

2026-2027

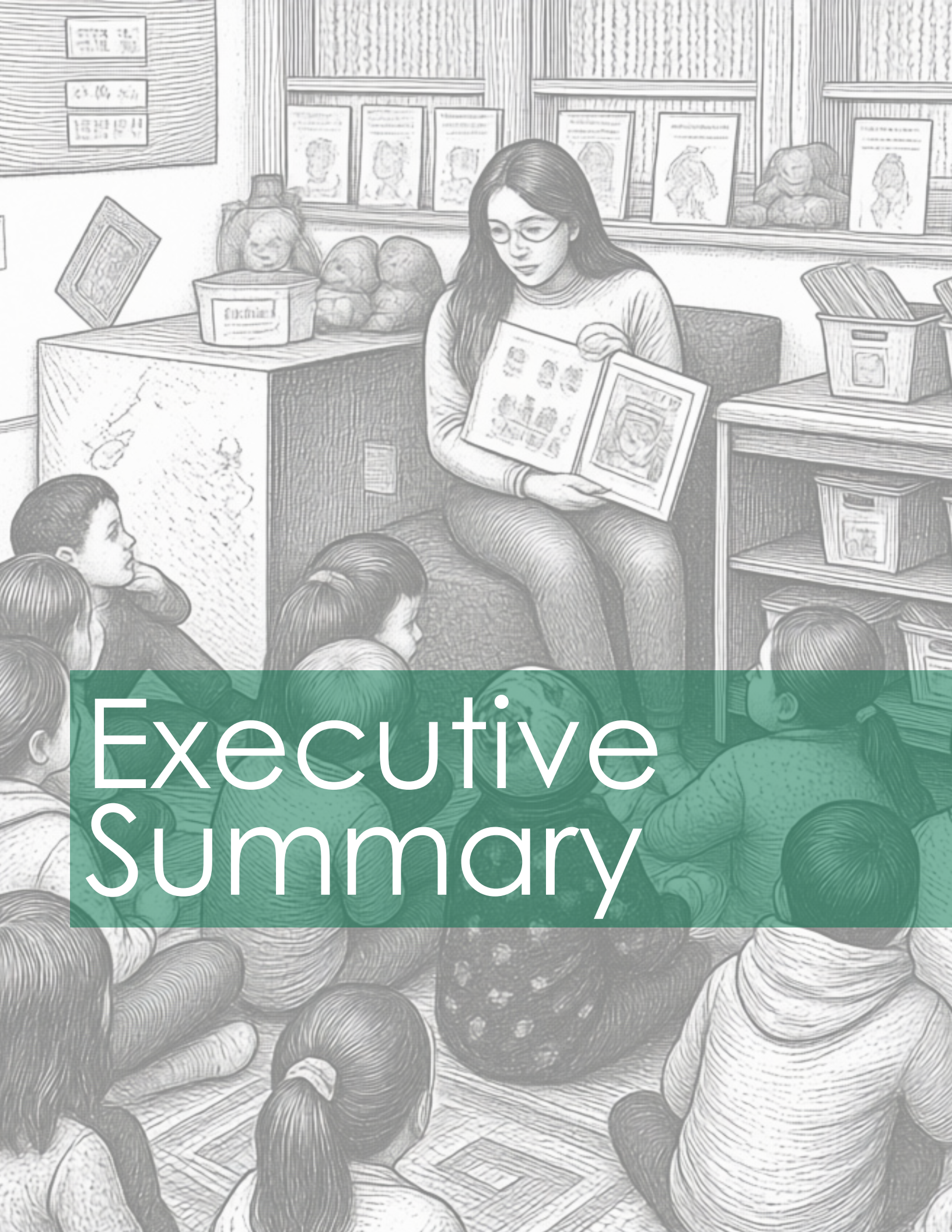
# PROPOSED BUDGET

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# Executive Summary

# SUPERINTENDENT'S BUDGET MESSAGE

Dear RSD Community,

The 2025-26 school year has brought challenges and successes to the Reynolds School District. I want to thank all staff for their dedication to serving the students and families of Reynolds. As we look to the next school year, we continue to be faced with enormous challenges driven by a decade of decreasing enrollment, increasing costs, and an uncertain revenue outlook.

The statewide landscape that has shaped this budget includes falling state school funding due to a drop in enrollment, the cost of labor agreements, and the impacts of inflation. Unfortunately, state revenue for education was not increased during the February legislative session and is not sufficient for Reynolds to continue operating at the current program and staffing levels. In total, we are facing a reduction of approximately \$20 million, or approximately 12% of the general fund, over the current service level.

Over the past decade our enrollment has dropped by approximately 2300 students, or 21%. This is part of a regional and statewide trend. While this year's enrollment is slightly below projections, the ten-year trend is undeniable. Lower birth rates, the impacts of ICE activity, and unaffordable housing are significant factors. Enrollment is the main factor in the state revenue formula for funding schools, and when enrollment drops so does funding.

In planning the 2026-27 budget, we once again reduced central office and department budgets and staff and were required to make additional reductions including position reductions across all labor groups.

For the current school year, we had six furlough days and additional wage and benefit concessions from our labor groups in order to save the district approximately \$5 million. I once again want to thank our staff for agreeing to furlough days which prevented approximately 50-70 more positions from being cut mid year. This budget assumes a full school year for 2026-27.

Last year at this time, I mentioned [the report](#) prepared by the American Institute of Research (AIR) at the request of the Oregon Legislature on Oregon's school funding model. The report states that for districts such as Reynolds, the current model of state funding is inadequate to attain the achievement goals set by the state. The AIR report calculated that an additional \$8,000 per student per year is required for the most highly impacted districts to reach the state goals. For perspective, in RSD that would amount to an additional \$72 million per year, or almost an 80% increase in funding. Clearly what we receive from the state is insufficient to provide for all that our students need. Since then, there has been additional information on how the state's calculation of student poverty shortchanges its most needy districts by millions annually, further validating the findings of the AIR report.

# SUPERINTENDENT'S BUDGET MESSAGE

The 2026-27 budget is built on the following financial assumptions:

- Projected September 2026 enrollment of 8,290 (non-charter)
- State School Fund of \$11.36 Billion for the 25-27 biennium, with a 49% / 51% split
- Stable federal and state grant funds
- Stable PERS rates for the second year of the biennium
- An ending fund balance of 5%
- Step, benefits, and cost of living increases for classified and administrative employee groups who enter the third year of their negotiated contracts.

It is our intention to align resources to the priorities of the district's Strategic Plan, the Board's budget priorities, and community input as a part of implementing the Student Investment Account (SIA). This will be the fourth budget I've presented and the third to include massive reductions. Our system is already at the breaking point, with all staff managing larger workloads with less support, and yet we will have to continue to reduce our staffing and programs in order to balance the budget. Every school and department will be impacted by the reductions we must make.

At the elementary level, under this budget every school will be impacted by larger class sizes and more blended classrooms, but our class sizes will remain in line with neighboring districts. Three smaller elementary schools will lose the support of an assistant principal. Each elementary school will maintain music, PE, library/media specials, but smaller schools will share music, PE, and reading specialists between two schools. A full time library/media specialist and counselor will continue to be staffed at all elementary schools. Elementary schools will also have one full-day, full-year educational assistant funded through the Early Literacy Grant to support kindergarten literacy instruction and student transitions.

We will continue important programs but at a pared down level. Block schedules at the middle schools will remain, although with significant reductions to staffing levels. The effectiveness of the block schedules at the middle level continues to meet student needs. Reductions at the middle level will increase class sizes, but again are in line with neighboring districts. Unfortunately, at current funding levels, we will be required to pare down our middle school sports program by discontinuing wrestling and cross-country. Each school will still have volleyball, basketball, and track and field teams. We will continue to partner with SUN and PlayEast to provide a robust and low/no cost slate of student activities including opportunities for sports for middle school aged students.

At our high schools, the reductions will be felt in larger class sizes, less electives, and fewer student supports. At RHS, the Senior Inquiry and JROTC programs will be discontinued. Students will continue to have a robust selection of college credit earning classes through the AP and dual-credit programs, as well as 11 CTE programs including a new program training students for careers in dental assisting. Additional reductions include reduced attendance, counseling, and office clerical supports, and reduced seats for middle college, the Center for Advanced Learning, and for alternative private high school placements. RLA will also have larger class sizes and fewer options.

# SUPERINTENDENT'S BUDGET MESSAGE

Over the past three years, we have largely been able to avoid significant reductions in special education staffing. Unfortunately that is no longer an option. Due to underfunding from the state to serve students with disabilities, we continue to tap into the General Fund to fill the gap. Reductions in special education staff will increase caseloads and workloads, but will remain comparable with neighboring districts. Staffing reductions will increase caseloads for speech/language pathologists, school psychologists, and resource teachers. Additionally Teacher on Special Assignment positions will be reduced.

English language development (ELD) programs will not be reduced. This year, ELD instruction at the elementary level underwent a shift in service delivery necessitated by previous staffing reductions as well as to improve instructional efficacy. The shift in the elementary delivery model to an integrated language block is underway at all schools and initial indications are that while there are always challenges in implementing something new we are seeing improvement in student outcomes.

In this budget, there is an additional \$3.5 million in reductions in central office and support services. The reductions include administrative, licensed, and classified positions and contracted services in Custodial, Facilities, Transportation, Curriculum and Instruction, Human Resources, Operations, Language Services, Finance, and Information Technology.

We will continue to partner with Multnomah County for additional support for students and families through investments in the SUN Community Schools program and our School Resource Officers. Multnomah County also provides us services at no additional cost to staff the Student Health Center at Reynolds High School, as well as school based mental health providers at multiple schools.

This is challenging news for all of us, and I continue to be heartbroken by the lack of funding for our schools. However, it is our responsibility to present a balanced budget that lives within our means as a district.

The proposed budget leverages state and federal grants to support our students primarily through funding staff positions. In total this budget will support 263 positions ( 225.22 FTE) from grant funds. While the large majority of these grant funds are considered stable, 16.5 FTE are funded through limited duration grants and will require future budgetary choices when the funding runs out. Additionally the actions of the Federal government continue to give us cause for concern about the future of Federal funding streams. We will continue to monitor Federal actions on education closely.

I will continue to advocate for a state school budget that better meets the needs of Reynolds. Our advocacy is focused on three core areas in the state budget that would have a significant impact:

- Increase or remove the special education cap from the current 11%. Students with disabilities make up 18% of Reynolds enrollment, and the state funding formula only provides reimbursement for 11%. This equates to upwards of \$6 million dollars of underfunded costs for Reynolds, and less so every year that overall enrollment decreases.

## SUPERINTENDENT'S BUDGET MESSAGE

- Increase the reimbursement for high-cost disability expenses. Our high-cost disability costs are annually over \$5 million, and last year we were reimbursed at approximately 21%. This also equates to millions of dollars of underfunded costs for RSD.
- Reform how ODE allocates funding for students experiencing poverty. ODE's current funding model drastically undercounts how many students in RSD are navigating poverty, resulting in additional underfunding of approximately \$7 million dollars annually.

In closing, I want to thank the School Board, educators, support staff, administrators, and the Reynolds community for their dedication to students. I want to recognize the hard work of our Finance and HR teams in preparing the proposed 2026-27 budget. We'll continue to move forward and meet the challenges of educating our children in these uncertain times. We'll continue to advocate at the state level for not only our students but all Oregon students. We'll continue to look for ways to innovate and improve. And we'll continue to partner with our community to ensure that all students succeed.

Thank you for your consideration of the 2026-27 Proposed Budget.



**Frank Caropelo**  
Superintendent

## Budget Summary

The Reynolds School District budget for fiscal year 2026-27 represents the financial plan for meeting the goals set by the School Board on behalf of our staff, students, and community. The budget totals \$251,599,913.

### All Fund Resources

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
100 - General Fund	169,701,284	171,563,140	174,831,398	165,418,134		
200 - Special Revenue Fund	56,879,256	49,114,,231	53,069,201	52,712,885		
300 - Debt Services Fund	26,667,429	127,264,474	28,101,700	30,513,792		
400 - Capital Projects Fund	5,892,165	6,020,429	5,671,000	2,955,102		
<b>TOTAL RESOURCES</b>	<b>259,140,134</b>	<b>304,848,043</b>	<b>261,673,299</b>	<b>251,599,913</b>		

Note: there may be minor differences due to rounding.

### All Fund Requirements

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 - Gen Fund	149,135,956	162,432,458	174,831,398	971.95	165,418,133	842.26				
200 - Special Rev	49,755,994	<b>42,066,218</b>	53,069,201	256.27	52,712,885	225.22				
300 - Debt Servs	21,052,783	124,093,826	28,101,700	0.00	30,513,792	0.00				
400 - Capital Proj	1,435,168	1,472,729	5,671,000	0.00	2,955,102	0.00				
<b>TOTAL</b>	<b>221,379,902</b>	<b>330,065,231</b>	<b>261,673,299</b>	<b>1,228.23</b>	<b>251,599,912</b>	<b>1067.48</b>				

Note: there may be minor differences due to rounding.

## Budget Development

The District's 2026-27 budget is based on assumptions for revenue and other resources from federal, state, and local funds. Oregon's State School Fund provides the most revenue to the district and primarily results from a state formula based on student enrollment and estimated transportation expenditures, as well as local resources such as property tax receipts. These resources are budgeted within the District's general fund. This is the second year of the biennium for which the Oregon legislature approved \$11.36 billion at 49/51% funding statewide.

The budget structure and presentation follows the Oregon Department of Education Chart of Accounts:

- The District's account codes align with the state's required chart of accounts with respect to expenditure functions, objects, and areas.
- The District is able to account for all direct and indirect costs by subject, grade level, organization, and by school or location.
- Financial information resulting from this expense structure is reported to the Oregon Department of Education annually.

## General Fund Expenditures & Requirements

The District's 2026-27 budget is also based on several expenditure assumptions, strongly reflecting the cost of labor as the largest expense of the District.

To reduce the operating deficit, the budget framework includes a reduction of staffing in all labor groups, as well as department and building budgets. Staffing costs include annual adjustments outlined in labor agreements with Reynolds Educational Association (REA) for Licensed staff, Oregon School Employee Association (OSEA) for Classified staff, and Reynolds Administrative Association (RAA) for Administrators, Supervisors, and Specialist

positions. Note that both OSEA and RAA are in the last of a three-year agreement while REA's collective bargaining agreement is in negotiation for the 2026-27 fiscal year.

## **Staffing Full Time Equivalent (FTE)**

A full time equivalent (FTE) for school district purposes is defined as an employee who works eight hours per day or 40 hours per week. Employee contract days range from 180 days to 260 days in a year. The 2026-27 budget includes full-time equivalents (FTE) within the General Fund and Grant Funds, totaling 1,067.48 FTE.

## **Debt Services Overview**

District debt service payments are funded by voter approved taxes imposed on local property, payments made directly from the District's General Fund, receipts from Construction Excise Taxes, and through a deduction in the monthly State School Fund payment from the State of Oregon.

The bulk of the District's debt service consists of General Obligation (GO) bond revenues generated through voter approved tax measures. ORS 328.245 establishes a parameter of bonded indebtedness for school districts. The 2015 Capital Bond program funded security improvements at all District sites, three replacement elementary schools and an addition and remodel to the comprehensive high school. A portion of the 2015 GO bonds were refunded in 2022, and again in 2025.

The second largest portion of the District's debt service consists of the District's Unfunded Actuarial Liability (UAL) "PERS" Bonds. In 2003, the District participated in a state sponsored funding of the District's UAL under Oregon's Public Employee Retirement System (PERS). Interest earned from the bonds reduces the UAL balance and the repayment is made as a deduction from the State School Fund payments made to the District. Without the bond, the district's PERS rate would increase and be incurred as a payroll expense. Therefore, the net impact of the bonded debt is a reduction in the funding available in all funds with FTE, as the bonded debt is expensed as a percent of payroll as a way to equitably distribute across sources and functions.

Full Faith and Credit Obligations (FFCO) issued in 2010 and refined in 2020 with a maturity date of 2035 funded building and site improvements and bus purchases. General Fund transfers offset debt payments through the Capital Projects Fund.

**Board Priorities for the 2026-27 Budget:**

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**01**

Academic  
Success

**02**

Safe & Well-  
Maintained  
Facilities

**03**

Student Safety,  
Support, &  
Wellness

**District Goals from the 2021-2026 Strategic Plan**

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Marginalized  
Students



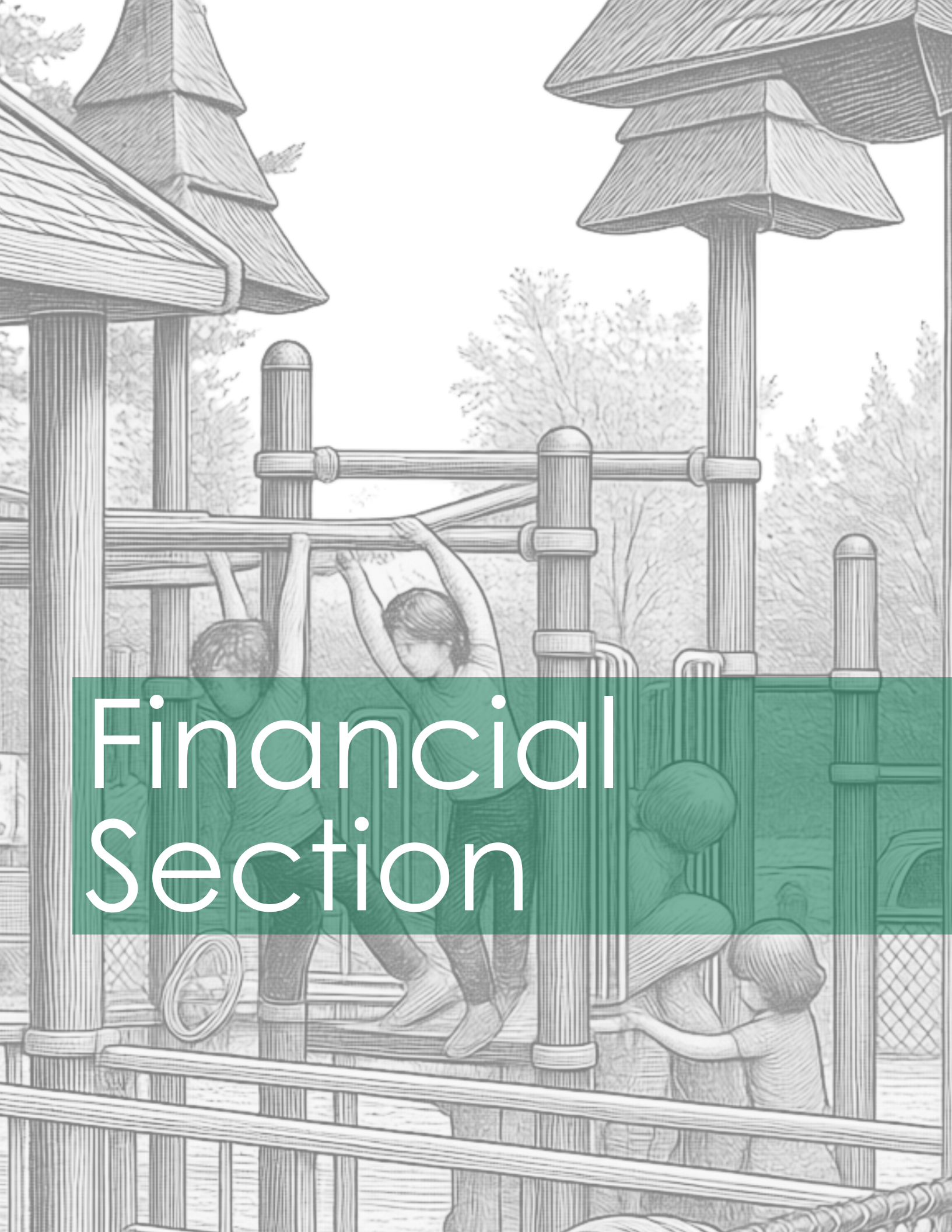
Culturally  
Responsive  
Teaching



Student and  
Staff Wellness



Professional  
Development



# Financial Section

Financial information will be presented in the following format:

Source or Expenditure Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2025-26 Adopted	FTE

Actual expenditures or resources for the preceding two years.	Adopted (budgeted) expenditures or resources for the current year.
Proposed, Approved, and Adopted expenditures or resources for the upcoming year.	Number of Positions paid from a particular fund.

**Funds** (a section for each fund is provided):

- 100 General Fund** is the operating fund
- 200 Special Revenue Fund** is for specific purposes, such as grants or federal funds requiring separate funds
- 300 Debt Service Fund** is for payment of principal and interest on all long-term debt
- 400 Capital Project Fund** is for one or more capital projects, such as facilities and acquisition of other capital assets

Funds will have the budget broken out by “Source” or “Function” and by “Object.”

**Revenue Source**

- 1000 Local Sources
- 2000 Intermediate Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Other Sources

**Expenditure Function**

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

**Expenditure Object in each Function:**

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses (Reserve, Contingency)

# Fund 100

## General Fund

Accounts for all financial resources of the district except those required to be accounted for in another fund. Includes expenditures for core instructional programs, central administrative support, and facility operating costs and resources from the State School Fund and property taxes.

