

Scio School District

38875 NW 1st Ave, Scio, OR 97374

Proposed Budget

2026-2027



10th Grade
Garnered Hope



10th Grade
Remembrance & Freedom



6th Grade
We Stand for Freedom



10th Grade,
But Not Forgotten



11th Grade
We Hold Our Flag High



6th Grade
Lady Freedom's Might



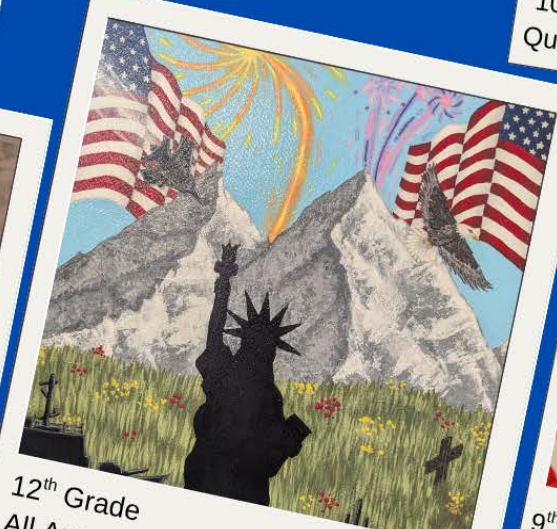
10th Grade
Quilted Flag



9th Grade
The Flag Still Stands



8th Grade
Paying Tribute



12th Grade
All American



9th Grade
My Sister My Hero



10th Grade
Uncle Sam

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2026-2027 PROPOSED BUDGET

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Scio School District 95-C

38875 N.W. First Avenue
Scio, Oregon 97374

"Youth In Pursuit of Excellence"

Superintendent's Budget Message

2026–2027 Budget

Budget Committee Members, Board Members, Staff, and Community:

The proposed budget for the 2026–2027 fiscal year was developed with students at the center of every decision. It reflects the district's commitment to preserving staff, protecting core programs, and providing strong instruction and opportunity for every student within increasingly tight fiscal conditions. The budget was developed through a thoughtful, collaborative process. As we move forward, the district is committed to transparency by sharing information openly and keeping the community involved in key decisions.

The proposed budget is based on a total projected district enrollment of 2,117 students, including 656 in Scio School District, 31 in Lourdes Charter School, and 1,430 in Willamette Connections Academy. It also assumes a State School Fund of \$11.36 billion for the 2025–2027 biennium, with 49 percent distributed in the first year and 51 percent in the second year.

Like many small rural districts in Oregon, Scio is highly dependent on state school funding, with 87% of the General Fund coming from state sources. This makes enrollment especially important, as even small changes in student numbers can significantly affect revenue and create more funding volatility than in larger districts. Our focus as a district is to serve our students. However, it is important to understand that school districts are increasingly expected to provide specialized services to better serve our students without financial recognition within the State School Fund. While these services are important, these obligations create strain on our financial resources.

This budget was developed during a difficult financial period for Oregon schools. The district continues to respond to rising PERS costs, unemployment costs, and other employment-related expenses, along with a state revenue shortfall and reductions in some federal grant funding. Scio is looking at a 15% cut in Title I-A and a 23% cut in Title II-A funding for the 2026-2027 school year. Overall employment costs have increased by approximately 9%, placing additional pressure on the General Fund.

Even with these challenges, this budget remains focused on the services students need most. District priorities include literacy, Career and Technical Education, High School Success, behavioral and mental health supports, counseling, school nursing, and

transition services for students with disabilities. Ongoing state support for Early Literacy and English Learner programs continues to strengthen instruction and student support. The 2026-2028 Oregon Summer Learning Grant will provide the district with annual support of 87,970. MAC funding continues to play an important role in preserving behavioral and mental health supports, nursing services, and counseling.

The district continues to address aging facilities and infrastructure. Important upgrades have already been completed at Scio Middle School and Scio High School. The district was awarded a Seismic Upgrade Grant to improve the safety, longevity, and overall condition of Centennial's facilities. Improvement needs will emerge during the project that do not qualify for seismic grant funding. The district has been saving and planning for these expenses.

In developing this budget, the district has been careful with one-time funding sources, continued to protect reserve accounts, and maintained PERS side accounts to reduce long-term cost pressures. The district has also increased its focus on grant writing to help offset shortfalls and preserve important programs.

This increased grant support, combined with careful planning and responsible budgeting, will help Scio preserve staff and important programs, continue investing in the success and well-being of its students, and protect the district's future.

Respectfully submitted,

Kimberlee Roth

Superintendent

Scio School District



Scio School District 95-C

38875 N.W. First Avenue
Scio, Oregon 97374

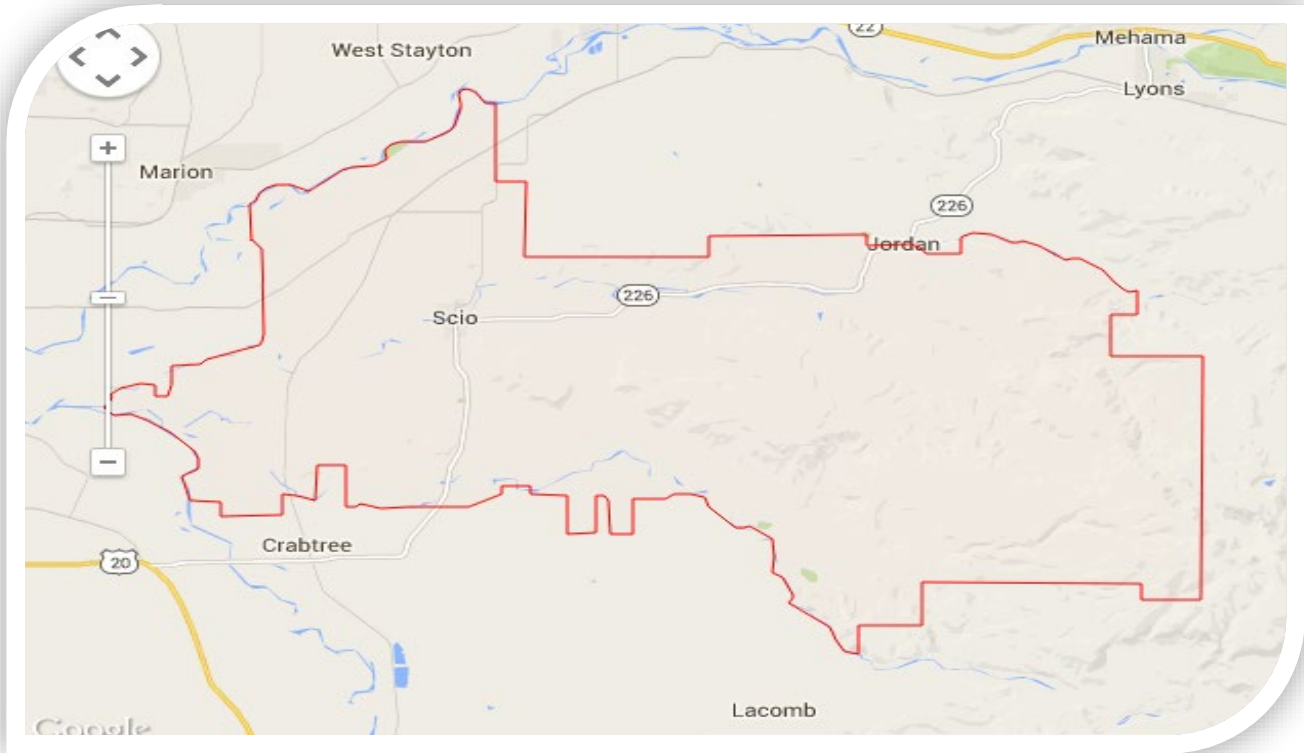
"Youth In Pursuit of Excellence"

BUDGET CALENDAR

The following calendar represents the planned budget process for the 2026-27 budget development.

February 19, 2026 Thursday	<i>School Board Meeting - 6:00 p.m.</i> <ul style="list-style-type: none">• Review Open Budget Committee Vacancies• Approval of 2026-2027 Budget Calendar
March 19, 2026 Thursday	<i>School Board Meeting - 6:00 p.m.</i> <ul style="list-style-type: none">• Board fills by Appointment all open Budget Committee Vacancies
April 24, 2026 Friday	<i>Publish Notice of Budget Committee Meeting (ORS 294.401(5))</i> <ul style="list-style-type: none">• Newspaper of record (5 - 30 days prior to meeting)• Website (at least 10 days prior to meeting) <i>(Publish both meeting dates, 5-14-26 & 5-19-26)</i>
May 6, 2026	<i>Early Release of Budget Document</i> <ul style="list-style-type: none">• (7 days prior to Budget Meeting)
May 14, 2026 Thursday	<i>Budget Committee Meeting - 1st Meeting, 6:00 p.m.</i> <ul style="list-style-type: none">• Budget Committee discussion• Approval of budget and tax levies
May 19, 2026 Tuesday	<i>Budget Committee Meeting - 2nd Meeting, 6:00 p.m.</i> <i>(Contingent on 1st Budget Committee Meeting)</i> <ul style="list-style-type: none">• Budget Approval (If needed)
May 26, 2026 Tuesday	<i>Publish Budget Summary (ED-1) (ORS 294.448)</i> <ul style="list-style-type: none">• (5 - 30 days prior to Budget Hearing)
June 11, 2026 Thursday	<i>Public Hearing on Budget - 5:30 p.m.</i> <ul style="list-style-type: none">• Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30)
PRIOR TO JULY 15, 2026	<i>Submit Notice of Property Taxes to County Assessor (ED-50), send budget documents to ODE</i>

Scio School District Board/Budget Committee Boundary Map



Board of Directors		
Position	Member	Term Expires
1	Derryl James	June 30, 2027
2	Michael Ennis	June 30, 2029
3	Nicole Buganski	June 30, 2029
4	Anber Nelson	June 30, 2027
5	Hank McDonald	June 30, 2029

Budget Committee		
Position	Member	Term Expires
1	Jill Baker	June 30, 2028
2	Paul Lulay	June 30, 2028
3	Ken Zelenka	June 30, 2026
4	Jeannie Wooten	June 30, 2026
5	Susan Ortiz	June 30, 2027

Board Members are elected for a four-year term. Board members appoint budget committee members for a three-year term. SB 174, effective September 9, 1995, changed terms of Board members and election dates. Elections are now scheduled on odd numbered years only.

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General Fund

The main fund for the District is the General Fund. The General Fund accounts for all financial resources of the district except those required to be accounted for in another fund. With a total of \$32,295,230, the General Fund makes up 70% of the total budget for Fiscal Year 2026-2027.

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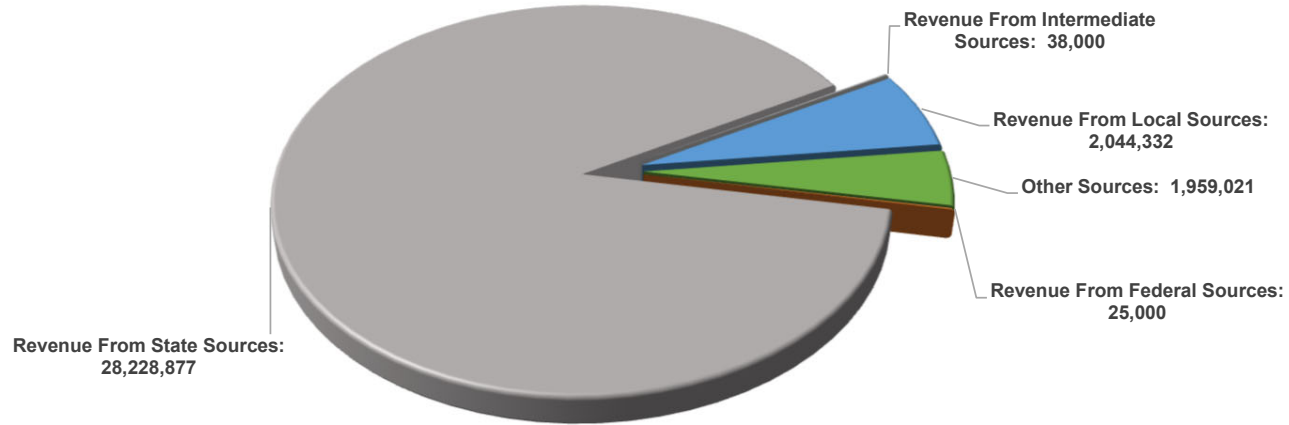
General Fund Resources

Total: \$32,295,230

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
General Fund 100						
Resources						
1111 - Current Year's Taxes	1,642,773	1,704,720	1,686,736	1,751,000		
1112 - Prior Year's Taxes	22,724	30,611	70,281	73,964		
1114 - Payments in Lieu of Property Taxes			500	500		
1190 - Penalties and Interest on Taxes	4,975	229		500		
1312 - Tuition From Other Districts			500			
1510 - Interest on Investments	545,988	32,426	100,000	50,000		
1710 - Admissions	4,161		500			
1740 - Fees			500			
1910 - Rentals	11,235	10,835	9,360	12,000		
1920 - Contributions/Donations			1,000	1,000		
1960 - Recovery of Prior Years' Expenditure	3,950	5,505	8,000	8,000		
1980 - Fees Charged to Grants	68,230	69,538	69,502	79,068		
1990 - Miscellaneous	29,924	42,114	55,300	55,300		
1991 - Medicaid Revenue			100			
1993 - E-Rate	34,436	12,802	12,000	13,000		
2101 - County School Funds	5,310	8,014	10,000	10,000		
2200 - Restricted Revenue	38,235	28,211	28,000	28,000		
3101 - State School Fund	19,515,984	24,640,250	27,777,835	27,878,883		
3103 - Common School Fund	102,492	109,094	321,819	309,994		
3104 - State Managed County Timber	16,909	6,450	50,000	30,000		
3199 - Other Unrestricted Grants-In-Aid			500			
3204 - Driver Education	16,590	5,880	10,000	10,000		
4512 - CFDA 93.658 Foster Transportation			5,000	5,000		
4700 - Grants-In-Aid From the Federal Gov			500			
4801 - Federal Forest Fees	24,907	5,870	20,000	20,000		
4900 - Revenue for/on Behalf of the District			500			
5150 - Loan Receipts			500			
5200 - Interfund Transfers		201,478	5,000	5,000		
5300 - Sale of or Comp for Loss of Fixed Assets			3,000			
5400 - Resources - Beginning Fund Balance	3,403,324	3,139,754	1,435,512	1,954,021		
General Fund Resources Total	25,492,146	30,053,781	31,682,445	32,295,230		

