	77,879.00	1.30	45,813.08	0.80
114	Managerial - Classified		0.00	0.00	90,000.00	1.00	90,000.00	1.00
132	Additional Salary - Classified		745.30	0.00	2,000.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty		672.00	630.00	642.00	0.00	5,000.00	0.00
211	Employer Contrib PERS		18,655.37	19,420.23	45,223.00	0.00	34,166.87	0.00
212	Employee Contribution Pick-Up		4,471.86	4,655.16	10,232.00	0.00	8,369.28	0.00
220	Social Sec/Medicare		4,912.30	5,816.29	13,045.00	0.00	10,649.47	0.00
231	Worker's Compensation		297.39	311.06	606.00	0.00	497.76	0.00
232	Unemployment Compensation		10,510.04	2,809.54	4,745.00	0.00	3,000.00	0.00
233	PFMLI		256.82	304.08	683.00	0.00	550.20	0.00
242	Group Health Insurance		24,035.20	42,411.44	42,000.00	0.00	56,225.40	0.00
342	Travel, Out of District		467.66	2,699.54	3,000.00	0.00	6,000.00	0.00
353	Postage		617.68	561.34	750.00	0.00	750.00	0.00
389	Other Non-instructional Professional and Technical		138,798.50	80,727.85	30,000.00	0.00	10,000.00	0.00
410	Consumable Supplies and Materials		559.60	1,039.06	1,000.00	0.00	1,000.00	0.00
460	Non-consumable Items		0.00	379.97	500.00	0.00	500.00	0.00
470	Computer Software		5,600.97	5,965.03	8,000.00	0.00	6,000.00	0.00
640	Dues and Fees		4,107.02	2,372.50	4,000.00	0.00	2,500.00	0.00
Total Function 2520	**Fiscal Services**		**287,822.30**	**247,060.16**	**334,305.00**	**2.30**	**281,022.06**	**1.80**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2540

PROGRAM: Operation and Maintenance of Plant

1. Program Description:

Activities concerned with keeping a physical plant open, comfortable, and safe for use; and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.

2. Personnel Data:

2.00 Classified FTE
0.50 Managerial FTE

3. Funding Source:

4. Budgetary Notes:

CARE & UPKEEP BLDGS	
100 Salaries	130,385
200 Associated PR Costs	96,758
300 Purchased Services	153,200
400 Supplies & Materials	59,500
500 Capital Outlay	25,000
600 Other	87,500
TOTAL	552,543

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2540	**Operation and Maintenance of Plant Services**							
112	Classified Salaries		66,095.98	70,491.20	72,571.00	2.00	75,446.00	2.00
114	Managerial - Classified		82,454.43	47,047.06	48,108.00	0.50	50,189.50	0.50
122	Substitutes - Classified		10,961.25	8,602.43	15,000.00	0.00	4,000.00	0.00
124	Temporary - Classified		1,920.00	0.00	5,000.00	0.00	0.00	0.00
132	Additional Salary - Classified		383.34	723.30	1,000.00	0.00	750.00	0.00
133	Additional Salary - Extra Duty		420.00	210.00	214.00	0.00	200.00	0.00
211	Employer Contrib PERS		33,684.44	30,697.03	37,630.00	0.00	31,207.92	0.00
212	Employee Contribution Pick-Up		8,074.58	7,358.38	8,515.00	0.00	7,538.16	0.00
220	Social Sec/Medicare		12,259.48	9,677.21	10,857.00	0.00	9,570.71	0.00
231	Worker's Compensation		5,099.81	3,558.07	3,675.00	0.00	2,987.63	0.00
232	Unemployment Compensation		10,163.40	4,707.37	5,016.00	0.00	5,000.00	0.00
233	PFMLI		641.00	505.98	568.00	0.00	500.40	0.00
242	Group Health Insurance		34,907.30	31,896.00	42,000.00	0.00	39,953.18	0.00
322	Repairs and Maintenance Services		23,143.40	24,528.29	55,000.00	0.00	50,000.00	0.00
324	Rentals		5,802.62	2,187.31	5,000.00	0.00	2,500.00	0.00
325	Electricity		28,686.97	46,877.59	81,000.00	0.00	72,500.00	0.00
326	Fuel		46,914.85	3,379.88	5,300.00	0.00	3,500.00	0.00
327	Water and Sewage		3,182.40	3,776.00	6,100.00	0.00	5,200.00	0.00
328	Garbage		8,872.24	9,010.82	13,900.00	0.00	11,500.00	0.00
342	Travel, Out of District		495.18	0.00	2,500.00	0.00	1,000.00	0.00
351	Telephone		397.94	0.00	0.00	0.00	0.00	0.00
353	Postage		12.65	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		14,536.78	41,508.00	10,000.00	0.00	7,000.00	0.00
410	Consumable Supplies and Materials		12,846.69	9,091.09	28,000.00	0.00	25,000.00	0.00
416	Custodial Supplies		22,473.15	28,687.38	35,000.00	0.00	30,000.00	0.00
460	Non-consumable Items		4,295.52	2,633.00	6,000.00	0.00	4,500.00	0.00
520	Buildings Acquisition		371.20	0.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase		22,108.51	16,147.00	20,000.00	0.00	20,000.00	0.00
542	Replacement Equipment Purchase		2,852.00	0.00	10,000.00	0.00	5,000.00	0.00
640	Dues and Fees		2,569.63	2,203.05	2,500.00	0.00	2,500.00	0.00
653	Property Insurance Premiums		61,146.00	64,772.42	85,000.00	0.00	85,000.00	0.00
Total Function	**2540**	**Operation and Maintenance of Plant Services**	**527,772.74**	**470,275.86**	**615,454.00**	**2.50**	**552,543.50**	**2.50**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2550

PROGRAM: Student Transportation Services

VEHICLE OPERATION	
100 Salaries	279,921
200 Associated PR Costs	269,749
300 Purchased Services	81,000
400 Supplies & Materials	118,300
500 Capital Outlay	0
600 Other	46,500
TOTAL	795,470

1. Program Description:

Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.

2. Personnel Data:

6.38 Classified FTE
0.50 Managerial FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Transportation for students on IEPs counts towards maintenance of effort

