



# Ashland SD

Inspiring Learning for Life...

*PROPOSED*

*2026.2027 Budget*

# ASHLAND PUBLIC SCHOOLS

## JACKSON COUNTY SCHOOL DISTRICT #5

### MISSION STATEMENT

*Empowering students to be lifelong learners, responsible citizens, and stewards of the world.*

### BUDGET COMMITTEE

*Dave Dotterrer*

*Ann Gaffney*

*Kristin Milligan*

*Jeff Pelger*

*Serena Robinson*

*Rebecca Dyson, Board Member*

*Dan Ruby, Board Member*

*Russell Hatch, Board Member*

*Deltra Ferguson, Board Member*

*Jordan Rooklyn, Board Member*

### DISTRICT ADMINISTRATION

*Joseph Hattrick, Superintendent*

*Michelle Cuddeback, Assistant Superintendent*

*Steve Mitzel, Executive Director of Operations*

*April Harrison, Director of Student Services*

*Sherry Ely, Director of Business Services*

**Affidavit of Publication**  
**STATE OF OREGON, COUNTY OF JACKSON**

I, Charles Duncan, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

**TROGUE VALLEY**  
**TIMES**

a newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

**Acct Name:** ASHLAND SCHOOL DISTRICT

**PO Number:**

**Legal Description:** NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE ASHLAND SCHOOL DISTRICT #5 JACKSON COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2026 TO J

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

**5/06/26**

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

*Charles Duncan*

Signature

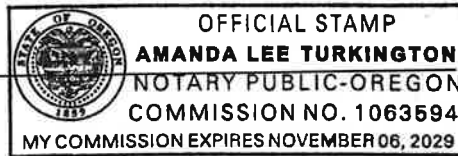
Dated at Medford, Oregon, this 6th day of May, 2026

AdName: 517699

State of Oregon, County of Jackson

Subscribed and Sworn to before me this 6th day of May, 20<sup>26</sup> by

*Amanda Lee Turkington*  
Notary Public for Oregon



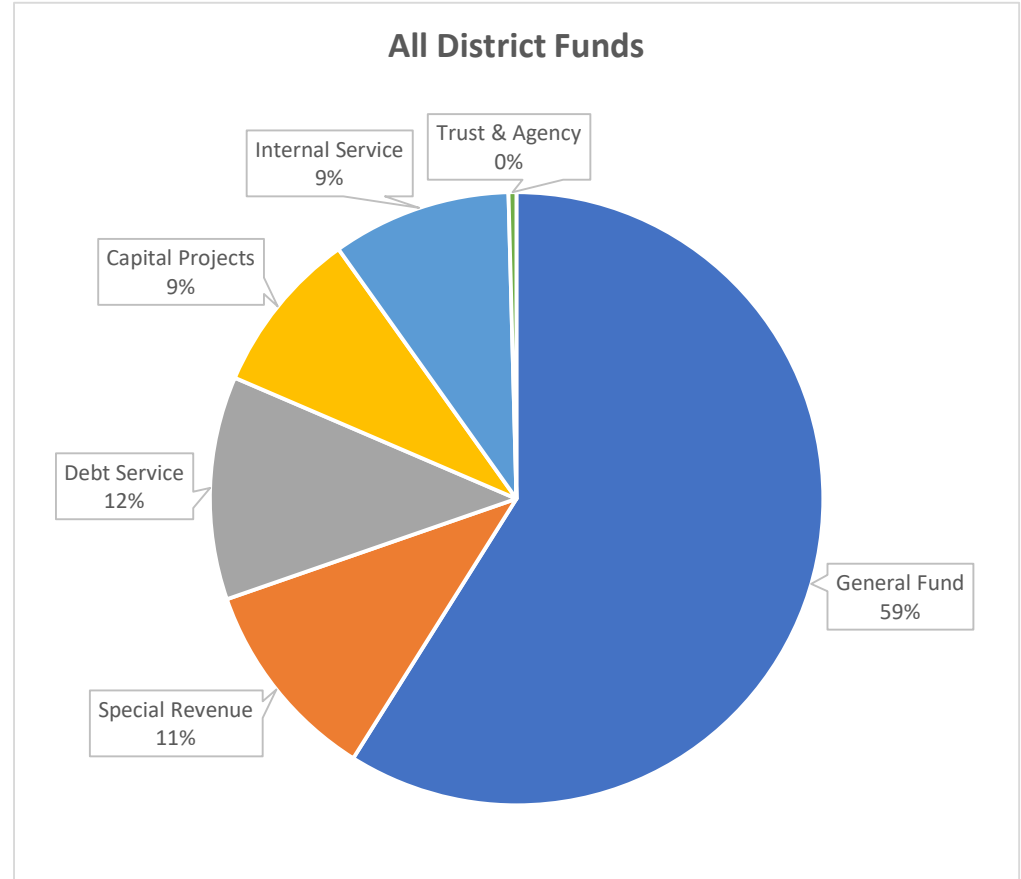
<p>No. _____</p> <p>in the _____ Court of the</p> <p style="text-align: center;"><b>STATE OF OREGON</b> for the <b>COUNTY OF JACKSON</b></p> <p style="text-align: center;"><b>AFFIDAVIT OF PUBLICATION</b></p> <p>Filed. _____</p> <p>By _____</p> <p>From the office of _____</p> <p>Attorney for _____</p>	
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**NOTICE OF BUDGET  
COMMITTEE MEETING**

A public meeting of the Budget Committee of the Ashland School District #5, Jackson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will be held on May 20, 2026, at 6:30 p.m. in the District Office Conference Room, 885 Siskiyou Boulevard, Ashland, Oregon 97520. 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 obtained on our website at [www.ashland.k12.or.us](http://www.ashland.k12.or.us) on May 20, 2026, or anytime thereafter; a hard copy will be available for inspection at 885 Siskiyou Boulevard, Ashland, between the hours of 8:30 a.m. and 4:00 p.m. A second meeting to continue deliberation of the Budget Committee will take place on May 27, 2026, at 6:30 p.m. in the District Office Conference Room, 885 Siskiyou Boulevard, Ashland, Oregon 97520. This notice is also published on our District website.

**ALL DISTRICT FUNDS**

<b>GENERAL FUND</b>		
Fund 100	\$	43,173,747
Fund 105	\$	817,151
Fund 110	\$	351,822
<b>Total General Fund</b>	<b>\$</b>	<b>44,342,720</b>
<b>SPECIAL REVENUE FUND</b>		
Federal Programs	\$	1,230,220
State and Local Programs	\$	2,254,036
Student Investment Account	\$	2,435,000
High School Success	\$	730,879
Food Service Program	\$	1,426,000
<b>Total Special Revenue</b>	<b>\$</b>	<b>8,076,135</b>
<b>DEBT SERVICE FUND</b>	<b>\$</b>	<b>8,860,000</b>
<b>CAPITAL PROJECTS FUND</b>		
Fund 401	\$	6,015,000
Fund 402	\$	43,773
Fund 403	\$	469,711
<b>Total Capital Projects</b>	<b>\$</b>	<b>6,528,484</b>
<b>INTERNAL SERVICE FUNDS</b>		
Health Insurance	\$	6,508,646
Unemployment	\$	186,000
Workers' Comp	\$	411,452
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>7,106,098</b>
<b>TRUST &amp; AGENCY FUNDS</b>	<b>\$</b>	<b>311,550</b>
<b>TOTAL ALL FUNDS</b>	<b>\$</b>	<b>75,224,987</b>



Jackson County School District 5  
Ashland School District Ashland, OR 97520

Resources Report

Fund 000	*Consolidated Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
1110	Ad Valorem Taxes Levied by District	24,913,780	25,007,819	25,400,000	0.00	26,000,000	0.00	0	0	0.00
1112	Prior Year Taxes	43,160	178,797	0	0.00	0	0.00	0	0	0.00
1120	Local Option Ad Valorem Taxes Levied	4,792,851	4,717,915	4,800,000	0.00	5,000,000	0.00	0	0	0.00
1123	Penalties and Interest on Local Option T	3,178	2,912	2,700	0.00	2,700	0.00	0	0	0.00
1130	Construction Excise Tax	136,555	131,517	150,000	0.00	125,000	0.00	0	0	0.00
1190	Penalties and Interest on Taxes	16,160	15,375	14,900	0.00	19,500	0.00	0	0	0.00
1311	Tuition From Individuals	4,978	0	0	0.00	0	0.00	0	0	0.00
1312	Tuition From Other Districts Within the S	60,626	43,044	50,000	0.00	50,000	0.00	0	0	0.00
1412	Transportation Fees From In State Distri	18,576	18,684	17,500	0.00	17,500	0.00	0	0	0.00
1510	Earnings on Investments	1,755,039	860,798	800,000	0.00	765,000	0.00	0	0	0.00
1610	Daily Sales	149,191	20,325	25,000	0.00	0	0.00	0	0	0.00
1630	Special Functions	952	11,686	0	0.00	0	0.00	0	0	0.00
1710	Admissions	54,800	42,146	50,567	0.00	46,312	0.00	0	0	0.00
1740	Fees	145,773	164,294	151,705	0.00	123,510	0.00	0	0	0.00
1750	Concessions	9	548	9	0.00	2,000	0.00	0	0	0.00
1760	Fundraising	117,583	152,514	123,085	0.00	112,981	0.00	0	0	0.00
1790	Other Extracurricular Activities	6,355	5,639	1,500	0.00	0	0.00	0	0	0.00
1910	Rentals	55,828	34,736	18,320	0.00	75,000	0.00	0	0	0.00
1920	Contributions & Donations/Private	339,099	1,284,909	855,205	0.00	1,344,985	0.00	0	0	0.00
1940	Services Provided Other LEAs	18,780	31,009	32,649	0.00	39,098	0.00	0	0	0.00
1960	Recovery of Prior Years Expenditure	122,353	204,951	15,000	0.00	126,231	0.00	0	0	0.00
1971	Unemployment Surcharge	55,900	50,918	65,000	0.00	50,000	0.00	0	0	0.00
1972	ER Health Contributions	6,581,922	6,164,827	7,956,664	0.00	5,144,415	0.00	0	0	0.00
1973	EE Health Contributions	689,924	648,763	700,000	0.00	450,000	0.00	0	0	0.00
1974	Retirees District Health Contributions	229,690	282,740	250,000	0.00	250,000	0.00	0	0	0.00
1975	Retirees Contributions	50,577	81,298	50,000	0.00	100,000	0.00	0	0	0.00
1977	Cobra Contributions	10,840	0	25,000	0.00	0	0.00	0	0	0.00
1978	Workers Comp	100,537	93,660	100,000	0.00	100,000	0.00	0	0	0.00
1980	Fees Charged To Grants	153,744	139,797	150,000	0.00	160,000	0.00	0	0	0.00
1990	Miscellaneous	284,481	316,621	191,347	0.00	126,477	0.00	0	0	0.00
1000	Revenue From Local Sources	40,913,241	40,708,240	41,996,151	0.00	40,230,709	0.00	0	0	0.00
2199	Other Intermediate Sources	566,357	838,930	430,000	0.00	620,000	0.00	0	0	0.00
2000	Revenue From County Sources	566,357	838,930	430,000	0.00	620,000	0.00	0	0	0.00
3101	State School Fund General Support	13,656,975	14,832,002	15,101,626	0.00	14,881,934	0.00	0	0	0.00
3103	Common School Fund	339,114	348,736	357,819	0.00	344,112	0.00	0	0	0.00
3222	State School Fund Transportation	0	0	185,000	0.00	190,000	0.00	0	0	0.00
3299	Other State Restricted Grants	6,112,286	6,483,221	6,265,727	0.00	6,571,404	0.00	0	0	0.00
3000	Revenue Form State Sources	20,108,375	21,663,958	21,910,172	0.00	21,987,450	0.00	0	0	0.00
4500	Restricted Revenue From Federal throug	1,508,603	1,475,168	1,892,299	0.00	606,105	0.00	0	0	0.00
4501	Title I	0	0	0	0.00	633,083	0.00	0	0	0.00
4511	School Nutrition-Breakfast	71,356	118,568	0	0.00	150,000	0.00	0	0	0.00
4512	School Nutrition-Lunch	307,072	580,477	0	0.00	500,000	0.00	0	0	0.00
4515	Summer Meal Program Federal Reimbu	0	19,010	0	0.00	0	0.00	0	0	0.00

## Resources Report

Fund 000	*Consolidated Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
4700	Federal Revenue/Intermediate Sources	0	0	10,000	0.00	10,000	0.00	0	0	0.00
4801	Federal Forest Fees	30,054	7,771	30,000	0.00	30,000	0.00	0	0	0.00
4900	Revenue For/On Behalf of District	49,621	0	0	0.00	0	0.00	0	0	0.00
4000	Revenue From Federal Sources	1,966,705	2,200,994	1,932,299	0.00	1,929,188	0.00	0	0	0.00
5150	Loan Receipts	0	5,120,000	14,880,000	0.00	0	0.00	0	0	0.00
5200	Interfund Transfers	104,186	525,000	675,000	0.00	295,000	0.00	0	0	0.00
5300	Sale of Fixed Assets	195,000	160,000	160,000	0.00	160,000	0.00	0	0	0.00
5400	Resources-Beginning Fund Bal	35,664,371	18,242,540	8,737,437	0.00	10,002,639	0.00	0	0	0.00
5000	*Revenue from Other Sources	35,963,557	24,047,540	24,452,437	0.00	10,457,639	0.00	0	0	0.00
<b>Total Fund 000</b>	<b>*Consolidated Funds</b>	<b>99,518,236</b>	<b>89,459,662</b>	<b>90,721,059</b>	<b>0.00</b>	<b>75,224,986</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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<b>Grand Totals:</b>	99,518,236	89,459,662	90,721,059	0.00	75,224,986	0.00	0	0	0.00
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Jackson County School District 5  
Ashland School District Ashland, OR 97520