General Fund Resource Summary

Total: \$32,295,230



2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Resource Summary		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
2,368,395	1,908,781	2,014,279	1000 - Revenue From Local Sources	2,044,332			
43,545	36,225	38,000	2000 - Revenue From Intermediate Sources	38,000			
19,651,975	24,761,673	28,160,154	3000 - Revenue From State Sources	28,228,877			
24,907	5,870	26,000	4000 - Revenue From Federal Sources	25,000			
3,403,324	3,341,232	1,444,012	5000 - Other Sources	1,959,021			
25,492,146	30,053,781	31,682,445	General Fund Resource Summary Total:	32,295,230			

General Fund Expenditures

Total: (\$32,295,230)

1111 – Primary Programs

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1111										
111 - Licensed Salaries	(703,504)	(788,174)	(867,549)	13.50	(892,141)	13.50				
112 - Classified Salaries	(5,992)				(29,977)	1.13				
121 - Subs, Licensed	(1,193)	(1,144)	(3,000)		(2,500)					
124 - Temp, Classified		(162)			(1,000)					
130 - Addl Salary	(25,489)	(72,209)	(1,183)		(2,103)					
210 - PERS	(183,438)	(223,634)	(249,732)		(250,105)					
220 - Social Security	(53,872)	(64,166)	(66,689)		(69,165)					
230 - Other Payroll Costs	(4,436)	(5,769)	(11,590)		(11,315)					
240 - Contractual Benefits	(202,471)	(214,704)	(180,913)		(236,299)					
310 - Instr/Prof/Tech Svcs	(45,702)	(33,901)	(47,054)		(47,054)					
320 - Property Svcs	(4,552)	(4,961)	(4,552)		(5,552)					
350 - Communication	(7,071)	(4,615)	(3,000)		(6,000)					
410 - Consum Supplies & Materials	(10,919)	(10,490)	(21,370)		(22,370)					
420 - Textbooks	(1,519)	(45,170)								
460 - Non-Consumable Items	(2,934)	(3,858)	(4,800)		(4,800)					
470 - Computer Software	(492)									
FUNCTION 1111 Total	(1,253,584)	(1,472,957)	(1,461,432)	13.50	(1,580,381)	14.63				

1121 – Middle/Junior High Programs

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1121										
111 - Licensed Salaries	(293,732)	(339,551)	(416,691)	7.21	(430,096)	7.02				
112 - Classified Salaries		(0)								
121 - Subs, Licensed			(3,000)							
130 - Addl Salary	(9,328)	(18,819)	(3,305)		(3,561)					
210 - PERS	(80,202)	(92,707)	(119,962)		(115,700)					
220 - Social Security	(22,676)	(26,831)	(32,359)		(32,374)					
230 - Other Payroll Costs	(2,115)	(2,425)	(5,626)		(5,130)					
240 - Contractual Benefits	(80,884)	(100,603)	(96,620)		(123,894)					
310 - Instr/Prof/Tech Svcs	(8,646)	(15,735)	(20,253)		(20,000)					
320 - Property Svcs	(4,552)	(4,961)	(5,652)		(6,000)					
340 - Travel			(400)							
350 - Communication	(1,075)	(1,533)	(2,000)		(2,000)					
410 - Consum Supplies & Materials	(13,750)	(12,878)	(24,710)		(25,600)					
420 - Textbooks	(1,182)	(24,582)								
460 - Non-Consumable Items	(1,685)	(17,759)	(11,770)		(12,700)					
640 - Dues & Fees			(550)							
FUNCTION 1121 Total	(519,828)	(658,384)	(742,898)	7.21	(777,055)	7.02				

1122 – Middle/Junior High School Extracurricular

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1122										
130 - Addl Salary/Coaching/Athletics	(43,743)	(45,891)	(49,676)		(56,844)					
210 - PERS	(2,882)	(8,629)	(14,088)		(11,703)					
220 - Social Security	(3,316)	(3,463)	(3,800)		(4,310)					
230 - Other Payroll Costs	(314)	(359)	(662)		(803)					
240 - Contractual Benefits	(26)	(96)								
320 - Property Svcs	(700)	(1,800)	(1,000)		(1,800)					
340 - Travel	(732)	(410)	(800)		(800)					
390 - Other Prof/Tech Svcs	(10,477)	(8,459)	(11,000)		(15,000)					
410 - Consum Supplies & Materials	(3,662)	(5,139)	(7,100)		(7,100)					
460 - Non-Consumable Items	(5,388)	(5,776)	(5,500)		(6,000)					
640 - Dues & Fees	(50)	(811)	(500)		(1,000)					
FUNCTION 1122 Total	(71,289)	(80,832)	(94,126)		(105,360)					

1131 – High School Programs

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1131										
111 - Licensed Salaries	(614,432)	(716,014)	(804,080)	11.88	(859,666)	11.88				
121 - Subs, Licensed	(2,809)	(23,105)	(5,000)		(25,000)					
130 - Addl Salary/Xtra Duty	(43,225)	(113,598)	(20,994)		(26,986)					
210 - PERS	(176,240)	(231,570)	(243,044)		(246,606)					
220 - Social Security	(47,809)	(63,122)	(63,503)		(66,715)					
230 - Other Payroll Costs	(3,975)	(5,672)	(15,623)		(10,838)					
240 - Contractual Benefits	(154,296)	(180,684)	(159,203)		(188,139)					
310 - Instr/Prof/Tech Svcs	(28,216)	(22,635)	(43,938)		(28,938)					
320 - Property Svcs	(4,552)	(4,961)	(5,852)		(7,900)					
340 - Travel	(2,829)	(1,187)	(3,100)		(2,200)					
350 - Communication	(3,236)	(3,840)	(4,000)		(4,500)					
410 - Consum Supplies & Materials	(20,209)	(10,758)	(33,866)		(28,350)					
420 - Textbooks	(5,976)	(21,145)			(5,000)					
440 - Periodicals			(150)							
460 - Non-Consumable Items	(1,309)	(2,625)	(4,770)		(3,870)					
640 - Dues & Fees			(450)		(450)					
FUNCTION 1131 Total	(1,109,114)	(1,400,916)	(1,407,573)	11.88	(1,505,158)	11.88				

1132 – High School Extracurricular

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1132										
114 - Manager, Classified	(18,024)	(19,826)	(20,619)	0.20	(21,238)	0.20				
130 - Addl Salary/Coaching/Xtra Duty	(104,510)	(116,464)	(113,887)		(142,921)					
210 - PERS	(21,890)	(26,521)	(38,147)		(26,091)					
220 - Social Security	(9,264)	(10,367)	(10,291)		(10,247)					
230 - Other Payroll Costs	(1,167)	(1,235)	(1,788)		(1,684)					
240 - Contractual Benefits	(1,319)	(2,051)	(3,276)		(2,287)					
320 - Property Svcs	(5,060)	(4,485)	(6,650)		(8,650)					
340 - Travel	(4,600)	(4,802)	(3,000)		(4,000)					
380 - Non-Instr Prof/Tech Svcs	(2,211)	(2,509)	(10,000)		(10,000)					
390 - Other Prof/Tech Svcs	(26,981)	(31,464)	(31,488)		(35,000)					
410 - Consum Supplies & Materials	(3,652)	(5,117)	(4,500)		(6,416)					
460 - Non-Consumable Items	(7,351)	(7,978)	(8,000)		(8,000)					
470 - Computer Software	(120)	(120)	(190)		(190)					
640 - Dues & Fees	(3,035)	(3,396)	(4,000)		(4,500)					
FUNCTION 1132 Total	(209,185)	(236,334)	(255,836)	0.20	(281,224)	0.20				

1210 – Programs for the Talented and Gifted

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1210										
310 - Instr/Prof/Tech Svcs			(750)		(1,000)					
340 - Travel			(200)							
410 - Consum Supplies & Materials			(260)		(250)					
440 - Periodicals			(340)							
470 - Computer Software		(2,150)	(2,500)		(1,000)					
640 - Dues & Fees			(200)		(250)					
FUNCTION 1210 Total		(2,150)	(4,250)		(2,500)					

1220 – Restrictive Programs for Students with Disabilities

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1220										
315 - Purchased Services/Substitutes			(3,479)							
FUNCTION 1220 Total			(3,479)							

1250 – Less Restrictive Programs for Students with Disabilities

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1250										
111 - Licensed Salaries	(155,121)	(175,642)	(201,987)	3.00	(193,477)	3.00				
112 - Classified Salaries	(119,970)	(98,502)	(134,036)	5.02	(210,074)	7.61				
121 - Subs, Licensed	(1,085)									
122 - Temp, Classified	(1,175)	(103)								
123 - Temp, Licensed		(25,364)								
130 - Addl Salary/Stipends	(16,456)	(12,236)	(6,957)		(9,556)					
210 - PERS	(70,695)	(78,230)	(97,272)		(110,610)					
220 - Social Security	(21,902)	(23,877)	(26,236)		(31,146)					
230 - Other Payroll Costs	(2,054)	(2,177)	(6,048)		(7,968)					
240 - Contractual Benefits	(89,686)	(84,285)	(81,529)		(146,842)					
310 - Instr/Prof/Tech Svcs	(39,398)	(54,534)	(15,746)		(26,657)					
340 - Travel	(20)		(2,100)		(1,400)					
374 - Other Tuition		(20,000)	(25,000)		(22,500)					
410 - Consum Supplies & Materials	(1,689)	(1,610)	(2,613)		(2,613)					
420 - Textbooks	(75)		(800)		(500)					
440 - Periodicals			(96)							
460 - Non-Consumable Items	(434)	(398)	(537)		(537)					
470 - Computer Software	(11,140)	(1,255)	(1,464)		(1,400)					
FUNCTION 1250 Total	(530,899)	(578,213)	(602,421)	8.02	(765,280)	10.61				

1271 – Remediation

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1271										
111 - Licensed Salaries	(55,231)	(62,064)	(67,947)	1.00	(71,419)	1.00				
130 - Addl Salary/Incentive Pay	(6,606)									
210 - PERS	(15,152)	(16,453)	(19,270)		(19,054)					
220 - Social Security	(4,731)	(4,773)	(5,198)		(5,464)					
230 - Other Payroll Costs	(431)	(424)	(904)		(858)					
240 - Contractual Benefits	(6,359)	(8,838)	(13,401)		(9,461)					
315 - Purchased Services/Substitutes	(1,298)	(938)			(1,000)					
410 - Consum Supplies & Materials			(500)		(500)					
420 - Textbooks			(500)							
440 - Periodicals		(398)			(500)					
470 - Computer Software	(450)		(600)		(600)					
FUNCTION 1271 Total	(90,258)	(93,887)	(108,320)	1.00	(108,856)	1.00				

1272 – Title IA/D

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1272										
315 - Purchased Services/Substitutes	(3,473)	(1,195)			(1,300)					
FUNCTION 1272 Total	(3,473)	(1,195)			(1,300)					

1280 – Alternative Education

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 100 GENERAL FUND FUNCTION 1280										
374 - Other Tuition			(1,000)							
FUNCTION 1280 Total			(1,000)							

1288 – Charter Schools

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 100 GENERAL FUND FUNCTION 1288										
310 - Instr/Prof/Tech Svcs	(876)	(5,400)	(10,000)		(10,000)					
360 - Charter School Pmts	(12,398,051)	(17,168,475)	(19,828,967)		(20,066,047)					
FUNCTION 1288 Total	(12,398,927)	(17,173,875)	(19,838,967)		(20,076,047)					

2113 – Social Work Services

	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2113										
390 - Other Prof/Tech Svcs	(2,500)									
FUNCTION 2113 Total	(2,500)									

2120 – Guidance Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2120										
111 - Licensed Salaries		(59,759)	(66,556)	1.00	(59,715)	1.00				
130 - Addl Salary		(3,364)	(701)		(670)					
210 - PERS		(16,379)	(19,074)		(16,111)					
220 - Social Security		(4,861)	(5,146)		(4,567)					
230 - Other Payroll Costs		(434)	(895)		(720)					
240 - Contractual Benefits		(9,000)	(13,401)		(18,612)					
310 - Instr/Prof/Tech Svcs			(300)							
340 - Travel		(66)	(450)		(450)					
410 - Consum Supplies & Materials	(383)	(993)	(500)		(800)					
430 - Library Books			(50)							
640 - Dues & Fees			(400)							
FUNCTION 2120 Total	(383)	(94,855)	(107,473)	1.00	(101,645)	1.00				

2140 – Psychological Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2140										
311 - Instruction Services	(11,500)									
FUNCTION 2140 Total	(11,500)									

2190 – Service Direction, Student Support Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2190										
130 - Addl Salary/Stipends	(9,379)	(10,276)	(10,554)		(10,871)					
210 - PERS	(2,486)	(2,842)	(2,993)		(2,900)					
220 - Social Security	(717)	(789)	(807)		(817)					
230 - Other Payroll Costs	(62)	(71)	(140)		(128)					
390 - Other Prof/Tech Svcs			(1,000)							
FUNCTION 2190 Total	(12,645)	(13,979)	(15,494)		(14,716)					

2210 – Improvement of Instruction Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2210										
240 - Contractual Benefits	(35,961)	(24,534)	(45,000)		(45,000)					
310 - Instr/Prof/Tech Svcs			(2,000)							
340 - Travel			(2,000)							
410 - Consum Supplies & Materials	(288)		(1,000)							
FUNCTION 2210 Total	(36,249)	(24,534)	(50,000)		(45,000)					

2222 – Library/Media Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2222										
111 - Licensed Salaries	(28,027)	(30,765)	(32,872)	0.63	(26,484)	0.48				
112 - Classified Salaries	(19,541)	(16,616)								
130 - Addl Salary	(925)									
210 - PERS	(12,848)	(12,561)	(9,322)		(7,068)					
220 - Social Security	(3,607)	(3,558)	(2,514)		(1,959)					
230 - Other Payroll Costs	(344)	(328)	(437)		(312)					
240 - Contractual Benefits	(9,730)	(9,331)	(8,442)		(8,934)					
310 - Instr/Prof/Tech Svcs		(471)			(900)					
320 - Property Svcs			(400)							
410 - Consum Supplies & Materials	(1,462)	(2,089)	(1,750)		(2,650)					
430 - Library Books	(3,492)	(3,064)	(3,785)		(4,185)					
440 - Periodicals	(421)	(305)	(750)		(150)					
460 - Non-Consumable Items			(200)		(3,500)					
FUNCTION 2222 Total	(80,398)	(79,088)	(60,472)	0.63	(56,142)	0.48				

2230 – Assessment and Testing

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2230										
130 - Addl Salary/Stipends	(3,071)	(3,323)	(3,456)		(3,560)					
210 - PERS	(814)	(881)	(980)		(950)					
220 - Social Security	(233)	(252)	(264)		(270)					
230 - Other Payroll Costs	(20)	(22)	(46)		(42)					
FUNCTION 2230 Total	(4,138)	(4,478)	(4,746)		(4,822)					