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Function	**2550**	**Student Transportation Services**						
	112	Classified Salaries	289,641.32	263,930.67	283,407.00	6.55	199,731.33	6.38
	113	Administrators	10,077.13	0.00	0.00	0.00	0.00	0.00
	114	Managerial - Classified	41,518.64	47,046.94	47,922.00	0.50	50,189.50	0.50
	122	Substitutes - Classified	53,772.93	30,525.88	50,000.00	0.00	20,000.00	0.00
	132	Additional Salary - Classified	13,519.05	13,628.08	18,000.00	0.00	10,000.00	0.00
	133	Additional Salary - Extra Duty	5,378.00	420.00	428.00	0.00	0.00	0.00
	211	Employer Contrib PERS	90,210.86	79,217.10	106,018.00	0.00	57,760.53	0.00
	212	Employee Contribution Pick-Up	21,159.48	18,878.61	23,985.00	0.00	13,952.13	0.00
	220	Social Sec/Medicare	30,529.66	27,352.12	30,581.00	0.00	19,068.21	0.00
	231	Worker's Compensation	15,659.75	12,900.49	14,464.00	0.00	9,266.83	0.00
	232	Unemployment Compensation	12,639.55	12,739.78	15,496.00	0.00	12,800.00	0.00
	233	PFMLI	1,596.42	1,430.17	1,599.00	0.00	997.30	0.00
	242	Group Health Insurance	109,986.75	120,918.82	142,800.00	0.00	155,904.11	0.00
	310	Instructional, Professional and Technical Service	0.00	0.00	200.00	0.00	0.00	0.00
	318	Professional and Improvement Costs for Non-Instruc	0.00	0.00	200.00	0.00	0.00	0.00
	322	Repairs and Maintenance Services	6,034.05	435.70	12,000.00	0.00	25,000.00	0.00
	324	Rentals	6,179.20	5,306.40	36,000.00	0.00	6,000.00	0.00
	325	Electricity	1,484.42	1,243.82	1,680.00	0.00	1,680.00	0.00
	326	Fuel	266.73	781.72	300.00	0.00	300.00	0.00
	327	Water and Sewage	433.00	411.00	480.00	0.00	480.00	0.00
	328	Garbage	2,179.88	2,781.12	2,640.00	0.00	2,700.00	0.00
	331	Reimbursable Student Transportation	0.00	57,240.11	1,000.00	0.00	5,000.00	0.00
	342	Travel, Out of District	1,965.48	546.89	4,540.00	0.00	4,540.00	0.00
	351	Telephone	9,858.51	11,199.48	7,855.00	0.00	10,000.00	0.00
	353	Postage	0.00	9.95	300.00	0.00	300.00	0.00
	389	Other Non-instructional Professional and Technical	30,003.50	20,323.29	30,000.00	0.00	25,000.00	0.00
	410	Consumable Supplies and Materials	9,268.34	11,482.97	15,800.00	0.00	15,800.00	0.00
	418	Transportation Fuel	78,009.57	59,588.15	123,000.00	0.00	100,000.00	0.00
	460	Non-consumable Items	0.00	36,667.97	3,000.00	0.00	1,000.00	0.00
	470	Computer Software	1,260.00	575.94	1,500.00	0.00	1,500.00	0.00
	640	Dues and Fees	1,389.45	662.50	1,500.00	0.00	1,500.00	0.00
	653	Property Insurance Premiums	22,193.00	37,953.08	41,000.00	0.00	45,000.00	0.00
Total Function	**2550**	**Student Transportation Services**	**866,214.67**	**876,198.75**	**1,017,695.00**	**7.05**	**795,469.94**	**6.88**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2640

PROGRAM: Staff Services

STAFF SERVICES	
100 Salaries	29,691
200 Associated PR Costs	28,715
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	58,406

1. Program Description:

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2. Personnel Data:

.50 Classified FTE

3. Funding Source:

4. Budgetary Notes:

Expenditures for Human Resources office.
Moved .50 Classified Staff from Function 2520 to align with Program Budgeting and Accounting Manual.

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2640	**Staff Services**							
112	Classified Salaries		0.00	0.00	0.00	0.00	29,691.00	0.50
211	Employer Contrib PERS		0.00	0.00	0.00	0.00	7,375.20	0.00
212	Employee Contribution Pick-Up		0.00	0.00	0.00	0.00	1,781.52	0.00
220	Social Sec/Medicare		0.00	0.00	0.00	0.00	2,271.36	0.00
231	Worker's Compensation		0.00	0.00	0.00	0.00	108.34	0.00
233	PFMLI		0.00	0.00	0.00	0.00	118.80	0.00
242	Group Health Insurance		0.00	0.00	0.00	0.00	17,060.16	0.00
Total Function 2640	**Staff Services**		**0.00**	**0.00**	**0.00**	**0.00**	**58,406.38**	**0.50**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2660

PROGRAM: Technology Services

1. Program Description:

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

TECHNOLOGY	
100 Salaries	18,011
200 Associated PR Costs	7,670
300 Purchased Services	26,000
400 Supplies & Materials	33,700
600 Other	0
TOTAL	85,381

2. Personnel Data:

Additional Salaries for Licensed staff.

3. Funding Source:

4. Budgetary Notes:

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2660	**Technology Services**							
	133	Additional Salary - Extra Duty	14,341.70	16,974.39	18,439.00	0.00	18,011.00	0.00
	211	Employer Contrib PERS	3,589.76	4,248.72	4,891.00	0.00	4,473.95	0.00
	212	Employee Contribution Pick-Up	860.50	1,018.47	1,107.00	0.00	1,080.71	0.00
	220	Social Sec/Medicare	1,059.07	1,298.54	1,411.00	0.00	1,377.83	0.00
	231	Worker's Compensation	56.91	67.12	60.00	0.00	65.43	0.00
	232	Unemployment Compensation	382.12	621.73	369.00	0.00	600.00	0.00
	233	PFMLI	55.37	67.92	74.00	0.00	72.00	0.00
	351	Telephone	16,664.76	17,510.86	16,300.00	0.00	17,000.00	0.00
	359	Other Communication Services	8,326.45	1,980.00	8,100.00	0.00	9,000.00	0.00
	389	Other Non-instructional Professional and Technical	2,666.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials	286.05	44.97	3,500.00	0.00	4,000.00	0.00
	460	Non-consumable Items	20,604.15	5,142.44	500.00	0.00	500.00	0.00
	470	Computer Software	11,004.91	13,120.04	28,000.00	0.00	20,000.00	0.00
	480	Computer Hardware	24,130.47	239.99	11,000.00	0.00	9,200.00	0.00
	640	Dues and Fees	12,675.76	0.00	0.00	0.00	0.00	0.00
Total Function 2660		**Technology Services**	**116,703.98**	**62,335.19**	**93,751.00**	**0.00**	**85,380.92**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2700

PROGRAM: Supplemental Retirement Programs

SUPPL RETIREMENT	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

1. Program Description:

Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 2700	**Supplemental Retirement Program**							
242	Group Health Insurance		6,751.92	0.00	0.00	0.00	0.00	0.00
Total Function 2700	**Supplemental Retirement Program**		**6,751.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 5110

PROGRAM: Debt Service

1. Program Description:

The servicing of the debt of a district

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only.

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Major Function 2000	**Support Services**		2,783,370.31	2,559,288.15	3,319,447.00	18.16	2,966,353.46	17.59
Function 5110	**Long-Term Debt Service**							
610	Redemption of Principal		18,745.23	0.00	0.00	0.00	0.00	0.00
621	Regular Interest		1,233.46	0.00	0.00	0.00	0.00	0.00
Total Function 5110	**Long-Term Debt Service**		**19,978.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 5200

PROGRAM: Transfers of Funds

1. Program Description:

These are transactions which withdraw money from one fund and place it in another without recourse.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Transfers to:

Fund 290 Bus Replacement Fund
Fund 299 Nutrition Services Fund
Fund 400 Capital Projects Fund

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
700 Fund Modifications	450,000
TOTAL	450,000

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**							
Function 5200	**Transfers of Funds**							
790	Other Transfers		65,333.57	54,875.62	100,000.00	0.00	100,000.00	0.00
792	Bus Replacement Fund Transfer		259,000.00	140,002.00	112,601.00	0.00	150,000.00	0.00
794	Capital Projects Working Fund Transfer		0.00	700,000.00	200,000.00	0.00	200,000.00	0.00
795	Athletics		0.00	1,524.80	0.00	0.00	0.00	0.00
Total Function 5200	**Transfers of Funds**		**324,333.57**	**896,402.42**	**412,601.00**	**0.00**	**450,000.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 6110

PROGRAM: Operating Contingency

1. Program Description:

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

CONTINGENCY	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
800 Planned Reserve	500,000
TOTAL	500,000