Requirements Report

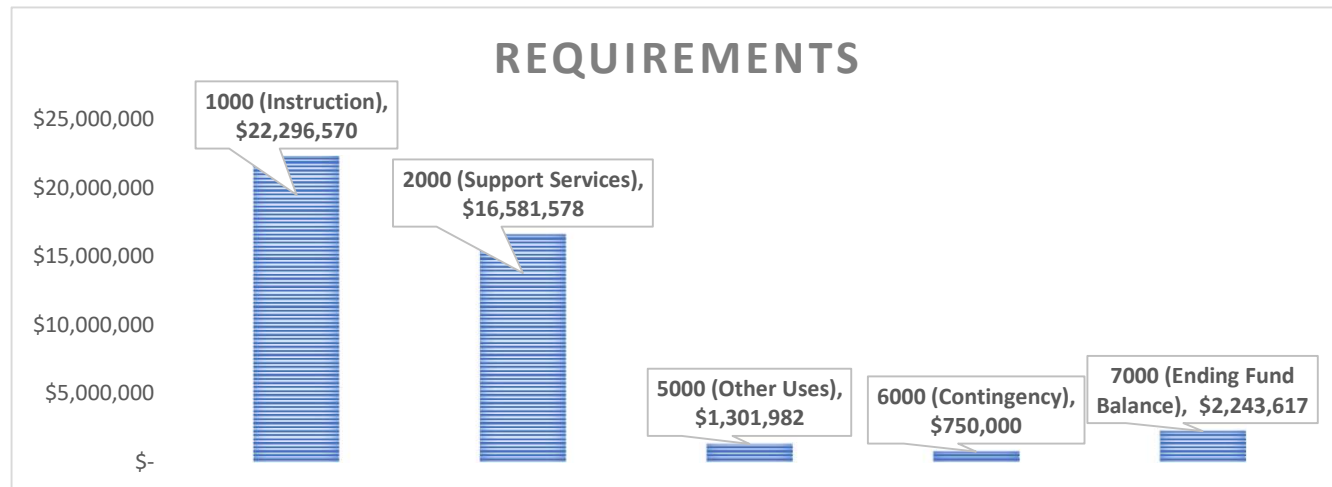
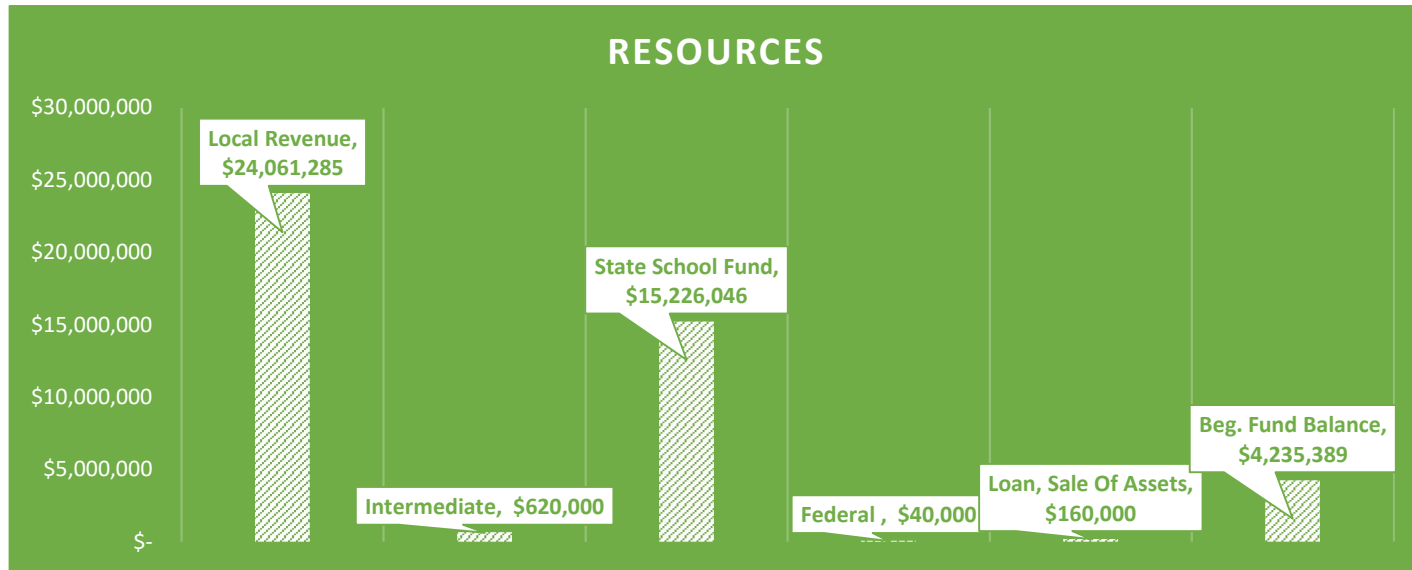
Fund 000	*Consolidated Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Function 0000	*Revenue/Asset/Liability									
100	*Salaries	23,972,632	22,269,075	22,145,506	314.78	23,031,115	319.24	0	0	0.00
200	*Employee Benefits	15,699,466	15,370,307	16,388,884	0.00	15,555,334	0.00	0	0	0.00
300	*Purchased Services	14,833,968	14,678,307	17,526,930	0.00	11,302,709	0.00	0	0	0.00
400	*Supplies & Materials	2,611,386	2,665,526	3,569,405	0.00	3,960,472	0.00	0	0	0.00
500	*Capital Outlay	14,004,513	14,663,631	3,547,058	0.00	4,215,893	0.00	0	0	0.00
600	*Other Objects	9,217,763	9,439,909	19,759,423	0.00	11,015,496	0.00	0	0	0.00
700	*Transfers	113,186	535,599	675,000	0.00	295,000	0.00	0	0	0.00
800	*Planned Reserves	0	0	7,108,853	0.00	5,848,968	0.00	0	0	0.00
<b>Total Fund 000</b>	<b>*Consolidated Funds</b>	<b>80,452,915</b>	<b>79,622,355</b>	<b>90,721,059</b>	<b>314.78</b>	<b>75,224,986</b>	<b>319.24</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	80,452,915	79,622,355	90,721,059	314.78	75,224,986	319.24	0	0	0.00

## GENERAL FUND

The General Fund (100) is the primary operating fund of the District  
 This includes the 105 (Fundraising) and 110 (Fees) Funds that are specific to each school  
 This funds is used to account for all unrestricted revenues received



**STATE SCHOOL FUND GRANT**

**2026-2027**

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

**Jackson County, Ashland SD 5 - 2041**

**2026-2027 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$17,400,000.00
Common School Fund	=	\$344,112.32
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$17,744,112.32</b>

**2026-2027 Experience Adjustment**

District Average Teacher Experience	=	12.46
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>-0.11</b>

**2026-2027 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,250,000.00
Transportation per ADMr Rank		12%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$875,000.00

**2026-2027 Extended ADMw**

**2026-2027 ADMw** 2,724.61

**2025-2026 ADMw** 2,782.72

**Extended ADMw** 2,782.72

**2026-2027 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -0.11 by \$25 then add \$4500 to the result = \$4,497.25  
Then multiply \$4,497.25 by the Extended ADMw 2782.7249 and then by the funding ratio 2.5922539943 = \$32,441,046.61

**2026-2027 Total Formula Revenue**

Add the General Purpose Grant \$32,441,046.61 to the Transportation Grant \$875,000.00 = \$33,316,046.61

**2026-2027 State School Fund Grant**

Subtract the Local Revenue \$17,744,112.32 from the Total Formula Revenue \$33,316,046.61 = \$15,571,934.29

**2026-2027 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$11,658

Total Formula Revenue per Extended ADMw = \$11,972

Charter Schools Rate( ORS 338.155 ) = \$11,907

**Payments**

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

**2026-2027 Extended ADMw**

**Ashland SD 5: District total extended ADMw for funding calculations**

	<b>2026-2027</b>		<b>2025-2026</b>	
ADMr:	2,350.00 X 1.00	2,350.00	2,400.59 X 1.00	2,400.59
Students in EL programs:	44.00 X 0.50	22.00	44.74 X 0.50	22.37
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
308 IEP Students capped at 11% of District ADMr:	258.50 X 1.00	258.50	264.06 X 1.00	264.06
Students on IEP Above 11% of ADMr:	18.60 X 1.00	18.60	18.60 X 1.00	18.60
Students in Poverty:	295.05 X 0.25	73.76	301.40 X 0.25	75.35
Students in Foster Care and Neglected/Delinquent:	7.00 X 0.25	1.75	7.00 X 0.25	1.75
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	<b>2026-2027 ADMw</b>	<b>2,724.61</b>	<b>2025-2026 ADMw</b>	<b>2,782.72</b>
	<b>Ashland SD 5 Extended ADMw</b>		<b>2,782.72</b>	

**Ashland SD 5 Extended ADMw 2,782.72**

Jackson County School District 5  
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100 General Fund</b>									
1110 Ad Valorem Taxes Levied by District	16,637,078	16,685,098	17,000,000	0.00	17,400,000	0.00	0	0	0.00
1112 Prior Year Taxes	43,160	178,797	0	0.00	0	0.00	0	0	0.00
1120 Local Option Ad Valorem Taxes Levied	4,792,851	4,717,915	4,800,000	0.00	5,000,000	0.00	0	0	0.00
1123 Penalties and Interest on Local Option T	3,178	2,912	2,700	0.00	2,700	0.00	0	0	0.00
1190 Penalties and Interest on Taxes	10,921	10,280	9,500	0.00	9,500	0.00	0	0	0.00
1311 Tuition From Individuals	4,978	0	0	0.00	0	0.00	0	0	0.00
1312 Tuition From Other Districts Within the S	60,626	43,044	50,000	0.00	50,000	0.00	0	0	0.00
1412 Transportation Fees From In State Distri	18,576	18,684	17,500	0.00	17,500	0.00	0	0	0.00
1510 Earnings on Investments	857,986	660,557	750,000	0.00	750,000	0.00	0	0	0.00
1740 Fees	1,050	2,010	1,200	0.00	1,000	0.00	0	0	0.00
1910 Rentals	55,828	34,736	18,320	0.00	75,000	0.00	0	0	0.00
1920 Contributions & Donations/Private	141	907,657	25,100	0.00	25,000	0.00	0	0	0.00
1940 Services Provided Other LEAs	6,131	16,154	20,000	0.00	25,000	0.00	0	0	0.00
1960 Recovery of Prior Years Expenditure	(12,367)	7,278	15,000	0.00	12,000	0.00	0	0	0.00
1980 Fees Charged To Grants	153,744	139,797	150,000	0.00	160,000	0.00	0	0	0.00
1990 Miscellaneous	83,508	91,806	115,050	0.00	100,000	0.00	0	0	0.00
<b>1000 Revenue From Local Sources</b>	<b>22,717,389</b>	<b>23,516,723</b>	<b>22,974,370</b>	<b>0.00</b>	<b>23,627,700</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2199 Other Intermediate Sources	532,048	819,410	365,000	0.00	620,000	0.00	0	0	0.00
<b>2000 Revenue From County Sources</b>	<b>532,048</b>	<b>819,410</b>	<b>365,000</b>	<b>0.00</b>	<b>620,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
3101 State School Fund General Support	13,652,197	14,832,002	15,101,626	0.00	14,881,934	0.00	0	0	0.00
3103 Common School Fund	339,114	348,736	357,819	0.00	344,112	0.00	0	0	0.00
3299 Other State Restricted Grants	65,766	4,500	0	0.00	0	0.00	0	0	0.00
<b>3000 Revenue Form State Sources</b>	<b>14,057,078</b>	<b>15,185,237</b>	<b>15,459,445</b>	<b>0.00</b>	<b>15,226,046</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
4700 Federal Revenue/Intermediate Sources	0	0	10,000	0.00	10,000	0.00	0	0	0.00
4801 Federal Forest Fees	30,054	7,771	30,000	0.00	30,000	0.00	0	0	0.00
<b>4000 Revenue From Federal Sources</b>	<b>30,054</b>	<b>7,771</b>	<b>40,000</b>	<b>0.00</b>	<b>40,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5150 Loan Receipts	0	2,124,189	11,880,000	0.00	0	0.00	0	0	0.00
5300 Sale of Fixed Assets	160,000	160,000	160,000	0.00	160,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	1,580,008	(2,003,785)	1,235,405	0.00	3,500,000	0.00	0	0	0.00
<b>5000 *Revenue from Other Sources</b>	<b>1,740,008</b>	<b>280,404</b>	<b>13,275,405</b>	<b>0.00</b>	<b>3,660,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 100 General Fund</b>	<b>39,076,576</b>	<b>39,809,545</b>	<b>52,114,220</b>	<b>0.00</b>	<b>43,173,747</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	39,076,576	39,809,545	52,114,220	0.00	43,173,747	0.00	0	0	0.00
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Jackson County School District 5  
Ashland School District Ashland, OR 97520