2240 – Instructional Staff Development

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2240										
315 - Purchased Services/Substitutes			(2,500)		(2,500)					
340 - Travel	(80)	(1,749)	(4,800)		(4,900)					
410 - Consum Supplies & Materials	(93)									
FUNCTION 2240 Total	(173)	(1,749)	(7,300)		(7,400)					

2310 – Board of Education Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2310										
114 - Manager, Classified	(12,502)	(14,812)	(16,043)	0.20	(16,809)	0.20				
130 - Addl Salary/Vacation Payout	(1,053)	(296)	(530)		(1,060)					
210 - PERS	(3,455)	(3,927)	(4,700)		(4,485)					
220 - Social Security	(1,000)	(1,047)	(1,268)		(1,161)					
230 - Other Payroll Costs	(1,100)	(437)	(220)		(188)					
240 - Contractual Benefits	(4,770)	(3,904)	(3,276)		(4,030)					
310 - Instr/Prof/Tech Svcs	(7,143)	(8,087)	(8,000)		(8,000)					
340 - Travel	(6,123)	(7,133)	(11,000)		(11,000)					
350 - Communication/Advertising	(186)	(745)	(3,000)		(3,000)					
380 - Legal & Audit Svcs	(41,429)	(54,348)	(93,500)		(93,500)					
390 - Other Prof/Tech Svcs	(5,908)	(11,613)	(4,000)		(4,000)					
410 - Consum Supplies & Materials	(1,241)	(1,124)	(3,500)		(3,500)					
460 - Non-Consumable Items	(5,212)									
470 - Computer Software	(7,043)	(9,856)	(11,000)		(11,000)					
480 - Computer Hardware			(3,700)		(3,700)					
640 - Dues & Fees	(2,606)	(16,687)	(4,800)		(4,800)					
650 - Insurance & Judgements	(144,053)	(160,855)	(200,000)		(200,000)					
FUNCTION 2310 Total	(244,823)	(294,871)	(368,537)	0.20	(370,233)	0.20				

2320 – Executive Administrative Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2320										
113 - Administrators	(146,046)	(152,561)	(156,144)	1.00	(163,982)	1.00				
142 - Incentive Pay/Admin	(3,632)	0	0		0					
143 - Vacation Payout	(4,057)	(4,576)	(1,500)		(2,915)					
210 - PERS	(35,897)	(33,703)	(40,262)		(39,126)					
212 - Employee Contribution Pick-Up	(2,443)	(5,007)	(9,459)		(9,839)					
220 - Social Security Admin	(11,379)	(10,897)	(12,060)		(12,490)					
231 - Worker's Compensation	(449)	(379)	(678)		(480)					
232 - Unemployment Compensation	0	0	(788)		(816)					
235 - OR PFML TAX	(485)	(570)	(631)		(653)					
240 - Contractual Employee Benefits	(23,847)	(16,811)	(16,379)		(20,189)					
340 - Travel/Mileage/Wkshps	(5,883)	(3,433)	(4,500)		(4,500)					
410 - Con Supplies and Materials	(583)	(77)	(2,000)		(2,000)					
440 - Periodicals	0	0	(250)		(250)					
460 - Non-Con Supplies & Sm Equip	(100)	(88)	(500)		(500)					
640 - Dues and Fees	(2,565)	(2,818)	(3,000)		(3,000)					
FUNCTION 2320 Total	(237,365)	(230,920)	(248,151)	1.00	(260,740)	1.00				

2329 – Other Executive Administrative Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2329										
113 - Administrators	(63,612)	(70,639)								
144 - Sick Leave Buyout/Certified		(468)								
210 - PERS	(14,849)	(16,494)								
220 - Social Security Admin	(4,627)	(4,795)								
231 - Worker's Compensation	(191)	(194)								
235 - OR PFML TAX	(201)	(251)								
240 - Contractual Employee Benefits	(34,420)	(34,167)								
310 - Inst, Prof & Tech Ser					(40,000)					
340 - Travel/Mileage/Wkshps	(1,370)	(700)								
480 - Computer Hardware		(1,899)								
640 - Dues and Fees	(1,265)	(1,330)								
FUNCTION 2329 Total	(120,536)	(130,937)			(40,000)					

2410 – Office of the Principal Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2410										
112 - Classified Salaries	(151,122)	(152,623)	(182,889)	5.59	(193,457)	5.59				
113 - Administrators	(284,739)	(313,683)	(350,809)	3.00	(368,238)	3.00				
130 - Addl Salary/Incentive Pay	(32,363)	(14,574)								
210 - PERS	(120,665)	(127,516)	(155,604)		(151,091)					
220 - Social Security	(34,734)	(36,730)	(40,829)		(41,581)					
230 - Other Payroll Costs	(3,159)	(3,333)	(9,127)		(8,659)					
240 - Contractual Benefits	(98,633)	(82,845)	(103,257)		(120,516)					
310 - Instr/Prof/Tech Svcs	(1,652)	(7,593)	(7,823)		(4,046)					
320 - Property Svcs		(476)								
340 - Travel	(7,218)	(5,480)	(8,450)		(5,950)					
350 - Communication	(24,790)	(25,568)	(29,000)		(29,000)					
410 - Consum Supplies & Materials	(3,844)	(4,651)	(21,050)		(21,050)					
460 - Non-Consumable Items	(10,110)	(13,951)	(14,920)		(14,920)					
640 - Dues & Fees	(3,135)	(3,285)	(3,690)		(3,690)					
FUNCTION 2410 Total	(776,163)	(792,308)	(927,448)	8.59	(962,198)	8.59				

2490 – Other Support Services – School Administration

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2490										
113 - Administrators			(72,378)	0.50						
130 - Addl Salary/Vacation Payout			(1,000)							
210 - PERS			(23,144)							
220 - Social Security			(5,613)							
230 - Other Payroll Costs			(977)							
240 - Contractual Benefits			(39,306)							
340 - Travel			(4,500)							
410 - Consum Supplies & Materials			(1,000)							
640 - Dues & Fees			(1,000)							
FUNCTION 2490 Total			(148,918)	0.50						

2520 – Fiscal Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2520										
114 - Manager, Classified	(216,401)	(263,880)	(284,431)	3.61	(378,243)	4.60				
130 - Addl Salary/Vacation Payout	(11,190)	(9,539)	(7,270)		(796)					
210 - PERS	(62,543)	(76,405)	(82,727)		(100,916)					
220 - Social Security	(16,592)	(19,448)	(22,315)		(26,997)					
230 - Other Payroll Costs	(1,421)	(1,631)	(3,879)		(4,328)					
240 - Contractual Benefits	(54,224)	(58,443)	(59,169)		(93,976)					
310 - Instr/Prof/Tech Svcs					(10,000)					
320 - Property Svcs	(4,630)	(4,961)	(9,852)		(10,852)					
340 - Travel	(1,790)	(1,728)	(2,500)		(10,000)					
350 - Communication	(12,084)	(11,160)	(15,000)		(15,000)					
380 - Non-Instr Prof/Tech Svcs	(7,113)	(6,795)			(10,000)					
390 - Other Prof/Tech Svcs	(4,111)	(4,372)	(15,000)		(15,000)					
410 - Consum Supplies & Materials	(2,266)	(2,096)	(5,500)		(5,500)					
460 - Non-Consumable Items	(4,589)	(2,467)	(6,000)		(6,000)					
470 - Computer Software	(12,668)	(9,382)	(16,000)		(20,000)					
630 - Unrecoverable Bad Debt Write-Off		(19)								
640 - Dues & Fees	(6,117)	(3,944)	(6,000)		(10,000)					
FUNCTION 2520 Total	(417,740)	(476,272)	(535,643)	3.61	(717,608)	4.60				

2542 – Care and Upkeep of Buildings Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2542										
112 - Classified Salaries	(216,555)	(199,434)	(243,438)	5.38	(255,328)	5.38				
114 - Managerial - Classified	(83,555)	(111,248)	(117,261)	2.00	(70,420)	1.00				
122 - Substitutes - Classified		(1,926)	(3,000)							
132 - Addl Sal/XDuty Classified	(74)	(164)								
140 - Incentive Pay/Classified	(6,170)	(5,416)								
142 - Incentive Pay/Admin	(2,321)									
143 - Vacation Payout		(5,482)	(6,500)		(5,830)					
146 - Painting	(11,340)	(12,135)	(15,000)		(18,036)					
167 - Cell Phone Stipend	(1,564)	(1,800)	(1,800)		(900)					
210 - PERS	(65,606)	(64,669)	(86,533)		(71,934)					
212 - Employee Contribution Pick-Up	(18,394)	(18,440)	(23,220)		(20,872)					
220 - Social Security Admin	(23,778)	(24,987)	(29,607)		(25,871)					
231 - Worker's Compensation	(5,636)	(7,083)	(13,997)		(7,869)					
232 - Unemployment Compensation			(4,656)		(4,487)					
235 - OR PFML TAX	(1,026)	(1,306)	(1,550)		(1,353)					
240 - Contractual Employee Benefits	(70,885)	(84,199)	(96,785)		(95,038)					
310 - Inst, Prof & Tech Ser			(3,000)		(3,000)					
315 - Purchased Services/Substitutes	(333)	(6,526)	(27,436)		(24,500)					
318 - Prof Imp Costs for Non-Instruc	(1,090)									
322 - Repairs and Maintenance Servic	(74,134)	(66,879)	(90,000)		(90,000)					
324 - Rentals	(4,919)	(2,118)	(5,000)		(5,000)					
325 - Electricity Utilities	(102,964)	(113,166)	(144,000)		(144,000)					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2542										
326 - Heating/Cooling Fuel Utilities	(36,705)	(48,486)	(58,000)		(64,000)					
327 - Water and Sewage Utilities	(57,904)	(63,245)	(75,500)		(82,500)					
328 - Garbage	(26,515)	(29,569)	(35,500)		(37,500)					
340 - Travel/Mileage/Wkshps	(590)	(1,290)	(3,300)		(3,300)					
351 - Telephone	(47)		(500)							
390 - Otr Gen Prof Tech Ser	(33,995)	(31,581)	(20,000)		(35,000)					
410 - Con Supplies and Materials	(60,859)	(56,960)	(60,000)		(65,000)					
416 - Fuel	(3,257)	(3,463)	(3,500)		(3,500)					
460 - Non-Con Supplies & Sm Equip	(25,131)	(6,938)	(16,000)		(16,000)					
470 - Software/Licensure/Usage Fees			(12,269)		(12,269)					
520 - Capital Buildings Acquisition	(19,846)									
541 - Capital/Init and Addi. Equip Purch			(15,000)		(15,000)					
640 - Dues and Fees	(132)	(90)	(200)		(200)					
FUNCTION 2542 Total	(955,323)	(968,599)	(1,212,552)	7.38	(1,178,707)	6.38				

2543 – Care and Upkeep of Grounds Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2543										
112 - Classified Salaries	(46,976)	(46,098)	(48,651)	1.00	(50,606)	1.00				
122 - Substitutes - Classified	(80)									
140 - Incentive Pay/Classified	(1,112)	(1,244)								
143 - Vacation Payout			(500)							
210 - PERS	(11,245)	(11,054)	(10,990)		(12,075)					
212 - Employee Contribution Pick-Up	(2,890)	(2,840)	(2,949)		(3,036)					
220 - Social Security Admin	(2,956)	(2,860)	(3,760)		(3,400)					
231 - Worker's Compensation	(1,103)	(966)	(1,725)		(1,155)					
232 - Unemployment Compensation			(792)		(715)					
235 - OR PFML TAX	(126)	(150)	(197)		(178)					
240 - Contractual Employee Benefits	(12,751)	(13,051)	(13,401)		(20,309)					
320 - Property Services			(500)							
322 - Repairs and Maintenance Svcs	(14,142)	(48,833)	(40,000)		(40,000)					
324 - Rentals	(864)		(4,000)		(4,000)					
390 - Otr Gen Prof Tech Ser	(19,166)	(16,987)	(10,000)		(10,000)					
410 - Con Supplies and Materials	(20,980)	(22,476)	(25,000)		(25,000)					
416 - Fuel	(2,931)	(2,534)	(3,500)		(3,500)					
460 - Non-Con Supplies & Sm Equip	(2,054)	(16,149)	(17,663)		(17,663)					
530 - Capital Improv Otr Than Buildings			(15,000)		(15,000)					
541 - Capital/Init and Add Equip Purc/			(2,000)		(2,000)					
FUNCTION 2543 Total	(139,376)	(185,243)	(200,628)	1.00	(208,637)	1.00				

2550 – Student Transportation Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2550										
112 - Classified Salaries	(130,967)	(162,093)	(235,619)	6.19	(205,726)	5.53				
114 - Manager, Classified	(65,206)	(67,173)	(71,361)	1.00	(73,501)	1.00				
122 - Substitutes, Classified	(6,181)	(3,457)	(15,000)		(15,000)					
130 - Addl Salary/Vacation Payout	(18,868)	(11,227)	(4,400)		(15,571)					
210 - PERS	(56,831)	(44,374)	(92,562)		(83,247)					
220 - Social Security	(16,231)	(17,554)	(24,969)		(23,214)					
230 - Other Payroll Costs	(5,757)	(8,480)	(18,355)		(15,459)					
240 - Contractual Benefits	(48,247)	(51,077)	(68,951)		(81,359)					
310 - Instr/Prof/Tech Svcs		(190)			(500)					
320 - Property Svcs	(79,604)	(64,381)	(88,500)		(88,500)					
330 - Student Trans Svcs	(1,673)	(1,182)	(56,787)		(56,787)					
340 - Travel	(934)		(2,000)		(2,000)					
350 - Communication	(3,291)	(3,325)	(4,800)		(4,800)					
380 - Non-Instr Prof/Tech Svcs	(1,475)	(1,101)	(2,300)		(2,300)					
390 - Other Prof/Tech Svcs	(1,337)	(1,757)	(2,000)		(2,000)					
410 - Consum Supplies & Materials	(7,412)	(6,531)	(14,000)		(17,000)					
416 - Fuel	(41,350)	(40,507)	(57,050)		(57,050)					
460 - Non-Consumable Items	(3,587)	(940)	(3,500)		(3,500)					
470 - Computer Software	(5,990)	(4,245)	(6,500)		(6,500)					
520 - Bldg Acquisition			(1,000)		(1,000)					
540 - Depr Equip			(5,000)		(5,000)					
640 - Dues & Fees	(2,047)	(2,413)	(1,700)		(2,000)					
650 - Insurance & Judgements	(30,310)	(30,599)	(39,000)		(39,000)					
FUNCTION 2550 Total	(527,299)	(522,605)	(815,354)	7.19	(801,014)	6.53				