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Requirements Report

	FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100 General Fund						
Major Function 5000 Other Uses	344,312.26	896,402.42	412,601.00	0.00	450,000.00	0.00
Function 6110 Operating Contingency						
810 Planned Reserve	0.00	0.00	500,000.00	0.00	500,000.00	0.00
Total Function 6110 Operating Contingency	**0.00**	**0.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**

ALSEA SCHOOL DISTRICT 7J
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 7000

PROGRAM: Unappropriated Ending Fund Balance

END FUND BALANCE	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
800 Reserved for Next Year	5,430,545
TOTAL	5,430,545

1. Program Description:

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.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100		**General Fund**						
Major Function	**6000**	**Contingencies**	0.00	0.00	500,000.00	0.00	500,000.00	0.00
Function	**7000**	**Unappropriated Ending Fund Balance**						
	820	Reserved for Next Year	6,716,065.45	6,463,037.67	4,967,217.00	0.00	5,430,545.06	0.00
Total Function	**7000**	**Unappropriated Ending Fund Balance**	**6,716,065.45**	**6,463,037.67**	**4,967,217.00**	**0.00**	**5,430,545.06**	**0.00**

Requirements Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 100	**General Fund**						
Major Function 7000	**Unappropriated Ending Fund Balance**	6,716,065.45	6,463,037.67	4,967,217.00	0.00	5,430,545.06	0.00
Total Fund 100	**General Fund**	12,122,180.63	12,096,561.51	11,954,395.00	43.40	11,921,350.85	41.07

Special Revenue Funds

Fund 200's

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.

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

Resources Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**						
0000							
1510	Interest on Investments	0.00	8,271.75	0.00	0.00	0.00	0.00
1610	Daily Sales - Reimbursable Programs	1,347.50	1,788.45	1,900.00	0.00	1,000.00	0.00
1700	Extra-Curricular Activities	9,404.05	2,458.00	0.00	0.00	0.00	0.00
1740	Fees	0.00	0.00	100.00	0.00	0.00	0.00
1760	Club Fund Raising	31,529.09	20,251.62	40,000.00	0.00	40,000.00	0.00
1910	Rentals	0.00	0.00	36,000.00	0.00	0.00	0.00
1920	Contributions/Donations	16,307.64	4,900.00	62,000.00	0.00	5,000.00	0.00
1943	Services Provided Charter Schools	2,148.64	16,347.52	22,718.00	0.00	70,000.00	0.00
1990	Miscellaneous	505.00	50.56	9,400.00	0.00	1,000.00	0.00
1991	Misc - Erate	28,529.71	0.00	0.00	0.00	0.00	0.00
1000	**Local Sources**	**89,771.63**	**54,067.90**	**172,118.00**	**0.00**	**117,000.00**	**0.00**
2102	Education Service District Resources	33,520.73	4,972.97	45,000.00	0.00	0.00	0.00
2000	**Intermediate Sources**	**33,520.73**	**4,972.97**	**45,000.00**	**0.00**	**0.00**	**0.00**
3102	State School Fund - School Lunch Matcl	1,099.63	895.70	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-In-Aid	1,053,010.24	869,762.20	509,291.95	0.00	1,055,149.16	0.00
3000	**State Sources**	**1,054,109.87**	**870,657.90**	**509,291.95**	**0.00**	**1,055,149.16**	**0.00**
4300	Restricted Revenue Direct From the Fec	0.00	0.00	0.00		27,359.00	
4500	Restricted Revenue, Federal Governme	488,179.30	505,991.60	349,477.75	0.00	268,362.01	0.00
4910	Federal Commodities	5,941.62	8,556.80	10,000.00	0.00	10,000.00	0.00
4000	**Federal Sources**	**494,120.92**	**514,548.40**	**359,477.75**	**0.00**	**305,721.01**	**0.00**
5160	Lease Purchase Receipts	0.00	324,918.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	324,333.57	196,402.42	212,601.00	0.00	250,000.00	0.00
5300	Sale of or Compensation for Loss of Fix	168,417.57	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	40,285.74	167,456.49	160,205.00	0.00	100,000.00	0.00
5000	**Other Sources**	**533,036.88**	**688,776.91**	**372,806.00**	**0.00**	**350,000.00**	**0.00**
9701	BFB Student Activities	42,366.58	0.00	35,000.00	0.00	40,000.00	0.00
9000		**42,366.58**	**0.00**	**35,000.00**	**0.00**	**40,000.00**	**0.00**
Total Fund 200	**Special Revenue Funds**	**2,246,926.61**	**2,143,524.08**	**1,493,693.70**	**0.00**	**1,867,870.17**	**0.00**