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund</b>	<b>100</b>	<b>General Fund</b>									
Function	1111	Primary, K-5									
100		*Salaries	4,182,609	3,492,186	3,427,142	48.08	3,244,970	43.71	0	0	0.00
200		*Employee Benefits	2,817,404	2,475,819	2,512,972	0.00	2,089,317	0.00	0	0	0.00
300		*Purchased Services	278,577	194,777	106,600	0.00	175,300	0.00	0	0	0.00
400		*Supplies & Materials	81,985	153,191	81,418	0.00	120,436	0.00	0	0	0.00
600		*Other Objects	285	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>1111</b>	<b>Primary, K-5</b>	<b>7,360,860</b>	<b>6,315,973</b>	<b>6,128,132</b>	<b>48.08</b>	<b>5,630,022</b>	<b>43.71</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1113	Elementary Extracurricular									
100		*Salaries	5,981	5,422	5,616	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	2,218	2,038	2,442	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	0	2,704	1,000	0.00	1,000	0.00	0	0	0.00
<b>Total Function</b>	<b>1113</b>	<b>Elementary Extracurricular</b>	<b>8,199</b>	<b>10,164</b>	<b>9,058</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1121	Middle School Programs									
100		*Salaries	2,394,235	2,236,819	1,982,717	26.15	2,198,782	29.01	0	0	0.00
200		*Employee Benefits	1,531,371	1,517,185	1,366,738	0.00	1,367,217	0.00	0	0	0.00
300		*Purchased Services	120,878	88,623	54,500	0.00	132,878	0.00	0	0	0.00
400		*Supplies & Materials	78,019	108,093	101,358	0.00	152,400	0.00	0	0	0.00
600		*Other Objects	570	0	300	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>1121</b>	<b>Middle School Programs</b>	<b>4,125,072</b>	<b>3,950,719</b>	<b>3,505,613</b>	<b>26.15</b>	<b>3,851,278</b>	<b>29.01</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1122	Middle School Extracurricular									
100		*Salaries	157,312	161,194	170,573	0.00	144,898	0.88	0	0	0.00

Requirements Report

Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
<b>Fund 100</b>	<b>General Fund</b>									
200	*Employee Benefits	54,149	55,654	71,753	0.00	62,782	0.00	0	0	0.00
300	*Purchased Services	15,756	14,189	14,495	0.00	15,940	0.00	0	0	0.00
400	*Supplies & Materials	5,905	5,863	4,970	0.00	4,450	0.00	0	0	0.00
600	*Other Objects	285	270	135	0.00	635	0.00	0	0	0.00
<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>	<b>233,407</b>	<b>237,170</b>	<b>261,926</b>	<b>0.00</b>	<b>228,705</b>	<b>0.88</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1131</b>	<b>High School Programs</b>									
100	*Salaries	3,111,898	2,898,565	3,126,470	38.66	3,359,967	41.67	0	0	0.00
200	*Employee Benefits	1,890,261	1,851,665	2,030,885	0.00	2,268,673	0.00	0	0	0.00
300	*Purchased Services	188,060	194,472	95,900	0.00	200,440	0.00	0	0	0.00
400	*Supplies & Materials	110,846	140,676	315,354	0.00	221,910	0.00	0	0	0.00
600	*Other Objects	1,623	(25)	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>5,302,687</b>	<b>5,085,353</b>	<b>5,568,609</b>	<b>38.66</b>	<b>6,050,990</b>	<b>41.67</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>									
100	*Salaries	459,181	418,601	510,220	2.00	435,833	2.00	0	0	0.00
200	*Employee Benefits	143,026	134,327	246,832	0.00	216,625	0.00	0	0	0.00
300	*Purchased Services	149,208	181,009	106,560	0.00	108,463	0.00	0	0	0.00
400	*Supplies & Materials	39,163	44,982	76,400	0.00	53,022	0.00	0	0	0.00
600	*Other Objects	19,831	10,416	5,400	0.00	5,670	0.00	0	0	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>810,409</b>	<b>789,334</b>	<b>945,412</b>	<b>2.00</b>	<b>819,613</b>	<b>2.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1210</b>	<b>Talented and Gifted (TAG)</b>									
100	*Salaries	5,000	6,000	2,130	0.00	6,000	0.00	0	0	0.00
200	*Employee Benefits	1,841	2,393	895	0.00	2,390	0.00	0	0	0.00
400	*Supplies & Materials	270	541	545	0.00	1,000	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
<b>Fund 100</b>	<b>General Fund</b>										
Total Function	1210 Talented and Gifted (TAG)	7,111	8,934	3,570	0.00	9,390	0.00	0	0	0.00	
Function	1220 Restrictive Programs for Students W/ Disabilities										
100	*Salaries	42,235	36,431	44,920	1.31	15,950	0.44	0	0	0.00	
200	*Employee Benefits	24,518	29,056	39,485	0.00	11,020	0.00	0	0	0.00	
Total Function	1220 Restrictive Programs for Students W/ Disabilities	66,754	65,487	84,405	1.31	26,969	0.44	0	0	0.00	
Function	1227 Extended School Year Programs										
100	*Salaries	3,031	1,793	0	0.00	0	0.00	0	0	0.00	
200	*Employee Benefits	1,283	688	0	0.00	0	0.00	0	0	0.00	
300	*Purchased Services	0	480	480	0.00	2,000	0.00	0	0	0.00	
Total Function	1227 Extended School Year Programs	4,314	2,961	480	0.00	2,000	0.00	0	0	0.00	
Function	1250 Programs for Students with Disabilities										
100	*Salaries	2,022,314	2,104,539	1,934,664	40.75	2,083,847	40.00	0	0	0.00	
200	*Employee Benefits	1,415,984	1,533,983	1,727,207	0.00	1,409,069	0.00	0	0	0.00	
300	*Purchased Services	134,549	653,383	92,400	0.00	121,008	0.00	0	0	0.00	
400	*Supplies & Materials	18,398	14,474	15,250	0.00	2,775	0.00	0	0	0.00	
Total Function	1250 Programs for Students with Disabilities	3,591,245	4,306,378	3,769,521	40.75	3,616,698	40.00	0	0	0.00	
Function	1280 Alternative Education										
100	*Salaries	1,081,469	938,738	986,639	12.07	1,141,980	14.96	0	0	0.00	
200	*Employee Benefits	686,160	641,328	688,819	0.00	731,587	0.00	0	0	0.00	
300	*Purchased Services	38,399	39,249	24,000	0.00	29,050	0.00	0	0	0.00	
400	*Supplies & Materials	79,999	10,978	18,425	0.00	16,312	0.00	0	0	0.00	
600	*Other Objects	437	366	250	0.00	263	0.00	0	0	0.00	

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100</b>	<b>General Fund</b>									
Total Function 1280	Alternative Education	1,886,464	1,630,660	1,718,133	12.07	1,919,191	14.96	0	0	0.00
Function 1291	English Second Language Programs									
100	*Salaries	137,432	70,451	70,583	0.81	80,464	0.87	0	0	0.00
200	*Employee Benefits	77,048	47,241	46,621	0.00	48,933	0.00	0	0	0.00
300	*Purchased Services	6,554	5,413	181,800	0.00	8,818	0.00	0	0	0.00
400	*Supplies & Materials	1,668	1,400	1,400	0.00	2,500	0.00	0	0	0.00
Total Function 1291	English Second Language Programs	222,701	124,505	300,404	0.81	140,714	0.87	0	0	0.00
Function 1400	Summer School Programs									
100	*Salaries	0	1,772	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	0	706	0	0.00	0	0.00	0	0	0.00
Total Function 1400	Summer School Programs	0	2,477	0	0.00	0	0.00	0	0	0.00
Major Function 1000		23,619,223	22,530,117	22,295,263	169.83	22,296,570	173.53	0	0	0.00
Function 2110	Attendance and Social Work Services									
100	*Salaries	25,618	30,254	32,935	1.00	36,540	1.00	0	0	0.00
200	*Employee Benefits	22,792	29,455	35,053	0.00	29,697	0.00	0	0	0.00
300	*Purchased Services	282	597	200	0.00	0	0.00	0	0	0.00
Total Function 2110	Attendance and Social Work Services	48,692	60,307	68,188	1.00	66,237	1.00	0	0	0.00
Function 2120	Guidance Services									
100	*Salaries	450,582	438,828	490,305	7.00	443,831	6.10	0	0	0.00
200	*Employee Benefits	318,898	303,596	351,871	0.00	265,592	0.00	0	0	0.00
300	*Purchased Services	24,341	1,580	500	0.00	1,000	0.00	0	0	0.00
400	*Supplies & Materials	1,469	25	600	0.00	550	0.00	0	0	0.00

## Requirements Report

Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
<b>Fund 100 General Fund</b>										
Total Function 2120	Guidance Services	795,290	744,028	843,276	7.00	710,972	6.10	0	0	0.00
Function 2130	Health Services									
100	*Salaries	0	106,185	312,222	3.67	132,167	1.80	0	0	0.00
200	*Employee Benefits	0	51,186	162,133	0.00	86,826	0.00	0	0	0.00
300	*Purchased Services	310,403	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	130	42	175	0.00	1,000	0.00	0	0	0.00
Total Function 2130	Health Services	310,533	157,414	474,530	3.67	219,993	1.80	0	0	0.00
Function 2140	Psychological Services									
100	*Salaries	0	0	83,905	1.00	112,797	1.00	0	0	0.00
200	*Employee Benefits	0	0	33,553	0.00	72,973	0.00	0	0	0.00
300	*Purchased Services	51,036	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	3,152	154	154	0.00	1,000	0.00	0	0	0.00
Total Function 2140	Psychological Services	54,188	154	117,612	1.00	186,770	1.00	0	0	0.00
Function 2150	Speech Pathology & Audiology Services									
100	*Salaries	146,795	72,122	77,782	1.75	30,909	0.88	0	0	0.00
200	*Employee Benefits	112,910	75,191	55,704	0.00	28,670	0.00	0	0	0.00
300	*Purchased Services	120	(147,494)	143,000	0.00	455,000	0.00	0	0	0.00
400	*Supplies & Materials	5,177	180	425	0.00	2,700	0.00	0	0	0.00
Total Function 2150	Speech Pathology & Audiology Services	265,003	0	276,911	1.75	517,280	0.88	0	0	0.00
Function 2190	Service Direction, Student Support Services									
100	*Salaries	300,007	297,169	294,675	2.75	292,626	2.90	0	0	0.00
200	*Employee Benefits	189,740	187,549	212,194	0.00	172,598	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100</b>	<b>General Fund</b>										
300	*Purchased Services		15,495	6,416	12,671	0.00	20,600	0.00	0	0	0.00
400	*Supplies & Materials		6,032	1,244	950	0.00	5,000	0.00	0	0	0.00
600	*Other Objects		484	200	200	0.00	1,500	0.00	0	0	0.00
<b>Total Function 2190</b>	<b>Service Direction, Student Support Services</b>		<b>511,758</b>	<b>492,578</b>	<b>520,690</b>	<b>2.75</b>	<b>492,324</b>	<b>2.90</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2210</b>	<b>Improvement of Instruction Services</b>										
100	*Salaries		60,667	111,692	69,602	0.40	74,363	0.40	0	0	0.00
200	*Employee Benefits		36,296	68,342	42,837	0.00	37,808	0.00	0	0	0.00
300	*Purchased Services		3,591	125	150	0.00	6,000	0.00	0	0	0.00
400	*Supplies & Materials		2,070	595	3,500	0.00	3,500	0.00	0	0	0.00
<b>Total Function 2210</b>	<b>Improvement of Instruction Services</b>		<b>102,623</b>	<b>180,754</b>	<b>116,089</b>	<b>0.40</b>	<b>121,672</b>	<b>0.40</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2220</b>	<b>Library Services</b>										
100	*Salaries		218,243	134,521	137,745	3.70	97,791	2.70	0	0	0.00
200	*Employee Benefits		189,206	119,547	120,431	0.00	69,517	0.00	0	0	0.00
300	*Purchased Services		953	6,052	3,500	0.00	7,750	0.00	0	0	0.00
400	*Supplies & Materials		10,940	2,876	8,000	0.00	8,490	0.00	0	0	0.00
600	*Other Objects		41	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2220</b>	<b>Library Services</b>		<b>419,383</b>	<b>262,995</b>	<b>269,676</b>	<b>3.70</b>	<b>183,549</b>	<b>2.70</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2230</b>	<b>Assessment and Testing</b>										
300	*Purchased Services		4,840	2,322	2,200	0.00	2,800	0.00	0	0	0.00
400	*Supplies & Materials		86,317	(2,322)	84,650	0.00	88,000	0.00	0	0	0.00
<b>Total Function 2230</b>	<b>Assessment and Testing</b>		<b>91,157</b>	<b>0</b>	<b>86,850</b>	<b>0.00</b>	<b>90,800</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2240</b>	<b>Instructional Staff Development</b>										