Resources by Object

1000 - LOCAL SOURCES

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1111	Current Year Taxes	32,041,801	33,213,034	34,258,000	35,472,000		
1112	Prior Year Taxes	299,120	339,056	350,000	350,000		
1190	Tax Penalties & Interest	93,438	79,439	50,000	75,000		
1400	Transportation Fees	227,531	316,545	125,000	0		
1412	Transportation Fees from Districts In Stat	0	0	0	200,000		
1420	Transportation Fees - Summer School	0	14,724	0	0		
1510	Interest On Investments	1,540,562	2,248,869	1,200,000	1,400,000		
1715	Admissions Athletic Events	16,944	4,201	0	0		
1740	Athletic User Fees	27,545	0	0	0		
1910	Rentals	3,790	-87	0	0		
1913	Music Rentals	150	0	0	0		
1915	Building Lease Payments	71,621	48,582	0	0		
1960	Recovery Of Prior Years Exp	-436,961	356,688	0	0		
1980	Fees Charged To Grants	1,292,040	1,044,071	1,049,000	1,143,000		
1990	Miscellaneous Revenue	190,118	171,591	300,000	800,000		
1991	MAC	104,104	0	15,000	15,000		
1992	Medicaid	11,328	46,919	10,000	10,000		
<b>TOTAL 1000</b>		<b>35,483,131</b>	<b>37,883,632</b>	<b>37,357,000</b>	<b>39,465,000</b>		

2000 - INTERMEDIATE SOURCES

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
2101	County School Fund	36,596	36,469	35,000	25,000		
2102	ESD Apportionment	1,999,997	1,000,000	3,000,000	1,000,000		
<b>TOTAL 2000</b>		<b>2,036,593</b>	<b>1,036,469</b>	<b>3,035,000</b>	<b>1,025,000</b>		

3000 - STATE SOURCES

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
3101	State School Fund - Gen Purpose Grant	102,950,821	108,665,252	115,285,455	117,459,738		
3102	Revenue Hold - SSF Pending	0	0	5,681,943	1,050,000		
3103	Common School Fund	1,404,428	1,450,960	1,332,000	1,368,396		
3199	Other Unrestricted Grants In	856,066	1,772,920	2,000,000	1,000,000		
<b>TOTAL 3000</b>		<b>105,211,315</b>	<b>111,889,132</b>	<b>124,299,398</b>	<b>120,878,134</b>		

4000 - FEDERAL SOURCES

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
4110	FEMA Grants	240,652	0	0	0		
4300	JROTC Reimbursement	47,743	44,333	55,000	0		
4580	Foster Care Transportation Grant	0	89,029	0	50,000		
4801	10.665 Federal Forest Fees	0	2,217	0	0		
<b>TOTAL 4000</b>		<b>288,395</b>	<b>135,579</b>	<b>55,000</b>	<b>50,000</b>		

5000 - OTHER SOURCES

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
5000	Other Sources	0	0	0	0		
5200	Interfund Transfers	0	0	85,000	0		
5400	Beginning Fund Balance	26,681,850	20,618,328	10,000,000	4,000,000		
<b>TOTAL 5000</b>		<b>26,681,850</b>	<b>20,618,328</b>	<b>10,085,000</b>	<b>4,000,000</b>		

<b>FUND 100 TOTAL</b>		<b>169,701,284</b>	<b>171,563,140</b>	<b>174,831,398</b>	<b>165,418,134</b>		
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Requirements by Major Function

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
1000	Instruction	88,580,155	98,370,445	101,002,292	556.36	97,710,748	494.06				
2000	Support Services	58,374,984	62,176,110	63,830,294	411.77	57,838,626	344.37				
3000	Enterprise & Comm. Service	100,362	237,966	291,339	3.83	307,849	3.83				
5110	Debt Service	200,000	200,000	200,000	0.00	200,000	0.00				
5200	Interfund Transfers	1,827,455	1,447,937	1,050,000	0.00	1,290,000	0.00				
7000	Unappro. Ending Fund Balance	0	0	8,457,473	0.00	8,070,910	0.00				
<b>FUND 100 TOTAL</b>		<b>149,082,956</b>	<b>162,432,458</b>	<b>174,831,398</b>	<b>971.95</b>	<b>165,418,133</b>	<b>842.26</b>				

Requirements by Major Object

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
111	Licensed Salaries	44,539,069	46,996,063	45,278,716	467.52	41,987,969	427.05				
112	Classified Salaries	16,960,049	17,597,701	20,771,723	433.63	18,110,724	352.11				
113	Administrators Salaries	7,598,239	6,899,048	7,075,342	47.30	6,121,428	39.10				
114	Admin Prof/Conf Salaries	1,854,468	2,154,545	2,097,793	22.00	2,290,880	24.00				
1XX	Other Salaries	4,410,505	4,864,022	3,024,245	1.50	4,209,339	0.00				
2XX	Associated Payroll Costs	37,544,405	42,305,139	47,977,676	0.00	42,392,405	0.00				
3XX	Purchased Services	26,832,809	33,354,553	32,581,873	0.00	34,231,113	0.00				
4XX	Supplies & Materials	4,360,608	4,504,373	4,664,277	0.00	4,317,714	0.00				
5XX	Capital Outlay	1,161,753	388,089	155,000	0.00	325,000	0.00				
6XX	Other Objects	1,993,596	1,920,988	1,697,280	0.00	2,070,651	0.00				
7XX	Interfund Transfers	1,827,455	1,447,937	1,050,000	0.00	1,290,000	0.00				
820	Unappro. Ending Fund Balance	0	0	8,457,473	0.00	8,070,910	0.00				
<b>FUND 100 TOTAL</b>		<b>149,082,956</b>	<b>162,432,458</b>	<b>174,831,398</b>	<b>971.95</b>	<b>165,418,133</b>	<b>842.26</b>				

All Requirements

1000 — INSTRUCTION

1111 - ELEMENTARY PROGRAMS

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100	Salaries Regular	17,174,013	16,380,162	15,497,750	164.99	14,819,515	148.06				
200	Associated Payroll Costs	7,632,512	8,102,910	8,910,218	0.00	7,786,843	0.00				
300	Purchased Services	23,376	1,359,042	485,308	0.00	1,227,676	0.00				
400	Supplies and Materials	290,092	561,244	542,030	0.00	403,069	0.00				
500	Capital Outlay	0	0	0	0.00	0	0.00				
600	Other Objects	441	654	1,000	0.00	0	0.00				
<b>1111</b>	<b>TOTAL FUNCTION</b>	<b>25,120,434</b>	<b>26,404,012</b>	<b>25,436,306</b>	<b>164.99</b>	<b>24,237,103</b>	<b>148.06</b>				

1112 - INTERMEDIATE PROGRAMS 4-5

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
400	Supplies and Materials	0	0	0	0.00	250	0.00				
<b>1112</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>250</b>	<b>0.00</b>				

1113 - ELEMENTARY EXTRACURRICULAR

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
300	Purchased Services	0	0	0	0.00	300	0.00				
<b>1113</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>0.00</b>				

1121 - MIDDLE SCHOOL PROGRAMS

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100	Salaries Regular	7,175,790	8,188,615	7,820,098	81.47	6,697,289	67.80				
200	Associated Payroll Costs	3,459,258	3,958,408	4,363,090	0.00	3,583,588	0.00				
300	Purchased Services	29,027	536,214	255,410	0.00	480,498	0.00				
400	Supplies and Materials	599,983	194,541	344,470	0.00	201,272	0.00				
600	Other Objects	21,662	18,701	18,750	0.00	22,000	0.00				
<b>1121</b>	<b>TOTAL FUNCTION</b>	<b>11,285,720</b>	<b>12,896,479</b>	<b>12,801,818</b>	<b>81.47</b>	<b>10,984,647</b>	<b>67.80</b>				

1122 - MIDDLE SCHOOL EXTRACURRICULAR

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100	Salaries Regular	158,464	20,095	0	0.00	0	0.00				
200	Associated Payroll Costs	39,178	5,285	0	0.00	0	0.00				
300	Purchased Services	203	5,142	5,000	0.00	0	0.00				
400	Supplies and Materials	289	1,273	0	0.00	5,750	0.00				
<b>1122</b>	<b>TOTAL FUNCTION</b>	<b>198,134</b>	<b>31,795</b>	<b>5,000</b>	<b>0.00</b>	<b>5,750</b>	<b>0.00</b>				

1130 - HIGH SCHOOL PROGRAMS

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100	Salaries Regular	0	0	0	0.00	0	0.00				
200	Associated Payroll Costs	0	0	0	0.00	0	0.00				
<b>1130</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

1131 - HIGH SCHOOL PROGRAMS

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100	Salaries Regular	7,464,932	8,046,360	8,143,031	81.00	7,740,999	77.00				
200	Associated Payroll Costs	3,555,904	3,800,054	4,523,548	0.00	4,176,314	0.00				
300	Purchased Services	539,428	1,148,208	683,900	0.00	561,721	0.00				
400	Supplies and Materials	326,156	252,155	402,070	0.00	184,206	0.00				
500	Capital Outlay	0	0	0	0.00	0	0.00				
600	Other Objects	6,530	5,637	500	0.00	5,500	0.00				
<b>1131</b>	<b>TOTAL FUNCTION</b>	<b>11,892,950</b>	<b>13,252,414</b>	<b>13,753,049</b>	<b>81.00</b>	<b>12,668,740</b>	<b>77.00</b>				

1132 - HIGH SCHOOL EXTRACURRICULAR - ATHLETICS

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100	Salaries Regular	363,076	514,584	494,256	2.00	633,896	2.00				

# FUND 100 REQUIREMENTS

200	Associated Payroll Costs	79,580	146,258	169,404	0.00	215,108	0.00		
300	Purchased Services	90,725	83,407	3,000	0.00	100,300	0.00		
400	Supplies and Materials	59,963	62,363	0	0.00	94,400	0.00		
500	Capital Outlay	6,125	0	0	0.00	0	0.00		
600	Other Objects	4,078	8,488	0	0.00	7,700	0.00		
<b>1132</b>	<b>TOTAL FUNCTION</b>	<b>603,547</b>	<b>815,100</b>	<b>666,660</b>	<b>2.00</b>	<b>1,051,404</b>	<b>2.00</b>		

## 1133 - HIGH SCHOOL EXTRACURRICULAR - ACTIVITIES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	87,769	139,487	115,950	0.00	121,755	0.00			
200	Associated Payroll Costs	23,024	38,478	42,763	0.00	43,563	0.00			
300	Purchased Services	57,935	78,885	0	0.00	67,690	0.00			
400	Supplies and Materials	38,787	24,791	0	0.00	25,900	0.00			
600	Other Objects	0	5,937	0	0.00	16,000	0.00			
<b>1133</b>	<b>TOTAL FUNCTION</b>	<b>207,515</b>	<b>287,578</b>	<b>158,713</b>	<b>0.00</b>	<b>274,908</b>	<b>0.00</b>			

## 1210 - TALENTED & GIFTED

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	111,007	122,722	65,482	0.50	86,886	0.50			
200	Associated Payroll Costs	48,770	53,778	35,315	0.00	41,224	0.00			
300	Purchased Services	2,562	699	1,500	0.00	2,389	0.00			
400	Supplies and Materials	14,330	15,014	12,500	0.00	20,400	0.00			
600	Other Objects	830	921	680	0.00	0	0.00			
<b>1210</b>	<b>TOTAL FUNCTION</b>	<b>177,499</b>	<b>193,134</b>	<b>115,477</b>	<b>0.50</b>	<b>150,899</b>	<b>0.50</b>			

## 1220 - RESTRICTIVE PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	1,364,490	1,422,215	1,434,630	21.53	1,390,338	19.85			
200	Associated Payroll Costs	661,433	775,978	913,307	0.00	853,816	0.00			
300	Purchased Services	2,376,016	3,271,537	3,044,888	0.00	3,820,084	0.00			
400	Supplies and Materials	345	141	0	0.00	0	0.00			
<b>1220</b>	<b>TOTAL FUNCTION</b>	<b>4,402,284</b>	<b>5,469,871</b>	<b>5,392,825</b>	<b>21.53</b>	<b>6,064,238</b>	<b>19.85</b>			

## 1223 - COMMUNITY TRANSITION PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	316,918	400,926	448,083	7.63	393,338	5.76			
200	Associated Payroll Costs	189,999	234,793	304,301	0.00	244,590	0.00			
300	Purchased Services	5,306	10,020	14,588	0.00	24,019	0.00			
400	Supplies and Materials	1,396	1,076	1,000	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>1223</b>	<b>TOTAL FUNCTION</b>	<b>513,619</b>	<b>646,815</b>	<b>767,972</b>	<b>7.63</b>	<b>661,947</b>	<b>5.76</b>			

## 1224 - LIFE SKILLS WITH NURSING

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	1,415,779	1,666,871	2,052,987	38.13	2,285,455	42.74			
200	Associated Payroll Costs	850,376	996,115	1,376,612	0.00	1,571,029	0.00			
300	Purchased Services	0	29,044	72,188	0.00	204,700	0.00			
400	Supplies and Materials	34,437	21,897	27,350	0.00	22,800	0.00			
<b>1224</b>	<b>TOTAL FUNCTION</b>	<b>2,300,592</b>	<b>2,713,927</b>	<b>3,529,137</b>	<b>38.13</b>	<b>4,083,984</b>	<b>42.74</b>			

## 1225 - OUT OF DISTRICT PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300	Purchased Services	1,046,022	1,447,096	1,500,000	0.00	1,590,000	0.00			
<b>1225</b>	<b>TOTAL FUNCTION</b>	<b>1,046,022</b>	<b>1,447,096</b>	<b>1,500,000</b>	<b>0.00</b>	<b>1,590,000</b>	<b>0.00</b>			

## 1227 - EXTENDED SCHOOL YEAR

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	0	0.00			
200	Associated Payroll Costs	0	0	0	0.00	0	0.00			
300	Purchased Services	253,460	328,393	300,000	0.00	351,173	0.00			
400	Supplies and Materials	0	0	0	0.00	0	0.00			

# FUND 100 REQUIREMENTS

<b>1227 TOTAL FUNCTION</b>	<b>253,460</b>	<b>328,393</b>	<b>300,000</b>	<b>0.00</b>	<b>351,173</b>	<b>0.00</b>				
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## 1229 - OTHER SPECIAL PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	780,735	830,100	968,830	19.69	770,213	13.24				
200 Associated Payroll Costs	475,135	527,825	693,609	0.00	506,376	0.00				
300 Purchased Services	52,470	202,034	199,031	0.00	481,035	0.00				
400 Supplies and Materials	2,085	229	500	0.00	0	0.00				
<b>1229 TOTAL FUNCTION</b>	<b>1,310,425</b>	<b>1,560,188</b>	<b>1,861,970</b>	<b>19.69</b>	<b>1,757,624</b>	<b>13.24</b>				

## 1250 - LESS RESTRICTIVE PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	4,515,398	5,333,048	5,351,973	83.94	4,792,556	61.96				
200 Associated Payroll Costs	2,489,264	2,995,759	3,468,148	0.00	2,827,265	0.00				
300 Purchased Services	2,300	291,686	174,656	0.00	512,535	0.00				
400 Supplies and Materials	36,690	29,991	56,000	0.00	70,100	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1250 TOTAL FUNCTION</b>	<b>7,043,652</b>	<b>8,650,484</b>	<b>9,050,777</b>	<b>83.94</b>	<b>8,202,456</b>	<b>61.96</b>				

## 1251 - LESS RESTRICTIVE - CHARTER SCHOOL

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	371,798	375,618	487,339	5.60	353,184	3.50				
200 Associated Payroll Costs	169,496	180,226	275,413	0.00	187,971	0.00				
300 Purchased Services	0	3,128	16,800	0.00	11,111	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1251 TOTAL FUNCTION</b>	<b>541,294</b>	<b>558,972</b>	<b>779,552</b>	<b>5.60</b>	<b>552,266</b>	<b>3.50</b>				

## 1272 - TITLE Ia/D

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	10,506	0	0.00	0	0.00				
200 Associated Payroll Costs	0	7,104	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>1272 TOTAL FUNCTION</b>	<b>0</b>	<b>17,610</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 1280 - ALTERNATIVE EDUCATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	1,088,156	1,362,500	1,230,962	14.00	1,054,592	10.75				
200 Associated Payroll Costs	523,845	665,782	707,884	0.00	567,038	0.00				
300 Purchased Services	4,602	76,877	36,000	0.00	110,733	0.00				
400 Supplies and Materials	24,918	28,417	27,345	0.00	27,685	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1280 TOTAL FUNCTION</b>	<b>1,641,521</b>	<b>2,133,576</b>	<b>2,002,191</b>	<b>14.00</b>	<b>1,760,048</b>	<b>10.75</b>				

## 1288 - CHARTER SCHOOL

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	13,017,100	14,259,834	17,137,195	0.00	16,857,947	0.00				
400 Supplies and Materials	0	0	0	0.00	1,350	0.00				
<b>1288 TOTAL FUNCTION</b>	<b>13,017,100</b>	<b>14,259,834</b>	<b>17,137,195</b>	<b>0.00</b>	<b>16,859,297</b>	<b>0.00</b>				

## 1291 - ENGLISH LANGUAGE LEARNERS ORS 336.049

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	4,751,168	4,463,036	3,161,775	30.90	3,396,500	32.90				
200 Associated Payroll Costs	2,238,237	2,138,950	1,814,789	0.00	1,805,223	0.00				
300 Purchased Services	4,341	70,504	94,097	0.00	110,953	0.00				
400 Supplies and Materials	30,644	30,680	2,000	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1291 TOTAL FUNCTION</b>	<b>7,024,390</b>	<b>6,703,170</b>	<b>5,072,661</b>	<b>30.90</b>	<b>5,312,676</b>	<b>32.90</b>				

# FUND 100 REQUIREMENTS

## 1299 - OTHER PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	425,222	5.00	714,138	8.00				
200 Associated Payroll Costs	0	0	230,772	0.00	379,393	0.00				
300 Purchased Services	0	0	15,000	0.00	18,647	0.00				
400 Supplies and Materials	0	0	0	0.00	28,861	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1299 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>670,994</b>	<b>5.00</b>	<b>1,141,039</b>	<b>8.00</b>				

<b>1000 TOTAL INSTRUCTION</b>	<b>88,580,158</b>	<b>98,370,448</b>	<b>101,002,297</b>	<b>556.36</b>	<b>97,710,749</b>	<b>494.06</b>				
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## 2000 — SUPPORT SERVICES

### 2110 - ATTENDANCE / SOCIAL WORK

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	23,014	203,851	0	0.00	23,680	0.00				
200 Associated Payroll Costs	10,253	90,069	0	0.00	8,288	0.00				
300 Purchased Services	17,460	5,068	100	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2110 TOTAL FUNCTION</b>	<b>50,727</b>	<b>298,988</b>	<b>100</b>	<b>0.00</b>	<b>31,968</b>	<b>0.00</b>				

### 2115 - STUDENT SAFETY

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	610,025	958,077	1,261,573	28.41	906,097	18.15				
200 Associated Payroll Costs	371,836	627,188	904,075	0.00	641,514	0.00				
300 Purchased Services	289,848	306,368	361,350	0.00	330,856	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2115 TOTAL FUNCTION</b>	<b>1,271,709</b>	<b>1,891,633</b>	<b>2,526,998</b>	<b>28.41</b>	<b>1,878,467</b>	<b>18.15</b>				

### 2120 - GUIDANCE SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	1,954,186	1,883,490	858,942	10.00	366,495	4.00				
200 Associated Payroll Costs	930,877	911,004	500,832	0.00	200,343	0.00				
300 Purchased Services	0	0	49,500	0.00	16,117	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2120 TOTAL FUNCTION</b>	<b>2,885,063</b>	<b>2,794,494</b>	<b>1,409,274</b>	<b>10.00</b>	<b>582,955</b>	<b>4.00</b>				

### 2122 - POSITIVE BEHAVIOR SUPPORTS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	614	5,835	0	0.00	0	0.00				
200 Associated Payroll Costs	167	2,674	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	700	0.00				
400 Supplies and Materials	4,175	1,743	0	0.00	5,250	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
<b>2122 TOTAL FUNCTION</b>	<b>4,956</b>	<b>10,252</b>	<b>0</b>	<b>0.00</b>	<b>5,950</b>	<b>0.00</b>				

### 2130 - HEALTH SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	34,182	26,631	0	0.00	39,574	0.81				
200 Associated Payroll Costs	28,237	(36,374)	0	0.00	27,927	0.00				
300 Purchased Services	237,959	442,037	439,563	0.00	370,406	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2130 TOTAL FUNCTION</b>	<b>300,378</b>	<b>432,294</b>	<b>439,563</b>	<b>0.00</b>	<b>437,907</b>	<b>0.81</b>				

### 2140 - PSYCHOLOGICAL SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	716,933	871,899	1,083,049	11.00	800,267	7.00				
200 Associated Payroll Costs	362,960	401,832	629,755	0.00	408,100	0.00				
300 Purchased Services	455,981	351,570	33,100	0.00	19,743	0.00				

# FUND 100 REQUIREMENTS

400	Supplies and Materials	7,410	11,927	10,000	0.00	12,500	0.00		
<b>2140</b>	<b>TOTAL FUNCTION</b>	<b>1,543,284</b>	<b>1,637,228</b>	<b>1,755,904</b>	<b>11.00</b>	<b>1,240,610</b>	<b>7.00</b>		

## 2150 - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	1,371,047	1,393,707	1,914,119	19.20	1,894,383	17.20			
200	Associated Payroll Costs	612,155	607,744	1,003,461	0.00	979,912	0.00			
300	Purchased Services	286,591	130,501	56,175	0.00	86,684	0.00			
400	Supplies and Materials	11,141	9,129	4,000	0.00	17,000	0.00			
600	Other Objects	1,456	834	850	0.00	0	0.00			
<b>2150</b>	<b>TOTAL FUNCTION</b>	<b>2,282,390</b>	<b>2,141,915</b>	<b>2,978,605</b>	<b>19.20</b>	<b>2,977,979</b>	<b>17.20</b>			

## 2160 - OTHER STUDENT TREATMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	486,752	574,641	614,515	6.40	437,265	4.40			
200	Associated Payroll Costs	236,154	265,240	340,141	0.00	229,121	0.00			
300	Purchased Services	2,268	2,286	18,200	0.00	18,897	0.00			
400	Supplies and Materials	6,372	795	900	0.00	500	0.00			
<b>2160</b>	<b>TOTAL FUNCTION</b>	<b>731,546</b>	<b>842,962</b>	<b>973,756</b>	<b>6.40</b>	<b>685,783</b>	<b>4.40</b>			