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

Requirements Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**						
Function 1111	**Elementary, K-5**						
111	Licensed Salaries	147,919.72	71,476.13	37,757.50	0.83	61,131.69	1.03
112	Classified Salaries	71,103.20	53,381.62	12,729.47	0.63	1,446.73	0.00
131	Additional Salary - Licensed	228.58	0.00	0.00	0.00	0.00	0.00
132	Additional Salary - Classified	564.54	0.00	1,544.22	0.00	0.00	0.00
133	Additional Salary - Extra Duty	1,500.00	150.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS	48,534.22	31,492.43	13,298.35	0.00	15,929.37	0.00
212	Employee Contribution Pick-Up	11,586.14	7,497.26	3,121.92	0.00	3,754.69	0.00
220	Social Sec/Medicare	15,862.68	9,499.84	3,934.58	0.00	4,742.81	0.00
231	Worker's Compensation	877.10	500.42	191.30	0.00	225.06	0.00
232	Unemployment Compensation	7,954.45	4,469.33	0.00	0.00	0.00	0.00
233	PFMLI	829.54	496.63	205.65	0.00	248.10	0.00
242	Group Health Insurance	75,938.54	46,882.62	17,508.29	0.00	19,142.04	0.00
342	Travel, Out of District	0.00	3,649.64	12,500.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	7,579.41	819.52	5,000.00	0.00	0.00	0.00
420	Textbooks/Workbooks	12,210.73	15,305.66	9,936.12	0.00	0.00	0.00
440	Periodicals	968.61	988.38	5,000.00	0.00	0.00	0.00
Total Function 1111	**Elementary, K-5**	**403,657.46**	**246,609.48**	**122,727.40**	**1.46**	**106,620.49**	**1.03**
Function 1112	**Intermediate Prgm. (History)**						
310	Instructional, Professional and Technical Service	0.00	250.00	0.00	0.00	0.00	0.00
Total Function 1112	**Intermediate Prgm. (History)**	**0.00**	**250.00**	**0.00**	**0.00**	**0.00**	**0.00**
Function 1113	**Elementary Extra-curricular**						
342	Travel, Out of District	265.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	2,361.65	692.96	15,800.00	0.00	15,000.00	0.00
460	Non-consumable Items	489.98	0.00	0.00	0.00	0.00	0.00
Total Function 1113	**Elementary Extra-curricular**	**3,116.63**	**692.96**	**15,800.00**	**0.00**	**15,000.00**	**0.00**
Function 1121	**Middle/Junior High Programs**						
111	Licensed Salaries	23,523.09	20,194.90	17,966.28	0.25	19,278.23	0.33
131	Additional Salary - Licensed	0.00	795.97	0.00	0.00	0.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Function 1121	**Middle/Junior High Programs**							
133	Additional Salary - Extra Duty		2,000.00	2,000.00	2,000.00	0.00	2,000.00	0.00
211	Employer Contrib PERS		6,173.88	5,754.80	4,992.91	0.00	5,285.51	0.00
212	Employee Contribution Pick-Up		1,479.88	1,379.43	1,197.96	0.00	1,276.68	0.00
220	Social Sec/Medicare		1,952.51	1,758.77	1,527.48	0.00	1,627.80	0.00
231	Worker's Compensation		101.84	178.49	72.53	0.00	77.05	0.00
232	Unemployment Compensation		954.44	811.78	40.00	0.00	0.00	0.00
233	PFMLI		102.06	91.94	79.88	0.00	85.08	0.00
242	Group Health Insurance		5,375.30	5,164.37	4,824.48	0.00	6,784.80	0.00
374	Other Tuition		8,879.78	10,240.00	8,840.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		136.98	139.47	4,540.73	0.00	0.00	0.00
420	Textbooks/Workbooks		2,430.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals		164.73	164.73	0.00	0.00	0.00	0.00
640	Dues and Fees		363.15	0.00	0.00	0.00	0.00	0.00
Total Function 1121	**Middle/Junior High Programs**		**53,637.64**	**48,674.65**	**46,082.25**	**0.25**	**36,415.15**	**0.33**
Function 1122	**Middle/Junior High School Extra-curricular**							
310	Instructional, Professional and Technical Service		0.00	100.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		208.59	615.06	1,000.00	0.00	1,000.00	0.00
419	Athletic Uniforms		0.00	0.00	3,750.00	0.00	0.00	0.00
Total Function 1122	**Middle/Junior High School Extra-curricular**		**208.59**	**715.06**	**4,750.00**	**0.00**	**1,000.00**	**0.00**
Function 1131	**High School Programs**							
111	Licensed Salaries		126,940.07	122,638.33	95,141.15	1.59	133,956.41	2.09
112	Classified Salaries		0.00	8,948.77	18,065.41	0.38	2,053.27	0.00
121	Substitutes - Licensed		0.00	476.88	0.00	0.00	0.00	0.00
131	Additional Salary - Licensed		0.00	3,848.46	0.00	0.00	0.00	0.00
132	Additional Salary - Classified		0.00	87.76	0.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty		6,210.30	13,050.00	9,000.00	0.00	0.00	0.00
211	Employer Contrib PERS		35,556.97	39,525.83	30,553.33	0.00	33,784.75	0.00
212	Employee Contribution Pick-Up		8,523.47	9,466.93	7,380.00	0.00	8,160.56	0.00
220	Social Sec/Medicare		10,262.38	12,067.58	9,387.81	0.00	10,376.21	0.00
231	Worker's Compensation		675.82	672.71	415.00	0.00	462.43	0.00
232	Unemployment Compensation		4,606.03	5,462.39	0.00	0.00	0.00	0.00

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			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Function 1131	**High School Programs**							
233	PFMLI		536.51	630.89	490.93	0.00	542.97	0.00
242	Group Health Insurance		34,242.78	45,586.33	40,979.27	0.00	45,586.20	0.00
319	Other Instructional, Professional and Technical S		0.00	6,044.16	0.00	0.00	0.00	0.00
340	Travel		387.00	250.50	0.00	0.00	0.00	0.00
342	Travel, Out of District		1,095.00	4,008.77	4,000.00	0.00	0.00	0.00
354	Advertising		0.00	0.00	200.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		26,737.02	43,913.82	71,311.09	0.00	23,490.37	0.00
420	Textbooks/Workbooks		4,858.53	3,052.60	3,000.00	0.00	0.00	0.00
460	Non-consumable Items		14,773.69	33,774.48	4,405.76	0.00	0.00	0.00
470	Computer Software		0.00	480.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment		39,067.00	24,545.62	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	1,774.04	1,878.94	0.00	0.00	0.00
Total Function 1131	**High School Programs**		**314,472.57**	**380,306.85**	**296,208.69**	**1.97**	**258,413.17**	**2.09**
Function 1132	**High School Extra-curricular**							
131	Additional Salary - Licensed		2,478.84	0.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		533.75	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		128.00	0.00	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		184.21	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation		17.73	0.00	0.00	0.00	0.00	0.00
232	Unemployment Compensation		105.51	0.00	0.00	0.00	0.00	0.00
233	PFMLI		9.65	0.00	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service		0.00	150.00	0.00	0.00	0.00	0.00
324	Rentals		1,410.00	60.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		5,752.93	2,573.81	0.00	0.00	0.00	0.00
370	Tuition		4,000.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		4,564.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		16,151.79	12,114.56	72,700.00	0.00	70,000.00	0.00
470	Computer Software		800.00	800.00	0.00	0.00	0.00	0.00
640	Dues and Fees		4,320.00	2,565.00	0.00	0.00	0.00	0.00
Total Function 1132	**High School Extra-curricular**		**40,456.41**	**18,263.37**	**72,700.00**	**0.00**	**70,000.00**	**0.00**
Function 1250	**Less Restrictive Programs: Students w/ Disability**							
112	Classified Salaries		48,247.65	47,557.04	28,434.00	1.00	28,012.76	0.94