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100</b>	<b>General Fund</b>										
100	*Salaries		14,788	505	139	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		5,871	190	62	0.00	0	0.00	0	0	0.00
300	*Purchased Services		64,794	7,745	12,372	0.00	46,100	0.00	0	0	0.00
400	*Supplies & Materials		2,275	0	200	0.00	0	0.00	0	0	0.00
600	*Other Objects		17,943	9,670	10,000	0.00	15,000	0.00	0	0	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>		<b>105,671</b>	<b>18,110</b>	<b>22,773</b>	<b>0.00</b>	<b>61,100</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2310</b>	<b>Board of Education Services</b>										
100	*Salaries		15,580	656	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		6,127	2,199	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		206,438	164,856	146,350	0.00	130,000	0.00	0	0	0.00
400	*Supplies & Materials		2,857	2,617	2,500	0.00	0	0.00	0	0	0.00
600	*Other Objects		103,353	109,713	72,705	0.00	120,842	0.00	0	0	0.00
<b>Total Function 2310</b>	<b>Board of Education Services</b>		<b>334,356</b>	<b>280,041</b>	<b>221,555</b>	<b>0.00</b>	<b>250,842</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2320</b>	<b>Executive Administration Services</b>										
100	*Salaries		293,146	281,445	287,570	2.00	298,927	2.00	0	0	0.00
200	*Employee Benefits		147,269	136,251	151,206	0.00	137,332	0.00	0	0	0.00
300	*Purchased Services		36,008	38,188	19,600	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		18,912	10,031	8,675	0.00	0	0.00	0	0	0.00
600	*Other Objects		2,638	3,485	2,800	0.00	0	0.00	0	0	0.00
<b>Total Function 2320</b>	<b>Executive Administration Services</b>		<b>497,973</b>	<b>469,400</b>	<b>469,851</b>	<b>2.00</b>	<b>436,259</b>	<b>2.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2410</b>	<b>Office of the Principal Services</b>										
100	*Salaries		1,867,164	1,761,990	1,779,929	22.49	1,843,378	22.16	0	0	0.00
200	*Employee Benefits		1,204,666	1,135,264	1,233,752	0.00	1,073,192	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100</b>	<b>General Fund</b>									
300	*Purchased Services	117,872	91,516	62,136	0.00	81,651	0.00	0	0	0.00
400	*Supplies & Materials	34,085	15,309	13,622	0.00	26,772	0.00	0	0	0.00
600	*Other Objects	9,083	4,297	250	0.00	250	0.00	0	0	0.00
<b>Total Function 2410</b>	<b>Office of the Principal Services</b>	<b>3,232,871</b>	<b>3,008,376</b>	<b>3,089,689</b>	<b>22.49</b>	<b>3,025,244</b>	<b>22.16</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2490</b>	<b>Other Support Services</b>									
100	*Salaries	117,974	78,929	86,631	1.00	0	0.00	0	0	0.00
200	*Employee Benefits	69,261	50,299	57,098	0.00	0	0.00	0	0	0.00
<b>Total Function 2490</b>	<b>Other Support Services</b>	<b>187,235</b>	<b>129,228</b>	<b>143,729</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2520</b>	<b>Fiscal Services</b>									
100	*Salaries	392,778	380,783	361,310	4.00	378,398	4.00	0	0	0.00
200	*Employee Benefits	260,535	241,973	232,093	0.00	204,428	0.00	0	0	0.00
300	*Purchased Services	48,063	15,948	14,950	0.00	12,050	0.00	0	0	0.00
400	*Supplies & Materials	62,039	60,941	61,250	0.00	66,500	0.00	0	0	0.00
600	*Other Objects	21,977	216,882	20,400	0.00	13,500	0.00	0	0	0.00
<b>Total Function 2520</b>	<b>Fiscal Services</b>	<b>785,392</b>	<b>916,526</b>	<b>690,003</b>	<b>4.00</b>	<b>674,876</b>	<b>4.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
100	*Salaries	1,222,840	1,283,222	1,374,274	26.25	1,597,223	29.25	0	0	0.00
200	*Employee Benefits	870,060	882,134	978,338	0.00	934,520	0.00	0	0	0.00
300	*Purchased Services	1,587,325	1,490,552	1,307,350	0.00	1,367,660	0.00	0	0	0.00
400	*Supplies & Materials	276,704	150,953	99,000	0.00	113,000	0.00	0	0	0.00
500	*Capital Outlay	0	34,895	0	0.00	8,908	0.00	0	0	0.00
600	*Other Objects	399,018	396,430	458,142	0.00	562,216	0.00	0	0	0.00
<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>4,355,947</b>	<b>4,238,184</b>	<b>4,217,104</b>	<b>26.25</b>	<b>4,583,527</b>	<b>29.25</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
<b>Fund</b>	<b>100</b>	<b>General Fund</b>									
Function	2543	Care & Upkeep of Grounds Services									
100		*Salaries	2,044	1,544	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	206	155	0	0.00	0	0.00	0	0	0.00
300		*Purchased Services	3,338	8,062	5,500	0.00	8,500	0.00	0	0	0.00
400		*Supplies & Materials	29,143	26,118	16,500	0.00	33,750	0.00	0	0	0.00
<b>Total Function</b>	<b>2543</b>	<b>Care &amp; Upkeep of Grounds Services</b>	<b>34,731</b>	<b>35,880</b>	<b>22,000</b>	<b>0.00</b>	<b>42,250</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2550	Student Transportation Services									
100		*Salaries	670,925	559,844	484,234	11.09	469,221	12.44	0	0	0.00
200		*Employee Benefits	464,006	414,903	413,842	0.00	309,751	0.00	0	0	0.00
300		*Purchased Services	121,695	90,055	106,300	0.00	71,800	0.00	0	0	0.00
400		*Supplies & Materials	291,927	176,026	142,000	0.00	163,790	0.00	0	0	0.00
500		*Capital Outlay	0	6,272	6,000	0.00	0	0.00	0	0	0.00
600		*Other Objects	38,601	190,319	38,000	0.00	47,599	0.00	0	0	0.00
<b>Total Function</b>	<b>2550</b>	<b>Student Transportation Services</b>	<b>1,587,154</b>	<b>1,437,419</b>	<b>1,190,376</b>	<b>11.09</b>	<b>1,062,161</b>	<b>12.44</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2640	Staff Services									
100		*Salaries	264,098	145,187	166,513	2.35	262,489	3.60	0	0	0.00
200		*Employee Benefits	162,887	92,256	104,142	0.00	1,181,261	0.00	0	0	0.00
300		*Purchased Services	52,001	45,892	188,500	0.00	119,825	0.00	0	0	0.00
400		*Supplies & Materials	30,000	33,105	28,100	0.00	31,500	0.00	0	0	0.00
600		*Other Objects	10,120	7,730	6,600	0.00	7,500	0.00	0	0	0.00
<b>Total Function</b>	<b>2640</b>	<b>Staff Services</b>	<b>519,107</b>	<b>324,170</b>	<b>493,855</b>	<b>2.35</b>	<b>1,602,575</b>	<b>3.60</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2660	Technology Services									

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100</b>	<b>General Fund</b>									
100	*Salaries	912,060	871,773	860,761	10.00	886,771	10.00	0	0	0.00
200	*Employee Benefits	603,474	534,048	542,782	0.00	486,219	0.00	0	0	0.00
300	*Purchased Services	144,138	140,859	113,100	0.00	113,100	0.00	0	0	0.00
400	*Supplies & Materials	356,447	422,984	544,800	0.00	470,800	0.00	0	0	0.00
600	*Other Objects	104,739	103,819	0	0.00	103,000	0.00	0	0	0.00
<b>Total Function 2660 Technology Services</b>		<b>2,120,858</b>	<b>2,073,483</b>	<b>2,061,443</b>	<b>10.00</b>	<b>2,059,889</b>	<b>10.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2700</b>	<b>Supplemental Retirement Program</b>									
100	*Salaries	30,891	40,815	39,150	0.00	31,526	0.00	0	0	0.00
200	*Employee Benefits	231,187	285,951	278,154	0.00	161,733	0.00	0	0	0.00
<b>Total Function 2700 Supplemental Retirement Program</b>		<b>262,078</b>	<b>326,766</b>	<b>317,304</b>	<b>0.00</b>	<b>193,259</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 2000</b>	<b>*Support Services</b>	<b>16,621,998</b>	<b>15,155,812</b>	<b>15,713,504</b>	<b>100.45</b>	<b>16,581,578</b>	<b>100.23</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 5120</b>	<b>Short-Term Debt Service</b>									
600	*Other Objects	0	0	10,220,000	0.00	1,031,982	0.00	0	0	0.00
<b>Total Function 5120 Short-Term Debt Service</b>		<b>0</b>	<b>0</b>	<b>10,220,000</b>	<b>0.00</b>	<b>1,031,982</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 5200</b>	<b>Transfers of Funds</b>									
700	*Transfers	6,484	500,000	650,000	0.00	270,000	0.00	0	0	0.00
<b>Total Function 5200 Transfers of Funds</b>		<b>6,484</b>	<b>500,000</b>	<b>650,000</b>	<b>0.00</b>	<b>270,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000</b>	<b>Other Uses</b>	<b>6,484</b>	<b>500,000</b>	<b>10,870,000</b>	<b>0.00</b>	<b>1,301,982</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 6000</b>	<b>Contingencies</b>									
800	*Planned Reserves	0	0	2,000,000	0.00	750,000	0.00	0	0	0.00
<b>Total Function 6000 Contingencies</b>		<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>0.00</b>	<b>750,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 6000</b>	<b>Contingencies</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>0.00</b>	<b>750,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 100 General Fund</b>										
Function 7000	Unappropriated Ending Fund Balance									
800	*Planned Reserves	0	0	1,235,453	0.00	2,243,617	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0	0	1,235,453	0.00	2,243,617	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0	0	1,235,453	0.00	2,243,617	0.00	0	0	0.00
<b>Total Fund 100</b>	<b>General Fund</b>	<b>40,247,705</b>	<b>38,185,929</b>	<b>52,114,220</b>	<b>270.29</b>	<b>43,173,747</b>	<b>273.75</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	40,247,705	38,185,929	52,114,220	270.29	43,173,747	273.75	0	0	0.00

# Youth Athletic and Academics Levy History

YAAL Collection History



# YAAL Expenditures

Program	2026.2027 Budget	2025.2026 Budget
1111- Primary Education	\$ 793,056	\$ 855,037
1113 - Elementary Extra Curricular		\$ 5,058
1121 - MS Programs	\$ 884,441	\$ 763,616
1122 - MS Extra Curricular	\$ 355,094	\$ 342,826
1131 - HS Programs	\$ 1,333,513	\$ 1,373,233
1132 - HS Extra Curricular	\$ 899,118	\$ 816,652
1210 - Talented and Gifted	\$ 8,360	\$ 3,025
1280 Alternative Education	\$ 217,426	\$ 143,841
1291 - English Second Language	\$ 127,286	\$ 126,229
2120 - Guidance Services	\$ 384,406	\$ 373,183
	\$ 5,002,700	\$ 4,802,700



119 Athletic Positions  
78 Activities Positions  
32 Academic FTE

**PROGRAMS SUPPORTED BY THE YAAL**

<b>Project</b>	<b>Description</b>
<b>0 Total</b>	General Teaching Staff, Counselors, etc.
<b>50 Total</b>	Department Heads
<b>500 Total</b>	General Athletics
<b>501 Total</b>	Football
<b>502 Total</b>	Girls Volleyball
<b>503 Total</b>	Boys Soccer
<b>504 Total</b>	Girls Soccer
<b>505 Total</b>	Cross Country
<b>506 Total</b>	Cheer
<b>507 Total</b>	Boys Basketball
<b>508 Total</b>	Girls Basketball
<b>509 Total</b>	Swimming
<b>510 Total</b>	Wrestling
<b>511 Total</b>	Baseball
<b>512 Total</b>	Softball
<b>513 Total</b>	Track
<b>514 Total</b>	Boys Tennis
<b>515 Total</b>	Girls Tennes
<b>516 Total</b>	Boys Golf
<b>517 Total</b>	Girls Golf
<b>518 Total</b>	Ultimate Frisbee
<b>522 Total</b>	Boys Volleyball
<b>525 Total</b>	Weight Room
<b>526 Total</b>	Intramurals
<b>527 Total</b>	Water Polo
<b>529 Total</b>	Snowboarding
<b>530 Total</b>	Alpine Ski
<b>531 Total</b>	Nordic Ski
<b>532 Total</b>	Crew
<b>533 Total</b>	Equestrian
<b>545 Total</b>	ASB Black Student Union
<b>546 Total</b>	ASB Native American Student Union
<b>547 Total</b>	ASB Asian Student Union
<b>548 Total</b>	ASB Latine and Hispanic Student Union
<b>551 Total</b>	Academic Advisors
<b>552 Total</b>	Yearbook
<b>553 Total</b>	Brain Bowl
<b>554 Total</b>	Scavenger Hunt
<b>555 Total</b>	Science Bowl
<b>556 Total</b>	Band
<b>557 Total</b>	Orchestra
<b>558 Total</b>	Choir
<b>559 Total</b>	Overall Music
<b>561 Total</b>	Debate
<b>562 Total</b>	Drama
<b>565 Total</b>	Leadership
<b>566 Total</b>	Math Bowl
<b>567 Total</b>	Model UN
<b>569 Total</b>	Newspaper
<b>578 Total</b>	Robotcs Club
<b>580 Total</b>	National Arts Honor Society
<b>587 Total</b>	QSA Club
<b>595 Total</b>	DECA
<b>803 Total</b>	Art Classes

Jackson County School District 5  
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 105 Fund-Raising (General Fund)</b>									
1710 Admissions	37,571	26,603	48,423	0.00	35,100	0.00	0	0	0.00
1740 Fees	27,879	36,091	29,058	0.00	31,077	0.00	0	0	0.00
1760 Fundraising	103,862	135,975	114,468	0.00	111,358	0.00	0	0	0.00
1790 Other Extracurricular Activities	80	113	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations/Private	97,966	60,111	93,231	0.00	98,230	0.00	0	0	0.00
1940 Services Provided Other LEAs	12,649	14,855	12,649	0.00	14,098	0.00	0	0	0.00
1990 Miscellaneous	15,480	20,154	13,916	0.00	15,177	0.00	0	0	0.00
1000 Revenue From Local Sources	295,488	293,901	311,745	0.00	305,040	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	393,576	438,936	118,093	0.00	512,111	0.00	0	0	0.00
5000 *Revenue from Other Sources	393,576	438,936	118,093	0.00	512,111	0.00	0	0	0.00
<b>Total Fund 105 Fund-Raising (General Fund)</b>	<b>689,064</b>	<b>732,836</b>	<b>429,838</b>	<b>0.00</b>	<b>817,151</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	689,064	732,836	429,838	0.00	817,151	0.00	0	0	0.00
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Jackson County School District 5  
Ashland School District Ashland, OR 97520