## 2190 - SERVICES DIRECTION SUPPORT SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	1,805,938	919,533	1,288,219	11.17	795,597	6.00			
200	Associated Payroll Costs	710,881	451,696	724,062	0.00	439,922	0.00			
300	Purchased Services	377,000	647,520	41,200	0.00	83,300	0.00			
400	Supplies and Materials	116,418	7,020	73,000	0.00	9,700	0.00			
500	Capital Outlay	0	0	0	0.00	0	0.00			
<b>2190</b>	<b>TOTAL FUNCTION</b>	<b>3,010,237</b>	<b>2,025,769</b>	<b>2,126,481</b>	<b>11.17</b>	<b>1,328,519</b>	<b>6.00</b>			

## 2191 - STUDENT RECORDS & INFO SYSTEMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	424,611	554,310	9.00	479,537	7.00			
200	Associated Payroll Costs	0	229,110	359,753	0.00	301,842	0.00			
300	Purchased Services	0	0	8,250	0.00	0	0.00			
400	Supplies and Materials	0	115,490	127,500	0.00	139,855	0.00			
<b>2191</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>769,211</b>	<b>1,049,813</b>	<b>9.00</b>	<b>921,234</b>	<b>7.00</b>			

## 2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	80,906	70,110	11,689	0.00	0	0.00			
200	Associated Payroll Costs	35,955	27,297	13,837	0.00	0	0.00			
300	Purchased Services	170	203,277	0	0.00	215,340	0.00			
400	Supplies and Materials	725	252	0	0.00	500	0.00			
600	Other Objects	250	0	0	0.00	0	0.00			
<b>2210</b>	<b>TOTAL FUNCTION</b>	<b>118,006</b>	<b>300,936</b>	<b>25,526</b>	<b>0.00</b>	<b>215,840</b>	<b>0.00</b>			

## 2211 - TEACHING & LEARNING

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	635,196	632,798	584,338	4.17	385,325	2.67			
200	Associated Payroll Costs	261,565	289,296	317,805	0.00	230,427	0.00			
300	Purchased Services	34,265	53,664	5,000	0.00	25,000	0.00			
400	Supplies and Materials	4,661	15,796	10,000	0.00	0	0.00			
600	Other Objects	0	50	0	0.00	0	0.00			
<b>2211</b>	<b>TOTAL FUNCTION</b>	<b>935,687</b>	<b>991,604</b>	<b>917,143</b>	<b>4.17</b>	<b>640,752</b>	<b>2.67</b>			

## 2213 - CURRICULUM DEVELOPMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	169,743	140,048	1.00	0	0.00			
200	Associated Payroll Costs	0	83,272	87,240	0.00	0	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	468	0	0.00	0	0.00			

# FUND 100 REQUIREMENTS

600 Other Objects	0	0	0	0.00	0	0.00				
<b>2213 TOTAL FUNCTION</b>	<b>0</b>	<b>253,483</b>	<b>227,288</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>				

## 2219 - OTHER IMPROVEMENT OF INSTRUCTION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	911	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2219 TOTAL FUNCTION</b>	<b>911</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2220 - EDUCATIONAL MEDIA SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	822,169	856,967	664,746	9.00	502,388	5.00				
200 Associated Payroll Costs	503,805	549,387	355,436	0.00	267,734	0.00				
300 Purchased Services	0	20,519	19,500	0.00	13,740	0.00				
400 Supplies and Materials	53,393	65,146	59,500	0.00	33,000	0.00				
<b>2220 TOTAL FUNCTION</b>	<b>1,379,367</b>	<b>1,492,019</b>	<b>1,099,182</b>	<b>9.00</b>	<b>816,862</b>	<b>5.00</b>				

## 2230 - ASSESSMENT & TESTING

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	76,665	158,015	130,885	1.50	96,916	2.00				
200 Associated Payroll Costs	44,093	90,840	76,310	0.00	67,664	0.00				
300 Purchased Services	0	1,810	1,500	0.00	0	0.00				
400 Supplies and Materials	9,682	27,306	25,000	0.00	26,680	0.00				
<b>2230 TOTAL FUNCTION</b>	<b>130,440</b>	<b>277,971</b>	<b>233,695</b>	<b>1.50</b>	<b>191,260</b>	<b>2.00</b>				

## 2240 - INSTRUCTIONAL STAFF DEVELOPMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	80,586	24,127	5,742	0.00	0	0.00				
200 Associated Payroll Costs	28,061	6,434	2,411	0.00	0	0.00				
300 Purchased Services	53,456	15,012	5,000	0.00	2,900	0.00				
400 Supplies and Materials	74,667	546	0	0.00	0	0.00				
600 Other Objects	40	0	0	0.00	0	0.00				
<b>2240 TOTAL FUNCTION</b>	<b>236,810</b>	<b>46,119</b>	<b>13,153</b>	<b>0.00</b>	<b>2,900</b>	<b>0.00</b>				

## 2241 - INSTRUCTIONAL TECHNOLOGY

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	223,518	10	0	0.00	0	0.00				
200 Associated Payroll Costs	103,704	0	0	0.00	0	0.00				
300 Purchased Services	1,233	7,145	0	0.00	0	0.00				
400 Supplies and Materials	1,815	316,687	0	0.00	25,000	0.00				
500 Capital Outlay	5,137	0	0	0.00	320,000	0.00				
<b>2241 TOTAL FUNCTION</b>	<b>335,407</b>	<b>323,842</b>	<b>0</b>	<b>0.00</b>	<b>345,000</b>	<b>0.00</b>				

## 2310 - BOARD OF EDUCATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	49,519	68,140	70,609	0.83	59,269	0.50				
200 Associated Payroll Costs	18,189	29,313	36,463	0.00	26,314	0.00				
300 Purchased Services	146,008	114,658	165,000	0.00	190,000	0.00				
400 Supplies and Materials	24,859	11,490	13,300	0.00	9,500	0.00				
600 Other Objects	14,127	11,421	12,000	0.00	14,000	0.00				
<b>2310 TOTAL FUNCTION</b>	<b>252,702</b>	<b>235,022</b>	<b>297,372</b>	<b>0.83</b>	<b>299,083</b>	<b>0.50</b>				

## 2321 - OFFICE OF THE SUPERINTENDENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	304,287	323,022	536,847	2.50	555,041	2.50				
200 Associated Payroll Costs	123,146	132,819	269,789	0.00	259,236	0.00				
300 Purchased Services	73,080	50,753	21,000	0.00	19,500	0.00				
400 Supplies and Materials	151,242	49,655	10,549	0.00	3,500	0.00				
600 Other Objects	35,464	4,271	3,000	0.00	0	0.00				
<b>2321 TOTAL FUNCTION</b>	<b>687,219</b>	<b>560,520</b>	<b>841,185</b>	<b>2.50</b>	<b>837,277</b>	<b>2.50</b>				

# FUND 100 REQUIREMENTS

## 2410 - OFFICE OF THE PRINCIPAL SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	6,504,010	7,131,463	7,355,533	94.49	6,587,920	85.53				
200 Associated Payroll Costs	3,146,581	3,516,940	4,332,253	0.00	4,085,195	0.00				
300 Purchased Services	7,045	117,448	96,171	0.00	197,579	0.00				
400 Supplies and Materials	58,992	37,261	129,400	0.00	411,400	0.00				
600 Other Objects	6,211	7,000	0	0.00	500	0.00				
<b>2410 TOTAL FUNCTION</b>	<b>9,722,839</b>	<b>10,810,112</b>	<b>11,913,357</b>	<b>94.49</b>	<b>11,282,594</b>	<b>85.53</b>				

## 2490 - OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	85,951	0.50				
200 Associated Payroll Costs	0	0	0	0.00	27,259	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2490 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>113,210</b>	<b>0.50</b>				

## 2510 - DIRECTION OF BUSINESS SUPPORT SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	194,537	209,300	221,593	2.50	211,380	1.00				
200 Associated Payroll Costs	107,043	144,646	140,121	0.00	94,802	0.00				
300 Purchased Services	52,647	8,427	53,500	0.00	5,000	0.00				
400 Supplies and Materials	53,182	23,916	3,150	0.00	500	0.00				
600 Other Objects	388	450	0	0.00	1,336,611	0.00				
<b>2510 TOTAL FUNCTION</b>	<b>407,797</b>	<b>386,739</b>	<b>418,364</b>	<b>2.50</b>	<b>1,648,293</b>	<b>1.00</b>				

## 2520 - FISCAL SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	852,382	1,131,828	1,085,995	11.00	0	0.00				
200 Associated Payroll Costs	457,991	1,454,119	1,026,079	0.00	0	0.00				
300 Purchased Services	260,499	102,368	105,500	0.00	39,000	0.00				
400 Supplies and Materials	192,763	117,488	213,000	0.00	110,000	0.00				
600 Other Objects	258,052	113,793	130,000	0.00	17,000	0.00				
<b>2520 TOTAL FUNCTION</b>	<b>2,021,687</b>	<b>2,919,596</b>	<b>2,560,574</b>	<b>11.00</b>	<b>166,000</b>	<b>0.00</b>				

## 2521 - SERVICE AREA DIRECTION FISCAL

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	133,736	1.00				
200 Associated Payroll Costs	0	0	0	0.00	70,418	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2521 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>204,154</b>	<b>1.00</b>				

## 2523 - RECEIVING AND DISBURSING FUNDS SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	77,018	1.00				
200 Associated Payroll Costs	0	0	0	0.00	54,658	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2523 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>131,676</b>	<b>1.00</b>				

## 2524 - PAYROLL SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	306,431	3.00				
200 Associated Payroll Costs	0	0	0	0.00	153,227	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				

# FUND 100 REQUIREMENTS

<b>2524 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>459,658</b>	<b>3.00</b>				
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## 2525 - FINANCIAL ACCOUNTING SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	335,710	3.00				
200 Associated Payroll Costs	0	0	0	0.00	201,644	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2525 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>537,354</b>	<b>3.00</b>				

## 2528 - RISK MANAGEMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	33,515	0	0	0.00	0	0.00				
200 Associated Payroll Costs	11,750	0	0	0.00	0	0.00				
300 Purchased Services	18,887	0	2,500	0.00	3,500	0.00				
400 Supplies and Materials	1,541	12,538	10,000	0.00	6,000	0.00				
600 Other Objects	(7,130)	3,000	0	0.00	0	0.00				
<b>2528 TOTAL FUNCTION</b>	<b>58,563</b>	<b>15,538</b>	<b>12,500</b>	<b>0.00</b>	<b>9,500</b>	<b>0.00</b>				

## 2529 - OTHER FISCAL SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
200 Associated Payroll Costs	0	169,552	0	0.00	0	0.00				
300 Purchased Services	153,592	27	0	0.00	0	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
<b>2529 TOTAL FUNCTION</b>	<b>153,592</b>	<b>169,579</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2541 - SERVICE AREA DIRECTION FACILITIES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	245,094	227,703	195,171	1.20	394,302	2.40				
300 Purchased Services	83,634	369,090	89,000	0.00	201,000	0.00				
400 Supplies and Materials	9,643	737	18,500	0.00	31,000	0.00				
600 Other Objects	0	100	0	0.00	0	0.00				
<b>2541 TOTAL FUNCTION</b>	<b>440,264</b>	<b>694,235</b>	<b>402,808</b>	<b>1.20</b>	<b>838,108</b>	<b>2.40</b>				

## 2542 - CUSTODIAL SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	3,300,966	3,142,455	3,588,934	63.75	3,536,383	56.75				
200 Associated Payroll Costs	1,976,108	1,973,813	2,588,038	0.00	2,428,232	0.00				
300 Purchased Services	2,698,308	2,766,467	1,845,925	0.00	182,000	0.00				
400 Supplies and Materials	795,036	709,065	858,182	0.00	670,000	0.00				
500 Capital Outlay	0	3,562	40,000	0.00	5,000	0.00				
600 Other Objects	8,583	16,683	10,000	0.00	12,000	0.00				
<b>2542 TOTAL FUNCTION</b>	<b>8,779,001</b>	<b>8,612,045</b>	<b>8,931,079</b>	<b>63.75</b>	<b>6,833,615</b>	<b>56.75</b>				

## 2543 - GROUNDS MAINTENANCE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	247,092	280,486	358,448	5.25	310,169	4.25				
200 Associated Payroll Costs	133,363	155,574	218,262	0.00	200,131	0.00				
300 Purchased Services	17,986	49,959	82,875	0.00	45,000	0.00				
400 Supplies and Materials	31,802	17,406	40,000	0.00	55,219	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	0	400	5,000	0.00	1,830	0.00				
<b>2543 TOTAL FUNCTION</b>	<b>430,243</b>	<b>503,825</b>	<b>704,585</b>	<b>5.25</b>	<b>612,349</b>	<b>4.25</b>				

## 2544 - MAINTENANCE SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	349,538	392,730	680,807	11.00	581,650	8.00				
200 Associated Payroll Costs	194,107	220,797	433,585	0.00	362,095	0.00				
300 Purchased Services	50,684	429	61,500	0.00	1,426,500	0.00				
400 Supplies and Materials	0	0	0	0.00	5,000	0.00				

# FUND 100 REQUIREMENTS

500 Capital Outlay	108,355	238,226	15,000	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2544 TOTAL FUNCTION</b>	<b>702,684</b>	<b>852,182</b>	<b>1,190,892</b>	<b>11.00</b>	<b>2,375,245</b>	<b>8.00</b>				

## 2545 - BUILDING FIXED COSTS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	3,122,484	3,446,050	3,903,651	0.00	3,535,727	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	193,163	922,689	250,000	0.00	0	0.00				
<b>2545 TOTAL FUNCTION</b>	<b>3,315,647</b>	<b>4,368,739</b>	<b>4,153,651</b>	<b>0.00</b>	<b>3,535,727</b>	<b>0.00</b>				

## 2546 - SECURITY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	2,818	3,196	0	0.00	0	0.00				
200 Associated Payroll Costs	714	628	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	4,250	8,313	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2546 TOTAL FUNCTION</b>	<b>7,782</b>	<b>12,137</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2549 - OTHER OPERATIONS & MAINTENANCE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	2,374	0	0	0.00	0	0.00				
200 Associated Payroll Costs	688	0	0	0.00	0	0.00				
300 Purchased Services	84,758	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2549 TOTAL FUNCTION</b>	<b>87,820</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2550 - STUDENT TRANSPORTATION SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	3,398,646	3,352,853	3,717,146	57.50	650,000	0.00				
200 Associated Payroll Costs	1,872,346	2,101,489	2,774,282	0.00	244,377	0.00				
300 Purchased Services	520,689	423,580	477,190	0.00	437,700	0.00				
400 Supplies and Materials	653,542	783,677	800,000	0.00	572,500	0.00				
500 Capital Outlay	1,042,136	146,300	100,000	0.00	0	0.00				
600 Other Objects	1,183,170	543,440	1,007,500	0.00	390,310	0.00				
<b>2550 TOTAL FUNCTION</b>	<b>8,670,529</b>	<b>7,351,339</b>	<b>8,876,118</b>	<b>57.50</b>	<b>2,294,887</b>	<b>0.00</b>				

## 2551 - SERVICE AREA DIRECTION TRANSPORTATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	395,131	3.20				
200 Associated Payroll Costs	0	0	0	0.00	236,491	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2551 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>631,622</b>	<b>3.20</b>				

## 2552 - VEHICLE OPERATION SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	2,896,298	50.78				
200 Associated Payroll Costs	0	0	0	0.00	2,314,064	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2552 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>5,210,362</b>	<b>50.78</b>				

## 2558 - TRANSPORTATION - SPECIAL EDUCATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	893,480	1,091,144	969,801	19.88	977,001	18.60				
200 Associated Payroll Costs	557,833	752,867	865,307	0.00	863,517	0.00				
300 Purchased Services	58,659	62,514	149,813	0.00	20,510	0.00				

# FUND 100 REQUIREMENTS

<b>2558 TOTAL FUNCTION</b>	<b>1,509,972</b>	<b>1,906,525</b>	<b>1,984,921</b>	<b>19.88</b>	<b>1,861,028</b>	<b>18.60</b>				
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## 2559 - TRANSPORTATION - OTHER SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	62,470	1.00				
200 Associated Payroll Costs	0	0	0	0.00	44,114	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2559 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>106,584</b>	<b>1.00</b>				

## 2572 - PURCHASING SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	102,967	1.00				
200 Associated Payroll Costs	0	0	0	0.00	67,395	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	17,336	0	0	0.00	10,500	0.00				
600 Other Objects	0	0	0	0.00	800	0.00				
<b>2572 TOTAL FUNCTION</b>	<b>17,336</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>181,662</b>	<b>1.00</b>				

## 2573 - WAREHOUSING AND DISTRIBUTING SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	48,111	52,599	56,642	1.00	54,584	1.00				
200 Associated Payroll Costs	23,733	27,987	33,961	0.00	40,173	0.00				
300 Purchased Services	0	0	1,500	0.00	0	0.00				
400 Supplies and Materials	0	62,718	70,000	0.00	60,000	0.00				
<b>2573 TOTAL FUNCTION</b>	<b>71,844</b>	<b>143,304</b>	<b>162,103</b>	<b>1.00</b>	<b>154,757</b>	<b>1.00</b>				

## 2574 - PRINT SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	70,616	76,973	82,742	1.00	0	0.00				
200 Associated Payroll Costs	38,618	42,201	53,022	0.00	0	0.00				
300 Purchased Services	49	132,340	186,500	0.00	50,000	0.00				
400 Supplies and Materials	0	20,505	30,000	0.00	0	0.00				
<b>2574 TOTAL FUNCTION</b>	<b>109,283</b>	<b>272,019</b>	<b>352,264</b>	<b>1.00</b>	<b>50,000</b>	<b>0.00</b>				

## 2630 - COMMUNICATIONS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	316,517	242,309	97,055	1.00	222,325	2.50				
200 Associated Payroll Costs	144,073	101,835	58,890	0.00	151,827	0.00				
300 Purchased Services	32,018	70,990	65,750	0.00	7,100	0.00				
400 Supplies and Materials	58,894	43,032	36,000	0.00	99,120	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	3,025	0	3,000	0.00	0	0.00				
<b>2630 TOTAL FUNCTION</b>	<b>554,527</b>	<b>458,166</b>	<b>260,695</b>	<b>1.00</b>	<b>480,372</b>	<b>2.50</b>				

## 2640 - STAFF SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	925,519	819,502	809,317	8.00	4,500	0.00				
200 Associated Payroll Costs	444,300	495,611	510,622	0.00	1,575	0.00				
300 Purchased Services	84,507	62,434	76,000	0.00	65,255	0.00				
400 Supplies and Materials	114,507	165,477	155,500	0.00	128,250	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	59,661	53,004	55,000	0.00	42,000	0.00				
<b>2640 TOTAL FUNCTION</b>	<b>1,628,494</b>	<b>1,596,028</b>	<b>1,606,439</b>	<b>8.00</b>	<b>241,580</b>	<b>0.00</b>				

## 2641 - UNDESIGNATED

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	213,414	1.00				
200 Associated Payroll Costs	0	0	0	0.00	96,439	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				

# FUND 100 REQUIREMENTS

400	Supplies and Materials	0	0	0	0.00	0	0.00		
600	Other Objects	0	0	0	0.00	0	0.00		
<b>2641</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>309,853</b>	<b>1.00</b>		

## 2642 - RECRUITMENT SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	0	0.00			
300	Purchased Services	27,960	95,779	27,500	0.00	0	0.00			
400	Supplies and Materials	0	1,500	1,000	0.00	0	0.00			
600	Other Objects	1,450	215	0	0.00	1,000	0.00			
<b>2642</b>	<b>TOTAL FUNCTION</b>	<b>29,410</b>	<b>97,494</b>	<b>28,500</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>			

## 2643 - STAFF ACCOUNTING SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	385,919	4.00			
200	Associated Payroll Costs	0	0	0	0.00	238,026	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>2643</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>623,945</b>	<b>4.00</b>			

## 2649 - OTHER STAFF SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	29,918	0	0.00	114,191	1.00			
200	Associated Payroll Costs	686,599	828,500	397,090	0.00	409,579	0.00			
300	Purchased Services	338	0	0	0.00	0	0.00			
<b>2649</b>	<b>TOTAL FUNCTION</b>	<b>686,937</b>	<b>858,418</b>	<b>397,090</b>	<b>0.00</b>	<b>523,770</b>	<b>1.00</b>			

## 2660 - TECHNOLOGY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	1,028,757	903,605	977,100	11.40	0	0.00			
200	Associated Payroll Costs	539,403	493,542	548,370	0.00	0	0.00			
300	Purchased Services	27,740	26,154	23,250	0.00	28,500	0.00			
400	Supplies and Materials	440,180	643,342	549,396	0.00	787,198	0.00			
500	Capital Outlay	0	0	0	0.00	0	0.00			
600	Other Objects	2,144	300	0	0.00	300	0.00			
<b>2660</b>	<b>TOTAL FUNCTION</b>	<b>2,038,224</b>	<b>2,066,943</b>	<b>2,098,116</b>	<b>11.40</b>	<b>815,998</b>	<b>0.00</b>			

## 2661 - SERVICE AREA DIRECTION - TECHNOLOGY

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	157,208	1.00			
200	Associated Payroll Costs	0	0	0	0.00	67,112	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>2661</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>224,320</b>	<b>1.00</b>			

## 2662 - SYSTEMS ANALYSIS SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	395,020	4.00			
200	Associated Payroll Costs	0	0	0	0.00	238,462	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>2662</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>633,482</b>	<b>4.00</b>			

## 2664 - OPERATION SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	120,182	2.00			
200	Associated Payroll Costs	0	0	0	0.00	70,970	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			

# FUND 100 REQUIREMENTS

400	Supplies and Materials	0	0	0	0.00	0	0.00		
600	Other Objects	0	0	0	0.00	0	0.00		
<b>2664</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>191,152</b>	<b>2.00</b>		

## 2669 - OTHER TECHNOLOGY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	293,151	4.00			
200	Associated Payroll Costs	0	0	0	0.00	179,864	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>2669</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>473,015</b>	<b>4.00</b>			