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Function 1250	**Less Restrictive Programs: Students w/ Disability**							
132	Additional Salary - Classified		0.00	116.00	247.00	0.00	73.30	0.00
133	Additional Salary - Extra Duty		0.00	3,566.88	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		12,049.96	13,037.88	7,607.00	0.00	6,958.42	0.00
212	Employee Contribution Pick-Up		2,888.56	3,125.35	1,721.00	0.00	1,680.72	0.00
220	Social Sec/Medicare		3,730.15	3,966.11	2,194.00	0.00	2,142.96	0.00
231	Worker's Compensation		196.45	208.65	107.00	0.00	103.24	0.00
232	Unemployment Compensation		1,729.29	1,818.36	1,427.00	0.00	0.00	0.00
233	PFMLI		195.08	207.33	115.00	0.00	112.08	0.00
242	Group Health Insurance		23,521.56	21,937.29	16,800.00	0.00	17,916.52	0.00
342	Travel, Out of District		0.00	0.00	0.00	0.00	4,000.00	0.00
410	Consumable Supplies and Materials		0.00	0.00	401.00	0.00	1,000.00	0.00
Total Function 1250	**Less Restrictive Programs: Students w/ Disability**		**92,558.70**	**95,540.89**	**59,053.00**	**1.00**	**62,000.00**	**0.94**
Function 1272	**Title I**							
111	Licensed Salaries		0.00	0.00	0.00	0.00	30,062.68	0.70
112	Classified Salaries		0.00	11,612.73	27,184.97	0.50	0.00	0.00
113	Administrators		0.00	7,949.40	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		581.40	335.06	0.00	0.00	0.00	0.00
131	Additional Salary - Licensed		1,795.00	336.96	1,000.00	0.00	0.00	0.00
132	Additional Salary - Classified		849.63	264.60	500.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty		6,500.00	1,450.00	1,500.00	0.00	0.00	0.00
211	Employer Contrib PERS		2,394.47	5,466.14	8,214.59	0.00	7,467.51	0.00
212	Employee Contribution Pick-Up		560.64	1,296.81	1,810.70	0.00	1,803.82	0.00
220	Social Sec/Medicare		733.20	1,661.95	2,309.88	0.00	2,299.70	0.00
231	Worker's Compensation		37.47	87.10	108.87	0.00	107.19	0.00
232	Unemployment Compensation		357.91	757.67	725.00	0.00	0.00	0.00
233	PFMLI		38.31	86.86	120.43	0.00	120.26	0.00
242	Group Health Insurance		0.00	6,073.57	14,000.00	0.00	9,138.84	0.00
310	Instructional, Professional and Technical Service		7,200.00	12,373.08	5,000.00	0.00	0.00	0.00
342	Travel, Out of District		2,820.96	1,242.67	2,000.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		4,406.30	959.75	777.00	0.00	0.00	0.00
420	Textbooks/Workbooks		19,805.12	56,323.08	2,500.00	0.00	0.00	0.00
480	Computer Hardware		0.00	0.00	0.00	0.00	11,000.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Total Function 1272	**Title I**		**48,080.41**	**108,277.43**	**67,751.44**	**0.50**	**62,000.00**	**0.70**
Function 1280	**Alternative Education**							
340	Travel		1,181.82	2,157.91	0.00	0.00	0.00	0.00
371	Tuition Payments to Other Districts Within State		6,378.12	487.80	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	9,363.36	255.37	0.00	0.00	0.00
420	Textbooks/Workbooks		6,375.85	22,912.80	0.00	0.00	0.00	0.00
Total Function 1280	**Alternative Education**		**13,935.79**	**34,921.87**	**255.37**	**0.00**	**0.00**	**0.00**
Function 1291	**English Second Language Programs**							
121	Substitutes - Licensed		0.00	127.40	0.00	0.00	0.00	0.00
131	Additional Salary - Licensed		0.00	336.96	0.00	0.00	0.00	0.00
133	Additional Salary - Extra Duty		4,735.80	0.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		1,185.40	116.23	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		284.14	27.87	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		345.85	35.52	0.00	0.00	0.00	0.00
231	Worker's Compensation		18.35	1.90	0.00	0.00	0.00	0.00
232	Unemployment Compensation		177.23	19.11	0.00	0.00	0.00	0.00
233	PFMLI		18.07	1.84	0.00	0.00	0.00	0.00
Total Function 1291	**English Second Language Programs**		**6,764.84**	**666.83**	**0.00**	**0.00**	**0.00**	**0.00**
Function 1299	**Other Programs**							
132	Additional Salary - Classified		3,471.77	0.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		868.98	0.00	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		208.31	0.00	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		265.59	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation		13.74	0.00	0.00	0.00	0.00	0.00
232	Unemployment Compensation		3.48	0.00	0.00	0.00	0.00	0.00
233	PFMLI		13.88	0.00	0.00	0.00	0.00	0.00
Total Function 1299	**Other Programs**		**4,845.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Function 1400	**Summer School Programs**							
111	Licensed Salaries		0.00	0.00	0.00	0.00	141,070.00	2.00
112	Classified Salaries		0.00	0.00	0.00	0.00	28,012.76	0.94
132	Additional Salary - Classified		0.00	2,961.90	0.00	0.00	0.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Function 1400	**Summer School Programs**							
211	Employer Contrib PERS		0.00	740.74	0.00	0.00	42,000.23	0.00
212	Employee Contribution Pick-Up		0.00	177.71	0.00	0.00	10,144.90	0.00
220	Social Sec/Medicare		0.00	223.16	0.00	0.00	12,896.77	0.00
231	Worker's Compensation		0.00	12.01	0.00	0.00	608.41	0.00
232	Unemployment Compensation		0.00	124.93	0.00	0.00	0.00	0.00
233	PFMLI		0.00	11.67	0.00	0.00	674.28	0.00
410	Consumable Supplies and Materials		1,698.00	0.00	0.00	0.00	25,000.00	0.00
Total Function 1400	**Summer School Programs**		**1,698.00**	**4,252.12**	**0.00**	**0.00**	**260,407.35**	**2.94**
Major Function 1000	**Instruction**		983,432.79	939,171.51	685,328.15	5.18	871,856.16	8.03
Function 2110	**Attendance and Social Work Services**							
133	Additional Salary - Extra Duty		3,684.00	948.75	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		922.09	237.47	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		221.02	56.94	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		250.50	68.82	0.00	0.00	0.00	0.00
231	Worker's Compensation		14.79	3.91	0.00	0.00	0.00	0.00
232	Unemployment Compensation		116.26	39.57	0.00	0.00	0.00	0.00
233	PFMLI		13.15	3.60	0.00	0.00	0.00	0.00
342	Travel, Out of District		1,673.84	72.36	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		6,316.57	11,654.50	8,500.00	0.00	0.00	0.00
640	Dues and Fees		0.00	0.00	500.00	0.00	0.00	0.00
Total Function 2110	**Attendance and Social Work Services**		**13,212.22**	**13,085.92**	**9,000.00**	**0.00**	**0.00**	**0.00**
Function 2113	**Social Work Services**							
112	Classified Salaries		35,155.84	33,150.33	32,296.95	0.93	35,943.62	0.87
132	Additional Salary - Classified		161.76	0.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		8,840.00	8,297.55	8,022.60	0.00	8,928.41	0.00
212	Employee Contribution Pick-Up		2,119.09	1,989.03	1,937.88	0.00	2,156.57	0.00
220	Social Sec/Medicare		2,701.82	2,499.66	2,431.80	0.00	2,707.51	0.00
231	Worker's Compensation		140.34	132.28	120.38	0.00	132.31	0.00
232	Unemployment Compensation		1,298.97	1,156.28	0.00	0.00	0.00	0.00
233	PFMLI		141.26	130.66	127.08	0.00	141.57	0.00
242	Group Health Insurance		10,423.36	10,264.68	9,879.36	0.00	18,595.07	0.00