2626 – Grant Writing

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2626										
389 - Non-Instr Prof/Tech Svcs	(1,500)	(1,500)	(10,000)		(10,000)					
FUNCTION 2626 Total	(1,500)	(1,500)	(10,000)		(10,000)					

2640 – Staff Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2640										
130 - Addl Salary			(5,000)							
210 - PERS			(1,418)							
220 - Social Security			(383)							
230 - Other Payroll Costs			(67)							
340 - Travel	(790)	(753)	(800)		(800)					
FUNCTION 2640 Total	(790)	(753)	(7,668)		(800)					

2660 – Technology Services

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2660										
112 - Classified Salaries	(42,517)	(42,416)	(96,137)	2.00	(100,714)	2.00				
114 - Manager, Classified	(72,097)	(79,305)	(82,477)	0.80	(84,951)	0.80				
130 - Addl Salary/Vacation Payout	(8,714)	(5,262)	(3,480)		(3,710)					
210 - PERS	(30,982)	(32,539)	(51,641)		(49,536)					
220 - Social Security	(9,412)	(9,692)	(13,930)		(14,181)					
230 - Other Payroll Costs	(779)	(859)	(3,501)		(3,356)					
240 - Contractual Benefits	(14,721)	(17,253)	(39,905)		(39,771)					
320 - Property Svcs	(11)	(246)	(2,500)		(2,500)					
340 - Travel			(750)		(750)					
350 - Communication	(28,321)	(21,116)	(28,000)		(28,000)					
390 - Other Prof/Tech Svcs	(8,012)	(7,936)								
410 - Consum Supplies & Materials	(1,463)	(1,316)	(9,337)		(9,337)					
460 - Non-Consumable Items	(2,764)	(8,746)	(17,000)		(17,000)					
470 - Computer Software	(17,896)	(31,351)	(37,500)		(37,500)					
480 - Computer Hardware	(26,828)	(46,702)								
540 - Depr Equip		(5,321)								
550 - Depr Tech	(33,202)									
590 - Other Capital Outlay	(2,256)									
640 - Dues & Fees	(4,550)	(150)	(150)		(150)					
FUNCTION 2660 Total	(304,523)	(310,210)	(386,308)	2.80	(391,456)	2.80				

2680 – Interpretation and Translation Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2680										
310 - Instr/Prof/Tech Svcs	(440)	(130)	(1,000)		(500)					
FUNCTION 2680 Total	(440)	(130)	(1,000)		(500)					

3300 – Community Services

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 3300										
410 - Consum Supplies & Materials			(1,000)		(1,000)					
FUNCTION 3300 Total			(1,000)		(1,000)					

5100 – Debt Service

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 5100										
640 - Dues & Fees			(1,000)							
FUNCTION 5100 Total			(1,000)							

5200 – Transfer of Funds

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 5200										
711 - Early Retirement	(25,000)									
712 - PERS		(150,000)	(100,000)							
713 - Capital Transportation	(104,739)	(104,739)								
714 - Food Service	(2,231)	(2,265)	(25,000)		(25,000)					
717 - Equipment Replacement	(20,000)	(20,000)	(20,000)		(20,000)					
719 - Capital Projects	(1,080,000)	(761,688)	(200,000)		(200,000)					
720 - Turf Replacement	(685,000)	(85,000)	(85,000)		(75,000)					
721 - Track Replacement	(255,000)	(78,000)	(55,000)		(55,000)					
722 - Gym Floor Replacement	(120,000)	(143,000)	(43,000)		(20,000)					
723 - Insurance Reserve		(262,884)	(53,084)		(53,084)					
724 - Curriculum/Technology Reserve		(86,611)	(199,500)		(199,500)					
FUNCTION 5200 Total	(2,291,970)	(1,694,187)	(780,584)		(647,584)					

6110 – Operating Contingency

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND FUNCTION 6110										
810 - Planned Reserve			(847,911)		(847,911)					
FUNCTION 6110 Total			(847,911)		(847,911)					

7000 – Unappropriated Ending Fund Balance

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND FUNCTION 7000										
820 - Reserved Next Yr			(423,956)		(423,956)					
FUNCTION 7000 Total			(423,956)		(423,956)					

General Fund Expense Summary by Function

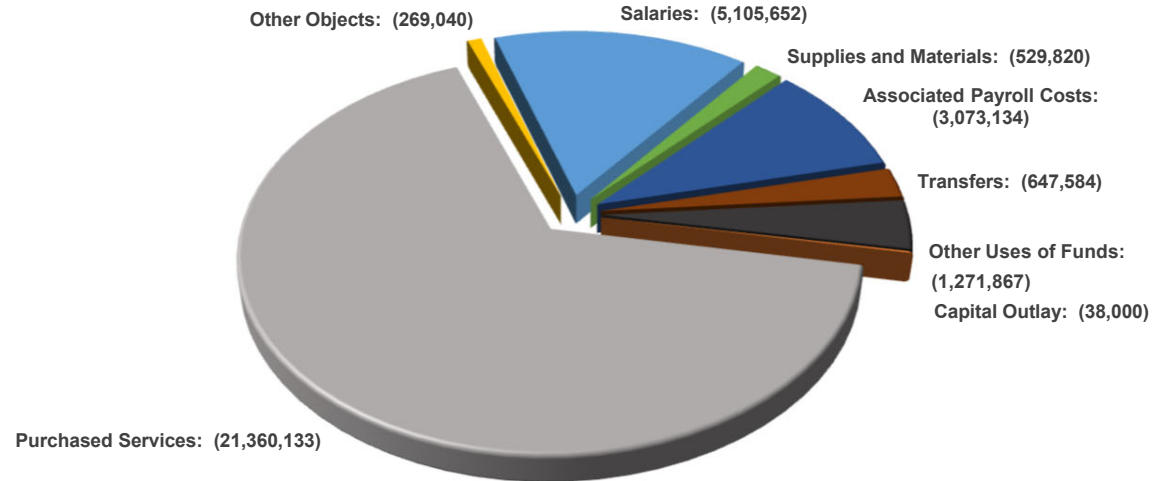
Total: (\$32,295,230)

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 100 GENERAL FUND										
1111 - Primary, K-3	(1,253,584)	(1,472,957)	(1,461,432)	13.50	(1,580,381)	14.63				
1121 - Middle/Junior High Programs	(519,828)	(658,384)	(742,898)	7.21	(777,055)	7.02				
1122 - Middle/Junior High School	(71,289)	(80,832)	(94,126)	0.00	(105,360)	0.00				
1131 - High School Programs	(1,109,114)	(1,400,916)	(1,407,573)	11.88	(1,505,158)	11.88				
1132 - High School Extra-curricular	(209,185)	(236,334)	(255,836)	0.20	(281,224)	0.20				
1210 - Programs for the Talented and		(2,150)	(4,250)	0.00	(2,500)	0.00				
1220 - Restrictive Pgms for Students			(3,479)	0.00		0.00				
1250 - Less Restrictive Pgms for	(530,899)	(578,213)	(602,421)	8.02	(765,280)	10.61				
1271 - Remediation	(90,258)	(93,887)	(108,320)	1.00	(108,856)	1.00				
1272 - Title I-A/D	(3,473)	(1,195)		0.00	(1,300)	0.00				
1280 - Alternative Education			(1,000)	0.00		0.00				
1288 - Charter Schools	(12,398,927)	(17,173,875)	(19,838,967)	0.00	(20,076,047)	0.00				
2113 - Social Work Services	(2,500)			0.00		0.00				
2120 - Guidance Services	(383)	(94,855)	(107,473)	1.00	(101,645)	1.00				
2140 - Psychological Services	(11,500)			0.00		0.00				
2190 - Service Direction, Student	(12,645)	(13,979)	(15,494)	0.00	(14,716)	0.00				
2210 - Improvement of Instruction	(36,249)	(24,534)	(50,000)	0.00	(45,000)	0.00				
2222 - Library/Media Center	(80,398)	(79,088)	(60,472)	0.63	(56,142)	0.48				
2230 - Assessment and Testing	(4,138)	(4,478)	(4,746)	0.00	(4,822)	0.00				
2240 - Instructional Staff Development	(173)	(1,749)	(7,300)	0.00	(7,400)	0.00				
2310 - Board of Education Services	(244,823)	(294,871)	(368,537)	0.20	(370,233)	0.20				
2320 - Executive Administration	(237,365)	(230,920)	(248,151)	1.00	(260,740)	1.00				
2329 - Other Executive Administration	(120,536)	(130,937)		0.00	(40,000)	0.00				
2410 - Office of the Principal Services	(776,163)	(792,308)	(927,448)	8.59	(962,198)	8.59				
2490 - Other Support Services-School			(148,918)	0.50		0.00				
2520 - Fiscal Services	(417,740)	(476,272)	(535,643)	3.61	(717,608)	4.60				
2542 - Care and Upkeep of Buildings	(955,323)	(968,599)	(1,212,552)	7.38	(1,178,707)	6.38				
2543 - Care and Upkeep of Grounds	(139,376)	(185,243)	(200,628)	1.00	(208,637)	1.00				
2550 - Student Transportation Services	(527,299)	(522,605)	(815,354)	7.19	(801,014)	6.53				

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 100 GENERAL FUND										
2626 - Grant Writing	(1,500)	(1,500)	(10,000)	0.00	(10,000)	0.00				
2640 - Staff Services	(790)	(753)	(7,668)	0.00	(800)	0.00				
2660 - Technology Services	(304,523)	(310,210)	(386,308)	2.80	(391,456)	2.80				
2680 - Interpretation & Translation	(440)	(130)	(1,000)	0.00	(500)	0.00				
3300 - Community Services			(1,000)	0.00	(1,000)	0.00				
5110 - Long-Term Debt Service			(1,000)	0.00		0.00				
5200 - Transfers of Funds	(2,291,970)	(1,694,187)	(780,584)	0.00	(647,584)	0.00				
6110 - Operating Contingency			(847,911)	0.00	(847,911)	0.00				
7000 - Unappropriated Ending Fund			(423,956)	0.00	(423,956)	0.00				
General Fund Expense Summary Total	(22,352,392)	(27,525,959)	(31,682,445)	75.71	(32,295,230)	77.92				

General Fund Expense Summary by Object

Total: (\$32,295,230)



2023/24 Actuals	2024/25 Actuals	2025/26 Adopted	General Fund Expense Summary by Object		2026/27 Proposed	2026/27 Approved	2026/27 Adopted
\$	\$	\$	FTE		\$	FTE	\$
(3,923,580)	(4,506,502)	(4,856,668)	75.71	100 - Salaries	(5,105,652)	77.92	
(2,260,866)	(2,521,874)	(2,917,747)		200 - Associated Payroll Costs	(3,073,134)		
(13,250,573)	(18,091,571)	(21,036,729)		300 - Purchased Services	(21,360,133)		
(370,236)	(480,108)	(514,210)		400 - Supplies and Materials	(529,820)		
(55,303)	(5,321)	(38,000)		500 - Capital Outlay	(38,000)		
(199,864)	(226,396)	(266,640)		600 - Other Objects	(269,040)		
(2,291,970)	(1,694,187)	(780,584)		700 - Transfers	(647,584)		
		(1,271,867)		800 - Other Uses of Funds	(1,271,867)		
(22,352,392)	(27,525,959)	(31,682,445)	75.71	General Fund Expense Summary by Object Total:	(32,295,230)	77.92	

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

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Special Revenue Funds

Total: \$6,441,220

201 – Grant Appropriation Fund

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 201										
Resources										
1990 - Miscellaneous			5,000		45,000					
3299 - Other Rest Grants in Aid			150,000		110,000					
4500 - Restricted Fed Revenue			45,000		45,000					
FUND 201 Resources Total			200,000		200,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
Fund 201										
Expenditures										
<u>1121 - Middle/Junior High School Programs</u>										
410 - Consum Supplies & Materials					(20,000)					
<u>1131 - High School Programs</u>										
410 - Consum Supplies & Materials			(50,000)		(20,000)					
<u>2150 - Speech Pathology & Audiology Svc</u>										
410 - Consum Supplies & Materials					(20,000)					
<u>2520 - Fiscal Services</u>										
410 - Consum Supplies & Materials			(100,000)		(70,000)					
<u>3100 - Food Services</u>										
410 - Consum Supplies & Materials					(20,000)					
<u>4150 - Building Acquis., Constr., & Improv.</u>										
520 - Bldg Acquisition			(50,000)		(50,000)					
FUND 201 Expenditures Total			(200,000)		(200,000)					

202 – Early Retirement Fund

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
Fund 202										
Resources										
5200 - Interfund Transfers	25,000									
5400 - Beg Fund Balance	344,244	359,552	160,622		148,075					
FUND 202 Resources Total	369,244	359,552	160,622		148,075					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
Fund 202										
Expenditures										
<u>2700 - Supplemental Retirement Program</u>										
130 - Addl Salary			(110,000)		(144,208)					
210 - PERS			(41,294)		(2,986)					
220 - Social Security			(8,415)		(761)					
230 - Other Payroll Costs			(913)		(120)					
240 - Contractual Benefits	(9,692)									
<u>5200 - Transfers of Funds</u>										
790 - Other Transfers		(201,478)								
FUND 202 Expenditures Total	(9,692)	(201,478)	(160,622)		(148,075)					

203 – Insurance Liability Fund

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 203										
Resources										
5200 - Interfund Transfers		262,884	53,084		53,084					
5400 - Beg Fund Balance			262,884		262,884					
FUND 203 Resources Total		262,884	315,968		315,968					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
Fund 203										
Expenditures										
<u>2310 - Board of Education Services</u>										
240 - Contractual Benefits			(315,968)		(315,968)					
FUND 203 Expenditures Total			(315,968)		(315,968)					

204 – Curriculum/Technology Replacement

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 204										
Resources										
5200 - Interfund Transfers		86,611	199,500		199,500					
5400 - Beg Fund Balance			86,611		218,680					
FUND 204 Resources Total		86,611	286,111		418,180					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 204										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
420 - Textbooks			(57,836)		(87,000)					
<u>1121 - Middle/Junior High School Prog.</u>										
420 - Textbooks			(31,419)		(85,000)					
<u>1131 - High School Programs</u>										
310 - Instr/Prof/Tech Svcs			(1,000)		(1,000)					
420 - Textbooks			(54,856)		(87,000)					
<u>2660 - Technology Services</u>										
480 - Computer Hardware			(121,000)		(138,180)					
550 - Depr Tech			(20,000)		(20,000)					
FUND 204 Expenditures Total			(286,111)		(418,180)					