## 2680 - Interpretation & Translation Services

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	349,721	446,691	478,426	8.63	356,724	5.63			
200	Associated Payroll Costs	185,945	244,951	317,271	0.00	230,847	0.00			
300	Purchased Services	49,224	63,239	65,500	0.00	53,837	0.00			
400	Supplies and Materials	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>2680</b>	<b>TOTAL FUNCTION</b>	<b>584,890</b>	<b>754,881</b>	<b>861,197</b>	<b>8.63</b>	<b>641,408</b>	<b>5.63</b>			

## 2690 - OTHER SUPPORT SERVICES - CENTRAL

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	127,985	0	0	0.00	0	0.00			
200	Associated Payroll Costs	60,792	0	0	0.00	0	0.00			
<b>2690</b>	<b>TOTAL FUNCTION</b>	<b>188,777</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>			

<b>2000</b>	<b>TOTAL SUPPORT SERVICES</b>	<b>58,374,981</b>	<b>62,176,106</b>	<b>63,830,291</b>	<b>411.77</b>	<b>57,838,626</b>	<b>344.37</b>			
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## 3000 — ENTERPRISE AND COMMUNITY SERVICE

### 3363 - COMMUNITY PARTNERSHIP

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	15,112	18,003	0.33	19,053	0.33			
200	Associated Payroll Costs	0	9,809	13,198	0.00	13,160	0.00			
600	Other Objects	0	3,000	0	0.00	3,100	0.00			
<b>3363</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>27,921</b>	<b>31,201</b>	<b>0.33</b>	<b>35,313</b>	<b>0.33</b>			

### 3500 - CHILD CARE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	55,620	119,460	137,118	3.50	147,064	3.50			
200	Associated Payroll Costs	42,482	87,130	116,632	0.00	117,261	0.00			
300	Purchased Services	0	3,320	5,251	0.00	6,211	0.00			
400	Supplies and Materials	2,260	136	1,135	0.00	2,000	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>3500</b>	<b>TOTAL FUNCTION</b>	<b>100,362</b>	<b>210,046</b>	<b>260,136</b>	<b>3.50</b>	<b>272,536</b>	<b>3.50</b>			

<b>3000</b>	<b>TOTAL ENTERPRISE/COMM</b>	<b>100,362</b>	<b>237,967</b>	<b>291,337</b>	<b>3.83</b>	<b>307,849</b>	<b>3.83</b>			
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### 5110 - LONG-TERM DEBT SERVICE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
600	Other Objects	200,000	200,000	200,000	0.00	200,000	0.00			
<b>5110</b>	<b>TOTAL FUNCTION</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>			

### 5200 - TRANSFER OF FUNDS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE

# FUND 100 REQUIREMENTS

700 Transfers	1,827,455	1,447,937	1,050,000	0.00	1,290,000	0.00	
<b>5200 TOTAL FUNCTION</b>	<b>1,827,455</b>	<b>1,447,937</b>	<b>1,050,000</b>	<b>0.00</b>	<b>1,290,000</b>	<b>0.00</b>	

<b>5000 TOTAL LONG TERM DEBT</b>	<b>2,027,455</b>	<b>1,647,937</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,490,000</b>	<b>0.00</b>	
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**7000 — UNAPPROPRIATED ENDING FUND BALANCE**

**7000 - UNAPPROPRIATED ENDING FUND BALANCE**

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
800 Contin and Unapp End Fund Balan	0	0	8,457,473	0.00	8,070,910	0.00				
<b>7000 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>8,457,473</b>	<b>0.00</b>	<b>8,070,910</b>	<b>0.00</b>				

<b>7000 TOTAL UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>8,457,473</b>	<b>0.00</b>	<b>8,070,910</b>	<b>0.00</b>				
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<b>100 TOTAL GENERAL FUND</b>	<b>149,082,956</b>	<b>162,432,458</b>	<b>174,831,398</b>	<b>971.95</b>	<b>165,418,134</b>	<b>842.26</b>				
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# Fund 200

## Special Revenue Fund

Accounts for revenue sources restricted to expenditures for specified purposes. Predominantly supported through federal and state formula and competitive grants. Special revenue funds also account for student activity funds, nutrition services programs, the early retirement program, and the insurance reserve fund.

Resources by Object

1000 - LOCAL SOURCES		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1412	Transportation Fees from Districts In State	25,428	27,260	30,000	25,000		
1610	Food Service Meal Sales	3,906	5,130	0	0		
1620	Non Reimbursable Food Sales	28,356	29,731	30,000	40,000		
1690	Food Services - Other Sales	48,713	19,986	50,000	50,000		
1710	Admissions - Programs (Non Athletics)	0	19,767	0	0		
1715	Admissions - Athletic Events	0	4,176	0	0		
1910	Rentals	0	8,316	0	0		
1920	Donations	78,764	57,653	1,000	400,000		
1960	Recovery of Prior Year Expense	7,666,764	-99,224	0	0		
1990	Miscellaneous Revenue	1,900,634	1,155,530	1,554,818	1,374,999		
1993	SB1149	281,039	329,147	249,273	350,000		
<b>TOTAL 1000</b>		<b>10,033,604</b>	<b>1,557,472</b>	<b>1,915,091</b>	<b>2,239,999</b>		

2000 - INTERMEDIATE SOURCES		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
2110	City/County Revenue	0	0	0	0		
2199	Other Intermediate Sources	66,112	45,489	0	0		
2200	Restricted Revenue	0	78,139	0	0		
2201	Portland ArtsTax Grant	361,075	426,095	454,436	484,056		
2202	Portland Clean Energy Fund	0	36,202	4,000,000	3,800,000		
<b>TOTAL 2000</b>		<b>427,187</b>	<b>585,925</b>	<b>4,454,436</b>	<b>4,284,056</b>		

3000 - STATE SOURCES		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
3102	SSF School Lunch Match	0	1,231	0	0		
3203	MYC Fee For Service	10,113	88,122	45,000	45,000		
3204	Drivers Education Fees	53,875	16,239	20,000	20,000		
3299	Other Restricted Grants	16,624,141	19,925,398	23,820,153	20,323,398		
<b>TOTAL 3000</b>		<b>16,688,129</b>	<b>20,030,990</b>	<b>23,885,153</b>	<b>20,388,398</b>		

4000 - FEDERAL SOURCES		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
4100	USDA Commodities	346,892	458,796	427,085	400,000		
4500	Restricted Revenue Thru State	16,436,363	0	0	626,766		
4501	84.010 Title I Part A/D Basic Grants to LEAs	0	6,118,949	5,030,104	5,027,015		
4502	Summer Program Waiver	100,958	107,465	115,000	0		
4503	10.553 National School Breakfast	1,249,175	1,520,917	1,409,965	3,000,000		
4505	10.555 National School Lunch	3,511,657	4,477,607	5,153,902	4,500,000		
4506	10.558 Child and Adult Care Program	104,270	199,988	175,000	250,000		
4508	10.553 USDA Food Distribution Program	82,185	225,688	0	0		
4509	10.582 Fresh Fruit and Vegetables	46,875	83,141	200,000	246,636		
4510	10.649 P-EBT Administrative Costs	6,180	0	0	0		
4526	84.365 Title III - English Language Acquisition	0	440,310	364,600	541,039		
4530	84.367 Title IIA - Teacher Quality	0	402,834	529,300	595,467		
4531	84.424 Title IV-A Student Support & Enrichment	0	526,582	733,400	352,933		
4532	84.060 Title VI Indian Education Grants	0	14,593	13,800	21,000		
4552	84.027 IDEA Part B, Section 611	0	2,068,746	1,769,586	1,916,402		
4553	84.173 IDEA Part B, Section 619	0	9,743	0	8,174		
4555	84.126A Vocational Rehabilitation Services	0	266,484	292,000	250,000		
4577	84.371C Comprehensive Literacy State Development	0	0	0	400,000		
4578	84.425 Education Stabilization Fund	0	2,358,465	425,000	425,000		
4579	84.287C Title IV Part B 21st CCLC	0	439,588	138,000	0		
4580	Federal Revenue	10,086,524	0	0	40,000		
4810	Deferred Inflow of Resources	20,682	0	0	0		
<b>TOTAL 4000</b>		<b>31,991,761</b>	<b>19,719,896</b>	<b>16,776,742</b>	<b>18,600,432</b>		

5000 - OTHER SOURCES		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
5200	Interfund Transfers	476,205	96,687	150,000	250,000		
5400	Beginning Fund Balance	-2,737,630	7,123,261	5,887,779	6,950,000		
<b>TOTAL 5000</b>		<b>-2,261,425</b>	<b>7,219,948</b>	<b>6,037,779</b>	<b>7,200,000</b>		

<b>TOTAL FUND 200</b>		<b>56,879,256</b>	<b>49,114,231</b>	<b>53,069,201</b>	<b>52,712,885</b>		
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Requirements by Major Function

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
1000	Instruction	22,677,688	18,600,262	22,016,188	131.89	17,226,324	104.42				
2000	Support Services	20,107,816	15,100,529	22,358,168	64.80	25,824,526	61.73				
3000	Enterprise & Comm. Service	6,966,906	8,365,427	8,509,845	59.59	9,662,035	59.07				
4000	Facilities Acq & Const.	3,584	0	0	0.00	0	0.00				
5200	Interfund Transfers	0	0	185,000	0.00	0	0.00				
7000	Unappro. Ending Fund Bal	0	0	0	0.00	0	0.00				
<b>FUND 200 TOTAL</b>		<b>49,755,994</b>	<b>42,066,218</b>	<b>53,069,201</b>	<b>256.27</b>	<b>52,712,885</b>	<b>225.22</b>				

Requirements by Major Object

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
111	Licensed Salaries	11,547,148	9,498,835	10,710,380	109.75	10,016,472	99.53				
112	Classified Salaries	4,328,306	4,500,614	4,958,627	131.82	4,568,824	108.99				
113	Administrators Salaries	1,658,945	1,789,549	1,624,989	11.70	1,945,134	13.70				
114	Admin Prof/Conf Salaries	191,502	244,779	299,641	3.00	307,322	3.00				
1XX	Other Salaries	2,941,701	3,543,396	3,339,075	0.00	1,743,613	0.00				
2XX	Associated Payroll Costs	10,058,089	9,939,107	12,623,138	0.00	10,847,775	0.00				
3XX	Purchased Services	8,419,310	5,115,470	6,904,684	0.00	3,287,300	0.00				
4XX	Supplies & Materials	7,991,965	5,439,865	4,960,062	0.00	7,537,329	0.00				
5XX	Capital Outlay	1,271,531	831,321	4,502,203	0.00	9,330,605	0.00				
6XX	Other Objects	1,347,497	1,163,282	2,961,402	0.00	3,128,511	0.00				
7XX	Interfund Transfers	0	0	185,000	0.00	0	0.00				
820	Unappro. Ending Fund Bal	0	0	0	0.00	0	0.00				
<b>FUND 200 TOTAL</b>		<b>49,755,994</b>	<b>42,066,218</b>	<b>53,069,201</b>	<b>256.27</b>	<b>52,712,885</b>	<b>225.22</b>				

All Requirements

1000 — INSTRUCTION

1111 - PRIMARY PROGRAMS K-5

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	3,030,666	2,622,770	4,995,233	65.21	2,334,077	33.35				
200 Associated Payroll Costs	1,646,755	1,602,877	3,142,516	0.00	1,470,217	0.00				
300 Purchased Services	3,662,471	300,425	1,069,086	0.00	172,884	0.00				
400 Supplies and Materials	1,610,605	155,004	137,000	0.00	501,200	0.00				
500 Capital Outlay	13,679	0	0	0.00	0	0.00				
600 Other Objects	950	0	0	0.00	0	0.00				
<b>1111 TOTAL FUNCTION</b>	<b>9,965,126</b>	<b>4,681,076</b>	<b>9,343,835</b>	<b>65.21</b>	<b>4,478,378</b>	<b>33.35</b>				

1113 - ELEMENTARY EXTRA-CURRICULAR

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	1,851	21,005	0	0.00	0	0.00				
200 Associated Payroll Costs	494	5,689	0	0.00	0	0.00				
300 Purchased Services	33,153	3,815	10,000	0.00	0	0.00				
400 Supplies and Materials	27,815	46,637	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1113 TOTAL FUNCTION</b>	<b>63,313</b>	<b>77,146</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>				

1121 - MIDDLE SCHOOL PROGRAMS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	537,721	356,319	530,908	5.00	855,445	8.00				
200 Associated Payroll Costs	260,173	158,959	280,977	0.00	392,696	0.00				
300 Purchased Services	60,827	139,266	72,000	0.00	53,998	0.00				
400 Supplies and Materials	110,349	161,118	20,000	0.00	10,000	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1121 TOTAL FUNCTION</b>	<b>969,070</b>	<b>815,662</b>	<b>903,885</b>	<b>5.00</b>	<b>1,312,139</b>	<b>8.00</b>				

1122 - MIDDLE SCHOOL EXTRA-CURRICULAR

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	158,834	149,409	0.00	87,000	0.00				
200 Associated Payroll Costs	0	43,754	33,616	0.00	28,000	0.00				
300 Purchased Services	26,512	15,938	161,700	0.00	10,000	0.00				
400 Supplies and Materials	69,568	104,378	7,200	0.00	275,000	0.00				
<b>1122 TOTAL FUNCTION</b>	<b>96,080</b>	<b>322,904</b>	<b>351,925</b>	<b>0.00</b>	<b>400,000</b>	<b>0.00</b>				

1130 - HIGH SCHOOL PROGRAMS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	76,536	0	0.00	0	0.00				
200 Associated Payroll Costs	0	31,326	0	0.00	0	0.00				
300 Purchased Services	0	990	0	0.00	0	0.00				
400 Supplies and Materials	0	92,542	0	0.00	0	0.00				
<b>1130 TOTAL FUNCTION</b>	<b>0</b>	<b>201,394</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

1131 - HIGH SCHOOL PROGRAMS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	635,474	901,086	1,020,528	12.00	1,090,470	11.00				
200 Associated Payroll Costs	250,392	405,048	686,300	0.00	566,893	0.00				
300 Purchased Services	157,850	189,314	76,163	0.00	297,303	0.00				
400 Supplies and Materials	328,099	71,950	223,405	0.00	383,312	0.00				
500 Capital Outlay	11,200	10,658	0	0.00	0	0.00				
600 Other Objects	7,278	530	0	0.00	0	0.00				
<b>1131 TOTAL FUNCTION</b>	<b>1,390,293</b>	<b>1,578,586</b>	<b>2,006,396</b>	<b>12.00</b>	<b>2,337,978</b>	<b>11.00</b>				

1132 - HIGH SCHOOL ATHLETICS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	5,780	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	18,120	0	0	0.00	0	0.00				
400 Supplies and Materials	0	20,379	0	0.00	0	0.00				
<b>1132 TOTAL FUNCTION</b>	<b>18,120</b>	<b>20,379</b>	<b>5,780</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

# FUND 200 REQUIREMENTS

## 1133 - HIGH SCHOOL ACTIVITIES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	5,111	0.00	0	0.00				
200 Associated Payroll Costs	0	0	1,866	0.00	0	0.00				
300 Purchased Services	320	12,342	0	0.00	0	0.00				
400 Supplies and Materials	302,012	460,506	0	0.00	750,000	0.00				
600 Other Objects	0	30	0	0.00	0	0.00				
<b>1133 TOTAL FUNCTION</b>	<b>302,332</b>	<b>472,878</b>	<b>6,977</b>	<b>0.00</b>	<b>750,000</b>	<b>0.00</b>				

## 1140 - PRE-KINDERGATEN PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	1,498	0	0.00	0	0.00				
200 Associated Payroll Costs	0	470	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
<b>1140 TOTAL FUNCTION</b>	<b>0</b>	<b>1,968</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 1210 - TALENTED AND GIFTED

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	57,657	0.50				
200 Associated Payroll Costs	0	0	0	0.00	31,134	0.00				
300 Purchased Services	0	0	0	0.00	2,250	0.00				
400 Supplies and Materials	2,411	0	0	0.00	0	0.00				
<b>1210 TOTAL FUNCTION</b>	<b>2,411</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>91,041</b>	<b>0.50</b>				

## 1220 - RESTRICTIVE PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	71,324	81,981	65,423	1.88	90,355	2.31				
200 Associated Payroll Costs	48,049	62,869	57,653	0.00	58,001	0.00				
300 Purchased Services	337,905	90,475	33,716	0.00	6,138	0.00				
400 Supplies and Materials	4,100	1,659	0	0.00	0	0.00				
<b>1220 TOTAL FUNCTION</b>	<b>461,378</b>	<b>236,984</b>	<b>156,792</b>	<b>1.88</b>	<b>154,494</b>	<b>2.31</b>				

## 1223 - TRANSITION PROGRAM

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	17,655	0	0	0.00	135,843	1.75				
200 Associated Payroll Costs	5,170	0	0	0.00	87,203	0.00				
300 Purchased Services	6,729	8,313	15,000	0.00	6,578	0.00				
400 Supplies and Materials	4,752	940	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1223 TOTAL FUNCTION</b>	<b>34,306</b>	<b>9,253</b>	<b>15,000</b>	<b>0.00</b>	<b>229,624</b>	<b>1.75</b>				

## 1224 - LIFE SKILLS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	298,331	261,518	286,408	5.69	264,584	4.76				
200 Associated Payroll Costs	187,444	172,706	207,397	0.00	183,708	0.00				
300 Purchased Services	0	21,626	0	0.00	16,775	0.00				
400 Supplies and Materials	33,559	46,126	0	0.00	0	0.00				
<b>1224 TOTAL FUNCTION</b>	<b>519,334</b>	<b>501,976</b>	<b>493,805</b>	<b>5.69</b>	<b>465,067</b>	<b>4.76</b>				

## 1227 - EXTENDED SCHOOL YEAR

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	2,247	28,437	0	0.00	0	0.00				
200 Associated Payroll Costs	566	6,789	0	0.00	0	0.00				
<b>1227 TOTAL FUNCTION</b>	<b>2,813</b>	<b>35,226</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 1229 - FUNCTIONAL LIFE SKILLS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	121,896	167,706	187,108	4.59	171,970	3.76				
200 Associated Payroll Costs	94,451	122,222	149,875	0.00	128,612	0.00				
300 Purchased Services	0	8,756	0	0.00	12,276	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>1229 TOTAL FUNCTION</b>	<b>216,347</b>	<b>298,684</b>	<b>336,983</b>	<b>4.59</b>	<b>312,858</b>	<b>3.76</b>				

# FUND 200 REQUIREMENTS

## 1250 - LESS RESTRICTIVE PROGRAMS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	596,076	399,521	411,346	8.94	399,268	9.09				
200 Associated Payroll Costs	298,623	287,354	323,961	0.00	311,953	0.00				
300 Purchased Services	39,391	55,151	38,675	0.00	81,066	0.00				
400 Supplies and Materials	1,324	5,369	3,496	0.00	0	0.00				
600 Other Objects	7,242	0	0	0.00	0	0.00				
<b>1250 TOTAL FUNCTION</b>	<b>942,656</b>	<b>747,395</b>	<b>777,478</b>	<b>8.94</b>	<b>792,287</b>	<b>9.09</b>				

## 1271 - REMEDIATION

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	6,254	3,935	0	0.00	7,000	0.00				
200 Associated Payroll Costs	1,650	1,038	0	0.00	2,450	0.00				
300 Purchased Services	9,000	0	0	0.00	0	0.00				
400 Supplies and Materials	2,500	492	0	0.00	11,550	0.00				
600 Other Objects	383	350	513	0.00	0	0.00				
<b>1271 TOTAL FUNCTION</b>	<b>19,787</b>	<b>5,815</b>	<b>513</b>	<b>0.00</b>	<b>21,000</b>	<b>0.00</b>				

## 1272 - TITLE IA/D

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	1,812,718	2,333,884	2,148,804	25.58	2,179,792	26.61				
200 Associated Payroll Costs	1,003,523	1,288,421	1,272,659	0.00	1,351,763	0.00				
300 Purchased Services	951,490	596,280	60,000	0.00	319,325	0.00				
400 Supplies and Materials	116,012	101,546	156,215	0.00	61,065	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
<b>1272 TOTAL FUNCTION</b>	<b>3,883,743</b>	<b>4,320,131</b>	<b>3,637,678</b>	<b>25.58</b>	<b>3,911,945</b>	<b>26.61</b>				

## 1273 - EXTENDED DAY

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
400 Supplies and Materials	2,849	0	0	0.00	0	0.00				
<b>1273 TOTAL FUNCTION</b>	<b>2,849</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 1280 - ALTERNATIVE EDUCATION

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	102,312	133,113	121,671	1.00	15,964	0.50				
200 Associated Payroll Costs	47,968	53,325	63,486	0.00	15,357	0.00				
300 Purchased Services	18,099	72,062	64,275	0.00	31,650	0.00				
400 Supplies and Materials	33,869	31,087	1,325	0.00	107,651	0.00				
500 Capital Outlay	0	0	0	0.00	605	0.00				
600 Other Objects	2,393	2,400	2,400	0.00	0	0.00				
<b>1280 TOTAL FUNCTION</b>	<b>204,641</b>	<b>291,987</b>	<b>253,157</b>	<b>1.00</b>	<b>171,227</b>	<b>0.50</b>				

## 1288 - CHARTER SCHOOL

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
300 Purchased Services	1,113,135	1,234,422	1,418,194	0.00	99,268	0.00				
<b>1288 TOTAL FUNCTION</b>	<b>1,113,135</b>	<b>1,234,422</b>	<b>1,418,194</b>	<b>0.00</b>	<b>99,268</b>	<b>0.00</b>				

## 1290 - DISTRICT WIDE RE-APPROPRIATIONS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
300 Purchased Services	0	200	0	0.00	0	0.00				
<b>1290 TOTAL FUNCTION</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 1291 - ENGLISH LANGUAGE LEARNERS INSTRUCTION

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	122,196	0	94,404	1.00	89,566	0.80				
200 Associated Payroll Costs	52,054	0	0	0.00	46,273	0.00				
300 Purchased Services	0	15,795	0	0.00	3,599	0.00				
400 Supplies and Materials	314,113	238,659	111,418	0.00	150,000	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>1291 TOTAL FUNCTION</b>	<b>488,363</b>	<b>254,454</b>	<b>205,822</b>	<b>1.00</b>	<b>289,438</b>	<b>0.80</b>				