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		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**						
Function 2113	**Social Work Services**						
351	Telephone	851.32	160.64	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	1,972.09	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	5,180.43	402.80	10,000.00	0.00	0.00	0.00
460	Non-consumable Items	810.92	0.00	0.00	0.00	0.00	0.00
Total Function 2113	**Social Work Services**	**69,797.20**	**58,183.91**	**64,816.05**	**0.93**	**68,605.06**	**0.87**
Function 2114	**Student Accounting Services**						
112	Classified Salaries	0.00	477.68	0.00	0.00	0.00	0.00
211	Employer Contrib PERS	0.00	120.64	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	0.00	27.24	0.00	0.00	0.00	0.00
220	Social Sec/Medicare	0.00	34.59	0.00	0.00	0.00	0.00
231	Worker's Compensation	0.00	1.78	0.00	0.00	0.00	0.00
232	Unemployment Compensation	0.00	15.20	0.00	0.00	0.00	0.00
233	PFMLI	0.00	1.81	0.00	0.00	0.00	0.00
342	Travel, Out of District	0.00	48.44	0.00	0.00	0.00	0.00
Total Function 2114	**Student Accounting Services**	**0.00**	**727.38**	**0.00**	**0.00**	**0.00**	**0.00**
Function 2126	**Placement Services**						
112	Classified Salaries	18,103.47	12,329.86	0.00	0.00	0.00	0.00
132	Additional Salary - Classified	716.31	869.40	0.00	0.00	0.00	0.00
211	Employer Contrib PERS	4,710.58	3,289.63	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up	1,129.22	788.57	0.00	0.00	0.00	0.00
220	Social Sec/Medicare	1,431.48	1,004.60	0.00	0.00	0.00	0.00
231	Worker's Compensation	75.35	52.47	0.00	0.00	0.00	0.00
232	Unemployment Compensation	520.61	483.77	0.00	0.00	0.00	0.00
233	PFMLI	74.83	52.52	0.00	0.00	0.00	0.00
242	Group Health Insurance	5,640.96	4,395.38	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service	0.00	0.00	40,000.00	0.00	0.00	0.00
342	Travel, Out of District	1,117.92	5.00	4,000.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	2,993.04	1,000.00	0.00	0.00	0.00
Total Function 2126	**Placement Services**	**33,520.73**	**26,264.24**	**45,000.00**	**0.00**	**0.00**	**0.00**
Function 2130	**Health Services**						
389	Other Non-instructional Professional and Technical	0.00	0.00	500.00	0.00	0.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Total Function 2130	**Health Services**		**0.00**	**0.00**	**500.00**	**0.00**	**0.00**	**0.00**
Function 2210	**Improvement of Instruction Services**							
111	Licensed Salaries		43,913.40	30,871.34	31,351.20	0.40	32,274.80	0.40
113	Administrators		21,113.29	1,717.86	0.00	0.00	0.00	0.00
131	Additional Salary - Licensed		0.00	1,109.48	0.00	0.00	0.00	0.00
132	Additional Salary - Classified		106.12	0.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		17,549.76	9,355.25	8,784.60	0.00	9,043.43	0.00
212	Employee Contribution Pick-Up		1,273.12	103.08	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		4,965.50	2,581.37	2,398.32	0.00	2,469.00	0.00
231	Worker's Compensation		250.47	129.97	111.91	0.00	114.42	0.00
232	Unemployment Compensation		2,362.24	1,214.75	0.00	0.00	0.00	0.00
233	PFMLI		258.32	134.97	125.28	0.00	129.12	0.00
242	Group Health Insurance		5,813.70	138.24	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		11,055.95	5,254.57	0.00	0.00	0.00	0.00
Total Function 2210	**Improvement of Instruction Services**		**108,661.87**	**52,610.88**	**42,771.31**	**0.40**	**44,030.77**	**0.40**
Function 2219	**Other Improvement of Instruction Services**							
410	Consumable Supplies and Materials		0.00	0.00	0.00	0.00	20,050.73	0.00
Total Function 2219	**Other Improvement of Instruction Services**		**0.00**	**0.00**	**0.00**	**0.00**	**20,050.73**	**0.00**
Function 2240	**Instructional Staff Development**							
121	Substitutes - Licensed		0.00	945.44	0.00	0.00	0.00	0.00
131	Additional Salary - Licensed		0.00	19.26	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		0.00	185.17	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	36.41	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		0.00	73.78	0.00	0.00	0.00	0.00
231	Worker's Compensation		0.00	3.88	0.00	0.00	0.00	0.00
232	Unemployment Compensation		0.00	32.41	0.00	0.00	0.00	0.00
233	PFMLI		0.00	3.91	0.00	0.00	0.00	0.00
310	Instructional, Professional and Technical Service		0.00	0.00	0.00	0.00	7,000.00	0.00
312	Instructional Programs Improvement Services		1,403.10	1,375.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		12,665.98	1,861.05	11,122.28	0.00	806.31	0.00
410	Consumable Supplies and Materials		0.00	0.00	2,798.31	0.00	0.00	0.00

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Total Function 2240	**Instructional Staff Development**		**14,069.08**	**4,536.31**	**13,920.59**	**0.00**	**7,806.31**	**0.00**
Function 2321	**Office of the Superintendent Services**							
410	Consumable Supplies and Materials		600.00	0.00	0.00	0.00	0.00	0.00
Total Function 2321	**Office of the Superintendent Services**		**600.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Function 2410	**Office of the Principal Services**							
113	Administrators		35,793.94	34,786.78	7,101.59	0.00	7,814.76	0.06
133	Additional Salary - Extra Duty		0.00	354.00	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		9,032.51	8,795.75	1,989.93	0.00	2,558.64	0.00
212	Employee Contribution Pick-Up		2,110.03	2,108.37	426.09	0.00	547.92	0.00
220	Social Sec/Medicare		2,715.77	2,688.10	539.17	0.00	694.70	0.00
231	Worker's Compensation		136.10	132.75	25.59	0.00	32.24	0.00
232	Unemployment Compensation		1,266.73	1,303.56	0.00	0.00	0.00	0.00
233	PFMLI		142.02	140.49	28.04	0.00	36.22	0.00
242	Group Health Insurance		3,551.73	3,887.01	1,202.30	0.00	1,562.82	0.00
244	District-Paid TSA		1,279.40	2,768.84	273.89	0.00	328.68	0.00
Total Function 2410	**Office of the Principal Services**		**56,028.23**	**56,965.65**	**11,586.60**	**0.00**	**13,575.98**	**0.06**
Function 2520	**Fiscal Services**							
112	Classified Salaries		0.00	0.00	0.00	0.00	45,813.08	0.80
211	Employer Contrib PERS		0.00	0.00	0.00	0.00	11,379.95	0.00
212	Employee Contribution Pick-Up		0.00	0.00	0.00	0.00	2,748.72	0.00
220	Social Sec/Medicare		0.00	0.00	0.00	0.00	3,504.71	0.00
231	Worker's Compensation		0.00	0.00	0.00	0.00	169.64	0.00
233	PFMLI		0.00	0.00	0.00	0.00	183.24	0.00
Total Function 2520	**Fiscal Services**		**0.00**	**0.00**	**0.00**	**0.00**	**63,799.34**	**0.80**
Function 2540	**Operation and Maintenance of Plant Services**							
383	Architect/Engineer Services		22,500.00	24,000.00	25,000.00	0.00	50,525.00	0.00
389	Other Non-instructional Professional and Technical		2,238.67	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		2,343.03	859.97	900.00	0.00	5,467.36	0.00
Total Function 2540	**Operation and Maintenance of Plant Services**		**27,081.70**	**24,859.97**	**25,900.00**	**0.00**	**55,992.36**	**0.00**

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Function 2550	**Student Transportation Services**							
112	Classified Salaries		0.00	0.00	0.00	0.00	15,423.43	0.44
132	Additional Salary - Classified		0.00	2,864.19	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		0.00	716.91	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	171.85	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		0.00	219.12	0.00	0.00	1,179.83	0.00
231	Worker's Compensation		0.00	121.22	0.00	0.00	649.20	0.00
232	Unemployment Compensation		0.00	126.02	0.00	0.00	0.00	0.00
233	PFMLI		0.00	11.46	0.00	0.00	61.68	0.00
564	Bus Acquisition		278,457.00	324,918.00	204,989.00	0.00	228,770.00	0.00
Total Function 2550	**Student Transportation Services**		**278,457.00**	**329,148.77**	**204,989.00**	**0.00**	**246,084.14**	**0.44**
Function 2640	**Staff Services**							
112	Classified Salaries		0.00	0.00	0.00	0.00	59,382.00	1.00
211	Employer Contrib PERS		0.00	0.00	0.00	0.00	14,750.63	0.00
212	Employee Contribution Pick-Up		0.00	0.00	0.00	0.00	3,562.80	0.00
220	Social Sec/Medicare		0.00	0.00	0.00	0.00	4,542.72	0.00
231	Worker's Compensation		0.00	0.00	0.00	0.00	216.36	0.00
233	PFMLI		0.00	0.00	0.00	0.00	237.48	0.00
Total Function 2640	**Staff Services**		**0.00**	**0.00**	**0.00**	**0.00**	**82,691.99**	**1.00**
Function 2660	**Technology Services**							
133	Additional Salary - Extra Duty		3,390.21	1,103.61	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		848.52	276.24	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		203.42	66.21	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		248.20	84.42	0.00	0.00	0.00	0.00
231	Worker's Compensation		13.53	4.43	0.00	0.00	0.00	0.00
232	Unemployment Compensation		122.17	48.57	0.00	0.00	0.00	0.00
233	PFMLI		12.94	4.41	0.00	0.00	0.00	0.00
480	Computer Hardware		2,174.83	26,204.57	26,355.00	0.00	0.00	0.00
Total Function 2660	**Technology Services**		**7,013.82**	**27,792.46**	**26,355.00**	**0.00**	**0.00**	**0.00**
Major Function 2000	**Support Services**		608,441.85	594,175.49	444,838.55	1.33	602,636.68	3.57
Function 3100	**Food Services**							
112	Classified Salaries		47,079.61	46,428.31	51,038.00	1.83	71,725.96	3.00