205 -Medicaid DHS

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 205										
Resources										
1990 - Miscellaneous					80,000					
FUND 205 Resources Total					80,000					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 205										
Expenditures										
<u>2150 - Speech Path. and Aud. Svcs</u>										
111 - Licensed Salaries					(36,045)	0.50				
210 - PERS					(9,617)					
220 - Social Security					(2,680)					
230 - Other Payroll Costs					(417)					
240 - Contractual Benefits					(9,000)					
410 - Consum Supplies & Materials					(22,241)					
FUND 205 Expenditures Total					(80,000)	0.50				

210 – PERS Liability Fund

	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 210										
Resources										
1500 - Earnings on Investments		560,778	550,000		480,000					
5200 - Interfund Transfers		150,000	100,000							
5400 - Beg Fund Balance	1,264	1,264	515,094		387,764					
FUND 210 Resources Total	1,264	712,042	1,165,094		867,764					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 210										
Expenditures										
<u>5400 - PERS UAL Payment</u>										
680 - PERS UAL Payment			(1,165,094)		(867,764)					
FUND 210 Expenditures Total			(1,165,094)		(867,764)					

211 – CTE Pathways

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 211										
Resources										
3299 - Other Rest Grants in Aid		21,309	12,808		7,730					
FUND 211 Resources Total		21,309	12,808		7,730					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 211										
Expenditures										
<u>1131 - High School Programs</u>										
410 - Consum Supplies & Materials		(4,023)	(1,000)		(500)					
460 - Non-Consumable Items		(15,570)	(11,808)		(7,230)					
470 - Computer Software		(18)								
480 - Computer Hardware		(1,699)								
FUND 211 Expenditures Total		(21,310)	(12,808)		(7,730)					

212 - WREN

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 212										
Resources										
3299 - Other Rest Grants in Aid		23,623	10,700		12,700					
FUND 212 Resources Total		23,623	10,700		12,700					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 212										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
315 - Purchased Services/Substitutes		(1,473)			(1,350)					
<u>2210 - Improv. of Instruction Svcs</u>										
130 - Addl Salary		(10,798)	(7,740)		(5,441)					
210 - PERS		(3,091)	(2,269)		(1,364)					
220 - Social Security		(807)	(590)		(357)					
230 - Other Payroll Costs		(73)	(101)		(56)					
<u>2240 - Instructional Staff Develop.</u>										
130 - Addl Salary					(2,760)					
210 - PERS					(654)					
220 - Social Security					(188)					
230 - Other Payroll Costs					(30)					
340 - Travel		(70)								
410 - Consum Supplies & Materials		(574)			(500)					
<u>2660 - Technology Services</u>										
480 - Computer Hardware		(6,468)								
FUND 212 Expenditures Total		(23,355)	(10,700)		(12,700)					

213 – LBLESD ESL

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 213										
Resources										
3299 - Other Rest Grants in Aid		3,570	3,750		3,750					
FUND 213 Resources Total		3,570	3,750		3,750					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 213										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
470 - Computer Software		(2,250)	(3,750)		(3,750)					
<u>1121 - Middle/Junior High School Prog.</u>										
470 - Computer Software		(1,320)								
FUND 213 Expenditures Total		(3,570)	(3,750)		(3,750)					

214 – LBLESD Focused Professional Learning

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 214										
Resources										
3299 - Other Rest Grants in Aid	4,529	5,000	5,000		5,000					
FUND 214 Resources Total	4,529	5,000	5,000		5,000					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 214										
Expenditures										
<u>2190 - Student Support Svcs</u>										
340 - Travel	(895)	(895)								
<u>2240 - Instructional Staff Develop.</u>										
130 - Addl Salary	(2,115)	(705)								
210 - PERS	(314)	(187)								
220 - Social Security	(156)	(53)								
230 - Other Payroll Costs	(15)	(5)								
310 - Instr/Prof/Tech Svcs	(1,034)									
340 - Travel		(1,200)	(5,000)		(5,000)					
410 - Consum Supplies & Materials		(55)								
<u>2310 - Board of Education Services</u>										
340 - Travel		(475)								
<u>2320 - Executive Administration Svcs</u>										
340 - Travel		(475)								
<u>2410 - Office of the Principal Svcs</u>										
340 - Travel		(950)								
FUND 214 Expenditures Total	(4,529)	(5,000)	(5,000)		(5,000)					

215 – Pre Employment Transition Services (YTP)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 215										
Resources										
2200 - Restricted Revenue			84,911		47,069					
FUND 215 Resources Total			84,911		47,069					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 215										
Expenditures										
<u>2120 - Guidance Services</u>										
112 - Classified Salaries		(23,104)	(30,255)	0.94	(28,782)	0.94				
210 - PERS		(6,125)	(8,580)		(7,680)					
220 - Social Security		(1,767)	(2,315)		(2,202)					
230 - Other Payroll Costs		(165)	(738)		(671)					
240 - Contractual Benefits		(4,380)	(8,118)		(5,829)					
340 - Travel		(62)	(15,000)		(1,000)					
410 - Consum Supplies & Materials			(9,250)		(250)					
460 - Non-Consumable Items			(10,655)		(655)					
FUND 215 Expenditures Total		(35,602)	(84,911)	0.94	(47,069)	0.94				

216 - EIIS

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 216										
Resources										
3299 - Other Rest Grants in Aid		1,971	5,209		2,907					
FUND 216 Resources Total		1,971	5,209		2,907					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 216										
Expenditures										
<u>1288 - Charter Schools</u>										
360 - Charter School Pmts			(3,239)							
<u>2113 - Social Work Services</u>										
310 - Instr/Prof/Tech Svcs		(1,971)	(1,970)		(2,907)					
FUND 216 Expenditures Total		(1,971)	(5,209)		(2,907)					

217 – Early Literacy

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 217										
Resources										
3299 - Other Rest Grants in Aid	31,915	65,496	72,448		65,099					
FUND 217 Resources Total	31,915	65,496	72,448		65,099					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 217										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
111 - Licensed Salaries	(8,963)	(14,784)	(15,375)	0.19	(15,836)	0.19				
112 - Classified Salaries	(4,923)	(23,680)	(25,876)	1.00	(21,420)	0.75				
130 - Addl Salary		(324)								
210 - PERS	(3,690)	(9,757)	(12,189)		(10,443)					
220 - Social Security	(1,048)	(2,916)	(3,155)		(2,791)					
230 - Other Payroll Costs	(96)	(271)	(837)		(678)					
240 - Contractual Benefits	(2,276)	(9,547)	(11,891)		(7,369)					
310 - Instr/Prof/Tech Svcs	(6,359)	(409)								
410 - Consum Supplies & Materials	(1,432)				(1,077)					
420 - Textbooks	(1,508)	(409)								
470 - Computer Software	(100)	(125)			(2,204)					
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges	(1,520)	(3,275)	(3,125)		(3,281)					
FUND 217 Expenditures Total	(31,915)	(65,497)	(72,448)	1.19	(65,099)	0.94				

223 - AVID

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 223										
Resources										
3299 - Other Rest Grants in Aid	4,000									
5400 - Beg Fund Balance	4,165									
FUND 223 Resources Total	8,165									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 223										
Expenditures										
<u>2240 - Instructional Staff Development</u>										
340 - Travel	(8,165)									
FUND 223 Expenditures Total	(8,165)									

225 – Local Grants – Under \$10,000

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 225										
Resources										
1920 - Contributions/Donations	2,182	1,300	5,000		5,000					
1990 - Miscellaneous		195	5,000		5,000					
2200 - Restricted Revenue	4,500									
5400 - Beg Fund Balance	666	188								
FUND 225 Resources Total	7,348	1,683	10,000		10,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 225										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
410 - Consum Supplies & Materials	(1,200)		(5,000)		(2,500)					
<u>2113 - Social Work Services</u>										
310 - Instr/Prof/Tech Svcs	(4,471)									
460 - Non-Consumable Items					(2,500)					
<u>2120 - Guidance Services</u>										
410 - Consum Supplies & Materials	(507)		(5,000)		(2,500)					
<u>2130 - Health Services</u>										
460 - Non-Consumable Items	(682)									
<u>2220 - Educational Media Services</u>										
410 - Consum Supplies & Materials		(193)								
430 - Library Books	(299)									
<u>2540 - Operation & Maint. of Plant Svcs</u>										
390 - Other Prof/Tech Svcs					(1,400)					
<u>3100 - Food Services</u>										
460 - Non-Consumable Items					(500)					
<u>3300 - Community Services</u>										
410 - Consum Supplies & Materials					(600)					
FUND 225 Expenditures Total	(7,160)	(193)	(10,000)		(10,000)					

227 - CTSO

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 227										
Resources										
1920 - Contributions/Donations	700	750	700		700					
5400 - Beg Fund Balance	340	815								
FUND 227 Resources Total	1,040	750	700		700					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 227										
Expenditures										
<u>1131 - High School Programs</u>										
340 - Travel	(225)	(720)	(700)		(700)					
FUND 227 Expenditures Total	(225)	(720)	(700)		(700)					

229 – Menstrual Dignity

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 229										
Resources										
3299 - Other Rest Grants in Aid	3,028	2,225	2,225		3,025					
FUND 229 Resources Total	3,028	2,225	2,225		3,025					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 229										
Expenditures										
<u>2540 - Operation and Maintenance of Plant Services</u>										
410 - Consum Supplies & Materials	(973)		(2,225)		(2,225)					
460 - Non-Consumable Items	(2,055)	(2,225)			(800)					
FUND 229 Expenditures Total	(3,028)	(2,225)	(2,225)		(3,025)					

231 – Early Learning Hub / KPI

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 231										
Resources										
3299 - Other Rest Grants in Aid	13,912	17,191	17,547		19,221					
FUND 231 Resources Total	13,912	17,191	17,547		19,221					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 231										
Expenditures										
<u>1140 - Pre-kindergarten Programs</u>										
111 - Licensed Salaries	(1,700)	(3,037)			(2,944)					
112 - Classified Salaries	(221)	(500)			(1,150)					
130 - Addl Salary			(5,000)		(1,000)					
210 - PERS	(509)	(938)	(1,418)		(1,101)					
220 - Social Security	(145)	(270)	(383)		(312)					
230 - Other Payroll Costs	(13)	(24)	(67)		(30)					
310 - Instr/Prof/Tech Svcs	(665)									
410 - Consum Supplies & Materials	(7,912)	(11,111)	(3,811)		(9,164)					
460 - Non-Consumable Items	(1,730)				(1,000)					
470 - Computer Software		(339)								
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges	(787)	(973)			(1,154)					
<u>2550 - Student Transportation Svcs</u>										
130 - Addl Salary	(167)		(5,000)		(1,000)					
210 - PERS	(44)		(1,418)		(269)					
220 - Social Security	(13)		(383)		(77)					
230 - Other Payroll Costs	(6)		(67)		(20)					
FUND 231 Expenditures Total	(13,912)	(17,191)	(17,547)		(19,221)					

233 - COPS

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
Fund 233										
Resources										
4500 - Restricted Fed Revenue		500,000								
FUND 233 Resources Total		500,000								

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 233										
Expenditures										
<u>4150 - Building Acquis. & Improv. Svcs</u>										
520 - Bldg Acquisition		(500,000)								
FUND 233 Expenditures Total		(500,000)								

234 – ESSER (History)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 234										
Resources										
4500 - Restricted Fed Revenue	303,640									
5400 - Beg Fund Balance	(39,466)									
FUND 234 Resources Total	264,174									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 234										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
420 - Textbooks	(33,648)									
<u>1121 - Middle/Junior High School Prog.</u>										
420 - Textbooks	(23,973)									
<u>1131 - High School Programs</u>										
130 - Addl Salary	(428)									
210 - PERS	(113)									
220 - Social Security	(33)									
230 - Other Payroll Costs	(3)									
<u>1288 - Charter Schools</u>										
360 - Charter School Pmts	(101,507)									
<u>2110 - Social Work Services</u>										
310 - Instr/Prof/Tech Svcs	(1,977)									
<u>2120 - Guidance Services</u>										
111 - Licensed Salaries	(51,315)									
130 - Addl Salary	(3,488)									
210 - PERS	(14,528)									
220 - Social Security	(4,192)									
230 - Other Payroll Costs	(385)									
240 - Contractual Benefits	(7,888)									
<u>2220 - Educational Media Svcs</u>										
430 - Library Books	(3,741)									
460 - Non-Consumable Items										
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges	(2,558)									
<u>2660 - Technology Services</u>										
470 - Computer Software	(1,300)									
FUND 234 Expenditures Total	(264,174)									

236 - KP/OEBB Wellness Space (History)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
Fund 236										
Resources										
5400 - Beg Fund Balance	2,537									
FUND 236 Resources Total	2,537									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 236										
Expenditures										
<u>2640 - Staff Services</u>										
410 - Consum Supplies & Materials	(910)									
460 - Non-Consumable Items	(1,627)									
FUND 236 Expenditures Total	(2,537)									

237 – SRSA REAP

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE	2026-27 PROPOSED FTE	2026-27 APPROVED FTE	2026-27 ADOPTED FTE
Fund 237 Resources						
4500 - Restricted Fed Revenue		32,968				
Fund 237 Resources Total		32,968				

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 237										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
410 - Consum Supplies & Materials		(3,767)								
420 - Textbooks		(3,910)								
460 - Non-Consumable Items		(7,909)								
<u>1121 - Middle/Junior HS Programs</u>										
460 - Non-Consumable Items		(1,507)								
470 - Computer Software		(679)								
<u>1250 - Less Restrictive Programs</u>										
130 - Addl Salary		(2,105)								
210 - PERS		(558)								
220 - Social Security		(157)								
230 - Other Payroll Costs		(14)								
<u>2210 - Improv. of Instruction Svcs</u>										
240 - Contractual Benefits		(7,123)								
<u>2240 - Instructional Staff Develop.</u>										
340 - Travel		(4,486)								
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges		(754)								
Fund 237 Expenditures Total		(32,968)								

239 - SPED Stipend (History)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 239										
Resources										
3299 - Other Rest Grants in Aid		7,134								
FUND 239 Resources Total		7,134								

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 239										
Expenditures										
<u>1250 - Less Restrictive Programs</u>										
130 - Addl Salary		(5,796)								
<u>2120 - Guidance Services</u>										
130 - Addl Salary		(446)								
<u>2190 - Student Support Services</u>										
130 - Addl Salary		(446)								
<u>2550 - Student Transportation Svcs</u>										
130 - Addl Salary		(446)								
FUND 239 Expenditures Total		(7,134)								