## 1299 - OTHER PROGRAMS

# FUND 200 REQUIREMENTS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	509	1,823	111,904	1.00	259,868	2.00				
200 Associated Payroll Costs	116	266	59,330	0.00	120,214	0.00				
300 Purchased Services	0	283	0	0.00	4,499	0.00				
400 Supplies and Materials	175	0	0	0.00	50,000	0.00				
<b>1299 TOTAL FUNCTION</b>	<b>800</b>	<b>2,372</b>	<b>171,234</b>	<b>1.00</b>	<b>434,581</b>	<b>2.00</b>				

## 1400 - SUMMER SCHOOL PROGRAMS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	1,181,190	1,441,560	1,085,234	0.00	750,000	0.00				
200 Associated Payroll Costs	288,613	381,811	415,630	0.00	0	0.00				
300 Purchased Services	356,985	513,675	237,894	0.00	30,000	0.00				
400 Supplies and Materials	140,063	74,636	126,229	0.00	195,000	0.00				
600 Other Objects	13,937	77,691	55,748	0.00	0	0.00				
<b>1400 TOTAL FUNCTION</b>	<b>1,980,788</b>	<b>2,489,373</b>	<b>1,920,735</b>	<b>0.00</b>	<b>975,000</b>	<b>0.00</b>				

<b>1000 TOTAL INSTRUCTION</b>	<b>22,677,685</b>	<b>18,600,264</b>	<b>22,016,189</b>	<b>131.89</b>	<b>17,226,325</b>	<b>104.42</b>				
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## 2000 — SUPPORT SERVICES

### 2110 - ATTENDANCE / SOCIAL WORK

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	1,579,442	1,244,984	653,087	10.00	530,880	8.00				
200 Associated Payroll Costs	813,177	655,289	394,458	0.00	330,309	0.00				
300 Purchased Services	3,003	12,089	0	0.00	8,998	0.00				
400 Supplies and Materials	4,921	23,400	0	0.00	4,436	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	4,840	920	0	0.00	0	0.00				
<b>2110 TOTAL FUNCTION</b>	<b>2,405,383</b>	<b>1,936,682</b>	<b>1,047,545</b>	<b>10.00</b>	<b>874,623</b>	<b>8.00</b>				

### 2115 - STUDENT SAFETY

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	88,260	96,551	0	0.00	0	0.00				
200 Associated Payroll Costs	40,063	43,601	0	0.00	0	0.00				
300 Purchased Services	0	283	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2115 TOTAL FUNCTION</b>	<b>128,323</b>	<b>140,435</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

### 2119 - HOMELESS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
400 Supplies and Materials	465	1,461	6,000	0.00	40,000	0.00				
<b>2119 TOTAL FUNCTION</b>	<b>465</b>	<b>1,461</b>	<b>6,000</b>	<b>0.00</b>	<b>40,000</b>	<b>0.00</b>				

### 2120 - GUIDANCE SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	1,038,399	1,048,970	1,980,698	21.00	2,215,326	22.00				
200 Associated Payroll Costs	510,039	494,034	1,092,756	0.00	1,200,663	0.00				
300 Purchased Services	15,700	8,000	23,000	0.00	75,588	0.00				
400 Supplies and Materials	0	27,044	0	0.00	0	0.00				
<b>2120 TOTAL FUNCTION</b>	<b>1,564,138</b>	<b>1,578,048</b>	<b>3,096,454</b>	<b>21.00</b>	<b>3,491,577</b>	<b>22.00</b>				

### 2122 - POSITIVE BEHAVIOR SUPPORTS / RESTORATIVE JUSTICE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	185,236	264,746	177,519	2.00	226,796	2.40				
200 Associated Payroll Costs	74,533	123,162	93,142	0.00	119,635	0.00				
300 Purchased Services	6,297	25,438	0	0.00	9,280	0.00				
400 Supplies and Materials	49,523	25,579	0	0.00	176,203	0.00				
500 Capital Outlay	6,839	0	0	0.00	0	0.00				
<b>2122 TOTAL FUNCTION</b>	<b>322,428</b>	<b>438,925</b>	<b>270,661</b>	<b>2.00</b>	<b>531,914</b>	<b>2.40</b>				

### 2130 - HEALTH SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
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# FUND 200 REQUIREMENTS

300	Purchased Services	901,649	488,234	0	0.00	723,817	0.00		
400	Supplies and Materials	0	962	0	0	0	0		
<b>2130</b>	<b>TOTAL FUNCTION</b>	<b>901,649</b>	<b>489,196</b>	<b>0</b>	<b>0</b>	<b>723,817</b>	<b>0</b>		

## 2140 - PSYCHOLOGICAL SERVICES

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
100	Salaries Regular	4,434	1	0	0.00	0	0.00					
200	Associated Payroll Costs	1,175	0	0	0.00	0	0.00					
300	Purchased Services	0	52,699	155,000	0.00	0	0.00					
400	Supplies and Materials	0	49,586	26,000	0.00	0	0.00					
<b>2140</b>	<b>TOTAL FUNCTION</b>	<b>5,609</b>	<b>102,286</b>	<b>181,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>					

## 2150 - SPEECH PATHOLOGIST

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
100	Salaries Regular	98,768	113,503	122,690	1.00	123,824	1.00					
200	Associated Payroll Costs	42,775	48,118	63,536	0.00	62,268	0.00					
300	Purchased Services	0	0	0	0.00	4,499	0.00					
400	Supplies and Materials	6,015	11,236	0	0.00	0	0.00					
<b>2150</b>	<b>TOTAL FUNCTION</b>	<b>147,558</b>	<b>172,857</b>	<b>186,226</b>	<b>1.00</b>	<b>190,591</b>	<b>1.00</b>					

## 2160 - OTHER STUDENT TREATMENT

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
400	Supplies and Materials	168	2,307	0	0.00	0	0.00					
<b>2160</b>	<b>TOTAL FUNCTION</b>	<b>168</b>	<b>2,307</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>					

## 2190 - SPECIAL EDUCATION SERVICE DIRECTION

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
100	Salaries Regular	813,253	977,559	733,983	6.00	613,138	4.50					
200	Associated Payroll Costs	346,589	415,176	376,946	0.00	322,134	0.00					
300	Purchased Services	0	76,365	204,134	0.00	11,248	0.00					
400	Supplies and Materials	176,527	21,932	58,786	0.00	0	0.00					
500	Capital Outlay	0	0	0	0.00	0	0.00					
600	Other Objects	74,973	45,474	0	0.00	0	0.00					
<b>2190</b>	<b>TOTAL FUNCTION</b>	<b>1,411,342</b>	<b>1,536,506</b>	<b>1,373,849</b>	<b>6.00</b>	<b>946,520</b>	<b>4.50</b>					

## 2191 - STUDENT RECORDS & INFORMATION SYSTEMS

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
600	Other Objects	0	0	0	0.00	0	0.00					
<b>2191</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>					

## 2210 - IMPROVEMENT OF INSTRUCTIONAL SERVICES

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
100	Salaries Regular	948,019	795,553	368,836	2.80	11,871	0.00					
200	Associated Payroll Costs	419,242	358,160	115,225	0.00	4,488	0.00					
300	Purchased Services	64,118	115,525	268,000	0.00	96,084	0.00					
400	Supplies and Materials	190,615	5,182	0	0.00	52,901	0.00					
600	Other Objects	344,894	8,108	0	0.00	0	0.00					
<b>2210</b>	<b>TOTAL FUNCTION</b>	<b>1,966,888</b>	<b>1,282,528</b>	<b>752,061</b>	<b>2.80</b>	<b>165,344</b>	<b>0.00</b>					

## 2211 - TEACHING AND LEARNING

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
100	Salaries Regular	2,463	24,415	0	0.00	15,555	0.33					
200	Associated Payroll Costs	672	7,343	0	0.00	10,722	0.00					
300	Purchased Services	0	575	0	0.00	0	0.00					
400	Supplies and Materials	8,093	2,591	0	0.00	0	0.00					
500	Capital Outlay	0	0	0	0.00	0	0.00					
<b>2211</b>	<b>TOTAL FUNCTION</b>	<b>11,228</b>	<b>34,924</b>	<b>0</b>	<b>0.00</b>	<b>26,277</b>	<b>0.33</b>					

## 2213 - CURRICULUM DEVELOPMENT

	2023-24		2024-25		2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE		
100	Salaries Regular	0	0	0	0.00	145,424	1.00					
200	Associated Payroll Costs	0	0	0	0.00	90,205	0.00					
300	Purchased Services	0	0	0	0.00	0	0.00					

# FUND 200 REQUIREMENTS

400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2213 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>235,629</b>	<b>1.00</b>				

## 2219 - OTHER IMPROVEMENT OF INSTRUCTION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	2,072	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2219 TOTAL FUNCTION</b>	<b>2,072</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2220 - EDUCATIONAL MEDIA SERVICES (LIBRARIES)

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	966,878	1,095,356	1,217,450	11.00	1,224,990	11.00				
200 Associated Payroll Costs	442,993	491,100	653,689	0.00	647,409	0.00				
300 Purchased Services	0	29,621	0	0.00	49,491	0.00				
400 Supplies and Materials	0	3,396	0	0.00	0	0.00				
<b>2220 TOTAL FUNCTION</b>	<b>1,409,871</b>	<b>1,619,473</b>	<b>1,871,139</b>	<b>11.00</b>	<b>1,921,890</b>	<b>11.00</b>				

## 2230 - ASSESSMENT AND TESTING

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	97,423	0	0	0.00	0	0.00				
<b>2230 TOTAL FUNCTION</b>	<b>97,423</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2240 - INSTRUCTIONAL STAFF DEVELOPMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	2,003,336	253,421	0	0.00	10,000	0.00				
200 Associated Payroll Costs	875,961	73,719	0	0.00	5,000	0.00				
300 Purchased Services	435,040	197,048	6,000	0.00	192,445	0.00				
400 Supplies and Materials	33,887	77,675	277,337	0.00	205,435	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2240 TOTAL FUNCTION</b>	<b>3,348,224</b>	<b>601,863</b>	<b>283,337</b>	<b>0.00</b>	<b>412,880</b>	<b>0.00</b>				

## 2241 - INSTRUCTIONAL TECHNOLOGY

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
400 Supplies and Materials	1,377,745	0	0	0.00	0	0.00				
<b>2241 TOTAL FUNCTION</b>	<b>1,377,745</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2320 - EXECUTIVE ADMINISTRATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	265	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2320 TOTAL FUNCTION</b>	<b>265</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2321 - OFFICE OF THE SUPERINTENDENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	8,049	0	0	0.00	0	0.00				
<b>2321 TOTAL FUNCTION</b>	<b>8,049</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2410 - BUILDING ADMINISTRATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	1,418,676	1,327,356	1,330,875	9.00	1,382,620	10.00				
200 Associated Payroll Costs	542,063	560,589	675,745	0.00	655,632	0.00				
300 Purchased Services	0	13,534	0	0.00	0	0.00				
400 Supplies and Materials	1,671	0	0	0.00	0	0.00				
<b>2410 TOTAL FUNCTION</b>	<b>1,962,410</b>	<b>1,901,479</b>	<b>2,006,620</b>	<b>9.00</b>	<b>2,038,252</b>	<b>10.00</b>				

# FUND 200 REQUIREMENTS

## 2490 - OTHER SCHOOL ADMIN SUPPORT SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	184,062	177,034	106,933	1.00	85,951	0.50				
200 Associated Payroll Costs	87,537	87,411	68,060	0.00	27,627	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	8,800	8,800	0.00	10,200	0.00				
600 Other Objects	838,402	520,412	15,324	0.00	0	0.00				
<b>2490 TOTAL FUNCTION</b>	<b>1,110,001</b>	<b>793,657</b>	<b>199,117</b>	<b>1.00</b>	<b>123,778</b>	<b>0.50</b>				

## 2510 - DIRECTION OF BUSINESS SUPPORT SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
<b>2510 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2520 - FISCAL SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	478	0	0	0.00	0	0.00				
600 Other Objects	0	370,659	631,097	0.00	0	0.00				
<b>2520 TOTAL FUNCTION</b>	<b>478</b>	<b>370,659</b>	<b>631,097</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2528 - RISK MANAGEMENT

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	3,098	0	0	0.00	0	0.00				
600 Other Objects	0	111,763	0	0.00	1,975,000	0.00				
<b>2528 TOTAL FUNCTION</b>	<b>3,098</b>	<b>111,763</b>	<b>0</b>	<b>0.00</b>	<b>1,975,000</b>	<b>0.00</b>				

## 2529 - OTHER FISCAL SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
600 Other Objects	0	19,101	345,404	0.00	1,143,511	0.00				
<b>2529 TOTAL FUNCTION</b>	<b>0</b>	<b>19,101</b>	<b>345,404</b>	<b>0</b>	<b>1,143,511</b>	<b>0.00</b>				

## 2540 - MAINTENANCE AND OPERATIONS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
300 Purchased Services	7,562	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
500 Capital Outlay	0	0	3,152,203	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2540 TOTAL FUNCTION</b>	<b>7,562</b>	<b>0</b>	<b>3,152,203</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2541 - FACILITIES DIRECTION

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	0	0	500,000	0.00	0	0.00				
<b>2541 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>				

## 2542 - CUSTODIAL SERVICES

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
100 Salaries Regular	0	21,930	28,029	0.00	0	0.00				
200 Associated Payroll Costs	0	14,566	14,566	0.00	0	0.00				
300 Purchased Services	0	394,483	0	0.00	1,405	0.00				
400 Supplies and Materials	12,804	31,541	0	0.00	15,000	0.00				
500 Capital Outlay	1,001,990	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>2542 TOTAL FUNCTION</b>	<b>1,014,794</b>	<b>462,520</b>	<b>42,595</b>	<b>0.00</b>	<b>16,405</b>	<b>0.00</b>				

## 2544 - MAINTENANCE SERVICES

# FUND 200 REQUIREMENTS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	23,760	0	0	0.00	250,000	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
500 Capital Outlay	111,066	619,429	0	0.00	5,680,000	0.00				
600 Other Objects	3,380	(16,177)	1,900,000	0.00	0	0.00				
<b>2544 TOTAL FUNCTION</b>	<b>138,206</b>	<b>603,252</b>	<b>1,900,000</b>	<b>0.00</b>	<b>5,930,000</b>	<b>0.00</b>				

## 2545 - BUILDING ASSOCIATED PAYROLL COSTS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	12,943	0	0	0.00	0	0.00				
<b>2545 TOTAL FUNCTION</b>	<b>12,943</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2546 - SAFETY PROGRAM

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	4,860	0	0	0.00	0	0.00				
<b>2546 TOTAL FUNCTION</b>	<b>4,860</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2549 - OTHER OPERATIONS & MAINTENANCE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	0	38,218	2,000,000	0.00	200,000	0.00				
400 Supplies and Materials	0	1,288	0	0.00	0	0.00				
500 Capital Outlay	0	0	1,350,000	0.00	3,600,000	0.00				
600 Other Objects	0	1,054	0	0.00	0	0.00				
<b>2549 TOTAL FUNCTION</b>	<b>0</b>	<b>40,560</b>	<b>3,350,000</b>	<b>0.00</b>	<b>3,800,000</b>	<b>0.00</b>				

## 2550 - TRANSPORTATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	125,419	171,854	0	0.00	0	0.00				
200 Associated Payroll Costs	36,663	54,321	0	0.00	0	0.00				
300 Purchased Services	28,634	4,603	51,949	0.00	8,174	0.00				
500 Capital Outlay	109,853	0	0	0.00	0	0.00				
<b>2550 TOTAL FUNCTION</b>	<b>300,569</b>	<b>230,778</b>	<b>51,949</b>	<b>0.00</b>	<b>8,174</b>	<b>0.00</b>				

## 2558 - TRANSPORTATION - SPECIAL EDUCATION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
<b>2558 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2573 - DISTRIBUTION SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
<b>2573 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2574 - PRINT SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
<b>2574 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2620 - GRANT DEVELOPMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				

# FUND 200 REQUIREMENTS

<b>2620 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				
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## 2630 - COMMUNICATIONS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
400 Supplies and Materials	22,952	0	0	0.00	0	0.00				
<b>2630 TOTAL FUNCTION</b>	<b>22,952</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2640 - STAFF SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	123,503	114,434	1.00	0	0.00				
200 Associated Payroll Costs	0	0	60,219	0.00	0	0.00				
300 Purchased Services	0	3,121	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2640 TOTAL FUNCTION</b>	<b>0</b>	<b>126,624</b>	<b>174,653</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>				

## 2642 - RECRUITMENT SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	120,823	1.00				
200 Associated Payroll Costs	0	0	0	0.00	62,362	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2642 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>183,185</b>	<b>1.00</b>				

## 2649 - OTHER STAFF SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2649 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2660 - TECHNOLOGY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	2,829	0	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	200,137	293,019	635,340	0.00	765,158	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	0	916	916	0.00	0	0.00				
<b>2660 TOTAL FUNCTION</b>	<b>202,966</b>	<b>293,935</b>	<b>636,256</b>	<b>0.00</b>	<b>765,158</b>	<b>0.00</b>				

## 2680 - INTERPRETATION & TRANSLATION SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	0	0	0.00	0	0.00				
200 Associated Payroll Costs	0	0	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>2680 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 2700 - EARLY RETIREMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	202,395	182,155	178,849	0.00	201,327	0.00				
200 Associated Payroll Costs	15,766	26,550	121,151	0.00	78,673	0.00				
<b>2700 TOTAL FUNCTION</b>	<b>218,161</b>	<b>208,705</b>	<b>300,000</b>	<b>0.00</b>	<b>280,000</b>	<b>0.00</b>				

<b>2000 TOTAL SUPPORT SERVICES</b>	<b>20,107,828</b>	<b>15,100,524</b>	<b>22,358,166</b>	<b>64.80</b>	<b>25,824,525</b>	<b>61.73</b>				
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## 3000 — ENTERPRISE AND COMMUNITY SERVICE

### 3100 - FOOD SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	2,128,945	2,344,395	2,479,554	55.53	0	0.00				

# FUND 200 REQUIREMENTS

200	Associated Payroll Costs	1,464,232	1,726,742	2,057,126	0.00	0	0.00		
300	Purchased Services	107,813	78,686	62,900	0.00	1,000	0.00		
400	Supplies and Materials	2,564,965	2,865,922	2,712,674	0.00	401,000	0.00		
500	Capital Outlay	0	201,234	0	0.00	0	0.00		
600	Other Objects	48,825	20,050	10,000	0.00	0	0.00		
<b>3100</b>	<b>TOTAL FUNCTION</b>	<b>6,314,780</b>	<b>7,237,029</b>	<b>7,322,254</b>	<b>55.53</b>	<b>402,000</b>	<b>0.00</b>		

## 3101 - SUMMER PROGRAM WAIVER

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	36,382	82,497	11,077	0.00	0	0.00			
200	Associated Payroll Costs	10,373	25,081	2,336	0.00	0	0.00			
400	Supplies and Materials	67,487	16,383	48,549	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>3101</b>	<b>TOTAL FUNCTION</b>	<b>114,242</b>	<b>123,961</b>	<b>61,962</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>			

## 3102 - NUTRITION SERVICES GRANT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	5,352	6,354	0	0.00	0	0.00			
200	Associated Payroll Costs	1,507	1,858	0	0.00	0	0.00			
400	Supplies and Materials	0	0	200,000	0.00	0	0.00			
<b>3102</b>	<b>TOTAL FUNCTION</b>	<b>6,859</b>	<b>8,212</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>			

## 3103 - CACFP - SUPPER PROGRAM

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	51,248	57,296	275	0.00	80,000	0.00			
200	Associated Payroll Costs	14,867	16,571	0	0.00	45,000	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	238,765	175,000	0.00	125,000	0.00			
<b>3103</b>	<b>TOTAL FUNCTION</b>	<b>66,115</b>	<b>312,632</b>	<b>175,275</b>	<b>0.00</b>	<b>250,000</b>	<b>0.00</b>			

## 3106 - FARM TO SCHOOL

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
400	Supplies and Materials	0	0	0	0.00	55,000	0.00			
<b>3106</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>55,000</b>	<b>0.00</b>			

## 3110 - NUTRITION SERVICES AREA DIRECTION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	471,828	4.20			
200	Associated Payroll Costs	0	0	0	0.00	283,509	0.00			
300	Purchased Services	0	0	0	0.00	200	0.00			
400	Supplies and Materials	0	0	0	0.00	41,793	0.00			
500	Capital Outlay	0	0	0	0.00	50,000	0.00			
600	Other Objects	0	0	0	0.00	10,000	0.00			
<b>3110</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>857,330</b>	<b>4.20</b>			

## 3120 - NUTRITION SERVICES AREA DIRECTION

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	2,014,961	49.81			
200	Associated Payroll Costs	0	0	0	0.00	1,898,206	0.00			
300	Purchased Services	0	0	0	0.00	150,000	0.00			
400	Supplies and Materials	0	74,928	0	0.00	2,966,729	0.00			
500	Capital Outlay	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>3120</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>74,928</b>	<b>0</b>	<b>0.00</b>	<b>7,029,896</b>	<b>49.81</b>			

## 3130 - FOOD DELIVERY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100	Salaries Regular	0	0	0	0.00	70,183	1.00			
200	Associated Payroll Costs	0	0	0	0.00	46,078	0.00			
300	Purchased Services	0	0	0	0.00	0	0.00			
400	Supplies and Materials	0	0	0	0.00	2,148	0.00			
500	Capital Outlay	0	0	0	0.00	0	0.00			
600	Other Objects	0	0	0	0.00	0	0.00			
<b>3130</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>118,409</b>	<b>1.00</b>			

# FUND 200 REQUIREMENTS

## 3210 - FUEL / DHS REIMBURSEMENT EXPENSE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
400 Supplies and Materials	0	0	20,000	0.00	125,000	0.00				
<b>3210 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0.00</b>	<b>125,000</b>	<b>0.00</b>				