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 105</b>	<b>Fund-Raising (General Fund)</b>									
Function 1111	Primary, K-5									
300	*Purchased Services	1,145	1,589	400	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials	17,309	7,113	114,600	0.00	40,835	0.00	0	0	0.00
<b>Total Function 1111</b>	<b>Primary, K-5</b>	<b>18,454</b>	<b>8,702</b>	<b>115,000</b>	<b>0.00</b>	<b>45,835</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1113	Elementary Extracurricular									
400	*Supplies & Materials	367	34	3,100	0.00	2,845	0.00	0	0	0.00
<b>Total Function 1113</b>	<b>Elementary Extracurricular</b>	<b>367</b>	<b>34</b>	<b>3,100</b>	<b>0.00</b>	<b>2,845</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1121	Middle School Programs									
100	*Salaries	0	916	0	0.00	13,624	0.00	0	0	0.00
200	*Employee Benefits	0	161	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	3,781	2,111	7,050	0.00	8,988	0.00	0	0	0.00
400	*Supplies & Materials	9,870	19,937	21,000	0.00	132,415	0.00	0	0	0.00
600	*Other Objects	0	384	500	0.00	0	0.00	0	0	0.00
<b>Total Function 1121</b>	<b>Middle School Programs</b>	<b>13,650</b>	<b>23,509</b>	<b>28,550</b>	<b>0.00</b>	<b>155,027</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1122	Middle School Extracurricular									
100	*Salaries	500	4,504	0	0.00	8,715	0.00	0	0	0.00
200	*Employee Benefits	42	381	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	1,610	2,276	2,050	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials	9,563	6,275	17,250	0.00	45,076	0.00	0	0	0.00
600	*Other Objects	1,314	241	500	0.00	0	0.00	0	0	0.00
<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>	<b>13,030</b>	<b>13,677</b>	<b>19,800</b>	<b>0.00</b>	<b>58,791</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 105</b>	<b>Fund-Raising (General Fund)</b>										
Function 1131	High School Programs										
100	*Salaries		0	0	0	0.00	10,000	0.00	0	0	0.00
200	*Employee Benefits		0	0	0	0.00	843	0.00	0	0	0.00
300	*Purchased Services		2,626	3,382	2,626	0.00	13,661	0.00	0	0	0.00
400	*Supplies & Materials		21,128	26,322	37,002	0.00	99,107	0.00	0	0	0.00
600	*Other Objects		1,391	1,615	2,491	0.00	0	0.00	0	0	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>		<b>25,145</b>	<b>31,319</b>	<b>42,119</b>	<b>0.00</b>	<b>123,611</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1132	High School Extracurricular										
100	*Salaries		1,896	10,163	6,348	0.00	12,512	0.00	0	0	0.00
200	*Employee Benefits		753	4,018	2,666	0.00	8,562	0.00	0	0	0.00
300	*Purchased Services		39,951	62,432	45,164	0.00	149,810	0.00	0	0	0.00
400	*Supplies & Materials		96,300	82,614	112,973	0.00	193,055	0.00	0	0	0.00
600	*Other Objects		18,635	14,249	22,135	0.00	14,000	0.00	0	0	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>		<b>157,536</b>	<b>173,476</b>	<b>189,286</b>	<b>0.00</b>	<b>377,939</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1250	Programs for Students with Disabilities										
400	*Supplies & Materials		0	0	0	0.00	8,500	0.00	0	0	0.00
<b>Total Function 1250</b>	<b>Programs for Students with Disabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>8,500</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1280	Alternative Education										
100	*Salaries		0	0	0	0.00	1,500	0.00	0	0	0.00
300	*Purchased Services		0	1,144	0	0.00	499	0.00	0	0	0.00
400	*Supplies & Materials		700	2,179	15,093	0.00	11,935	0.00	0	0	0.00
<b>Total Function 1280</b>	<b>Alternative Education</b>		<b>700</b>	<b>3,323</b>	<b>15,093</b>	<b>0.00</b>	<b>13,934</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 105</b>	<b>Fund-Raising (General Fund)</b>										
Major Function 1000			228,883	254,039	412,948	0.00	786,481	0.00	0	0	0.00
Function 2220	Library Services										
400	*Supplies & Materials		1,810	732	2,000	0.00	4,460	0.00	0	0	0.00
Total Function 2220	Library Services		1,810	732	2,000	0.00	4,460	0.00	0	0	0.00
Function 2240	Instructional Staff Development										
300	*Purchased Services		12,892	6,513	4,500	0.00	6,750	0.00	0	0	0.00
Total Function 2240	Instructional Staff Development		12,892	6,513	4,500	0.00	6,750	0.00	0	0	0.00
Function 2410	Office of the Principal Services										
400	*Supplies & Materials		0	150	3,490	0.00	4,045	0.00	0	0	0.00
Total Function 2410	Office of the Principal Services		0	150	3,490	0.00	4,045	0.00	0	0	0.00
Function 2490	Other Support Services										
400	*Supplies & Materials		847	6,085	2,000	0.00	2,476	0.00	0	0	0.00
Total Function 2490	Other Support Services		847	6,085	2,000	0.00	2,476	0.00	0	0	0.00
Major Function 2000	*Support Services		15,549	13,480	11,990	0.00	17,731	0.00	0	0	0.00
Function 3300	Community Services										
300	*Purchased Services		17	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		5,271	5,585	4,900	0.00	12,939	0.00	0	0	0.00
Total Function 3300	Community Services		5,288	5,585	4,900	0.00	12,939	0.00	0	0	0.00
Major Function 3000	*Enterprise & Community Services		5,288	5,585	4,900	0.00	12,939	0.00	0	0	0.00
Function 5300	Apportionment of Funds										
700	*Transfers		0	3,000	0	0.00	0	0.00	0	0	0.00
Total Function 5300	Apportionment of Funds		0	3,000	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 105 Fund-Raising (General Fund)</b>										
Major Function 5000	Other Uses	0	3,000	0	0.00	0	0.00	0	0	0.00
<b>Total Fund 105</b>	<b>Fund-Raising (General Fund)</b>	249,720	276,104	429,838	0.00	817,151	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	249,720	276,104	429,838	0.00	817,151	0.00	0	0	0.00

Jackson County School District 5  
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Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 110 Class Fees Fund (General Fund)</b>									
1710 Admissions	2,144	20	2,144	0.00	2,512	0.00	0	0	0.00
1740 Fees	112,715	118,683	121,447	0.00	89,733	0.00	0	0	0.00
1750 Concessions	9	548	9	0.00	2,000	0.00	0	0	0.00
1760 Fundraising	9,799	10,433	8,617	0.00	1,100	0.00	0	0	0.00
1790 Other Extracurricular Activities	1,477	1,607	1,500	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations/Private	32,076	27,979	38,272	0.00	21,900	0.00	0	0	0.00
1990 Miscellaneous	17,122	17,370	16,381	0.00	11,300	0.00	0	0	0.00
1000 Revenue From Local Sources	175,343	176,640	188,370	0.00	128,545	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	115,868	104,147	100,000	0.00	223,277	0.00	0	0	0.00
5000 *Revenue from Other Sources	115,868	104,147	100,000	0.00	223,277	0.00	0	0	0.00
<b>Total Fund 110 Class Fees Fund (General Fund)</b>	<b>291,211</b>	<b>280,788</b>	<b>288,370</b>	<b>0.00</b>	<b>351,822</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	291,211	280,788	288,370	0.00	351,822	0.00	0	0	0.00
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Jackson County School District 5  
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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 110</b>	<b>Class Fees Fund (General Fund)</b>										
Function 1111	Primary, K-5										
300	*Purchased Services		12,623	8,486	13,800	0.00	5,556	0.00	0	0	0.00
400	*Supplies & Materials		20,010	9,604	33,200	0.00	36,373	0.00	0	0	0.00
<b>Total Function 1111 Primary, K-5</b>			<b>32,632</b>	<b>18,089</b>	<b>47,000</b>	<b>0.00</b>	<b>41,929</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1121	Middle School Programs										
100	*Salaries		0	2,834	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		0	1,173	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		26,551	35,067	35,800	0.00	54,189	0.00	0	0	0.00
400	*Supplies & Materials		13,668	14,074	114,700	0.00	44,072	0.00	0	0	0.00
<b>Total Function 1121 Middle School Programs</b>			<b>40,218</b>	<b>53,149</b>	<b>150,500</b>	<b>0.00</b>	<b>98,261</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1122	Middle School Extracurricular										
300	*Purchased Services		7,425	2,303	1,500	0.00	1,000	0.00	0	0	0.00
400	*Supplies & Materials		1,514	935	0	0.00	445	0.00	0	0	0.00
600	*Other Objects		426	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1122 Middle School Extracurricular</b>			<b>9,366</b>	<b>3,238</b>	<b>1,500</b>	<b>0.00</b>	<b>1,445</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1131	High School Programs										
300	*Purchased Services		1,745	8,203	6,000	0.00	1,294	0.00	0	0	0.00
400	*Supplies & Materials		1,195	14,954	7,071	0.00	44,095	0.00	0	0	0.00
<b>Total Function 1131 High School Programs</b>			<b>2,940</b>	<b>23,156</b>	<b>13,071</b>	<b>0.00</b>	<b>45,389</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 1132	High School Extracurricular										
100	*Salaries		0	0	0	0.00	9,776	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 110</b>	<b>Class Fees Fund (General Fund)</b>									
200	*Employee Benefits	0	0	0	0.00	2,664	0.00	0	0	0.00
300	*Purchased Services	54,642	32,030	23,855	0.00	27,613	0.00	0	0	0.00
400	*Supplies & Materials	9,702	3,501	10,500	0.00	28,783	0.00	0	0	0.00
600	*Other Objects	686	1,578	720	0.00	4,983	0.00	0	0	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>65,031</b>	<b>37,108</b>	<b>35,075</b>	<b>0.00</b>	<b>73,819</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1280</b>	<b>Alternative Education</b>									
300	*Purchased Services	2,502	1,593	1,900	0.00	3,500	0.00	0	0	0.00
400	*Supplies & Materials	5,255	7,567	11,000	0.00	16,672	0.00	0	0	0.00
<b>Total Function 1280</b>	<b>Alternative Education</b>	<b>7,757</b>	<b>9,160</b>	<b>12,900</b>	<b>0.00</b>	<b>20,172</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 1000</b>		<b>157,944</b>	<b>143,901</b>	<b>260,046</b>	<b>0.00</b>	<b>281,015</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2220</b>	<b>Library Services</b>									
300	*Purchased Services	85	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	441	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2220</b>	<b>Library Services</b>	<b>526</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2230</b>	<b>Assessment and Testing</b>									
300	*Purchased Services	23,824	0	23,824	0.00	35,000	0.00	0	0	0.00
400	*Supplies & Materials	1,981	21,932	2,498	0.00	27,082	0.00	0	0	0.00
600	*Other Objects	0	0	2	0.00	0	0.00	0	0	0.00
<b>Total Function 2230</b>	<b>Assessment and Testing</b>	<b>25,805</b>	<b>21,932</b>	<b>26,324</b>	<b>0.00</b>	<b>62,082</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2240</b>	<b>Instructional Staff Development</b>									
300	*Purchased Services	0	0	2,000	0.00	4,333	0.00	0	0	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0.00</b>	<b>4,333</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2410</b>	<b>Office of the Principal Services</b>									