241 - Perkins

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
Fund 241										
Resources										
4500 - Restricted Fed Revenue	17,498	18,708	9,963		9,963					
5400 - Beg Fund Balance	(1)	(1)								
Fund 241 Resources Total	17,498	18,708	9,963		9,963					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 241										
Expenditures										
<u>1131 - High School Programs</u>										
130 - Addl Salary	(157)									
310 - Instr/Prof/Tech Svcs	(520)	(1,071)								
340 - Travel	(7,980)	(5,179)	(3,000)		(3,000)					
460 - Non-Consumable Items		(4,479)	(6,963)		(6,963)					
540 - Depr Equip	(8,691)									
<u>2120 - Guidance Services</u>										
340 - Travel		(325)								
<u>2210 - Improvement of Instruc. Svcs</u>										
340 - Travel	(150)	(1,018)								
<u>2240 - Instructional Staff Develop.</u>										
340 - Travel		(3,149)								
<u>2410 - Office of the Principal S</u>										
340 - Travel		(3,487)								
FUND 241 Expenditures Total	(17,498)	(18,708)	(9,963)		(9,963)					

243 – IDEA 611

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
Fund 243 Resources										
4500 - Restricted Fed Revenue	307,780	286,892	328,950		341,595					
Fund 243 Resources Total	307,780	286,892	328,950		341,595					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 243 Expenditures										
<u>1250 - Less Restrictive Programs</u>										
112 - Classified Salaries	(61,471)	(63,312)	(88,828)	3.30	(93,459)	3.26				
130 - Addl Salary	(1,334)	(2,457)								
210 - PERS	(11,931)	(17,333)	(25,193)		(24,935)					
220 - Social Security	(4,685)	(4,621)	(6,794)		(6,787)					
230 - Other Payroll Costs	(454)	(451)	(2,167)		(2,087)					
240 - Contractual Benefits	(20,539)	(27,839)	(29,416)		(37,754)					
310 - Instr/Prof/Tech Svcs	(6,409)									
470 - Computer Software		(450)								
<u>1288 - Charter Schools</u>										
360 - Charter School Pmts	(186,544)	(163,961)	(169,571)		(167,452)					
<u>2140 - Psychological Services</u>										
310 - Instr/Prof/Tech Svcs	(14,412)									
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges		(6,469)	(6,981)		(9,121)					
Fund 243 Expenditures Total	(307,780)	(286,892)	(328,950)	3.30	(341,595)	3.26				

244 – IDEA 619

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 244 Resources										
4500 - Restricted Fed Revenue	3,332	1,126	1,284		800					
Fund 244 Resources Total	3,332	1,126	1,284		800					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 244 Expenditures										
<u>1250 - Less Restrictive Programs</u>										
390 - Other Prof/Tech Svcs			(1,284)		(800)					
410 - Consum Supplies & Materials	(3,332)	(1,126)								
FUND 244 Expenditures Total	(3,332)	(1,126)	(1,284)		(800)					

245 – SPR&I/IDEA Equipment Grant

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
Fund 245										
Resources										
4500 - Restricted Fed Revenue	5,324									
Fund 245 Resources Total	5,324									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 245										
Expenditures										
<u>1250 - Less Restrictive Programs</u>										
460 - Non-Consumable Items	(3,134)									
470 - Computer Software	(2,190)									
FUND 245 Expenditures Total	(5,324)									

246 – Title I-A

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE	2026-27 PROPOSED FTE	2026-27 APPROVED FTE	2026-27 ADOPTED FTE
Fund 246						
Resources						
4500 - Restricted Fed Revenue	140,407	153,753	188,022	161,841		
Fund 246 Resources Total	140,407	153,753	188,022	161,841		

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 246										
Expenditures										
<u>1272 - Title IA/D</u>										
111 - Licensed Salaries	(38,538)	(42,077)	(43,760)	0.56	(45,073)	0.56				
112 - Classified Salaries	(41,669)	(42,104)	(47,187)	1.75	(39,822)	1.43				
130 - Addl Salary	(5,806)	(5,151)	(4,617)		(4,756)					
210 - PERS	(24,660)	(25,545)	(29,357)		(25,503)					
220 - Social Security	(5,964)	(6,572)	(7,310)		(6,769)					
230 - Other Payroll Costs	(581)	(606)	(1,794)		(1,513)					
240 - Contractual Benefits	(23,189)	(24,841)	(23,673)		(25,546)					
310 - Instr/Prof/Tech Svcs			(1,674)							
340 - Travel			(1,500)							
410 - Consum Supplies & Materials			(12,345)							
420 - Textbooks			(2,348)		(6,912)					
470 - Computer Software		(525)	(300)							
640 - Dues & Fees			(2,730)		(1,730)					
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges		(3,356)	(3,885)		(3,601)					
<u>2550 - Student Transportation Svcs</u>										
112 - Classified Salaries		(1,651)								
210 - PERS		(12)								
220 - Social Security		(102)								
230 - Other Payroll Costs		(58)								
240 - Contractual Benefits		(1,153)								
<u>3300 - Community Services</u>										
410 - Consum Supplies & Materials			(5,542)		(616)					
Fund 246 Expenditures Total	(140,407)	(153,753)	(188,022)	2.31	(161,841)	1.98				

247 – Title II-A

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 247										
Resources										
4500 - Restricted Fed Revenue	16,039	6,638	24,754		16,789					
Fund 247 Resources Total	16,039	6,638	24,754		16,789					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 247										
Expenditures										
<u>2210 - Improvement of Instruc. Svcs</u>										
130 - Addl Salary	(9,746)	(1,342)	(3,154)		(812)					
210 - PERS	(2,609)	(356)	(894)		(217)					
220 - Social Security	(725)	(88)	(241)		(62)					
230 - Other Payroll Costs	(67)	(8)	(41)		(9)					
240 - Contractual Benefits					(15,689)					
<u>2240 - Instructional Staff Develop.</u>										
130 - Addl Salary	(628)	(1,051)								
210 - PERS	(166)	(303)								
220 - Social Security	(47)	(77)								
230 - Other Payroll Costs	(5)	(7)								
310 - Instr/Prof/Tech Svcs		(1,875)								
340 - Travel	(2,046)	(15)	(20,424)							
410 - Consum Supplies & Materials		(1,514)								
FUND 247 Expenditures Total	(16,039)	(6,638)	(24,754)		(16,789)					

248 – Title IV-A

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 248										
Resources										
4500 - Restricted Fed Revenue	10,000	11,121	10,000		12,000					
5400 - Beg Fund Balance	5,051	(1)								
Fund 248 Resources Total	15,051	11,120	10,000		12,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 248										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
460 - Non-Consumable Items					(3,000)					
<u>1121 - Middle/Junior HS Programs</u>										
410 - Consum Supplies & Materials	(580)									
460 - Non-Consumable Items	(9,421)				(3,000)					
<u>1122 - Middle/Junior HS Extracurr.</u>										
460 - Non-Consumable Items					(3,000)					
<u>1131 - High School Programs</u>										
460 - Non-Consumable Items	(5,051)	(11,121)	(9,637)		(2,680)					
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges			(363)		(320)					
Fund 248 Expenditures Total	(15,053)	(11,121)	(10,000)		(12,000)					

249 – EL Outcomes Program

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 249 Resources										
3299 - Other Rest Grants in Aid			170,000		185,000					
Fund 249 Resources Total			170,000		185,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 249										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
112 - Classified Salaries			(23,895)	0.94						
210 - PERS			(7,537)							
220 - Social Security			(1,828)							
230 - Other Payroll Costs			(583)							
240 - Contractual Benefits			(8,118)							
410 - Consum Supplies & Materials			(500)		(500)					
<u>1121 - Middle/Junior HS Programs</u>										
410 - Consum Supplies & Materials			(500)		(500)					
<u>1131 - High School Programs</u>										
410 - Consum Supplies & Materials			(500)		(898)					
<u>1288 - Charter Schools</u>										
360 - Charter School Pmts			(109,744)		(139,000)					
<u>2113 - Social Work Services</u>										
111 - Licensed Salaries					(17,496)	0.25				
130 - Addl Salary					(167)					
210 - PERS					(4,713)					
220 - Social Security					(1,351)					
230 - Other Payroll Costs					(212)					
240 - Contractual Benefits					(2,406)					
<u>2210 - Improv. of Instruction Svcs</u>										
240 - Contractual Benefits			(5,000)							
310 - Instr/Prof/Tech Svcs			(500)		(500)					
340 - Travel			(500)		(5,000)					
410 - Consum Supplies & Materials			(500)		(1,000)					
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges			(3,978)		(4,940)					
<u>2660 - Technology Services</u>										
470 - Computer Software			(5,000)		(5,000)					
480 - Computer Hardware			(1,317)		(1,317)					
Fund 249 Expenditures Total			(170,000)	0.94	(185,000)	0.25				

250 – Food Service

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 250 Resources										
1960 - Prior Year Exp Recovery		(14)	400		400					
1990 - Miscellaneous	2	107	500		500					
3299 - Other Rest Grants in Aid	30,811	123,555	75,000		75,000					
4500 - Restricted Fed Revenue	245,116	302,679	244,435		251,484					
5200 - Interfund Transfers	2,231	2,265	25,000		25,000					
5400 - Beg Fund Balance	136,566	116,146	71,500		98,604					
1600 - Food Service	52,019	17,560	15,600		16,200					
Fund 250 Resources Total	466,745	562,298	432,435		467,188					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 250										
Expenditures										
<u>3100 - Food Services</u>										
112 - Classified Salaries	(70,740)	(67,114)	(80,894)	3.00	(88,850)	3.24				
114 - Manager, Classified	(43,639)	(37,785)	(40,067)	1.00	(42,063)	1.00				
130 - Addl Salary	(9,522)	(13,217)	(6,442)							
210 - PERS	(28,468)	(29,158)	(36,032)		(34,928)					
220 - Social Security	(8,602)	(8,611)	(9,746)		(9,742)					
230 - Other Payroll Costs	(2,118)	(2,573)	(5,930)		(5,267)					
240 - Contractual Benefits	(30,602)	(31,321)	(43,052)		(61,168)					
310 - Instr/Prof/Tech Svcs	(6,748)	(5,492)	(5,100)		(14,600)					
320 - Property Svcs	(1,473)	(2,507)	(3,700)		(3,700)					
340 - Travel		(67)	(100)		(100)					
390 - Other Prof/Tech Svcs		365								
410 - Consum Supplies & Materials	(8,159)	(11,968)	(7,200)		(11,000)					
450 - Food	(134,311)	(164,101)	(156,100)		(168,600)					
460 - Non-Consumable Items	(1,255)	(1,370)	(3,000)		(3,000)					
470 - Computer Software	(2,347)	(2,465)	(2,470)		(3,670)					
540 - Depr Equip		(44,345)	(14,454)		(15,000)					
640 - Dues & Fees	(2,616)	(4,942)	(2,500)		(5,500)					
<u>6000 - CONTINGENCIES</u>										
810 - Planned Reserve			(15,648)							
Fund 250 Expenditures Total	(350,599)	(426,670)	(432,435)	4.00	(467,188)	4.24				

251 - SIA

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE	2026-27 PROPOSED FTE	2026-27 APPROVED FTE	2026-27 ADOPTED FTE
Fund 251 Resources						
3299 - Other Rest Grants in Aid	1,032,871	879,639	905,983	942,962		
Fund 251 Resources Total	1,032,871	879,639	905,983	942,962		

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 251										
Expenditures										
<u>1111 - Elementary, K-5 or K-6</u>										
111 - Licensed Salaries	(21,227)	(22,967)								
112 - Classified Salaries	(59,828)	(54,922)	(80,708)	3.13	(37,495)	1.38				
124 - Temp, Classified	1,175									
130 - Addl Salary	(1,666)	(1,177)								
210 - PERS	(20,040)	(17,083)	(22,889)		(9,646)					
220 - Social Security	(6,251)	(5,968)	(6,173)		(2,720)					
230 - Other Payroll Costs	(580)	(559)	(1,970)		(833)					
240 - Contractual Benefits	(19,662)	(25,759)	(28,993)		(21,866)					
310 - Instr/Prof/Tech Svcs	(12,681)	(9,465)	(3,000)		(3,000)					
410 - Consum Supplies & Materials		(241)			(3,400)					
420 - Textbooks	(515)									
470 - Computer Software	(9,904)	(13,405)	(9,085)		(10,000)					
<u>1121 - Middle/Junior HS Programs</u>										
111 - Licensed Salaries	(54,406)	(53,516)			(17,704)	0.34				
112 - Classified Salaries	(16,920)	(47)	(24,125)	0.94						
130 - Addl Salary	(2,968)	(1,771)			(1,218)					
210 - PERS	(19,695)	(12,449)	(6,842)		(5,048)					
220 - Social Security	(5,486)	(4,191)	(1,846)		(1,447)					
230 - Other Payroll Costs	(518)	(375)	(590)		(229)					
240 - Contractual Benefits	(15,201)	(15,120)	(8,118)		(6,373)					
310 - Instr/Prof/Tech Svcs			(1,500)							
320 - Property Svcs	(596)	(613)								
340 - Travel	(323)									
410 - Consum Supplies & Materials	(4,494)	(6,365)			(2,000)					
460 - Non-Consumable Items	(557)				(2,000)					
470 - Computer Software	(9,214)	(7,999)	(7,585)		(14,585)					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 251										
Expenditures										
<u>1131 - High School Programs</u>										
111 - Licensed Salaries	(80,769)	(42,764)	(40,235)	0.50	(42,159)	0.50				
130 - Addl Salary	(16,683)	(11,077)			(3,877)					
210 - PERS	(25,835)	(13,299)	(11,411)		(12,282)					
220 - Social Security	(7,339)	(4,098)	(3,078)		(3,466)					
230 - Other Payroll Costs	(669)	(366)	(535)		(544)					
240 - Contractual Benefits	(16,434)	(12,960)	(6,700)		(9,306)					
310 - Instr/Prof/Tech Svcs	(865)		(250)							
390 - Other Prof/Tech Svcs	(4,218)									
410 - Consum Supplies & Materials		(844)	(2,550)		(2,850)					
460 - Non-Consumable Items		(381)	(150)							
470 - Computer Software		(405)	(10,159)		(5,000)					
640 - Dues & Fees			(200)							
<u>1250 - Less Restrictive Programs</u>										
470 - Computer Software	(135)									
<u>1271 - Remediation</u>										
112 - Classified Salaries	(11,399)									
130 - Addl Salary	(216)	(396)								
210 - PERS	(2,564)	(105)								
220 - Social Security	(889)	(30)								
230 - Other Payroll Costs	(86)	(3)								
240 - Contractual Benefits	(2,439)									
310 - Instr/Prof/Tech Svcs	(423)	(390)								
<u>1288 - Charter Schools</u>										
360 - Charter School Pmts	(31,723)	(42,534)	(38,041)		(39,594)					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 251										
Expenditures										
<u>2113 - Social Work Services</u>										
114 - Manager, Classified					(63,562)	0.80				
210 - PERS					(16,959)					
220 - Social Security					(4,299)					
230 - Other Payroll Costs					(696)					
240 - Contractual Benefits					(14,890)					
310 - Instr/Prof/Tech Svcs	(119,456)	(99,260)	(117,604)		(50,433)					
<u>2120 - Guidance Services</u>										
111 - Licensed Salaries	(107,988)	(116,884)	(194,798)	3.00	(195,089)	2.75				
130 - Addl Salary	(1,679)		(1,191)		(725)					
210 - PERS	(29,073)	(27,451)	(55,582)		(52,244)					
220 - Social Security	(8,292)	(8,704)	(14,993)		(14,901)					
230 - Other Payroll Costs	(763)	(786)	(2,606)		(2,340)					
240 - Contractual Benefits	(34,927)	(24,938)	(40,203)		(44,441)					
310 - Instr/Prof/Tech Svcs	(1,565)		(3,500)		(2,500)					
340 - Travel		(81)	(450)		(530)					
410 - Consum Supplies & Materials			(3,000)							
460 - Non-Consumable Items		(500)								
<u>2130 - Health Services</u>										
114 - Manager, Classified	(65,091)	(65,808)	(71,892)	0.52	(73,465)	0.52				
130 - Addl Salary	(987)									
210 - PERS	(17,517)	(17,446)	(20,389)		(19,601)					
220 - Social Security	(4,328)	(4,297)	(5,500)		(4,861)					
230 - Other Payroll Costs	(416)	(403)	(956)		(787)					
240 - Contractual Benefits	(8,568)	(9,418)	(8,559)		(9,771)					
310 - Instr/Prof/Tech Svcs	(1,700)	(542)			(1,000)					
340 - Travel		(81)	(150)		(150)					
390 - Other Prof/Tech Svcs			(1,508)							
410 - Consum Supplies & Materials	(1,253)	(3,402)	(2,000)		(3,150)					
460 - Non-Consumable Items	(3,600)		(1,000)							