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
Function 3100	**Food Services**							
122	Substitutes - Classified		536.50	3,761.16	0.00	0.00	0.00	0.00
132	Additional Salary - Classified		827.47	589.69	1,200.00	0.00	1,200.00	0.00
211	Employer Contrib PERS		12,121.83	12,709.98	13,853.00	0.00	17,816.71	0.00
212	Employee Contribution Pick-Up		2,905.72	3,046.73	3,134.00	0.00	4,303.55	0.00
220	Social Sec/Medicare		3,704.81	3,884.68	3,997.00	0.00	5,487.09	0.00
231	Worker's Compensation		1,466.62	1,250.04	1,207.00	0.00	2,355.21	0.00
232	Unemployment Compensation		1,782.93	1,799.19	2,576.00	0.00	0.00	0.00
233	PFMLI		193.65	203.13	209.00	0.00	286.92	0.00
242	Group Health Insurance		20,985.67	21,548.40	33,600.00	0.00	25,183.89	0.00
342	Travel, Out of District		313.20	1,638.06	0.00	0.00	0.00	0.00
380	Non-instructional Professional and Technical Servi		1,496.00	1,299.00	2,000.00	0.00	2,000.00	0.00
410	Consumable Supplies and Materials		1,002.39	821.34	2,000.00	0.00	1,000.00	0.00
413	Freight for Commodities		432.75	518.44	0.00	0.00	0.00	0.00
450	Food - Food Service Only		57,379.20	52,911.72	98,483.00	0.00	113,765.00	0.00
451	Federal Commodities		5,941.62	8,556.80	10,000.00	0.00	10,000.00	0.00
460	Non-consumable Items		2,987.14	2,045.52	1,000.00	0.00	2,023.00	0.00
470	Computer Software		1,730.00	1,135.00	0.00	0.00	0.00	0.00
541	Initial and Additional Equipment Purchase		0.00	0.00	5,000.00	0.00	0.00	0.00
640	Dues and Fees		38,000.00	38,850.00	40,000.00	0.00	45,000.00	0.00
Total Function 3100	**Food Services**		**200,887.11**	**202,997.19**	**269,297.00**	**1.83**	**302,147.33**	**3.00**
Function 3300	**Community Services**							
132	Additional Salary - Classified		0.00	82.72	0.00	0.00	0.00	0.00
211	Employer Contrib PERS		0.00	20.70	0.00	0.00	0.00	0.00
212	Employee Contribution Pick-Up		0.00	4.96	0.00	0.00	0.00	0.00
220	Social Sec/Medicare		0.00	6.22	0.00	0.00	0.00	0.00
231	Worker's Compensation		0.00	0.33	0.00	0.00	0.00	0.00
232	Unemployment Compensation		0.00	2.74	0.00	0.00	0.00	0.00
233	PFMLI		0.00	0.33	0.00	0.00	0.00	0.00
342	Travel, Out of District		66.33	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		1,504.30	2,910.50	3,000.00	0.00	0.00	0.00
Total Function 3300	**Community Services**		**1,570.63**	**3,028.50**	**3,000.00**	**0.00**	**0.00**	**0.00**
Major Function 3000	**Enterprise and Community**		202,457.74	206,025.69	272,297.00	1.83	302,147.33	3.00

Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 200	**Special Revenue Funds**							
		Services						
Function 4150		**Building Acquisition, Construction, and Improvem**						
520	Buildings Acquisition		138,609.74	91,992.21	0.00	0.00	0.00	0.00
Total Function 4150		**Building Acquisition, Construction, and Improvem**	**138,609.74**	**91,992.21**	**0.00**	**0.00**	**0.00**	**0.00**
Major Function 4000		**Facility Acquisition and Construction**	138,609.74	91,992.21	0.00	0.00	0.00	0.00
Function 5110		**Long-Term Debt Service**						
610	Redemption of Principal		137,882.88	86,352.91	73,008.00	0.00	73,008.00	0.00
622	Bus & Bus Garage Interest		8,645.12	4,875.09	18,222.00	0.00	18,222.00	0.00
Total Function 5110		**Long-Term Debt Service**	**146,528.00**	**91,228.00**	**91,230.00**	**0.00**	**91,230.00**	**0.00**
Major Function 5000		**Other Uses**	146,528.00	91,228.00	91,230.00	0.00	91,230.00	0.00
Function 7000		**Unappropriated Ending Fund Balance**						
820	Reserved for Next Year		167,456.49	220,931.18	0.00	0.00	0.00	0.00
Total Function 7000		**Unappropriated Ending Fund Balance**	**167,456.49**	**210,431.18**	**0.00**	**0.00**	**0.00**	**0.00**
Major Function 7000		**Unappropriated Ending Fund Balance**	167,456.49	210,431.18	0.00	0.00	0.00	0.00
Total Fund 200		**Special Revenue Funds**	2,246,926.61	2,143,524.08	1,493,693.70	8.34	1,867,870.17	14.60

Debt Service Funds

Fund 300's

The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

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

Resources Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 300	**Debt Service Funds**						
1111	Current Year's Taxes	93,237.89	96,799.93	97,760.00	0.00	95,000.00	0.00
1112	Prior Year's Taxes	886.69	852.01	500.00	0.00	2,000.00	0.00
1190	Penalties and Interest on Taxes	(99.32)	150.19	100.00	0.00	0.00	0.00
1510	Interest on Investments	2,958.35	3,338.80	1,000.00	0.00	1,200.00	0.00
1990	Miscellaneous	911.00	435.00	0.00	0.00	0.00	0.00
1000	**Local Sources**	**97,894.61**	**101,575.93**	**99,360.00**	**0.00**	**98,200.00**	**0.00**
5400	Resources - Beginning Fund Balance	23,161.82	29,106.43	30,261.00	0.00	31,000.00	0.00
5000	**Other Sources**	**23,161.82**	**29,106.43**	**30,261.00**	**0.00**	**31,000.00**	**0.00**
Total Fund 300	**Debt Service Funds**	**121,056.43**	**130,682.36**	**129,621.00**	**0.00**	**129,200.00**	**0.00**

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Requirements Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 300	**Debt Service Funds**						
Function 5110	**Long-Term Debt Service**						
610	Redemption of Principal	30,000.00	35,000.00	40,000.00	0.00	45,000.00	0.00
621	Regular Interest	61,950.00	61,050.00	60,000.00	0.00	58,800.00	0.00
Total Function 5110	**Long-Term Debt Service**	**91,950.00**	**96,050.00**	**100,000.00**	**0.00**	**103,800.00**	**0.00**
Major Function 5000	**Other Uses**	91,950.00	96,050.00	100,000.00	0.00	103,800.00	0.00
Function 7000	**Unappropriated Ending Fund Balance**						
820	Reserved for Next Year	29,106.43	34,632.36	29,621.00	0.00	25,400.00	0.00
Total Function 7000	**Unappropriated Ending Fund Balance**	**29,106.43**	**34,632.36**	**29,621.00**	**0.00**	**25,400.00**	**0.00**
Major Function 7000	**Unappropriated Ending Fund Balance**	29,106.43	34,632.36	29,621.00	0.00	25,400.00	0.00
Total Fund 300	**Debt Service Funds**	121,056.43	130,682.36	129,621.00	0.00	129,200.00	0.00

Capital Project Funds

Fund 400 Capital Projects

The Capital Project Funds account 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.