Requirements Report

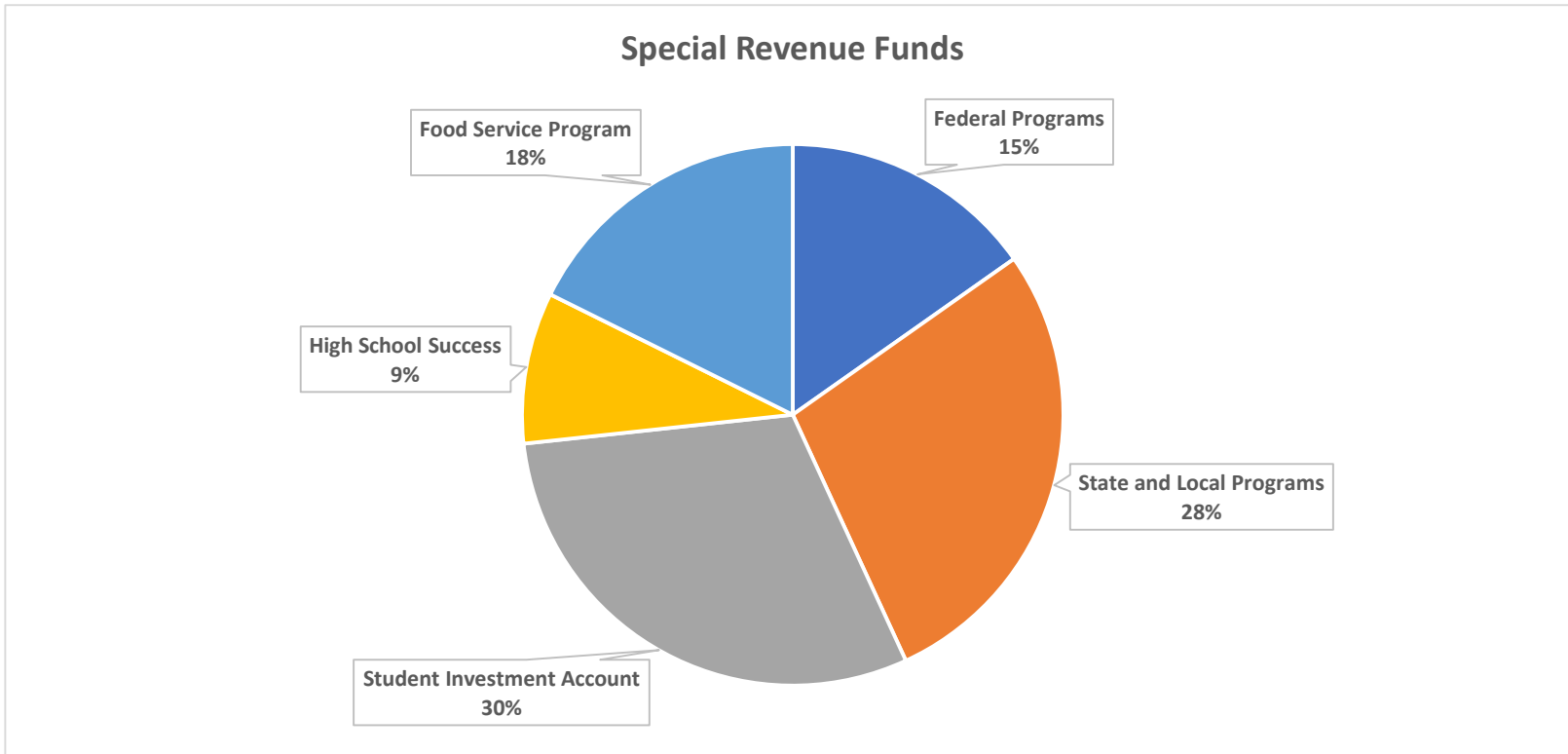
		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 110</b>	<b>Class Fees Fund (General Fund)</b>									
400	*Supplies & Materials	0	0	0	0.00	4,392	0.00	0	0	0.00
<b>Total Function 2410</b>	<b>Office of the Principal Services</b>	0	0	0	0.00	4,392	0.00	0	0	0.00
<b>Function 2550</b>	<b>Student Transportation Services</b>									
300	*Purchased Services	2,789	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2550</b>	<b>Student Transportation Services</b>	2,789	0	0	0.00	0	0.00	0	0	0.00
<b>Major Function 2000</b>	<b>*Support Services</b>	29,120	21,932	28,324	0.00	70,807	0.00	0	0	0.00
<b>Function 5300</b>	<b>Apportionment of Funds</b>									
700	*Transfers	0	599	0	0.00	0	0.00	0	0	0.00
<b>Total Function 5300</b>	<b>Apportionment of Funds</b>	0	599	0	0.00	0	0.00	0	0	0.00
<b>Major Function 5000</b>	<b>Other Uses</b>	0	599	0	0.00	0	0.00	0	0	0.00
<b>Total Fund 110</b>	<b>Class Fees Fund (General Fund)</b>	187,064	166,433	288,370	0.00	351,822	0.00	0	0	0.00

### Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	187,064	166,433	288,370	0.00	351,822	0.00	0	0	0.00

**SPECIAL REVENUE FUNDS**

Special Revenue Funds account for those funds that have a restricted purpose



<b>SPECIAL REVENUE FUND</b>	
Federal Programs	\$ 1,230,220
State and Local Programs	\$ 2,254,036
Student Investment Account	\$ 2,435,000
High School Success	\$ 730,879
Food Service Program	\$ 1,426,000
<b>Total Special Revenue</b>	<b>\$ 8,076,135</b>

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Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 200 Special Revenue Funds</b>									
1610 Daily Sales	149,191	20,325	25,000	0.00	0	0.00	0	0	0.00
1630 Special Functions	952	11,686	0	0.00	0	0.00	0	0	0.00
1710 Admissions	15,085	15,523	0	0.00	8,700	0.00	0	0	0.00
1740 Fees	4,128	7,511	0	0.00	1,700	0.00	0	0	0.00
1760 Fundraising	3,921	6,106	0	0.00	523	0.00	0	0	0.00
1790 Other Extracurricular Activities	4,798	3,919	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations/Private	67,673	158,013	498,602	0.00	925,855	0.00	0	0	0.00
1990 Miscellaneous	26,084	101,071	6,000	0.00	0	0.00	0	0	0.00
<b>1000 Revenue From Local Sources</b>	<b>271,833</b>	<b>324,154</b>	<b>529,602</b>	<b>0.00</b>	<b>936,778</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
2199 Other Intermediate Sources	34,310	19,519	65,000	0.00	0	0.00	0	0	0.00
<b>2000 Revenue From County Sources</b>	<b>34,310</b>	<b>19,519</b>	<b>65,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
3101 State School Fund General Support	4,778	0	0	0.00	0	0.00	0	0	0.00
3222 State School Fund Transportation	0	0	185,000	0.00	190,000	0.00	0	0	0.00
3299 Other State Restricted Grants	3,529,398	3,927,216	4,064,212	0.00	4,071,404	0.00	0	0	0.00
<b>3000 Revenue Form State Sources</b>	<b>3,534,176</b>	<b>3,927,216</b>	<b>4,249,212</b>	<b>0.00</b>	<b>4,261,404</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
4500 Restricted Revenue From Federal throug	1,508,603	1,475,168	1,892,299	0.00	606,105	0.00	0	0	0.00
4501 Title I	0	0	0	0.00	633,083	0.00	0	0	0.00
4511 School Nutrition-Breakfast	71,356	118,568	0	0.00	150,000	0.00	0	0	0.00
4512 School Nutrition-Lunch	307,072	580,477	0	0.00	500,000	0.00	0	0	0.00
4515 Summer Meal Program Federal Reimbu	0	19,010	0	0.00	0	0.00	0	0	0.00
4900 Revenue For/On Behalf of District	49,621	0	0	0.00	0	0.00	0	0	0.00
<b>4000 Revenue From Federal Sources</b>	<b>1,936,652</b>	<b>2,193,223</b>	<b>1,892,299</b>	<b>0.00</b>	<b>1,889,188</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5150 Loan Receipts	0	2,222,179	0	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	6,484	525,000	525,000	0.00	245,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	(1,237,655)	(1,851,052)	160,180	0.00	743,765	0.00	0	0	0.00
<b>5000 *Revenue from Other Sources</b>	<b>(1,231,171)</b>	<b>896,127</b>	<b>685,180</b>	<b>0.00</b>	<b>988,765</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 200 Special Revenue Funds</b>	<b>4,545,799</b>	<b>7,360,239</b>	<b>7,421,293</b>	<b>0.00</b>	<b>8,076,135</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	4,545,799	7,360,239	7,421,293	0.00	8,076,135	0.00	0	0	0.00

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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund</b>	<b>200</b>	<b>Special Revenue Funds</b>									
Function	1111	Primary, K-5									
100		*Salaries	482,772	529,218	479,576	8.84	531,227	9.45	0	0	0.00
200		*Employee Benefits	308,643	389,989	348,147	0.00	355,439	0.00	0	0	0.00
300		*Purchased Services	4,438	18,452	63,869	0.00	25,000	0.00	0	0	0.00
400		*Supplies & Materials	19,630	39,030	227,900	0.00	77,258	0.00	0	0	0.00
600		*Other Objects	1,273	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>1111</b>	<b>Primary, K-5</b>	<b>816,756</b>	<b>976,689</b>	<b>1,119,492</b>	<b>8.84</b>	<b>988,924</b>	<b>9.45</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1113	Elementary Extracurricular									
100		*Salaries	5,873	0	0	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	2,632	714	0	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>1113</b>	<b>Elementary Extracurricular</b>	<b>8,505</b>	<b>714</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1121	Middle School Programs									
100		*Salaries	30,960	32,340	28,424	0.38	23,994	0.75	0	0	0.00
200		*Employee Benefits	21,601	23,384	26,956	0.00	40,954	0.00	0	0	0.00
300		*Purchased Services	85,187	76,264	107,500	0.00	109,418	0.00	0	0	0.00
400		*Supplies & Materials	26,739	16,198	2,500	0.00	48,850	0.00	0	0	0.00
600		*Other Objects	1,924	860	500	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>1121</b>	<b>Middle School Programs</b>	<b>166,412</b>	<b>149,046</b>	<b>165,880</b>	<b>0.38</b>	<b>223,216</b>	<b>0.75</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1122	Middle School Extracurricular									
100		*Salaries	25,900	8,740	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	950	1,649	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 200</b>	<b>Special Revenue Funds</b>										
400	*Supplies & Materials		5,271	5,236	4,775	0.00	3,228	0.00	0	0	0.00
<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>		<b>32,120</b>	<b>15,624</b>	<b>4,775</b>	<b>0.00</b>	<b>3,228</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1131</b>	<b>High School Programs</b>										
100	*Salaries		226,851	269,439	306,828	3.67	348,144	4.83	0	0	0.00
200	*Employee Benefits		121,200	160,664	178,458	0.00	128,760	0.00	0	0	0.00
300	*Purchased Services		33,960	14,000	0	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials		78,879	57,616	532,588	0.00	725,540	0.00	0	0	0.00
600	*Other Objects		144	1,457	0	0.00	1,200	0.00	0	0	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>		<b>461,034</b>	<b>503,176</b>	<b>1,017,874</b>	<b>3.67</b>	<b>1,208,644</b>	<b>4.83</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>										
100	*Salaries		4,017	743	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		837	200	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		17,653	19,081	0	0.00	30,495	0.00	0	0	0.00
400	*Supplies & Materials		20,549	14,851	2,500	0.00	77,679	0.00	0	0	0.00
600	*Other Objects		7,720	4,437	0	0.00	25,435	0.00	0	0	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>		<b>50,776</b>	<b>39,312</b>	<b>2,500</b>	<b>0.00</b>	<b>133,609</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1250</b>	<b>Programs for Students with Disabilities</b>										
100	*Salaries		76,489	(3,119)	83,905	1.00	99,401	1.00	0	0	0.00
200	*Employee Benefits		52,961	59,604	66,221	0.00	57,692	0.00	0	0	0.00
300	*Purchased Services		7,613	2,848	0	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials		3,196	7,001	0	0.00	8,968	0.00	0	0	0.00
<b>Total Function 1250</b>	<b>Programs for Students with Disabilities</b>		<b>140,258</b>	<b>66,334</b>	<b>150,126</b>	<b>1.00</b>	<b>171,061</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
<b>Fund</b>	<b>200</b>	<b>Special Revenue Funds</b>									
Function	1272	Title IA									
100		*Salaries	346,995	462,218	336,022	5.87	303,302	4.94	0	0	0.00
200		*Employee Benefits	227,961	298,791	267,118	0.00	204,452	0.00	0	0	0.00
300		*Purchased Services	32,617	1,584	2,150	0.00	2,500	0.00	0	0	0.00
400		*Supplies & Materials	25,816	4,296	2,150	0.00	3,150	0.00	0	0	0.00
<b>Total Function 1272</b>		<b>Title IA</b>	<b>633,389</b>	<b>766,889</b>	<b>607,440</b>	<b>5.87</b>	<b>513,404</b>	<b>4.94</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1280	Alternative Education									
100		*Salaries	116,549	262,705	198,916	3.15	208,917	3.13	0	0	0.00
200		*Employee Benefits	95,032	208,493	242,307	0.00	162,518	0.00	0	0	0.00
300		*Purchased Services	15,434	26,870	27,000	0.00	10,744	0.00	0	0	0.00
400		*Supplies & Materials	82,768	17,348	24,541	0.00	27,213	0.00	0	0	0.00
600		*Other Objects	42,966	4,385	0	0.00	9,500	0.00	0	0	0.00
<b>Total Function 1280</b>		<b>Alternative Education</b>	<b>352,749</b>	<b>519,800</b>	<b>492,764</b>	<b>3.15</b>	<b>418,892</b>	<b>3.13</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1291	English Second Language Programs									
100		*Salaries	110,222	85,483	82,584	1.00	74,053	1.00	0	0	0.00
200		*Employee Benefits	74,060	60,582	61,013	0.00	46,887	0.00	0	0	0.00
300		*Purchased Services	384	2,795	5,000	0.00	1,000	0.00	0	0	0.00
400		*Supplies & Materials	1,794	940	0	0.00	5,500	0.00	0	0	0.00
<b>Total Function 1291</b>		<b>English Second Language Programs</b>	<b>186,460</b>	<b>149,801</b>	<b>148,597</b>	<b>1.00</b>	<b>127,441</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	1299	Other Programs									
400		*Supplies & Materials	669	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1299</b>		<b>Other Programs</b>	<b>669</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund</b>	<b>200</b>	<b>Special Revenue Funds</b>									
Function	1400	Summer School Programs									
100		*Salaries	0	0	0	0.00	56,520	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	18,363	0.00	0	0	0.00
400		*Supplies & Materials	0	0	0	0.00	41,934	0.00	0	0	0.00
Total Function	1400	Summer School Programs	0	0	0	0.00	116,818	0.00	0	0	0.00
Function	1410	Elementary Summer School									
100		*Salaries	0	0	0	0.00	83,500	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	27,129	0.00	0	0	0.00
Total Function	1410	Elementary Summer School	0	0	0	0.00	110,629	0.00	0	0	0.00
Function	1420	MS Summer School									
100		*Salaries	0	0	0	0.00	45,000	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	14,621	0.00	0	0	0.00
Total Function	1420	MS Summer School	0	0	0	0.00	59,621	0.00	0	0	0.00
Function	1430	HS Summer School									
100		*Salaries	0	0	0	0.00	47,500	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	15,433	0.00	0	0	0.00
Total Function	1430	HS Summer School	0	0	0	0.00	62,933	0.00	0	0	0.00
Major Function	1000		2,849,127	3,187,385	3,709,448	23.91	4,138,417	25.09	0	0	0.00
Function	2110	Attendance and Social Work Services									
100		*Salaries	12,612	0	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	9,086	0	0	0.00	0	0.00	0	0	0.00
Total Function	2110	Attendance and Social Work Services	21,698	0	0	0.00	0	0.00	0	0	0.00