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 251										
Expenditures										
<u>2150 - Speech Pathology Services</u>										
111 - Licensed Salaries					(36,045)	0.50				
210 - PERS					(9,617)					
220 - Social Security					(2,680)					
230 - Other Payroll Costs					(417)					
240 - Contractual Benefits					(9,000)					
<u>2240 - Instructional Staff Develop.</u>										
130 - Addl Salary	(746)									
210 - PERS	(154)									
220 - Social Security	(52)									
230 - Other Payroll Costs	(6)									
340 - Travel	(1,761)									
440 - Periodicals	(660)	(685)								
640 - Dues & Fees	(8,099)	(4,499)								
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges	(59,821)	(41,629)	(42,369)		(45,168)					
<u>2660 - Technology Services</u>										
112 - Classified Salaries	(38,818)	(39,899)								
130 - Addl Salary	(2,516)	(1,023)								
210 - PERS	(10,958)	(10,848)								
220 - Social Security	(3,162)	(3,131)								
230 - Other Payroll Costs	(278)	(290)								
240 - Contractual Benefits	(9,220)	(9,583)								
470 - Computer Software	(5,176)	(4,409)	(1,000)		(5,000)					
Fund 251 Expenditures Total	(1,032,871)	(879,639)	(905,983)	8.10	(942,963)	6.80				

253 – Farm to School

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 253 Resources										
3299 - Other Rest Grants in Aid	3,557		3,500		3,500					
Fund 253 Resources Total	3,557		3,500		3,500					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 253 Expenditures										
<u>3100 - Food Services</u>										
450 - Food	(3,557)		(3,500)		(3,500)					
Fund 253 Expenditures Total	(3,557)		(3,500)		(3,500)					

254 – Summer Learning

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 254										
Resources										
3299 - Other Rest Grants in Aid		33,850			92,600					
5400 - Beg Fund Balance										
Fund 254 Resources Total		33,850			92,600					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 254										
Expenditures										
<u>1400 - Summer School Programs</u>										
111 - Licensed Salaries					(22,086)					
112 - Classified Salaries					(15,522)					
130 - Addl Salary		(587)								
210 - PERS		(172)			(10,800)					
220 - Social Security		(42)			(2,754)					
230 - Other Payroll Costs		(4)			(620)					
310 - Instr/Prof/Tech Svcs		(268)								
410 - Consum Supplies & Materials					(14,218)					
420 - Textbooks		(29,700)			(9,000)					
460 - Non-Consumable Items					(8,340)					
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges		(3,077)			(9,260)					
Fund 254 Expenditures Total		(33,850)			(92,600)					

256 – ESSER (Moved to Fund 234)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
Fund 256										
Resources										
4500 - Restricted Fed Revenue	8,218									
Fund 256 Resources Total	8,218									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 256										
Expenditures										
<u>2120 - Guidance Services</u>										
340 - Travel	(1,700)									
<u>2130 - Health Services</u>										
130 - Addl Salary	(2,919)									
210 - PERS	(774)									
220 - Social Security	(194)									
230 - Other Payroll Costs	(18)									
340 - Travel	(1,700)									
410 - Consum Supplies & Materials	(913)									
Fund 256 Expenditures Total	(8,218)									

259 – TAP Grant

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 259										
Resources										
3299 - Other Rest Grants in Aid	5,732	11,943	25,000							
5400 - Beg Fund Balance	(300)									
Fund 259 Resources Total	5,432	11,943	25,000							

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 259										
Expenditures										
<u>2540 - Operation & Maint. of Plant Svcs</u>										
340 - Travel	(1,175)	(525)								
380 - Non-Instr Prof/Tech Svcs	(2,057)	(11,418)	(25,000)							
<u>4150 - Building Acq. & Improv. Svcs</u>										
520 - Bldg Acquisition	(2,200)									
Fund 259 Expenditures Total	(5,432)	(11,943)	(25,000)							

260 – Public Purpose Energy

	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
Fund 260 Resources										
1990 - Miscellaneous	22,263	24,626	16,000		20,000					
5400 - Beg Fund Balance	119,254	34,772								
Fund 260 Resources Total	141,517	59,398	16,000		20,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 260 Expenditures										
<u>4150 - Building Acquis. & Improv. Svcs</u>										
520 - Bldg Acquisition	(5,889)	(135,388)								
530 - Other Bldg Improv	(100,856)		(11,000)		(15,000)					
<u>5200 - Transfers of Funds</u>										
710 - Fund Mods			(5,000)		(5,000)					
Fund 260 Expenditures Total	(106,745)	(135,388)	(16,000)		(20,000)					

276 – ASB Elementary

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
Fund 276										
Resources										
1500 - Earnings on Investments	24									
1700 - Extra Curricular	14,753	23,602	16,500		16,500					
9701-Beginning Fund Balance	21,438	21,871	27,000		30,887					
Fund 276 Resources Total	36,215	45,473	43,500		47,387					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 276										
Expenditures										
<u>1113 - Elementary Extracurricular</u>										
410 - Consum Supplies & Materials	(14,344)	(14,095)	(43,500)		(47,387)					
Fund 276 Expenditures Total	(14,344)	(14,095)	(43,500)		(47,387)					

277 – ASB Middle School

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 277										
Resources										
1500 - Earnings on Investments	33									
1700 - Extra Curricular	15,008	14,037	14,000		10,000					
9701-Beginning Fund Balance	27,344	25,944	26,000		25,287					
Fund 277 Resources Total	42,385	39,981	40,000		35,287					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 277										
Expenditures										
<u>1122 - Middle/Junior HS Extracurr.</u>										
410 - Consum Supplies & Materials	(16,441)	(11,155)	(40,000)		(35,287)					
Fund 277 Expenditures Total	(16,441)	(11,155)	(40,000)		(35,287)					

278 – ASB High School

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
Fund 278										
Resources										
1500 - Earnings on Investments	175	23								
1960 - Prior Year Exp Recovery	1,158									
1990 - Miscellaneous		235								
1700 - Extra Curricular	171,633	149,409	165,000		145,000					
9701-Beginning Fund Balance	143,531	145,954	135,000		135,000					
Fund 278 Resources Total	316,496	295,621	300,000		280,000					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 278										
Expenditures										
<u>1132 - High School Extracurricular</u>										
410 - Consum Supplies & Materials	(170,542)	(145,869)	(300,000)		(280,000)					
Fund 278 Expenditures Total	(170,542)	(145,869)	(300,000)		(280,000)					

280 – Sick Leave Liability Fund

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE	2026-27 PROPOSED FTE	2026-27 APPROVED FTE	2026-27 ADOPTED FTE
Fund 280						
Resources						
5400 - Beg Fund Balance	500,000	500,000	500,000	500,000		
Fund 280 Resources Total	500,000	500,000	500,000	500,000		

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE	2026-27 PROPOSED FTE	2026-27 APPROVED FTE	2026-27 ADOPTED FTE
FUND 280						
Expenditures						
<u>6000 - CONTINGENCIES</u>						
810 - Planned Reserve			(500,000)	(500,000)		
Fund 280 Expenditures Total			(500,000)	(500,000)		

285 – Unemployment Liability Fund

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 285 Resources										
1970 - Svcs Provided Other Funds			44,495		44,495					
5400 - Beg Fund Balance	200,000	200,000	184,822		179,889					
Fund 285 Resources Total	200,000	200,000	229,317		224,384					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 285 Expenditures										
<u>2310 - Board of Education Services</u>										
230 - Other Payroll Costs		(17,673)	(229,317)		(224,384)					
Fund 285 Expenditures Total		(17,673)	(229,317)		(224,384)					

286 – Revenue Stabilization

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 286 Resources										
5400 - Beg Fund Balance	800,000	800,000	800,000		400,000					
Fund 286 Resources Total	800,000	800,000	800,000		400,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 286 Expenditures										
<u>5200 - Transfers of Funds</u>										
790 - Other Transfers			(5,000)							
<u>5400 - PERS UAL Payments</u>										
680 - PERS UAL Payments			(795,000)		(400,000)					
Fund 286 Expenditures Total			(800,000)		(400,000)					

290 – Equipment Replacement Fund

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 290 Resources										
5200 - Interfund Transfers	20,000	20,000	20,000		20,000					
5400 - Beg Fund Balance	183,343	175,820	186,412		209,108					
Fund 290 Resources Total	203,343	195,820	206,412		229,108					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 290 Expenditures										
<u>2540 - Operation & Maint. of Plant Svcs</u>										
460 - Non-Consumable Items		(4,086)								
540 - Depr Equip	(23,523)		(160,316)		(183,012)					
<u>2660 - Technology Services</u>										
480 - Computer Hardware	(4,000)									
550 - Depr Tech		(2,627)								
<u>6000 - CONTINGENCIES</u>										
810 - Planned Reserve			(46,096)		(46,096)					
Fund 290 Expenditures Total	(27,523)	(6,713)	(206,412)		(229,108)					

298 – High School Success

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 298										
Resources										
3299 - Other Rest Grants in Aid	216,500	250,120	220,035		229,684					
5400 - Beg Fund Balance										
Fund 298 Resources Total	216,500	250,120	220,035		229,684					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 298										
Expenditures										
<u>1121 - Middle/Junior HS Programs</u>										
111 - Licensed Salaries	(7,188)									
210 - PERS	(1,906)									
220 - Social Security	(536)									
230 - Other Payroll Costs	(50)									
240 - Contractual Benefits	(2,611)									
<u>1131 - High School Programs</u>										
111 - Licensed Salaries	(65,343)	(58,164)	(69,236)	1.12	(70,835)	1.12				
130 - Addl Salary	(9,331)	(8,912)	(21,851)		(21,734)					
210 - PERS	(19,023)	(17,796)	(25,910)		(25,669)					
220 - Social Security	(5,440)	(5,058)	(6,969)		(7,296)					
230 - Other Payroll Costs	(510)	(452)	(1,211)		(1,176)					
240 - Contractual Benefits	(17,238)	(15,722)	(15,008)		(16,780)					
310 - Instr/Prof/Tech Svcs	(390)	(536)	(250)							
320 - Property Svcs	(725)	(3,701)	(800)		(1,900)					
340 - Travel	(260)	(210)								
410 - Consum Supplies & Materials	(17,817)	(20,189)	(7,200)		(20,532)					
460 - Non-Consumable Items	(15,885)		(13,000)		(6,822)					
640 - Dues & Fees	(520)	(500)	(600)		(300)					
<u>1288 - Charter Schools</u>										
111 - Licensed Salaries		(8,491)	(10,389)	0.16	(9,096)	0.16				
210 - PERS		(2,251)	(2,946)		(2,427)					
220 - Social Security		(592)	(795)		(696)					
230 - Other Payroll Costs		(55)	(139)		(108)					
240 - Contractual Benefits		(2,880)	(2,144)		(1,540)					
360 - Charter School Pmts	(47,047)									
374 - Other Tuition	(1,125)	(12,543)	(20,057)		(20,057)					
410 - Consum Supplies & Materials			(500)		(500)					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 298										
Expenditures										
<u>1290 - Designated Programs</u>										
374 - Other Tuition			(2,500)							
<u>2120 - Guidance Services</u>										
111 - Licensed Salaries		(53,070)								
130 - Addl Salary		(1,117)								
210 - PERS		(14,365)								
220 - Social Security		(4,145)								
230 - Other Payroll Costs		(366)								
240 - Contractual Benefits		(9,000)								
<u>2240 - Instructional Staff Develop.</u>										
340 - Travel			(5,000)		(5,000)					
440 - Periodicals			(700)		(700)					
640 - Dues & Fees			(4,029)		(5,029)					
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges	(3,044)	(10,005)	(8,801)		(11,484)					
<u>2660 - Technology Services</u>										
460 - Non-Consumable Items	(510)									
Fund 298 Expenditures Total	(216,000)	(250,120)	(220,035)	1.30	(229,681)	1.28				

299 – Outdoor School

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
Fund 299										
Resources										
3299 - Other Rest Grants in Aid	38,733	43,258	44,475		33,746					
5400 - Beg Fund Balance	468									
Fund 299 Resources Total	39,201	43,258	44,475		33,747					

	2023-24	2024-25	2025-26		2026-27		2026-27		2026-27	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
FUND 299										
Expenditures										
<u>1121 - Middle/Junior High School Prog.</u>										
310 - Instr/Prof/Tech Svcs		(2,679)								
<u>1122 - Middle/Junior HS Extracurr.</u>										
130 - Addl Salary	(1,051)	(2,274)	(1,183)		(2,436)					
210 - PERS	(279)	(603)	(336)		(650)					
220 - Social Security	(77)	(172)	(90)		(184)					
230 - Other Payroll Costs	(7)	(15)	(16)		(29)					
340 - Travel	(29,997)	(32,098)	(41,950)		(29,548)					
410 - Consum Supplies & Materials	(265)	(212)	(500)		(500)					
<u>1288 - Charter Schools</u>										
360 - Charter School Pmts	(7,025)	(4,961)								
<u>2520 - Fiscal Services</u>										
690 - Grant Indirect Charges	(500)									
<u>2550 - Student Transportation Svcs</u>										
330 - Student Trans Svcs			(400)		(400)					
Fund 299 Expenditures Total	(39,201)	(43,014)	(44,475)		(33,747)					

Capital Projects Funds

Capital Projects Funds consist of various types of financial resources utilized in the acquiring or constructing of capital facilities.