## 3300 - COMMUNITY SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	613	0	0	0.00	0	0.00				
<b>3300 TOTAL FUNCTION</b>	<b>613</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 3320 - COMMUNITY RECREATION SERVICES

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>3320 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

## 3363 - COMMUNITY PARTNERSHIP

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	0	2,674	0	0.00	25,000	0.00				
200 Associated Payroll Costs	0	304	0	0.00	0	0.00				
300 Purchased Services	0	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
<b>3363 TOTAL FUNCTION</b>	<b>0</b>	<b>2,978</b>	<b>0</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>				

## 3390 - OTHER COMMUNITY SERVICES (INTERPRETERS)

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	210,242	172,244	206,854	4.00	219,612	4.00				
200 Associated Payroll Costs	102,290	89,463	136,397	0.00	160,768	0.00				
300 Purchased Services	10,285	297,680	377,000	0.00	352,970	0.00				
400 Supplies and Materials	58,985	38,152	5,287	0.00	56,546	0.00				
500 Capital Outlay	16,903	0	0	0.00	0	0.00				
<b>3390 TOTAL FUNCTION</b>	<b>398,705</b>	<b>597,539</b>	<b>725,538</b>	<b>4.00</b>	<b>789,896</b>	<b>4.00</b>				

## 3500 - CHILDCARE

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
100 Salaries Regular	37,973	1,292	2,300	0.06	2,400	0.06				
200 Associated Payroll Costs	23,604	1,028	2,517	0.00	2,613	0.00				
300 Purchased Services	0	141	0	0.00	4,491	0.00				
400 Supplies and Materials	4,006	5,691	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>3500 TOTAL FUNCTION</b>	<b>65,583</b>	<b>8,151</b>	<b>4,817</b>	<b>0.06</b>	<b>9,504</b>	<b>0.06</b>				

<b>3000 TOTAL ENTERPRISE/COMM</b>	<b>6,966,897</b>	<b>8,365,430</b>	<b>8,509,846</b>	<b>59.59</b>	<b>9,662,035</b>	<b>59.07</b>				
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## 4000 — FACILITIES ACQUISITION AND CONSTRUCTION

### 4150 - BUILDING ACQUISITION / DEVELOPMENT

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
300 Purchased Services	3,584	0	0	0.00	0	0.00				
400 Supplies and Materials	0	0	0	0.00	0	0.00				
500 Capital Outlay	0	0	0	0.00	0	0.00				
600 Other Objects	0	0	0	0.00	0	0.00				
<b>4150 TOTAL FUNCTION</b>	<b>3,584</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

<b>4000 TOAL FAC AQ / CONST</b>	<b>3,584</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				
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## 5000 — OTHER USES

### 5200 - TRANSFER OF FUNDS

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
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# FUND 200 REQUIREMENTS

700 Transfers	0	0	185,000	0.00	0	0.00		
<b>5200 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>185,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>		

<b>5000 TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>185,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>		
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**6000 — CONTINGENCY**

**6110 - OPERATING CONTINGENCY**

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
800 Contin and Unapp End Fur	0	0	0	0.00	0	0.00				
<b>6110 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

<b>6000 TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				
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**7000 — UNAPPROPRIATED ENDING FUND BALANCE**

**7000 - UNAPPROPRIATED ENDING FUND BALANCE**

	2023-24 Actual	2024-25 Actual	2025-26 Adopted	FTE	2026-27 Proposed	FTE	2026-27 Approved	FTE	2026-27 Adopted	FTE
800 Contin and Unapp End Fur	0	0	0	0.00	0	0.00				
<b>7000 TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				

<b>7000 TOTAL UNAPPRO ENDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>				
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<b>200 TOTAL SPECIAL REVENUE</b>	<b>49,755,994</b>	<b>42,066,218</b>	<b>53,069,201</b>	<b>256.27</b>	<b>52,712,885</b>	<b>225.22</b>				
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# Fund 300

## Debt Services Fund

Provides separate funds for accounting for the accumulation of resources and payments for general long-term debt, principal, and interest. Principal resources come from property taxes and payroll charges received from other District funds for payment of construction bonds and PERS bonds.

Resources by Object

1000 - Local Revenue

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1111	Current Year Taxes	11,763,998	11,536,517	10,000,000	14,640,000		
1112	Prior Year Taxes	112,850	133,341	150,000	115,000		
1190	Tax Penalties & Interest	33,892	27,616	25,000	28,000		
1510	Interest On Investments	788,464	752,267	427,000	475,300		
1960	Recovery of Prior Year Expense	0	-18,681	0	0		
1970	Services Provided Other Funds	10,118,876	11,246,097	11,279,700	11,817,492		
1990	Miscellaneous Revenue	-267,479	0	0	0		
<b>Total 1000</b>		<b>22,550,601</b>	<b>23,677,157</b>	<b>21,881,700</b>	<b>27,075,792</b>		

5000 - Other Sources

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
5110	Bond Proceeds	0	90,070,000	0	0		
5120	Bond Premium	0	7,561,111	0	0		
5400	Beginning Fund Balance	4,116,828	5,956,206	6,220,000	3,438,000		
<b>Total 5000</b>		<b>4,116,828</b>	<b>103,587,317</b>	<b>6,220,000</b>	<b>3,438,000</b>		

<b>FUND 300 TOTAL</b>		<b>26,667,429</b>	<b>127,264,474</b>	<b>28,101,700</b>	<b>30,513,792</b>		
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Requirements by Major Function

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
5100	Debt Service	21,052,783	124,093,826	22,604,700	0.00	27,073,792	0.00				
7000	Unappro. Ending Fund Balance	0	0	5,497,000	0.00	3,440,000	0.00				
<b>FUND 300 TOTAL</b>		<b>21,052,783</b>	<b>124,093,826</b>	<b>28,101,700</b>	<b>0.00</b>	<b>30,513,792</b>	<b>0.00</b>				

Requirements by Major Object

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
06XX	Other Objects	21,052,783	124,093,826	22,604,700	0.00	27,073,792	0.00				
08XX	Other Uses	0	0	4,997,000	0.00	1,790,000	0.00				
09XX	Unappro. Ending Fund Balance	0	0	500,000	0.00	1,650,000	0.00				
<b>FUND 300 TOTAL</b>		<b>21,052,783</b>	<b>124,093,826</b>	<b>28,101,700</b>	<b>0.00</b>	<b>30,513,792</b>	<b>0.00</b>				

All Requirements

5110 - Long-Term Debt Service

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
0600	Other Objects	21,052,783	124,093,826	22,604,700	0.00	27,073,792	0.00				
<b>5110</b>	<b>TOTAL FUNCTION</b>	<b>21,052,783</b>	<b>124,093,826</b>	<b>22,604,700</b>	<b>0.00</b>	<b>27,073,792</b>	<b>0.00</b>				

7000 - Contingency And Ending Fund Balance Reserve

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
0800	Reserved	0	0	4,997,000	0.00	1,790,000	0.00				
0900	Ending Balance	0	0	500,000	0.00	1,650,000	0.00				
<b>7000</b>	<b>TOTAL FUNCTION</b>	<b>0</b>	<b>0</b>	<b>5,497,000</b>	<b>0.00</b>	<b>3,440,000</b>	<b>0.00</b>				

<b>300</b>	<b>TOTAL DEBT SERVICES</b>	<b>21,052,783</b>	<b>124,093,826</b>	<b>28,101,700</b>	<b>0.00</b>	<b>30,513,792</b>	<b>0.00</b>				
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# Fund 400

## Capital Projects Fund

Accounts for financial resources, such as the sale of bonds, used to acquire or construct major capital facilities, and includes Construction Excise Tax projects.

Resources by Object

1000 - Local Revenue

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
1130	Construction Excise Tax	344,616	208,935	250,000	100,000		
1510	Interest On Investments	32,849	3,248	0	5,000		
<b>Total 1000</b>		<b>377,465</b>	<b>212,183</b>	<b>250,000</b>	<b>105,000</b>		

5000 - Other Sources

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Adopted	Proposed	Approved	Adopted
5200	Interfund Transfers	1,351,250	1,351,250	1,000,000	1,040,000		
5400	Beginning Fund Balance	4,163,450	4,456,996	4,421,000	1,810,102		
<b>Total 5000</b>		<b>5,514,700</b>	<b>5,808,246</b>	<b>5,421,000</b>	<b>2,850,102</b>		

<b>FUND 400 TOTAL</b>		<b>5,892,165</b>	<b>6,020,429</b>	<b>5,671,000</b>	<b>2,955,102</b>		
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Requirements by Major Function

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
4000	Facilities Acquisition & Const.	8,918	48,479	4,243,000	0.00	1,529,252	0.00				
5000	Debt Service	1,426,250	1,424,250	1,428,000	0.00	1,425,850	0.00				
<b>FUND 400 TOTAL</b>		<b>1,435,168</b>	<b>1,472,729</b>	<b>5,671,000</b>	<b>0.00</b>	<b>2,955,102</b>	<b>0.00</b>				

Requirements by Major Object

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
0300	Purchased Services	8,918	0	0	0.00	0	0.00				
0500	Capital Outlay	0	48,479	4,243,000	0.00	1,529,252	0.00				
0600	Other Objects	1,426,250	1,424,250	1,428,000	0.00	1,425,850	0.00				
<b>FUND 400 TOTAL</b>		<b>1,435,168</b>	<b>1,472,729</b>	<b>5,671,000</b>	<b>0.00</b>	<b>2,955,102</b>	<b>0.00</b>				

All Requirements

4150 - Building Acquisition/Development

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
0300	Purchased Services	8,918	0	0	0.00	0	0.00				
0500	Capital Outlay	0	48,479	4,243,000	0.00	1,529,252	0.00				
<b>4150</b>	<b>TOTAL FUNCTION</b>	<b>8,918</b>	<b>48,479</b>	<b>4,243,000</b>	<b>0.00</b>	<b>1,529,252</b>	<b>0.00</b>				

5110 - Long-Term Debt Service

		2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
		Actual	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
0600	Other Objects	1,426,250	1,424,250	1,428,000	0.00	1,425,850	0.00				
<b>5110</b>	<b>TOTAL FUNCTION</b>	<b>1,426,250</b>	<b>1,424,250</b>	<b>1,428,000</b>	<b>0.00</b>	<b>1,425,850</b>	<b>0.00</b>				

<b>400</b>	<b>TOTAL CAPITAL PROJECTS</b>	<b>1,435,168</b>	<b>1,472,729</b>	<b>5,671,000</b>	<b>0.00</b>	<b>2,955,102</b>	<b>0.00</b>				
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# Financial Section

## Additional Information

# DEBT SERVICES REPAYMENT SCHEDULE

## Fund 100 Qualified Zone Academy Bonds (QZAB)

The Qualified Zone Academy Bonds (QZAB) program was established by the Taxpayer Relief Act of 1997 in order to promote investment in primary and secondary public education with private-sector involvement in areas with scarce public resources. The money was used for technology and textbook adoptions. Payments on QZAB are made from the General Fund.

### QUALIFIED ZONE ACADEMY BONDS, SERIES 2016

Period Ending	Principal
8/4/2017	200,000.00
8/4/2018	200,000.00
8/4/2019	200,000.00
8/4/2020	200,000.00
8/4/2021	200,000.00
8/4/2022	200,000.00
8/4/2023	200,000.00
8/4/2024	200,000.00
8/4/2025	200,000.00
8/4/2026	200,000.00
8/4/2027	200,000.00
8/4/2028	200,000.00
8/4/2029	200,000.00
8/4/2030	200,000.00
8/4/2031	200,000.00
8/4/2032	200,000.00
8/4/2033	200,000.00
8/4/2034	200,000.00
8/4/2035	200,000.00
8/4/2036	200,000.00
<b>Totals</b>	<b>4,000,000.00</b>

## Fund 315 General Obligation Bonds

Provides for the payment of principal and interest on long-term general obligation debt of governmental funds. These bond projects supported school building improvements and are repaid through property tax collections.

### GENERAL OBLIGATION BONDS, SERIES 2020 – REFUNDING PORTION OF 2015

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2020			21,741.39	21,741.39	
6/15/2021	590,943.00	2.0700%	21,268.75	612,211.75	633,953.14
12/15/2021			15,152.49	15,152.49	
6/15/2022	652,773.00	2.0700%	15,152.49	667,925.49	683,077.98
12/15/2022			8,396.29	8,396.29	
6/15/2023	94,284.00	2.0700%	8,396.29	102,680.29	111,076.58
12/15/2023			7,420.45	7,420.45	

## DEBT SERVICES REPAYMENT SCHEDULE

6/15/2024	96,235.00	2.0700%	7,420.45	103,655.45	111,075.90
12/15/2024			6,424.42	6,424.42	
6/15/2025	98,227.00	2.0700%	6,424.42	104,651.42	111,075.84
12/15/2025			5,407.77	5,407.77	
6/15/2026	100,261.00	2.0700%	5,407.77	105,668.77	111,076.54
12/15/2026			4,370.07	4,370.07	
6/15/2027	102,336.00	2.0700%	4,370.07	106,706.07	111,076.14
12/15/2027			3,310.89	3,310.89	
6/15/2028	104,454.00	2.0700%	3,310.89	107,764.89	111,075.78
12/15/2028			2,229.79	2,229.79	
6/15/2029	106,616.00	2.0700%	2,229.79	108,845.79	111,075.58
12/15/2029			1,126.32	1,126.32	
6/15/2030	108,823.00	2.0700%	1,126.32	109,949.32	111,075.64
<b>Totals</b>	<b>2,054,952.00</b>		<b>150,687.12</b>	<b>2,205,639.12</b>	<b>2,205,639.12</b>

### GENERAL OBLIGATION BONDS, SERIES 2025

Date	Principal	Interest Rate	Interest	Debt Service	Annual Debt Service
12/15/2025			2,376,847.22	2,376,847.22	
6/15/2026	8,810,000.00	5.00%	2,251,750.00	11,061,750.05	13,438,597.27
12/15/2026			2,031,500.00	2,031,500.00	
6/15/2027	9,780,000.00	5.00%	2,031,500.00	11,811,500.05	13,843,000.05
12/15/2027			1,787,000.00	1,787,000.00	
6/15/2028	5,375,000.00	5.00%	1,787,000.00	7,162,000.05	8,949,000.05
12/15/2028			1,652,625.00	1,652,625.00	
6/15/2029	5,915,000.00	5.00%	1,652,625.00	7,567,625.05	9,220,250.05
12/15/2029			1,504,750.00	1,504,750.00	
6/15/2030	6,490,000.00	5.00%	1,504,750.00	7,994,750.05	9,499,500.05
12/15/2030			1,342,500.00	1,342,500.00	
6/15/2031	7,170,000.00	5.00%	1,342,500.00	8,512,500.05	9,855,000.05
12/15/2031			1,163,250.00	1,163,250.00	
6/15/2032	7,825,000.00	5.00%	1,163,250.00	8,988,250.05	10,151,500.05
12/15/2032			967,625.00	967,625.00	
6/15/2033	8,520,000.00	5.00%	967,625.00	9,487,625.05	10,455,250.05
12/15/2033			754,625.00	754,625.00	
6/15/2034	9,260,000.00	5.00%	754,625.00	10,014,625.05	10,769,250.05
12/15/2034			523,125.00	523,125.00	
6/15/2035	10,045,000.00	5.00%	523,125.00	10,568,125.05	11,091,250.05
12/15/2035			272,000.00	272,000.00	
6/15/2036	10,880,000.00	5.00%	272,000.00	11,152,000.05	11,424,000.05
<b>Totals</b>	<b>90,070,000.00</b>		<b>28,626,597.22</b>	<b>118,696,597.77</b>	

# DEBT SERVICES REPAYMENT SCHEDULE

## Fund 350 Pension Bond

For Unfunded Actuarial Liability to lower Districts' PERS employer rates. Provides for the principal and interest on PERS UAL pension obligation bonds. Payroll allocations provide resources for debt payment.

### SERIES 2003 PENSION BOND

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/30/2013	2,147,029.85	5.15%	2,663,214.90	4,810,244.75	6,015,489.50
12/30/2013			1,205,244.75	1,205,244.75	
6/30/2014	2,172,981.60	5.33%	2,947,263.15	5,120,244.75	6,325,489.50
12/30/2014			1,205,244.75	1,205,244.75	
6/30/2015	2,177,791.20	5.54%	3,267,453.55	5,445,244.75	6,650,489.50
12/30/2015			1,205,244.75	1,205,244.75	
6/30/2016	2,179,301.40	5.71%	3,605,943.35	5,785,244.75	6,990,489.50
12/30/2016			1,205,244.75	1,205,244.75	
6/30/2017	2,180,982.70	5.83%	3,954,262.05	6,135,244.75	7,340,489.50
12/30/2017			1,205,244.75	1,205,244.75	
6/30/2018	2,171,675.00	5.96%	4,333,569.75	6,505,244.75	7,710,489.50
12/30/2018			1,205,244.75	1,205,244.75	
6/30/2019	2,158,935.60	6.07%	4,731,309.15	6,890,244.75	8,095,489.50
12/30/2019			1,205,244.75	1,205,244.75	
6/30/2020	2,147,822.45	6.15%	5,142,422.30	7,290,244.75	8,495,489.50
12/30/2020			1,205,244.75	1,205,244.75	
6/30/2021	2,132,975.00	6.22%	5,572,269.75	7,705,244.75	8,910,489.50
12/30/2021			1,205,244.75	1,205,244.75	
6/30/2022	2,124,606.60	6.26%	6,015,638.15	8,140,244.75	9,345,489.50
12/30/2022			1,205,244.75	1,205,244.75	
6/30/2023	2,124,477.20	6.27%	6,470,767.55	8,595,244.75	9,800,489.50
12/30/2023			1,205,244.75	1,205,244.75	
6/30/2024	7,865,000.00	**	1,205,244.75	9,070,244.75	10,275,489.50
12/30/2024			984,628.00	984,628.00	
6/30/2025	8,795,000.00	5.68%	984,628.00	9,779,628.00	10,764,256.00
12/30/2025			734,850.00	734,850.00	
6/30/2026	9,810,000.00	5.68%	734,850.00	10,544,850.00	11,279,700.00
12/30/2026			456,246.00	456,246.00	
6/30/2027	10,905,000.00	5.68%	456,246.00	11,361,246.00	11,817,492.00
12/30/2027			146,544.00	146,544.00	
6/30/2028	5,160,000.00	5.68%	146,544.00	5,306,544.00	5,453,088.00
<b>Totals</b>	<b>80,978,771.60</b>		<b>95,488,014.39</b>	<b>176,466,785.99</b>	<b>176,466,785.99</b>

# DEBT SERVICES REPAYMENT SCHEDULE

## Fund 400 Full Faith and Credit Obligations (FFCO)

Provides for the payment of principal and interest on long-term general obligation debt utilized for the purchase of land and for building and site improvements in the District. Payments for Full Faith and Credit Obligations Bonds are made from Capital Projects Fund with General Fund transfers for any amounts not covered by construction excise tax and facility lease revenues.

### FULL FAITH CREDIT REFUNDING OBLIGATIONS, SERIES 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
6/1/2021	835,000	4.000%	266,076.39	1,101,076.39	1,101,076.39
12/1/2021			286,425.00	286,425.00	
6/1/2022	905,000	4.000%	286,425.00	1,191,425.00	1,477,850.00
12/1/2022			268,325.00	268,325.00	
6/1/2023	885,000	4.000%	268,325.00	1,153,325.00	1,421,650.00
12/1/2023			250,625.00	250,625.00	
6/1/2024	925,000	4.000%	250,625.00	1,175,625.00	1,426,250.00
12/1/2024			232,125.00	232,125.00	
6/1/2025	960,000	4.000%	232,125.00	1,192,125.00	1,424,250.00
12/1/2025			212,925.00	212,925.00	
6/1/2026	1,000,000	4.000%	212,925.00	1,212,925.00	1,425,850.00
12/1/2026			192,925.00	192,925.00	
6/1/2027	1,040,000	4.000%	192,925.00	1,232,925.00	1,425,850.00
12/1/2027			172,125.00	172,125.00	
6/1/2018	1,080,000	4.000%	172,125.00	1,252,125.00	1,424,250.00
12/1/2028			150,525.00	150,525.00	
6/1/2029	1,125,000	4.000%	150,525.00	1,275,525.00	1,426,050.00
12/1/2029			128,025.00	128,025.00	
6/1/2030	1,170,000	4.000%	128,025.00	1,298,025.00	1,426,050.00
12/1/2030			104,625.00	104,625.00	
6/1/2031	1,080,000	4.000%	104,625.00	1,184,625.00	1,289,250.00
12/1/2031			83,025.00	83,025.00	
6/1/2032	1,125,000	4.000%	83,025.00	1,208,025.00	1,291,050.00
12/1/2032			60,525.00	60,525.00	
6/1/2033	1,170,000	4.000%	60,525.00	1,230,525.00	1,291,050.00
12/1/2033			37,125.00	37,125.00	
6/1/2034	1,220,000	3.000%	37,125.00	1,257,125.00	1,294,250.00
12/1/2034			18,825.00	18,825.00	
6/1/2035	1,255,000	3.000%	18,825.00	1,273,825.00	1,292,650.00
<b>Total</b>	<b>15,775,000</b>		<b>4,662,376.39</b>	<b>20,437,376.39</b>	<b>20,437,376.39</b>

**Fund 400:** Refunded Series 2010 - FFCO bonds, transportation equipment (buses) purchase.

# REVENUE DESCRIPTIONS

This dimension permits classification of revenue by source. The primary classification differentiates local, intermediate, State, and Federal revenue sources.