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		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
<b>Fund</b>	<b>200</b>	<b>Special Revenue Funds</b>									
Function	2112	Attendance Services									
100		*Salaries	0	0	0	0.00	30,236	1.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	21,715	0.00	0	0	0.00
<b>Total Function 2112</b>		<b>Attendance Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>51,952</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2120	Guidance Services									
100		*Salaries	321,547	354,340	411,243	5.00	533,857	6.10	0	0	0.00
200		*Employee Benefits	190,225	246,509	284,666	0.00	229,338	0.00	0	0	0.00
300		*Purchased Services	0	43,062	0	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	1,059	304	0	0.00	6,706	0.00	0	0	0.00
<b>Total Function 2120</b>		<b>Guidance Services</b>	<b>512,831</b>	<b>644,215</b>	<b>695,909</b>	<b>5.00</b>	<b>769,901</b>	<b>6.10</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2130	Health Services									
100		*Salaries	268,471	220,389	48,270	0.50	29,820	0.30	0	0	0.00
200		*Employee Benefits	160,967	147,134	83,511	0.00	14,826	0.00	0	0	0.00
300		*Purchased Services	335	0	0	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	0	0	53,869	0.00	0	0.00	0	0	0.00
<b>Total Function 2130</b>		<b>Health Services</b>	<b>429,773</b>	<b>367,523</b>	<b>185,650</b>	<b>0.50</b>	<b>44,646</b>	<b>0.30</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2140	Psychological Services									
100		*Salaries	169,342	219,656	145,718	1.50	125,500	1.20	0	0	0.00
200		*Employee Benefits	102,494	165,338	150,261	0.00	90,744	0.00	0	0	0.00
300		*Purchased Services	0	0	0	0.00	5,000	0.00	0	0	0.00
<b>Total Function 2140</b>		<b>Psychological Services</b>	<b>271,837</b>	<b>384,994</b>	<b>295,979</b>	<b>1.50</b>	<b>221,244</b>	<b>1.20</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2150	Speech Pathology & Audiology Services									
100		*Salaries	178,057	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 200</b>	<b>Special Revenue Funds</b>										
200	*Employee Benefits		74,395	0	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		64,519	56,700	23,921	0.00	34,197	0.00	0	0	0.00
<b>Total Function 2150</b>	<b>Speech Pathology &amp; Audiology Services</b>		<b>316,971</b>	<b>56,700</b>	<b>23,921</b>	<b>0.00</b>	<b>34,197</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2190</b>	<b>Service Direction, Student Support Services</b>										
100	*Salaries		5,799	0	0	0.00	38,286	0.25	0	0	0.00
200	*Employee Benefits		3,212	0	0	0.00	19,764	0.00	0	0	0.00
<b>Total Function 2190</b>	<b>Service Direction, Student Support Services</b>		<b>9,011</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>58,050</b>	<b>0.25</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2210</b>	<b>Improvement of Instruction Services</b>										
100	*Salaries		283,768	170,382	186,914	1.95	141,592	1.60	0	0	0.00
200	*Employee Benefits		178,257	103,460	113,155	0.00	83,921	0.00	0	0	0.00
300	*Purchased Services		68,430	29,109	31,847	0.00	30,212	0.00	0	0	0.00
400	*Supplies & Materials		0	322,686	0	0.00	75,000	0.00	0	0	0.00
<b>Total Function 2210</b>	<b>Improvement of Instruction Services</b>		<b>530,455</b>	<b>625,637</b>	<b>331,916</b>	<b>1.95</b>	<b>330,725</b>	<b>1.60</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2230</b>	<b>Assessment and Testing</b>										
300	*Purchased Services		0	1,941	6,900	0.00	0	0.00	0	0	0.00
<b>Total Function 2230</b>	<b>Assessment and Testing</b>		<b>0</b>	<b>1,941</b>	<b>6,900</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2240</b>	<b>Instructional Staff Development</b>										
100	*Salaries		22,838	9,803	18,007	0.00	7,278	0.00	0	0	0.00
200	*Employee Benefits		8,517	3,467	7,728	0.00	2,397	0.00	0	0	0.00
300	*Purchased Services		96,285	25,297	71,209	0.00	111,423	0.00	0	0	0.00
400	*Supplies & Materials		1,676	4,210	17,033	0.00	21,749	0.00	0	0	0.00
600	*Other Objects		8,316	0	0	0.00	5,750	0.00	0	0	0.00

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			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 200</b>	<b>Special Revenue Funds</b>										
Total Function	2240	Instructional Staff Development	137,632	42,778	113,977	0.00	148,598	0.00	0	0	0.00
Function	2410	Office of the Principal Services									
	300	*Purchased Services	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Total Function	2410	Office of the Principal Services	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Function	2520	Fiscal Services									
	600	*Other Objects	136,709	139,797	228,493	0.00	164,811	0.00	0	0	0.00
Total Function	2520	Fiscal Services	136,709	139,797	228,493	0.00	164,811	0.00	0	0	0.00
Function	2540	Operation & Maintenance of Plant Services									
	300	*Purchased Services	205	0	0	0.00	0	0.00	0	0	0.00
	400	*Supplies & Materials	0	0	21,000	0.00	22,012	0.00	0	0	0.00
	500	*Capital Outlay	11,100	0	0	0.00	59,854	0.00	0	0	0.00
Total Function	2540	Operation & Maintenance of Plant Services	11,305	0	21,000	0.00	81,866	0.00	0	0	0.00
Function	2550	Student Transportation Services									
	300	*Purchased Services	14,400	0	0	0.00	0	0.00	0	0	0.00
	600	*Other Objects	200,176	0	185,000	0.00	214,000	0.00	0	0	0.00
Total Function	2550	Student Transportation Services	214,576	0	185,000	0.00	214,000	0.00	0	0	0.00
Function	2570	Internal Services									
	100	*Salaries	0	0	0	0.00	18,520	0.00	0	0	0.00
	200	*Employee Benefits	0	0	0	0.00	6,652	0.00	0	0	0.00
Total Function	2570	Internal Services	0	0	0	0.00	25,173	0.00	0	0	0.00
Function	2640	Staff Services									
	100	*Salaries	5,139	4,705	0	0.00	2,274	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 200</b>	<b>Special Revenue Funds</b>									
200	*Employee Benefits	2,020	1,853	0	0.00	749	0.00	0	0	0.00
300	*Purchased Services	150	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	3,474	2,020	50,000	0.00	23,477	0.00	0	0	0.00
<b>Total Function 2640</b>	<b>Staff Services</b>	<b>10,783</b>	<b>8,578</b>	<b>50,000</b>	<b>0.00</b>	<b>26,500</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 2000</b>	<b>*Support Services</b>	<b>2,603,580</b>	<b>2,272,162</b>	<b>2,388,745</b>	<b>8.95</b>	<b>2,421,662</b>	<b>10.45</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 3100</b>	<b>Food Services</b>									
100	*Salaries	390,481	415,396	414,313	10.63	405,501	9.94	0	0	0.00
200	*Employee Benefits	300,869	308,723	360,336	0.00	313,592	0.00	0	0	0.00
300	*Purchased Services	28,846	17,154	18,000	0.00	26,500	0.00	0	0	0.00
400	*Supplies & Materials	418,067	546,940	473,851	0.00	425,407	0.00	0	0	0.00
500	*Capital Outlay	0	0	0	0.00	250,000	0.00	0	0	0.00
600	*Other Objects	7,533	7,668	3,500	0.00	5,000	0.00	0	0	0.00
<b>Total Function 3100</b>	<b>Food Services</b>	<b>1,145,796</b>	<b>1,295,881</b>	<b>1,270,000</b>	<b>10.63</b>	<b>1,426,000</b>	<b>9.94</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 3300</b>	<b>Community Services</b>									
100	*Salaries	69	30	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	27	12	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	22,336	18,000	0	0.00	49,487	0.00	0	0	0.00
400	*Supplies & Materials	4,923	1,894	13,100	0.00	15,044	0.00	0	0	0.00
<b>Total Function 3300</b>	<b>Community Services</b>	<b>27,355</b>	<b>19,935</b>	<b>13,100</b>	<b>0.00</b>	<b>64,531</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 3000</b>	<b>*Enterprise &amp; Community Services</b>	<b>1,173,151</b>	<b>1,315,817</b>	<b>1,283,100</b>	<b>10.63</b>	<b>1,490,531</b>	<b>9.94</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 4120</b>	<b>Site Acquisition &amp; Development</b>									
300	*Purchased Services	0	0	0	0.00	25,525	0.00	0	0	0.00
<b>Total Function 4120</b>	<b>Site Acquisition &amp; Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>25,525</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 200</b>	<b>Special Revenue Funds</b>										
Function 4150	Building Acq., Construction & Imp.										
500	*Capital Outlay		0	0	40,000	0.00	0	0.00	0	0	0.00
<b>Total Function 4150</b>	<b>Building Acq., Construction &amp; Imp.</b>		<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition and Construction</b>		<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.00</b>	<b>25,525</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 5200	Transfers of Funds										
700	*Transfers		7,000	5,500	0	0.00	0	0.00	0	0	0.00
<b>Total Function 5200</b>	<b>Transfers of Funds</b>		<b>7,000</b>	<b>5,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 5300	Apportionment of Funds										
700	*Transfers		0	1,500	0	0.00	0	0.00	0	0	0.00
<b>Total Function 5300</b>	<b>Apportionment of Funds</b>		<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000</b>	<b>Other Uses</b>		<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 200</b>	<b>Special Revenue Funds</b>		<b>6,632,858</b>	<b>6,782,364</b>	<b>7,421,293</b>	<b>43.49</b>	<b>8,076,135</b>	<b>45.48</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

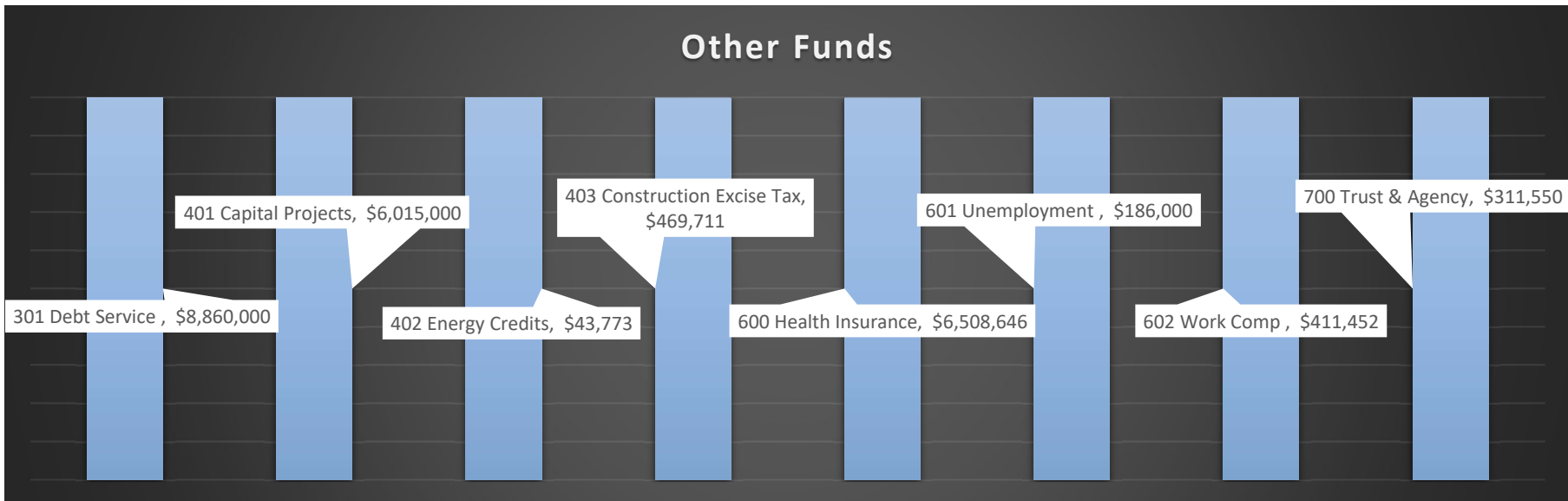
### Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	6,632,858	6,782,364	7,421,293	43.49	8,076,135	45.48	0	0	0.00

**OTHER FUNDS**

Other funds are those revenue sources that support the general operation of the District

Fund	Title	Amount	Funding Source
301	Debt Service	\$ 8,860,000	Property Taxes, BFB
401	Capital Projects	\$ 6,015,000	Seismic Grant, BFB
402	Energy Credits	\$ 43,773	Fees, BFB
403	Construction Excise Tax	\$ 469,711	Fees, BFB
600	Health Insurance	\$ 6,508,646	Premiums, Stop Loss Reimbursement, BFB
601	Unemployment	\$ 186,000	Payroll, GF Transfer, BFB
602	Work Comp	\$ 411,452	Payroll, BFB
700	Trust & Agency	\$ 311,550	Donations, BFB
		<b>\$ 22,806,132</b>	