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Resources Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 400	**Capital Projects Funds**						
0000		0.00	560,000.00	0.00	0.00	0.00	0.00
0000		**0.00**	**560,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
1510	Interest on Investments	102,080.63	24,040.45	0.00	0.00	0.00	0.00
1000	**Local Sources**	**102,080.63**	**24,040.45**	**0.00**	**0.00**	**0.00**	**0.00**
3299	Other Restricted Grants-In-Aid	1,734,219.96	993,915.04	2,000,000.00	0.00	0.00	0.00
3000	**State Sources**	**1,734,219.96**	**993,915.04**	**2,000,000.00**	**0.00**	**0.00**	**0.00**
5200	Interfund Transfers	0.00	140,000.00	200,000.00	0.00	200,000.00	0.00
5400	Resources - Beginning Fund Balance	1,813,239.81	1,476,610.43	840,000.00	0.00	200,000.00	0.00
5000	**Other Sources**	**1,813,239.81**	**1,616,610.43**	**1,040,000.00**	**0.00**	**400,000.00**	**0.00**
Total Fund 400	**Capital Projects Funds**	**3,649,540.40**	**3,194,565.92**	**3,040,000.00**	**0.00**	**400,000.00**	**0.00**

Alsea School District 7J
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Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 400	**Capital Projects Funds**							
Function 4150	**Building Acquisition, Construction, and Improvem**							
324	Rentals		1,200.00	0.00	0.00	0.00	0.00	0.00
354	Advertising		0.00	897.09	0.00	0.00	0.00	0.00
382	Legal Services		698.75	0.00	0.00	0.00	0.00	0.00
383	Architect/Engineer Services		0.00	265,527.22	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical		203,475.16	309,172.78	200,000.00	0.00	0.00	0.00
460	Non-consumable Items		0.00	6,840.24	0.00	0.00	0.00	0.00
520	Buildings Acquisition		1,948,539.93	1,607,474.14	2,840,000.00	0.00	400,000.00	0.00
530	Improvements Other Than Buildings		6,097.70	3,283.99	0.00	0.00	0.00	0.00
640	Dues and Fees		10,427.43	24,867.78	0.00	0.00	0.00	0.00
653	Property Insurance Premiums		2,491.00	34,540.75	0.00	0.00	0.00	0.00
Total Function 4150	**Building Acquisition, Construction, and Improvem**		**2,172,929.97**	**2,252,603.99**	**3,040,000.00**	**0.00**	**400,000.00**	**0.00**
Major Function 4000	**Facility Acquisition and Construction**		2,172,929.97	2,252,603.99	3,040,000.00	0.00	400,000.00	0.00
Function 7000	**Unappropriated Ending Fund Balance**							
820	Reserved for Next Year		1,476,610.43	941,961.93	0.00	0.00	0.00	0.00
Total Function 7000	**Unappropriated Ending Fund Balance**		**1,476,610.43**	**941,961.93**	**0.00**	**0.00**	**0.00**	**0.00**
Major Function 7000	**Unappropriated Ending Fund Balance**		1,476,610.43	941,961.93	0.00	0.00	0.00	0.00
Total Fund 400	**Capital Projects Funds**		3,649,540.40	3,194,565.92	3,040,000.00	0.00	400,000.00	0.00

Internal Service Fund

Fund 600's

These funds account mainly for unemployment and PERS reserves.

Alsea School District 7J
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Resources Report

		FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 600	**Internal Service Funds**						
1510	Interest on Investments	0.00	5,659.58	3,500.00	0.00	3,600.00	0.00
1970	Services Provided Other Funds	0.00	219,014.30	87,192.00	0.00	87,000.00	0.00
1000	**Local Sources**	**0.00**	**224,673.88**	**90,692.00**	**0.00**	**90,600.00**	**0.00**
5400	Resources - Beginning Fund Balance	0.00	0.00	181,500.00	0.00	182,000.00	0.00
5000	**Other Sources**	**0.00**	**0.00**	**181,500.00**	**0.00**	**182,000.00**	**0.00**
Total Fund 600	**Internal Service Funds**	**0.00**	**224,673.88**	**272,192.00**	**0.00**	**272,600.00**	**0.00**

Alsea School District 7J
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Requirements Report

			FY2324 Actuals	FY2425 Actuals	FY2526 Adopted	FY2526 FTE	FY2627 Proposed	FY2627 FTE
Fund 600	**Internal Service Funds**							
Function 2640	**Staff Services**							
211	Employer Contrib PERS		0.00	0.00	32,000.00	0.00	32,600.00	0.00
232	Unemployment Compensation		0.00	10,532.83	240,192.00	0.00	240,000.00	0.00
Total Function 2640	**Staff Services**		**0.00**	**10,532.83**	**272,192.00**	**0.00**	**272,600.00**	**0.00**
Major Function 2000	**Support Services**		0.00	10,532.83	272,192.00	0.00	272,600.00	0.00
Function 7000	**Unappropriated Ending Fund Balance**							
820	Reserved for Next Year		0.00	214,141.05	0.00		0.00	
Total Function 7000	**Unappropriated Ending Fund Balance**		**0.00**	**214,141.05**	**0.00**	**0.00**	**0.00**	**0.00**
Major Function 7000	**Unappropriated Ending Fund Balance**		0.00	214,141.05	0.00	0.00	0.00	0.00
Total Fund 600	**Internal Service Funds**		0.00	224,673.88	272,192.00	0.00	272,600.00	0.00

Gazette-Times
Democrat-Herald

AFFIDAVIT OF PUBLICATION

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

State of Florida, County of Broward, ss:

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

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Apr. 11, 2026

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Anjana Bhadoriya

(Signed)_____

VERIFICATION

State of Florida
County of Broward

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

Subscribed in my presence and sworn to before me on this: 04/13/2026

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

Alsea School District Notice of Budget Committee Meeting

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of Alsea School District #7j, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will be held at the Alsea School District Staff Room, 301 South 3rd. Street, Alsea Oregon. There will be budget committee meetings on April 21, 2026 starting at 6:00 pm, and May 11, 2026, starting at 6pm. A third meeting will take place, only if needed, on May 26, 2026, starting at 6 pm.

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

A copy of the budget document may be inspected or obtained on or after April 14, 2026 at the Alsea School District Office, 301 South 3rd Street, Alsea Oregon, between the hours of 11 am and 3 pm, or on the District website https://alsea.k12.or.us/district/budget

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5. **Public Comment**
6. **Board Reflection / Comment**
7. **Approve Proposed Budget**
8. **Additional meeting May 19, 2026 and May 26, 2026 if necessary**
9. **Meeting Adjourn**