## **LOCAL REVENUE – 1000**

<b>1111 Current Year's Taxes</b> Taxes levied by a district on the assessed valuation of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.	<b>1690 Food Services – Other Sales</b> Money received from students, adults, or organizations for the sale of food products and services considered special functions.
<b>1112 Prior Year's Taxes</b> Taxes collected for fiscal periods preceding the current year.	<b>1715 Admissions – Athletic Events</b> Revenue from school-sponsored athletics.
<b>1190 Penalties and Interest on Taxes</b> Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment.	<b>1740 Fees</b> Revenue from students for fees such as locker fees, towel fees, and equipment fees.
<b>1319 Tuition Placement Testing Fees</b> Money received for regular day school tuition to pay for placement testing	<b>1910 Rentals</b> Revenue from the rental of either real or personal property owned by the school.
<b>1400 Transportation Fees</b> Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities, including alternative programs entitled to SSF support.	<b>1913 Music Rentals</b> Revenue from students for the rental of musical instruments.
<b>1412 Transportation Fees from other Districts Within the State</b> Transportation reimbursement for other programs.	<b>1914 Donations</b> Money received for which no repayment or special service to the contributor is expected.
<b>1414 Transportation – Foster Children</b> Transportation fees for foster children.	<b>1915 Building Lease Payments (Rentals)</b> Revenue received from the rental of property owned by the school.
<b>1510 Interest on Investments</b> Interest received on investments or other interest-bearing obligations.	<b>1980 Fees Charged to Grants</b> Indirect administrative charges assessed to grants.
<b>1610 Food Service Daily Sales – Reimbursable Programs</b> Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture.	<b>1990 Miscellaneous</b> Revenue from local sources not provided for elsewhere.
	<b>1991 Medicaid Administrative Claiming (MAC)</b> Revenue from participation in the Medicaid Administrative Claiming program.
	<b>1992 Medicaid</b> Revenue received from Medicaid
	<b>1993 Senate Bill 1149</b> Revenue received for the S81149 program.

# REVENUE DESCRIPTIONS

## **INTERMEDIATE REVENUE – 2000**

- 2101 County School Funds**  
Revenue from the apportionment of the resources of the County School Fund.
- 2102 General Education Service District Funds ESD Apportionment**  
Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.
- 2110 Intermediate – City/County Revenue**  
Revenue received from city and county income taxes.
- 2199 Other Intermediate Sources**  
All other intermediate revenue sources not specified above.
- 2200 Restricted Revenue**  
Revenue received as grants which must be used for a categorical or specific purpose and unused funds returned.

## **STATE REVENUE – 3000**

- 3101 State School Fund – General Purpose**  
Revenue from state funds available for any legal purpose without restriction.
- 3103 Common School Fund**  
Revenue generated from leasing/selling state school lands, waterways, and unclaimed property, and available for any legal purpose without restriction.
- 3199 Other Unrestricted Grants-in-aid**  
All other unrestricted grants-in-aid revenue sources not listed above.
- 3204 Drivers Education**  
Revenue from state funds which must be used for Drivers Education.
- 3299 Other Restricted Grants-in-aid**  
Revenue from state funds which must be used for a categorical or specific purpose.

## **FEDERAL REVENUE – 4000**

- 4100 Unrestricted Revenue Direct from the Federal Government**  
Revenue direct from the federal government available for any legal purpose without restriction.
- 4300 Restricted Revenue Direct from the Federal Government**  
Revenues direct from the federal government which must be used for a categorical or specific purpose and unused funds returned.
- 4500 Restricted Revenue from the Federal Government Through the State**  
Revenues from the federal government through the state which must be used for a categorical or specific purpose and unused funds returned. (moving to 4580)
- 4503 School Breakfast Program**  
Revenue from the federal government through the state for reimbursable breakfast meals served through the USDA Child Nutrition Program.
- 4505 National School Lunch Program**  
Revenue from the federal government through the state for reimbursable lunch meals served through the USDA Child Nutrition Program.
- 4580 Restricted Revenue from the Federal Government Through the State**  
Revenues from the federal government through the state which must be used for a categorical or specific purpose and unused funds returned.

## **OTHER REVENUE – 5000**

- 5200 Interfund Transfers**  
Revenue earned or received from another fund which will not be repaid.
- 5400 Resources – Beginning Fund Balance**

# GENERAL FUND FUNCTION DESCRIPTION

Function describes the type of activity program that is carried out. The five major functional areas are:

- |  |  |
|--|--|
| 1000 – Instruction                       | 4000 – Facilities Acquisition and Construction |
| 2000 – Support Services                  | 5000 – Other Uses                              |
| 3000 – Enterprise and Community Services |  |

**1000 – INSTRUCTION:** Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location, or in other learning situations such as those involving co-curricular activities.

- |   |  |
|---|--|
| 1111 Elementary Programs                | 1224 Life Skills                           |
| 1113 Elementary Extra Curricular        | 1225 Out of District Programs              |
| 1121 Middle School Programs             | 1227 Extended School Year Programs         |
| 1122 Middle School Extracurricular      | 1229 Functional Living Skills              |
| 1131 High School Programs               | 1250 Less Restrictive Programs             |
| 1132 High School Athletics              | 1251 Less Restrictive – Charter Schools    |
| 1133 High School Activities             | 1271 Remediation                           |
| 1210 Programs for the Talented & Gifted | 1280 Alternative Education                 |
| 1220 Restrictive Programs               | 1288 Charter Schools                       |
| 1223 Transition Programs                | 1291 English Language Learners Instruction |

**2000 – SUPPORT SERVICES:** Services which provide administrative, technical, or logistical support to facilitate and enhance instruction, and would not otherwise exist if not for instructional programs.

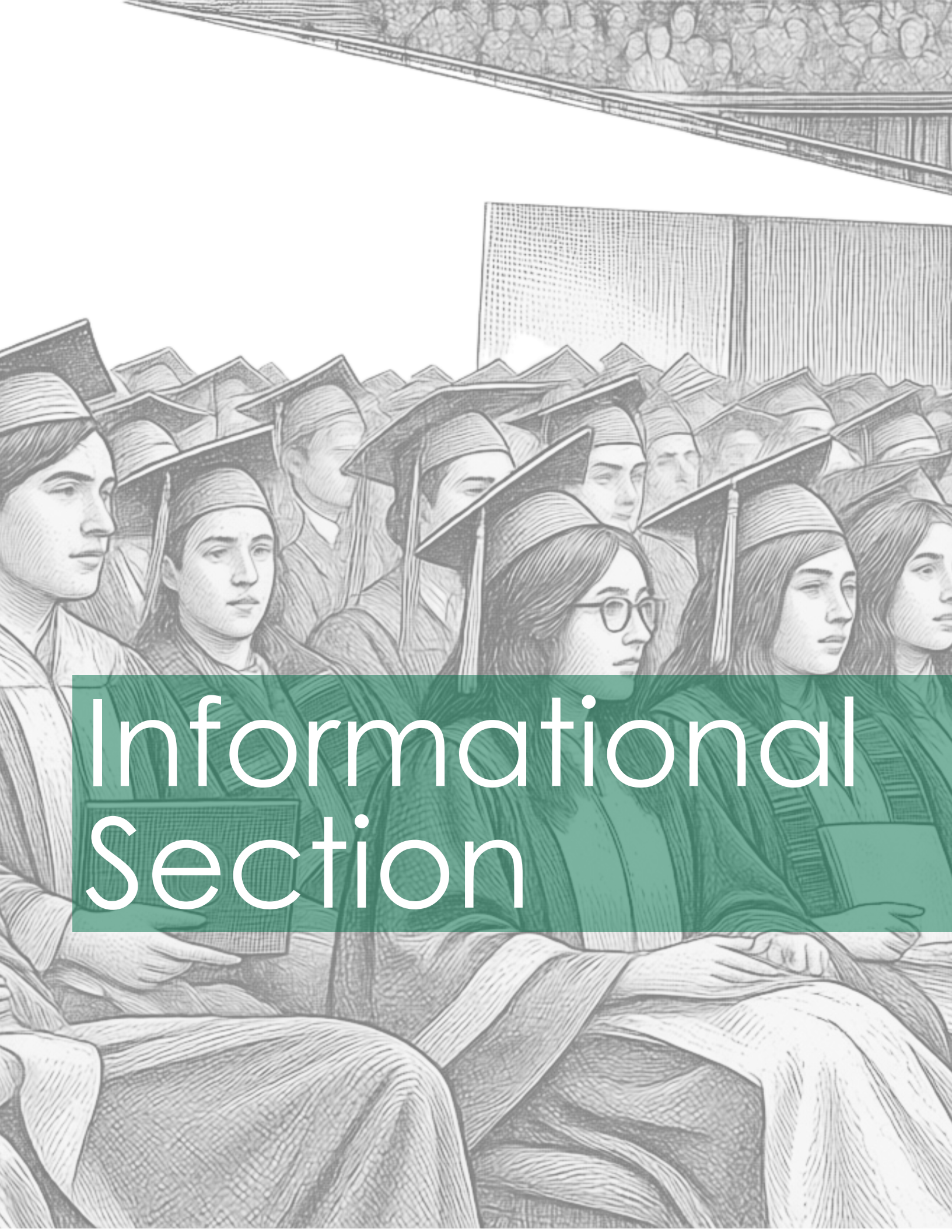
- |  |  |
|--|--|
| 2110 Attendance & Social Work Services           | 2541 Facilities Direction                        |
| 2115 Student Safety                              | 2542 Custodial Services                          |
| 2120 Guidance Services                           | 2543 Grounds Services                            |
| 2122 Positive Behavior Supports                  | 2544 Maintenance Services                        |
| 2130 Health Services                             | 2545 Building Associated Payroll Costs           |
| 2140 Psychological Services                      | 2546 Safety Program                              |
| 2150 Speech Pathology & Audiology Services       | 2549 Other Facility Programs                     |
| 2160 Other Student Treatment Services            | 2550 Student Transportation Services             |
| 2190 Service Direction, Student Support Services | 2558 Special Education Transportation Services   |
| 2211 Teaching & Learning                         | 2572 Purchasing Services                         |
| 2220 Educational Media Services                  | 2573 Warehousing & Distribution Services         |
| 2230 Assessment & Testing                        | 2574 Printing, Publishing & Duplicating Services |
| 2240 Instructional Staff Development             | 2620 Grant & Development Services                |
| 2310 Board of Education Services                 | 2630 Communications Services                     |
| 2321 Office of the Superintendent Services       | 2640 Staff Services                              |
| 2410 Building Administration                     | 2642 Recruitment Services                        |
| 2510 Direction of Business Support Services      | 2649 Other Staff Services                        |
| 2520 Fiscal Services                             | 2660 Technology Services                         |
| 2523 Receiving and Disbursing Funds Services     | 2680 Interpretation & Translation Services       |
| 2528 Risk Management                             | 2690 Other Support Services-Central              |

**3000 – ENTERPRISE & COMMUNITY SERVICES:** Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services are recovered primarily through user charges and community programs.

- |                             |                         |
|-----------------------------|-------------------------|
| 3363 Community Partnerships | 3500 Childcare Services |
|-----------------------------|-------------------------|

**5000 – OTHER USES:** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

- |                             |                        |
|-----------------------------|------------------------|
| 5110 Long-Term Debt Service | 5200 Transfer of Funds |
|-----------------------------|------------------------|



# Informational Section

# BOARD OF DIRECTORS AND BUDGET COMMITTEE MEMBERS

## **BOARD MEMBERS**

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Position 1	Aaron Muñoz	Term Ends: June 30, 2029
Position 2	Joyce Rosenau	Term Ends: June 30, 2029
Position 3	Michael Reyes	Term Ends: June 30, 2029
Position 4	Cayle Tern	Term Ends: June 30, 2029
Position 5	Patty Carrera	Term Ends: June 30, 2027
Position 6	Ana Gonzalez Muñoz	Term Ends: June 30, 2027
Position 7	Francisco Ibarra	Term Ends: June 30, 2027

## **COMMUNITY MEMBERS**

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Position 8	<i>Vacant</i>	Term Ends: June 30, 2026
Position 9	William Ohle	Term Ends: June 30, 2026
Position 10	Tyler Williams	Term Ends: June 30, 2026
Position 11	Victoria Rizzo	Term Ends: June 30, 2027
Position 12	Catherine Nicewood	Term Ends: June 30, 2027
Position 13	Kim Jacobs	Term Ends: June 30, 2028
Position 14	Margaret Breithaupt	Term Ends: June 30, 2028

# BUDGET CALENDAR

	Date	Budget Committee Compliance Item
Budget Planning	Wednesday, July 23, 2025	<b>Board of Directors Meeting</b> <b>Action: Approve Budget Calendar 2026–27</b>
	November 2025	<b>Staff &amp; Community Input Sessions</b> Board and District receive input through various input methods
	Wednesday, December 3, 2025	<b>School Board Work Session</b> Discussion of Board priorities for school year
	Wednesday, January 28, 2026	<b>Board of Directors Meeting</b> Adoption of 2026–27 Board Budget Priorities
	Thursday, April 2, 2026	<b>Budget Committee Training</b> Provide information regarding budget development and adoption process
Budget Building and Adoption	Friday, April 3, 2026	<b>Publish First Notice of Budget Committee Meetings</b> 5 to 30 days before the first meeting (Gresham Outlook)
	Friday, April 10, 2026	<b>Publish Second Notice of Budget Committee Meetings</b> 5 to 30 days before the first meeting (Gresham Outlook)
	Thursday, April 30, 2026	<b>Budget Committee Meeting—Proposed Budget</b> Appoint Presiding Officer Receive Budget Message Receive Proposed Budget Document and Discuss Relevant Changes Respond to Questions from Budget Committee
	Thursday, May 14, 2026 & May 21, 2026 <i>if needed</i>	<b>Budget Committee Meeting—Approved Budget (#1)</b> Receive Public Testimony Budget Committee Deliberations Respond to Questions from First Meeting <b>Action: Approve Budget and set tax levy</b>
	Friday, June 5, 2026	<b>Publish Notice of Budget Hearing and Budget Summary</b> 5 to 30 Days Before the Hearing (Gresham Outlook) Publish Financial Summaries
	Wednesday, June 17, 2026	<b>Board of Directors Meeting—Conduct Budget Hearing</b> Conducted by School Board, open to Public, receive public testimony <b>Board of Directors Meeting—Adopted Budget</b> Adopt budget, make appropriations, and impose taxes <b>Action: Authorize Appropriations &amp; Impose and Categorize Taxes</b>
	Wednesday, July 15, 2026	<b>Submit Tax Certification Documents</b> File Budget Document with County Recorder and Designated Agencies

**Blue Text: Board Actions**

**Red Text: Required Published Budget Document**

**Orange Text: District Requirements, Informational Only**

# FTE AND ENROLLMENT HISTORY

## Non-Charter Enrollment (Fall Membership)

2016 -2017	2017 -2018	2018 -2019	2019 -2020	2020 -2021	2021 -2022	2022 -2023	2023 -2024	2024 -2025	2025 -2026	2026 -2027
10,431	10,225	9,931	9,889	9,405	8,929	8,671	8,438	8,486	8,331	8,290

Actual	Current	Projected
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## Full-Time Equivalents (FTE) by Classification

	Administrators	Certified	Classified	Confidential / Specialists / Supervisors	Total
<b>2016-17</b>	48.50	658.43	472.63	17.47	<b>1,197.03</b>
<b>2017-18</b>	47.00	633.10	469.65	20.00	<b>1,169.75</b>
<b>2018-19</b>	47.00	614.11	479.98	20.50	<b>1,161.59</b>
<b>2019-20</b>	51.00	650.20	504.04	25.50	<b>1,230.74</b>
<b>2020-21</b>	55.25	652.15	497.22	24.00	<b>1,228.62</b>
<b>2021-22</b>	65.68	698.35	524.79	29.00	<b>1,317.82</b>
<b>2022-23</b>	72.68	720.57	558.15	38.00	<b>1,389.40</b>
<b>2023-24</b>	72.00	741.57	611.51	37.00	<b>1,462.08</b>
<b>2024-25</b>	63.40	695.82	600.15	29.00	<b>1,388.37</b>
<b>2025-26</b>	63.00	587.65	557.59	32.00	<b>1,240.24</b>
<b>2026-27</b>	53.80	525.58	461.10	27.00	<b>1,067.48</b>

## COMMUNITY PARTNERS

Active Children Portland  
Alder Montessori Preschool ( AEME)  
Arts for Northwest  
AVID  
African Youth Community Organization  
Building Blocks 2 Success (BB2S)  
Boy Scouts  
CAIRO  
Caldera Arts  
Champions --Before or After School Care  
Chess for Success  
Children's Book Bank  
College Possible  
Columbia Slough and Watershed Council  
DayOne Tech  
DHS - Caseworkers or Mental Health  
Eastside Child and Family Therapy  
Echo Theater  
El Programa Hispano  
Elevate Oregon  
ESOGA E-Sports  
Ethos Music  
Friends of Baseball  
Friends of the Children  
Girls on the Run (GOTR)  
Greater Than  
Growing Gardens  
HOLLA Mentors  
Impact Northwest  
Immigrant and Refugee Community Organization (IRCO)  
Kiddokinetics  
Latino Network  
Latino Network Juntos Apprendemos  
MESA  
Metropolitan Family Service (MFS)  
MFS -- Ready.Set.Go  
Multnomah County Family Resource Navigator  
Multnomah County Mental Health  
Multnomah County SUN School  
Native American Youth Association (NAYA)  
Northwest Family Services  
OHSU Nursing Program  
Oregon Food Bank  
Our Just Future  
PlayEast Recreation  
Playworks  
Portland State University  
Portland Urban Debate League  
Portland Workforce Alliance  
Pueblo Unido  
Root 2 Rise  
S.M.A.R.T.  
School House Supplies  
SCRAP PDX  
Self Enhancement Inc (SEI)  
Skyhawks  
SOLVE  
Street Soccer  
Stronger Oregon  
Sunrise Tae Kwon Do  
The Shadow Project  
Tiny Dancer  
Trillium Family Services  
Unity Futbol Training  
Untwist LLC  
Urban Gleaners



## OREGON AT-A-GLANCE DISTRICT PROFILE

### Reynolds SD 7

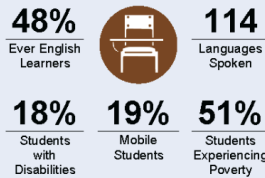
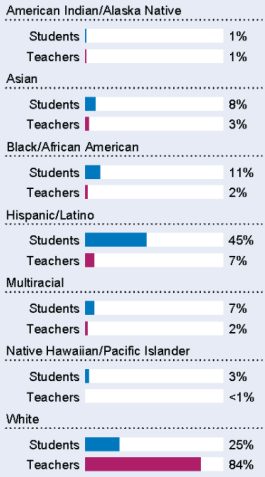
SUPERINTENDENT: Frank Caropelo | 1204 NE 201st Ave, Fairview 97024 | 503-661-7200

2024-25

#### Students We Serve



#### DEMOGRAPHICS

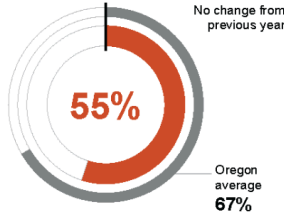


\* <10 students or data unavailable

#### District Environment

##### REGULAR ATTENDERS

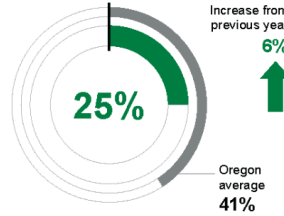
Students who attended more than 90% of their enrolled school days.



#### Academic Success

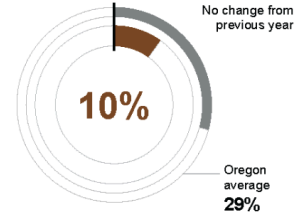
##### Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



##### Grade 8 MATHEMATICS

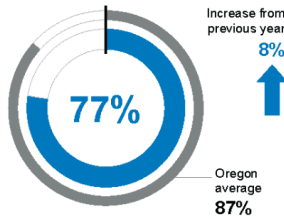
Students meeting state grade-level expectations.



#### High School Success

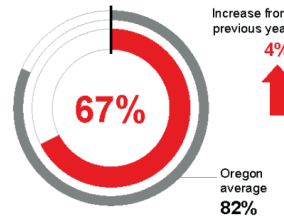
##### ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



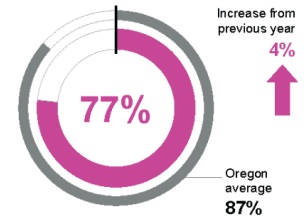
##### ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2020-21 graduating in 2023-24.



##### FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2019-20 finishing in 2023-24.



#### District Goals

Reynolds School District leads with equity to educate and support all students to graduate with the skills and confidence to thrive. We seek to accomplish our mission through goal areas of supporting marginalized students, providing culturally responsive teaching, promoting the wellness of staff and students, and providing ongoing professional development for all staff. Our vision is to prepare lifelong learners to achieve their full potential in a complex and interconnected world.

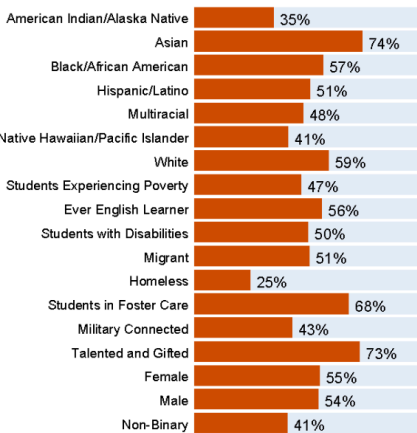
#### State Goals

The Oregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

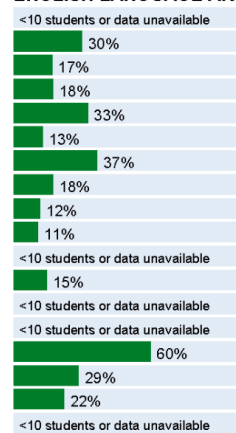
#### Our Staff (rounded FTE)



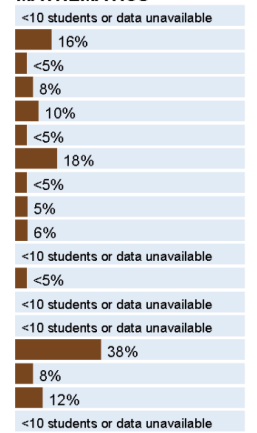
#### REGULAR ATTENDERS



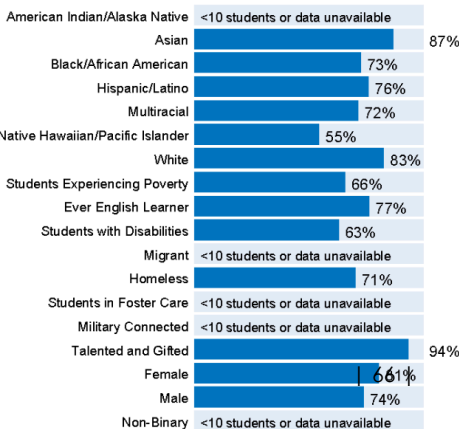
#### Grade 3 ENGLISH LANGUAGE ARTS



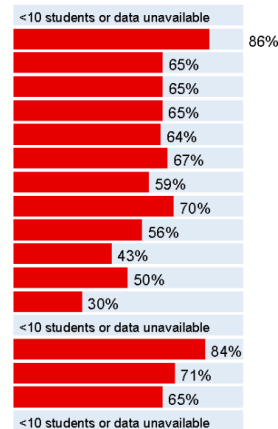
#### Grade 8 MATHEMATICS



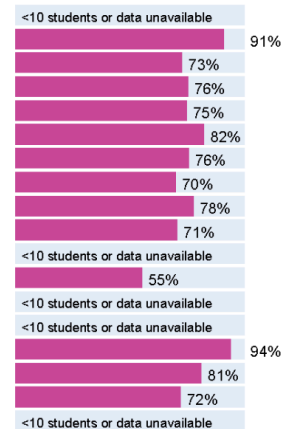
#### ON-TRACK TO GRADUATE



#### ON-TIME GRADUATION



#### FIVE-YEAR COMPLETION



**Title IA – Supporting Basic Programs**

Supporting students living in poverty to achieve academic standards in reading, writing and math.