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400 – Capital Projects/Improvements

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
Fund 400										
Resources										
1990 - Miscellaneous	26,590	260,940								
3101 - State School Fund		52,530	423,646		385,517					
5200 - Interfund Transfers	1,080,000	761,688	200,000		200,000					
5400 - Beg Fund Balance	2,427,413	3,052,016	1,805,469		1,938,102					
2102-ESD Apportionment		194,078	122,170							
Fund 400 Resources Total	3,534,004	4,321,251	2,551,285		2,523,619					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 400										
Expenditures										
<u>4120 - Site Acquisition & Develop. Svcs</u>										
510 - Land Acquisition	(681)		(1,300,000)		(1,300,000)					
<u>4150 - Building Acquis. & Improv. Svcs</u>										
320 - Property Svcs	(91,014)	(93,483)								
380 - Non-Instr Prof/Tech Svcs	(44,240)	(4,900)	(50,000)		(50,000)					
460 - Non-Consumable Items	(12,934)	(13,383)								
520 - Bldg Acquisition	(288,965)	(2,049,010)	(577,429)		(577,429)					
530 - Other Bldg Improv	(44,154)	(113,186)	(470,349)		(442,683)					
540 - Depr Equip			(80,816)		(80,816)					
640 - Dues & Fees			(250)		(250)					
<u>6000 - CONTINGENCIES</u>										
810 - Planned Reserve			(72,441)		(72,441)					
Fund 400 Expenditures Total	(481,988)	(2,273,962)	(2,551,285)		(2,523,619)					

401 – Seismic Grant

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 401 Resources										
3299 - Other Rest Grants in Aid	419,551	2,542,556	4,938,940		2,393,300					
5400 - Beg Fund Balance		(12,260)								
Fund 401 Resources Total	419,551	2,530,296	4,938,940		2,393,300					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 401 Expenditures										
<u>4150 - Building Acquis. & Improv. Svcs</u>										
520 - Bldg Acquisition	(431,811)	(2,530,055)	(4,938,940)		(2,393,300)					
Fund 401 Expenditures Total	(431,811)	(2,530,055)	(4,938,940)		(2,393,300)					

402 – Capital Transportation Replacement

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
Fund 402										
Resources										
1960 - Prior Year Exp Recovery		8,500								
3101 - State School Fund		122,561	104,739		130,090					
5200 - Interfund Transfers	104,739	104,739								
5400 - Beg Fund Balance	681,692	590,067	676,582		692,119					
Fund 402 Resources Total	786,431	825,867	781,321		822,209					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 FTE	2026-27 PROPOSED	2026-27 FTE	2026-27 APPROVED	2026-27 FTE	2026-27 ADOPTED	2026-27 FTE
FUND 402										
Expenditures										
<u>2550 - Student Transportation Services</u>										
520 - Bldg Acquisition		(5,000)	(300,000)		(300,000)					
564 - Bus & Capital Bus Improv	(196,364)	(144,285)	(150,000)		(190,888)					
<u>6000 - CONTINGENCIES</u>										
810 - Planned Reserve			(331,321)		(331,321)					
Fund 402 Expenditures Total	(196,364)	(149,285)	(781,321)		(822,209)					

403 - Turf Replacement

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 403										
Resources										
5200 - Interfund Transfers	685,000	85,000	85,000		75,000					
5400 - Beg Fund Balance		685,000	770,000		855,000					
Fund 403 Resources Total	685,000	770,000	855,000		930,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 403										
Expenditures										
<u>4150 - Building Acquis. & Improv. Svcs</u>										
530 - Other Bldg Improv			(855,000)		(930,000)					
Fund 403 Expenditures Total			(855,000)		(930,000)					

404 – Track Replacement

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
Fund 404 Resources										
3101 - State School Fund		220,425								
5200 - Interfund Transfers	255,000	78,000	55,000		55,000					
5400 - Beg Fund Balance		255,000	492,137		132,535					
Fund 404 Resources Total	255,000	553,425	547,137		187,535					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
FUND 404 Expenditures										
<u>4150 - Building Acquis. & Improv. Svcs</u>										
530 - Other Bldg Improv		(441,769)	(547,137)		(187,535)					
Fund 404 Expenditures Total		(441,769)	(547,137)		(187,535)					

405 – Gym Floor Replacement

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
Fund 405 Resources										
5200 - Interfund Transfers	120,000	143,000	43,000		20,000					
5400 - Beg Fund Balance		120,000	263,000		283,000					
Fund 405 Resources Total	120,000	263,000	306,000		303,000					

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
FUND 405 Expenditures										
<u>4150 - Building Acquis. & Improv. Svcs</u>										
520 - Bldg Acquisition			(306,000)		(303,000)					
Fund 405 Expenditures Total			(306,000)		(303,000)					

Budget Recap

The budget recap includes a summary of all revenue funds and a summary of all expenditure funds for the Fiscal Year 2026-2027 Budget.

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Budget Resources

Total: \$45,895,915

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
All Funds										
100 - General Fund	25,492,146	30,053,781	31,682,445		32,295,230					
201 - Grant Appropriation Fund			200,000		200,000					
202 - Early Retirement Fund	369,244	359,552	160,622		148,075					
203 - Insurance Liability Fund		262,884	315,968		315,968					
204 - Curriculum/Technology		86,611	286,111		418,180					
205 - DHS					80,000					
210 - PERS Liability Fund	1,264	712,042	1,165,094		867,764					
211 - CTE Pathway		21,309	12,808		7,730					
212 - WREN		23,623	10,700		12,700					
213 - LBLESD ESL		3,570	3,750		3,750					
214 - LBLESD Focused Prof.	4,529	5,000	5,000		5,000					
215 - Special Ed Admin		61,262	84,911		47,069					
216 - EIS		1,971	5,209		2,907					
217 - Early Literacy	31,915	65,496	72,448		65,099					
223 - AVID	8,165									
225 - Local Grants - Under	7,348	1,683	10,000		10,000					
227 - CTSO	1,040	1,565	700		700					
229 - Menstrual Dignity	3,028	2,225	2,225		3,025					
231 - Early Learning Hub	13,912	17,191	17,547		19,221					
233 - COPS		500,000								
234 - ESSER GRANTS	264,174									
235 - Kindness Grant	(2)	(2)								
236 - KP/OEBB Wellness Space	2,537									
237 - SRSA REAP		32,968								
239 - SPED Stipend Grant		7,134								
241 - Perkins Grant	17,497	18,707	9,963		9,963					
243 - IDEA 611	307,780	286,892	328,950		341,595					
244 - IDEA 619	3,332	1,126	1,284		800					
245 - SPR&I/IDEA EQUIPMENT	5,324									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
All Funds										
246 - Title I-A	140,407	153,753	188,022		161,841					
247 - Title II-A	16,039	6,638	24,754		16,789					
248 - Title IV-A	15,051	11,120	10,000		12,000					
249 - EL Outcomes Program			170,000		185,000					
250 - Food Service Fund	466,745	562,298	432,435		467,188					
251 - SIA	1,032,871	879,639	905,983		942,962					
253 - Farm to School	3,557		3,500		3,500					
254 - Summer Enrichment		33,850			92,600					
256 - ESSER/OYA_OHA COVID	8,218									
259 - TAP Grant	5,432	11,943	25,000							
260 - Public Purpose Energy	141,517	59,398	16,000		20,000					
276 - ASB Elementary	36,215	45,473	43,500		47,387					
277 - ASB Middle School	42,385	39,981	40,000		35,287					
278 - ASB High School	316,496	295,621	300,000		280,000					
280 - Sick Leave Liability Fund	500,000	500,000	500,000		500,000					
285 - Unemployment Liability	200,000	200,000	229,317		224,384					
286 - Revenue Stabilization	800,000	800,000	800,000		400,000					
290 - Equipment Replacement	203,343	195,820	206,412		229,108					
298 - Measure 98	216,500	250,120	220,035		229,684					
299 - Outdoor School	39,201	43,258	44,475		33,746					
400 - Capital	3,534,004	4,321,251	2,551,285		2,523,619					
401 - Seismic Grant - HS	419,551	2,530,296	4,938,940		2,393,300					
402 - Capital Transportation	786,431	825,867	781,321		822,209					
403 - TURF REPLACEMENT	685,000	770,000	855,000		930,000					
404 - TRACK REPLACEMENT	255,000	553,425	547,137		187,535					
405 - GYM FLOOR	120,000	263,000	306,000		303,000					
Budget Resources Total	36,517,195	45,879,341	48,514,851		45,895,915					

Budget Expenditures

Total: (\$45,895,915)

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	FTE	2026-27 PROPOSED	FTE	2026-27 APPROVED	FTE	2026-27 ADOPTED	FTE
All Funds										
100 - General Fund	(22,352,392)	(27,525,959)	(31,682,445)	75.71	(32,295,230)	77.92				
201 - Grant Appropriation Fund			(200,000)		(200,000)					
202 - Early Retirement Fund	(9,692)	(201,478)	(160,622)		(148,075)					
203 - Insurance Liability Fund			(315,968)		(315,968)					
204 - Curriculum/Technology			(286,111)		(418,180)					
205 - DHS					(80,000)	0.50				
210 - PERS Liability Fund			(1,165,094)		(867,764)					
211 - CTE Pathway		(21,310)	(12,808)		(7,730)					
212 - WREN		(23,355)	(10,700)		(12,700)					
213 - LBLESD ESL		(3,570)	(3,750)		(3,750)					
214 - LBLESD Focused Prof. Learning	(4,529)	(5,000)	(5,000)		(5,000)					
215 - Special Ed Admin Grant/YTP		(35,602)	(84,911)	0.94	(47,069)	0.94				
216 - EIS		(1,971)	(5,209)		(2,907)					
217 - Early Literacy	(31,915)	(65,497)	(72,448)	1.19	(65,099)	0.94				
223 - AVID	(8,165)									
225 - Local Grants - Under \$5000	(7,160)	(193)	(10,000)		(10,000)					
227 - CTSO	(225)	(720)	(700)		(700)					
229 - Menstrual Dignity	(3,028)	(2,225)	(2,225)		(3,025)					
231 - Early Learning Hub Grant/KPI	(13,912)	(17,191)	(17,547)		(19,221)					
233 - COPS		(500,000)								
234 - ESSER GRANTS	(264,174)									
236 - KP/OEBB Wellness Space	(2,537)									
237 - SRSA REAP		(32,968)								
239 - SPED Stipend Grant		(7,134)								
241 - Perkins Grant	(17,498)	(18,708)	(9,963)		(9,963)					
243 - IDEA 611	(307,780)	(286,892)	(328,950)	3.30	(341,595)	3.26				
244 - IDEA 619	(3,332)	(1,126)	(1,284)		(800)					
245 - SPR&I/IDEA EQUIPMENT GRANT	(5,324)									

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET FTE		2026-27 PROPOSED FTE		2026-27 APPROVED FTE		2026-27 ADOPTED FTE	
All Funds										
246 - Title I-A	(140,407)	(153,753)	(188,022)	2.31	(161,841)	1.98				
247 - Title II-A	(16,039)	(6,638)	(24,754)		(16,789)					
248 - Title IV-A	(15,053)	(11,121)	(10,000)		(12,000)					
249 - EL Outcomes Program			(170,000)	0.94	(185,000)	0.25				
250 - Food Service Fund	(350,599)	(426,670)	(432,435)	4.00	(467,188)	4.24				
251 - SIA	(1,032,871)	(879,639)	(905,983)	8.09	(942,963)	6.79				
253 - Farm to School	(3,557)		(3,500)		(3,500)					
254 - Summer Enrichment Program		(33,850)			(92,601)					
256 - ESSER/OYA_OHA COVID	(8,218)									
259 - TAP Grant	(5,432)	(11,943)	(25,000)							
260 - Public Purpose Energy Fund	(106,745)	(135,388)	(16,000)		(20,000)					
276 - ASB Elementary	(14,344)	(14,095)	(43,500)		(47,387)					
277 - ASB Middle School	(16,441)	(11,155)	(40,000)		(35,287)					
278 - ASB High School	(170,542)	(145,869)	(300,000)		(280,000)					
280 - Sick Leave Liability Fund			(500,000)		(500,000)					
285 - Unemployment Liability Fund		(17,673)	(229,317)		(224,384)					
286 - Revenue Stabilization Fund			(800,000)		(400,000)					
290 - Equipment Replacement Fund	(27,523)	(6,713)	(206,412)		(229,108)					
298 - Measure 98	(216,500)	(250,120)	(220,035)	1.28	(229,681)	1.28				
299 - Outdoor School	(39,201)	(43,014)	(44,475)		(33,747)					
400 - Capital Projects/Improvements	(481,988)	(2,273,962)	(2,551,285)		(2,523,619)					
401 - Seismic Grant - HS Gymnasium	(431,811)	(2,530,055)	(4,938,940)		(2,393,300)					
402 - Capital Transportation Replacement	(196,364)	(149,285)	(781,321)		(822,209)					
403 - TURF REPLACEMENT			(855,000)		(930,000)					
404 - TRACK REPLACEMENT		(441,769)	(547,137)		(187,535)					
405 - GYM FLOOR REPLACEMENT			(306,000)		(303,000)					
Budget Expenditures Total	(26,305,295)	(36,293,610)	(48,514,851)	97.76	(45,895,915)	98.11				

Appendix

Required Public Notices

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Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Scio School District, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will be held at Scio School District, 38875 NW 1st Ave., Scio, OR 97374. The meeting will take place on Thursday, May 14, 2026 at 6:00 p.m. If necessary, a second meeting will be held Tuesday, May 19, 2026.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 06, 2026 at Scio School District between the hours of 8:00 a.m. and 4:00 p.m.

All budget meeting notices are posted on the district website at www.scio.k12.or.us. The meetings can be observed in person and virtually via Livestream by accessing the link: <https://scio.k12.or.us/board/online/>.