Jackson County School District 5  
Ashland School District Ashland, OR 97520

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 300</b>	<b>Debt Service Funds</b>									
	1110 Ad Valorem Taxes Levied by District	8,276,702	8,322,721	8,400,000	0.00	8,600,000	0.00	0	0	0.00
	1190 Penalties and Interest on Taxes	5,239	5,094	5,400	0.00	10,000	0.00	0	0	0.00
	1510 Earnings on Investments	13	10	0	0.00	0	0.00	0	0	0.00
	1000 Revenue From Local Sources	8,281,954	8,327,825	8,405,400	0.00	8,610,000	0.00	0	0	0.00
	5400 Resources-Beginning Fund Bal	(317,124)	151,087	75,000	0.00	250,000	0.00	0	0	0.00
	5000 *Revenue from Other Sources	(317,124)	151,087	75,000	0.00	250,000	0.00	0	0	0.00
<b>Total Fund 300</b>	<b>Debt Service Funds</b>	<b>7,964,830</b>	<b>8,478,912</b>	<b>8,480,400</b>	<b>0.00</b>	<b>8,860,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	7,964,830	8,478,912	8,480,400	0.00	8,860,000	0.00	0	0	0.00
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Jackson County School District 5  
Ashland School District Ashland, OR 97520

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 300</b>	<b>Debt Service Funds</b>									
Function 5110	Long-Term Debt Service									
600	*Other Objects	7,813,900	8,064,396	8,480,400	0.00	8,598,650	0.00	0	0	0.00
<b>Total Function 5110</b>	<b>Long-Term Debt Service</b>	<b>7,813,900</b>	<b>8,064,396</b>	<b>8,480,400</b>	<b>0.00</b>	<b>8,598,650</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000</b>	<b>Other Uses</b>	<b>7,813,900</b>	<b>8,064,396</b>	<b>8,480,400</b>	<b>0.00</b>	<b>8,598,650</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Balance									
800	*Planned Reserves	0	0	0	0.00	261,350	0.00	0	0	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>261,350</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>261,350</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>Debt Service Funds</b>	<b>7,813,900</b>	<b>8,064,396</b>	<b>8,480,400</b>	<b>0.00</b>	<b>8,860,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	7,813,900	8,064,396	8,480,400	0.00	8,860,000	0.00	0	0	0.00

Jackson County School District 5  
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 400 Capital Projects Funds</b>									
1130 Construction Excise Tax	136,555	131,517	150,000	0.00	125,000	0.00	0	0	0.00
1510 Earnings on Investments	897,039	200,232	50,000	0.00	15,000	0.00	0	0	0.00
1960 Recovery of Prior Years Expenditure	23,344	71	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous	104,888	42,428	0	0.00	0	0.00	0	0	0.00
<b>1000 Revenue From Local Sources</b>	<b>1,161,826</b>	<b>374,247</b>	<b>200,000</b>	<b>0.00</b>	<b>140,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
3299 Other State Restricted Grants	2,517,122	2,551,505	2,201,515	0.00	2,500,000	0.00	0	0	0.00
<b>3000 Revenue Form State Sources</b>	<b>2,517,122</b>	<b>2,551,505</b>	<b>2,201,515</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5150 Loan Receipts	0	773,632	3,000,000	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	97,702	0	0	0.00	0	0.00	0	0	0.00
5300 Sale of Fixed Assets	35,000	0	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	31,231,071	18,051,297	5,060,009	0.00	3,888,484	0.00	0	0	0.00
<b>5000 *Revenue from Other Sources</b>	<b>31,363,773</b>	<b>18,824,929</b>	<b>8,060,009</b>	<b>0.00</b>	<b>3,888,484</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 400 Capital Projects Funds</b>	<b>35,042,721</b>	<b>21,750,681</b>	<b>10,461,524</b>	<b>0.00</b>	<b>6,528,484</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	35,042,721	21,750,681	10,461,524	0.00	6,528,484	0.00	0	0	0.00
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Jackson County School District 5  
Ashland School District Ashland, OR 97520

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 400</b>	<b>Capital Projects Funds</b>									
Function 2190	Service Direction, Student Support Services									
400	*Supplies & Materials	310	0	0	0.00	0	0.00	0	0	0.00
Total Function 2190	Service Direction, Student Support Services	310	0	0	0.00	0	0.00	0	0	0.00
Function 2210	Improvement of Instruction Services									
400	*Supplies & Materials	3,597	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	Improvement of Instruction Services	3,597	0	0	0.00	0	0.00	0	0	0.00
Function 2520	Fiscal Services									
100	*Salaries	157,848	148,375	127,382	1.00	420	0.00	0	0	0.00
200	*Employee Benefits	91,887	85,756	74,133	0.00	165	0.00	0	0	0.00
300	*Purchased Services	0	1,743	0	0.00	0	0.00	0	0	0.00
600	*Other Objects	16,322	5,781	0	0.00	7,500	0.00	0	0	0.00
Total Function 2520	Fiscal Services	266,057	241,655	201,515	1.00	8,085	0.00	0	0	0.00
Function 2540	Operation & Maintenance of Plant Services									
100	*Salaries	54,100	40,563	0	0.00	20,696	0.00	0	0	0.00
200	*Employee Benefits	22,495	16,804	0	0.00	8,571	0.00	0	0	0.00
300	*Purchased Services	59,578	43,967	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	0	80	0	0.00	0	0.00	0	0	0.00
500	*Capital Outlay	186,332	0	195,000	0.00	193,773	0.00	0	0	0.00
Total Function 2540	Operation & Maintenance of Plant Services	322,505	101,413	195,000	0.00	223,040	0.00	0	0	0.00
Function 2543	Care & Upkeep of Grounds Services									

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 400</b>	<b>Capital Projects Funds</b>										
300	*Purchased Services		90,240	0	0	0.00	0	0.00	0	0	0.00
500	*Capital Outlay		0	5,500	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2543</b>	<b>Care &amp; Upkeep of Grounds Services</b>		<b>90,240</b>	<b>5,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2660</b>	<b>Technology Services</b>										
500	*Capital Outlay		0	0	0	0.00	8,496	0.00	0	0	0.00
<b>Total Function 2660</b>	<b>Technology Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>8,496</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 2000</b>	<b>*Support Services</b>										
<b>Function 4150</b>	<b>Building Acq., Construction &amp; Imp.</b>										
100	*Salaries		3,926	0	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		1,617	0	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		2,168,692	2,188,993	3,758,951	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		57,474	10,791	0	0.00	0	0.00	0	0	0.00
500	*Capital Outlay		13,807,081	14,616,964	3,306,058	0.00	3,249,862	0.00	0	0	0.00
600	*Other Objects		227,302	139,490	0	0.00	0	0.00	0	0	0.00
<b>Total Function 4150</b>	<b>Building Acq., Construction &amp; Imp.</b>		<b>16,266,093</b>	<b>16,956,239</b>	<b>7,065,009</b>	<b>0.00</b>	<b>3,249,862</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 4180</b>	<b>Other Capital Items</b>										
500	*Capital Outlay		0	0	0	0.00	445,000	0.00	0	0	0.00
<b>Total Function 4180</b>	<b>Other Capital Items</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>445,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition and Construction</b>										
<b>Function 5200</b>	<b>Transfers of Funds</b>										
700	*Transfers		97,702	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 5200</b>	<b>Transfers of Funds</b>		<b>97,702</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 400 Capital Projects Funds</b>									
Major Function 5000 Other Uses	97,702	0	0	0.00	0	0.00	0	0	0.00
Function 6000 Contingencies									
800 *Planned Reserves	0	0	3,000,000	0.00	2,594,001	0.00	0	0	0.00
Total Function 6000 Contingencies	0	0	3,000,000	0.00	2,594,001	0.00	0	0	0.00
Major Function 6000 Contingencies	0	0	3,000,000	0.00	2,594,001	0.00	0	0	0.00
<b>Total Fund 400 Capital Projects Funds</b>	<b>17,046,503</b>	<b>17,304,806</b>	<b>10,461,524</b>	<b>1.00</b>	<b>6,528,484</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	17,046,503	17,304,806	10,461,524	1.00	6,528,484	0.00	0	0	0.00

Jackson County School District 5  
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 600 Health Insurance Fund</b>									
1960 Recovery of Prior Years Expenditure	111,376	197,602	0	0.00	114,231	0.00	0	0	0.00
1971 Unemployment Surcharge	55,900	50,918	65,000	0.00	50,000	0.00	0	0	0.00
1972 ER Health Contributions	6,581,922	6,164,827	7,956,664	0.00	5,144,415	0.00	0	0	0.00
1973 EE Health Contributions	689,924	648,763	700,000	0.00	450,000	0.00	0	0	0.00
1974 Retirees District Health Contributions	229,690	282,740	250,000	0.00	250,000	0.00	0	0	0.00
1975 Retirees Contributions	50,577	81,298	50,000	0.00	100,000	0.00	0	0	0.00
1977 Cobra Contributions	10,840	0	25,000	0.00	0	0.00	0	0	0.00
1978 Workers Comp	100,537	93,660	100,000	0.00	100,000	0.00	0	0	0.00
1990 Miscellaneous	37,399	43,792	40,000	0.00	0	0.00	0	0	0.00
1000 Revenue From Local Sources	7,868,164	7,563,600	9,186,664	0.00	6,208,646	0.00	0	0	0.00
5200 Interfund Transfers	0	0	150,000	0.00	50,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	3,884,876	3,267,763	1,890,000	0.00	847,452	0.00	0	0	0.00
5000 *Revenue from Other Sources	3,884,876	3,267,763	2,040,000	0.00	897,452	0.00	0	0	0.00
<b>Total Fund 600 Health Insurance Fund</b>	<b>11,753,040</b>	<b>10,831,363</b>	<b>11,226,664</b>	<b>0.00</b>	<b>7,106,098</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	11,753,040	10,831,363	11,226,664	0.00	7,106,098	0.00	0	0	0.00
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Jackson County School District 5  
Ashland School District Ashland, OR 97520

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund</b>	<b>600</b>	<b>Health Insurance Fund</b>									
Function	2640	Staff Services									
	100	*Salaries	60,716	49,276	69,700	0.00	97,800	0.00	0	0	0.00
	200	*Employee Benefits	19,504	16,436	17,314	0.00	32,856	0.00	0	0	0.00
<b>Total Function 2640 Staff Services</b>			<b>80,220</b>	<b>65,712</b>	<b>87,014</b>	<b>0.00</b>	<b>130,656</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	2690	Other Support Services Central									
	200	*Employee Benefits	89,200	163,159	365,000	0.00	186,000	0.00	0	0	0.00
	300	*Purchased Services	7,953,896	8,430,435	9,890,000	0.00	6,709,732	0.00	0	0	0.00
	600	*Other Objects	0	0	0	0.00	54,710	0.00	0	0	0.00
<b>Total Function 2690 Other Support Services Central</b>			<b>8,043,095</b>	<b>8,593,594</b>	<b>10,255,000</b>	<b>0.00</b>	<b>6,950,442</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 2000 *Support Services</b>			<b>8,123,315</b>	<b>8,659,306</b>	<b>10,342,014</b>	<b>0.00</b>	<b>7,081,098</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	5200	Transfers of Funds									
	700	*Transfers	0	0	25,000	0.00	25,000	0.00	0	0	0.00
<b>Total Function 5200 Transfers of Funds</b>			<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	5300	Apportionment of Funds									
	700	*Transfers	0	25,000	0	0.00	0	0.00	0	0	0.00
<b>Total Function 5300 Apportionment of Funds</b>			<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000 Other Uses</b>			<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function	6000	Contingencies									
	800	*Planned Reserves	0	0	859,650	0.00	0	0.00	0	0	0.00
<b>Total Function 6000 Contingencies</b>			<b>0</b>	<b>0</b>	<b>859,650</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 6000 Contingencies</b>			<b>0</b>	<b>0</b>	<b>859,650</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 600	Health Insurance Fund									
Total Fund 600	Health Insurance Fund	8,123,315	8,684,306	11,226,664	0.00	7,106,098	0.00	0	0	0.00

### Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	8,123,315	8,684,306	11,226,664	0.00	7,106,098	0.00	0	0	0.00

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Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 700 Trust and Agency Funds</b>									
1920 Contributions & Donations/Private	141,243	131,150	200,000	0.00	274,000	0.00	0	0	0.00
1000 Revenue From Local Sources	141,243	131,150	200,000	0.00	274,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	13,752	84,147	98,750	0.00	37,550	0.00	0	0	0.00
5000 *Revenue from Other Sources	13,752	84,147	98,750	0.00	37,550	0.00	0	0	0.00
<b>Total Fund 700 Trust and Agency Funds</b>	<b>154,995</b>	<b>215,297</b>	<b>298,750</b>	<b>0.00</b>	<b>311,550</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	154,995	215,297	298,750	0.00	311,550	0.00	0	0	0.00

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Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Fund 700</b>	<b>Trust and Agency Funds</b>									
Function 3300	Community Services									
300	*Purchased Services	149,850	158,016	285,000	0.00	311,550	0.00	0	0	0.00
<b>Total Function 3300</b>	<b>Community Services</b>	<b>149,850</b>	<b>158,016</b>	<b>285,000</b>	<b>0.00</b>	<b>311,550</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 3000</b>	<b>*Enterprise &amp; Community Services</b>	<b>149,850</b>	<b>158,016</b>	<b>285,000</b>	<b>0.00</b>	<b>311,550</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 5300	Apportionment of Funds									
700	*Transfers	2,000	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 5300</b>	<b>Apportionment of Funds</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000</b>	<b>Other Uses</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Fund Balance									
800	*Planned Reserves	0	0	13,750	0.00	0	0.00	0	0	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>13,750</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>13,750</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 700</b>	<b>Trust and Agency Funds</b>	<b>151,850</b>	<b>158,016</b>	<b>298,750</b>	<b>0.00</b>	<b>311,550</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<b>Grand Totals:</b>	151,850	158,016	298,750	0.00	311,550	0.00	0	0	0.00