**Title IIA – Supporting Effective Instruction**

Supporting professional development so staff may increase academic achievement for students.

**Title III – English Language Acquisition**

Increasing academic skills for students identified as Limited English Proficient.

**Title IVA – Student Support and Academic Enrichment (SSAE)**

Providing all students with access to a well-rounded education, improving school conditions for student learning, and improving the use of technology in order to improve academic achievement and digital literacy.

**Title IVB – 21st Century Community Learning Centers (After-school programs)**

Providing extended day and extended year programs in partnership with community-based programs. Competitive Grant.

**Title IVE – Foster Care Transportation**

Supporting school stability by transporting children to school of origin.

**Title VIA – Indian, Native Hawaiian, and Alaska Native Education**

Supporting efforts to meet the educational and culturally related academic needs of American Indian, Native Hawaiian, and Alaska Native students.

**ESSA Partnerships CSI & TSI**

Comprehensive Support and Improvement (CSI) and Targeted Support and Improvement (TSI) are school accountability designations under the Every Student

Succeeds Act (ESSA) designed to improve student outcomes.

**IDEA Enhancement**

Supporting enhancement of Response to Intervention (RTI), Positive Behavior Support (PBIS), System Performance & Review (SPR&I), determination and other activities related to the support of students with disabilities.

**IDEA – Part B 611**

Supplementing and increasing the level of special education services provided to eligible students with disabilities within special education programs.

**IDEA – Part B 619**

Providing early intervening services for children with disabilities.

**Extended Assessment**

Providing teacher training on the extended assessment.

**Vocational Rehabilitation Services – Youth Transition Program**

Preparing students with disabilities for employment or career related postsecondary education through pre-employment activities and supports.

**Child Nutrition Programs**

Providing school meals to students through the USDA School Breakfast Program, National School Lunch Program, USDA Commodities, Child and Adult Care Food Program, Fresh Fruit and Vegetable Program, and Summer Food Service programs.

# STATE AND LOCAL PROGRAM DESCRIPTIONS

## **Arts Tax**

City of Portland Arts Tax to support music and arts education for elementary schools within the boundaries of the City of Portland.

## **Career Education (Measure 98)**

Improving graduation rates through Career and Technical Education (CTE).

## **PPS / Columbia Regional Autism**

Providing support through the Columbia Regional Autism program to eligible students.

## **Contract Fuel Sales**

Reimbursement by local governments for use of the fuel station.

## **CTE Pathways**

Providing incentives for high school programs to attract and graduate students from traditionally underserved populations through CTE Programs of Study.

## **Driver's Education**

Providing drivers education to students with reimbursement by ODOT and collection of fees.

## **E-Rate**

Providing discounts for telecommunications and internet access for connecting students to digital learning resources.

## **Early Indicator and Intervention Systems (EIS)**

Creating systems that assist students in graduating from high school.

## **Early Literacy Success Grant**

Increasing early literacy, reducing academic disparities in literacy, and increasing support to parents and guardians as partners in the development of their children's literacy skills.

## **Energy Efficient Schools**

Providing funding for energy audits, efficiency upgrades, and electric vehicle projects in public K-12 schools. Revenue is collected by Oregon's two largest utilities, Portland General Electric and PacifiCorp, and distributed to schools.

## **High Dosage Tutoring**

The High-Dosage Tutoring (HDT) Supplement is a new funding opportunity from the Oregon

Department of Education (ODE) for the 2025–27 biennium. It provides additional support to expand early literacy tutoring in eligible districts already receiving the Early Literacy Success School District Grant (ELSSDG).

## **High Education Coordinating Commission Grants**

Promoting collaboration between District and workforce partners, with the goal of ensuring students experience increased access, equity, and success in completing their higher education, training, and career goals.

## **Intensive Coaching Program**

Accounts for revenue and expenditures to support purposes of the Student Investment Account (SIA) by improving student outcomes and the health and safety of students and closing the opportunity gap for historically underserved and marginalized students.

## **McKinney Vento Grant**

The McKinney-Vento Homeless Assistance Act was passed in 1987 and was most recently amended by Title IX, Part A of the Every Student Succeeds Act ("ESSA") in December 2015. Subtitle VII-B of the McKinney-Vento Homeless Assistance Act authorizes the federal grant program and serves as the primary federal legislation to remove barriers to education created by homelessness. The purpose of the McKinney-Vento Grant is to supplement existing resources and services provided to all students to eliminate the specific barriers to education for children and youth experiencing homelessness through ensuring their identification, enrollment, attendance, and academic success

## **Menstrual Dignity Act Grant**

Passed in 2021 as House Bill 3294 and requires schools to provide menstrual products in gender-neutral, male and female restrooms in all K-12 public school buildings. This grant helps fund menstrual products in schools.

## **Miller Family Grant**

Expanding teacher training, tutor wages, and technical assistance in order to enhance AVID programming at middle school levels.

## **MYC Fees for Service**

Supporting the Multnomah Youth Cooperative program at Reynolds Learning Academy. The

# STATE AND LOCAL PROGRAM DESCRIPTIONS

primary source of revenue is local state entities that pay a fee for the services provided by students.

## **Other Contracts & Grants**

Accounts for various grants received throughout the district.

## **Outdoor School (Measure 99)**

Reimbursing costs for participating in outdoor school.

## **Reynolds Education Foundation**

Accounts for revenues and expenditures received from REF for supplies and services that directly impact students.

## **Student Activities**

Supporting student engagement through clubs and extracurricular programs. The revenue sources are participation fees, donations and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

## **School Held Funds- Non-ASB**

Accounts for revenues and expenditures generated by fees at the school level, including donations, early childhood department, graphics department, etc.

## **Student Investment Account**

The Student Investment Account (SIA) comes from the Student Success Act to provide for new and improved services for children and families.

## **Summer Learning Grants**

Oregon competitive grants for offering summer school programs to improve outcomes for students.

## **Technical Assistance Program**

Helps schools plan for capital improvements and expansion to better inform our community about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.

# GLOSSARY OF TERMS AND ACRONYMS

**ACCOUNTING SYSTEM:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups or organizational components.

**ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

**AD VALOREM TAX:** Tax based on the assessed value of an item, such as real estate or personal property.

**ADOPTED BUDGET:** Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

**APPROPRIATION:** A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.311(3)).

**APPROVED BUDGET:** The budget that has been approved by the budget committee.

**ASSESSED VALUE:** The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**ASSIGNED FUND BALANCE:** Intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed.

**AUDIT:** A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

**AVERAGE DAILY MEMBERSHIP (ADM):** The year-to-date average of daily student enrollment in the district.

**AVERAGE DAILY MEMBERSHIP WEIGHTED (ADM<sub>w</sub>):** Average daily membership, weighted for additional student characteristics.

**AVID:** Advancement Via Individual Determination

**AYP:** Adequate yearly progress

**BALANCED BUDGET:** Projected resources equal projected requirements within each fund.

**BASIS OF ACCOUNTING:** Methodology and timing of when revenues and expenditures are recognized and reported in the financial statements.

**BOARD OF EDUCATION:** Seven member elected board, created according to state law, and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent, and governs the operations of the district.

**BOND:** A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**BONDED DEBT:** The part of the school district's debt which is covered by outstanding bonds of the district.

**BONDS ISSUED:** Bonds sold.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and purpose and the proposed means of financing them.

**BUDGET COMMITTEE:** A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

**BUDGET DOCUMENT:** Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement

# GLOSSARY OF TERMS AND ACRONYMS

of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

**BUDGET MESSAGE:** Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

**BUDGETARY CONTROL:** The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

**CAPITAL BUDGET:** A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

**CAPITAL OUTLAY:** Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

**CAPITAL PROJECTS FUND:** Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

**CASH BASIS:** System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

**CAT:** Corporate Activity Tax

**CET:** Construction Excise Tax

**COLA:** Cost of Living Adjustment

**COMMITTED FUND BALANCE:** Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

**CONTINGENCY:** An estimate in an operating fund for unforeseen spending that may become necessary.

**CTE:** Career and Technical Education

**DEBT:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of education agencies include bonds, warrants, and notes, etc.

**DEBT LIMIT:** The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE FUND:** A fund established to account for payment of general long-term debt principal and interest.

**DELINQUENT TAXES:** Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

**DHS:** Department of Human Services

**ELL:** English Language Learner

**ENCUMBRANCE:** An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

**EXPENDITURES:** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

**FFCO:** Full Faith & Credit Obligation

**FISCAL YEAR:** A 12-month period from July 1 through June 30 to which the annual operating budget applies.

**FUNCTION:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND:** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities, and objectives.

**FUND BALANCE:**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

# GLOSSARY OF TERMS AND ACRONYMS

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

**FULL TIME EQUIVALENT (FTE):** The term used to note the percentage of the job employed based on One full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GENERAL FUND:** A fund used to account for most operating activities except those activities required to be accounted for in another fund.

**GENERAL OBLIGATION DEBT:** Tax supported bonded debt which is backed by the full faith and credit of the district.

**GO BOND:** General Obligation Bond

**GOVERNING BODY:** County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

**GPA:** Grade Point Average

**GRANT:** A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

**IDEA:** Individuals with Disabilities Education Act

**IEP:** Individualized Education Program

**INSTRUCTION:** The activities dealing directly with the teaching of students or improving the quality of teaching.

**IT:** Information Technology

**LEVY:** Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

**LIABILITIES:** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

**LOCAL OPTION TAX:** Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**MANDT TRAINING:** Holistic evidence-based training to reduce workplace violence.

**MEASURE 5 CONSTITUTIONAL LIMITS:** The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

**MESD:** Multnomah Education Service District

**MHCC:** Mt Hood Community College

**MOE:** Maintenance of Effort

**NSLP:** National School Lunch Program

**OAR:** Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

**OAKS:** Oregon Assessment of Knowledge and Skills

**OBJECT CLASSIFICATION:** A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements.

**ODE:** Oregon Department of Education

**ODOT:** Oregon Department of Transportation

**OEBB:** Oregon Educators' Benefit Board

**OETC:** Oregon Education Technology Consortium

**OPSRP:** Oregon Public Service Retirement Plan

**ORS:** Oregon Revised Statute. Oregon laws established by the legislature.

# GLOSSARY OF TERMS AND ACRONYMS

**OSAA:** Oregon School Activities Association

**OSBA:** Oregon School Boards Association

**OSEA:** Oregon School Employees Association

**PBIS:** Positive Behavioral Interventions and Supports

**PERMANENT RATE LIMIT:** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

**PERS:** Public Employees Retirement System

**PROGRAM:** A group of related activities to accomplish a major service or function for which the local government is responsible.

**PROPERTY TAXES:** Ad valorem tax certified to the county assessor by a local government unit.

**PROPOSED BUDGET:** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**PURCHASED SERVICES:** Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property, and fleet insurance.

**QZAB:** Qualified Zone Academy Bonds

**REA:** Reynolds Education Association

**REQUIREMENT:** The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

**RESOLUTION:** A formal order of a governing body.

**RESOURCE:** Estimated beginning funds on hand plus anticipated receipts.

**RMV:** Real Market Value

**RSD:** Reynolds School District

**SB:** Senate Bill

**SIA:** Student Investment Account

**SIG:** School Improvement Grant

**SPECIAL REVENUE FUND:** A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

**SSA:** Student Success Act

**SSF:** State School Fund

**SUPPLEMENTAL BUDGET:** A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

**TAG:** Talented and Gifted

**TOSA:** Teacher on Special Assignment

**TRANSFERS:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**TRUST AND AGENCY FUND:** A fund used to account for activities of assets held in trust by a local government.

**UAL:** Unfunded Actuarial Liability

**UNAPPROPRIATED ENDING FUND BALANCE:** Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

**UNASSIGNED FUND BALANCE:** Is the residual classification for the government's general fund and includes all spendable amounts not contained in the other fund balance classifications.

## **DB: DISTRICT BUDGET**

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

The district budget will be prepared in full compliance with Local Budget Law, and in accordance with federal and state laws. The superintendent will be designated as budget officer and will prepare the budget Document.

Legal Reference(s): ORS 294.305 – 294.565; ORS 328.542 – 328.565

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## **DBC: BUDGET CALENDAR**

The board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget. The budget calendar will be prepared on an annual or biennial basis, as appropriate. The calendar will identify dates and activities to include those needed to comply with state law.

The superintendent will prepare and recommend a proposed calendar for board approval.

Legal Reference(s): ORS 294.305 – 294.565; ORS 328.542 – 328.565

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## **DBD: BUDGET PRIORITIES**

The Board will review and set budget priorities. As the budget is prepared, staff will use a prioritizing system consistent with program needs as identified by staff and the Board. Priorities should be established to be used as a basis for budget additions or reductions.

The budget committee will review suggested priorities and will either accept, modify or reject the priorities.

Legal Reference(s):  
ORS 294.305 – 294.565

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## **DBDA: GENERAL OPERATING CONTINGENCIES**

The general operating contingency will be established at an amount deemed sufficient by the board to responsibly enable the district to meet

unforeseen financial needs due to emergencies and changing district needs. The amount will be established by the board during the budget development process.

A transfer from the general operating contingency may be recommended by the superintendent for board approval. The need, purpose and amount of the transfer shall be duly recorded.

Legal Reference(s): ORS 294.305 – 294.565; OAR 150-294.352(8)

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## **DBDB: FUND BALANCE**

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

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

Consequently, the Board directs the superintendent to manage the currently adopted district budget in such a way to ensure an ending fund cash balance of at least 5 percent of total adopted revenues.

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

Legal Reference(s): ORS 294.311(18); ORS 294.371; ORS 332.107

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## **DBE: BUDGET PREPARATION**

The superintendent has the overall responsibility for budget preparation and will develop such

procedures necessary to ensure that the proposed budget reflects all areas of district operation.

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

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

Legal Reference(s): ORS 294.305 – 294.565; ORS 328.542 – 328.565

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## **DBEA: BUDGET COMMITTEE**

### Organization, Membership and Terms of Office

The district budget committee will consist of the seven members of the Board and seven electors appointed by the Board as required by law. The term of the appointed members of a budget committee in a district that prepares an annual budget, will each be three years, with appointments made so that, as nearly as practicable, the terms of one-third of the members end each year. At least one member of the budget committee must be a member of the district's educational equity advisory committee. The Board will establish appropriate timelines and procedures for the appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 14 member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action item.

### Presiding Officer and Orientation of Budget Committee

1. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year(s), such as the Board's educational plan, and other pertinent material bearing on the preparation of the

district budget.

### Meetings of the Budget Committee

The district's budget committee shall hold one or more meetings to receive the budget message, review the budget document, and provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.

### Function of the Budget Committee

It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the Board. No new program should be considered for the budget estimate that has not previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

### Final Action

The budget committee will approve an estimated district budget document for submission to the Board.

Legal Reference(s); ORS 174.130; ORS 192.610 – 192.710; ORS 294.305 – 294.565

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## **DBK: BUDGET TRANSFER AUTHORITY**

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by official resolution of the board. The authorizing resolution must state the need for the transfer; its purpose; and the amount of the transfer.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and object codes (i.e. 100- salaries, 200- benefits, 300- Purchased Services, 400- supplies, etc.) within the same level of appropriation.

Legal Reference(s): ORS 294.450

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## **DE/DEB/DEC: REVENUES FROM PRIVATE, STATE AND FEDERAL SOURCES**

The board may authorize, accept and use private, state or federal funds available to the district to carry out district educational programs. The district will comply with all regulations and procedures required for receiving and using such funds.

Legal Reference(s): ORS 294.305 – 294.565; ORS 332.107

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## **DI: FISCAL ACCOUNTING AND REPORTING**

Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the board and school management, and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds and to ensure adequate financial accountability.

Payment on all district accounts, including the general fund and special accounts, shall operate according to established accounting procedures.

All cash received is to be properly receipted. Money received shall be placed in deposit.

The superintendent or designee shall be the lawful custodial officer of all district funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, moneys, effects, books, and papers belonging to the district. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

From time-to-time, funds may become available to the district prior to the time they are needed to offset current expenditures. The custodial officer shall forward all such receipts to the Local Government Investment Pool or other investment instrument as authorized by the district's

investment policies. Funds that are not currently needed for the operation of the district will be invested with the interest from these funds being credited to the same account as that to which the invested funds revert.

Legal Reference(s): ORS 294.305 – 294.565; ORS 338.115(2); OAR 581-023-0035

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## **DIC: FINANCIAL REPORTS AND STATEMENTS**

The board will receive a monthly financial report that include estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and the district's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the board or superintendent.

The board may receive a pre-audit report from the district's auditor recapping the year-end closure of financial statements prior to the annual audit.

Appropriate staff will be available at any board meeting, upon the board's request, to respond to questions and to present current financial information. The superintendent will notify the board at any time of substantial deviations in the anticipated revenues and/or expenditures.

Legal Reference(s): ORS 294.115; ORS 294.311; ORS Chapter 297; ORS 328.465; ORS 332.105; OAR 162-010-0000 to -0330; OAR 162-040.0000 to -0610; OAR 581-023-0037

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## **DID: PROPERTY INVENTORIES**

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The district's inventory will be updated annually to include property newly purchased and disposed.

Fixed assets include all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the Program Budget and Accounting Manual, published by the Oregon Department of Education.

Current records shall be maintained for the receipt, distribution/disposal and inventory of commodity foods as required by federal law.

The board may authorize the employment of an appraisal company to assist with the inventory procedure.

Legal Reference(s): ORS 332.155

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### **DIE: AUDITS**

An audit of all district accounts will be made annually by an accountant selected by the Board from the roster of authorized municipal accountants maintained by the Oregon Board of Accountancy. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

Every five years the Board will review the contract with the audit firm and, if necessary, solicit request for proposals from authorized municipal accountants.

A copy of the audit report will be presented to the Board. The superintendent will submit a copy of the audit report to the Oregon Department of Education and to the Oregon Secretary of State, Audit Division.

Legal Reference(s): ORS 294.155; ORS Chapter 297; ORS 327.137; ORS 328.465; OAR 581-023-0037



# Legal Requirements



PO Box 310 Gresham, OR 97030  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Multnomah, ss I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the The Outlook, a newspaper of general circulation, published in Multnomah County, Oregon, as defined by ORS 193.010 and 193.020, that

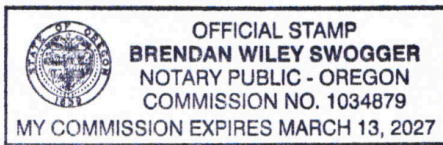
**Ad#: 384102**  
**Owner: Reynolds School District**  
**Description: NOTICE OF BUDGET HEARING**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:  
**04/15/2026**

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this  
04/15/2026

NOTARY PUBLIC FOR OREGON



Acct #: 125803  
**Attn: KAYLIE JEFFRIES**  
REYNOLDS SCHOOL DISTRICT #7  
1204 NE 201ST AVE  
FAIRVIEW, OR 97024

## NOTICE OF BUDGET HEARING

The Budget Committee of Reynolds School District # 7, Multnomah County, State of Oregon, will convene April 30, 2026 and May 14, 2026 at 6p, with a possible third meeting on May 21, 2026. At these meetings, the Budget Committee will receive the budget message, review the budget document, hear public comment, and deliberate on the budget for fiscal year July 1, 2026 to June 30, 2027.

The public meetings will be held at the Reynolds Edgefield Campus, Building I (2408 SW Halsey St, Troutdale, OR 97060).

A copy of the budget document will be available on the Reynolds School District website prior to the start of the first meeting.  
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*As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.*

**Reynolds School District  
Board of Education Budget Committee Meeting**

April 30, 2026

6:00 PM

Building I, Edgefield Campus

2408 SW Halsey Street

Troutdale, Oregon 97060

- I. **Call to Order - Board Chair**
  - A. Land Acknowledgement
  - B. Roll Call / Introductions
- II. **Elect Budget Committee Chair - Board Chair**
- III. **Elect Budget Committee Vice Chair - Budget Committee Chair**
- IV. **Budget Message - Superintendent Frank Caropelo**
- V. **Budget Presentation - Managing Financial Officer Holly Langan**
- VI. **Public to be Heard**

Members of the public will address the budget committee with comments and the budget committee will listen only. Oregon law prohibits the discussion of specific employees or their job performance. Speakers will be limited to 2 minutes each and will be called up by topic. Written Public Comment can be submitted on the RSD website at any time.
- VII. **Questions from the Budget Committee**
- VIII. **Recess to Next Scheduled Budget Committee Meeting - May 14, 2026 at 6:00p**